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1970

WESTERN

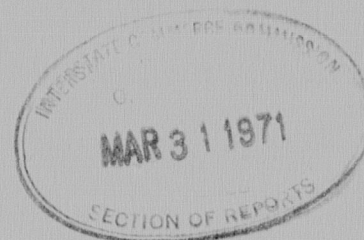
FRUIT

EXPRESS

COMPANY

9625

ORIGINAL



# ANNUAL REPORT

OF

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WESTERN FRUIT EXPRESS COMPANY

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1101 Vermont Avenue, N. W., Washington, D. C. 20005

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TO THE

## INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 19<sub>70</sub>



## NOTICE

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

Sec. 1(3). The term "person" as used in this part includes an individual, firm, copartnership, corporation, company, association, or joint-stock association; and includes a trustee, receiver, assignee, or personal representative thereof.

Sec. 20(6). The Commission or any duly authorized special agent, accountant, or examiner thereof shall at all times have authority to inspect and copy any and all accounts, books, records, memoranda, correspondence, and other documents, of persons which furnish cars or protective service against heat or cold to or on behalf of any carrier by railroad or express company subject to this part: *Provided, however*, That such authority shall be limited to accounts, books, records, memoranda, correspondence, or other documents which pertain or relate to the cars or protective service so furnished. The Commission shall further have authority, in its discretion, to prescribe the forms of any or all accounts, records, and memoranda which it is authorized by this paragraph to inspect and copy, and to require the persons furnishing such cars or protective service, as aforesaid, to submit such reports and specific and full, true, and correct answers to such questions, relative to such cars or service, as the Commission may deem necessary. Persons furnishing such cars or protective service shall submit their accounts, books, records, memoranda, correspondence, or other documents, to the extent above provided, for inspection or copying to any duly authorized special agent, accountant, or examiner of the Commission upon demand and the display of proper credentials.

Sec. 20(7) (a). In case of failure or refusal on the part of any carrier, lessor, or other person to keep any accounts, records, and memoranda in the form and manner prescribed, under authority of this section, by the Commission, or to submit any accounts, books, records, memoranda, correspondence, or other documents to the Commission or any of its authorized agents, accountants, or examiners for inspection or copying, as required under this section, such carrier, lessor, or person shall forfeit to the United States not to exceed \$500 for each such offense and for each day during which such failure or refusal continues.

Sec. 20(7) (b). Any person who shall knowingly and willfully make, cause to be made, or participate in the making of, any false entry in any annual or other report required under this section to be filed, \* \* \* or shall knowingly or willfully file with the Commission any false report or other document, shall be deemed guilty of a misdemeanor and shall be subject, upon conviction in any court of the United States of competent jurisdiction to a fine of not more than five thousand dollars or imprisonment for not more than two years, or both such fine and imprisonment: \* \* \*

Sec. 20(7) (c). Any carrier or lessor, or person furnishing cars or protective service, or any officer, agent, employee, or representative thereof, who shall fail to make and file an annual or other report with

the Commission within the time fixed by the Commission, or to make specific and full, true, and correct answer to any question within thirty days from the time it is lawfully required by the Commission so to do, shall forfeit to the United States the sum of one hundred dollars for each and every day it shall continue to be in default with respect thereto.

2. The instructions in this Form should be carefully observed, and each question should be answered fully and accurately. If any inquiry is inapplicable to the person in whose behalf the report is made, such notation as "Not applicable" should be used in answer thereto. Where the word "None" truly and completely states the fact, it should be given as the answer to any particular inquiry or any particular portion of any inquiry. Where dates are called for, the month and day should be stated as well as the year. Customary abbreviations may be used in stating dates.

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

4. All entries should be made in permanent black ink, except those of a contrary character, which should be indicated in parenthesis. Items of an unusual character should be indicated by appropriate symbol and footnote. Money items (except averages) throughout this annual report Form should be shown in units of dollars adjusted to accord with footings.

5. Throughout this report the Commission means the Interstate Commerce Commission; the respondent means the person or company in whose behalf the report is made; the year means the year ended December 31 for which the report is made; the close of the year means the close of business on December 31 of the year for which the report is made or, in case the report is made for a shorter period than one year, it means the close of the period covered by the report; the beginning of the year means the beginning of business on January 1 of the year for which the report is made or, in case the report is made for a shorter period than one year, it means the beginning of the period covered by the report; the preceding year means the year ended December 31 of the year next preceding the year for which the report is made; the Uniform System of Accounts means the system of accounts published as Part 1205 of Title 49, Code of Federal Regulations, as amended.

6. Annual Report Form B-2 is provided for persons furnishing cars or protective service to railroad or express companies and owning 10 or more cars—excluding refrigerator car lines owned or controlled by railroads.

7. Should there be doubt as to the reporting of any item or items or parts thereof, or advice is desired relative to the preparation of the report, address an inquiry to the Bureau of Accounts for consideration and decision.

## SPECIAL NOTICE

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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; but it should be understood that mention is not made of necessary substitutions of dates, or in general, of such other things as simple modifications intended to make requirements clearer, other minor adjustments, and typographical corrections.

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N O N E



## ANNUAL REPORT

## 100. ORGANIZATION AND CONTROL

1. State full and exact name of respondent making this report:  
Western Fruit Express Company

2. Name, title, telephone number, and address of person to whom correspondence concerning this report should be addressed:

C. G. Christovich

Auditor

202

(Name)

628-0919

(Title)

1101

Vermont Avenue

Washington, D.C.

20005

(Number)

(Street)

(City)

(State)

3. Address of office where accounting records are maintained:

1101

Vermont Avenue, N.W.

Washington, D.C.

20005

(Number)

(Street)

(City)

(State)

4. Respondent is Corporation

(Individual, partnership, corporation, association, etc.)

5. If a partnership, state the names and addresses of each partner, including silent or limited, and their interests:

Name

Address

Proportion of interest

6. If a corporation, association, or other similar form of enterprise:

A. Incorporation or organization was—

In the State of Delaware

on July 18, 1923

B. The directors' names, addresses, and terms of office are:

Name	Address	Term expires
R. S. Berry	Washington, D.C.	When Successor is elected and qualifies
R. W. Downing	St. Paul, Minn.	
W. N. Ernzen	St. Paul, Minn.	
Anthony Kane	St. Paul, Minn.	
N. M. Lorentzen	St. Paul, Minn.	
J. J. Quinn	Washington, D.C.	
J. L. Robson	St. Paul, Minn.	
M. M. Scanlan	St. Paul, Minn.	
J. A. Tauer	St. Paul, Minn.	

C. The names and titles of principal general officers are:

Name	Title
J. J. Quinn	President
R. S. Berry	Vice President & General Manager
T. J. Sheil	General Counsel
J. D. Sartor	Secretary
V. J. Tomasulo	Treasurer
C. G. Christovich	Auditor
L. W. Moffett	Asst. Secretary & Asst. Treasurer
R. M. O'Kelly	Asst. Secretary & Asst. Treasurer

7. Voting power, elections and stockholders:

A. Total voting securities outstanding:

(1) Common	70 000 shares	70,000 votes
(2) Preferred	None shares	None votes
(3) Preferred	None shares	None votes
(4) Other securities	None shares	None votes

B. Does any class of securities carry any special privileges in any elections or in the control of corporate action? No If so, describe each such class or issue, showing the character and extent of such privileges.

C. Date of the latest closing of the stock book, or listing of stockholders, if within 1 year prior to the actual filing of this report item 7-D as of December 31, of the year of this report. If book is not closed or list prepared within year indicated, check here ☒ and answer (Check)

D. State for each class of stock the total number of stockholders of record, corresponding to the answer to item 7-C.

Common	2
1st preferred	None
2d preferred	None
Other	None



## 100. ORGANIZATION AND CONTROL—Continued

8. Give names and addresses of ten stockholders of the respondent who at the date of latest closing of stock book or compilation of list of stockholders had the highest voting powers in the respondent company, showing also for each the number of votes which he would have had a right to cast on that date had a meeting then been in order.

