

RC-139800

WESTERN PACIFIC

1982

1 OF 5

RC 139800

R-1

annual report

ORIGINAL

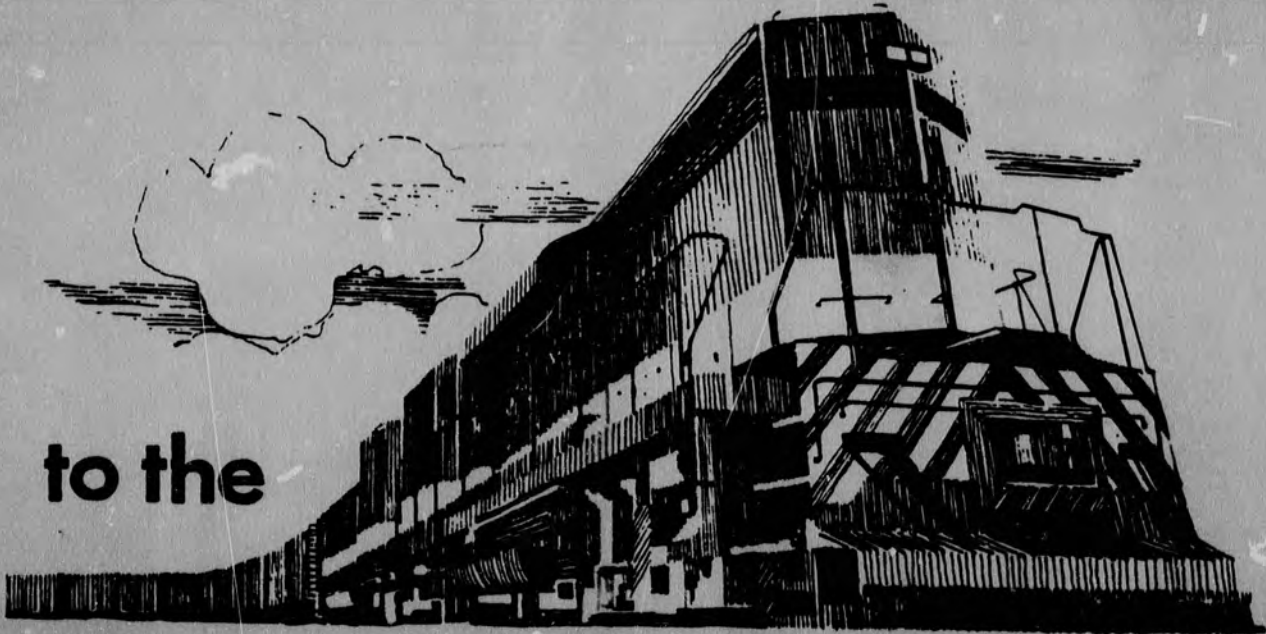
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	RC139800 1 0 SPRS WESTERN PACIFIC RAILROAD SYSTEM 526 MISSION ST. SAN FRANCISCO CA 94105
Correct name and address if different than shown.	Full name and address of reporting carrier. (Use mailing label on original, copy in full on duplicate.)

to the



Interstate Commerce Commission

FOR THE YEAR ENDED DECEMBER 31, 1982

ANNUAL REPORT

OF

THE WESTERN PACIFIC RAILROAD SYSTEM

(Includes The Western Pacific Railroad Company, Sacramento Northern Railway, Tidewater Southern Railway Company, W.P.X. Freight System, Inc., Standard Realty and Development Company, Delta Finance Co., Ltd.)

System reporting approved, effective January 1, 1972, per Mr. M. Paolo's letter dated November 16, 1971, File ACR-C, and Mr. James B. Thomas Jr.'s letter dated June 16, 1975, File ACA/MAK.

TO THE

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1982

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

(Name) R. W. Stumbo, Jr. (Title) Vice President-Finance
(Telephone number) 415 982-2100
(Area code) (Telephone number)
(Office address) 526 Mission Street, San Francisco, CA 94105
(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.

Revisions to this report resulted from the following Commission's decisions, copies of which were served on all railroads:

Docket

Title

Decision Date

The following schedule was added to Railroad Annual Report Form R-1:

Schedule 512 Transactions Between Respondent and Companies or Persons Affiliated with Respondent for Services Received or Provided. Reinserted, it was inadvertently omitted from the 1981 report. Revised to reflect Accounting Series Circular No. 192 "Related Party Disclosures" dated May 18, 1982 which required F.A.S. No. 57 dated March 1982.

Changes were made to the following schedules:

Schedule 200 Added three lines to segregate account Nos. in other assets and renumbered.
Schedule 210 Deleted lines 69-74 and added a line 53 Total Provision For Income Tax and renumbered.
Schedule 310A Added heading Non-carrier (lists specifics for each company)
Schedule 335 Changed line Nos. 27, 36 and 37.
Schedule 361 Part Total Re: Expenses. Deleted columns c-h.
Schedule 412 Added column Amortization Adjustment During Year, and Instruction No. 4.
Schedule 415 Changed column (e) from Depreciation to Amortization Adjustment Net During Year and minor changes to the Instructions.
Schedule 450 Changed heading to "Analysis of Taxes" from "Analysis of Federal Income Taxes" and the format of schedule. Segregate three line items.
Schedule 710 Deleted Diesel B Units and renumbered lines.
Schedule 721 Changed line No. 9 and added Instruction.
Schedule 723 Changed line No. 10 and added Instruction.
Schedule 755 Deleted 14 line items and renumbered the schedule. Minor changes were made in the Instructions.
Schedule 450 Item 3 added to analyze the affect of certain provisions of the Economic Recovery Tax Act of 1981 on Tax accruals.

ESTIMATE OF REPORTING BURDEN

In order to monitor carrier reporting burden and to satisfy OMB requirements pursuant to Public law 96-511, it is requested that you furnish the following information:

(1) Best estimate of the number of staff hours required to complete this report. In making this estimate please include the number of hours attributable to preparing the report and any special compilations contained in this report that would not generally be maintained or used by management for purposes other than reporting to this Commission.

Total hours (Estimated) 4,300

(2) Best estimate of the number of staff hours required to comply with the Uniform System of Accounts (USOA). In making this estimate only include the incremental staff hours required for the USOA. (Those hours in addition to the data needs of management and requirements of other Federal and State agencies.)

Total hours (Estimated) 400

(3) Best estimate of staff hours and storage costs to comply with the Commission's Record Retention Regulations. In making this estimate only include the incremental costs required for the Commission's rules. (Those costs in addition to retention requirements of management and other Federal and State agencies.)

Total hours (Estimated) 200

Storage costs (Estimated) \$50,000

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Road Initials:

WPS

Year 19.82

A. SCHEDULES OMITTED BY RESPONDENT

1. The respondent, at its option, may omit pages from this report provided there is nothing to report or the schedules are not applicable.

2. Show below the pages excluded and indicate the schedule number and title in the space provided provided below.

3. If no schedules were omitted indicate "NONE."

Page	Schedule No.	Title
		NONE

B. 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 on this page have taken place during the year covered by this report, they should be explained in full detail.

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." If the report is made by receivers, trustees, a committee on bondholders, or individuals otherwise in possession of the property, state names and facts with precision. If the report is for a consolidated group, pursuant to Special Permission from the Commission, Accounting and Valuation

Board, indicate such fact on line 1 below and list the consolidated group on page 4.

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

1. Exact name of common carrier making this report The Western Pacific Railroad Company
2. Date of incorporation February 13, 1978
3. Under laws of what Government, State, or Territory organized? If more than one, name all. If in bankruptcy, give court of jurisdiction and dates of beginning of receivership or trusteeship and of appointment of receivers or trustees Delaware
4. If the respondent was reorganized during the year, involved in a consolidation or merger, or conducted its business under a different name, give full particulars. On April 4, 1979 The Western Pacific Railroad Company (a Delaware corporation incorporated February 13, 1978 as Newrail Company, Inc. to acquire the assets of The Western Pacific Railroad Company, a California corporation) purchased the assets of the California corporation. (See Interstate Commerce Commission Finance Docket No. 28614, decided January 4, 1979, for full details of the transaction. In addition, the ICC in its decision in Finance Docket No. 30,000 dated October 20, 1982, approved control of Western Pacific Railroad Company by Union Pacific Railroad Company.

STOCKHOLDERS REPORTS

5. 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 March 31, 1983
(date)
- ☐ No annual report to stockholders is prepared.

C. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock: Common, \$ 5 per share; first preferred, \$ 10 per share; second preferred, \$ — per share; debenture stock, \$ — per share. Common Stock has

2. State whether or not each share of stock has the right to one vote; if not, give full particulars in a footnote voting rights

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? Yes 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 closed

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. 1,409,333 votes, as of December 31, 1982 (Date)

8. State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7. 214 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 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		
				Common	PREFERRED	
				(d)	Second (e)	First (f)
	Midlantic Nat'l Bank Trustee	(b)	(c)			
1	for Pacific Subsidiary, Inc.	Newark, N.J.	1221,447	1,221,447		
2	Cede and Co.	New York, N.Y.	84,927	84,927		
3	Ernst and Co.	New York, N.Y.	28,750	28,750		
4	Philip R. Herzig	New York, N.Y.	10,000	10,000		
5	Pacific & Co.	San Francisco, CA	7,515	7,515		
6	Clement L. Hirsch	New York, N.Y.	7,100	7,100		
7	Edward K. Wheeler	Washington, D.C.	5,000	5,000		
8	Pacific Subsidiary, Inc.	New York, N.Y.	4,333	4,333		
9	Howson	Los Angeles, CA	2,800	2,800		
10	Robert A. Bernhard	Garden City, N.Y.	2,500	2,500		
11	Josephthal & Co.	New York, N.Y.	2,100	2,100		
12	Abatco	Los Angeles, CA	2,000	2,000		
13	Daniel A. Bruno	Flushing, N.Y.	2,000	2,000		
14	Martin Tandler	New York, N.Y.	2,000	2,000		
15	Kray & Co.	Chicago, IL	1,650	1,650		
16	Marcia & Ernest Field	Great Neck, N.Y.	1,000	1,000		
17	Sol Peter Herman	Brooklyn, N.Y.	1,000	1,000		
18	Edward Marcus	New York, N.Y.	1,000	1,000		
19	Chas W. Cole, Jr.	South Bend, IN	885	885		
20	Allen & Co.	New York, NY	600	600		
21	Frances & Laurence Amherd	San Francisco, CA	500	500		
22	Charles Dimston	New York, N.Y.	500	500		
23	Alan J. Karcher	Savreille, NJ	500	500		
24	Kingsley & Co.	New York, N.Y.	500	500		
25	Betty Jane Markgraf	Milwaukee, WI	500	500		
26	Arthur Rosenzweig	Paterson, NJ	500	500		
27	Joseph Siegel	Brooklyn, N.Y.	500	500		
28	David T. Wilentz	Perth Amboy, NJ	500	500		
29	Jay Winston	New York, N.Y.	500	500		
30	John Winston	New York, N.Y.	500	500		

C. VOTING POWERS AND ELECTIONS - Continued

Class A 1,326,553 Shares

Class B 10,000 Shares

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

11. Give the date of such meeting. _____ May 12, 1982

12. Give the place of such meeting. _____ San Francisco, California

NOTES AND REMARKS

ELECTION OF DIRECTORS

5. Voting Rights

Nine directors are elected. In accordance with the Company's Certificate of Incorporation, five of the directors (the "Class B Directors") are elected by the holders of Class B Common Stock, voting as a class, and the remaining four directors (the "Class A Directors") are elected by the holders of Class A Common Stock, voting as a class.

Directors are elected annually pursuant to the above method for a period of five years commencing April 4, 1979. Thereafter, the separation of directors into two classes and the election of directors by class vote will cease, and all directors will be elected by holders of Class A Common Stock.

During the five year period commencing April 4, 1979, Class B shares may be issued only to fulltime employees who are officers of the Company. At the end of such five year period, no shares of Class B stock will be authorized under the Company's Certificate of Incorporation, and each Class B shareholders must elect to (1) convert his Class B shares into Class A shares on a one-for-one basis, or (2) resell such shares to the Company at the then current market price for Class A shares as determined pursuant to the Certificate of Incorporation.

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - ASSETS

Line No.	Account	Title (a)	Balance at Close of Year (b)	Balance at Beginning of Year (c)
		Current Assets	\$	\$
1	701	Cash	5,341	(1,521)
2	702	Temporary Cash Investments	18,746	41,457
3	703	Special Deposits		
		Accounts Receivable		
4	704	— Loan and Notes	224	268
5	705	— Interline and Other Balances	2,629	2,169
6	706	— Customers	15,467	11,894
7	707	— Other	3,890	4,293
8	709, 708	— Accrued Accounts Receivables	18,039	21,770
9	708.5	— Receivables from Affiliated Companies		
10	709.5	— Less: Allowance for Uncollectible Accounts	(1,370)	(535)
11	710, 711, 714	Working funds prepayments deferred income tax debits	1,285	1,227
12	712	Materials and Supplies	11,633	9,740
13	713	Other Current Assets	58	172
14		Total Current Assets	75,942	90,934
		Other Assets		
15	715, 716, 717	Special funds	696	625
16	721, 721.5	Investments and Advances Affiliated Companies (sch 310)	51	51
17	722, 723	Other Investments and Advances	1,974	1,625
18	724	Allowances for Net Unrealized Loss on Noncurrent Marketable Equity Securities—Cr.		
19	737, 738	Property used in other than Carrier Operation (less depreciation)	7,190	6,113
		\$ 385.		
20	739, 741	Other Assets	1,128	3,552
21	743	Other Deferred Debits	511	900
22	744	Accum. deferred Income Tax debits		
23		Total Other Assets	11,550	12,866
		Road and Equipment		
24	731, 732	Road (Sch. 330 & 330A)	22,453	18,408
25		Equipment	98,497	99,520
26		Unallocated Items		
27		Accumulated Depreciation and amortization (Schs. 335, 351, 342, 340)	(27,261)	(19,523)
28		Net road and Equipment	93,689	98,405
29		Total Assets	181,181	202,205

NOTES AND REMARKS

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - LIABILITIES AND SHAREHOLDERS' EQUITY

Line No.	Account	Title (a)	Balance at Close of Year (b)	Balance at Beginning of Year (c)
		Current Liabilities	\$	\$
30	751	Loans and Notes Payable		
31	752	Accounts Payable; Interline and Other Balances	5,915	6,970
32	753	Audited Accounts and Wages	5,175	5,371
33	754	Other Accounts Payable	2,454	2,444
34	755, 756	Interest and Dividends Payable	2,058	2,317
35	757	Payables to Affiliated Companies	516	433
36	759	Accrued accounts Payable	32,654	35,697
37	760, 761, 761.5, 762	Taxes Accrued	230	1,186
38	763	Other Current Liabilities	1,270	1,153
39	764	Equipment obligations and other long-term debt due within one year	8,860	8,697
40		Total Current Liabilities	59,132	64,268
		Non Current Liabilities		
41	765, 767	Funded debt unmatured	23,812	23,479
42	766	Equipment obligations	46,485	52,299
43	766.5	Capitalized Lease Obligations	13,028	15,361
44	768	Debt in default		
45	769	Accounts payable; Affiliated Companies		
46	770.1, 770.2	Unamortized debt premium	(2,098)	(2,377)
47	781	Interest in default		
48	783	Deferred revenues-Transfers from Government Authorities		
49	786	Accumulated deferred income tax credits	1,766	4,523
50	771, 772, 774, 775, 782, 784	Other long-term liabilities and deferred credits	10,164	11,603
51		Total Noncurrent Liabilities	93,157	104,888
		Shareholders' Equity		
52	791, 792	Capital Stock: (Sch. 230)	7,047	7,063
53		Common Stock	7,047	7,063
54		Preferred Stock		
55	793	Discount on Capital Stock		
56	794, 795	Additional Capital (230)	7,046	7,062
		Retained Earnings:		
57	797	Appropriate (221)		
58	798	Unappropriated (220)	14,799	18,924
59	798.1	Net Unrealized loss on noncurrent marketable equity securities		
60	798.5	Less Treasury Stock		
61		Net Stockholders Equity	28,892	33,049
62		Total Liabilities and Shareholders Equity	181,181	202,205

NOTES AND REMARKS

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - EXPLANATORY NOTES

The notes listed below are provided to disclose supplementary information on 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 statements explaining (1)

service interruption insurance policies and indicating 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; (2) particulars concerning obligations for stock purchase options granted to officers and employees; and (3) what entries have been made for net income or retained income restricted under provisions of mortgages and other arrangements (Dollars in thousands).

1. 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 \$ 0

2. 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 of the year following that for which the report is made \$ 2,600,000

3. (a) Explain the procedure in accounting for pension funds and recording in the accounts the current and past service pension costs, indicating whether or not consistent with the prior year: See Pension Plans - Page 8

(b) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund. \$ None

(c) Is any part of pension plan funded? Specify. Yes X No

(i) If funding is by insurance, give name of insuring company Bank of America

(ii) If funding is by trust agreement, list trustee(s) January 1, 1975

Date of trust agreement or latest amendment

If respondent is affiliated in any way with the trustee(s), explain affiliation:

(d) List affiliated companies which are included in the pension plan funding agreement and describe basis for allocating charges under the agreement None

(e) (i) Is any part of the pension plan fund invested in stock or other securities of the respondent or any of its affiliates? Specify.

Yes No X

If yes, give number of the shares for each class of stock or other security:

(ii) Are voting rights attached to any securities held by the pension plan? Specify. Yes X No If yes, who determines how stock is voted? Normally the Trustee

4. State whether a segregated political fund has been established as provided by the Federal Election Campaign Act of 1971 (18 U.S.C. 610). Yes No X

5. (a) The amount of employers contribution to employee stock ownership plans for the current year was \$ None

(b) The amount of investment tax credit used to reduce current income tax expense resulting from contributions to qualified employee stock ownership plans for the current year was \$ None

6. In reference to Docket No. 37465 specify the total amount of business entertainment expenditures charged to the non-operating expense account \$ None

Continued on following page

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - EXPLANATORY NOTES (Concluded)

Marketable Equity Securities - to be completed by companies with \$10.0 million or more in gross operating revenues.

(a) Changes in Valuation Accounts

	Cost	Market	Dr. (Cr) to Income	Dr. (Cr) to Stockholders Equity
(Current Yr.) Current Portfolio _____				
as of / / Noncurrent Portfolio _____	None			
(Previous Yr.) Current Portfolio _____			XXXXX	\$ XXXXX
as of / / Noncurrent Portfolio _____			XXXXX	XXXXX
			XXXXX	XXXXX

(b) At / / , gross unrealized gains and losses pertaining to marketable equity securities were as follows:

	Gains	Losses
Current	\$ None	\$ None
Noncurrent	None	None

(c) A net unrealized gain (loss) of \$ None on the sale of marketable equity securities was included in net income for ____ (year). The cost of securities sold was based on the ____ (method) cost of all the shares of each security held at time of sale.

Significant net realized and net unrealized gains and losses arising after date of the financial statements but prior to their filing, applicable to marketable equity securities owned at balance sheet date shall be disclosed below:

NOTE: / / - date - Balance sheet date of reported year unless specified as previous year.

NOTES AND REMARKS

Pension Plans

WPR has a noncontributory pension plan which covers all salaried employees. Pension costs are accrued and funded annually based on actuarially determined current service cost (including estimated salary increases) and amortization of past service costs over a 20-year period.

WPR also has a \$870,000 unfunded liability at present value under a previous pension plan covering certain retired employees, all of which has been accrued as of December 31, 1982.

Total pension expense amounted to \$1,219,000 in 1982, \$795,000 in 1981 and \$976,000 in 1980.

239. RESULTS OF OPERATIONS

1. Disclose the requested information for the respondent pertaining to the results of operations for the year.

2. Report total operating expenses from Schedule 410 of this report. Any disparities in expense amounts shown in this schedule and expense amounts reported in Schedule 410 must be fully explained on page 12 Results of Operations.

3. List dividends from investments accounted for under the cost method on the appropriate line No. 19, for, Account No. 513, "Dividend income." List dividends accounted for by the equity method on the appropriate dividend line No. 25 for Account No. 512 under the "Income from Affiliated Companies" subsection of this schedule.

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

5. Dollars in thousands.

Line No.	Item (a)	Amount for Current Year (b)	Amount for Preceding Year (c)	Freight-Related Revenue & Expenses (d)	Passenger-Related Revenue & Expenses (e)
	ORDINARY ITEMS				
	OPERATING INCOME				
	Railway Operating Income				
1	(101) Freight **	169,503	185,939	169,503	
2	(102) Passenger **				
2	(103) Passenger-Related				
4	(104) Switching	702	731	702	
5	(105) Water Transfers				
6	(106) Demurrage	1,147	1,176	1,147	
7	(110) Incidental	447	406	447	
8	(121) Joint Facility-Credit	16	16	16	
9	(122) Joint Facility-Debit	(183)	(183)	(183)	
10	(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	171,797	188,250	171,797	
11	(502) Railway operating revenues-Transfers from Government Authorities for current operations				
12	(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities				
13	Total railway operating revenues (lines 10-12)	171,797	188,250	171,797	
14	(531) Railway operating expenses	183,117	193,917	183,117	
15	*Net revenue from railway operations	(11,320)	(5,667)	(11,320)	
	OTHER INCOME				
16	(506) Revenue from property used in other than carrier operations	269	714		
17	(510) Miscellaneous rent income	530	498		
18	(512) Separately operated properties-Profit				
19	(513) Dividend income (cost method)		1		
20	(514) Interest income	4,985	4,163		
21	(516) Income from sinking and other funds	103	345		
22	(517) Release of premiums on funded debt				
23	(511) Contributions from other companies				
24	(519) Miscellaneous income	11,540	25,618		
	Income from affiliated companies				
25	(513) Dividends (equity method)				
26	Equity in undistributed earnings (losses)				
27	Total other income (lines 16-26)	17,427	31,339		
28	Total income (lines 15, 27)	6,107	25,672		
	MISCELLANEOUS DEDUCTIONS FROM INCOME				
29	(534) Expenses of property used in other than carrier operations	13	135		
30	(535) Taxes on property used in other than carrier operations	538	370		
31	(543) Miscellaneous rent expense	70	80		
32	(544) Miscellaneous taxes				
33	(545) Separately operated properties-Loss	654	527		
34	(549) Maintenance of investment organization				
35	(550) Income transferred to other companies				
36	(551) Miscellaneous income charges	297	443		
37	(553) Uncollectible accounts	749	60		
38	Total miscellaneous deductions (lines 29-37)	2,321	1,615		
39	Income available for fixed charges Lines 28, 38	3,786	24,057		

210. RESULTS OF OPERATIONS-Continued			
Line No.	Item (a)	Amount for Current Year (b)	Amount for Preceding Year (c)
	FIXED CHARGES	\$	\$
(546) Interest on funded debt:			
40 (a) Fixed interest not in default		10,609	9,778
41 (b) Interest in default			
42 (547) Interest on unfunded debt		32	40
43 (548) Amortization of discount on funded debt		250	273
44 Total fixed charges (lines 40-43)		10,891	10,091
45 Income after fixed charges (lines 39, 44)		(7,105)	13,966
	OTHER DEDUCTIONS		
(546) Interest on funded debt:			
46 (c) Contingent interest		120	121
	UNUSAL OR INFREQUENT ITEMS		
47 (555) Unusual or infrequent items (debit) credit			
48 Income (loss) from continuing operations (before income taxes)		(7,225)	13,845
	PROVISIONS FOR INCOME TAXES		
(556) Income taxes on ordinary income:			
49 Federal income taxes		(281)	43
50 State income taxes		15	206
51 Other income taxes			
52 (557) Provision for deferred taxes		(2,909)	4,464
53 Total provisions for income taxes (lines 49-52)		(3,175)	4,713
54 Income from continuing operations		(4,050)	9,132
	DISCONTINUED OPERATIONS		
55 (560) Income or loss from operations of discontinued segments (less applicable income taxes of \$)			
56 (562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$)			
57 Income before extraordinary items		(4,050)	9,132
	EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES		
58 (570) Extraordinary items (Net)			
59 (590) Income taxes on extraordinary items			
60 (591) Provision for deferred taxes - Extraordinary items			
61 Total extraordinary items (lines 57-59)			
62 (592) Cumulative effect of changes in accounting principles (less applicable income taxes of \$)			
63 Net income (Loss)		(4,050)	9,132
	*Reconciliation of net railway operating income (NROI)		
64 Net revenues from railway operations		(11,320)	(5,667)
65 (556) Income taxes on ordinary income (-)		266	(249)
66 (557) Provision for deferred income taxes (-)		2,909	(4,464)
67 Income from lease of road and equipment (-)			
68 Rent for leased roads and equipment (+)			
69 Net railway operating income (loss)		(8,145)	(10,380)

210. RETAINED EARNINGS—UNAPPROPRIATED

1. Show below the items of Retained Earnings 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 shown in parentheses.

3. Show under "Remarks" the amount of assigned Federal income tax consequences, for accounts 606 and 616.

4. Segregate in column (c) all amounts applicable to the equity in undistributed earnings (losses) of affiliated companies based on the equity method of accounting.

5. Line 3 (line 7 if debit balance), column (c), should agree with line 26, column (b), Schedule 210. The total of columns (b) and (c), lines 3 and 7, should agree with line 62, column (b), Schedule 210.

6. Include in column (b) only amounts applicable to retained earnings exclusive of any amounts included in column (c). (Dollars in thousands).

Line No.	Item (a)	Retained earnings—Unappropriated (b)	Equity in undistributed earnings (losses), of affiliated companies (c)
1	Balances of beginning of year _____	\$ 18,924	\$
2	(601.5) Prior period adjustments to beginning retained earnings _____		
	CREDITS		
3	(602) Credit balance transferred from income _____		
4	(603) Appropriations released _____	1,745	
5	(606) Other credits to retained earnings equity in undistributed earnings (losses of affiliated companies) _____		
6	Total _____	1,745	
	DEBITS		
7	(612) Debit balance transferred from income _____	4,050	
8	(616) Other debits to retained earnings equity in undistributed earnings (losses of affiliated companies) _____	75	
9	(620) Appropriations for sinking and other funds _____	1,745	
10	(621) Appropriations for other purposes _____		
11	(623) Dividends: Common stock _____		
12	Preferred stock ¹ _____		
13	Total _____	5,870	
14	Net increase (decrease) during year (Line 6 minus line 13) _____	(4,125)	
15	Balances at close of year (Lines 1, 2 and 14) _____	14,799	
16	Balances from line 15(c) _____		XXXXX
17	Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of Year _____	14,799	XXXXX
	REMARKS		
	Amount of assigned Federal income tax consequences:		
18	Account 606 _____		XXXXX
19	Account 616 _____		XXXXX

¹ If any dividends have not been declared on cumulative preferred stock give cumulative undeclared dividends at beginning of year and end of year.

NOTES AND REMARKS FOR SCHEDULES 210 and 220

221. RETAINED EARNINGS—APPROPRIATED

Give an analysis in the form called for below of account No. 797, "Retained earnings—Appropriated." (Dollars in thousands)

Line No.	Class of appropriation (a)	Credits during year (b)	Debits during year (c)	Balance at close of year (d)
		\$	\$	\$
1	Additions to property through retained earnings _____			
2	Funded debt retired through retained earnings _____			
3	Sinking funds _____			
4	Miscellaneous funds _____			
5	Other appropriations (specify): _____			
6				
7				
8				
9				
10				
11	Capital and Reserve Funds	1,745	1,745	
12				
13				
14				
15				
16	TOTAL	1,745	1,745	None

225. TRANSFERS FROM GOVERNMENT AUTHORITIES

This schedule should include particulars of all transfers from Federal, state or municipal authorities received during the year. The amount of transfer received shall be distributed among columns (c), (d), and (e) in accordance with General Instruction 1-15 of the Uniform System of Accounts for Railroad Companies. (Dollars in thousands)

Line No.	Description (a)	Amount (b)	Applied to current operations (c)	Deferred to future periods (d)	Applied to contributed capital (e)
	Source and description of transfers	\$	\$	\$	\$
1					
2					
3					
4					
5					
6					
7	Total received during year _____				
8	Cumulative total of Government transfers-beginning of year _____		XXXXX	XXXXX	XXXXX
9	Cumulative total of Government transfers-end of year _____		XXXXX	XXXXX	XXXXX

230. CAPITAL STOCK

PART I. CAPITAL STOCK

1. Disclose in column (a) the particulars of the various issues of capital stock of the respondent, distinguishing separate issues of any general class, if different in any respect.
2. Present in column (b) the par or stated value of each issue. If none, so state.
3. Disclose in columns (c), (d), (e) and (f) the required information concerning the number of shares authorized, issued, in treasury and outstanding for the various issues.
4. 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 who 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, and not canceled or retired, they are considered to be nominally outstanding.

5. Dollars in thousands.

Line No.	Class of Stock (a)	Par Value (b)	Number of Shares				Book Value at End of Year	
			Authorized (c)	Issued (d)	In Treasury (e)	Outstanding (f)	Outstanding (g)	In Treasury (h)
1	Common <u>Class A</u>	5.00	3,900,000	1,405,000		1,405,000	7,025	
2	<u>Class B</u>	5.00	100,000	4,333		4,333	22	
3								
4	Preferred							
5								
6								
7								
8								
9								
10	TOTAL	XXXXX	4,000,000	1,409,333		1,409,333	7,047	

PART II. SUMMARY OF CAPITAL STOCK CHANGES DURING YEAR

1. The purpose of this part is to disclose capital stock changes during the year.
2. Column (a) presents the items to be disclosed.
3. Columns (b), (d) and (f) require disclosures of the number of preferred, common and treasury stock, respectively, applicable to the items presented in column (a).
4. Columns (c), (e) and (g) requires the applicable disclosure of the book values of preferred, common and treasury stock.

5. Disclose in column (h) the additional paid-in capital realized from changes in capital stock during year.
6. Unusual circumstances arising from changes in capital stock changes shall be fully explained in footnotes to this schedule.
7. Report dollars in thousands.

Line No.	Items (a)	Preferred Stock		Common Stock		Treasury Stock		Additional Capital (h)
		Number of Shares (b)	Amount (c)	Number of Shares (d)	Amount (e)	Number of Shares (f)	Amount (g)	
11	Balance at beginning of year		\$	1,412,500	\$ 7,063		\$	\$ 7,062
12	Capital Stock Sold ¹			2,500	12			.12
13	Capital Stock Reacquired							
14	Capital Stock Canceled - <u>Class B</u>			(5,667)	(28)			(28)
15	Stock Dividends							
16	Balance at Close of Year			1,409,333	7,047	None	None	7,046

¹ By footnote on page 18 state the purpose of the issue and authority.

240. STATEMENT OF CHANGES IN FINANCIAL POSITION

Give the information as requested concerning the source and application of funds during the year. Funds for the purpose of this schedule shall include all assets or financial resources even though a transaction may not directly affect cash or working capital. For example, the purchase of property in exchange for shares of stock or bonds would be an application of funds for investment in property provided by the issue of securities. Sources and uses of funds should be individually disclosed. For example, outlays for fixed assets should not be reported net of retirements. Dollars in thousands.