Line No.	Name of security holder (a)	Address (b)	Number of votes to which security holder was entitled (c)	NUMBER OF VOTES, CLASSIFIED			
				Common (d)	1st preferred (e)	2d preferred (f)	Other securities (g)
1	Bender & Company	St. Paul, Minn.	68,000	68,000	None	None	None
2	St. Louis & Kansas City Land Co.,	Chicago, Ill.	2,000	2,000	None	None	None
3							
4							
5							
6							
7							
8							
9							
10							

9. If the respondent was formed as a result of consolidations or mergers during the year, name all constituent companies, and give specific reference to charters or general laws governing each organization, date and authority for each consolidation and each merger received from a regulatory body, and date of consummation:

Burlington Refrigerator Express Company, Merged with Western Fruit Express Company June 1, 1970  
The merged company known as Western Fruit Express Company Copy of the merged agreement sent to  
Bureau of Accounts, Interstate Commerce Commission on February 12, 1971

10. If respondent was reorganized during the year, give name of original corporation and the laws under which it was organized, or name of owner or partners, the reason for the reorganization, and date of reorganization:

Not Applicable

11. If respondent was subject to a receivership during the year state—

A. Date of receivership ..... Not Applicable  
B. Court of jurisdiction under which operations were conducted ..... Not Applicable  
C. Date when possession under it was acquired ..... Not Applicable  
D. Name of receiver, receivers, or trustee ..... Not Applicable

12. If any individual, individuals, association, or corporation held control, as trustee, other than receivership, over the respondent at the close of the year, state—

A. Date of trusteeship ..... Not Applicable  
B. Authority for trusteeship ..... Not Applicable  
C. Name of trustee ..... Not Applicable  
D. Name of beneficiary or beneficiaries ..... Not Applicable  
E. Purpose of trust ..... Not Applicable

13. List of companies under common control with respondent:

Line No.	
	None
46	
47	
48	
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50	
51	
52	
53	
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56	
57	



## 100. ORGANIZATION AND CONTROL—Concluded

14. Furnish complete list showing all companies controlled by respondent, either directly or indirectly. List under each directly controlled company the companies controlled by it and under each such company any others of more remote control. Each step of control should be appropriately indented from the left margin. After each company state the percentage, if any, of the voting power represented by securities owned by the immediately controlling company.

Line No.	
1	None
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15. Furnish complete list showing corporations controlling the respondent. Commence with the company which is most remote and list under each such company the company immediately controlled by it. Each step of control should be appropriately indented from the left margin. After each company state the percentage, if any, of the voting power represented by securities owned by the immediately controlling company. Where any company listed is immediately controlled by or through two or more companies jointly, list all such companies and list the controlled company under each of them, indicating its status by appropriate cross references.

Line No.	
1	1. Burlington Northern, Inc. Owning 100% of
2	St. Louis & Kansas City Land Company owning 3% of
3	Western Fruit Express Company
4	
5	2. Burlington Northern Inc. (Bender & Co., pledgee) 97%
6	
7	
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13	
14	

## 108. 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 April 1971  
(date)

☐ No annual report to stockholders is prepared.

## 200A. COMPARATIVE GENERAL BALANCE SHEET—ASSET SIDE

For instructions covering this schedule, see the text pertaining to General Balance Sheet Accounts in the Uniform System of Accounts. 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 the short column (b<sub>1</sub>) should be deducted from those in column (b<sub>2</sub>) in order to obtain corresponding entries for column (c). All contra entries hereunder should be indicated in parenthesis.

Line No.	Balance at beginning of year (a)			Item (b)	Balance at close of year (c)		
CURRENT ASSETS							
1	\$	595	402	(701) Cash	\$	637	813
2	1	898	890	(702) Temporary cash investments	2	800	000
3		None		(703) Special deposits		None	
4		None		(704) Loans and notes receivable (p. 225)		None	
5		693	862	(705) Mileage accounts receivable	1	818	347
6	2	113	917	(707) Miscellaneous accounts receivable	2	840	069
7		9	643	(708) Interest and dividends receivable		27	318
8	1	637	439	(709) Accrued accounts receivable	1	455	267
9		10	041	(710) Working fund advances		20	481
10		27	486	(711) Prepayments		80	081
11	1	205	817	(712) Material and supplies	1	450	119
12		None		(713) Other current assets		None	
13	8	192	497	Total current assets	11	129	495
SPECIAL FUNDS							
14		None		(715) Sinking funds (p. 215)	(b <sub>1</sub> ) Total book assets at close of year None	(b <sub>2</sub> ) Respondent's own issues included in (b <sub>1</sub> ) None	None
15		4	484	(716) Capital and other reserve funds (p. 215)	None	None	None
16		6	353	(717) Insurance and other funds (p. 215)	10,555	None	10 555
17		10	837	Total special funds			10 555
INVESTMENTS							
18		None		(721) Investments in affiliated companies (p. 220)			None
19		None		(722) Other investments (p. 220)			None
20		None		(723) Reserve for adjustment of investment in securities—Credit			None
21		None		Total investments			None
PROPERTIES							
22	78	411	725	(731) Cars or protective service property (p. 204)	79	780	714
23		None		(733) Acquisition adjustment		None	
24	78	411	725	Total cars or protective service property	79	780	714
25	38	910	730	(735) Accrued depreciation—Cars or protective service property (p. 205)	40	394	289
26		776	513	(736) Amortization of defense projects—Cars or protective service property		707	097
27	39	687	243	Recorded depreciation and amortization (accounts 735 and 736)	41	101	386
28	38	724	482	Total cars or protective service property less recorded depreciation and amortization	38	679	328
29		None		(737) Miscellaneous physical property (p. 212)		None	
30		None		(738) Accrued depreciation—Miscellaneous physical property (p. 212)		None	
31		None		Miscellaneous physical property less recorded depreciation (account 737 less 738)		None	
32	38	724	482	Total properties less recorded depreciation and amortization (line 28 plus line 31)	38	679	328
OTHER ASSETS AND DEFERRED CHARGES							
34		38	941	(741) Other assets (p. 225)		224	505
35		64	219	(742) Unamortized discount on long-term debt		55	136
36		196	104	(743) Other deferred charges (p. 225)		304	900
37		299	264	Total other assets and deferred charges		584	541
38	47	227	080	TOTAL ASSETS	50	403	919

## COMPARATIVE BALANCE SHEET—EXPLANATORY NOTES

Estimated accumulated net Federal income tax reduction realized since December 31, 1949 under section 168 (formerly section 124-A) of the Internal Revenue Code because of accelerated amortization of emergency facilities in excess of recorded depreciation \$1,992,150

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 resulting from the use of the guideline lives, since December 31, 1961 pursuant to Revenue Procedure 62-21 in excess of recorded depreciation \$4,658,800

Estimated accumulated net Federal 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 \$648,328

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



## 200L. COMPARATIVE GENERAL BALANCE SHEET—LIABILITY SIDE

For instructions covering this schedule, see the text pertaining to General Balance Sheet Accounts in the Uniform System of Accounts. 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 the short column (b<sub>1</sub>) should be deducted from those in column (b<sub>2</sub>) in order to obtain corresponding entries for column (c). All contra entries hereunder should be indicated in parenthesis.