Line No.	Description (a)	Current year (b)	Prior year (c)
	SOURCES OF WORKING CAPITAL		
	Working capital provided by operations:		
1	Income (loss) from continuing operations	(4,050)	9,132
	Add expenses not requiring outlay of working capital; (subtract) credits not generating working capital:		
2	Retirement of nondepreciable property		
3	Loss (gain) on sale or disposal of tangible property	(10,597)	(20,769)
4	Depreciation and amortization expenses	8,224	7,927
5	Net increase (decrease) in deferred income taxes	(2,909)	4,464
6	Net decrease (increase) in parent's share of subsidiary's undistributed income for the year		
7	Net increase (decrease) in noncurrent portion of estimated liabilities	(1,439)	(2,188)
	Other (specify):		
8	<u>Amortization of organization expense</u>	149	149
9	<u>Sale of tax benefits</u>		(3,578)
10			
11			
12			
13	Total working capital from continuing operations	(10,622)	(4,863)
14	Add funds generated by reason of discontinued operations, extraordinary items, and changes in accounting principles		
15	Total working capital from operations	(10,622)	(4,863)
	Working capital from sources other than operating:		
16	Proceeds from issuance of long-term liabilities	1,640	24,176
17	Proceeds from sale/disposition of carrier operating property	568	3,373
18	Proceeds from sale/disposition of other tangible property	11,088	21,250
19	Proceeds from sale/repayment of investments advances	655	307
20	Net decrease in sinking and other special funds	1	25
21	Proceeds from issue of capital stock, <u>exercise of stock options</u>	25	25
	Other (specify):		
22	<u>Proceeds from sale of tax benefits</u>		7,957
23	<u>Miscellaneous</u>	3,051	
24			
25			
26			
27	Total working capital from sources other than operating	17028 6,406	57113 52,250
28	Total sources of working capital	6,406	52,250

240. STATEMENT OF CHANGES IN FINANCIAL POSITION - Concluded

Line No.	Description (a)	Current year (b)	Prior year (c)
	APPLICATION OF WORKING CAPITAL	\$	\$
29	Amount paid to acquire/retire long-term liabilities	9,407	9,939
30	Cash dividends declared		
31	Purchase price of carrier operating property	4,330	29,798
32	Purchase price of other tangible property	1,791	499
33	Purchase price of long-term investment and advances	531	685
34	Net increase in sinking or other special funds	71	198
35	Purchase price of acquiring treasury stock		
	Other (specify): Class B		
36	<u>Purchase and retire 5,667 shares Common Stock -</u>	132	--
37	<u>Miscellaneous</u>		1,676
38			
39			
40			
41			
42			
43			
44			
45	Total application of working capital	16,262	42,795
46	Net increase (decrease) in working capital	(9,856)	9,455

241. CHANGES IN WORKING CAPITAL

Compute the net changes in each element of working capital.
(Dollars in thousands.)

Line No.	Item (a)	End of year (b)	Beginning of year (c)	Increase (Decrease) (d)
1	Cash and temporary investments	24,087	39,936	(15,849)
2	Net receivables	38,879	39,859	(980)
3	Prepayments	1,285	1,227	58
4	Materials and supplies	11,633	9,740	1,893
5	Other current assets not included above	58	172	(114)
6	Notes payable and matured obligations			
7	Accounts payable	48,772	53,232	(4,460)
8	Current equipment obligations and other debt	8,860	8,697	163
9	Other current liabilities not included above	1,500	2,339	(839)
10	Net increase (decrease) in working	16,810	26,666	(9,856)

245. WORKING CAPITAL INFORMATION

1. Report below the information requested with respect to the referenced accounts.
 2. Give the amount of issues from stock during the year for lines 1 thru 5 as it pertains to account 712, "Material and supplies."
 3. Report on lines 6, 7, 8, and 9 on the amount applicable to common-carrier transportation service included in accounts 707, 753, 754, and 761.5
 (Do not include taxes levied in lieu of property taxes.)
 4. Dollars in thousands.

Line No.	Item (a)	Amount (b)
1	Construction and additions and betterments	22,574
2	Common-carrier operating purposes	952
3	Used by other than respondent's lease companies	9,346
4	Total	32,872
5	Portion of balance in the material and supplies account at end of year that represents scrap and obsolete material	174
6	Account 707. Accounts receivable; other	995
7	Account 753. Audited accounts and wages payable	5,168
8	Account 754. Accounts payable; other	2,411
9	Account 761.5 Other taxes accrued	748

NOTES AND REMARKS

NOTES AND REMARKS

GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 310, 310A

1. Schedule 310 should give particulars of stocks, bonds, other secured obligations, unsecured notes, and investment advances of affiliated companies held by respondent at close of year. Also, disclose the investments made, disposed of, and written down during the year, and the applicable dividends and interest credited to income as a result of those investments. They should exclude securities issued or assumed by respondent. For definition of affiliated companies, see the rules governing Account No. 721 "Investments and advances; affiliated companies," in the Uniform System of Accounts for Railroad Companies.

2. 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:

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

4. 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

5. By carriers, as the term is used here, 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.

6. Noncarrier companies should, for the purpose 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.

7. 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.

8. Combine, in one amount, investments in which the original cost or present equity in total assets is less than \$10,000.

9. Include investments in unincorporated entities such as lessee organizations. Exclude amounts normally settled on a current basis.

10. Do not include the value of securities issued or assumed by respondent.

11. For affiliates which do not report to the Interstate Commerce Commission and are jointly owned, disclose in footnotes the name and extent of control of the other controlling entities.

12. Dollars in thousands.

310. INVESTMENTS AND ADVANCES 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 funds"; 721, "Investments and advances affiliated companies"; and 717, "Other Funds."

2. Entries in this schedule should be made in accordance with the definitions and general instructions given on page 19, 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__." Abbreviations in common use in standard financial publications may be used to conserve space.

6. If any of the companies included in this schedule are controlled by respondent, the percent of control shows in

Line No.	Account No.	Class No.	Kind of Industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of control
	(a)	(b)	(c)	(d)	(e)
1	721	A-1	VII	Central California Traction Co.	
2				*Common Stock	33 1/3
3				*Preferred Stock	33 1/3
4					
5					
6	721	A-1	VII	Alameda Belt Line	
7				*Capital Stock	50
8	721	A-1	VII	Oakland Terminal Railway	
9				*Capital Stock	50
10	721	A-1	VII	Pullman Company	
11				*Capital Stock **	0.42
12					
13				Total Class A-1	
14					
15	721	A-3	X	Trailer Train Company	
16				*Common Stock	2.44
17				*Note Receivable	
18	721	A-3	X	Fruit Growers Express	
19				*Common Stock	
20					
21				Total Class A-3	
22					
23	721	E-1	VII	*Alameda Belt Line	
24				*Oakland Terminal Railway	
25					
26				Total Class E-1	
27					
28	721			Grand Total	
29					
30					
31				*Subject to lien of First and Refunding Mortgage	
32				**Stock liquidated by Pullman Company	
33					
34					
35					
36					
37					
38					
39					
40					

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Continued

column (e). In case any company listed is controlled other than through actual ownership of securities, give particulars in a footnote. In cases of joint control, give names of other parties and particulars of control.

7. If any advances reported are pledged, give particulars in a footnote.

8. Investments in companies in which neither the original cost or present equity in total assets are less than \$10,000 may be combined in one figure.

9. Also included should be investments in unincorporated entities such as lessee organizations (exclusive of amounts nominally settled on a current basis).

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

11. For affiliates which do not report to the Interstate Commerce Commission, and are jointly owned, give names and extent of control of other entities by footnote.

12. Dollars in thousands.

Investments and advances				Disposed of; Profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income	Line No.
Opening balance	Additions	Deductions (if other than sale explain)	Closing balance				
(f)	(g)	(h)	(i)	(j)	(k)	(l)	
\$	\$	\$	\$	\$	\$	\$	1
399			399		(399)		2
265			265		(265)		3
							4
							5
							6
471			471		(471)		7
							8
113			113		(113)		9
							10
46		46					11
							12
1,294		46	1,248		(1,248)		13
							14
							15
69			69		(42)		16
120			120		(116)	8	17
							18
1,000		1,000		375			19
							20
1,189		1,000	189	375	(158)	8	21
							22
20			20				23
401			401		(401)		24
							25
421			421		(401)	None	26
							27
2,904		1,046	1,858	375	(1,807)	8	28
							29
							30
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							32
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							40

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Continued

Line No.	Account No. (a)	Class No. (b)	Kind of Industry (c)	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds) (d)	Extent of control (e)
1					
2					
3					
4					
5				BLANK	
6					
7					
8					
9					
10					
11					
12					
13					
14					
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36					
37					
38					
39					
40					

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Concluded

Investments and advances				Disposed of; Profit (loss) (j)	Adjustments Account 721.5 (k)	Dividends or interest credited to income (l)	Line No.
Opening balance (f)	Additions (g)	Deductions (if other than sale explain) (h)	Closing balance (i)				
\$	\$	\$	\$	\$	\$	\$	1
							2
							3
			BLANK				4
							5
							6
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							11
							12
							13
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310A. INVESTMENTS IN COMMON STOCKS OF AFFILIATED COMPANIES
Undistributed Earnings From Certain Investments in Affiliated Companies

1. Report below the details of all investments in common stocks included in Account 721, Investments and advances affiliated companies.

2. Enter in column (c) the amount necessary to retroactively adjust those investments. (See instruction 5-2, Uniform System

of Accounts.)

3. Enter in column (d) the share of undistributed earnings (i.e., less dividends) or losses.

4. Enter in column (e) the amortization for the year of the excess of cost over equity in net assets (equity over cost) at date

of acquisition.

5. For definitions of "carrier" and "noncarrier," see general instructions.

(DOLLARS IN THOUSANDS)

Line No.	Name of issuing company and description of security held.	Balance at beginning of year	Adjustment for investments equity method	Equity in undistributed earnings (losses) during year	Amortization during year	Adjustment for investments disposed of or written down during year	Balance at Close of year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Carriers: (List specifics for each company)	\$	\$	\$	\$	\$	\$
2	NOT APPLICABLE						
3							
4	Respondent is filing this report on a						
5	fully consolidated basis						
6							
7							
8							
9							
10							
11							
12							
13							
14	Noncarrier (List specifics for each company)						
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 330 AND "30A

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. If the amount in account 732 for road or for equipment is less than 5% of the amount in account 731 at the beginning and end of year, the corresponding portion of Schedule 330A may be omitted. 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 (f), inclusive. Column (h) is the aggregate of columns (b) to (f), inclusive. Grand totals of columns (b) and (h) should equal the sum of accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.

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

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

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

5. In column (f) should be entered all credits representing property sold, abandoned, or otherwise retired.

6. 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.

7. 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.

8. Report on line 32 amounts not includible in the primary road accounts. The items reported should be briefly identified and explained under "Notes and Remarks," below. Amounts should be reported on this line only under special circumstances, usually after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.

9. 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.

10. If an amount of less than \$2000 is used as the minimum for additions and betterments to property investment accounts as provided for in Instruction 2-2, of the Uniform System of Accounts for Railroad Companies, state in a footnote the amount used.

11. Dollars in thousands.

NOTES AND REMARKS

330. ROAD AND EQUIPMENT PROPERTY (See Instructions)

Line No.	(Dollars in thousands) Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment, and road extensions (c)	Expenditures during the year for purchase of existing lines, reorganizations, etc. (d)
1	(1) Engineering	\$ 211	\$	\$
2	(2) Land for transportation purposes	350		
3	(3) Grading	324		
4	(4) Other right-of-way expenditures			
5	(5) Tunnels and subways	150		
6	(6) Bridges, trestles, and culverts	384		
7	(7) Elevated structures			
8	(8) Ties	546		
9	(9) Rails	1,714		
10	(10) Other track material	3,108		
11	(11) Ballast	159		
12	(12) Track laying and surfacing	1,008		
13	(13) Fences, snowsheds, and signs	5		
14	(16) Station and office buildings	3,035		
15	(17) Roadway buildings	118		
16	(18) Water stations			
17	(19) Fuel stations	122		
18	(20) Shops and enginehouses	702		
19	(22) Storage warehouses			
20	(23) Wharves and docks			
21	(24) Coal and ore wharves			
22	(25) TOFC/COFC terminals	1,141		
23	(26) Communication systems	368		
24	(27) Signals and interlockers	683		
25	(29) Power plants			
26	(31) Power-transmission systems			
27	(35) Miscellaneous structures			
28	(37) Roadway machines	1,804		
29	(39) Public improvements—Construction	759		
30	(44) Shop machinery	1,495		
31	(45) Power-plant machinery			
32	Other (specify and explain)			
33	Total expenditures for road	18,186		
34	(52) Locomotives	17,123		
35	(53) Freight-train cars	78,143		
36	(54) Passenger-train cars			
37	(55) Highway revenue equipment	2,751		
38	(56) Floating equipment	381		
39	(57) Work equipment	567		
40	(58) Miscellaneous equipment	555		
41	Total expenditures for equipment	99,520		
42	(76) Interest during construction			
43	(77) Other expenditures—General			
44	Total general expenditures	None		
45	Total	117,706		
46	(80) Other elements of investment			
47	(90) Construction in progress			
48	Grand Total	117,706		

330. ROAD AND EQUIPMENT PROPERTY (See Instructions)

Expenditures for additions and betterments during the year	Credits for property retired during the year	Net changes during the year	Balance at close of year	Line No.
(e)	(f)	(g)	(h)	
\$ 111	\$	\$ 111	\$ 322	1
			350	2
351		351	675	3
			150	4
418		418	802	5
				6
102		102	648	7
445		445	2,159	8
400		400	3,508	9
59		59	218	10
311		311	1,319	11
4		4	9	12
160		160	3,195	13
7		7	125	14
				15
(3)		(3)	119	16
248		248	950	17
				18
				19
				20
				21
331		331	1,472	22
91		91	459	23
178		178	861	24
				25
				26
516	82	434	2,238	27
130		130	889	28
207	21	186	1,681	29
				30
				31
				32
4,066	103	3,963	22,149	33
			17,123	34
122	980	(858)	77,285	35
				36
			2,751	37
			381	38
11	9	2	569	39
48	3	45	600	40
181	992	(811)	98,709	41
				42
				43
None	None	None	None	44
4,247	1,095	3,152	120,858	45
				46
				47
4,247	1,095	3,152	120,858	48

230A. IMPROVEMENTS ON LEASED PROPERTY (See Instruction)

Line No.	Account (Dollars in thousands)	Balance at begin- ning of year	Expenditures during the year for original road and equipment, and road extensions	Expenditures during the year for purchase of existing lines, re- organizations, etc.
	(a)	(b)	(c)	(d)
1	(1) Engineering _____	\$ 1	\$	\$
2	(2) Land for transportation purposes _____			
3	(3) Grading _____			
4	(4) Other right-of-way expenditures _____			
5	(5) Tunnels and subways _____			
6	(6) Bridges, trestles, and culverts _____			
7	(7) Elevated structures _____			
8	(8) Ties _____	5		
9	(9) Rails _____	20		
10	(10) Other track material _____	3		
11	(11) Ballast _____			
12	(12) Track laying and surfacing _____	31		
13	(13) Fences, snowsheds, and signs _____			
14	(16) Station and office buildings _____	51		
15	(17) Roadway buildings _____			
16	(18) Water stations _____			
17	(19) Fuel stations _____	1		
18	(20) Shops and enginehouses _____			
19	(22) Storage warehouses _____			
20	(23) Wharves and docks _____			
21	(24) Coal and ore wharves _____			
22	(25) TOFC/COFC terminals _____	64		
23	(26) Communication systems _____	46		
24	(27) Signals and interlockers _____			
25	(29) Power plants _____			
26	(31) Power-transmission systems _____			
27	(35) Miscellaneous structures _____			
28	(37) Roadway machines _____			
29	(39) Public improvements--Construction _____			
30	(44) Shop machinery _____			
31	(45) Power-plant machinery _____			
32	Other (specify and explain) _____			
33	Total expenditures for road _____	222		
34	(52) Locomotives _____			
35	(53) Freight-train cars _____			
36	(54) Passenger-train cars _____			
37	(55) Highway revenue equipment _____			
38	(56) Floating equipment _____			
39	(57) Work equipment _____			
40	(58) Miscellaneous equipment _____			
41	Total expenditures for equipment _____	None		
42	(76) Interest during construction _____			
43	(77) Other expenditures--General _____			
44	Total general expenditures _____	None		
45	Total _____	222		
46	(80) Other elements of investment _____			
47	(90) Construction work in progress _____			
48	Grand Total _____	222		

330A. IMPROVEMENTS ON LEASED PROPERTY—Continued

Expenditures for additions and betterments during the year	Credits for property retired during the year	Net changes during the year	Balance at close of year	Line No.
(e)	(f)	(g)	(h)	
\$	\$	\$	\$ 1	1
				2
				3
				4
				5
				6
				7
			5	8
			20	9
			3	10
				11
			31	12
16		16	67	13
				14
				15
			1	16
				17
				18
				19
				20
22		22	86	21
67		67	113	22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
105		105	327	33
				34
				35
				36
				37
				38
				39
None	None	None	None	40
				41
				42
				43
None	None	None	None	44
105		105	327	45
				46
				47
105		105	327	48

332. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT OWNED AND USED AND LEASED FROM OTHERS

1. Show in columns (b) and (c), for each primary account, the depreciation base used to compute the depreciation charges for the month of January and in columns (e) and (f) show the depreciation base used to compute the depreciation charges 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 28 and 36 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 and account Nos. 31-22-00, 31-23-00, 31-25-00, 31-21-00, 35-21-00, 35-23-00, 35-22-00, and 35-25-00. 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. 32-21-00, 32-22-00, 32-23-00, 32-25-00, 36-21-00, 36-22-00, 36-23-00, and 36-25-00, 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 not included in account Nos. 31-11-00, 31-12-00, 31-13-00, 31-21-00, 31-22-00, and 31-23-00, inclusive.

4. If the depreciation base for accounts 1, 3, 4, 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) effected.

6. Disclosures in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively.

Line No.	(Dollars in thousands) 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)	
	ROAD	\$	\$	%	\$	\$	%
1	(1) Engineering	211	319				
2	(3) Grading	324	662				
3	(4) Other right-of-way expenditures						
4	(5) Tunnels and subways	150	150				
5	(6) Bridges, trestles, and culverts	384	784				
6	(7) Elevated structures						
7	(13) Fences, snowsheds, and signs	5	9				
8	(16) Station and office buildings	3,058	3,233				
9	(17) Roadway buildings	118	125				
10	(18) Water stations						
11	(19) Fuel stations	122	118				
12	(20) Shops and enginehouses	702	885				
13	(22) Storage warehouses						
14	(23) Wharves and docks						
15	(24) Coal and ore wharves						
16	(25) TOFC/COFC terminals	1,140	1,516				
17	(26) Communications systems	368	462				
18	(27) Signals and interlockers	683	856				
19	(29) Power plants						
20	(31) Power transmission systems						
21	(35) Miscellaneous structures						
22	(37) Roadway machines	1,761	2,398				
23	(39) Public improvements—Construction	792	923				
24	(44) Shop machinery	1,495	1,720				
25	(45) Power plant machinery						
26	All other road accounts						
27	Amortization (other than defense projects)						
28	Total road	11,313	14,160	(A)			
	EQUIPMENT						
29	(52) Locomotives	17,121	17,120				
30	(53) Freight-train cars	78,245	77,434				
31	(54) Passenger-train cars						
32	(55) Highway revenue equipment	2,910	3,120				
33	(56) Floating equipment						
34	(57) Work equipment	567	568				
35	(58) Miscellaneous equipment	555	599				
36	Total equipment	99,398	98,841	(A)			
37	GRAND TOTAL	110,711	113,001	(A)			

Note A: Refer to WP Railroad Schedules included in this report for composite rates

334. ACCUMULATED DEPRECIATION - ROAD AND EQUIPMENT - OWNED AND USED

1. Disclose the required information in regard to credits and debits to Account No. 735, "Accumulated depreciation; road and equipment property," during the year relating to owned and used road and equipment. Include entries for depreciation of equipment owned but not used when the resulting rents are included in the "Lease Rentals - Credit - Equipment" accounts and Other Rents - Credit - Equipment" accounts. Exclude any entries for depreciation of equipment that is used but not owned when the resulting rents are included in "Lease Rental - Debit - Equipment" account and "Other Rents - Debit - Equipment" accounts (See Schedule 342 for the accumulated depreciation relating to road and equipment owned but not used by respondent.)

2. If any data are included in columns (d) or (f), explain the entries in detail.

3. A debit balance in columns (b) or (g) for any primary account should be designated "Dr."

4. 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.

5. Enter amounts representing amortization under an authorized amortization program other than for defense projects on lines 27 and 36.

6. Dollars in thousands.

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)	
	ROAD						
1	(1) Engineering	2	3				5
2	(3) Grading		1				1
3	(4) Other, right-of-way						
4	(5) Tunnels and subways	1	1				2
5	(6) Bridges, trestles, and culverts	6	8				14
6	(7) Elevated structures						
7	(13) Fences, snow sheds, and signs						
8	(16) Station and office buildings	717	276				993
9	(17) Roadway buildings	10	4				14
10	(18) Water stations						
11	(19) Fuel stations	11	4				15
12	(20) Shops and enginehouses	49	26				75
13	(22) Storage warehouses						
14	(23) Wharves and docks						
15	(24) Coal and ore wharves						
16	(25) TOFC/COFC terminals	176	9				185
17	(26) Communication systems	8	10				18
18	(27) Signals and interlockers	17	23				40
19	(29) Power plants						
20	(31) Power-transmission systems						
21	(35) Miscellaneous structures						
22	(37) Roadway machines	656	333		82		907
23	(39) Public improvements—Construction	3	5				8
24	(44) Shop machinery*	735	294		21		1,008
25	(45) Power-plant machinery*						
26	All other road accounts						
27	Amortization (Adjustment)						
28	Total road	2,391	997		103		3,285
	EQUIPMENT						
29	(52) Locomotives	2,703	1,198		(34)		3,935
30	(53) Freight-train cars	13,369	5,426		191		18,604
31	(54) Passenger-train cars						
32	(55) Highway revenue equipment	811	31				842
33	(56) Floating equipment	8					8
34	(57) Work equipment	93	24		(2)		119
35	(58) Miscellaneous equipment	132			(13)		145
36	Amortization Adjustments						
37	Total Equipment	17,116	6,679		142		23,653
38	GRAND TOTAL	19,507	7,676		245		26,938

*To be reported with equipment expense rather than M&S expenses.

339. ACCRUED LIABILITY - LEASED PROPERTY

1. Disclose the required information relating to credits and debits of Account 772, "Accrued liability-leased property," during the year concerning road and equipment leased from others.
2. In column (c), enter amounts charged to operating expenses; in column (e), enter debits to account arising from retirements; in column (f), enter amounts paid to lessor.
3. Any inconsistencies between credits to account, charges to operating expenses and payments to lessors should be fully explained.
4. Required disclosure may be omitted if leased road and equipment property represents 5% or less of total property owned and used.
5. If settlement for depreciation is made currently between lessee and lessor, and no debits or credits to account No. 772 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.
6. Dollars in thousands.

Line No.	Account (a)	Balance at beginning of year (b)	CREDITS TO ACCOUNT During the Year		DEBITS TO ACCOUNT During the Year		Balance at close of year (g)
			Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)	
	ROAD	\$	\$	\$	\$	\$	\$
1	(1) Engineering						
2	(3) Grading						
3	(4) Other right-of-way expen.						
4	(5) Tunnels and subways						
5	(6) Bridges, trestles, and culverts						
6	(7) Elevated structures						
7	(13) Fences, snow sheds, and signs						
8	(16) Station and office buildings						
9	(17) Roadway buildings						
10	(18) Water stations						
11	(19) Fuel stations						
12	(20) Shops and enginehouses						
13	(22) Storage warehouses						
14	(23) Wharves and docks						
15	(24) Coal and ore wharves						
16	(25) TOFC/COFC terminals						
17	(26) Communication systems						
18	(27) Signals and interlockers						
19	(29) Power plants						
20	(31) Power-transmission systems						
21	(35) Miscellaneous structures						
22	(37) Roadway machines						
23	(39) Public improvements—Construction						
24	(44) Shop machinery						
25	(45) Power-plant machinery						
26	All other road accounts						
27	Amortization (other than defense projects)						
28	Total road	None					None
	EQUIPMENT						
29	(52) Locomotives						
30	(53) Freight-train cars						
31	(54) Passenger-train cars						
32	(55) Highway revenue equipment						
33	(56) Floating equipment						
34	(57) Work equipment						
35	(58) Miscellaneous equipment						
36	Total equipment	None					None
37	GRAND TOTAL	None					None

348. DEPRECIATION BASE AND RATES-IMPROVEMENTS TO ROAD AND EQUIPMENT LEASED FROM OTHERS

1. Show in column (b) for each primary account, the depreciation base used in computing the depreciation charges for the month of January and in column (c) show the depreciation base used in computing the depreciation charges for the month of December; in column (d) show the composite rates used in computing the depreciation charges for the month of December; and on lines 28 and 36 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. This schedule should include only improvements to leased property charged to account 732, "Improvements on leased property." 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 charges in rates were effective during the year, give full particulars in a footnote.

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

4. 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.

5. Disclosures in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively.

Line No.	(Dollars in thousands) Account (a)	Depreciation base		Annual composite rate (percent) (d)
		At beginning of year (b)	At close of year (c)	
	ROAD	\$	\$	%
1	(1) Engineering	1	1	4.32
2	(3) Grading			
3	(4) Other right-of-way expenditures			
4	(5) Tunnels and subways			
5	(6) Bridges, trestles and culverts			
6	(7) Elevated structures			
7	(13) Fences, snowsheds, and signs			
8	(16) Station and office buildings	51	67	4.32
9	(17) Roadway buildings			
10	(18) Water stations			
11	(19) Fuel stations	1	1	4.32
12	(20) Shops and enginehouses			
13	(22) Storage warehouses			
14	(23) Wharves and docks			
15	(24) Coal and ore wharves			
16	(25) TOFC/COFC terminals	64	86	4.32
17	(26) Communications systems	46	113	4.32
18	(27) Signals and interlockers			
19	(29) Power plants			
20	(31) Power transmission systems			
21	(35) Miscellaneous structures			
22	(37) Roadway machines			
23	(39) Public improvements-Construction			
24	(44) Shop machinery			
25	(45) Power plant machinery			
26	All other road accounts	59	59	4.32
27	Amortization (other than defense projects)			
28	Total road	222	327	4.32
	EQUIPMENT			
29	(52) Locomotives			
30	(53) Freight-train cars			
31	(54) Passenger-train cars			
32	(55) Highway revenue equipment			
33	(56) Floating equipment			
34	(57) Work equipment			
35	(58) Miscellaneous equipment			
36	Total equipment	None	None	
37	GRAND TOTAL	222	327	4.32

342. ACCUMULATED DEPRECIATION-IMPROVEMENTS TO ROAD AND EQUIPMENT LEASED FROM OTHERS

1. Enter the required information concerning debits and credits to Account 733, "Accumulated depreciation-improvements on leased property," during the year relating to improvements made to road and equipment property leased from others, the depreciation charges for which are included in operating expenses of the respondent.

2. If any entries are made for column (d) "Other credits" or column (f) "Other debits," state the facts occasioning such entries on page 35. A debit balance in column (b) or (g) for any primary account should be shown in parenthesis or designated "Dr."

3. Any inconsistency between the credits to the reserve as shown in column (c) and the charges to operating expenses should be fully explained on page 35.

4. Show in column (e) the debits to the reserve arising from retirements. These debits should not exceed investment etc.

5. Disclosures in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively.

6. Dollars in thousands.

Line No.	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the Year		DEBITS TO RESERVE During the Year		Balance at close of year (g)
			Charges to others (c)	Other credits (d)	Retirements (e)	Other debits (f)	
	ROAD	\$	\$	\$	\$	\$	\$
1	(1) Engineering _____						
2	(3) Grading _____						
3	(4) Other right-of-way expen. _____						
4	(5) Tunnels and subways _____						
5	(6) Bridges, trestles, and culverts _____						
6	(7) Elevated structures _____						
7	(13) Fences, snow sheds, and signs _____						
8	(16) Station and office buildings _____	3	4				7
9	(17) Roadway buildings _____						
10	(18) Water stations _____						
11	(19) Fuel stations _____						
12	(20) Shops and enginehouses _____						
13	(22) Storage warehouses _____						
14	(23) Wharves and docks _____						
15	(24) Coal and ore wharves _____						
16	(25) TOFC/COFC terminals _____	5	2				7
17	(26) Communication systems _____	3	3				6
18	(27) Signals and interlockers _____						
19	(29) Power plants _____						
20	(31) Power-transmission systems _____						
21	(35) Miscellaneous structures _____						
22	(37) Roadway machines _____						
23	(39) Public improvements—Construction _____						
24	(44) Shop machinery _____						
25	(45) Power-plant machinery _____						
26	All other road accounts _____	5	2				7
27	Total road _____	16	11				27
	EQUIPMENT						
28	(52) Locomotives _____						
29	(53) Freight-train cars _____						
30	(54) Passenger-train cars _____						
31	(55) Highway revenue equipment _____						
32	(56) Floating equipment _____						
33	(57) Work equipment _____						
34	(58) Miscellaneous equipment _____						
35	Total equipment _____	None					None
36	GRAND TOTAL	16	11				27

Road Initials:

WPS

Year 1982

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NOTES AND REMARKS FOR SCH 342 PAGE 34

350. 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 accounts 32-11-00, 32-12-00, 32-13-00, 32-21-00, 32-22-00, and 32-23-00.

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 to compute

the depreciation for the month of December and on lines 27 and 35 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 to compute the depreciation for December and dividing the total also computed by the depreciation base.

4. If the depreciation base for accounts 3, 4, 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.

6. If total road leased to others is less than 5% of total road owned; omit. If total equipment leased to others is less than 5% of total equipment owned; omit.

Line No.	(Dollars in thousands) Account (a)	DEPRECIATION BASE		Annual composite rate (percent) (d)
		Beginning of year (b)	Close of year (c)	
	ROAD	\$	\$	\$
1	(1) Engineering _____			
2	(3) Grading _____			
3	(4) Other right-of-way expenditures _____			
4	(5) Tunnels and subways _____			
5	(6) Bridges, trestles, and culverts _____			
6	(7) Elevated structures _____			
7	(13) Fences, snowsheds, and signs _____			
8	(16) Station and office buildings _____			
9	(17) Roadway buildings _____			
10	(18) Water stations _____			
11	(19) Fuel stations _____			
12	(20) Shops and enginehouses _____			
13	(22) Storage warehouses _____			
14	(23) Wharves and docks _____			
15	(24) Coal and ore wharves _____			
16	(25) TOFC/COFC terminals _____			
17	(26) Communication systems _____			
18	(27) Signals and interlockers _____			
19	(29) Power plants _____			
20	(31) Power transmission systems _____			
21	(35) Miscellaneous structures _____			
22	(37) Roadway machines _____			
23	(39) Public improvements--Construction _____			
24	(44) Shop machinery _____			
25	(45) Power-plant machinery _____			
26	All other road accounts _____			
27	Total road _____	None	None	
	EQUIPMENT			
28	(52) Locomotives _____			
29	(53) Freight-train cars _____			
30	(54) Passenger-train cars _____			
31	(55) Highway revenue equipment _____			
32	(56) Floating equipment _____			
33	(57) Work equipment _____			
34	(58) Miscellaneous equipment _____			
35	Total equipment _____	None	None	
36	GRAND TOTAL _____	None	None	XXXX

351. ACCUMULATED DEPRECIATION—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 accounts 32-11-00, 32-12-00, 32-13-00, 32-21-00, 32-22-00, and 32-23-00.

2. Disclose credits and debits to Account 735, "Accumulated depreciation—road and equipment property," 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 350 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 columns (b) or (g) for any primary account should be shown in parenthesis or designated "Dr."

4. Disclosures in the respective sections of this schedule may be omitted if either total road leased to others or total equipment leased to others represents less than 5% of total road owned or total equipment owned, respectively.