Line No.	Balance at beginning of year (a)			Item (b)	Balance at close of year (c)		
				CURRENT LIABILITIES			
39	\$	None		(751) Loans and notes payable (p. 231)	\$	None	
40		876	457	(753) Audited accounts and wages payable	1	108	952
41		228	252	(754) Miscellaneous accounts payable		242	493
42		26	190	(755) Interest matured unpaid		83	085
43		None		(756) Dividends matured unpaid		None	
44		362	230	(757) Unmatured interest accrued		351	473
45		None		(758) Unmatured dividends declared		None	
46	1	535	887	(759) Accrued accounts payable	2	193	359
47		74	877	(760) Federal income taxes accrued (p. 234)		605	778
48		258	446	(761) Other taxes accrued (p. 234)		295	443
49		None		(763) Other current liabilities		None	
50	3	362	339	Total current liabilities (exclusive of long-term debt due within one year)	4	880	583
				LONG-TERM DEBT DUE WITHIN ONE YEAR			
51	2	125	000	(764) Equipment obligations and other debt (pp. 230 and 231)	(b <sub>1</sub> ) Total issued 2,693,000	(b <sub>2</sub> ) Held by or for respondent None	2 693 000
				LONG-TERM DEBT DUE AFTER ONE YEAR			
52		None		(765) Funded debt unmatured	(b <sub>1</sub> ) Total issued None	(b <sub>2</sub> ) Held by or for respondent None	None
53	19	180	000	(766) Equipment obligations	(pp. 230 and 231) { 19,612,001	None	19 612 001
54		None		(767) Receivers' and Trustees' securities		None	None
55		None		(768) Debt in default		None	None
56		None		(769) Amounts payable to affiliated companies (p. 231)			None
57	19	180	000	Total long-term debt due after one year			19 612 001
				RESERVES			
58		None		(771) Pension and welfare reserves			None
59		4	087	(772) Insurance reserves			4 034
60		None		(773) Equalization reserves			None
61		55	853	(774) Casualty and other reserves			10 555
62		59	940	Total reserves			14 589
				OTHER LIABILITIES AND DEFERRED CREDITS			
63		None		(781) Interest in default			None
64		4	197	(782) Other liabilities (p. 234)			5 744
65		None		(783) Unamortized premium on long-term debt			None
66		137	877	(784) Other deferred credits (p. 234)			127 853
67		142	074	Total other liabilities and deferred credits			133 597
				SHAREHOLDERS' EQUITY			
				Capital stock (Par or stated value)			
68	7	000	000	(791) Capital stock issued—Total	(b <sub>1</sub> ) Total issued 7,000,000	(b <sub>2</sub> ) Held by or for company None	7 000 000
69	x x	x x	x x	Common stock (p. 237)	7,000,000	None	x x x x x x
70	x x	x x	x x	Preferred stock (p. 237)	None	None	x x x x x x
71		None		(792) Stock liability for conversion	None	None	None
72		None		(793) Discount on capital stock			None
73	7	000	000	Total capital stock			7 000 000
				Capital surplus			
74		None		(794) Premiums and assessments on capital stock (p. 237)			None
75		None		(795) Paid-in surplus (p. 237)			None
76		None		(796) Other capital surplus (237)			None
77		None		Total capital surplus			None
				Retained income			
78		None		(797) Retained income—Appropriated (p. 238)			None
79	15	357	727	(798) Retained income—Unappropriated (p. 238)			16 070 149
80	15	357	727	Total retained income			16 070 149
81	22	357	727	Total shareholders' equity			23 070 149
82	47	227	080	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY			50 403 919

SEE EXPLANATORY NOTES ON PAGE 200

## 211. PROPERTY AND EQUIPMENT

1. Give particulars of balances at the beginning and close of the year and of all changes during the year in Account 731, "Cars or protective service property." The balances by primary accounts should be stated in columns (b) and (f) and all changes made during the year should be analyzed in columns (c) to (e), inclusive.

2. The entries made in column (c) of this schedule should represent the cost to the respondent of constructing or acquiring cars or protective service property and equipment during the year and of making additions thereto and improvements thereon, as well as the cost during the year of making additions and improvements to physical property owned by the respondent and used for furnishing cars or protective service at, or before, the beginning of the year, and the amounts which

represent the cost to the respondent during the year of additions and improvements to transportation property leased from others under long-term contracts, in cases where such cost is not chargeable to the owning company.

3. Both the debit and credit involved in each transfer, adjustment, or clearance between cars or protective service property 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 cars or protective service property and equipment to operating expenses or other accounts, or vice versa, should be included in the column applicable to current items of like nature. Important adjustment items should be fully explained in a footnote.

Line No.	Account (a)	Balance at beginning of year (b)		Additions during year (c)	Retirements during year (d)	Net charges during the year (e)		Balance at close of year (f)	
	Trailers	\$	3 481 282	\$	None	\$	57 495	\$	3 423 787
1	(51) Land		160		None		None		160
2	(52) Public improvements		None		None		None		None
3	(53) Rolling stock - Cars		63 614 211	2	698 023	2	133 252		64 178 982
4	(54) Miscellaneous equipment		1 255 105		209 582		90 544		1 374 143
5	(55) Tracks		24 594		121		None		24 715
6	(56) Carshop buildings and machinery		424 116		149 378		833		572 661
7	(57) Work equipment		1 478		None		None		1 478
8	(58) Ice manufacturing plants		None		None		None		None
9	(59) Natural ice plants		201		None		None		201
10	(60) Ice storage plants		None		None		None		None
11	(61) Precooling plants		None		None		None		None
12	(62) Icing platforms		1 043 975		None		35 610		1 008 365
13	(63) Transmission systems		1 894		None		None		1 894
14	(64) Testing apparatus		1 127		None		None		1 127
15	(65) Miscellaneous structures		650 705		8 574		2 513		656 766
16	(66) Mechanical protective service units		7 867 274		677 702		54 889		8 490 087
17	(67) Mechanical protective service facilities		29 676		745		None		30 421
18	Total property and equipment		78 395 798	3	744 125	2	375 136	1	79 764 787
19	(70) Organization expenses		15 927		None		None		15 927
20	TOTAL Account 731		78 411 725	3	744 125	2	375 136	1	79 780 714

C-Credit



## 212. ACCRUED DEPRECIATION—PROPERTY AND EQUIPMENT

Give particulars of the credits and debits made to account No. 735, "Accrued depreciation—Cars or protective service property," during the year. If any entries are made for "Other credits" and "Other debits," state the facts occasioning such entries. A debit balance in columns (b) or (i) for any primary account should be shown in red or indicated by appropriate symbol.

Line No.	Account (a)	Balance at beginning of year (b)	CREDITS			DEBITS			Balance at close of year (i)
			Charged to accounts Nos. 236, 237, 252, 265, 284, 295, 386, 415 and 465 (c)	Other credits (specified) (d)	Total credits (e)	Net charge from retirement of carrier property (f)	Other debits (specified) (g)	Total debits (h)	
	Trailers and Units	\$ 2 055 620	\$ 414 437	\$ None	\$ 414 437	\$ 40 499	\$ None	\$ 40 499	\$ 2 429 558
1	(52) Public improvements	None	None	None	None	None	None	None	None
2	(53) Rolling stock	31 067 680	2 400 117	None	2 400 117	1 687 888	None	1 687 888	31 779 909
3	(54) Miscellaneous equipment	905 047	56 912	None	56 912	74 079	None	74 079	887 880
4	(55) Tracks	19 521	783	None	783	None	None	None	20 304
5	(56) Carshop buildings and machinery	310 264	15 140	None	15 140	714	None	714	324 690
6	(57) Work equipment	1 330	None	None	None	None	None	None	1 330
7	(58) Ice manufacturing plants	None	None	None	None	None	None	None	None
8	(59) Natural ice plants	181	None	None	None	None	None	None	181
9	(60) Ice storage plants	None	None	None	None	None	None	None	None
10	(61) Precooling plants	None	None	None	None	None	None	None	None
11	(62) Icing platforms	870 660	17 668	None	17 668	32 049	None	32 049	856 279
12	(63) Transmission systems	1 705	None	None	None	None	None	None	1 705
13	(64) Testing apparatus	1 014	None	None	None	None	None	None	1 014
14	(65) Miscellaneous structures	380 162	23 397	None	23 397	1 538	None	1 538	402 021
15	(66) Mechanical protective service units	3 277 799	414 157	None	414 157	23 385	None	23 385	3 668 571
16	(67) Mechanical protective service facilities	19 747	1 100	None	1 100	None	None	None	20 847
17	TOTAL	38 910 730	3 343 711	None	3 343 711	1 860 152	None	1 860 152	40 394 289

## 213. DEPRECIATION BASE AND RATES—PROPERTY AND EQUIPMENT

1. Show in columns (b) and (c) for each depreciable property account the balance at the beginning and end of the year, respectively, used in computing depreciation charges. The average depreciation base in column (d) should be determined by adding together the base used for each month during the year and then dividing the total by 12.

2. The annual composite depreciation percentage rates in column (e) should be computed by dividing total annual charges developed by applying annual component rates to the base used in computing the charges for December by the total base so used.

Line No.	Account (a)	DEPRECIATION BASE			Annual composite percentage rate (e)	Remarks (f)
		Balance at beginning of year (b)	Balance at close of year (c)	Average balance for the year (d)		
	A. OWNED PROPERTY					
31	Trailers & Units	\$ 3 481 282	\$ 3 423 787	\$ 3 447 740	15.00	
32	(52) <del>Public improvements</del>	62 837 698	62 213 923	62 593 851	3.25	
33	(53) Rolling stock	1 255 099	1 274 615	1 268 918	11.12	
34	(54) Miscellaneous equipment	22 560	22 560	22 560	7.50	
35	(55) Tracks	424 115	454 283	437 591	7.51	
36	(56) Carshop buildings and machinery	1 478	1 478	1 478	5.00	
37	(57) Work equipment	None	None	None	None	
38	(58) Ice manufacturing plants	201	201	201	10.00	
39	(59) Natural ice plants	None	None	None	None	
40	(60) Ice storage plants	None	None	None	None	
41	(61) Precooling plants	None	None	None	None	
42	(62) Icing platforms	1 043 975	1 008 365	1 020 235	7.48	
43	(63) Transmission systems	1 894	1 894	1 894	7.50	
44	(64) Testing apparatus	1 127	1 127	1 127	10.00	
45	(65) Miscellaneous structures	650 403	656 403	653 485	5.76	
46	(66) Mechanical protective service units	7 867 274	8 490 087	7 995 964	6.00	
47	(67) Mechanical protective service facilities	29 676	30 405	29 999	6.49	
48	TOTAL OWNED PROPERTY	77 616 782	77 579 128	77 475 043	4.30	



## 214. MISCELLANEOUS PHYSICAL PROPERTY

1. Give particulars of investments in physical property includible in account Nos. 737, "Miscellaneous physical property"; the reserves in account 738, "Accrued depreciation—Miscellaneous physical property," income credited to account 502, "Revenues from miscellaneous operations," account 534, "Expenses of miscellaneous operations," and account 535, "Taxes on miscellaneous operating property."

2. The description of the property in column (a) should give identification of it with a reasonable degree of particularity.

3. If actual money cost to the respondent was different from that shown in column (b), give full particulars in a footnote.

4. If any property of the character provided for in this schedule was disposed of during the year, or by reclassification was transferred to or from the carrier property accounts, give particulars in a footnote.

Line No.	Description of property (a)	Book cost at close of year (Account 737) (b)			Depreciation reserve at close of year (Account 738) (c)			Total income during the year (Account 502) (d)			Total expenses during the year (Account 534) (e)			Total taxes applicable to the year (Account 535) (f)		
		\$			\$			\$			\$			\$		
1	None															
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12	TOTAL															



## 216. SINKING, CAPITAL, INSURANCE, AND OTHER RESERVE FUNDS

1. 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."

2. 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.

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

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

4. 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).

5. 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).

Line No.	Account No.	Name, kind, and purpose of fund (List on same line in second section and in same order as in first section)	Name of trustee or depositary	Balance at beginning of year—Book value		
	(a)	(b)	(c)	(d)		
1	716	Deposit in Lieu of Car Under Trust-Series "W"	The Chase Manhattan Bank(National Assoc.)	\$	4	484
2						
3	717	Officers' Deferred Compensation	American Security & Trust Co.		6	353
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						

ASSETS IN FUNDS AT CLOSE OF YEAR																				
Line No.	Additions during the year—Book value			Withdrawals during the year—Book value			Balance at close of year—Book value			SECURITIES ISSUED OR ASSUMED BY RESPONDENT										
										Cash				OTHER SECURITIES AND INVESTED ASSETS						
														Par value		Book value		Par value		Book value
(e)			(f)			(g)			(h)		(i)		(j)		(k)		(l)			
\$	None		\$	4 484		\$	None		\$	None		\$	None		\$	None		\$	None	
1																				
2																				
3		4 202		None			10 555			10 555			None			None			None	
4																				
5																				
6																				
7																				
8																				
9																				
10																				
11																				
12																				
13																				
14																				
15																				
16																				
17																				
18																				
19																				
20																				
21																				



## 217. INVESTMENTS IN SECURITIES AND ADVANCES

1. Give details of the balance of securities and advances held by the respondent at the close of the year.  
 2. Classify in the following order: (1) Stocks, (2) Bonds, (3) Other secured obligations, (4) Unsecured notes, and (5) Investment advances.

Line No.	Name of issuing company and description of security held (a)	Class (b)	Par value (c)	Rate of interest or dividends (d)	BALANCE AT CLOSE OF YEAR								
					Pledged (e)			Unpledged (f)			Book cost (g)		
					\$			\$			\$		
1	None												
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
TOTAL													

Line No.	CHANGES DURING THE YEAR								INCOME DURING THE YEAR			
	ADDED		DISPOSED OF		Adjustments (Dr. Debit, Cr. Credit)		Net changes (Dr. Debit, Cr. Credit)		Kind		Amount	
	Number of shares (h)	Book cost (i)	Number of shares (j)	Book cost (k)	(l)		(m)		(n)		(o)	
1		\$		\$							\$	
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												



## 225. LOANS AND NOTES RECEIVABLE

1. Give particulars of the various debtors and of the character of the transactions involved in account No. 704, "Loans and notes receivable," which pertain or relate to the cars and protective service of the respondent.

2. In column (a) show the name of each several debtor in the account whose debit balance at the close of the year amounted to \$10,000 or more; for debtors whose balances were severally less than \$10,000, a single

entry for each subaccount may be made under the caption, "Minor accounts, each less than \$10,000." List every item in excess of \$10,000 and state its date of maturity.

3. In column (b) state the character of the transactions represented in the account between the debtor named and the respondent.

Line No.	Name of debtor (a)	Character of asset or transaction involved (b)	Date of issue or renewal (c)	Date of maturity (d)	Rate per annum of interest (e)		Amount at close of year (f)		
						%	\$		
1	None								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
TOTAL									

## 226. OTHER ASSETS

Give an analysis of the amount included in account No. 741, "Other assets," at the close of the year, showing in detail each item or subaccount amounting to \$10,000 or more. Items less than \$10,000 may

be combined into a single entry designated, "Minor items, each less than \$10,000." 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.	Description and character of items, and names of debtor (or class of debtors), if any (a)	Amount at close of year (b)		
		\$		
21	Miscellaneous Accounts Receivable - Over One Year Old		20	234
22	Miscellaneous Accounts Receivable - Bankrupt Railroads		115	031
23	Mileage Accounts Receivable - Bankrupt Railroads		89	240
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
TOTAL			224	505

## 227. OTHER DEFERRED CHARGES

Give an analysis of the amount included in account No. 743, "Other deferred charges," at the close of the year, showing in detail each item or subaccount amounting to \$10,000 or more. Items less than \$10,000

may be combined into a single entry designated, "Minor items, each less than \$10,000." 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.	Description and character of item or subaccount (a)	Amount at close of year (b)		
		\$		
41	Retirement of Property		44	165
42	Burlington Northern Inc. - Settlement Bills Paid by Draft		211	046
43	Deferred Ice Charges		13	330
44	Loss and Damage Claims		26	036
45	Minor Items, each less than \$10,000		10	323
46				
47				
48				
49				
50				
51				
52				
53				
54				
TOTAL			304	900



## 261. FUNDED DEBT AND OTHER OBLIGATIONS

1. 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, which pertain or relate to the cars and protective service of the respondent. 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.

2. 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.

3. 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.

4. If the issue is an income bond, the entry in column (d) should be the annual maximum rate of interest specified by the indenture.

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

6. 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.

7. For definitions of "nominally issued," "nominally outstanding," "actually issued," and "actually outstanding," see Instruction 2, General instructions Uniform System of Accounts.