5. Dollars in thousands.

Line No.	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the Year		DEBITS TO RESERVE During the Year		Balance at close of year (g)
			Charges to others (c)	Other credits (d)	Retirements (e)	Other debits (f)	
	ROAD	\$	\$	\$	\$	\$	\$
1	(1) Engineering _____						
2	(3) Grading _____						
3	(4) Other right-of-way expen. _____						
4	(5) Tunnels and subways _____						
5	(6) Bridges, trestles, and culverts _____						
6	(7) Elevated structures _____						
7	(13) Fences, snow sheds, and signs _____						
8	(16) Station and office buildings _____						
9	(17) Roadway buildings _____						
10	(18) Water stations _____						
11	(19) Fuel stations _____						
12	(20) Shops and enginehouses _____						
13	(22) Storage warehouses _____						
14	(23) Wharves and docks _____						
15	(24) Coal and ore wharves _____						
16	(25) TOFC/COFC terminals _____						
17	(26) Communications systems _____						
18	(27) Signals and interlockers _____						
19	(29) Power plants _____						
20	(31) Power-transmission systems _____						
21	(35) Miscellaneous structures _____						
22	(37) Roadway machines _____						
23	(39) Public improvements—Construction _____						
24	(44) Shop machinery _____						
25	(45) Power-plant machinery _____						
26	All other road accounts _____						
27	Total road _____	None					None
	EQUIPMENT						
28	(52) Locomotives _____						
29	(53) Freight-train cars _____						
30	(54) Passenger-train cars _____						
31	(55) Highway revenue equipment _____						
32	(56) Floating equipment _____						
33	(57) Work equipment _____						
34	(58) Miscellaneous equipment _____						
35	Total equipment _____	None					None
36	GRAND TOTAL	None					None

352A. INVESTMENT IN RAILROAD PROPERTY USED IN TRANSPORTATION SERVICE (By Company)

1. Disclose the investment in railway property used in transportation service at the close of the year. This investment represents the aggregate of property owned or leased by the respondent and used in the respondent's transportation service. Such property includes: (a) the investment reported in accounts 731, "Road and equipment property", and 732, "Improvements on leased property", of the respondent less any 731 or 732 property leased to others for their exclusive use of road, tracks, or bridges (including equipment or other railway property covered by the contract). Equipment leased to others under separate distinct contracts shall not be deducted from the respondent's 731 or 732 property; (b) the investment of other companies' 731 or 732 property (including operating and leased railroads) used by the respondent when the lease is for exclusive use or control of roads, tracks, or bridges (including equipment or other railway property covered by the contract). This excludes leased equipment from operating railroads under separate distinct contracts and the investment of other carriers in property jointly used by the respondent.

2. 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.

4. In column (c), line-haul carriers 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, explanations 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 733, 734, 735, 736, and 772, that is applicable to the property of the carriers whose names are listed in column (b), regardless of where the reserves therefor are recorded.

7. Dollars in thousands.

Line No.	Class (See Ins. 2)	Name of company	Miles of road owned (See Ins. 4)	Investments in property (See Ins. 5)	Depreciation and amortization of defense projects (See Ins. 6)
	(a)	(b)	(c)	(d)	(e)
1	R	The Western Pacific Railroad System	1,435	\$ 121,185	\$ 26,965
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		TOTAL	1,435	121,185	26,965

352B. INVESTMENT IN RAILWAY PROPERTY USED IN TRANSPORTATION SERVICE
(By Property Accounts)

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 49 herein, should correspond with the amounts for each class of company and properties shown in schedule 352A. Continuing records shall be maintained by respondent of the primary property accounts separately for each company or property included in the schedule.

3. Report on line 32 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 on page 35 methods of estimating value of property of non-carriers or property of other carriers.

4. Report on line 33 amounts not includible in the accounts shown, or in line 32. The items reported should be briefly identified and explained. Also include here those items 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.

5. Dollars in thousands.

Line No.	Account (a)	Respondent (b)	Lessor railroads (c)	Inactive (proprietary companies) (d)	Other leased properties (e)
		\$	\$	\$	\$
1	(1) Engineering	323			
2	(2) Land for transportation purposes	350			
3	(3) Grading	675			
4	(4) Other right-of-way expenditures				
5	(5) Tunnels and subways	150			
6	(6) Bridges, trestles, and culverts	802			
7	(7) Elevated structures				
8	(8) Ties	653			
9	(9) Rails	2,179			
10	(10) Other track material	3,511			
11	(11) Ballast	218			
12	(12) Track laying and surfacing	1,350			
13	(13) Fences, snowsheds, and signs	9			
14	(16) Station and office buildings	3,262			
15	(17) Roadway buildings	125			
16	(18) Water stations	120			
17	(19) Fuel stations	950			
18	(20) Shops and enginehouses				
19	(22) Storage warehouses				
20	(23) Wharves and docks				
21	(24) Coal and ore wharves				
22	(25) TOFC/COFC terminals	1,558			
23	(26) Communication systems	505			
24	(27) Signals and interlockers	861			
25	(29) Power plants				
26	(31) Power-transmission systems				
27	(35) Miscellaneous structures				
28	(37) Roadway machines	2,238			
29	(39) Public improvements—Construction	889			
30	(44) Shop machinery	1,681			
31	(45) Power-plant machinery				
32	Leased property capitalized rentals (explain)				
33	Other (specify & explain)				
34	Total expenditures for road	22,409			
35	(52) Locomotives	17,123			
36	(53) Freight-train cars	77,285			
37	(54) Passenger-train cars				
38	(55) Highway revenue equipment	2,751			
39	(56) Floating equipment	381			
40	(57) Work equipment	569			
41	(58) Miscellaneous equipment	600			
42	Total expenditures for equipment	98,709			
43	(76) Interest during construction				
44	(77) Other expenditures—General				
45	Total general expenditures	None			
46	Total	121,118			
47	(80) Other elements of investment				
48	(90) Construction work in progress				
49	Grand Total	121,118			

360. LEASES—GENERAL INSTRUCTIONS AND DEFINITIONS**A. General Instructions**

Disclose in the following schedules the required information concerning the respondents leases.

Schedule 361 — Capitalized Capital Leases

363 — Operating Leases

364 — Lessee Disclosures

A general description of the lessee's leasing arrangements shall be included to effect full and complete disclosures. Among the items to be disclosed are:

- The basis on which contingent rental payments are determined.
- The existence and terms of renewal or purchase options and escalation clauses.
- Restrictions imposed by lease agreements, such as those concerning dividends, additional debt, and further leasing.

These and other disclosures shall be included in Schedule 364 and attachments thereto, if necessary.

B. Definitions

(1) Capital Leases are those leases which meet one or more of the following four criteria:

- The lease transfers ownership of the property to the lessee by the end of the lease term.
- The lease contains a bargain purchase option,
- The lease term is equal to 75 percent or more of the estimated economic life of the property, and
- The present value at the beginning of the lease term of the minimum lease payments equals or exceeds 90 percent of the fair value of the leased property to the lessor at the inception of the lease less any related investment tax credit retained by the lessor.

(2) Operating leases are those leases which do not meet any of the four criteria pertaining to capital leases.

(3) Minimum lease payments are the payments that the lessee is obligated to make or can be required to make in connection with the leased property. Executory costs such as insurance, maintenance and taxes in connection with the leased property shall be excluded from minimum lease payments.

(4) Present value minimum lease payments are lease payments that the lessee is obligated to make or can be required to make, exclusive of executory cost. Moreover, these payments are reduced by amounts representing interest, calculated at the companies' incremental borrowing rate or the implicit rate computed by the lessor.

(5) Noncancelable lease/sublease is one that has an initial or remaining term of one year or more and is noncancelable, or is cancelable only upon the occurrence of some remote contingency or upon the payment of a substantial penalty.

(6) Contingent rentals, for the purposes of this report, are rentals paid during the reporting year which depend on some factor other than the passage of time such as rentals based on usage or sales.

361. CAPITALIZED CAPITAL LEASES

PART I. PRESENT VALUE OF MINIMUM LEASE PAYMENTS

Disclose total lease payments for the years shown. Then, disclose amounts representing (1) executory costs and (2) interest to derive the present value of minimum lease payments. An

explanation indicating how the rate of interest was derived for computing present value shall be included in Schedule 364. (Dollars in thousands)

Line No.	Item (a)	Current year (b)*	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year (f)	Later Years (g)	Total (h)
1	Lease payments	\$ 4,516	\$ 4,237	\$ 3,730	\$ 2,401	\$ 2,242	\$ 10,969	\$ 28,095
	Less: Executory costs:							
2	- Taxes							
3	- Maintenance							
4	- Insurance							
5	- Other							
6	Total executory costs (2-5)							
7	Minimum lease payments (1, 6)	4,516	4,237	3,730	2,401	2,242	10,969	28,095
8	Less: Amount representing interest	1,767	1,470	1,160	920	824	6,177	12,318
9	Present value of minimum lease payments (line 7, 8)	2,749	2,767	2,570	1,481	1,418	4,792	15,777

*1983

PART II TOTAL RENTAL EXPENSES

Complete this part if gross rental expense in the most recent reporting year exceeds one percent of operating revenue. Otherwise, show total rental expenses reduced by rentals received from sub-

leases for the current year. Also, show amounts expected to be received on all noncancelable sublease rentals for the year beginning after the current year as required.

Line No.	Item (a)	Current Year (b)
10	Present value of minimum lease payments from Part I above	\$ XXXX
11	Contingent rentals	XXXX
12	Minimum noncancelable sublease rentals	XXXX
13	Net rental expense	XXXX

PART III. CLASSES OF CAPITAL LEASES

Complete this part only if the present values of the minimum lease commitments are more than five percent of the sum of the long-term debt due after one year. Otherwise, show the present values of minimum lease commitments in the aggregate for the major classes of proper-

ties presented. Subtract amounts representing the accumulated amortization to derive at "Net capitalized lease assets."

Line No.	Classes of leased property (a)	Present value	
		Current year (b)	Prior year (c)
14	Structures	\$	\$
15	Revenue equipment	20,356	20,804
16	Shop and garage equipment		
17	Service cars and equipment		
18	Noncarrier operating property		
19	Other: (Specify) Road Property (Road & Shop Machinery & Computers)	2,370	1,794
20			
21	Gross capitalized assets	22,726	22,598
22	Less: Accumulated amortization	9,749	7,053
23	Net capitalized lease assets	12,977	15,545

Road Initials

WPS

Year 1982

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363. OPERATING LEASES

PART I. FUTURE MINIMUM RENTAL PAYMENTS

1. Disclose the total minimum lease payments required, reduced by sublease rentals, for the years shown relating to operating leases.

Line No.	Items (a) (2)	Current year (b) (1)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later years (g)	Total (h)
1	Minimum lease payments required	\$ 4,593	\$ 4,593	\$ 4,593	\$ 4,074	\$ 4,074	\$ 13,614	\$ 35,541
2	Minimum noncancelable sublease rentals							
3	Net minimum lease payments							

(1) 1983

PART II. TOTAL RENTAL

(2) Operating leases have initial or remaining lease terms in excess of one year at 12/31/82

1. Show the composition of total rental expense for all operating leases for the current and preceding years. See Schedule 360 for definitions of the terms.

Line No.	Expenses (a)	Current year (b) *	Prior year (c)
4	Minimum lease payments required	\$ 13,744	\$ 10,724
5	Contingent rentals		
6	Less: Sublease rentals		
7	Total rental expense	13,744	10,724

*Includes month-to-month leases, equipment & joint facilities' rents.

364. LESSEE DISCLOSURES

Complete this schedule only if gross rental expense in the most recent fiscal year exceeds one percent of operating revenue.

Relate in general terms: (a) the basis for calculating rental payments if dependent upon factors other than the lapse of time; (b) existence and terms of renewal or purchase options, escalation clauses, etc.; (c) the nature and amount of related guarantees made or obligations assumed; (d) restrictions on paying dividends, incurring additional debt, further leasing, etc.; and, (e) any other information necessary to assess the effect of lease commitments upon the financial position, results of operations, and changes in financial position of the lessee.
(Dollars in thousands)

Line
No.

(a)

1
2
3
4
5
6
7
8

(b)

9
10
11
12
13
14
15
16

Work equipment acquired under the Litton capital leases in 1982 has the purchase option of one dollar at expiration of lease. Renewal or purchase options under all other capital and operating leases are based on fair market value at the expiration date.

(c)

17
18
19
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(d)

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(e)

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410. 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 allocate the common operating expenses in accordance with the Commission's rules governing the separation of such expenses between freight and passenger services.

Line No.	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)		
		\$	\$	\$	\$	\$	\$	\$
	WAY AND STRUCTURES:							
	ADMINISTRATION:							
1	Track	1,465	52	69	165	1,751	N/A	1,751
2	Bridge and Building			28		28		28
3	Signal	(5)	32	(1)	7	33		33
4	Communication	1	99	24	3	127		127
5	Other	136	(23)	14	38	165		165
	REPAIR AND MAINTENANCE:							
6	Roadway - Running	923	122	146	35	1,226		1,226
7	Roadway - Switching	77	14	27	4	122		122
8	Tunnels and Subways - Running	39	3		14	56		56
9	Tunnels and Subways - Switching	3				3		3
10	Bridges and Culverts - Running	446	149	29	30	654		654
11	Bridges and Culverts - Switching	92	38	3	5	138		138
12	Ties - Running	N/A	2,955	N/A	N/A	2,955		2,955
13	Ties - Switching	N/A	210	N/A	N/A	210		210
14	Rail - Running	N/A	848	N/A	N/A	848		848
15	Rail - Switching	N/A	94	N/A	N/A	94		94
16	Other Track Material - Running	N/A	1,377	N/A	N/A	1,377		1,377
17	Other Track Material - Switching	N/A	171	N/A	N/A	171		171
18	Ballast - Running	N/A	409	N/A	N/A	409		409
19	Ballast - Switching	N/A	46	N/A	N/A	46		46
20	Track laying and surfacing - Running	6,322	577	258	295	7,452		7,452
21	Track laying and surfacing - Switching	780	71	30	24	905		905
22	Road Property Damaged - Running	3	1			4		4
23	Road Property Damaged - Switching	3	1			4		4
24	Road Property Damaged - Other	113	10	6	2	131		131
25	Signals and Interlockers - Running	1,144	375	28	30	1,577		1,577
26	Signals and Interlockers - Switching	155	53	3	4	215		215
27	Communications Systems	709	178	44	31	962		962
28	Electric Power Systems							
29	Highway Grade Crossings - Running	112	46	15	7	180		180
30	Highway Grade Crossings - Switching	38	11		3	52		52
31	Station and Office Buildings	49	(21)	37	5	70		70
32	Shop Buildings - Locomotives	9				9		9
33	Shop Buildings - Freight Cars	9				9	N/A	9
34	Shop Buildings - Other Equipment	3	1		4	8		8

410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Materials, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	WAY AND STRUCTURES - Continued:	\$	\$	\$	\$	\$	N/A	\$
	REPAIR AND MAINTENANCE - Continued:							
101	Locomotive Servicing Facilities	41	2	1		44		44
102	Miscellaneous Buildings and Structures	26	36	2	3	67		67
103	Coal Terminals						N/A	
104	Ore Terminals						N/A	
105	Other Marine Terminals	1				1	N/A	1
106	TOFC/COFC - Terminals	14	2	12		28	N/A	28
107	Motor Vehicle Loading and Distribution Facilities		4			4	N/A	4
108	Facilities for Other Specialized Service Operations						N/A	
109	Roadway Machines	594	1,016	38	14	1,662		1,662
110	Small Tools and Supplies	84	627	10	157	878		878
111	Snow Removal	65	6		1	72		72
112	Fringe Benefits - Running	N/A	N/A	N/A	3,360	3,360		3,360
113	Fringe Benefits - Switching	N/A	N/A	N/A	557	557		557
114	Fringe Benefits - Other	N/A	N/A	N/A	155	155		155
115	Casualties and Insurance - Running	N/A	N/A	N/A	485	485		485
116	Casualties and Insurance - Switching	N/A	N/A	N/A	221	221		221
117	Casualties and Insurance - Other	N/A	N/A	N/A	201	201		201
118	Lease Rentals - Debit - Running	N/A	N/A		N/A			
119	Lease Rentals - Debit - Switching	N/A	N/A		N/A			
120	Lease Rentals - Debit - Other	N/A	N/A	636	N/A	636		636
121	Lease Rentals - [Credit] - Running	N/A	N/A	()	N/A	()	()	()
122	Lease Rentals - [Credit] - Switching	N/A	N/A	()	N/A	()	()	()
123	Lease Rentals - [Credit] - Other	N/A	N/A	()	N/A	()	()	()
124	Joint Facility Rent - Debit - Running	N/A	N/A		N/A			
125	Joint Facility Rent - Debit - Switching	N/A	N/A		N/A			
126	Joint Facility Rent - Debit - Other	N/A	N/A		N/A			
127	Joint Facility Rent - [Credit] - Running	N/A	N/A	()	N/A	()	()	()
128	Joint Facility Rent - [Credit] - Switching	N/A	N/A	()	N/A	()	()	()
129	Joint Facility Rent - [Credit] - Other	N/A	N/A	240	N/A	240		240
130	Other Rents - Debit - Running	N/A	N/A		N/A			
131	Other Rents - Debit - Switching	N/A	N/A		N/A			
132	Other Rents - Debit - Other	N/A	N/A		N/A			
133	Other Rents - [Credit] - Running	N/A	N/A	()	N/A	()	()	()

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410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)		
	WAY AND STRUCTURES - Continued:	\$	\$	\$	\$	\$	\$	\$
	REPAIR AND MAINTENANCE - Continued:							
134	Other Rents - [Credit] - Switching	N/A	N/A	()	N/A	()	(N/A)	()
135	Other Rents - [Credit] - Other	N/A	N/A	()	N/A	()	()	()
136	Depreciation - Running	N/A	N/A	N/A	416	416		416
137	Depreciation - Switching	N/A	N/A	N/A	51	51		51
138	Depreciation - Other	N/A	N/A	N/A	17	17		17
139	Joint Facility - Debit - Running	N/A	N/A	1,227	N/A	1,227		1,227
140	Joint Facility - Debit - Switching	N/A	N/A	25	N/A	25		25
141	Joint Facility - Debit - Other	N/A	N/A		N/A			
142	Joint Facility - [Credit] - Running	N/A	N/A	\$ 2,719	\$	\$ 2,719	()	\$ 2,719
143	Joint Facility - [Credit] - Switching	N/A	N/A	(55)	N/A	(55)	()	(55)
144	Joint Facility - [Credit] - Other	N/A	N/A	()	N/A	()	()	()
145	Dismantling Retired Road Property - Running	(3)				(3)		(3)
146	Dismantling Retired Road Property - Switching							
147	Dismantling Retired Road Property - Other							
148	Other - Running							
149	Other - Switching							
150	Other - Other	19				19		19
151	Total Way and Structures	13,467	9,592	(303)	6,344	29,100		29,100
	EQUIPMENT:							
	LOCOMOTIVES:							
201	Administration	501	95	22	16	634		634
202	Repair and Maintenance	2,454	4,198	1,161	13	7,826		7,826
203	Machinery Repair	34	40	6		80		80
204	Equipment Damaged	169	1			170		170
205	Fringe Benefits	N/A	N/A	N/A	1,216	1,216		1,216
206	Other Casualties and Insurance	N/A	N/A	N/A	260	260		260
207	Lease Rentals - Debit	N/A	N/A	2,928	N/A	2,928		2,928
208	Lease Rentals - [Credit]	N/A	N/A	\$ 151	N/A	\$ 151	()	\$ 151
209	Joint Facility Rent - Debit	N/A	N/A		N/A		()	()
210	Joint Facility Rent - [Credit]	N/A	N/A	()	N/A	()	()	()
211	Other Rents - Debit	N/A	N/A		N/A		()	()
212	Other Rents - [Credit]	N/A	N/A	()	N/A	()	()	()
213	Depreciation	N/A	N/A	N/A	2,057	2,057		2,057
214	Joint Facility - Debit	N/A	N/A	231	N/A	231		231
215	Joint Facility - [Credit]	N/A	N/A	\$ 13	N/A	\$ 13	()	\$ 13
216	Repairs Billed to Others - [Credit]	N/A	N/A	\$ 1,013	N/A	\$ 1,013	()	\$ 1,013

410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	LOCOMOTIVES—Continued:	\$	\$	\$	\$	\$	\$	\$
217	Dismantling Retired Property		10			10	N/A	10
218	Other							
219	Total Locomotives	3,158	4,344	3,171	3,562	14,235		14,235
	FREIGHT CARS:							
220	Administration	335	165	24	21	545	N/A	545
221	Repair and Maintenance	2,677	3,013	3,796	72	9,558	N/A	9,558
222	Machinery Repair	23	19	26		68	N/A	68
223	Equipment Damaged	30	6	658		694	N/A	694
224	Fringe Benefits	N/A	N/A	N/A	1,063	1,063	N/A	1,063
225	Other Casualties and Insurance	N/A	N/A	N/A	602	602	N/A	602
226	Lease Rentals - Debit	N/A	N/A	7,560	N/A	7,560	N/A	7,560
227	Lease Rentals - [Credit]	N/A	N/A	902	N/A	902	N/A	902
228	Joint Facility Rent - Debit	N/A	N/A		N/A		N/A	
229	Joint Facility Rent - [Credit]	N/A	N/A	()	N/A	()	N/A	()
230	Other Rents - Debit	N/A	N/A	23,014	N/A	23,014	N/A	23,014
231	Other Rents - [Credit]	N/A	N/A	22,669	N/A	22,669	N/A	22,669
232	Depreciation	N/A	N/A	N/A	4,104	4,104	N/A	4,104
233	Joint Facility - Debit	N/A	N/A	462	N/A	462	N/A	462
234	Joint Facility - [Credit]	N/A	N/A	26	N/A	26	N/A	26
235	Repairs Billed to Others - [Credit]	N/A	N/A	2,025	N/A	2,025	N/A	2,025
236	Dismantling Retired Property		15			15	N/A	15
237	Other						N/A	
238	Total Freight Cars	3,065	3,218	9,918	5,862	22,063	N/A	22,063
	OTHER EQUIPMENT:							
301	Administration	149	30	9	46	234	N/A	234
	Repair and Maintenance:							
302	Trucks, Trailers, and Containers - Revenue Service		1	448		449	N/A	449
303	Floating Equipment - Revenue Service		17	1		18	N/A	18
304	Passenger and Other Revenue Equipment							
305	Computers and Data Processing Systems			297		297		297
306	Machinery	2				2		2
307	Work and Other Non-Revenue Equipment	39	47	683	1	770		770
308	Equipment Damaged	2	3	115		120		120
309	Fringe Benefits	N/A	N/A	N/A	35	35		35
310	Other Casualties and Insurance	N/A	N/A	N/A	85	85		85
311	Lease Rentals - Debit	N/A	N/A	1,030	N/A	1,030		1,030
312	Lease Rentals - [Credit]	N/A	N/A	()	N/A	()	()	()

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410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		\$	\$	\$	\$	\$	\$	\$
	OTHER EQUIPMENT—Continued:							
713	Joint Facility Rent - Debit	N/A	N/A		N/A		N/A	
314	Joint Facility Rent - [Credit]	N/A	N/A	()	N/A	()	()	()
315	Other Rents - Debit	N/A	N/A	2,002	N/A	2,002		2,002
316	Other Rents - [Credit]	N/A	N/A	\$ 1,305	N/A	\$ 1,305	()	\$ 1,305
317	Depreciation	N/A	N/A	N/A	948	948		948
318	Joint Facility - Debit	N/A	N/A	77	N/A	77		77
319	Joint Facility - [Credit]	N/A	N/A	\$ 4	N/A	\$ 4	()	\$ 4
320	Repairs Billed to Others - [Credit]	N/A	N/A	\$ 338	N/A	\$ 338	()	\$ 338
321	Dismantling Retired Property			3		3		3
322	Other		20	1	10	31		31
323	Total Other Equipment	192	118	3,019	1,125	4,454		4,454
324	Total Equipment	6,415	7,680	16,108	10,549	40,752		40,752
	TRANSPORTATION:							
	TRAIN OPERATIONS:							
401	Administration	228	43	18	32	321		321
402	Engine Crews	7,247	40	13	63	7,363		7,363
403	Train Crews	12,363	105	39	1,246	13,753		13,753
404	Dispatching Trains	930	4	9	5	948		948
405	Operating Signals and Interlockers	358	(41)	7	133	457		457
406	Operating Drawbridges					10		10
407	Highway Crossing Protection	8	(2)	4				
408	Train Inspection and Lubrication	745	863		17	1,625		1,625
409	Locomotive Fuel	4	21,051	1		21,056		21,056
410	Electric Power Purchased or Produced for Motive Power							
411	Servicing Locomotives	1,680	62	37	142	1,921		1,921
412	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A				
413	Clearing Wrecks	63	25	82		170		170
414	Fringe Benefits	N/A	N/A	N/A	5,319	5,319		5,319
415	Other Casualties and Insurance	N/A	N/A	N/A	412	412		412
416	Joint Facility - Debit	N/A	N/A	21	N/A	21		21
417	Joint Facility - [Credit]	N/A	N/A	()	N/A	()	()	()
418	Other	18	102	25	483	628		628
419	Total Train Operations	23,644	22,252	256	7,852	54,004		54,004
	YARD OPERATIONS:							
420	Administration	737	29	49	48	863		863
421	Switch Crews	4,703	39	4		4,746		4,746

410. RAILWAY OPERATING EXPENSE - Continued

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Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	YARD OPERATIONS - Continued:							
422	Controlling Operations	\$ 407	\$	\$	\$	\$ 407	\$ N/A	\$ 407
423	Yard and Terminal Clerical	2,805	42	34		2,881		2,881
424	Operating Switches, Signals, Retarders and Humps	78			6	84		84
425	Locomotive Fuel	4	1,119	4		1,127		1,127
426	Electric Power Purchased or Produced for Motive Power							
427	Servicing Locomotives	212	77	6	18	313		313
428	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A				
429	Clearing Wrecks	63		9		72		72
430	Fringe Benefits	N/A	N/A	N/A	2,596	2,596		2,596
431	Other Casualties and Insurance	N/A	N/A	N/A	80	80		80
432	Joint Facility - Debit	N/A	N/A	1,773	N/A	1,773		1,773
433	Joint Facility - [Credit]	N/A	N/A	231	N/A	231		231
434	Other		1	1	5	7		7
435	Total Yard Operations	9,009	1,307	1649 1,649	2,753	14,718		14,718
	TRAIN AND YARD OPERATIONS COMMON:							
501	Cleaning Car Interiors	18		5	N/A	23		23
502	Adjusting and Transferring Loads	15	19	24	N/A	58	N/A	58
503	Car Loading Devices and Grain Doors				N/A		N/A	
504	Freight Lost or Damaged - all other	N/A	N/A	N/A	1,527	1,527		1,527
505	Fringe Benefits	N/A	N/A	N/A	32	32		32
506	Total Train and Yard Operations Common	33	19	29	1,559	1,640		1,640
	SPECIALIZED SERVICE OPERATIONS:							
507	Administration	11		1		12	N/A	12
508	Pickup & Delivery and Marine Line Haul		260	9,828	10	10,098	N/A	10,098
509	Loading & Unloading and Local Marine			3,445		3,445	N/A	3,445
510	Protective Services		3	(61)	544	486	N/A	486
511	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A			N/A	
512	Fringe Benefits	N/A	N/A	N/A	6	6	N/A	6
513	Casualties and Insurance	N/A	N/A	N/A	68	68	N/A	68
514	Joint Facility - Debit	N/A	N/A		N/A		N/A	
515	Joint Facility - [Credit]	N/A	N/A	()	N/A	()	N/A	()
516	Other						N/A	
517	Total Specialized Services Operations	11	263	13,213	628	14,115	N/A	14,115
	ADMINISTRATIVE SUPPORT OPERATIONS:							
518	Administration	1,367	457	264	360	2,448		2,448

410. RAILWAY OPERATING EXPENSE - Concluded

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	ADMINISTRATIVE SUPPORT OPERATIONS - Con:	\$	\$	\$	\$	\$	\$	\$
519	Employees Performing Clerical and Accounting Functions	2,240	91	129	28	2,488	N/A	2,488
520	Communication Systems Operation	272	3	62	40	377		377
521	Loss and Damage Claims Processing	513	20	118	22	673		673
522	Fringe Benefits	N/A	N/A	N/A	1,157	1,157		1,157
523	Casualties and Insurance	N/A	N/A	N/A	1,027	1,027		1,027
524	Joint Facility - Debit	N/A	N/A	286	N/A	286		286
525	Joint Facility - (Credit)	N/A	N/A	512	N/A	512		512
526	Other	90	5	91	5	193		193
527	Total Administrative Support Operations	4,482	576	438	2,639	8,135		8,135
528	Total Transportation	37,179	24,417	15,585	15,431	92,612		92,612
	GENERAL AND ADMINISTRATIVE:							
601	Officers - General Administration	605	57	678	476	1,816		1,816
602	Accounting, Auditing and Finance	2,807	78	119	(19)	2,985		2,985
603	Management Services and Data Processing	1,465	252	383	45	2,145		2,145
604	Marketing	1,890	97	260	400	2,647		2,647
605	Sales	1,259	53	142	412	1,866		1,866
606	Industrial Development	313	35	132	183	663	N/A	663
607	Personnel and Labor Relations	410	12	58	76	556		556
608	Legal and Secretarial	488	33	554	128	1,203		1,203
609	Public Relations and Advertising			43	(1)	42		42
610	Research and Development							
611	Fringe Benefits	N/A	N/A	N/A	3,325	3,325		3,325
612	Casualties and Insurance	N/A	N/A	N/A	411	411		411
613	Write-down of Uncollectible Accounts	N/A	N/A	N/A				
614	Property Taxes	N/A	N/A	N/A	1,380	1,380		1,380
615	Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A	326	326		326
616	Joint Facility - Debit	N/A	N/A		N/A			
617	Joint Facility - (Credit)	N/A	N/A		N/A			
618	Other	661	125	112	390	1,288		1,288
619	Total General and Administrative	9,898	742	2,481	7,532	20,653		20,653
620	Total Carrier Operating Expenses	66,959	42,431	33,871	39,856	183,117		183,117

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412. WAY AND STRUCTURES

1. Report *freight* expenses only.

2. The total depreciation expense reported in column (b), line 35 should balance to the sum of the depreciation expense reported in schedule 410, column (f) lines 136, 137, and 138. The total retirement charges reported in column (c) line 35 will not balance to any line in schedule 410. Retirement is included in but does not totally comprise the expenses reported in schedule 410 column (e), lines 148, 149, and 150.

3. Report in column (d) the lease/rentals for the various property categories of Way and Structures. The total net lease/rentals reported in column (d), line 35 should balance the net amount reported in schedule 410, column (f) lines 118 through 123, plus lines 130 through 135.

If an entire road or segment of track is leased and if the actual breakdown of lease/rentals by property categories is not known, apportion the lease/rentals based on the percentage of the categories' depreciation bases (or property bases for nondepreciable property) to the sum of (1) the depreciation bases for all categories of depreciable leased property plus (2) the property bases for nondepreciable leased property. Use Schedule 350 of this report for obtaining the depreciation bases of the categories of leased property.

4. Amortization adjustment of each road property type which is included in column (b) shall be repeated in column (e) as a debit or credit to the appropriate line item; the net adjustment on line 35 shall equal the adjustment reported on line 27 of schedule 335.

5. Report on line 34 all other lease rentals not apportioned to any category listed on lines 1-33.

6. Line 14, account 16, should not include computer and data processing equipment reported on line 37 of Schedule 415.

7. Dollars in thousands.

Line No.	Property account	Category (a)	Depreciation (b)	Retirement (c)	Lease/Rentals (net) (d)	Amortization Adjustment During year (e)
1	1	Engineering	\$ 3	\$	\$	
2	2	Land for transportation purposes	N/A	N/A		
3	3	Grading				
4	4	Other right-of-way expenditures				
5	5	Tunnels and subways	1			
6	6	Bridges, trestles and culverts	8	N/A		
7	7	Elevated structures		N/A		
8	8	Ties	N/A			
9	9	Rails	N/A			
10	10	Other track material	N/A			
11	11	Ballast	N/A			
12	12	Track laying and surfacing	N/A			
13	13	Fences, snowsheds and signs		N/A		
14	16	Station and office buildings	174	N/A	636	
15	17	Roadway buildings	4	N/A		
16	18	Water stations		N/A		
17	19	Fuel stations	4	N/A		
18	20	Shops and enginehouses	26	N/A		
19	22	Storage warehouses		N/A		
20	23	Wharves and docks		N/A		
21	24	Coal and ore wharves		N/A		
22	25	TOFC/COFC terminals	9	N/A		
23	26	Communications systems	10	N/A		
24	27	Signals and interlockers	23	N/A		
25	29	Power plants		N/A		
26	31	Power transmission systems		N/A		
27	35	Miscellaneous structures		N/A		
28	37	Roadway machines	217	N/A		
29	39	Public improvements; construction	5			
30	45	Power plant machines		N/A		
31	76	Interest during construction	N/A		N/A	
32	77	Other expenditures; general	N/A		N/A	
33	80	Other elements of investment	N/A		N/A	
34	-	Other lease/rentals				
35	-	Total	484		636	None

414. RENTS FOR INTERCHANGED FREIGHT TRAIN CARS AND OTHER FREIGHT CARRYING EQUIPMENT

1. Report freight expenses only.
2. Report in this supporting schedule rental information by car type and other freight carrying equipment relating to the interchange of railroad equipment, privately owned equipment and equipment leased for less than 30 days.
3. The gross amounts receivable and payable for freight-train cars (line 19 columns (b) through (d) and; line 19 columns (e) through (g) respectively) should balance with Schedule 410, column (f), lines 231 (credits) and 230 (debits). Trailer and container rentals in this schedule are included in Schedule 410, column (f), lines 315 and 316. However, the trailer and container rentals in this schedule will not balance to lines 315 and 316 of Schedule 410 because those lines include rents for

"other equipment" which is reported in Schedule 415, column (e). The balancing of Schedule 410, 414 and 415 "other equipment" is outlined in note 6 to Schedule 415.