8. Entries in column (k) 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.

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

Line No.	Name and character of obligation (List on same line in second section and in same order as in first section)		Nominal date of issue	Date of maturity	INTEREST PROVISIONS		Total amount nominally and actually issued	
					Rate percent per annum	Dates due		
	(a)		(b)	(c)	(d)	(e)	(f)	
1	The Chase Manhattan Bank	Series "N" (4)	1-15-55	1-15-70	2.875	Jan.-Jul.	\$ 855	000
2	The Chase Manhattan Bank	Series "O" (4)	4-1-57	4-1-72	4.20	Apr.-Oct.	2 970	000
3	The Chase Manhattan Bank	Series "P" (4)	7-1-60	7-1-75	4.85	Jan.-Jul.	2 700	000
4	The Chase Manhattan Bank	Series "Q" (4)	3-1-61	3-1-76	4.50	Mar.-Sep.	1 935	000
5	The Chase Manhattan Bank	Series "R" (4)	12-15-62	12-15-77	4.229	Jun.-Dec.	1 905	000
6	American Security & Trust Co.	Series "S" (4)	10-15-63	10-15-78	4.365	Apr.-Oct.	2 310	000
7	American Security & Trust Co.	Series "T" (4)	7-15-64	7-15-79	4.535	Jan.-Jul.	4 035	000
8	American Security & Trust Co.	Series "U" (4)	9-1-65	9-1-80	4.693	Mar.-Sep.	5 175	000
9	The First Nat'l. Bank of Chicago	Cond. Sale (4)	5-1-66	5-1-72	5.50	May-Nov.	2 400	000
10	The Bank of New York	Series "V" (4)	8-1-66	8-1-81	5.75	Feb. Aug.	4 800	000
11	The Riggs Nat'l Bank of Wash. DC	Series "W" (4)	3-1-69	3-15-84	7.50	Mar.-Sep.	4 000	000
12	The Riggs Nat'l Bank of Wash. DC	Chat. Tr. 1 of 1970 (4)	7-1-70	7-1-75	8.00	Jan.-Jul.	1 625	000
13	The Riggs Nat'l Bank of Wash. DC	Chat. Tr. 2 of 1970 (4)	10-15-70	10-15-75	8.50	Apr.-Oct.	1 500	000
14								
15								
16							36 210	000

Line No.	Amount nominally issued and held or canceled		Total amount actually issued		Amount reacquired		Total amount actually outstanding		INTEREST		
									Accrued during year	Actually paid during year	Total amount in default
	(g)		(h)		(i)		(j)		(k)	(l)	(m)
1	\$ None		\$ 855 000		\$ 855 000		\$ None		\$ 68	\$ 819	\$ None
2	None		2 970 000		2 574 000		396 000		18 711	20 790	None
3	None		2 700 000		1 800 000		900 000		45 833	50 198	None
4	None		1 935 000		1 161 000		774 000		36 507	38 442	None
5	None		1 905 000		1 016 000		889 000		43 085	43 307	None
6	None		2 310 000		1 078 000		1 232 000		59 280	60 676	None
7	None		4 035 000		1 614 000		2 421 000		116 785	122 395	None
8	None		5 175 000		1 725 000		3 450 000		172 845	178 192	None
9	None		2 400 000		1 816 000		584 000		44 953	48 620	None
10	None		4 800 000		None		4 800 000		276 000	276 000	None
11	None		4 000 000		265 999		3 734 001		284 206	290 025	None
12	None		1 625 000		None		1 625 000		61 260	None	None
13	None		1 500 000		None		1 500 000		16 069	None	None
14											
15											
16	None		36 210 000		13 904 999		22 305 001		1 175 602	1 129 464	None



## 263. EQUIPMENT COVERED BY EQUIPMENT OBLIGATIONS

Give the particulars called for regarding the equipment included in the balance outstanding in accounts Nos. 764, "Equipment obligations and other debt due within 1 year," and 766, "Equipment obligations," which pertain or relate to the cars and protective service of the respondent, at the close of the year. In column (a) show the name by which the equip-

ment obligation is designated and in column (b) show the classes of equipment and the number of units covered by the obligation together with other details of identification. 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 261) (a)	Description of equipment covered (b)	Contract price of equip- ment acquired (c)	Cash paid on accept- ance of equipment (d)
1	Series "O"	207 Refrigerator Cars	\$ 3 684 402	\$
2	Series "P"	227 Refrigerator Cars	3 365 884	
3	Series "Q"	94 Refrigerator Cars	2 419 650	
4	Series "R"	138 Refrigerator Cars	2 413 639	
5	Series "S"	103 Refrigerator Cars	2 943 597	
6	Series "T"	206 Refrigerator Cars	5 133 542	
7	Series "U"	227 Refrigerator Cars	6 452 804	
8	Series "V"	200 Refrigerator Cars	5 982 728	
9	Series "W"	199 Refrigerator Cars	6 137 072	
10	Chattel "1"	50 Refrigerator Cars	1 661 179	
11	Chattel "2"	50 Refrigerator Cars	1 519 483	
12	Conditional Sale	195 Trailers & Units	2 764 020	
13				
14				
15				
16				
17				

## 268. AMOUNTS PAYABLE TO AFFILIATED COMPANIES

Give full particulars of amounts included in account No. 769, "Amounts payable to affiliated companies," in the Uniform System of Accounts. If any such amounts are evidenced by notes, each note should be separately shown in column (a). Entries in columns (e) and (f) should

include interest accruals and interest payments on debt retired during the year, even though no portion of the debt remained outstanding at the close of the year. Show, also, in a footnote, particulars of interest charged to cost of property.

Line No.	Name of creditor company (a)	Rate of interest (b)	Balance at beginning of year (c)	Balance at close of year (d)	Interest accrued during year (e)	Interest paid during year (f)
21	None	%	\$	\$	\$	\$
22						
23						
24						
25						
26						
27						
28						
29						
30						
	TOTAL					

## 271. LOANS AND NOTES PAYABLE

1. Give particulars of the various creditors and the character of the transactions involved in account No. 751, "Loans and notes payable," which pertain or relate to the cars and protective service of the respondent.

2. List every item in excess of \$10,000, giving the information indicated in the column headings.

3. For creditors whose balances were severally less than \$10,000, a

single entry may be made under a caption, "Minor accounts, each less than \$10,000."

4. Entries in columns (g) and (h) should include interest accruals and interest payments on loans and bills payable retired during the year, even though no portion of the issue remained outstanding at the close of the year.

Line No.	Name of creditor company (a)	Character of liability or of transaction (b)	Date of issue (c)	Date of maturity (d)	Rate of interest (e)	Balance at close of year (f)	Interest accrued during year (g)	Interest paid during year (h)
41	None				%	\$	\$	\$
42								
43								
44								
45								
46								
47								
48								
	TOTAL							



## 275. 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)	Balance at close of year (b)
		\$
41	Federal income taxes (532 or other accounts).....	605 778
42	Federal excess profits taxes (532 or other accounts).....	None
43	TOTAL (account 760).....	605 778
44	Cars and protective service property taxes (532).....	217 454
45	Railroad retirement and unemployment insurance taxes (532).....	76 344
46	Social security taxes (532).....	None
47	Miscellaneous operating property (535).....	None
48	Miscellaneous tax accruals (544).....	None
49	All other taxes.....	1 645
50	TOTAL (account 761).....	295 443

## 280. OTHER LIABILITIES

Give an analysis of the amount included in account No. 782, "Other liabilities," at the close of the year, showing in detail each item or sub-account amounting to \$10,000 or more. Items less than \$10,000 may be combined into a single entry designated, "Minor items, each less than \$10,000." 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.	Description and character of item (a)	Name of creditor (or class of creditors) (b)	Amount at close of year (c)
			\$
21	Minor Items, Each less than \$10,000		5 744
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35		TOTAL	5 744

## 281. OTHER DEFERRED CREDITS

Give an analysis of the balance in account No. 784, "Other deferred credits," as of the close of the year, showing in detail each item of sub-account amounting to \$10,000 or more. Items less than \$10,000 may be combined into a single entry designated, "Minor items each less than \$10,000." 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.	Description and character of item or subaccount (a)	Amount at close of year (b)
		\$
41	Unallocated Piggyback Service Per Diem Payments	52 573
42	Amortization of Facilities - Sioux City Terminal	51 050
43	Prepayment for Salvaged Cars	13 625
44	Minor Items, Each less than \$10,000	10 605
45		
46		
47		
48		
49		
50		
51		
52		
53		
54		
55	TOTAL	127 853



## 285. CAPITAL STOCK

1. Give particulars of the various issues of capital stock outstanding of the respondent at the close of the year.  
 2. Classify in the following order: (1) Common stock, (2) Preferred stock, (3) Debenture stock, and (4) Receipts outstanding for installments paid.