4. Report in columns (b) and (c) rentals for private-line cars (whether under railroad control or not) and shipper owned cars.

5. Report in columns (c), (d), (f), and (g) rentals for railroad owned cars prescribed by the Commission in Ex Parte No. 334, for which rentals are settled on a combination mileage and time basis (basic per diem). Include railroad owned per diem tank cars on line 17.

NOTES: Mechanical designations for each car type are shown in Schedule 710.

6. Dollars in thousands.

Line No.	Type of Equipment (a)	GROSS AMOUNTS RECEIVABLE Per Diem Basis			GROSS AMOUNTS PAYABLE Per Diem Basis		
		Private Line Cars (b)	Mileage (c)	Time (d)	Private Line Cars (e)	Mileage (f)	Time (g)
	CAR TYPES:	\$	\$	\$	\$	\$	\$
1	Box-Plain 40 Foot		3	3		20	19
2	Box-Plain 50 Foot and Longer		488	1,935	229	471	1,734
3	Box-Equipped		2,616	5,812	(6)	1,184	2,810
4	Gondola-Plain		25	113	64	167	264
5	Gondola-Equipped		7	17		15	46
6	Hopper-Covered		328	919	871	359	764
7	Hopper-Open Top-General Service		1,512	2,228		206	229
8	Hopper-Open Top-Special Service		7	5		2	3
9	Refrigerator-Mechanical		21		269	98	135
10	Refrigerator-Non-Mechanical		758	2,427	116	656	1,641
11	Flat TOFC/COFC		1	583	2,906	43	114
12	Flat Multi-Level		22	30	1,757	63	499
13	Flat-General Service		113	346	48	11	21
14	Flat-Other				166	82	202
15	Tank-Under 22,000 Gallons				1,520		
16	Tank-22,000 Gallons and Over			7	1,029		
17	All Other Freight Cars			2,343	26	3	3
18	Auto Racks						2,155
19	Total Freight Train Cars		5,901	16,768	8,995	3,380	10,639
	OTHER FREIGHT CARRYING EQUIPMENT						
20	Refrigerated Trailers			36	56		21
21	Other Trailers			1,269	874		1,004
22	Refrigerated Containers				3		6
23	Other Containers				41		1
24	Total Trailers & Containers			1,305	974		1,032
25	Grand Total (Lines 19 & 24)		5,901	18,073	9,969	3,380	11,671

SCHEDULE 415. SUPPORTING SCHEDULE: EQUIPMENT

1. Report freight expenses only.
2. Report by type of equipment all natural expenses relating to the equipment functions (salaries and wages, materials, tools, supplies, fuels and lubricants, purchases services, and general).
3. Report in column (b) net repairs, the detail for the items listed in column (a) from the freight expenses reported in Schedule 410 in column (f) lines 202, 203, 216, 221, 222, 235, 302 through 307 and 320. When it is necessary to apportion car repair expenses, the apportionment shall be made on the most equitable basis available to the carriers. The following list provides a basis for apportioning freight car repair expenses to car types: a. AAR Car Repair Billing (CRB) Standards; b. A carrier conducted study to determine car repair expenses by car types; and c. Other available standards valid for the respondent carrier. *Do not report* in this schedule equipment damaged expenses from Schedule 410, lines 204, 223 and 308, or; the damages billed to others which is contained in but does not form the bulk of the expense reported in Schedule 410, lines 216, 235 and 320. Column (b) repair expenses should balance to Schedule 410 column (f) expenses as follows (note any imbalance will be attributable to the exclusion from Schedule 415 of damages billed to these as contained in Schedule 410, lines 216, 235 and 320) locomotives: line 5 plus line 38 compared to the sum of Schedule 410, lines 202, 203 plus 216, Freight Cars: line 24 plus line 39 compared to the sum of Schedule 410, lines 221, 222 plus 235, (3) The Sum of Highway Equipment (line 32), Floating Equipment (line 35), Passenger and Other Revenue Equipment (line 36), Computer and Data Processing Equipment (line 37), Machinery-Order Equipment (line 40), and Work and Other Non-Revenue Equipment (line 41) compared to Schedule 410, the sum of lines 302 through 307. When using the line data referred to in this instruction it should be noted that lines 216, 235 and 320 of Schedule 410 are credit balances.
4. Depreciation expense for each class of equipment by car type shall be reported in columns (c) and (d). For improvements on leased property, Accounts 732 and 733, use a supplementary Schedule 415 and this reporting will relate to Schedules 340 and 342. Depreciation charges reported in columns (c) and (d) will balance to Schedule 410, column (f) as follows: (1) Locomotives: line 5 plus 38 compared to Schedule 410, line 213; (2) Freight Cars: line 24 plus line 39 compared to Schedule 410, line 232; (3) The Sum of Highway Equipment (line 32); Floating Equipment (line 35); Passenger and Other Revenue Equipment (line 36); Computer and Data Processing Equipment (line 37); Machinery-Other Equipment (line 40); and Work and Other Non-Revenue Equipment (line 41) compared to Schedule 410, line 317.
5. Amortization adjustment of each equipment type which is included in column (c) shall be reported in column (e) as a debit or credit to the appropriate line item, the net adjustment on line 43 shall equal the equipment amortization adjustment reported on line 36 column (c) of Schedule 335.
6. Retirement charges shall be made on the basis of the actual units retired from service during the reporting period where the service value has been determined, based on a ledger value of salvage and insurance recovered. Retirement charges reported in column (f) will not balance to Schedule 410 because they are included in, but do not totally comprise the "other" expenses in Schedule 410, lines 218, 237 and 322. Retirement charges for locomotives, line 5 plus 38 are in Schedule 410, line 218; retirement charges for freight cars, lines 24 plus 39 are in Schedule 410, line 237; retirement charges for all other equipment, lines 32, 35, 36, 37, 40 and 41 are in Schedule 410, line 322.
7. Lease/Rentals reported in column (g) should balance to column (f) of Schedule 410 as follows: (1) Locomotives: line 5 plus 38 compared with Schedule 410, lines 207, 208, 211 and 212. (2) Freight Cars: line 24 plus line 39 compared with Schedule 410, lines 226 plus 227 (note that Schedule 410, lines 230 and 231 are reported in Schedule 414 and are not to be included in Schedule 415). (3) The Sum of Lease/Rentals for All Other Equipment, lines 32, 35, 36, 37, 40 and 41 will balance to Schedule 410, lines 311, 312, 315 and 316 except for the interchange rental on trailers on containers which is reported in Schedule 414. Therefore, both Schedules 414 and 415 should be used when balancing lease/rentals-other equipment to Schedule 410. Do not report in Schedule 415 the trailer-container rentals reported in Schedule 414.
8. Depreciation base by types of equipment shall be reported in columns (h) and (i) and should not include the cost of equipment used, but not owned, when the rents therefore are included in the rent for equipment and accounts Nos. 31-22-00, 31-23-00, 31-25-00, 31-21-00, 35-21-00, 35-22-00, 35-23-00, and 35-25-00. It should include the cost of equipment owned and leased to others when the rents are included in the rent for equipment accounts Nos. 32-21-00, 32-22-00, 32-23-00, 32-25-00, 36-21-00, 36-22-00, 36-23-00, and 36-25-00. Property used but not owned should also be included when the rent is included in accounts Nos. 31-12-00, 31-13-00, 31-21-00, 31-22-00, and 31-23-00, inclusive. The grand total of each equipment in column (c) of Schedule 332 should equal the combined aggregate totals of line items comprising the equipment depreciation bases of columns (h) and (i).
9. Accumulated depreciation for each class of equipment shall be reported in columns (j) and (k). The grand total of each equipment reserve account in column (g), Schedule 335, shall equal the combined aggregate total accumulated depreciation for line items comprising the corresponding equipment accounts reported in columns (j) and (k).

SCHEDULE 415. SUPPORTING SCHEDULE: EQUIPMENT

SEE INSTRUCTIONS ON PAGE 53

Line No.	Types of Equipment (a)	Repairs (Net Expense) (b)	Depreciation		Amortization Adjustment net during year (e)
			Owned (c)	Capitalized lease (d)	
LOCOMOTIVES:					
1	Diesel Locomotive - Yard	\$ 81	\$ 21	\$	\$
2	Diesel Locomotive - Road	1826 7,825	1631 1,518	523 518	
3	Other Locomotive - Yard				
4	Other Locomotive - Road				
5	TOTAL	1907 7,906	1652 1,529	523 518	
FREIGHT TRAIN CARS:					
6	Box-Plain 40 Foot	30			
7	Box-Plain 50 Foot and Longer	771	396	764	
8	Box-Equipped	3,927	410	1,103	
9	Gondola-Plain	173	27		
10	Gondola-Equipped	78	7	23	
11	Hopper-Covered	742	178		
12	Hopper-Open Top-General Service	732	381	68	
13	Hopper-Open Top-Special Service	11			
14	Refrigerator-Mechanical	29	35		
15	Refrigerator-Nonmechanical	88			
16	Flat TOFC/COFC	1,925	14		
17	Flat Multi-level	183	15		
18	Flat-General Service	68	22		
19	Flat-Other	270	53	8	
20	All Other Freight Cars				
21	Caboose	260	204		
22	Auto Racks	68	24	96	
23	Miscellaneous Accessories	272 271	616 276	19	
24	TOTAL FREIGHT TRAIN CARS	9627 9,626	2382 2,042	2091 2,062	None
OTHER EQUIPMENT-REVENUE FREIGHT HIGHWAY EQUIPMENT					
25	Refrigerated Trailers				
26	Other Trailers	449	2	30	
27	Refrigerated Containers				
28	Other Containers				
29	Bogies				
30	Chassis				
31	Other Highway Equipment (Freight)				
32	TOTAL HIGHWAY EQUIPMENT	449	2	30	None
FLOATING EQUIPMENT-REVENUE SERVICE					
33	Marine Line-Haul				
34	Local Marine	18			
35	TOTAL FLOATING EQUIPMENT	18			None
OTHER EQUIPMENT					
36	Passenger and Other Revenue Equipment (Freight Portion)				
37	Computer & Data Processing Equipment	297	87	179	
38	Machinery - Locomotives ¹	0 1	0 113	50	
39	Machinery - Freight Cars ²	0 1	0 340	120	
40	Machinery - Other Equipment ³				
41	Work & Other Non-revenue Equipment	770	162	11	
42	TOTAL OTHER EQUIPMENT	1067 1,069	249 782	190 214	None
43	TOTAL, ALL EQUIPMENT (FREIGHT PORTION)	19068	4,285	2,824	None

¹ The data to be reported on line 38, in column (b) is the amount reported in Schedule 410, column (f), line 203 reduced by the allocable portion of line 216.

² The data to be reported on line 39, in column (b) is the amount reported in Schedule 410, column (f), line 222 reduced by the allocable portions of line 235.

³ The data to be reported on line 40, in column (b) is the amount reported in Schedule 410, column (f), lines 302 through 306 reduced by the allocable portion of line 320.

SEE INSTRUCTIONS ON PAGE 53

Retirements (f)	Lease and Rentals (Net) (g)	Depreciation Base as of 12/31		Accumulated Depreciation as of 12/31	
		Owned (h)	Capitalized lease (i)	Owned (j)	Capitalized lease (k)
\$	385	\$ 229		\$ 81	
72	2,392	13,216	3,675	2,737	1,943
72	2,777	13,445	3,675	2,818	1,943
	68	11,516	4,355	1,940	2,818
	1,303	11,031	10,583	3,168	3,335
	96	453		137	
	107	109	149	32	87
(169)	198	5,975		878	
	527	21,398	434	1,191	254
		570		170	
	2,528	217		65	
		268		74	
		353		106	
	380	842	206	255	24
	14	3,592		997	
	99	640	640	117	304
	1,338	4,428		1,347	
(169)	6,658	61,392	16,367	10,477	1,822
93		249	264	10	113
93		249	264	10	113
				8	
				8	
		249	1,223	226	664
		287	36	251	6
		860	163	934	19
(11)		1,167	50	365	33
(11)		2,563	1,472	1,776	722
(15)	9,435	77,649	21,778	15,089	9,600

*The data to be reported on lines 38, 39, and 40 in columns (h) and (i), is the investment recorded in property account 44 allocated to Locomotives, Freight Cars, and Other Equipment.

The depreciation to be reported on lines 38, 39, and 40 in column (k) is calculated by multiplying the investment in each element by the effective composite rate for property account 44, and then adding or subtracting the adjustment reported in column (e) should equal amount shown in column (c) schedule J35.

417. SPECIALIZED SERVICE SUBSCHEDULE - TRANSPORTATION

Instructions:

1. Report freight expenses only.
2. Report in lines 1, 2, 3, 4, and 10, the total of those natural expenses (salaries and wages; material, tools, supplies, fuels and lubricants; purchased services; and general) incurred in the operation of each type of specialized service facility. This schedule does not include switching services performed by train and yard crews in connection with or within specialized service facilities.
3. When it is necessary to apportion expenses, such as administrative expenses to two or more services, they shall be apportioned on the most equitable basis available to the respondent and only to the services they support. The total expenses in column (j) should balance with the respective line items in Schedule 410, Railway Operating Expenses.
4. Report in column (b), line 2, the expenses incurred in highway movements of trailers and containers performed at the expense of the reporting railroad within a terminal area for the purpose of pick-up, delivery or highway interchange service. Report in column (b), line 3, the expenses incurred in operating facilities for handling trailers and/or containers including storage expenses.

5. The operation of floating equipment in line-haul service (between distinct terminals) should be reported in column (c) on line 2. Floating operations conducted within a general terminal or harbor area should be reported in column (c), line 3.

6. Report in column (g), line 3, the expenses incurred by the railroad in loading and unloading automobiles, trucks, etc., to and from bi-level and tri-level auto rack cars. Report on line 2, column (g), the expense incurred by the railroad in moving automobiles, etc., between bi-level and tri-level loading and unloading facilities over the highway to shippers, receivers or connecting carriers. Report in column (F) operating expenses for land facilities in support of floating operations, including the operation of docks and wharves.

7. Report on line 4, column (b), the expenses related to heating and refrigeration of TOFC/COFC trailers and containers (total debits and credits). The expenses on line 4, column (h) relate to refrigerator cars only.

8. Report in column (i) total expenses incurred in performing rail substitute service, other highway revenue service, LCL terminal operations, warehouse operations, freight car transloading, grain elevator terminal operations and livestock feeding operations only.

9. Dollars in Thousands.

Line No.	Items	TOFC/COFC Terminal	Floating Equipment	Coal Marine Terminal	Ore Marine Terminal	Other Marine Terminal	Motor Vehicle Load and Distribution	Protective Services Refrigerator Car	Other Special Services	Total Column (b-i)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Administration _____	\$ 12	\$	\$	\$	\$	\$	\$	\$	\$ 12
2	Pick up & delivery, marine line haul _____	10,098						N/A		10,098
3	Loading and unloading and local marine _____	2,714					731	N/A		3,445
4	Protective services _____							486		486
5	Freight lost or damaged solely related _____									6
6	Fringe benefits _____	6								6
7	Casualty and insurance _____	68								68
8	Joint facility - Debit _____									
9	Joint facility - Credit _____									
10	Other _____						731	486		14,115
11	Total _____	12,898								

419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION

This schedule should be completed by carriers participating in the National Railroad Passenger Corporation (NRPC) agreement, as required by order of the Commission, January 30, 1973, No. 35344 (Sub-No. 3). Classify by accounts the amounts credited for remunerations for intercity passenger service performed by respondent on behalf of NRPC. All contra entries should be indicated in parenthesis. (Dollars in thousands.)

Line No.	Name of Account (a)	Amount (b)
	WAY AND STRUCTURES	\$
	Administration	
1	Track _____	
2	Bridge and Building _____	
3	Signal _____	
4	Communication _____	
5	Other _____	
	Repair and Maintenance	
6	Roadway - Running _____ NOT APPLICABLE	
7	Roadway - Switching _____	
8	Tunnels and Subways - Running _____	
9	Tunnels and Subways - Switching _____	
10	Bridges and Culverts - Running _____	
11	Bridges and Culverts - Switching _____	
12	Ties - Running _____	
13	Ties - Switching _____	
14	Rail - Running _____	
15	Rail - Switching _____	
16	Other Track Material - Running _____	
17	Other Track Material - Switching _____	
18	Ballast - Running _____	
19	Ballast - Switching _____	
20	Track laying and surfacing - Running _____	
21	Track laying and surfacing - Switching _____	
22	Road Property Damaged - Running _____	
23	Road Property Damaged - Switching _____	
24	Road Property Damaged - Other _____	
25	Signals and Interlockers - Running _____	
26	Signals and Interlockers - Switching _____	
27	Communications systems _____	
28	Electric Power Systems _____	
29	Highway Grade Crossings - Running _____	
30	Highway Grade Crossings - Switching _____	
31	Station and Office Buildings _____	
32	Shop Buildings - Locomotives _____	
33	Shop Buildings - Other Equipment _____	

419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION—Continued

Line No.	Name of Account (a)	Amount (b)
	Repair and Maintenance—Continued	\$
101	Locomotive Servicing Facilities _____	
102	Miscellaneous Buildings and Structures _____	
109	Roadway Machines _____	
110	Small Tools and Supplies _____	NOT APPLICABLE
111	Snow Removal _____	
112	Fringe Benefits - Running _____	
113	Fringe Benefits - Switching _____	
114	Fringe Benefits - Other _____	
115	Casualties and Insurance - Running _____	
116	Casualties and Insurance - Switching _____	
117	Casualties and Insurance - Other _____	
118	Lease Rentals - Debit - Running _____	
119	Lease Rentals - Debit - Switching _____	
120	Lease Rentals - Debit - Other _____	
121	Lease Rentals - (Credit) - Running _____	
122	Lease Rentals - (Credit) - Switching _____	
123	Lease Rentals - (Credit) - Other _____	
124	Joint Facility Rent - Debit - Running _____	
125	Joint Facility Rent - Debit - Switching _____	
126	Joint Facility Rent - Debit - Other _____	
127	Joint Facility Rent - (Credit) - Running _____	
128	Joint Facility Rent - (Credit) - Switching _____	
129	Joint Facility Rent - (Credit) - Other _____	
130	Other Rents - Debit - Running _____	
131	Other Rents - Debit - Switching _____	
132	Other Rents - Debit - Other _____	
133	Other Rents - (Credit) - Running _____	
134	Other Rents - (Credit) - Switching _____	
135	Other Rents - (Credit) - Other _____	
136	Depreciation - Running _____	
137	Depreciation - Switching _____	
138	Depreciation - Other _____	
139	Joint Facility - Debit - Running _____	
140	Joint Facility - Debit - Switching _____	
141	Joint Facility - Debit - Other _____	
142	Joint Facility - (Credit) - Running _____	
143	Joint Facility - (Credit) - Switching _____	
144	Joint Facility - (Credit) - Other _____	
145	Dismantling Retired Road Property - Running _____	
146	Dismantling Retired Road Property - Switching _____	
147	Dismantling Retired Road Property - Other _____	
148	Other - Running _____	
149	Other - Switching _____	
150	Other - Other _____	
151	Total WAY AND STRUCTURES _____	

419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION—Continued

Line No.	Name of Account (a)	Amount (b)
	EQUIPMENT	\$
	Locomotives	
201	Administration	
202	Repair and Maintenance	
203	Machinery/ Repair	
204	Equipment Damaged	NOT APPLICABLE
205	Fringe Benefits	
206	Other Casualties and Insurance	
207	Lease Rentals - Debit	
208	Lease Rentals - (Credit)	
209	Joint Facility Rent - Debit	
210	Joint Facility Rent - (Credit)	
211	Other Rents - Debit	
212	Other Rents - (Credit)	
213	Depreciation	
214	Joint Facility - Debit	
215	Joint Facility - (Credit)	
216	Repairs Billed to Others - (Credit)	
217	Dismantling Retired Property	
218	Other	
219	Total Locomotives	
	Other Equipment	
301	Administration	
	Repair and Maintenance:	
304	Passenger and Other Revenue Equipment	
305	Computers and Data Processing System	
306	Machinery	
307	Work and Other Non-Revenue Equipment	
308	Equipment Damaged	NOT APPLICABLE
309	Fringe Benefits	
310	Other Casualties and Insurance	
311	Lease Rentals - Debit	
312	Lease Rentals - (Credit)	
313	Joint Facility Rent - Debit	
314	Joint Facility Rent - (Credit)	
315	Other Rents - Debit	
316	Other Rents - (Credit)	
317	Depreciation	
318	Joint Facility - Debit	
319	Joint Facility - (Credit)	
320	Repairs Billed to Others - (Credit)	
321	Dismantling Retired Property	
322	Other	
323	Total Other Equipment	
324	TOTAL EQUIPMENT	

419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION—Continued

Line No.	Name of Account (a)	Amount (b)
	TRANSPORTATION	\$
	Train Operation	
401	Administration	
402	Engine Crews	
403	Train Crews	
404	Dispatching Trains	NOT APPLICABLE
405	Operating Signals and Interlocks	
406	Operating Drawbridges	
407	Highway Crossing Protection	
408	Train Inspection and Lubrication	
409	Locomotive Fuel	
410	Electric Power Purchased or Produced for Motive Power	
411	Servicing Locomotives	
412	Freight Lost or Damaged - Solely Related	
413	Clearing Wrecks	
414	Fringe Benefits	
415	Other Casualties and Insurance	
416	Joint Facility - Debit	
417	Joint Facility - (Credit)	
418	Other	
419	Total Train Operations	
	Yard Operations	
420	Administration	
421	Switch Crews	
422	Controlling Operations	
423	Yard and Terminal Clerical	
424	Operating Switches, Signals, Retarders and Humps	NOT APPLICABLE
425	Locomotive Fuel	
426	Electric Power Purchased or Produced for Motive Power	
427	Servicing Locomotives	
428	Freight Lost or Damaged - Solely Related	
429	Clearing Wrecks	
430	Fringe Benefits	
431	Other Casualties and Insurance	
432	Joint Facility - Debit	
433	Joint Facility - (Credit)	
434	Other	
435	Total Yard Operations	

419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION—Concluded

Line No.	Name of Account (a)	Amount (b)
	Train and Yard Operations Common	\$
501	Cleaning Car Interiors	
504	Freight Lost or Damaged - all other NOT APPLICABLE	
505	Fringe Benefits	
506	Total Train and Yard Operations Common	
	Administrative Support Operations	
518	Administration	
519	Employees Performing Clerical and Accounting Functions	
520	Communication Systems Operation	
521	Loss and Damage Claims Processing	
522	Fringe Benefits	
523	Casualties and Insurance NOT APPLICABLE	
524	Joint Facility - Debit	
525	Joint Facility - (Credit)	
526	Other	
527	Total Administrative Support Operations	
528	TOTAL TRANSPORTATION	
	GENERAL AND ADMINISTRATIVE	\$
601	Officers - General Administration	
602	Accounting, Auditing and Finance	
603	Management Services and Data Processing	
604	Marketing	
605	Sales	
607	Personnel and Labor Relations NOT APPLICABLE	
608	Legal and Secretarial	
609	Public Relations and Advertising	
610	Research and Development	
611	Fringe Benefits	
612	Casualties and Insurance	
613	Write-down of Uncollectible Accounts	
614	Property Taxes	
615	Other Taxes Except on Corporate Income or Payrolls	
616	Joint Facility - Debit	
617	Joint Facility - (Credit)	
618	Other	
619	TOTAL GENERAL AND ADMINISTRATIVE	
620	TOTAL REMUNERATIONS	

Schedule 450 Analysis of Taxes

Report dollars in thousands

A. Rail / Taxes

Line No.	Kind of Tax (a)	Amount (b)
1	Other than U.S. Government Taxes	\$ 1,483
	U.S. Government Taxes	
	Income Taxes:	
2	Normal tax and surtax	(3,190)
3	Excess Profits	(3,190)
4	Total Income Taxes	9,725
5	Railroad Retirement	801
6	Hospital Insurance	942
7	Supplemental Annuities	922
8	Unemployment Insurance	
9	All other United States Taxes	9,200 15,580
10	Total - U. S. Government Taxes	10,683 17,063
11	Total - Railway Taxes	

B. Adjustments to Federal Income Taxes

1. In column (a) are listed the particulars which most often cause a differential between taxable income and pretax accounting income. Other particulars which cause such a differential should be listed under the caption "Other", including State and other taxes deferred if computed separately. Minor items each less than \$100,000 may be combined in a single entry under "Other".

2. Indicate in column (b) the beginning of the year total of accounts 714, 744, 762 and 786 applicable to each particular item in column (a).

3. Indicate in column (c) the net change in accounts 714, 744, 762 and 786 for the net tax effect of timing differences originating and reversing in the current accounting period.

4. Indicate in column (d) any adjustments, as appropriate, including adjustments to eliminate or reinstate deferred tax effects (credits or debits) due to applying or recognizing a loss carry-forward or a loss carry-back.

5. The total of line 19 in columns (c) and (d) should agree with the total of the contra charges (credits) to account 557, "Provision for deferred taxes," and account 591, "Provision for deferred taxes—extraordinary items," for the current year.

6. Indicate in column (e) the cumulative total of columns (b), (c), and (d). The total of column (e) must agree with the total of accounts 714, 744, 762 and 786.

Dollars in thousands.

Line No.	Particulars (a)	Beginning of Year Balance (b)	Net Credits (Charges) for Current Year (c)	Adjustments (d)	End of Year Balance (e)
1	Accelerated depreciation, Sec. 167 I.R.C.: Guideline lives pursuant to Rev. Proc. 62-21.	\$ 3,305	\$ 1,288	\$ (697)	\$ 3,896
2	Accelerated amortization of facilities Sec. 168, I.R.C.				
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.				
4	Amortization of rights of way, Sec. 185 I.R.C.				
5	Other (Specify) <u>Safe Harbor Lease</u>	1,294	(225)		1,069
6	<u>EIRTA depreciation adjustment</u>			697	697
7	<u>Deferred Profit-Property Sales</u>	313	25		338
8	<u>Deferred Profit-Bond Acquisition</u>	250	92		342
9	<u>Amortization of tax basis</u>	(266)	(198)		(464)
10	<u>Nondeductible claims/Other Accruals</u>	480	160		640
11	<u>Adjust leases capitalized per books</u>	(387)	(82)		(469)
12	<u>Amortize Debt Discount</u>	(187)	(113)		(300)
13	<u>Minor Items less than \$100,000</u>	(279)	267		(12)
14	<u>Tax Loss Carryback</u>		(1,408)		(1,408)
15					
16					
17					
18	Investment tax credit*				
19	TOTALS	4,523	(2,757)		1,766

460. ITEMS IN SELECTED INCOME AND RETAINED EARNINGS ACCOUNTS FOR THE YEAR

Give a brief description for all items, regardless of amount, included during the year in accounts 555, "Unusual or infrequent items"; 560, "Income or loss from operations of discontinued segments"; 562, "Gain or loss on disposal of discontinued segments"; 570, "Extraordinary items"; 590, "Income taxes on extraordinary items"; 592, "Cumulative effect of changes in accounting principles"; 603, "Appropriations released"; 606, "Other credits to retained earnings"; 616, "Other debits to retained earnings"; 620, "Appropriations for sinking and other funds"; 621,

"Appropriations for other purposes". If appropriations released reflect appropriations provided during the year, each account should not be reported.

For accounts 519, "Miscellaneous income" and 551, "Miscellaneous income charges", if the total in either account exceeds 10% of net income before extraordinary items, describe the three largest items in each account and any other items in excess of 10% of net income.

(Dollars in thousands)

Line No.	Account No. (a)	Item (b)	Debits (c)	Credits (d)
1	555		\$ None	\$ None
2	560		None	None
3	562		None	None
4	570		None	None
5	590		None	None
6	592		None	None
7				1,745
8	603		1,745	
9	620			
10			None	None
11	606		None	None
12	616		None	None
13	621		None	None
14				10,597
15	519	Profit from property sales		375
16	519	Sale of Fruit Growers Express Stock		99
17	519	Gain on debt reacquired		
18				
19	551	Amortization of organizational expense	149	
20	551	Per Diem	2	
21	551	Adjustments to overcharge claims	19	
22				
23				
24				
25				
26				
27				
28				
29				
30				

MEMORANDA RELATING TO SELECTED INCOME AND RETAINED EARNINGS ACCOUNTS

500. CONTINGENT ASSETS AND LIABILITIES

1. Give particulars with respect to contingent assets and liabilities at the close of the year, in accordance with Instruction 5-6 in the Uniform System of Accounts for Railroad Companies, that are not reflected in the accounts of the respondent.

Disclose all items amounting 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 possible 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 be shown in schedule 501.

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.

(Dollars in thousands)

Line No.	Item (a)	Amount (b)
1	WPR in its normal course of business has pending or	\$
2	threatened litigation, claims and assessments. Those of	
3	estimable quantification are provided for as casualty reserves.	
4	WPR is of the opinion that the outcome of these matters will not	
5	materially affect its consolidated financial statements.	
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501. 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 the particulars of each contract of guaranty or suretyship in effect at the close of the year or entered into and expired during the year.

This inquiry does not cover the case of ordinary commercial paper maturing on demand or not later than 2 years after date of issue. Items of less than \$50,000 may be shown as one total.
(Dollars in thousands)

Line No.	Names of all parties principally and primarily liable (a)	Description (b)	Amount of contingent liability (c)	Sole or joint contingent liability (d)
1		NONE	\$	
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
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2. If any corporation or other association was under obligation as guarantor or surety for the performance by the respondent of any agreement or obligation, show for each such contract of guaranty or suretyship in effect at the close of the year or entered into and expired during the year, the particulars called for hereunder.

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

Line No.	Finance Docket number, title, maturity date and concise description of agreement or obligation (a)	Names of all guarantors and sureties (b)	Amount of contingent liability of guarantors (c)	Sole or joint contingent liability (d)
1		NONE	\$	
2				
3				
4				
5				
6				
7				
8				
9				

502. COMPENSATING BALANCES AND SHORT-TERM BORROWING ARRANGEMENTS

Using the following notes as a guideline, show the requirements compensating balances and short-term borrowing arrangements. Footnote disclosure is required even though the arrangement is not reduced to writing. (Dollars in thousands)

1. Disclose compensating balances not legally restricted, lines of credit used and unused, average interest rate of short-term borrowings outstanding at balance sheet date, maximum amount of outstanding borrowings during the period and the weighted average rate of those borrowings.
2. Time deposits and certificates of deposit constituting compensating balances not legally restricted should be disclosed.
3. Compensating balance arrangements need only be disclosed for the latest fiscal year.
4. Compensating balances included in account 703, Special deposits, and in account 717, Other funds, should also be separately disclosed below.
5. Compensating balance arrangements are sufficiently material to require disclosure in footnotes when the aggregate of written and oral agreement balances amount to 15 percent or more of liquid assets (current cash balances, restricted and unrestricted plus marketable securities).
6. When a carrier is not in compliance with a compensating balance requirement, that fact should be disclosed along with stated and possible sanctions whenever such possible sanctions may be immediate (not vague or unpredictable) and material.

NONE

System long-term debt as of December 31, 1982.