Line No.	Title, description and par value of issue, and rate of interest for preferred or debenture stock (a)	REACQUIRED AND HELD AT CLOSE OF THE YEAR				OUTSTANDING AT CLOSE OF THE YEAR			
		Number of shares (b)		Amount (c)		Number of shares (d)		Amount (e)	
1	Common Stock - Par Value \$100		None	\$	None	70	000	\$	7 000 000
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20	TOTAL	x x	x x		None	x x	x x		7 000 000

## 291. CAPITAL SURPLUS

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

Item No.	Item (a)	Contra account number (b)	ACCOUNT NO.					
			794. Premiums and Assessments on Capital Stock (c)		795. Paid-In Surplus (d)		796. Other Capital Surplus (e)	
1	Balance at beginning of year	x x x	\$	None	\$	None	\$	None
2	Additions during the year (describe):							
3								
4								
5								
6								
7	Total additions during the year	x x x		None		None		None
8	Deductions during the year (describe):							
9								
10								
11								
12	Total deductions	x x x		None		None		None
13	Balance at close of year	x x x		None		None		None

## 292. 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 income and retained income.....									
32	Funded debt retired through income and retained income.....									
33	Sinking fund reserves.....									
34	Miscellaneous fund reserves.....									
35	Retained income—Appropriated not specifically invested.....									
36	Other appropriations (specify):									
37										
38										
39										
40										
41										
42										
43										
44										
45										
46	TOTAL.....		None			None			None	

## 293. 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.

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. 300) .....	1	237	422	
2	(606) Other credits to retained income .....		None		Net of Federal income taxes \$ None
3	(622) Appropriations released .....		None		
4	Total .....	1	237	422	
	DEBITS				
5	(612) Debit balance transferred from Income (p. 300) .....		None		
6	(616) Other debits to retained income .....		None		Net of Federal income taxes \$ None
7	(620) Appropriations for sinking and other reserve funds .....		None		
8	(621) Appropriations for other purposes .....		None		
9	(623) Dividends (p. 239) .....		525	000	
10	Total .....		525	000	
11	Net increase during year* .....		712	422	
12	Balance at beginning of year (p. 201)* .....	15	357	727	
13	Balance at end of year (carried to p. 201)* .....	16	070	149	

\*Amount in parentheses indicates debit balance.

NOTE.—See p. 320, schedule 396, for analysis of Retained Income accounts.



## 295. CONTINGENT ASSETS AND LIABILITIES

1. Give particulars with respect to contingent assets and contingent liabilities, at the close of the year, in accordance with Instruction 41 to the balance sheet of the Uniform System of Accounts that are not reflected in the accounts of the respondent and the value of the item amounts to \$50,000 or more.

2. 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; if unknown, so state and explain by footnote.

Line No.	Item (a)	Amount (b)		
		\$		
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				

## 298. DIVIDEND APPROPRIATIONS

1. Give particulars of each dividend declared. For nonpar stock, show the number of shares in column (d), and the rate 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. 293.

Line No.	Name of security on which dividend was declared (a)	RATE PERCENT OR PER SHARE		Par value or number of shares of no par value on which dividend was declared (d)			Dividends (account 623) (e)		DATES	
		Regular (b)	Extra (c)						Declared (f)	Payable (g)
41	Common Stock	7.5%	None	\$		100	\$	525 000	12-4-70	12-23-70
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52										
53	TOTAL							525 000		



## 300. INCOME ACCOUNT

1. Give the Income Account of the respondent for the year in accordance with the rules prescribed in the Uniform System of Accounts.  
2. All contra entries hereunder should be indicated in parenthesis.

Line No.	Item (a)	Amount (b)		
ORDINARY ITEMS				
CAR LINE OPERATING INCOME				
1	(501) Car line operating revenues (p. 301).....		22	974 921
2	(531) Car line operating expenses (p. 302).....	\$ 15,895,428		
3	(532) Car line tax accruals (p. 315).....	1,828,215		
4	(533) Rent payable for cars (p. 320).....	3,056,859	20	780 502
5	Car line operating income (or loss).....		2	194 419
OTHER INCOME				
6	(502) Revenues from miscellaneous operations (p. 212).....		None	
7	(510) Miscellaneous rent income.....		None	
8	(511) Income from nonoperating property.....		None	
9	(513) Dividend income.....		None	
10	(514) Interest income.....		234	491
11	(516) Income from sinking and other reserve funds.....		None	
12	(517) Release of premiums on funded debt.....		None	
13	(519) Miscellaneous income.....			211
14	Total other income.....		234	702
15	Total income (or loss).....		2	429 121
MISCELLANEOUS DEDUCTIONS FROM INCOME				
16	(534) Expenses of miscellaneous operations (p. 212).....		None	
17	(535) Taxes on miscellaneous operating property (p. 212).....		None	
18	(543) Miscellaneous rents.....		None	
19	(544) Miscellaneous tax accruals.....		None	
20	(551) Miscellaneous income charges.....			3 732
21	Total miscellaneous deductions.....			3 732
22	Income available for fixed charges (or loss).....		2	425 389
FIXED CHARGES AND OTHER DEDUCTIONS				
23	(546) Interest on funded debt:			
24	(a) Fixed interest not in default.....		1	175 602
25	(b) Interest in default.....		None	
26	(c) Contingent interest.....		None	
27	(547) Interest on unfunded debt.....			2
28	(548) Amortization of discount on funded debt.....		12	363
29	Total fixed charges and other deductions.....		1	187 967
30	Ordinary income (or loss).....		1	237 422
EXTRAORDINARY AND PRIOR PERIOD ITEMS				
31	(570) Extraordinary items - Net Credit (Debit) (p. 320).....		None	
32	(580) Prior period items - Net Credit (Debit) (p. 320).....		None	
33	(590) Federal income taxes on extraordinary and prior period items - Debit (Credit) (p. 320).....		None	
34	Total extraordinary and prior period items - Credit (Debit).....		None	
35	Net income (or loss).....		1	237 422

NOTE.—Deductions because of accelerated amortization of emergency facilities in excess of recorded depreciation resulted in reduction of Federal income taxes for the year of this report in the amount of \$ None.

Net reduction or increase in charges to account 532, Car Line Tax Accruals, for Federal income taxes during the current year and corresponding increase or decrease in net income because of accelerated depreciation of facilities under section 167 of the Internal Revenue Code and depreciation deductions resulting from the use of guideline lives pursuant to Revenue Procedure 62-21 in excess of recorded depreciation... \$ None.

Amount by which charges to account 532, Car Line Tax Accruals, for payment of Federal income taxes during the current year were decreased and the reported net income correspondingly increased because of the investment tax credit authorized in the Revenue Act of 1962, compared with the amount that would have been payable without such investment tax credit... \$ 403,000

If the net effect of any of the above footnotes results in an increase in Federal income taxes, the increase should be shown in parenthesis.



## 310. OPERATING REVENUES

State the operating revenues of the respondent for the year, classified in accordance with the Uniform System of Accounts.

Line No.	Class of operating revenues (a)	Amount (b)			Remarks (c)
1	I. CAR SERVICE				
		\$ 12	127	284	
2	(101) Car mileage.....		825	530	
3	(102) Car rental.....		656	373	
4	(104) Cleaning cars.....		11	858	
5	(108) Other car service revenue.....		13	621	045
6	Total car service.....				
7	II. ICING PROTECTIVE SERVICE				
		1	311	188	
8	(110) Ice and salt.....		292	764	
9	(111) Supervision.....		103	366	
10	(112) Refrigerating device damage.....			847	
11	(113) Top or body ice damage.....		None		
12	(114) Precooling.....		None		
13	(115) Other icing service revenue.....		1	708	165
14	Total icing protective service.....				
15	III. MECHANICAL PROTECTIVE SERVICE				
		3	078	883	
16	(116) Mechanical protective service units.....		1	773	397
17	(117) Inspecting, servicing, and supervision.....		1	049	454
18	(118) Fuel.....		1	978	
19	(119) Other mechanical protective service revenue.....		5	903	712
20	Total mechanical protective service.....				
21	IV. HEATER SERVICE				
			117	372	
22	(120) Car heaters.....		175	202	
23	(121) Heater fuel.....		296	930	
24	(122) Servicing heaters.....		223	033	
25	(123) Supervision.....		None		
26	(124) Preheating cars.....			363	
27	(128) Other heater service revenue.....		812	900	
28	Total heater service.....				
29	V. OTHER SERVICES				
			149	972	
30	(130) Ventilation service.....		13	070	
31	(132) Other ice and salt.....		766	057	
32	(133) Miscellaneous.....		929	099	
33	Total other services.....		22	974	921
34	Total operating revenues.....				