	1982 (Thousands of Dollars)
First mortgage bonds, Series B, 9 1/8%, due 2002	\$ 18,390
Less unamortized discount	(1,542)
Net (effective interest rate 10.3%)	<u>16,848</u>
Income debentures, 5%, due 1984	2,399
Less unamortized discount	(114)
Net (effective interest rate 8.3%)	<u>2,285</u>
Equipment obligations, 6.125% to prime + 1.25%, due through 1996	52,303
Less unamortized discount	(442)
Net (effective interest rate 10.2% to prime + 1.25%)	<u>51,861</u>
Other obligations	3,316
Total long-term debt	<u>74,310*</u>
Current portion	<u>(6,111)</u>
Long-term debt due after one year	<u>\$ 68,199</u>

Sinking fund requirements for Series B Bonds commence in 1983 and require annual payments of \$1,000,000 in cash or principal amount of bonds purchased. Substantially all WPR non-equipment properties are pledged as collateral under the mortgage indenture. WPR held \$1,610,000 of Series B Bonds at December 31, 1982 recorded as a reduction of debt, which may be used to satisfy sinking fund requirements.

The income debentures require annual sinking fund payments of \$800,000 in cash or principal amount of debentures purchased. Annual sinking fund and interest payments are contingent on earnings of WPR as defined in the income debenture indenture. Sinking fund and certain interest provisions must be met before dividend declaration. WPR held \$64,600 of the income debentures at December 31, 1982, recorded as a reduction of debt, which may be used to satisfy future sinking fund requirements.

*Year end balances relative to individual debt instruments are shown on Pages 72 thru 74, inclusive.

510. DEBTHOLDINGS

Give particulars of the various issues of securities of the respondent and disclose the name and address of the creditor, the character (nature) of the debt, nature of the security, if any, the date of origin, the date of maturity, the total amount of the debt, the rate of interest, and the total amount of interest to be paid. Include a copy of any and all restrictive covenants attached to the indebtedness. Where such indebtedness is widely held, such as bonds and debentures, provide the name of the trustee in place of the creditor.

Accounts to be considered in completing this schedule are:

- 765, Funded Debt Unmatured
- 766, Equipment Obligations
- 767, Receivers' and Trustees' Securities
- 768, Debt in Default
- 769, Accounts Payable; Affiliated Companies

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 Trustee').
- (c) Conditional or deferred payment contracts.

(5) MISCELLANEOUS OBLIGATIONS**(6) RECEIVERS' AND TRUSTEE' SECURITIES (Other than equipment obligations).****(7) SHORT-TERM NOTES IN DEFAULT.**

Indicate in the description or by footnote the property pledge for each issue, stating assets covered by first lien and by junior lien.

If an issue is a serial issue, state amount due annually. If amounts are not due regularly, give full particulars.

If an issue is an income bond, the interest rate shown should be the maximum rate specified by the indenture. State in the description or by footnote the amount of interest that is contingent, the percent paid for the current year, and the aggregate percent of contingent interest unpaid at the beginning and end of the year.

If any issue is in default, indicate the date of the first default, payments of interest made during the current year, and total amount of interest in default at beginning and end of the year.

If any issue contains a conversion feature, call feature, or is subject to a sinking fund provision prior to maturity, describe particulars in footnotes.

Dollars in thousands.

510. DEBTHOLDINGS—Continued

Line No.	Description of obligation	Name and address of creditor or trustee	Original amount	Portion due	
				Within one year	After one year
	(a)	(b)	(c)	(d)	(e)
1.					
2.					
3.					
4.					
5.					
6.	On February 19, 1982 per request, Jack Rudarnel, Western Regional				
7.	Manager of the ICC audit staff, contacted Washington, D. C. to determine				
8.	if Western Pacific Railroad System could use our computer debt schedule				
9.	report for preparation of the new Schedule 510 - Debtholdings, required				
10.	in the Annual Report R-1. He confirmed that he did receive ICC approval				
11.	to use our schedules in lieu of filling out all of the information				
12.	required per Schedule 510.				
13.					
14.	See Note on Page 69				
15.					
16.	Computer Reports are numbered Pages 72 thru 74 inclusive.				
17.					
18.					
19.					
20.					
21.					
22.					
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42.					
43.					
44.					
45.					
46.					
47.					
48.					
49.					
50.					

WESTERN PACIFIC RR
LONG TERM DEBT (\$000)
DECEMBER 31, 1982

1982 INTEREST

LENDOR (dated)	SUB	S.T.	L.T.	TOTAL DEBT	DISCOUNT	DISCOUNTED DEBT	MATURITY	RATE	ACCRUED	PAID
(1) MORTGAGE BONDS										
---WPR---										
1ST MORT. (7/15/77)	01	0	20000	20000						
1ST MORT. (7/15/77)	02	0	-1610	-1610						
(a) SUB TOTAL	01	0	18390	18390	1542	16848	6/15/02	9 1/8	1679	1681
(3) DEBENTURES										
INCM DBMT (11/15/73)	05	0	2464	2464						
INCM DBMT (11/15/73)	07	0	-65	-65						
(b) SUB TOTAL	05	0	2399	2399	114	2285	10/1/84	5	120	121
FND DEBT TOTAL		0	20789	20789	1656	19133			1799	1802
(4) EQUIPMENT OBLIGATIONS										
ET's										
CHASE (10/1/79)	11	237	2840	3077		3077	3/1/95	10 5/8	331	339
B OF A (7/15/68)	37	85	0	85	5	80	7/15/83	6 1/8	8	10
CHASE (5/1/79)	49	1285	14131	15416		15416	10/1/94	10 1/4	1679	1712
(b) EQUIP. TRUST TOTAL		1607	16971	18578	5	18573			2018	2061
CSA's ---WPR---										
CONTINENTAL (10/1/79)	10	86	345	431		431	12/31/87	P+1 1/4	55	86
B OF CAL (5/15/81)	12	1374	17860	19234		19234	11/21/96	15 3/8	3144	3168
B OF CAL (7/14/80)	13	48	97	145		145	12/31/85	P+1/2	28	28
1ST PENN (9/1/67)	35	0	0	0	0	0	9/15/82	6 1/2	3	4
B OF A (12/1/67)	36	0	0	0	0	0	12/1/82	6 3/4	3	3
B OF A (4/1/69)	38	337	337	674	32	642	5/1/84	7 7/8	62	66
WFG HANDOVER (12/1/75)	40	876	3506	4382	30	4352	3/1/87	10	452	482
F I B (5/6/77)	41	4	0	4		4	5/6/83	P+1 1/4	1	2
F I B (3/25/77)	42	0	0	0		0	4/14/82	P+1 1/4	1	1
IND SAVINGS (4/15/77)	43	169	677	846	62	784	5/1/87	8	72	74
B OF CAL (9/15/77)	44	0	0	0		0	10/1/82	P+1/2	4	7
MEMORIAL DR (3/15/78)	45	50	500	550	34	516	4/1/93	9	51	52
B OF A (5/1/78)	46	650	3250	3900	142	3758	11/1/88	9 1/4	396	406
B OF A (6/1/78)	47	100	1000	1100	68	1032	7/1/93	9	104	108
B OF A (7/1/78)	48	169	1691	1860	69	1791	9/1/93	9 1/2	187	193
(c) WPR CSA TOTAL		3863	29263	33126	437	32689			4563	4680

WESTERN PACIFIC RR
LONG TERM DEBT (\$000)
DECEMBER 31, 1982

DECEMBER 31, 1982				1982 INTEREST							
LENDOR (dated)		SUB	S.T.	L.T.	TOTAL DEBT	DISCOUNTED		MATURITY	1982 INTEREST		
CSA's	---MPX---					DISCOUNT	DEBT		RATE	ACCRUED	PAID
B OF CAL (2/1/78)		13	13	0	13		13	5/15/83	P+1/2	9	11
B OF CAL (5/15/78)		14	5	0	5		5	5/15/83	P+1/2	2	3
F I B (12/12/78)		15	2	0	2		2	12/15/83	P+1 1/4	0	1
F I B (12/27/78)		16	51	0	51		51	12/15/83	P+1 1/4	14	14
B OF CAL (10/19/78)		17	19	0	19		19	11/15/83	P+1/2	6	7
F I B (3/1/79)		18	0	0	0		0	12/15/83	P+1+1/4	0	0
F I B (3/1/79)		19	6	1	7		7	12/15/83	P+1 1/4	2	2
F I B (5/25/79)		20	29	15	44		44	6/15/84	P+1 1/4	10	10
F I B (5/25/79)		21	3	2	5		5	6/15/84	P+1 1/4	1	1
GATX #1 (8/5/79)		22	0	0	0		0	8/5/82	11	0	1
GATX #2 (8/5/79)		23	0	0	0		0	9/24/82	11	1	1
GATX #3 (8/5/79)		24	0	0	0		0	9/30/82	11	2	2
F I B (11/5/79)		25	37	37	74		74	10/15/84	P+1 1/4	16	16
F I B (11/20/79)		26	13	11	24		24	10/15/84	P+1 1/4	5	6
F I B (12/14/79)		27	107	106	213		213	12/15/84	P+1 1/4	44	49
B OF CAL (3/27/80)		28	63	79	142		142	3/1/85	P+1/2	29	29

(c)	MPX CSA TOTAL		348	251	599	0	599			141	153
=====											
	EQUIPMENT TOTAL		5818	46485	52303	442	51861			6722	6894
=====											
(5) MISC. OBLIGATIONS											
---MPX---											
	WALKER (10/22/76)	12	36	236	272		272	10/1/88	9 3/4	28	28
---DF---											
	B OF A	14	25	1837	1862		1862	12/1/03		185	181
---SRD---											
	TRAILER TRAIN	01	199	796	995		995		9	0	0
	EQUIT LIFE	03	33	154	187		187		6 1/4	0	0

	SRD TOTAL		232	950	1182		1182			0	0
=====											
	TOTAL MISC.		293	3023	3316	0	3316			213	209
=====											

Road Initials: WPS Year 1982

WESTERN PACIFIC RR
LONG TERM DEBT (\$000)
DECEMBER 31, 1982

DECEMBER 31, 1982				1982 INTEREST						
LENDOR (dated)	SUB	S.T.	L.T.	TOTAL DEBT	DISCOUNT	DISCOUNTED DEBT	MATURITY	-----		
								RATE	ACCRUED	PAID
=====										
TOTAL LTD DEBT		6111	70297	76408	2098	74310		8734	8905	

DISCOUNT			2098	2098						
DISCOUNTED LTD DEBT		6111	68199	74310	2098	74310		8734	8905	
=====										
=====										
TOTAL LTD DEBT		6111	70297	76408	2098	74310		8734	8905	
CAPITAL LEASES		2749	13028	15777				1914	1998	

TOTAL DEBT		8860	83325	92185	2098	74310		10648	10903	
DISCOUNT		0	2098	0						

GRAND TOTAL DISCOUNTED DEBT		8860	81227	92185				10648	10903	
=====										

Road Initials: WPS Year 1982

SCHEDULE 512—TRANSACTIONS BETWEEN RESPONDENT AND COMPANIES OR PERSONS AFFILIATED WITH RESPONDENT FOR SERVICES RECEIVED OR PROVIDED

1. Furnish the information called for below between the respondent and the affiliated companies or persons affiliated with the respondent including officers, directors, stockholders, owners, partners or their wives and other close relatives, or their agents. Examples of transactions are, but not restricted to, management, legal, accounting, purchasing or other type of service including the furnishing of materials, supplies, purchase of equipment, leasing of structures, land and equipment, and agreements relating to allocation of officers salaries and other common costs between affiliated companies.

To be excluded are payments for the following types of services:

- (a) Lawful tariff charges for transportation services.
- (b) Payments to or from other carriers for interline services and interchange of equipment.
- (c) Payment to or from other carriers which may reasonably be regarded as ordinarily connected with routine operation or maintenance, but any special or unusual transactions should be reported.
- (d) Payments to public utility companies for rates or charges fixed in conformity with government authority.

2. In column (a) enter the name of the affiliated company, person, or agent with which respondent received or provided services aggregating \$50,000 or more for the year. If an affiliated company provides services to more than one affiliate, and the aggregate compensation amounts to \$50,000 or more for the year, list all the affiliates included in the agreement and describe the allocation of charges. If the respondent provides services to more than one affiliate, and the aggregate compensation amounts to \$50,000 or more for the year, reference to this fact should be made and the detail as to the allocation of charges should be stated. For those affiliates providing services to the respondent, also enter in column (a) the percent of affiliate's gross income derived from transactions with respondent.

The respondent may be required to furnish as an attachment to Schedule 512 a balance sheet and income statement for each affiliate with which respondent carrier had reportable transactions dur-

ing the year; or, alternatively, attach a "Pro forma" balance sheet and income statement for that portion or entity of each affiliate which furnished the agreed to services, equipment, or other reportable transaction. The statements, if required, should be prepared on a calendar year basis in conformity with the prescribed schedules for the balance sheet and income statement in annual report Form R-1; and should be noted (1) to indicate the method used for depreciating equipment or other property furnished the carrier, and (2) whether the affiliate's Federal income tax return for the year was filed on a consolidated basis with the respondent carrier.

3. In column (b) indicate Nature of relationship or control between the respondent and the company or person identified in column (a) as follows:

- (a) If respondent directly controls affiliate insert the word "direct".
- (b) If respondent controls through another company insert the word "indirect".
- (c) If respondent is under common control with affiliate insert the word "common".
- (d) If respondent is controlled directly or indirectly by the company listed in column (a) insert the word "controlled".
- (e) If control is exercised by other means such as a management contract or other arrangement of whatever kind insert the word "other" and footnote to describe such arrangements.

4. In column (c) fully describe the transactions involved such as management fees, lease of building, purchase of material, etc. When the affiliate listed in column (a) provides more than one type of service in column (c), list each type of service separately and show total for the affiliate. When services are both provided and received between the respondent and an affiliate they should be listed separately and the amounts shown separately in column (e).

5. In column (d) report the dollar amounts of transaction shown and the effect of any change in the method of establishing the terms from that used in the preceding period.

6. In column (e) report the dollar amounts due from or to related parties and, if not otherwise approving the terms and manner of settlement. Insert (P) paid and (R) received by the amount in column (e).

Railroad Initials WPS

Year 1982

SCHEDULE 512--TRANSACTIONS BETWEEN RESPONDENT AND COMPANIES OR PERSONS AFFILIATED WITH RESPONDENT FOR SERVICES RECEIVED OR PROVIDED

Line No.	Name of company or related party with percent of gross income (a)	%	Nature of relationship (b)	Description of transactions (c)	Dollar amounts of transactions (d)	Amount due from or to related parties (e)
1	None					
2						
3						
4						
5						
6						
8						
9						
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Road initials WPS

Year 1982

INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE 700

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 of track should be reported to the nearest WHOLE mile adjusted to accord with footings, i.e.: counting one-half mile and over as a whole mile and disregarding any fraction less than one-half 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 the 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 rest 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.

Switching and terminal companies leave column (c) (Miles of Branch Lines) blank. They should prepare also the following schedule for tracks operated at cost for joint benefit.

TRACKS OPERATED AT COST FOR JOINT BENEFIT (For Switching and Terminal Companies Only)

Line No.	Name of owner(s)	Joint or common title holder(s)	Total mileage operated
1		NOT APPLICABLE	
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			

100. MILEAGE OPERATED AT CLOSE OF YEAR

700. MILEAGE OPERATED AT CLOSE OF YEAR										
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, turnouts			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	1	100%	M	1,144	2		147	95	216	1,604
2	1	100%	B	179			9	50	17	255
3		Total C1-1		1,323	2		156	45	233	1,859
4							7		11	18
5	1-J	50%	M							
6	1-J	33 1/3%	M						1	1
7	1-J	50%	B				7		12	19
8		Total C11-U								
9		Total C11&1-J		1,323	2		163	145	245	1,878
10										
11	5	None	M	103	235		43	16	46	443
12		None	B					1		1
13		Total C1-5		103	235		43	17	46	444
14										
15		Grand Total		1,426	237		206	162	291	2,322
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
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39										
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41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52										
53										
54		Total Main Line	XXX	1,247	237		197	111	273	2,065
55		Total Branch Lines	XXX	179			9	51	18	257
56		Grand Total	XXX	1,426	237		206	162	291	2,322
57										
58		Miles of road or track electrified included in preceding grand total	XXX							

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701. MILEAGE OWNED BUT NOT OPERATED BY RESPONDENT AT CLOSE OF YEAR

If any of the tracks returned in this schedule are operated by other than the respondent, the name of the company or individual operating them and the conditions under which they are held for

operation should be shown in a footnote. Tracks which have been permanently abandoned should not be included in this schedule.

Line No.	Class	Name of road or track	Main (M) or branch (B) line	Running Tracks, Passing Tracks, Cross-Overs, Etc.				Miles of way switching tracks	Miles of yard switching tracks	Total
				Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, and turn-outs			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1		WPRR Co.								
2	1	Loyalton, CA	B	1.14						1.14
3	1	Marysville, CA	M						0.29	0.29
4										
5		WPRR Co. and								
6		Oakland Term Ry								
7										
8	1-J		M						0.43	0.43
9										
10										
11										
12										
13										
14										
15		Total	XXX	1.14					0.72	1.86

702. 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 of track should be reported to the nearest WHOLE mile adjusted to accord with footings, i.e.: counting one-half mile and over as a whole mile and disregarding any fraction less than one-half mile.

Line No.	State or territory (a)	ROAD OPERATED BY RESPONDENT							LINE OWNED, NOT OPERATED BY RESPONDENT		New line constructed during year (k)
		LINE OWNED		Line of proprietary companies (d)	Line operated under lease (e)	Line operated under contract, etc. (f)	Line operated under trackage rights (g)	Total mileage operated (h)	Main line (i)	Branch lines (j)	
		Main line (b)	Branch lines (c)								
1	California	595	123				101	819		1	
2	Nevada	427	23					450			
3	Utah	122	33				2	157			
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	Total Mileage (single track)	1,144	179				103	1,426		1	NONE

705. 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 whole mile adjusted to accord with footings, i.e.: counting one-half mile and over as a whole mile and disregarding any fraction less than one-half 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. Any certificates of convenience and necessity, issued under 10901 of the Interstate Commerce Act should make reference to such authority by docket number 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

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	B					2			2
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13	Total Increase						2			2

DECREASES IN MILEAGE

14	1	M	6							6
15	1	B	3							3
16										
17										
18										
19										
20										
21										
22										
23										
24										
25	Total Decrease		9							9

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

Owned by respondent:

Miles of road constructed _____ Miles of road abandoned 9.22

Owned by proprietary companies:

Miles of road constructed _____ Miles of road abandoned None

6.15 - ICC Docket No. AB-72
(Sub No. 2F)

3.07 - Finance Docket No. 29860

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.

NOTES AND REMARKS

INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE 710

Instructions for reporting locomotive and passenger-train car data.

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 (1); 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 least 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 self-powered 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. An "Auxiliary unit" includes all units used in conjunction with locomotives but which draw their power from the "mother" unit, e.g., boosters,

slugs, etc. For reporting purposes indicate radio-controlled self-powered diesel units on lines 1 through 8, as appropriate. Radio-controlled units that are not self-powered, i.e., those without a diesel, should be reported on line 13 under "Auxiliary units".

7. Column (k) should show aggregate capacity for all units reported in column (j), as follows: For locomotive units, report the manufacturers' rated horsepower (the maximum continuous power output from the diesel engine or engines delivered to the main generator or generators for tractive purposes). Exclude capacity data for steam locomotives. For passenger-train cars report the number of passenger seats available for revenue service, counting one passenger to each berth in sleeping cars.

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

716. INVENTORY OF EQUIPMENT

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 retired from service of respondent whether owned or leased, including reclassification	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						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	Locomotive Units										(H.P.)	
1	Diesel-Freightunits	134						63	71	134	344,450	
2	Diesel-passengerunits											
3	Diesel-multiple purposeunits											
4	Diesel-switchingunits	10						7	3	10	12,900	
5	Total (lines 1 to 4).....units	144						70	74	144	357,350	
6	Electric-Locomotives											
7	Other self powered units.....											
8	Total (lines 5, 6 and 7)	144						70	74	144	357,350	None
9	Auxiliary units										xxxxxx	
10	Total locomotive units (lines 8 and 9)	144						70	74	144	xxxxxx	None

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

Line No.	Type or design of units	Before Jan. 1, 1960	Between Jan. 1, 1960, and Dec. 31, 1964	Between Jan. 1, 1965, and Dec. 31, 1969	Between Jan. 1, 1970, and Dec. 31, 1974	Between Jan. 1, 1975 and Dec. 31, 1979	During Calendar Year					TOTAL
							1980	1981	1982	1983	1984	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
11	Diesel	33	4	18	42	5	42					144
12	Electric											
13	Other self-powered units											
14	Total (lines 11 to 13)	33	4	18	42	5	42					144
15	Auxiliary units											
16	Total Locomotive Units (lines 14 and 15)	33	4	18	42	5	42					144

(lines 9, 10 and 11)

710. 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 re-written 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											
	<i>Non-Self-Propelled</i>											
17	Coaches [PA, PB, PBO]											
18	Combined cars [All class C, except CSB]											
19	Parlor cars [PBC, PC, PL, PO]											
20	Sleeping cars [PS, PT, PAS, PDS]											
21	Dining, grill and tavern cars [All class D, PD]										XXXX	
22	Non-passenger carrying cars [All class B, CSB, M, PSA, IA]										XXXX	
23	Total (lines 21 to 27)	None						None	None	None		None
	<i>Self-Propelled Rail Motorcars</i>											
25	Electric passenger cars [EP, ET]											
26	Electric combined cars [EC]											
27	Internal combustion rail motorcars [ED, EG]											
28	Other self-propelled cars Specify types:											
29	Total (lines 29 to 32)	None						None	None	None		None
30	Total (lines 28 and 33)	None						None	None	None		None
	COMPANY SERVICE CARS											
31	Business cars [PV]	1						1		1	XXXX	
32	Boarding outfit cars [MWX]	13					9	4		4	XXXX	
33	Derrick and snow removal cars [MWU, MWV, MWW, MWK]	2						2		2	XXXX	
34	Dump and ballast cars [MWB, MWD]	21					1	20		20	XXXX	
35	Other maintenance and service equipment cars	182					5	177		177	XXXX	
36	Total (lines 35 to 39)	219					15	204		204	XXXX	None

Road Initials

WPS

Year 19 82

710. INVENTORY OF EQUIPMENT—Continued

Instructions for reporting freight-train car data:

1. Give particulars of each of the various classes of equipment which respondent owned or leased during the year.

2. In column (d) give the number of units purchased or built in company shops. In column (e) 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 (n); units temporarily out of respondent's service and rented to others for less than one year are to be included in column (i); units rented from others for a period less than one year should not be included in column (j).

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			
		Time-mileage cars	All others	Units Installed			
				New units purchased or built ¹	New or rebuilt units leased from others ¹	Rebuilt units acquired and rebuilt units rewritten into property accounts ¹	All other units, including reclassification and second hand units purchased or leased from others
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	FREIGHT TRAIN CARS						
37	Plain Box Cars - 40' (B100-129)	17					
38	Plain Box Cars - 50' (B200-229; B300-329)	917					1
39	Equipped Box Cars (All Code A)	2,198					
40	Plain Gondola Cars (G092-392; G401-492)	281					
41	Equipped Gondola Cars (All Codes C and E)	147					
42	Covered Hopper Cars (L151-154; 251-254; 351-354; 451-454; 551-554; 651-654; 751-754)	459	21				
43	Open Top Hopper Cars - General Service (All Code H)	1,255					
44	Open Top Hopper Cars - Special Service (All Codes J and K)	9					
45	Refrigerator Cars - Non-mechanical (R100, 101, 102, 103, 105, 106, 107, 108, 109, 113, 114, 115, 116, R200, 201, 202, 203, 205, 206, 207, 208, 209, 213, 214, 215, 216)		51				
46	Refrigerator Cars - Mechanical (R104, 110, 111, 112, 117, 118, R204, 210, 211, 212, 217, 218)						
47	Flat Cars - TOFC/COFC (F071-078; F871-978; F771-778)	231					
48	Flat Cars - Multi-level (All Code V)	10					1
49	Flat Cars - General Service (F101-109; F201-209)	136					
50	Flat Cars - Other (F111-189; 211-289; 301-389; 401-540)	281					1
51	Tank Cars - Under 22,000 Gallons (T-0, T-1, T-2, T-3, T-4, T-5)						
52	Tank Cars - 22,000 Gallons & Over (T-6, T-7, T-8, T-9)						
53	All Other Freight Cars (F191-199; 291; 391; L006-048; L070, L080, L090 - All "L" with second numeric 6; L161-L764; T-770: All Class S)						
54	Total (lines 41 to 57)	5,941	72				3
55	Caboose (All N)	XXX	59				
56	Total (lines 58, 59)	5,941	131				3

710. INVENTORY OF EQUIPMENT—Continued

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

5. Time-mileage cars refers to freight cars, other than cabooses, owned or held under lease arrangement, whose interline rental is settled on a per diem and line haul mileage basis under "Code of Car Hire Rules" or would be so settled if used by another railroad.

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

Changes during year (Concluded)	Units At Close of Year						Line No.
	Owned and used	Leased from others	Total in service of respondent (col. (k) & (l))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)	Leased to others	
			Time-mileage cars	All other			
Units retired from service of respondent whether owned or leased in- cluding re- classification	(i)	(j)	(k)	(l)	(m)	(n)	
(h)	(i)	(j)	(k)	(l)	(m)	(n)	
4	13		13		845		37
48	462	403	870		64,889		38
68	1,178	952	2,130		152,047		39
31	198	52	250		21,071		40
7	120	20	140		11,522		41
24	353	103	435	21	42,886		42
X 150 315	735	370	1,105		91,609	40 165	43
	9		9		950		44
							45
2	49			49	3,600		46
	31	200	231		16,425		47
1	10		10		360		48
36	100		100		5,996		49
35	120	127	247		19,517	5	50
							51
							52
							57
X 406 572	3,378	2,232	5,540	70	431,717	165 5 * 5	54
	54	5	xxxx	59	xxxxxxxxxxx		55
X 406 572	3,432	2,237	5,540	129	431,717	165 5 * 5	56

* adj. 8/9/83
JAC

710. INVENTORY OF EQUIPMENT—Concluded

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			
		Per diem	All other	Units Installed			
				New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units re-written into property accounts	All other units, including reclassification and second hand units purchased or leased from others
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	FLOATING EQUIPMENT						
57	Self-propelled vessels [Tugboats, car ferries, etc.]	XXXX	1				
58	Non-self-propelled vessels [Car floats, lighters, etc.]	XXXX					
59	Total (lines 57 and 58)	XXXX	1				
	HIGHWAY REVENUE EQUIPMENT						
60	Bogie-chassis						
61	Dry van	851			200		
62	Flat bed	43					
63	Open top						
64	Mechanical refrigerator	222			10		
65	Bulk						
66	Insulated	200					
67	Platform removable sides						
68	Other trailer or container						
69	Tractor						
70	Truck						
71	Total (lines 60 to 71)	1,316			210		

NOTES AND REMARKS

710. INVENTORY OF EQUIPMENT—Concluded

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

Changes during year (Concluded)	Units At Close of Year						Line No.
	Owned and used	Leased from others	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)	Leased to others	
			Pier diem	All other			
Units retired from service of respondent whether owned or leased, including reclassification							
(h)	(i)	(j)	(k)	(l)	(m)	(n)	
							57
	1		XXXX	1	840		58
			XXXX				59
	1		XXXX	1	840	None	60
							61
	7	1,044	1,051		2,820,353		62
		43	43		48,375		63
							64
	10	222	232		587,900		65
							66
		200	200		603,400		67
							68
							69
							70
	17	1,509	1,526		4,060,028		71

NOTES AND REMARKS

710-S. UNIT COST OF EQUIPMENT INSTALLED DURING THE YEAR

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

2. In column (a) list each class or type of locomotive unit, car, or TOFC/COFC equipment 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 710: locomotive units should be identified as to power source, wheel arrangement, and horsepower per unit; such as Multiple purpose diesel locomotive A units (B-B), 2500 HP; and cars should be identified as to special construction or service characteristics such as Aluminum covered hopper cars, LO; Steel boxcars-special service, XAP, etc., for TOFC/COFC show type of equipment as enumerated in Schedule 710.

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 reported in Schedule 710, columns (c) and (e) for locomotive units, passenger train cars and company service cars; columns (d) and (f) for freight train cars, floating equipment and highway revenue equipment. Disclose new units in the upper section of this schedule and in the lower section disclose rebuilt units acquired or rewritten into the Respondent's accounts. The term "new" as used herein shall refer to and mean a unit or units placed in service for the first time on any railroad.

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

7. Dollars in thousands.

NEW UNITS

Line No.	Class of equipment (a)	Number of units (b)	Total weight (tons) (c)	Total cost (d)	Method of acquisition (see instructions) (e)
1					
2					
3	NONE				
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	TOTAL	None	XXXX	None	XXXX

REBUILT UNITS

26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38	TOTAL	None	XXXX	None	XXXX
39	GRAND TOTAL	None	XXXX	None	XXXX

NOTES AND REMARKS

715. 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 buses and combination bus-trucks on line 5; the mileage of trucks and of bogies, trailers and semitrailers with trucks on line 6; and the mileage of tractors and of bogies, trailers and semitrailers with tractors on line 7. Vehicle miles in terminal service should be reported on line 8 and 9.

In reporting traffic carried and traffic handled 1 mile on lines 10 to 15, and on lines 20 to 23, both inclusive, show the total

number of tons and ton-miles of revenue freight in column (i) and the total number of passengers carried and passenger-miles in column (c), regardless of the class of vehicle used to perform the transportation service.

In reporting highway motor vehicles in nonrevenue service include those used in maintenance, shops, and storehouses, and transportation of company material; also buses 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)	Bogies (b)	Buses (c)	Chassis (d)
REVENUE SERVICE				
Vehicles owned or leased:				
1	Number available at beginning of year _____	None	None	None
2	Number installed during the year _____			
3	Number retired during the year _____			
4	Number available at close of year _____	None	None	None
Vehicle miles (including loaded and empty):				
Line haul (station to station):				
5	Passenger vehicle miles _____	XXXXXX		XXXXXX
6	Truck miles _____		XXXXXX	XXXXXX
7	Tractor miles _____		XXXXXX	XXXXXX
Terminal service:*				
8	Pick-up and delivery _____			
9	Transfer service _____			
Traffic carried:				
10	Tons—Revenue freight—Line haul _____	XXXXXX	XXXXXX	XXXXXX
11	Tons—Revenue freight—Terminal service only _____	XXXXXX	XXXXXX	XXXXXX
12	Revenue passengers—Line haul _____	XXXXXX		XXXXXX
13	Revenue passengers—Terminal service only _____	XXXXXX		XXXXXX
Traffic handled 1 mile:				
14	Ton-miles—Revenue freight—Line haul _____	XXXXXX	XXXXXX	XXXXXX
15	Revenue passenger-miles—Line haul _____	XXXXXX		XXXXXX
NONREVENUE SERVICE				
Vehicles owned or leased:				
16	Number available at beginning of year _____			
17	Number installed during the year _____			
18	Number retired during the year _____			
19	Number available at close of year _____	None	None	None

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

B. OPERATED BY OTHERS
(Revenue service)

Line No.	Item (a)	Bogies (b)	Buses (c)	Chassis (d)
Traffic carried:				
20	Tons—Revenue freight _____	XXXXXX	XXXXXX	XXXXXX
21	Revenue passengers _____	XXXXXX		XXXXXX
Traffic handled 1 mile:				
22	Ton-miles—Revenue freight _____	XXXXXX	XXXXXX	XXXXXX
23	Revenue passenger-miles _____	XXXXXX		XXXXXX

715. HIGHWAY MOTOR VEHICLE OPERATIONS—Concluded

"Trailers" means trailer bodies used in TOFC/COFC service which are permanently mounted on running gear. "Containers" means trailer bodies used in TOFC/COFC service which are not

permanently mounted on wheels or chassis, but are separated from such running gear before being loaded on flat cars.

A. OPERATED BY RESPONDENT—Concluded
(Revenue and nonrevenue service)

Containers (e)	Semitrailers (f)	Tractors (g)	Trailers (h)	Trucks (i)	Combination bus-trucks (j)	Line No.
	1,316	47	None	8	None	1
	210					2
		18		6		3
	1,526	29	None	2	None	4
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX		5
XXXXXX		XXXXXX			XXXXXX	6
XXXXXX				XXXXXX	XXXXXX	7
						8
						9
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	10
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	11
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	12
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	13
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	14
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	15
			99	306		16
				45		17
				51		18
			99	300		19

B. OPERATED BY OTHERS—Concluded
(Revenue service)

Containers (e)	Semitrailers (f)	Tractors (g)	Trailers (h)	Truck (i)	Combination bus-trucks (j)	Line No.
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	20
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	21
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	22
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	23

716. 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 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 in-

terest 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	WPX Freight System, Inc.	Indirect*	February 26, 1973
2	526 Mission Street		
3	San Francisco, CA 94105		
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			

*Controlled through 100% ownership by Western Pacific Railroad of Standard Realty & Development Company, the parent of WPX Freight System, Inc.

GENERAL INSTRUCTIONS FOR PREPARING SCHEDULES 720, 721, 723, 726, 727, and 728

1. For purposes of these schedules, the track categories are defined as follows:

*Track category

- A - Freight density of 20 million or more gross ton-miles per mile per year (including track over which passenger service is provided—see Category F).
- B - Freight density of less than 20 million gross ton-miles per mile per year but at least 5 million (does not include track over which passenger service is provided—see Category F).
- C - Freight density of less than 5 million gross ton-miles per mile per year but at least 1 million (does not include track over which passenger service is provided—see Category F).
- D - Freight density of less than 1 million gross ton-miles per year (does not include track over which passenger service is provided—see Category F).
- E - Way and yard switching tracks (passing tracks, crossovers and turnouts shall be included in appropriate Category A, B, C, D, F, and Potential Abandonments, as appropriate).

F - Track over which any passenger service is provided (other than potential abandonments); however, if annual freight traffic density is greater than 20 million gross ton-miles per mile per year, the track shall be included in Track Category A.

Potential Abandonments - Route segments identified by railroads as potentially subject to abandonment as required by Section 10904 of the Interstate Commerce Act.

2. These schedules shall only include those lines maintained by the reporting carrier. It shall not include track maintained by others over which the reporting carrier has trackage rights.

3. If, for two consecutive years, a line segment classified in one track category maintains a traffic density which would place it in another, it shall be reclassified into that category as of the beginning of the second year.

4. Traffic density related to passenger service shall not be included in the determination of the track category of a line segment.

Note: For line segments containing more than single tracks, the total density over the route shall be used to determine track category.
 Note: To determine average density, total track miles (route miles times number of tracks) rather than route miles shall be used.

720. TRACK AND TRAFFIC CONDITIONS

1. Disclose the requested information pertaining to track and traffic conditions.
2. Average speed reduction per slow order mile in column (e) shall be based on reduction from the maximum authorized timetable train speeds.

3. Miles under slow order in column (f) shall not include those due to ongoing maintenance, or other temporary track conditions such as floods or derailments.

Line No.	Track category	Mileage of tracks at end of period	Average annual traffic density in millions of gross ton-miles per mile**	Average running speed limit	Average speed reduction per slow order track mile	Track miles under slow orders at end of period
	(a)	(b)	(c)	(d)	(e)	(f)
1	A	196.34	22.24	58.35		
2	B	856.14	13.33	50.09	20	6.40
3	C	207.43	3.33	27.65		
4	D	228.14	0.11	18.93		
5	E	389.81	XXXXXX	XXXXX	XXXXX	
6	F	N/A	XXXXXXXX	XXXXX	XXXXX	
7	Potential abandonments	N/A	N/A	N/A		
8	Total	1,877.86	10.83	42.69	20	6.40

721. TIES LAID IN REPLACEMENT

- (1) Disclose the requested information concerning ties laid in replacement.
(2) In column (j), report the total board feet of switch and bridge ties laid in replacement.
(3) The term "spot maintenance" in column (k) means repairs to track components during routing inspections, as opposed to programmed replacements aimed at upgrading the general condition of the tracks. "% of Spot Maintenance" refers to the percentage of total ties or board feet laid in replacement considered to be spot maintenance.

(9) The average cost per tie should include 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 treating ties, also the cost of handling at treating plants and the cost of treatment. The cost of

unloading, hauling over carriers 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.

Line No.	Track Category (a)	Number of crossties laid in replacement							Total (i)	Switch and Bridge Ties (Board feet) (j)	Crossties Switch and Bridge Ties % of Spot Maintenance (k)
		New Ties				Second-hand ties					
		Wooden		Concrete (d)	Other (e)	Wooden		Other (h)			
		Treated (b)	Untreated (c)			Treated (f)	Untreated (g)				
1	A	22,162							22,162	7,405	5%
2	B	83,981				1,196			85,177	110,912	7%
3	C	10,502							10,502	12,375	4%
4	D	5,977							5,977	1,123	8%
5	E	4,531							4,531	81,876	50%
6	F										
7	Potential Abandonments										
8	Total	127,153				1,196			128,349	213,691	8%

9. Average cost per crosstie \$_____ and switchtie (MRM) \$_____

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

Give particulars of ties laid during the year in new construction during the year.

In column (a) classify the ties as follows:

(U) Wooden ties untreated when applied.

(T) Wooden ties treated before application.

(S) Ties other than wooden (steel, concrete, etc.). Indicate type in column (h).

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

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

Line No.	Class of ties (a)	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks (h)
		Total number of ties applied (b)	Average cost per tie (c)	Total cost of crossties laid in new tracks during year (d)	Number of feet (board measure) laid in tracks (e)	Average cost per M feet (board measure) (f)	Total cost of switch and bridge ties laid in new tracks during year (g)	
1	T	2,009	\$ 24.44	\$ 49	31,398	\$ 550.58	\$ 17	
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	Total	2,009	24.44	49	31,398	550.58	17	
21	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid						1.82	
22	Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid						0.43	

723. RAILS LAID IN REPLACEMENT

96

- (1) Furnish the requested information concerning rails laid in replacement.
- (2) The term "spot maintenance" in column (h) means repairs to track components during routine inspections, as opposed to programmed replacements aimed at upgrading the general condition of the tracks. "% of Spot Maintenance" refers to the percentage of total rails laid in replacement considered to be spot maintenance.

(10) The average costs of new and relay rail 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 carriers own lines, and placing the rails in tracks, and of train service in connection with the distribution of rails, should not be included in this schedule.

Line No.	Track category (a)	Miles of rail laid in replacement (rail-miles)				Total		Percent of spot maintenance (h)
		New rail		Relay rail		Welded rail (f)	Bolted rail (g)	
		Welded rail (b)	Bolted rail (c)	Welded rail (d)	Bolted rail (e)			
1	A		0.05		0.82		0.87	100%
2	B	7.29	6.87	8.27	2.09	15.56	8.96	14%
3	C		3.40	32.39	0.99	32.39	4.39	0%
4	D				0.02		0.02	100%
5	E				2.99		2.99	100%
6	F							
7	Potential Abandonments							
8	Other							
9	TOTAL	7.29	10.32	40.66	6.91	47.95	17.23	1.4%

10 Average cost of new and relay rail laid in replacement (gross tons) \$ _____

Road Initials:

WIS

Year 19 82

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

Give particulars of all rails applied during the year in connection with the construction of new track.

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. In these columns, "total cost" is to be reported in thousands.

Line No.	Class of rail	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	Average cost per ton (2,000 lb.)	Weight of Rail		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year	Average cost per ton (2,000 lb.)
		Pounds per yard of rail	Number of tons (2,000 lb.)			Pounds per yard of rail	Number of tons (2,000 lb.)		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16	Total	X X X				X X X			
17	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid _____								
18	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid _____								
19	Track-miles of welded rail installed this year _____ : total to date _____								

725. 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. 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 136	217.31		
2	133	49.66		
3	132	80.20		
4	119	346.43		
5	115	151.46		
6	114	0.59		
7	112	195.44		
8	110	5.43		
9	100	69.84		
10	90	0.01		
11	85	55.07		
12	75	52.81		
13	72	1.34		
14	70	27.75		
15	65	1.28		
16	60	70.48		TOTAL: 1,325.10

726. SUMMARY OF TRACK MAINTENANCE

1. Disclose the requested information concerning the summary of track maintenance.

2. In column (d), (f), and (i) give the percentage of replacements to total units of property at year end.

Line No.	Track category (a)	Ties				Rail		Ballast	Track surfacing	
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles) (e)	Percent replaced (f)	Cubic yards of ballast placed (g)	Miles surfaced (h)	Percent surfaced (i)
		Crossties (b)	Switch and Bridge Ties (Board Feet) (c)	Crosstie (d)	Switch and Bridge Ties (Board Feet) (e)					
1	A	22,162	7,405	3.7%	1.7%	0.87	0.2%	12,801	97.49	49.7%
2	B	85,177	110,912	3.3%	2.6%	24.52	1.4%	44,752	295.86	34.6%
3	C	10,502	12,375	1.7%	1.1%	36.78	8.9%	6,291	77.83	37.5%
4	D	5,977	1,123	0.9%	0.1%	0.02	0.0%	11,714	25.38	11.1%
5	E	4,531	81,876	0.5%	0.1%	2.99	0.4%	1,167		
6	F									
7	Potential abandonments									
8	Total	128,349	213,691	2.4%	1.3%	65.18	1.7%	76,725	496.56	26.4%

727. TEN-YEAR SUMMARY OF TRACK MAINTENANCE

1. Report in appropriate columns total numbers of replacements for all categories of track lines and the percentage of replacements to the units of property.

2. Explain in "Remarks" changes in track mileage due to acquisition, mergers, major abandonments and other disposals.

Line No.	Year (a)	Ties				Rail		Ballast	Track surfacing	
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles) (e)	Percent replaced (f)	Cubic yards of ballast placed (g)	Miles surfaced (h)	Percent surfaced (i)
		Crossties (b)	Switch and Bridge Ties (Board Feet) (c)	Crosstie (d)	Switch and Bridge Ties (Board Feet) (e)					
1	Current year 1982	128,349	213,691	2.4%	1.3%	65.18	1.7%	76,725	496.56	26.4%
2	First preceding 1981	124,854	251,812	2.3%	1.6%	154.21	4.1%	84,184	587.81	31.2%
3	Second preceding 1980	106,826	201,513	2.0%	1.3%	44.66	1.2%	56,125	430.53	22.9%
4	Third preceding 1979	115,679	N/A	2.2%	N/A	61.76	1.6%	43,850	340.82	18.1%
5	Fourth preceding 1978	92,554	N/A	1.7%	N/A	90.62	2.4%	84,950	291.31	15.4%
6	Fifth preceding 1977	117,705	N/A	2.2%	N/A	90.94	2.4%	92,800	335.00	17.7%
7	Sixth preceding 1976	95,397	N/A	1.8%	N/A	25.00	0.7%	90,608	372.00	19.8%
8	Seventh preceding 1975	97,227	N/A	1.8%	N/A	39.94	1.1%	73,305	420.00	22.3%
9	Eighth preceding 1974	90,798	N/A	1.7%	N/A	71.84	1.9%	80,209	247.00	13.2%
10	Ninth preceding 1973	82,067	N/A	1.5%	N/A	54.64	1.5%	87,098	334.00	17.8%

REMARKS

728. DEFERRED MAINTENANCE-TRACKS

- (1) Disclose the requested information concerning the monetary and quantity of deferred maintenance of tracks.
- (2) Explain in remarks section below the methods and/or calculations used in determining the amounts and quantities reported.

Line No.	Type of Track	Monetary Amount of Deferred Maintenance	
		End of the Year	Beginning of the Year
	(a)	(b)	(c)
1	A	\$	\$
2	B	640,000	640,000
3	C		
4	D		
5	E		
6	F		
7	Potential Abandonments		
8	Total Tracks	640,000	640,000
	Selected Track Maintenance	Quantities of Deferred Maintenance	
		End of the Year	Beginning of the Year
9	Crossties		
10	Rail	6.40	6.40
11	Ballast		

Remarks

6.40 TM of Main Line with 40 mile slow order in 60 MPH territory.

6.40 TM including 3 Main Line turnouts.

$$6.40 \text{ TM} \times \$100,000 \text{ per mile} = \$640,000 \text{ (1974 dollars)}$$

(NOTE: If current costs should be used, substitute \$185,000 for \$100,000 per mile, or \$1,184,000 end of year and \$1,184,000 for beginning of year.)

750. CONSUMPTION OF FUEL BY MOTIVE-POWER UNITS

Show hereunder the amounts of the various kinds of fuel consumed by locomotive units and motors 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 _____	20,212,402			
2	Passenger _____				
3	Yard switching _____	1,063,811			
4	Total _____	21,276,213			
5	Cost of Fuel* _____	\$ 22,152	\$	\$	\$
6	Work Train _____	88,965			

B. RAIL MOTORCARS

Line No.	Kind of locomotive service (f)	Diesel	Electric	Gasoline
		Diesel oil (gallons) (g)	Kilowatt-hours (h)	Gasoline (gallons) (i)
7	Freight _____			
8	Passenger _____			
9	Yard switching _____			
10	Total _____	\$ None	\$ None	\$ None
11	Cost of Fuel* _____			
12	Work Train _____			

*Show cost of fuel charged to train and yard service (Functions 67-Loco. Fuels and 68-Electric Power Purchased/Produced for Motive Power). 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. (Dollars in thousands)

755 Railroad Operating Statistics

Unit Train, Way Train, and Through data under Items 2, 3, 4, 6, and 12 shall be obtained from conductor's wheel reports (freight) or similar records. Unit Trains, for the purpose of this report, are defined as a solid train with a fixed, coupled consist operated continuously, in shuttle service under load from origin and delivered intact at destination, and returning empty for reloading at the same origin. Way Trains are defined as trains operated primarily to gather and distribute cars in road service and move them between way stations or way points. Through Trains are those trains operated between two or more major concentration or distribution points. Do not include unit train statistics in way and through train statistics. A Work train is a train operated solely or preponderantly for the purpose of transporting company freight, work equipment or company employees. Statistics for work trains should be reported under Item 11 only. Statistics related to company equipment, company employees and company freight moving in transportation trains are not to be reported in Item 11, but are to be reported in Items 4-17, 6-04, 7-02, and 8-04 and 8-05 as instructed in notes I, K, and L.

(A) Miles of road operated at close of year, excluding industrial tracks, yard tracks, and sidings.

(B) A train-mile is the movement of a train a distance of one-mile. In computing train-miles, fractions representing less than one-half mile shall be disregarded and other fractions considered as one mile. Train miles-running shall be based on the actual distance run between terminals and/or stations and shall be computed from the official time tables or distance tables. Train-miles shall not be increased to cover the running of locomotives from shops to terminals, doubling hills, switching, or other work at way stations, or for the service of helper or pusher locomotives or of extra locomotives on double-head or triple-head trains. When the carrier's trains are detoured over foreign roads, the miles shall be computed on the basis of the miles actually run and in accordance with the service performed. Train-miles shall be kept separately for trains hauled by locomotives and trains moved by motorcars.

(C) A motorcar is a self-propelled unit of equipment designed to carry freight or passenger traffic, and is not considered a locomotive.

(D) A locomotive is self-propelled unit of equipment designed solely for moving other equipment. A locomotive unit-mile is a movement of a locomotive unit one mile under its own power. Include miles made by all locomotive units. Exclude miles made by motorcars. Miles of locomotives in helper service shall be computed on the basis of actual distance run in such service.

(E) All locomotive unit-miles in road service shall be based on the actual distance run between terminals and/or stations. Follow instructions (B) regarding fractions and official time-tables for computing locomotive-miles.

(F) Train switching locomotive-miles shall be computed at the rate of six miles per hour for the time actually engaged in such service. Include miles allowed train locomotives for performing switching service at terminals and Way stations.

(G) Yard switching locomotive-miles shall be computed at the rate of six miles per hour for the time actually engaged in yard switching service. Include miles allowed yard locomotives for switching service in yards where regular switching service is maintained and in terminal switching and transfer service.

(H) Use car designations shown in Schedule 710. Report under Railroad owned and leased miles. Items 4-1 and 4-11 both foreign cars and respondents' own cars while on the line of the respondent railroad. Report in Items 4-13 and 4-15 miles for private-line cars (whether under railroad control or not) and shipper owned cars under the private-line category. A car-mile is a movement of a unit of car equipment a distance of one mile. Report miles made by flatcars carrying loaded highway trailers or empty highway trailers moving under revenue billings as loaded freight car-miles and miles made by flatcars carrying other empty highway trailers as empty freight car-miles. Exclude miles made by motorcars and report miles made by business cars of other than reporting carrier as sleeping car-miles in Item 5-03. Report mail, express baggage cars and combination cars other than 5-02 combination cars, in Item 5-05.

(I) Exclude from Item 4-01 4-11, 4-13, and 4-15 Car-Miles of work equipment, cars carrying company freight and no-payment cars moving in transportation trains. Include such car-miles in Item 4-17, 4-18, and 4-19. No payment car-miles are miles made by private-line cars (other than railroad controlled) and shipper-owned cars for which the railroad does not reimburse the owner on a loaded and/or empty mile basis. That is, if the payment for the loaded miles includes the empty miles, the loaded and empty miles should not be considered no-payment car miles.

(J) Report miles actually run by passenger-train cars in transportation service. Passenger-train car-miles include miles run by coaches and cars in which passengers are carried at regular tariff fares without extra charge for space occupied; miles run by combination passenger and baggage, passenger and mail, passenger and express; miles run by sleeping, parlor and other cars for which an extra fare is charged; miles run by dining, cafe, and other cars devoted exclusively to the serving of meals and other refreshments and by club, lounge, and observation cars; miles run by railway business cars operated for the transportation of the carriers officers and employees; miles run by other passenger-train cars where services are combined such as baggage, express and mail.

(K) Compute from conductors' or dispatchers' train reports or other appropriate source, weight in tons (2,000 pounds). Item 6-01 includes weight of all locomotive units moved one mile in transportation trains. Ton-miles of motorcars should be excluded. Items 6-02 and 6-03 represent tons behind locomotive units (cars and contents, cabooses) moved one mile in transportation trains (excluding non-revenue gross ton-miles). Non-revenue gross ton-miles in transportation trains include work equipment and cars carrying company freight (and their contents). Use 150 lbs. as the average weight per passenger, and 4 tons as the average weight of contents of each headend car.

(L) Compute from conductors' train reports or other appropriate source. Ton-miles represent the number of tons of revenue and non-revenue freight moved one mile in transportation train. Include net ton-miles in motorcar trains. Exclude i.c.l. shipment of freight handled in mixed baggage express cars. Total Ton-Miles Revenue Freight, should correspond to the Ton-Miles reported on Form CBS.

(M) Road service represents elapsed time of transportation trains (both ordinary and light) between the time of leaving the initial terminals and the time at the final terminals including train switching at way stations and delays on road as shown by conductors' or dispatchers' train reports. Include time of motorcar service performed by train locomotives at terminals and way stations. Report in Item 8-02 train switching hours included in Item 8-01. Train switching is the time spent by the train while performing switching service at terminals and way stations where no regular yard service is maintained. A train hour is independent of the number of locomotives in the train.

755 Railroad Operating Statistics—Continued

(N) Yard switching hours expended in switching service performed by yard crews in yards where regular switching service is maintained, including terminal switching and transfer service in connection with the transportation of revenue and incidentally of company freight. Hours in yard switching are independent of the number of locomotives used.

(O) Work-train miles include the miles run by trains engaged in company service such as official inspection; inspection trains for railway Commissioners for which no revenue is received; trains running special with fire apparatus to save carrier's property from destruction; trains run for transporting the carrier's employees to and from work when no transportation charge is made; wrecking trains, trains run solely for the purpose of transporting company material; trains run for distributing material and supplies for use in connection with operations and all other trains used in work-train services. Exclude miles run by locomotives while engaged incidentally in switching company materials in company shops or material yards in connection with regular yard switching service or in switching equipment for repairs between yards and shops.

(P) The number of loaded freight cars shall be obtained from the conductors' wheel report and shall be the sum of all loaded cars handled by each train. For example, if a car moves loaded in: (1) a way train from the origination point; (2) in two through trains; and (3) in a way train to the destination point, the total count of loaded cars would be four—two counts for the movements in the way trains and two counts for the movement in through trains. Therefore, each car originated or received from a connecting carrier receives an initial count plus one count for each subsequent physical transfer between trains on respondents lines. No additional count is given because of crew change or changes in track identification number unless there is a physical transfer of the car between trains. Each car moving under revenue billing shall be considered as loaded cars.

(Q) Report vehicles (TOFC trailers/containers, automobiles and trucks) loaded and unloaded to and from TOFC and multiple level freight cars when the work is performed at the railroad's expense.

(R) Report total number of loaded revenue trailers/containers picked up plus trailers/containers delivered, when the work is performed at the railroad's expense.

(S) Report under Marine Terminals, Item 16, the tons loaded onto and unloaded from marine vessels at the expense of the reporting railroad.

(T) Report the total number of foreign per diem cars on line at end of year. Foreign Per Diem Cars refers to freight cars other than cabooses owned by other railroads, whose interline rental is settled on a per diem basis under the code of per diem rules.

Carriers will be governed by local conditions in determining whether a car at an interchange point should be considered as "on line". Unserviceable cars include cars out of service in connection with repair work. It includes cars on repair tracks repaired and awaiting switching, cars on repair tracks undergoing or awaiting repairs switching, cars awaiting movement to repair tracks held in train yard (excluding cars which are to be repaired in train yard without loss of time), cars moving empty in trains en route to shop, and cars stored awaiting disposition.

Surplus cars are cars which are in serviceable condition available for loading at the initial count on the last day of the year, but which have not been placed for loading within 48 hours. A record shall be made of all such cars on hand at 12:01 a.m. of the day following the last day of each year and a count of the same cars made 48 hours later to ascertain those still not placed for loading. The count of surplus cars shall include cars assembled in advance to meet loading requirements of more than one day, cars which have not been moved because of infrequent train service as on branch lines, cars set aside or stored for special or future loading such as perishables, grain, autos, rough freight, et cetera, cars stored because of seasonal decline in traffic, such as coal cars, ore cars, et cetera. The count of surplus cars shall not include cars out of service in connection with repairs, cars actually moving en route to owners, cars moving on car service order, cars in transit to loading points on holding road or to another road. The phrase "placed for loading" refers to (1) physical switching of a car into position for loading (2) physical switching of a car into possession of a shipper who will subsequently move it to loading position; and (3) physical switching onto tracks at a freight house, pier, et cetera, for the purpose of being loaded.

RC-139800

WESTERN PACIFIC

1982

3 OF 5

ANNUAL REPORT

OF

STANDARD REALTY AND DEVELOPMENT COMPANY

SAN FRANCISCO, CALIFORNIA

TO THE

INTERSTATE COMMERCE COMMISSION

Per Mr. M. Paolo's letter dated November 16, 1971 - File: ACR-C.

FOR THE

YEAR ENDED DECEMBER 31, 1982

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

(Name) R. W. STUMBO, JR. (Title) VICE PRESIDENT-FINANCE

(Telephone number) (415) 982-2100
(Area code) (Telephone number)

(Office address) 526 MISSION STREET, SAN FRANCISCO, CALIFORNIA 94105
(Street and number, city, State, and ZIP code)

STANDARD REALTY AND DEVELOPMENT COMPANY
GENERAL BALANCE SHEET
DECEMBER 31, 1982

	ASSETS CLOSE OF YEAR	BEGINNING OF YEAR
CURRENT ASSETS	8,943.32	3,619.00
CASH	100.00	100.00
WORKING FUND ADVANCE GENERAL MGR	202,600.00	246,478.00
NOTES RECEIVABLE AMTS DUE IN 1 YR	144,660.00	104,569.00
ACCOUNTS RECEIVABLE INDIVIDUALS AND CO	19,425.00	10,707.00
ADVANCE RECEIVABLE WESTFIN PACIFIC INC	14,369.00	36,264.00
ACC INTEREST RECEIVABLE OTHER	243.82	18,203.59
DISBURSEMENTS RECOLLECTIBLE MISCELLANEOUS	19,795.92	17,116.33
TOTAL CURRENT ASSETS.....		
INVESTMENTS	2,639,498.28	2,639,498.28
CAPITAL STOCK DELTA FINANCE CO	1,410,635.90	1,482,165.77
NOTES RECEIVABLE LONG TERM	340,000.00	340,000.00
CAPITAL STOCK WESTERN PACIFIC TRANSPORT CO	444,842.00	444,842.00
DISCOUNT ON NOTES RECEIVABLES	3,160.00	3,160.00
ADJ. INVESTMENT IN DELTA FINANCE CO. LTD.	1,305,695.63	1,305,695.63
ADJ. INVESTMENT IN WPT CO.	2,090,915.33	1,717,762.43
TOTAL INVESTMENTS.....		
FIXED ASSETS	2,368,156.73	1,031,552.35
LAND	34,699.76	34,699.76
BUILDINGS AND OTHER IMPROVEMENTS	591,680.65	591,680.65
FIXED ASSETS	53,819.00	53,819.00
FIXED ASSETS	4,193.58	4,193.58
ACCUMULATED DEPRECIATION BLDGS & IMPROVEMENTS	242,100.00	177,600.00
ACCUMULATED DEPRECIATION ON PURCHASE ADJUSTMENT	2,802,272.56	1,586,359.24
TOTAL FIXED ASSETS.....		
OTHER ASSETS	66,947.44	69,534.00
REFUNDABLE GAS SYSTEM P G & E - MILPITAS	391.99	1,570.63
COST OF FACILITIES DUE FROM KAISER CO	67,339.43	71,104.63
TOTAL OTHER ASSETS.....		
DEFERRED CHARGES	8,188.30	1,237.66
PREPAID INSURANCE	17,151.81	8,416.00
MISCELLANEOUS SUSPENSE ITEMS	30,963.31	10,153.66
TOTAL DEFERRED CHARGES.....		
TOTAL ASSETS.....	24,787,419.43	20,593,713.82

**STANDARD REALTY AND DEVELOPMENT COMPANY
GENERAL BALANCE SHEET
DECEMBER 31, 1982**

LIABILITIES AND SHAREHOLDERS EQUITY

CLOSE OF YEAR BEGINNING OF YEAR

CURRENT LIABILITIES		
CALIF UNEMPLOYMENT INS ACT EMP DEDUCTIONS	150.00-	103.32
FEDERAL INSURANCE CONTRIBUTION ACT	150.97	477.27
FEDERAL INCOME TAX COLLECTED AT SOURCE	496.51	1,424.26
SUPP LIFE PREM ACCIDENT PRE	17.90	347.50-
LONG TERM DISABILITY PREMIUM DUE WP	67.30	67.30
CALIF STATE WITHHOLDING INCOME TAX	129.34	301.38
VOUCHER PAYMENTS BY WP	488,068.63	500,990.30
ACCRUED ACCOUNTS PAYABLE	9,229.34-	5,872.83-
LTD AND SUPP LIFE	199,040.00	115.00
NOTE PAY WITH ONE YEAR TRAILER TRAIN	33,088.00	31,099.00
ESTIMATED AMT PAY ONE YEAR GUILD MTGE	1,449.00	1,449.00
ESTIMATED AMOUNT PAYABLE ONE YEAR UN NOTE	356,924.00	90,000.00
RESERVE FOR ESTIMATED EXPENSES VACATION PAY	356,924.00	90,000.00
FEDERAL INCOME TAXES ACCRUED	1,322,238.93	231,756.97
STATE, CITY, COUNTY TAXES ACCRUED	1,322,238.93	231,756.97
TAXES ACCRUED CALIF FRANCHISE	1,257,294.24	330,563.57
TOTAL CURRENT LIABILITIES.....		
FIXED LIABILITIES		
NOTE PAY AFTER ONE YEAR TRAILER TRAIN	796,160.00	39,777.84
ESTIMATED AMT PAY GUILD MTGE	153,742.45	186,830.31
NOTES PAYABLE EQUITABLE LIFE NOTE	949,902.45	226,608.15
TOTAL FIXED LIABILITIES.....		
OTHER LIABILITIES		
DEFERRED FEDERAL INCOME TAX LIABILITY	289,137.00	331,477.00
ADVANCE PAYABLE W H R R P	4,703,000.00	4,703,000.00
ESTIMATED DEVELOPMENT COSTS-TRACY	87,017.79	118,174.63
LIAB FOR MILPITAS GAS SYSTEM	66,947.44	72,720.00
STATE DEFERRED INCOME TAX LIABILITY	60,992.00	100,187.00
TOTAL OTHER LIABILITIES.....	5,206,794.23	5,325,558.63
DEFERRED CREDITS		
OPTION DEPOSITS ON PROPERTY SALES	9,375.00	38,375.00
TOTAL DEFERRED CREDITS.....	9,375.00	38,375.00
TOTAL LIABILITIES.....	7,423,365.92	5,921,105.35
SHAREHOLDERS EQUITY		
COMMON STOCK AUTHORIZED AND OUTSTANDING	100,000.00	100,000.00
RETAINED INCOME UNAPPROPRIATED	17,264,053.51	14,482,608.47
TOTAL SHAREHOLDERS EQUITY.....	17,364,053.51	14,582,608.47
TOTAL LIABILITIES & SHAREHOLDERS EQUITY.	24,787,419.43	20,503,713.82

STANDARD REALTY & DEVELOPMENT COMPANY
STATEMENT OF INCOME

	<u>Years Ended December 31,</u>	
	<u>1982</u>	<u>1981</u>
	(Thousands of Dollars)	
Operating income		
Rents from land and buildings	\$ 112	\$ 164
Interest income - notes	343	253
Interest income - other	2,876	2,106
Miscellaneous income	49	173
Total operating income	<u>3,380</u>	<u>2,696</u>
Operating expenses		
Rental expense	1	1
Repairs to property	—	1
Maintenance and operation	(75)	4
General and administrative expense	79	93
Property taxes	280	184
California franchise taxes	504	2,263
Other taxes	4	5
Insurance expense	8	7
Depreciation buildings	66	67
Total operating expense	<u>887</u>	<u>2,625</u>
Net income from operations	2,493	71
Other income		
Profit - sale of real estate	2,373	18,751
Total other income	<u>2,373</u>	<u>18,751</u>
Net income (loss) before federal income taxes	4,866	18,822
Federal income taxes	2,085	8,610
Net income	<u>\$ 2,781</u>	<u>\$ 10,212</u>

STANDARD REALTY AND DEVELOPMENT COMPANY
GENERAL BALANCE SHEET
DECEMBER 31, 1982

LIABILITIES AND SHAREHOLDERS EQUITY
CLOSE OF YEAR

BEGINNING OF YEAR

CURRENT LIABILITIES			
CALIF UNEMPLOYMENT INS ACT EMP DEDUCTIONS	150.00-	103.32	
FEDERAL INSURANCE CONTRIBUTION ACT	150.97	477.27	
FEDERAL INCOME TAX COLLECTED AT SOURCE	496.51	1,424.36	
SUPPL LIFE PREM ACCIDENT PRE	17.90	347.50-	
LONG TERM DISABILITY PREMIUM DUE WP	67.30	67.30	
CALIF STATE WITHHOLDING INCOME TAX	129.34	301.38	
VOUCHER PAYMENTS BY W P	488,068.63	50,990.30	
ACCRUED ACCOUNTS PAYABLE	9,229.34-	155,000.00	
LTD AND SUPP LIFE	199,040.00	5,872.83-	
NOTE PAY WITH ONE YEAR TRAILER TRAIN			
ESTIMATED AMT PAY ONE YEAR GUILD MTGE	33,088.00	115.00	
ESTIMATED AMOUNT PAYABLE ONE YEAR UN NOTE	1,449.00	31,099.00	
RESERVE FOR ESTIMATED EXPENSES VACATION PAY	356,924.00	1,449.00	
FEDERAL INCOME TAXES ACCRUED	344,236.93	90,000.00	
STATE, CITY, COUNTY TAXES ACCRUED	132,834.00	31,756.97	
TAXES ACCRUED CALIF FRANCHISE	1,257,294.24	26,000.00-	
TOTAL CURRENT LIABILITIES.....		330,563.57	
FIXED LIABILITIES			
NOTE PAY AFTER ONE YEAR TRAILER TRAIN	796,160.00	39,777.84	
ESTIMATED AMT PAY GUILD MTGE	153,742.45	186,830.31	
NOTES PAYABLE EQUIPMENT LIFE NOTE	949,902.45	226,608.15	
TOTAL FIXED LIABILITIES.....			
OTHER LIABILITIES			
DEFERRED FEDERAL INCOME TAX LIABILITY	289,137.00	331,477.00	
ADVANCE PAYABLE W R R R	4,703,000.00	4,703,000.00	
ESTIMATED DEVELOPMENT COSTS-TRACY	87,017.79	118,174.63	
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TOTAL OTHER LIABILITIES.....	5,206,794.23	5,325,558.63	
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OPTION DEPOSITS ON PROPERTY SALES	9,375.00	38,375.00	
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TOTAL LIABILITIES.....	7,423,365.92	5,921,105.35	
SHAREHOLDERS EQUITY			
COMMON STOCK AUTHORIZED AND OUTSTANDING	100,000.00	100,000.00	
RETAINED INCOME UNAPPROPRIATED	17,264,053.51	14,482,608.47	
TOTAL SHAREHOLDERS EQUITY.....	17,364,053.51	14,582,608.47	
TOTAL LIABILITIES & SHAREHOLDERS EQUITY.	24,787,419.43	20,503,713.82	

ANNUAL REPORT

OF

DELTA FINANCE COMPANY, LTD.