## 320. OPERATING EXPENSES

State the operating expenses of the respondent for the year, classified in accordance with the Uniform System of Accounts.

Line No.	Class of operating expenses (a)	Amount (b)		Class of operating expenses (c)	Amount (d)	
1	I. CAR SERVICE	\$		V. HEATER SERVICE	\$	
2	(201) Supervision.....	22	361	(351) Supervision.....	151	042
3	(203) Rents—Car service facilities.....	12	788c	(353) Rents—Heater service facilities.....	4	100
4	(205) Car distribution.....	230	234	(357) Heater fuel.....	131	107
5	(208) Cleaning and conditioning cars.....	609	052	(358) Inspecting and servicing of heaters.....	230	470
6	(210) Car repairs.....	3	382 254	(360) Repairs—Heater service facilities.....	44	220
7	(211) Other repairs.....	9	396	(361) Preheating service.....	None	
8	(221) Injuries to persons.....		81	(371) Injuries to persons.....	None	
9	(222) Insurance.....	4	675	(372) Insurance.....	6	936
10	(223) Stationery and printing.....	1	886	(373) Stationery and printing.....	3	966
11	(229) Other expenses.....	28	074	(379) Other expenses.....	12	779
12	(230) Equalization—Car repairs.....	None		(386) Depreciation—Heater service facilities.....	30	321
13	(236) Depreciation—Rolling stock.....	2	692 989	(388) Retirements—Heater service facilities.....	6	885
14	(237) Depreciation—Other car service facilities.....	3	306	Total heater service.....	621	826
15	(238) Retirements—Car service facilities.....	3	238	VI. MISCELLANEOUS		
16	Total car service.....	6	974 758	(401) Ventilation service.....	113	803
17	II. ICING PROTECTIVE SERVICE			(405) Curtain service.....	None	
18	(251) Ice purchased.....	845	031	(408) Papering cars.....	20	971
19	(252) Ice produced.....	None		(410) Loss and damage claims.....	179	441
20	(253) Rents—Icing facilities.....	39	337	(414) Diversions and reconsignments.....	None	
21	(254) Icing operations.....	232	377	(415) Other expenses.....	26	245
22	(255) Repairs—Icing facilities.....	66	336	Total miscellaneous.....	340	460
23	(256) Injuries to persons.....	None		VII. GENERAL		
24	(257) Insurance.....	8	409	(450) Salaries and expenses of general officers and clerks.....	412	463
25	(258) Other expenses.....	12	927c	(451) General office supplies and expenses.....		374
26	(265) Depreciation—Icing facilities.....	21	245	(452) Rents.....	24	649
27	(270) Retirements—Icing facilities.....	1	227	(454) Law expenses.....	30	015
28	(275) Salt.....	27	081	(459) Pensions and relief.....	141	189
29	Total icing protective service.....	1	228 116	(460) Insurance.....	1	035
30	III. OTHER ICING SERVICE			(461) Stationery and printing.....	57	449
31	(281) Supervision.....	187	806	(462) Repairs—General.....	None	
32	(282) Rents—Icing service facilities.....	1	589	(465) Depreciation—General.....	None	
33	(283) Repairs—Icing service facilities.....	104	313	(466) Retirements—General.....		74c
34	(284) Precooling service.....	None		(469) Other expenses.....	171	250
35	(285) Injuries to persons.....	None		Total general.....	838	350
36	(286) Insurance.....	2	448	Total operating expenses.....	15	895 428
37	(287) Stationery and printing.....	4	873			
38	(290) Other expenses.....	10	938			
39	(295) Depreciation—Icing service facilities.....	1	365	Operating ratio (ratio of operating expenses to operating revenues) .69.19 percent.		
40	(296) Retirements—Icing service facilities.....		235	C-Credit		
41	Total other icing service.....	313	567			
42	IV. MECHANICAL PROTECTIVE SERVICE					
43	(301) Supervision.....	456	065			
44	(302) Rents.....	553 214	495 396			
45	(303) Fuel.....	1,604,800	662 620			
46	(305) Inspecting and servicing.....		675 550			
47	(306) Supplies and repairs.....	1	668 124			
48	(307) Injuries to persons.....		2			
49	(308) Insurance.....	9	633			
50	(309) Stationery and printing.....	19	791			
51	(315) Other Expenses.....	53	444			
52	(320) Depreciation—Mechanical service facilities.....	536	672			
53	(321) Retirements—Mechanical service facilities.....	1	054			
54	Total mechanical protective service.....	5	578 351			



## 350. CARLINE TAX ACCRUALS

1. Give the particulars called for with respect to taxes charged to account No. 532, "Carline tax accruals," of the respondent's Income Account for the year.

2. Substantial adjustments included in the amounts reported in column (b) should be explained in a footnote.

Line No.	Item (a)	Amount (b)	
1	A. Other than United States Government Taxes:	\$	
2	Cars or protective service property taxes.....	603	197
3	State income taxes.....		29
4	All other taxes (other than U. S. Government).....	2	803
5	Total other than U. S. Government taxes.....	606	029
6	B. United States Government Taxes:		
7	Federal income taxes.....	602	388
8	Federal excess profits taxes.....	None	
9	Railroad retirement and unemployment insurance taxes.....	619	798
10	Social security taxes.....	None	
11	All other U. S. Government taxes.....	None	
12	Total U. S. Government taxes.....	1	222 186
13	Grand total taxes (account 532).....	1	828 215



## 383. RENT PAYABLE FOR CARS

1. Give particulars of rent for cars, which pertain or relate to the cars and protective service of the respondent, as defined in the Uniform System of Accounts.

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

3. Taxes and other amounts paid or payable by the respondent as a part of the stipulated compensation which are chargeable to accounts other than account 533, "Rent payable for cars," should be included in column (f), and specifically stated in a footnote.

4. This account includes amounts payable accrued as rent for cars (including cars covered by the contract), and for specific cars held under lease or other agreement, by the terms of which *exclusive use and control for operating purposes* are secured.

5. If the respondent held under lease during all or any part of the year any cars upon which no rent payable accrued, give full particulars in a footnote.

Line No.	Name of lessor or reversioner and description of property (a)	Total rent accrued during year (b)	CLASSIFICATION OF RENT											
			Guaranteed interest on bonds (c)			Guaranteed dividend on stocks (d)			Depreciation (e)			All other (f)		
1	Burlington Northern Inc-Cars	\$ 2 462 202	\$			\$			\$			\$		
2	Fruit Growers Express Co-Cars	445 978												
3	Fruit Growers Express Co-Trls.	148 679												
4														
5														
6														
7														
8														
9														
10														
11														
12	TOTAL	3 056 859												

## 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 which pertain or relate to the cars and protective service of the respondent.

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.

Burlington Northern Inc. - 4,366 cars - Lease dated June 1, 1970 for indefinite period.

Rental based on Burlington Northern Inc's fixed expenses.

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

1. Give an analysis for all items, regardless of amount, included in accounts 570, "Extraordinary items", 580, "Prior period items"; 590, "Federal income taxes on extraordinary and prior period items".

2. Give an analysis for items in accounts 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", confined to items amounting to \$5,000 or more in any one account. Items less than this amount may be combined in a single entry in each account designated "Minor items, each less than \$5,000".

3. Insert a total for each account.

Line No.	Account No. (a)	Item (b)	Debits (c)			Credits (d)		
			\$			\$		
1		None						
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								



## 417. ROLLING STOCK OWNED

1. Give particulars required of the various classes of rolling stock owned by respondent during the year.

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

Line No.	Kind of car (a)	Number of units owned at beginning of year (b)		UNITS ACQUIRED DURING THE YEAR		Number of units retired during the year (e)		Number of units owned at close of year (f)	
				Number (c)	Total weight (tons) (d)				
1	Refrigerator cars.....	5	302	100	4	706	340	5	062
2	Other cars (specify):								
3	Trailers.....	244		None	None		4		240
4									
5									
6									
7									
8									
9									
10									
11									
12	TOTAL.....	5	546	100	4	706	344	5	302

## 418. ROLLING STOCK LEASED FROM OTHERS

Give particulars relative to units of rolling stock which the respondent leased from others.

Line No.	Name of lessor	UNITS HELD AT CLOSE OF YEAR		Rent payable during the year		Amounts receivable from lessor as refund	
		Kind	Number				
	(a)	(b)	(c)		(d)		(e)
1	Burlington Northern Inc.	Refrigerator Cars	4 366	\$ 2 462	202		None
2	Fruit Growers Express Co.	Refrigerator Cars	325	445	978		None
3	Fruit Growers Express Company	Trailers	73	148	679		None
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15	TOTAL		4 764	3 056	859		None

## 419. ROLLING STOCK OWNED BUT LEASED TO OTHERS

1. Give particulars relative to units of rolling stock owned by the respondent but leased to others.

2. This analysis may be confined to reporting each lessee having 200 or more cars at the close of the year and may combine all other lessees in a single entry designated "Lessees ..... in number having less than 200 units at the close of the year."

Line No.	Name of lessee (a)	UNITS LEASED AT CLOSE OF YEAR		Rent receivable (d)		Amount payable to lessee as refund (e)	
		Kind (b)	Number (c)				
1	Siouxland Dressed Beef Company	Refrigerator Cars	60	\$	Mileage	\$	None
2	Burlington Northern Inc.	Trailers	45		Per Diem		None
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15	TOTAL.....		105				None

Line No.	Kind of car (a)	Loaded (b)			Empty (c)			Not separable (d)			Total (e)		
1	Refrigerator cars.....	118	158	325	100	171	815	None			218	330	140
2	Other cars (specify):												
3	.....												
4	.....												
5	.....												
6	.....												
7	.....												
8	.....												
9	.....												
10	.....												
11	.....												
12	TOTAL.....	118	158	325	100	171	815	None			218	330	140

Give a list of the protective service stations owned, leased from others, or operated by the respondent at the close of the year, and nature of service performed thereat. Show owned as Class A, leased as Class B, and operated as Class C.





## 531. STATISTICS OF CAR LINE OPERATIONS

Give the various statistical items called for concerning the car line operations during the year.

Line No.	Description (a)	QUANTITY				Amount of revenue receivable (d)		Number of cars served (e)			
		Unit (b)	Amount or number (c)								
							\$				
1	Icing protective service:										
2	Ice delivered in bunkers of cars.....	Ton		105	330	1	274	428	51	391	
3	Ice delivered on top of load in body of cars.....	Ton			567		8	328		498	
4	Salt delivered in bunkers of cars.....	100#		24	021		28	432	Unknown		
5	Supervision per icing in bunkers of cars.....	x x x	x x	x x	x x		212	871	44	913	
6	Supervision per icing in body of cars.....	x x x	x x	x x	x x		2	748		486	
7	Supervision—no ice supplied.....	x x x	x x	x x	x x		77	145	20	985	
8	Repairs to refrigerating devices.....	x x x	x x	x x	x x		103	366	9	975	
9	Repairs of damage caused by top or body ice.....	x x x	x x	x x	x x			847		143	
10	Precooling cars.....	x x x	x x	x x	x x		None		None		
11	Other icing protective service revenue.....	x x x	x x	x x	x x		None		None		
12	Mechanical protective service:										
13	Units.....	x x x	x x	x x	x x		3	078	883	25	785*
14	Supervision per inspection of cars.....	x x x	x x	x x	x x		1	773	397	290	554
15	Fuel.....	x x x	x x	x x	x x		1	049	454	Unknown	
16	Other mechanical protective service revenue.....	x x x	x x	x x	x x		1	978		Unknown	
17	Heater service:										
18	Inspection—Car heaters.....	x x x	x x	x x	x x		117	372		147	427
19	“ —Heater fuel.....	x x x	x x	x x	x x		175	202		154	826
20	“ —Servicing of heaters.....	x x x	x x	x x	x x		296	930		160	306
21	“ —Supervision incident to heater service.....	x x x	x x	x x	x x		223	033		160	306
22	Preheating cars.....	x x x	x x	x x	x x		None			None	
23	Other heater service revenue.....	x x x	x x	x x	x x			363		None	
24	Other services:						149	972		41	251
25	Ventilation service.....	x x x	x x	x x	x x		13	070		1	324
26	Other ice and salt.....	x x x	x x	x x	x x		526	791		None	
27	Miscellaneous (specify) Other.....	x x x	x x	x x	x x		14	305		5	288
28	Papering Cars.....						224	961		193	309
29	Loss & Damage Claims.....										
30	*Per Diem Units not Included - Unknown.....										

## 561. EMPLOYEES, SERVICE AND COMPENSATION

Give particulars of the number of employees of various classes in the service of the respondent on June 30 and December 31 of the year, and of compensation paid therefor for the year. This schedule does not include old-age retirement, and unemployment insurance taxes. See schedule 275 for such taxes.

Line No.	Classification	NUMBER OF EMPLOYEES IN SERVICE AT END OF MONTH NAMED						Total compensation			
		June 30			Dec. 31						
		(b)			(c)			(d)			
41	Car service maintenance employees.....			497			407	\$	3	456	601
42	Protective service employees.....			154			190		1	265	217
43	Solicitation employees.....			None			None			None	
44	Administrative and general employees.....			4			4			57	946
45	Other employees (specify):										
46	.....										
47	.....										
48	.....										
49	.....										
50	.....										
51	TOTAL.....			655			601		4	779	764

## 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 Schedule 100 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 \$20,000 or more. If more convenient, this schedule may be filled out for a group of companies considered as one system and shown only in the report of the principal company in the system, with references thereto in the reports of the other companies. 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 person furnishing cars or protective service (whether a subsidiary or not) or from a subsidiary company, reference to this fact should be made if his aggregate compensation amounts to \$20,000 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.

plained 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 person furnishing cars or protective service (whether a subsidiary or not) or from a subsidiary company, reference to this fact should be made if his aggregate compensation amounts to \$20,000 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	See Report of Fruit Growers Express Company		\$	\$
2				
3				
4				
5				
6				
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## 563. PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

1. In the form below give information concerning payments, fees, retainers, brokerage, commissions, gifts, contributions, assessments, bonuses, pensions, subscriptions, allowance for expenses, or any form of payments amounting in the aggregate to \$5,000 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 \$5,000 which are made in common with other persons furnishing cars or protective service under a joint arrangement in payment for the performance of services or as a donation, each such contribution shall be reported, irrespectively 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 \$5,000 or more, which pertain or relate to the cars and protective service of the respondent.

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

3. 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 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 cars or protective service property, but any special and unusual payments for services should be reported. Payments of \$5,000 or more to organizations maintained jointly by persons with other persons are not to be excluded even if their services are regarded as routine.

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

5. 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)	Nature of service (b)	Amount of payment (c)
31	None		\$
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			
47			
48			
49			
TOTAL			



## OATH

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

STATE OF District of Columbia } ss:  
 COUNTY OF City of Washington }

C. G. Christovich makes oath and says that he is  
 (Insert here the name of the affiant)  
Auditor  
 (Insert here the official title of the affiant)  
 of Western Fruit Express 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 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 there with; that he believes that all other statements of fact contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above-named respondent during the period of time from and including January 1, 1970, to and including December 31, 1970.

[Signature]  
 (Signature of affiant)

Subscribed and sworn to before me, a Notary Public, in and for the State and county above named, this 30th day of March, 1971.

My commission expires Oct. 14, 1972

[Signature]  
 (Signature of officer authorized to administer oaths)

[USE AN L. S.  
 IMPRESSION  
 SEAL.]

(For the use of the Interstate Commerce Commission only)

## Examination:

Date.....  
 By.....  
 Memo of error.....

## Correspondence:

Date.....  
 Subject.....  
 Answer needed.....  
 Answer received.....

## Correction:

Date.....  
 Authority.....  
 Subject.....