SAN FRANCISCO, CALIFORNIA

TO THE

INTERSTATE COMMERCE COMMISSION

Per Mr. M. Paolo's letter dated November 16, 1971 - File: ACR-C.

FOR THE

YEAR ENDED DECEMBER 31, 1982

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

(Name) R. W. STUMBO, JR. (Title) VICE PRESIDENT-FINANCE

(Telephone number) (415) 982-2100
(Area code) (Telephone number)

(Office address) 526 MISSION STREET, SAN FRANCISCO, CALIFORNIA 94105
(Street and number, city, State, and ZIP code)

DELTA FINANCE COMPANY, LTD
GENERAL BALANCE SHEET
DECEMBER 31, 1982

	ASSETS CLOSE OF YEAR	BEGINNING OF YEAR
CURRENT ASSETS		
CASH	1,633.26	1,579.49
NOTES RECEIVABLE AMTS DUE IN 1 YR	11,533.82	11,533.82
ACCOUNTS RECEIVABLE INDIVIDUALS AND CO	17,174.06	17,174.06
ADVANCES RECEIVABLE WPRR CO	3,499,000.00	3,353,000.00
ACCUMULATED INTEREST RECEIVABLE	3,439.00	3,439.00
TOTAL CURRENT ASSETS.....	3,531,523.96	3,386,726.37
INVESTMENTS		
NOTE RECEIVABLE - WALTON DRAYAGE CO	492,548.91	504,326.55
TOTAL INVESTMENTS.....	492,548.91	504,326.55
FIXED ASSETS		
LAND	249,239.14	301,059.03
BUILDINGS AND OTHER IMPROVEMENTS	1,233,369.20	1,225,582.20
ACCUMULATED DEPRECIATION BLDGS & IMPROVEMENTS	1,265,587.13	1,239,907.71
TOTAL FIXED ASSETS.....	1,217,021.21	1,286,733.52
DEFERRED CHARGES		
DEFERRED LOSS ON SALE OF REAL ESTATE	141,239.45	141,239.45
TOTAL DEFERRED CHARGES.....	141,239.45	141,239.45
TOTAL ASSETS.....	5,382,333.53	5,319,025.89

DELTA FINANCE COMPANY, LTD
GENERAL BALANCE SHEET
DECEMBER 31, 1982

LIABILITIES AND SHAREHOLDERS EQUITY

CLOSE UP YEAR

BEGINNING OF YEAR

CURRENT LIABILITIES		
VOUCHER PAYMENTS BY W P	6,450.00-	6,450.00-
ADVANCE PAYABLE - WPT	2,800,000.00	2,800,000.00
ACCRUED INTEREST PAYABLE-GEN OFFICE BLDG MO	15,322.39	15,547.52
AMT PAYABLE WITHIN ONE YEAR-GEN OFFCE BLDG	25,354.75	23,169.01
FEDERAL INCOME TAXES ACCRUED	27,642.00-	35,000.00
STATE CITY COUNTY TAXES ACCRUED	15.03-	.00
TAXES ACCRUED CALIF. FRANCHISE	16,429.00	10,000.00
TOTAL CURRENT LIABILITIES.....	2,822,999.11	2,877,266.53
FIXED LIABILITIES		
NOTE PAYABLE-GEN OFFICE BLDG MORTGAGE	1,836,806.39	1,864,130.40
TOTAL FIXED LIABILITIES.....	1,836,806.39	1,864,130.40
OTHER LIABILITIES		
DEFERRED F.I.T. LIABILITY	25,263.00	31,568.00
ESTIMATED COSTS OF STREETS - UNION CITY	.00	51,819.89
STATE DEFERRED INCOME TAX LIABILITY	9,149.00	6,363.00
TOTAL OTHER LIABILITIES.....	34,412.00	89,750.89
DEFERRED CREDITS		
DEFERRED GAIN ON SALE OF REAL ESTATE	128,082.37	128,082.37
TOTAL DEFERRED CREDITS.....	128,082.37	128,082.37
TOTAL LIABILITIES.....	4,822,099.87	4,959,260.19
SHAREHOLDERS EQUITY		
CAPITAL STOCK	2,644,000.00	2,644,000.00
RETAINED INCOME	2,083,766.34-	2,284,234.30-
TOTAL SHAREHOLDERS EQUITY.....	560,233.66	359,765.70
TOTAL LIABILITIES & SHAREHOLDERS EQUITY.	5,382,333.53	5,319,025.89

DELTA FINANCE COMPANY, LTD.
STATEMENT OF INCOME

	<u>Years Ended December 31,</u>	
	<u>1982</u>	<u>1981</u>
	(Thousands of Dollars)	
Operating Revenues:		
Rents from land and buildings	\$ 287	\$ 288
Interest income	51	56
Interest income - intercompany	519	577
Total operating income	<u>857</u>	<u>921</u>
Operating Expenses:		
Property taxes	2	2
Insurance expense	--	1
Depreciation	26	24
Total operating expenses	<u>28</u>	<u>27</u>
Net income from operations	829	894
Other Income (Expense)		
Interest expense	(185)	(187)
Interest expense - intercompany	(424)	(403)
	<u>(609)</u>	<u>(590)</u>
Income before income taxes	220	304
Income Taxes:		
Federal income tax	11	137
State income tax	9	64
	<u>20</u>	<u>201</u>
Net income	<u>\$ 200</u>	<u>\$ 103</u>

ANNUAL REPORT

OF

W.P.X. FREIGHT SYSTEM, INC.

SAN FRANCISCO, CALIFORNIA

TO THE

INTERSTATE COMMERCE COMMISSION

Per Mr. M. Paolo's letter dated November 16, 1971 - File: ACR-C.

FOR THE

YEAR ENDED DECEMBER 31, 1982

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

(Name) R. W. STUMBO, JR. (Title) VICE PRESIDENT-FINANCE

(Telephone number) (415) 982-2100
(Area code) (Telephone number)

(Office address) 526 MISSION STREET, SAN FRANCISCO, CALIFORNIA 94105
(Street and number, city, State, and ZIP code)

WPX FREIGHT SYSTEM, INC.
BALANCE SHEET
DECEMBER 31, 1982

Current Assets:

Cash	\$ 156,636
Special Deposits	38,331
Accounts Receivable - Affiliated Companies	294,398
Advances - Affiliated Companies	3,850,000

Accounts Receivable:

Trade	\$2,530,832
Interline	107,886
Other	496,090
(Less Allowance for Uncollectibles)	<u>(70,515)</u>
Net Receivables	3,064,293

Prepayments

313,007

Materials & Supplies

131,983

\$ 7,848,648

Total Current Assets

<u>Carrier Operating Property</u>	<u>Cost</u>	<u>Deprec</u>	<u>Book Value</u>	
Land	\$ 149,489	\$ ---	\$ 149,489	
Structures	437,238	43,744	393,494	
Revenue Equipment	2,270,016	1,018,360	1,251,656	
Service Cars & Equipment	11,357	7,409	3,948	
Shop & Garage Equipment	36,793	27,549	9,244	
Furniture & Fixtures	221,743	132,107	89,636	
Miscellaneous Equipment	311,011	152,942	158,069	
Leasehold Improvements	<u>377,172</u>	<u>127,825</u>	<u>249,347</u>	
Total Fixed Assets	<u>\$3,814,819</u>	<u>\$1,509,936</u>	<u>\$2,304,883</u>	\$ 2,304,883

Other Assets:

Other Deferred Charges	\$ 2,046
Total Other Assets	<u>2,046</u>

TOTAL ASSETS

\$10,155,577

LIABILITIES & STOCKHOLDERS EQUITY
December 31, 1982

Current Liabilities:

Bank Overdraft	\$ ---
Accounts Payable - Other	280,923
Interline Accounts Payable	2,607,547
Payables to Affiliated Companies	1,153,349

Accrued Payables:

Taxes	\$ 6,173
Vacation/Holiday/Sick	93,111
Cargo Claims	98,973
Wages	14,424
Interest	<u>11,195</u>

Total Accrued Payables 223,876

Accrued Income Taxes - Federal Income Tax	425,239
- State Franchise Tax	159,556

Current Installments - Long-Term Obligations:

Current Installments - Equipment	\$ 347,302
Current Installments - Structures	35,820
Current Installments - Capitalized Leases	<u>11,336</u>

Total Current Installments 394,458

Total Current Liabilities \$ 5,244,948

Long-Term Debt:

Long-Term Debt After One Year-Equipment	\$251,640
Long-Term Debt After One Year-Structures	236,493
Capitalized Leases After One Year-Equipment	---
Other Reserves (RRT)	<u>216,076</u>

Total Long-Term Liabilities 704,209

Total Liabilities \$ 5,949,157

Deferred Credits

14,008

Stockholders' Equity:

Capital Stock - Common	\$ 340,000
Retained Earnings at beginning of year	3,658,153
Current Year-to-Date	<u>194,259</u>

Total Stockholders' Equity \$ 4,192,412

TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY \$10,155,577

WPX FREIGHT SYSTEM, INC.
STATEMENT OF INCOME

	<u>Years Ended December 31,</u>	
	<u>1982</u>	<u>1981</u>
	(Thousands of Dollars)	
Revenues:		
Inter-city freight revenues	\$ 16,006	\$ 12,796
Terminal services	751	848
Other revenue	351	198
Total revenue	<u>17,108</u>	<u>13,842</u>
Expenses:		
WPX operations	9,861	8,046
WPRR line-haul	6,468	4,605
Total operating expenses	<u>16,329</u>	<u>12,651</u>
Operating income before FIT	779	1,191
Other income (expense)		
Interest income	555	417
Interest expense	(178)	(308)
Federal income tax	(762)	(8)
State franchise tax	<u>(200)</u>	<u>(41)</u>
Net income	<u>\$ 194</u>	<u>\$ 1,251</u>

state statistics

CALIFORNIA

SC-330. ROAD AND EQUIPMENT PROPERTY—WITHIN THE STATE

Line No.	Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment, and road extensions (c)	Expenditures during the year for purchase of existing lines, reorganizations, etc. (d)
1	(1) Engineering _____	\$ 155	\$	\$
2	(2) Land for transportation purposes _____	350		
3	(3) Grading _____	250		
4	(4) Other right-of-way expenditure: _____			
5	(5) Tunnels and subways _____	150		
6	(6) Bridges, trestles, and culverts _____	199		
7	(7) Elevated structures _____			
8	(8) Ties _____	525		
9	(9) Rails _____	616		
10	(10) Other track material _____	1,122		
11	(11) Ballast _____	115		
12	(12) Track laying and surfacing _____	762		
13	(13) Fences, snowsheds, and signs _____	2		
14	(16) Station and office buildings _____	2,916		
15	(17) Roadway buildings _____	107		
16	(18) Water stations _____			
17	(19) Fuel stations _____	122		
18	(20) Shops and enginehouses _____	630		
19	(22) Storage warehouses _____			
20	(23) Wharves and docks _____			
21	(24) Coal and ore wharves _____			
22	(25) TOFC/COFC terminals _____	1,140		
23	(26) Communication systems _____	248		
24	(27) Signals and interlockers _____	572		
25	(29) Power plants _____			
26	(31) Power-transmission systems _____			
27	(35) Miscellaneous structures _____			
28	(37) Roadway machines _____	1,318		
29	(39) Public improvements—Construction _____	758		
30	(44) Shop machinery _____	1,421		
31	(45) Power-plant machinery _____			
32	Other (specify and explain) _____			
33	Total expenditures for road _____	13,478		
34	(52) Locomotives _____			
35	(53) Freight-train cars _____			
36	(54) Passenger-train cars _____			
37	(55) Highway revenue equipment _____			
38	(56) Floating equipment _____			
39	(57) Work equipment _____			
40	(58) Miscellaneous equipment _____			
41	Total expenditures for equipment _____		COMMON TO ENTIRE LINE	
42	(76) Interest during construction _____			
43	(77) Other expenditures—General _____			
44	Total general expenditures _____	None		
45	Total _____	13,478		
46	(80) Other elements of investment _____			
47	(90) Construction work in progress _____			
48	Grand Total _____	13,478		

SC-330. ROAD AND EQUIPMENT PROPERTY—WITHIN THE STATE

Expenditures for additions and betterments during the year	Credits for property retired during the year	Net changes during the year	Balance at close of year	Line No.
(e)	(f)	(g)	(h)	
\$ 76	\$	\$ 76	\$ 231	1
			350	2
369		369	619	3
				4
			150	5
367		367	566	6
				7
25		25	550	8
427		427	1,043	9
611		611	1,733	10
39		39	154	11
231		231	993	12
2		2	4	13
140		140	3,056	14
7		7	114	15
				16
(3)		(3)	119	17
248		248	878	18
				19
				20
317		317	1,457	21
38		38	286	22
172		172	744	23
				24
				25
				26
235	35	200	1,518	27
130		130	888	28
207	21	186	1,607	29
				30
				31
3,638	56	3,582	17,060	32
				33
				34
				35
				36
				37
				38
				39
				40
COMMON TO ENTIRE LINE				41
				42
				43
None	None	None	None	44
3,638	56	3,582	17,060	45
				46
				47
3,638	56	3,582	17,060	48

SC-330A. IMPROVEMENTS ON LEASED PROPERTY—WITHIN THE STATE

Line No.	Account (Dollars in thousands)	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)
1	(1) Engineering _____	\$ 1	\$	\$
2	(2) Land for transportation purposes _____			
3	(3) Grading _____			
4	(4) Other right-of-way expenditures _____			
5	(5) Tunnels and subways _____			
6	(6) Bridges, trestles, and culverts _____			
7	(7) Elevated structures _____			
8	(8) Ties _____	5		
9	(9) Rails _____	20		
10	(10) Other track material _____	3		
11	(11) Ballast _____			
12	(12) Track laying and surfacing _____	31		
13	(13) Fences, snowsheds, and signs _____			
14	(16) Station and office buildings _____	39		
15	(17) Roadway buildings _____			
16	(18) Water stations _____			
17	(19) Fuel stations _____	1		
18	(20) Shops and enginehouses _____			
19	(22) Storage warehouses _____			
20	(23) Wharves and docks _____			
21	(24) Coal and ore wharves _____			
22	(25) TOFC/COFC terminals _____	64		
23	(26) Communication systems _____	46		
24	(27) Signals and interlockers _____			
25	(29) Power plants _____			
26	(31) Power-transmission systems _____			
27	(35) Miscellaneous structures _____			
28	(37) Roadway machines _____			
29	(39) Public improvements—Construction _____			
30	(44) Shop machinery _____			
31	(45) Power-plant machinery _____			
32	Other (specify and explain) _____	210		
33	Total expenditures for road _____			
34	(52) Locomotives _____			
35	(53) Freight-train cars _____			
36	(54) Passenger-train cars _____			
37	(55) Highway revenue equipment _____			
38	(56) Floating equipment _____			
39	(57) Work equipment _____			
40	(58) Miscellaneous equipment _____			
41	Total expenditures for equipment _____	None		
42	(76) Interest during construction _____			
43	(77) Other expenditures—General _____	None		
44	Total general expenditures _____	210		
45	Total _____			
46	(80) Other elements of investment _____			
47	(90) Construction work in progress _____	210		
48	Grand Total _____			

SC-330A. IMPROVEMENTS ON LEASED PROPERTY—WITHIN THE STATE

Expenditures for additions and betterments during the year (c)	Credits for property retired during the year (f)	Net changes during the year (g)	Balance at close of year (h)	Line No.
\$	\$	\$	\$ 1	1
				2
				3
				4
				5
				6
				7
			5	8
			20	9
			3	10
			31	11
				12
16		16	55	13
				14
				15
			1	16
				17
				18
				19
				20
22		22	86	21
			46	22
				23
				24
				25
				26
				27
				28
				29
				30
				31
38		38	248	32
				33
				34
				35
				36
				37
				38
				39
None	None	None	None	40
				41
				42
None	None	None	None	43
38		38	248	44
				45
				46
38		38	248	47
				48

**INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE SC-330 AND SC-330A
ROAD AND EQUIPMENT PROPERTY—WITHIN THE STATE**

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. If account No. 732 for road or for equipment is less than 5% of account No. 731 at the beginning and end of year, the corresponding portion of Schedule 330A may be omitted. 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 (f), inclusive. Column (h) is the aggregate of columns (b) to (f), inclusive. Grand totals of columns (b) and (h) should equal the sum of accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.

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

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

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

5. In column (f) should be entered all credits representing property sold, abandoned, or otherwise retired.

6. 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.

7. 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.

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

9. 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.

10. If an amount of less than \$2000 is used as the minimum debit or credit for additions and betterments to property investment accounts as provided for in Instruction 2-2, of the Uniform System of Accounts for Railroad Companies, state in a footnote the amount used.

11. Show dollars in thousands.

NOTES AND REMARKS

SC-210 RAILWAY OPERATING REVENUES EARNED WITHIN THE STATE
(For roads making operating reports)

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 the comparison of such revenues with those of the preceding year (showing increases in

black and decrease in red) for each of the several classes. The proportion of joint traffic receipts belonging to other carriers should not be included in column (b).

Show dollars in thousands.

Line No.	Class of railway operating revenues (a)	Total amount of revenue for the year (b)	Comparison with total revenue of preceding year. (Increase in black decrease in red) (c)	Revenues Earned Within the State		
				On intrastate traffic (d)	On interstate traffic (e)	Total (f)
	ORDINARY ITEMS OPERATING INCOME					
	Railway Operating Income					
1	(101) Freight **	\$ 67,551	\$	\$ 2,277	\$ 65,274	\$ 67,551
2	(102) Passenger **					
3	(103) Passenger-Related			23	660	683
4	(104) Switching	683				
5	(105) Water Transfers			15	442	457
6	(106) Demurrage	457		6	186	192
7	(110) Incidental	192		4		4
8	(121) Joint Facility-Credit	4		(4)		(4)
9	(122) Joint Facility-Debit	(4)				
10	(501) Railway operating revenues (Exclusive of transfers from Government Authorities)	68,883		2,321	66,562	68,883
11	(502) Railway operating revenues- Transfers from Government Authorities for current operations					
12	(503) Railway operating revenues- Amortization of deferred transfers from Government Authorities					
13	Total railway operating revenues (lines 10-12)	68,883		2,321	66,562	68,883
14	**Report hereunder the charges to the revenue accounts representing payments made to others for--					
	Terminal collection and delivery services when performed in connection with line-haul transportation of freight on the basis of freight tariff rates				\$	
	(a) Of the amount reported for "Net revenue from railway operations", _____ % (to nearest whole number) represents payments for collection and delivery of LCL freight either in TOFC trailers or otherwise. The percentage reported is (Check one): Actual (). Estimated ().					
15	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 _____ \$					
	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): _____ \$					
16	(a) Payments for transportation of persons _____ \$					
17	(b) Payments for transportation of freight shipments _____ \$					
18	State the rule or rules used by the respondent in assigning revenues from interstate traffic to the several States in which such traffic moves					

SC-410. RAILWAY OPERATING EXPENSES—WITHIN THE STATE

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 allocate the common operating expenses in accordance with the Commission's rules governing the separation of such expenses between freight and passenger services.

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		\$	\$	\$	\$	\$	\$	\$
	WAY AND STRUCTURES:							
	ADMINISTRATION:						N/A	
1	Track _____	630	22	30	71	753		753
2	Bridge and Building _____			12		12		12
3	Signal _____	(2)	14		3	15		15
4	Communication _____		43	10	1	54		54
5	Other _____	58	(10)	6	16	70		70
	REPAIR AND MAINTENANCE:							
6	Roadway - Running _____	397	52	63	15	527		527
7	Roadway - Switching _____	33	6	12	2	53		53
8	Tunnels and Subways - Running _____	17	1		6	24		24
9	Tunnels and Subways - Switching _____	1				1		1
10	Bridges and Culverts - Running _____	192	64	12	13	281		281
11	Bridges and Culverts - Switching _____	40	16	1	2	59		59
12	Ties - Running _____	N/A	1,271	N/A	N/A	1,271		1,271
13	Ties - Switching _____	N/A	90	N/A	N/A	90		90
14	Rail - Running _____	N/A	365	N/A	N/A	365		365
15	Rail - Switching _____	N/A	40	N/A	N/A	40		40
16	Other Track Material - Running _____	N/A	592	N/A	N/A	592		592
17	Other Track Material - Switching _____	N/A	74	N/A	N/A	74		74
18	Ballast - Running _____	N/A	176	N/A	N/A	176		176
19	Ballast - Switching _____	N/A	20	N/A	N/A	20		20
20	Track laying and surfacing - Running _____	2,718	248	111	127	3,204		3,204
21	Track laying and surfacing - Switching _____	335	31	13	10	389		389
22	Road Property Damaged - Running _____	1				1		1
23	Road Property Damaged - Switching _____	1				1		1
24	Road Property Damaged - Other _____	49	4	3	1	57		57
25	Signals and Interlockers - Running _____	492	161	12	13	678		678
26	Signals and Interlockers - Switching _____	67	23	1	2	93		93
27	Communications Systems _____	305	77	19	13	414		414
28	Electric Power Systems _____							
29	Highway Grade Crossings - Running _____	48	20	6	3	77		77
30	Highway Grade Crossings - Switching _____	16	5		1	22		22
31	Station and Office Buildings _____	21	(9)	16	2	30		30
32	Shop Buildings - Locomotives _____	4				4		4
33	Shop Buildings - Freight Cars _____	4				4	N/A	4
34	Shop Buildings - Other Equipment _____	1			2	3		3

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CALIFORNIA

Road Initials:

WPS

Year 19 82

SC-410. RAILWAY OPERATING EXPENSES—WITHIN THE STATE—Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Materials, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		\$	\$	\$	\$	\$	\$	\$
	WAY AND STRUCTURES - Continued:							
	REPAIR AND MAINTENANCE - Continued:							
101	Locomotive Servicing Facilities	18	1			19	N/A	19
102	Miscellaneous Buildings and Structures	11	15	1	1	28	N/A	28
103	Coal Terminals						N/A	
104	Ore Terminals					1	N/A	1
105	Other Marine Terminals	1				12	N/A	12
106	TOFC/COFC - Terminals	6	1	5		2	N/A	2
107	Motor Vehicle Loading and Distribution Facilities		2				N/A	
108	Facilities for Other Specialized Service Operations							
109	Roadway Machines	255	437	16	6	714		714
110	Small Tools and Supplic	36	270	4	68	378		378
111	Snow Removal	28	3			31		31
112	Fringe Benefits - Running	N/A	N/A	N/A	1,445	1,445		1,445
113	Fringe Benefits - Switching	N/A	N/A	N/A	240	240		240
114	Fringe Benefits - Other	N/A	N/A	N/A	67	67		67
115	Casualties and Insurance - Running	N/A	N/A	N/A	209	209		209
116	Casualties and Insurance - Switching	N/A	N/A	N/A	95	95		95
117	Casualties and Insurance - Other	N/A	N/A	N/A	86	86		86
118	Lease Rentals - Debit - Running	N/A	N/A		N/A			
119	Lease Rentals - Debit - Switching	N/A	N/A		N/A			
120	Lease Rentals - Debit - Other	N/A	N/A	273	N/A	273		273
121	Lease Rentals - (Credit) - Running	N/A	N/A		N/A			
122	Lease Rentals - (Credit) - Switching	N/A	N/A		N/A			
123	Lease Rentals - (Credit) - Other	N/A	N/A		N/A			
124	Joint Facility Rent - Debit - Running	N/A	N/A		N/A			
125	Joint Facility Rent - Debit - Switching	N/A	N/A		N/A			
126	Joint Facility Rent - Debit - Other	N/A	N/A		N/A			
127	Joint Facility Rent - (Credit) - Running	N/A	N/A		N/A			
128	Joint Facility Rent - (Credit) - Switching	N/A	N/A		N/A			
129	Joint Facility Rent - (Credit) - Other	N/A	N/A	(103)	N/A	(103)		(103)
130	Other Rents - Debit - Running	N/A	N/A		N/A			
131	Other Rents - Debit - Switching	N/A	N/A		N/A			
132	Other Rents - Debit - Other	N/A	N/A		N/A			
133	Other Rents - (Credit) - Running	N/A	N/A		N/A			
134	Other Rents - (Credit) - Switching	N/A	N/A		N/A			
135	Other Rents - (Credit) - Other	N/A	N/A		N/A			
136	Depreciation - Running	N/A	N/A	N/A				
137	Depreciation - Switching	N/A	N/A	N/A				
138	Depreciation - Other	N/A	N/A	N/A				
139	Joint Facility - Debit - Running	N/A	N/A		N/A			
140	Joint Facility - Debit - Switching	N/A	N/A		N/A			
141	Joint Facility - Debit - Other	N/A	N/A		N/A			
142	Joint Facility - (Credit) - Running	N/A	N/A		N/A			
143	Joint Facility - (Credit) - Switching	N/A	N/A		N/A			
144	Joint Facility - (Credit) - Other	N/A	N/A		N/A			
145	Dismantling Retired Road Property - Running	(1)				(1)		(1)
146	Dismantling Retired Road Property - Switching							
147	Dismantling Retired Road Property - Other							
148	Other - Running							
149	Other - Switching							
150	Other - Other	8				8		8
151	Total Way and Structures	5,790	4,125	523	2,520	12,958		12,958

Road Initials:

WPS

Year 19 82

CALIFORNIA

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SC-410. RAILWAY OPERATING EXPENSES—WITHIN THE STATE—Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	EQUIPMENT:	\$	\$	\$	\$	\$	\$	\$
	LOCOMOTIVES:							
201	Administration	215	41	9	7	272	N/A	272
202	Repair and Maintenance	1,055	1,805	499	6	3,365		3,365
203	Machinery Repair	15	17	3		35		35
204	Equipment Damaged	73				73		73
205	Fringe Benefits	N/A	N/A	N/A	523	523		523
206	Other Casualties and Insurance	N/A	N/A	N/A	112	112		112
207	Lease Rentals - Debit	N/A	N/A	1,259	N/A	1,259		1,259
208	Lease Rentals - (Credit)	N/A	N/A	(65)	N/A	(65)		(65)
209	Joint Facility Rent - Debit	N/A	N/A		N/A			
210	Joint Facility Rent - (Credit)	N/A	N/A		N/A			
211	Other Rents - Debit	N/A	N/A		N/A			
212	Other Rents - (Credit)	N/A	N/A		N/A			
213	Depreciation	N/A	N/A	N/A	885	885		885
214	Joint Facility - Debit	N/A	N/A	99	N/A	99		99
215	Joint Facility - (Credit)	N/A	N/A	(6)	N/A	(6)		(6)
216	Repairs Billed to Others - (Credit)	N/A	N/A	(436)	N/A	(436)		(436)
217	Dismantling Retired Property		4			4		4
218	Other							
219	Total Locomotives	1,358	1,867	1,362	1,533	6,120		6,120
	FREIGHT CARS:							
220	Administration	144	71	10	9	234	N/A	234
221	Repair and Maintenance	1,151	1,296	1,632	31	4,110	N/A	4,110
222	Machinery Repair	10	8	11		29	N/A	29
223	Equipment Damaged	13	3	283		299	N/A	299
224	Fringe Benefits	N/A	N/A	N/A	457	457	N/A	457
225	Other Casualties and Insurance	N/A	N/A	N/A	259	259	N/A	259
226	Lease Rentals - Debit	N/A	N/A	3,251	N/A	3,251	N/A	3,251
227	Lease Rentals - (Credit)	N/A	N/A	(388)	N/A	(388)	N/A	(388)
228	Joint Facility Rent - Debit	N/A	N/A		N/A		N/A	
229	Joint Facility Rent - (Credit)	N/A	N/A		N/A		N/A	
230	Other Rents - Debit	N/A	N/A	9,896	N/A	9,896	N/A	9,896
231	Other Rents - (Credit)	N/A	N/A	(9,748)	N/A	(9,748)	N/A	(9,748)
232	Depreciation	N/A	N/A	N/A	1,765	1,765	N/A	1,765
233	Joint Facility - Debit	N/A	N/A	199	N/A	199	N/A	199
234	Joint Facility - (Credit)	N/A	N/A	(11)	N/A	(11)	N/A	(11)
235	Repairs Billed to Others - (Credit)	N/A	N/A	(871)	N/A	(871)	N/A	(871)
236	Dismantling Retired Property		6			6	N/A	6
237	Other						N/A	
238	Total Freight Cars	1,318	1,384	4,264	2,521	9,487	N/A	9,487

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CALIFORNIA

Road Initials:

WPS

Year 19 82

SC-410. RAILWAY OPERATING EXPENSES—WITHIN THE STATE—Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		\$	\$	\$	\$	\$	\$	\$
	EQUIPMENT - Continued:							
	OTHER EQUIPMENT:							
301	Administration	64	13	4	20	101	N/A	101
	Repair and Maintenance:							
302	Trucks, Trailers, and Containers - Revenue Service			193		193	N/A	193
303	Floating Equipment - Revenue Service		7			7	N/A	7
304	Passenger and Other Revenue Equipment			128		128		128
305	Computers and Data Processing Systems					1		1
306	Machinery	1				331		331
307	Work and Other Non-Revenue Equipment	17	20	294		51		51
308	Equipment Damaged	1	1	49		15		15
309	Fringe Benefits	N/A	N/A	N/A	15	37		37
310	Other Casualties and Insurance	N/A	N/A	N/A	37			443
311	Lease Rentals - Debit	N/A	N/A	443	N/A	443		
312	Lease Rentals - (Credit)	N/A	N/A		N/A			
313	Joint Facility Rent - Debit	N/A	N/A		N/A			
314	Joint Facility Rent - (Credit)	N/A	N/A	861	N/A	861		861
315	Other Rents - Debit	N/A	N/A	(561)	N/A	(561)		(561)
316	Other Rents - (Credit)	N/A	N/A	N/A	408	408		408
317	Depreciation	N/A	N/A	33	N/A	33		33
318	Joint Facility - Debit	N/A	N/A	(2)	N/A	(2)		(2)
319	Joint Facility - (Credit)	N/A	N/A	(145)	N/A	(145)		(145)
320	Repairs Billed to Others - (Credit)	N/A	N/A	1		1		1
321	Dismantling Retired Property				4	13		13
322	Other		9					
323	Total Other Equipment	83	50	1,298	484	1,915		1,915
324	Total Equipment	2,759	3,301	6,924	4,538	17,522		17,522

Road Initials:

WPS

Year 19 82

CALIFORNIA

SC-11

SC-410. RAILWAY OPERATING EXPENSE—WITHIN THE STATE—Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	TRANSPORTATION:	\$	\$	\$	\$	\$	\$	\$
	TRAIN OPERATIONS:							
401	Administration	98	18	8	14	138	N/A	138
402	Engine Crews	3,116	17	6	27	3,166		3,166
403	Train Crews	5,316	45	17	536	5,914		5,914
404	Dispatching Trains	400	2	4	2	408		408
405	Operating Signals and Interlockers	154	(18)	3	57	196		196
406	Operating Drawbridges							
407	Highway Crossing Protection	3	(1)	2		4		4
408	Train Inspection and Lubrication	320	371		7	698		698
409	Locomotive Fuel	2	9,052			9,054		9,054
410	Electric Power Purchased or Produced for Motive Power							
411	Servicing Locomotives	722	27	16	61	826		826
412	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A				
413	Clearing Wrecks	27	11	35		73		73
414	Fringe Benefits	N/A	N/A	N/A	2,287	2,287		2,287
415	Other Casualties and Insurance	N/A	N/A	N/A	177	177		177
416	Joint Facility - Debit	N/A	N/A	9	N/A	9		9
417	Joint Facility - (Credit)	N/A	N/A		N/A			
418	Other	8	44	11	208	271		271
419	Total Train Operations	10,166	9,553	111	3,376	23,221		23,221
	YARD OPERATIONS:							
420	Administration	317	12	21	21	371		371
421	Switch Crews	2,022	17	2		2,041		2,041
422	Controlling Operations	175				175		175
423	Yard and Terminal Clerical	1,206	18	15		1,239		1,239
424	Operating Switches, Signals, Retarders and Humps	34			3	37		37
425	Locomotive Fuel	2	481	2		485		485
426	Electric Power Purchased or Produced for Motive Power							
427	Servicing Locomotives	91	33	3	8	135		135
428	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A				
429	Clearing Wrecks	27		4		31		31
430	Fringe Benefits	N/A	N/A	N/A	1,116	1,116		1,116
431	Other Casualties and Insurance	N/A	N/A	N/A	34	34		34
432	Joint Facility - Debit	N/A	N/A	762	N/A	762		762
433	Joint Facility - (Credit)	N/A	N/A	(99)	N/A	(99)		(99)
434	Other				2	2		2
435	Total Yard Operations	3,874	561	710	1,184	6,329		6,329

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CALIFORNIA

Road Initials:

WPS

Year 1982

SC-410. RAILWAY OPERATING EXPENSES—WITHIN THE STATE—Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		\$	\$	\$	\$	\$	\$	\$
	TRANSPORTATION - Continued:							
	TRAIN AND YARD OPERATIONS COMMON:							
501	Cleaning Car Interiors	8		2	N/A	10	N/A	10
502	Adjusting and Transferring Loads	6	8	10	N/A	24	N/A	24
503	Car Loading Devices and Grain Doors				N/A		N/A	
504	Freight Lost or Damaged - all other	N/A	N/A	N/A	657	657		657
505	Fringe Benefits	N/A	N/A	N/A	14	14		14
506	Total Train and Yard Operations Common	14	8	12	671	705		705
	SPECIALIZED SERVICE OPERATIONS:							
507	Administration	5				5	N/A	5
508	Pickup & Delivery and Marine Line Haul		112	4,226	4	4,342	N/A	4,342
509	Loading & Unloading and Local Marine			1,481		1,481	N/A	1,481
510	Protective Services		1	(26)	234	209	N/A	209
511	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A			N/A	
512	Fringe Benefits	N/A	N/A	N/A	3	3	N/A	3
513	Casualties and Insurance	N/A	N/A	N/A	29	29	N/A	29
514	Joint Facility - Debit	N/A	N/A		N/A		N/A	
515	Joint Facility - (Credit)	N/A	N/A		N/A		N/A	
516	Other						N/A	
517	Total Specialized Services Operations	5	113	5,681	270	6,069	N/A	6,069
	ADMINISTRATIVE SUPPORT OPERATIONS:							
518	Administration	588	197	114	155	1,054		1,054
519	Employees Performing Clerical and Accounting Functions	963	39	55	12	1,069		1,069
520	Communication Systems Operation	117	1	27	17	162		162
521	Loss and Damage Claims Processing	221	9	51	9	290		290
522	Fringe Benefits	N/A	N/A	N/A	498	498		498
523	Casualties and Insurance	N/A	N/A	N/A	442	442		442
524	Joint Facility - Debit	N/A	N/A	123	N/A	123		123
525	Joint Facility - (Credit)	N/A	N/A	(220)	N/A	(220)		(220)
526	Other	39	2	39	1	81		81
527	Total Administrative Support Operations	1,928	248	189	1,134	3,499		3,499
528	Total Transportation	15,988	10,498	6,703	6,635	39,824		39,824

Road Initials:

WPS

Year 19 82

CALIFORNIA

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SC-410. RAILWAY OPERATING EXPENSES—WITHIN THE STATE—Concluded

Line No.	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)		
	GENERAL AND ADMINISTRATIVE:	\$	\$	\$	\$	\$	\$	\$
601	Officers - General Administration	260	25	292	205	782	N/A	782
602	Accounting, Auditing and Finance	1,207	34	51	(8)	1,284		1,284
603	Management Services and Data Processing	630	108	165	19	922		922
604	Marketing	813	42	112	172	1,139		1,139
605	Sales	541	23	61	177	802		802
606	Industrial Development	135	15	57	79	286	N/A	286
607	Personnel and Labor Relations	176	5	25	33	239		239
608	Legal and Secretarial	210	14	238	55	517		517
609	Public Relations and Advertising			18		18		18
610	Research and Development							
611	Fringe Benefits	N/A	N/A	N/A	1,430	1,430		1,430
612	Casualties and Insurance	N/A	N/A	N/A	177	177		177
613	Writedown of Uncollectible Accounts	N/A	N/A	N/A				
614	Property Taxes	N/A	N/A	N/A	593	593		593
615	Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A	140	140		140
616	Joint Facility - Debit	N/A	N/A		N/A			
617	Joint Facility - (Credit)	N/A	N/A		N/A			
618	Other	284	53	48	168	553		553
619	Total General and Administrative	4,256	319	1,067	3,240	8,882		8,882
620	Total Carrier Operating Expenses	28,792	18,243	15,217	16,933	79,186		79,186

State briefly the rules in accordance with which expenses common to operations in two or more States are assigned to the State; if such rules are in print, file a copy thereof with this report or give reference to such copy previously filed.

SC-14

CALIFORNIA

Road Initials:

WPS

Year 19 82

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE SC-700 MILEAGE OPERATED AT CLOSE OF YEAR—WITHIN THE STATE

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 of track should be reported to the nearest WHOLE mile adjusted to accord with footings, i.e.: counting one-half mile and over as a whole mile and disregarding any fraction less than one-half 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 the 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 rest 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.

Switching and terminal companies leave column (c) (Miles of Branch Lines) blank. They should prepare also the following schedule for tracks operated at cost for joint benefit.

TRACKS OPERATED AT COST FOR JOINT BENEFIT (For Switching and Terminal Companies Only)

Line No.	Name of owner(s)	Joint or common title holder(s)	Total mileage operated
1		NOT APPLICABLE	
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			

SC-700. MILEAGE OPERATED AT CLOSE OF YEAR—WITHIN THE STATE

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, turnouts			
1	I	100%	M	595	2		79	72	185	933
2	I	100%	B	123			7	37	17	184
3	Total C1-I			718	2		86	109	202	1,117
4										
5	I-J	50%	M				5		10	15
6		33 1/3%	M							
7		50%	B							
8	Total C1-IJ						5		11	16
9										
10	Total C1-I&IJ			718	2		91	109	213	1,133
11										
12	5	NONE	M	101	35		24	7	22	189
13										
14										
15										
16										
17										
18										
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54										
55	Total Main Line		XXX	696	37		108	79	217	1,137
56	Total Branch Lines		XXX	123			7	37	18	185
57	Grand Total		XXX	819	37		115	116	235	1,322
58	Miles of road or track electrified included in preceding grand total		XXX	NONE						

SUMMARY STATEMENT OF TRACK MILEAGE WITHIN THE STATE AND OF TITLES THERETO AT CLOSE OF YEAR

(For companies (other than switching and terminal) making operating report)

Entries in columns headed "Added during year" should show net increases. Tracks which have been permanently abandoned should not be included in columns (n) and (o).

Line No.	Item (a)	Line Operated By Respondent											
		Class 1: Line Owned		Class 2: Line of Proprietary Companies		Class 3: Line Operated Under Lease		Class 4: Line Operated Under Contract		Class 5: Line Operated Under Trackage Rights		Total Line Operated	
		Added during year (b)	Total at end of year (c)	Added during year (d)	Total at end of year (e)	Added during year (f)	Total at end of year (g)	Added during year (h)	Total at end of year (i)	Added During year (j)	Total at end of year (k)	At beginning of year (l)	At close of year (m)
1	Miles of road _____												
2	Miles of second main track _____												
3	Miles of all other main tracks _____												
4	Miles of passing tracks, cross-overs, and turn-outs _____												
5	Miles of way switching tracks _____												
6	Miles of yard switching tracks _____												
7	All tracks _____												

Line No.	Item (a)	Line Owned but Not Operated by Respondent	
		Added during year (n)	Total at end of year (o)
1	Miles of road _____		
2	Miles of second main track _____		
3	Miles of all other main tracks _____		
4	Miles of passing tracks, cross-overs, and turn-outs _____		
5	Miles of way switching tracks _____		
6	Miles of yard switching tracks _____		
7	All tracks _____		

SC-931. STATISTICS OF RAIL-LINE OPERATIONS—WITHIN THE STATE—Concluded

State hereunder the car-miles made on the lines of the respondent within the State by privately owned freight cars and included in the items above given.

Item No.	Item (a)	Freight trains (b)			Passenger trains (c)			Total transportation service (d)		
46	Loaded freight cars	23	935	625				23	935	625
47	Empty freight cars	7	919	314				7	919	314
48	Sum of loaded and empty	30	954	939				30	954	939

INSTRUCTIONS CONCERNING SCHEDULE 931 ON PAGE SC-15

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. Time-mileage freight cars, as used herein, refers to freight cars other than cabooses owned or held under lease arrangements by U.S. class I line-haul railroads, whose interline rental is settled on a per diem and line haul basis under "Code of Car Hire Rules" or would be so settled if used by another railroad.

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

4. All statistics should be reported in whole numbers unless otherwise indicated in thousands. For gross ton-miles compute from conductors' or dispatchers' train reports weight in tons (2,000 pounds). Line 27 includes weight of all locomotive units moved one mile in transportation trains. Ton-miles of motorcars should be excluded. Lines 28 and 29 represent tons behind locomotive units (cars and contents, company-service equipment and cabooses) moved one mile in transportation trains. Include ton-miles of exclusive work service equipment and motorcars moving in

transportation trains. Use 150 pounds as the average weight per passenger and four tons as the average weight of contents of each head-end car.

5. Line No. 35 should represent the ton-miles of revenue freight in water transfer service on the Great Lakes involving a rail-line haul, the revenue from which is includible in account No. 101, 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. Line 36, Total ton-miles—Revenue freight, should correspond to the ton-miles reported on Form OS—B, Item 2.

6. For net ton-miles, Line 40, compute from conductors' train reports. This item represents the number of tons of revenue and non-revenue freight moved one mile in transportation trains. Include a reasonable proportion of the freight of exclusive work equipment moved one mile. Include net ton-miles in motorcar trains. Exclude LCL shipments handled in mixed baggage-express cars.

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

8. Highway vehicle operations should not be included in Schedule 931 but particulars thereof given in a footnote below.

Footnotes and remarks

SC-941. REVENUE FREIGHT CARRIED DURING THE YEAR WITHIN THE STATE

Give the particulars called for concerning the respondent's freight traffic statistics during the year, compiled in accordance with the Interstate Commerce Commission's Order of September 13, 1963, in the Matter of Freight Commodity Statistics.

Special attention is here directed to the following provisions of the said order:
Carload and L. C. L. Traffic Defined. Codes 01 through 46 shall include only carload traffic. All shipments weighing less than 10,000 pounds shall be included in code 47, "Small Packaged Freight Shipments."

A "carload" for the purpose of this order shall consist of a shipment of not less than 10,000 pounds of one commodity. A mixed carload for the purpose of this order shall be treated as a carload of that commodity which forms the major portion of the shipment in weight. If a single shipment is loaded into more than one car, each car used shall be reported as a carload. If more than one "carload" shipment is loaded into one car, each shipment shall be reported separately as a carload.

"Originating on respondent's road" means: (a) Shipments originating directly on respondent's road; (b) shipments received from water lines and highway motor truck lines, except when identified as having had previous rail transportation; (c) shipments which received first line haul on respondent's road, but originated on switching lines connecting directly or indirectly with respondent's road; (d) import traffic received from water carriers, and traffic from outlying possessions of the United States; (e) outbound freight which has been accorded transit privileges.

"Terminating on respondent's road" means: (a) Shipments terminating directly on respondent's road; (b) shipments delivered to water lines and highway motor truck lines, except when identified as to receive further rail transportation; (c) shipments which receive last line haul on respondent's road, but are delivered to switching roads connecting directly or indirectly with respondent's road; (d) export traffic delivered to water carriers and shipments to outlying possessions of the United States.

"Piggyback traffic" is classified in the applicable commodity code if the commodity can be identified; where the commodity cannot be identified, classify in code 46.
Code 44, "Freight Forwarder Traffic," includes freight traffic in carloads shipped by or consigned to any forwarder holding a permit under Part IV of the Interstate Commerce Act.

Code	Commodity (a)	Revenue Freight Originating on Respondent's Road Within the State		All Other Revenue Freight Carried Within the State		Total Revenue Freight Carried Within the State		Total Revenue Freight Terminating on Respondent's Road Within the State	
		Number of carloads (b)	Number of tons (2,000 pounds) (c)	Number of carloads (d)	Number of tons (2,000 pounds) (e)	Number of carloads (f)	Number of tons (2,000 pounds) (g)	Number of carloads (h)	Number of tons (2,000 pounds) (i)
01	Farm products								
08	Forest products	584	24,561	8,415	806,881	8,999	831,442	8,124	784,337
09	Fresh fish and other marine products			15	845	15	845		
10	Metallic ores			1	25	1	25		
11	Coal	5	227	86	2,804	91	3,031	1	25
13	Crude PETRO. NAT gas and NAT GSLN			1,768	166,539	1,768	166,539	55	1,275
14	Nonmetallic minerals except fuels			2	158	2	158		
19	Ornance and accessories	25	1,296	1,801	116,490	1,826	117,786	2	158
20	Food and kindred products	67	4,116	96	5,766	163	9,882	782	35,002
21	Tobacco products	20,658	944,213	6,558	933,176	37,216	1,877,389	144	8,835
22	Textile Mill Products			418	12,365	418	12,365	7,744	467,071
23	Apparel and other finished textile PRD. INC knit	2	59	174	3,981	176	4,040	356	10,504
24	Lumber and wood products, except furniture	1	63	237	4,302	238	4,365	123	2,820
25	Furniture and fixtures	1,245	52,515	4,428	239,090	5,673	291,605	221	3,974
26	Pulp, paper, and allied products	4	87	301	3,529	305	3,616	1,282	62,327
27	Printed matter	848	15,298	1,933	580,426	12,781	595,724	217	2,563
28	Chemicals and allied products			53	2,303	53	2,303	6,181	327,983
29	Petroleum and coal products	1,432	38,010	4,637	365,848	6,069	403,858	29	1,063
30	Rubber and miscellaneous plastic products	219	5,150	4,100	335,523	4,319	340,673	2,452	183,111
31	Leather and leather products	36	865	1,285	30,665	1,321	31,530	1,907	174,411
32	Stone, Clay, Glass & Concrete Prd			6	335	6	335	382	7,944
33	Primary metal products	187	11,108	2,367	162,872	2,554	173,980	6	335
		147	8,438	6,011	461,954	6,158	470,392	858	48,210
								4,336	349,037

34	Fabr Metal Prd. Exc Ordn. Machy & Transp	60	1,492	205	6,577	265	8,069	130	4,424
35	Machinery, except electrical	31	597	799	22,256	830	22,853	689	19,485
36	Electrical machinery, equipment, and supplies	213	9,576	828	10,823	1,041	20,399	708	8,719
37	Transportation equipment	3,964	72,710	10,193	243,238	14,157	315,948	9,414	233,981
38	Instruments, PHOT and optical GD, watches and clocks	6	117	39	757	45	874	39	757
39	Miscellaneous products of manufacturing	3	59	72	1,976	75	2,305	15	319
40	Waste and scrap materials	1,377	71,576	598	28,140	1,975	99,716	714	32,547
41	MISC freight shipments	15	485	55	1,280	70	1,765	47	794
42	Containers, shipping, returned empty	158	2,500	252	2,942	410	5,442	175	1,932
44	Freight forwarder traffic	395	8,316	3,806	64,304	4,201	72,620	3,695	62,603
45	Shipper association or similar traffic	2,182	41,131	4,608	68,239	6,790	109,370	3,346	49,906
46	Misc Mixed shipment Exc Fwdr & Shpr Assn	11,110	290,954	15,911	277,333	27,021	568,287	14,309	245,894
	Grand Total, Carload Traffic	44,974	1,605,519	102,058	4,963,742	147,032	6,569,261	70,241	3,297,986
47	Small packaged freight shipments		189		17		206		5
	Grand Total, Carload and LCL Traffic	44,974	1,605,708	102,058	4,963,759	147,032	6,569,467	70,241	3,297,991

*Not required from switching and terminal companies.

†Trans-State traffic may be given in a footnote without subdivision by commodities, but if possible by direction of movement.

Note.—Gross charges for protective services to perishable freight, without deduction for any proportion thereof credited to account No. 101, "Freight":

(a) Charges for service for the protection against heat

\$

(b) Charges for service for the protection against cold

\$

ABBREVIATIONS USED IN COMMODITY DESCRIPTIONS

ASSN _____ Association
 EXC _____ Except
 FABR _____ Fabricated
 FWDR _____ Forwarder
 GD _____ Goods
 GSLN _____ Gasoline

INC _____ Including
 LCL _____ Less than carload
 MACHY _____ Machinery
 MISC _____ Miscellaneous
 NAT _____ Natural
 ORDN _____ Ordnance

PETRO _____ Petroleum
 PHOT _____ Photographic
 PRD _____ Products
 SHPR _____ Shipper
 TRANSP _____ Transportation

A—Railroad with Railroad

one track to another on the same right-of-way, or the use of a crossing frog from 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.

The term "Protection" as used in this connection should include all signalling or derailing devices which may restrict the use of the crossing by either carrier. It shall not include stationary or other cautionary signs which merely indicate the proximity of a crossing. Where crossings are protected by more than one of the types of protection shown in columns (b) to (i) inclusive, the kind of protection, etc., should be reported in only one classification and that of the more elaborate type.

[illegible]

SC-760. GRADE CROSSING—WITHIN THE STATE—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 actuated 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 9 and 10 should be equal, resulting in no change in the total number of crossings.

Line No.	Item of Annual Change (a)	TYPES OF PROTECTION FOR, AND NUMBERS OF CROSSINGS AT GRADE													
		Automatic gates with flashing lights (b)	Automatic flashing light signals (c)	Gates manually operated		Watchmen only		Audible signals only (h)	Other automatic signals (i)	Total indicating warning of train approach (j)	"Railroad Crossing" crossbuck signs only (k)	Crossbuck signs with other fixed signs (l)	Other fixed signs only (m)	No signs or signals (n)	Total crossings at grade (o)
				24 hours per day (d)	Less than 24 hours per day (e)	24 hours per day (f)	Less than 24 hours per day (g)								
		244	90	0	0	0	0	0	27	361	492	0	0	0	853
1	Number at beginning of year	1	1							2	4				6
2	Added: By new, extended or relocated highway														
3	By new, extended or relocated railroad	1	1							2	4				6
4	Total added	(1)								(1)					(1)
5	Eliminated: By closing or relocation of highway														
6	By relocation or abandonment of railroad														
7	By separation of grades	(1)								(1)					(1)
8	Total eliminated	13	1							14					14
9	Changes in protection: Number of each type added		(6)							(6)	(8)				(14)
10	Number of each type deducted	13	(4)							9	(4)				5
11	Net of all changes	257	86	0	0	0	0	0	27	370	488	0	0	0	858
12	Number at close of year														

MEMORANDA
(FOR USE OF STATE COMMISSION ONLY)

state statistics

NEVADA

SC-330. ROAD AND EQUIPMENT PROPERTY—WITHIN THE STATE

Line No.	Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment, and road extensions (c)	Expenditures during the year for purchase of existing lines, reorganizations, etc. (d)
1	(1) Engineering _____	\$ 55	\$	\$
2	(2) Land for transportation purposes _____			
3	(3) Grading _____	74		
4	(4) Other right-of-way expenditures _____			
5	(5) Tunnels and subways _____			
6	(6) Bridges, trestles, and culverts _____	181		
7	(7) Elevated structures _____			
8	(8) Ties _____	19		
9	(9) Rails _____	279		
10	(10) Other track material _____	515		
11	(11) Ballast _____	32		
12	(12) Track laying and surfacing _____	113		
13	(13) Fences, snowsheds, and signs _____	3		
14	(16) Station and office buildings _____	90		
15	(17) Roadway buildings _____	11		
16	(18) Water stations _____			
17	(19) Fuel stations _____			
18	(20) Shops and enginehouses _____	64		
19	(22) Storage warehouses _____			
20	(23) Wharves and docks _____			
21	(24) Coal and ore wharves _____			
22	(25) TOFC/COFC terminals _____	1		
23	(26) Communication systems _____	99		
24	(27) Signals and interlockers _____	100		
25	(29) Power plants _____			
26	(31) Power-transmission systems _____			
27	(35) Miscellaneous structures _____			
28	(37) Roadway machines _____	324		
29	(39) Public improvements—Construction _____	1		
30	(44) Shop machinery _____	73		
31	(45) Power-plant machinery _____			
32	Other (specify and explain) _____			
33	Total expenditures for road _____	2,034		
34	(52) Locomotives _____			
35	(53) Freight-train cars _____			
36	(54) Passenger-train cars _____			
37	(55) Highway revenue equipment _____			
38	(56) Floating equipment _____			
39	(57) Work equipment _____			
40	(58) Miscellaneous equipment _____			
41	Total expenditures for equipment _____	COMMON TO ENTIRE LINE		
42	(76) Interest during construction _____			
43	(77) Other expenditures—General _____			
44	Total general expenditures _____	None		
45	Total _____	2,034		
46	(80) Other elements of investment _____			
47	(90) Construction work in progress _____			
48	Grand Total _____	2,034		

SC-330. ROAD AND EQUIPMENT PROPERTY—WITHIN THE STATE

Expenditures for additions and betterments during the year	Credits for property retired during the year	Net changes during the year	Balance at close of year	Line No.
(e)	(f)	(g)	(h)	
\$ 35	\$	\$ 35	\$ 90	1
				2
(18)		(18)	56	3
				4
52		52	233	5
				6
78		78	97	7
7		7	286	8
(220)		(220)	295	9
20		20	52	10
76		76	189	11
2		2	5	12
15		15	105	13
			11	14
				15
				16
(1)		(1)	63	17
				18
				19
				20
14		14	15	21
40		40	139	22
3		3	103	23
				24
				25
				26
215	36	179	503	27
			1	28
			73	29
				30
				31
318	36	282	2,316	32
				33
				34
				35
				36
				37
				38
				39
				40
				41
				42
				43
None	None	None	None	44
318	36	282	2,316	45
				46
				47
318	36	282	2,316	48

COMMON TO ENTIRE LINE

SC-330A. IMPROVEMENTS ON LEASED PROPERTY—WITHIN THE STATE

Line No.	Account (Dollars in thousands)	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, re-organizations, etc.
	(a)	(b)	(c)	(d)
1	(1) Engineering _____	\$	\$	\$
2	(2) Land for transportation purposes _____			
3	(3) Grading _____			
4	(4) Other right-of-way expenditures _____			
5	(5) Tunnels and subways _____			
6	(6) Bridges, trestles, and culverts _____			
7	(7) Elevated structures _____			
8	(8) Ties _____			
9	(9) Rails _____			
10	(10) Other track material _____			
11	(11) Ballast _____			
12	(12) Track laying and surfacing _____			
13	(13) Fences, snowsheds, and signs _____			
14	(16) Station and office buildings _____	9		
15	(17) Roadway buildings _____			
16	(18) Water stations _____			
17	(19) Fuel stations _____			
18	(20) Shops and enginehouses _____			
19	(22) Storage warehouses _____			
20	(23) Wharves and docks _____			
21	(24) Coal and ore wharves _____			
22	(25) TOFC/COFC terminals _____			
23	(26) Communication systems _____			
24	(27) Signals and interlockers _____			
25	(29) Power plants _____			
26	(31) Power-transmission systems _____			
27	(35) Miscellaneous structures _____			
28	(37) Roadway machines _____			
29	(39) Public improvements—Construction _____			
30	(44) Shop machinery _____			
31	(45) Power-plant machinery _____			
32	Other (specify and explain) _____			
33	Total expenditures for road _____	9		
34	(52) Locomotives _____			
35	(53) Freight-train cars _____			
36	(54) Passenger-train cars _____			
37	(55) Highway revenue equipment _____			
38	(56) Floating equipment _____			
39	(57) Work equipment _____			
40	(58) Miscellaneous equipment _____			
41	Total expenditures for equipment _____	None		
42	(76) Interest during construction _____			
43	(77) Other expenditures—General _____			
44	Total general expenditures _____	None		
45	Total _____	9		
46	(80) Other elements of investment _____			
47	(90) Construction work in progress _____			
48	Grand Total _____	9		

Road Initials:

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SC-330A. IMPROVEMENTS ON LEASED PROPERTY—WITHIN THE STATE

Expenditures for additions and betterments during the year	Credits for property retired during the year	Net changes during the year	Balance at close of year	Line No.
(e)	(f)	(g)	(h)	
\$	\$	\$	\$	1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
			9	14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
None	None	None	9	33
				34
				35
				36
				37
				38
				39
				40
None	None	None	None	41
				42
				43
None	None	None	None	44
			9	45
				46
				47
			9	48

**INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE SC-330 AND SC-330A
ROAD AND EQUIPMENT PROPERTY—WITHIN THE STATE**

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. If account No. 732 for road or for equipment is less than 5% of account No. 731 at the beginning and end of year, the corresponding portion of Schedule 330A may be omitted. 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 (f), inclusive. Column (h) is the aggregate of columns (b) to (f), inclusive. Grand totals of columns (b) and (h) should equal the sum of accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.

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

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

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

5. In column (f) should be entered all credits representing property sold, abandoned, or otherwise retired.

6. 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.

7. 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.

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

9. 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.

10. If an amount of less than \$2000 is used as the minimum debit or credit for additions and betterments to property investment accounts as provided for in Instruction 2-2, of the Uniform System of Accounts for Railroad Companies, state in a footnote the amount used.

11. Show dollars in thousands.

NOTES AND REMARKS

SC-210 RAILWAY OPERATING REVENUES EARNED WITHIN THE STATE
(For roads making operating reports)

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 the comparison of such revenues with those of the preceding year (showing increases in

black and decrease in red) for each of the several classes. The proportion of joint traffic receipts belonging to other carriers should not be included in column (b).
Show dollars in thousands.

Line No.	Class of railway operating revenues (a)	Total amount of revenue for the year (b)	Comparison with total revenue of preceding year. (Increase in black decrease in red) (c)	Revenues Earned Within the State		
				On intrastate traffic (d)	On interstate traffic (e)	Total (f)
	ORDINARY ITEMS OPERATING INCOME Railway Operating Income					
1	(101) Freight **	\$ 75,378	\$	\$ 114	\$ 75,264	\$ 75,378
2	(102) Passenger **					
3	(103) Passenger-Related				7	7
4	(104) Switching	7				
5	(105) Water Transfers			20	490	510
6	(106) Demurrage	510			195	195
7	(110) Incidental	195				
8	(121) Joint Facility-Credit					
9	(122) Joint Facility-Debit					
10	(501) Railway operating revenues (Exclusive of transfers from Government Authorities)	76,090		134	75,956	76,090
11	(502) Railway operating revenues-Transfers from Government Authorities for current operations					
12	(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities					
13	Total railway operating revenues (lines 10-12)	76,090		134	75,956	76,090
14	**Report hereunder the charges to the revenue accounts representing payments made to others for - Terminal collection and delivery services when performed in connection with line-haul transportation of freight on the basis of freight tariff rates \$ _____ % (to nearest whole number) represents payments for collection and delivery of LCL freight either in TOFC trailers or otherwise. The percentage reported is (Check one): Actual (). Estimated ().					
15	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 \$ _____ 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):					
16	(a) Payments for transportation of persons \$ _____					
17	(b) Payments for transportation of freight shipments \$ _____					
18	State the rule or rules used by the respondent in assigning revenues from interstate traffic to the several States in which such traffic moves _____ _____					

SC-410. RAILWAY OPERATING EXPENSES—WITHIN THE STATE

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 allocate the common operating expenses in accordance with the Commission's rules governing the separation of such expenses between freight and passenger services.

Line No.	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)		
		\$	\$	\$	\$	\$	\$	\$
	WAY AND STRUCTURES:							
	ADMINISTRATION:							
		640	23	30	72	765	N/A	765
1	Track			12		12		12
2	Bridge and Building	(2)	14	(1)	3	14		14
3	Signal	1	43	12	1	57		57
4	Communication	59	(10)	6	17	72		72
5	Other							
	REPAIR AND MAINTENANCE:							
6	Roadway - Running	403	53	64	15	535		535
7	Roadway - Switching	34	6	12	2	54		54
8	Tunnels and Subways - Running	17	1		6	24		24
9	Tunnels and Subways - Switching	1				1		1
10	Bridges and Culverts - Running	195	65	13	13	286		286
11	Bridges and Culverts - Switching	40	17	1	2	60		60
12	Ties - Running	N/A	1,291	N/A	N/A	1,291		1,291
13	Ties - Switching	N/A	92	N/A	N/A	92		92
14	Rail - Running	N/A	371	N/A	N/A	371		371
15	Rail - Switching	N/A	41	N/A	N/A	41		41
16	Other Track Material - Running	N/A	602	N/A	N/A	602		602
17	Other Track Material - Switching	N/A	75	N/A	N/A	75		75
18	Ballast - Running	N/A	179	N/A	N/A	179		179
19	Ballast - Switching	N/A	20	N/A	N/A	20		20
20	Track laying and surfacing - Running	2,763	252	113	129	3,257		3,257
21	Track laying and surfacing - Switching	341	31	13	10	395		395
22	Road Property Damaged - Running	1	1			2		2
23	Road Property Damaged - Switching	1	1			2		2
24	Road Property Damaged - Other	49	4	3	1	57		57
25	Signals and Interlockers - Running	500	164	12	13	689		689
26	Signals and Interlockers - Switching	68	23	1	2	94		94
27	Communications Systems	310	78	19	14	421		421
28	Electric Power Systems							
29	Highway Grade Crossings - Running	49	20	7	3	79		79
30	Highway Grade Crossings - Switching	17	5		1	23		23
31	Station and Office Buildings	21	(9)	16	2	30		30
32	Shop Buildings - Locomotives	4				4	N/A	4
33	Shop Buildings - Freight Cars	4				4		4
34	Shop Buildings - Other Equipment	1	1		2	4		4

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Road Initials:

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SC-410. RAILWAY OPERATING EXPENSES—WITHIN THE STATE—Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Materials, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		\$	\$	\$	\$	\$	\$	\$
	WAY AND STRUCTURES - Continued:							
	REPAIR AND MAINTENANCE - Continued:							
101	Locomotive Servicing Facilities	18	1	1		20	N/A	20
102	Miscellaneous Buildings and Structures	11	16	1	1	29	N/A	29
103	Coal Terminals						N/A	
104	Ore Terminals						N/A	
105	Other Marine Terminals			5		12	N/A	12
106	TOFC/COFC - Terminals	6	2			2	N/A	2
107	Motor Vehicle Loading and Distribution Facilities						N/A	
108	Facilities for Other Specialized Service Operations			17	6	727		727
109	Roadway Machines	260	444	4	69	384		384
110	Small Tools and Supplies	37	274		1	32		32
111	Snow Removal	28	3		1,468	1,486		1,468
112	Fringe Benefits - Running	N/A	N/A	N/A	243	243		243
113	Fringe Benefits - Switching	N/A	N/A	N/A	68	68		68
114	Fringe Benefits - Other	N/A	N/A	N/A	212	212		212
115	Casualties and Insurance - Running	N/A	N/A	N/A	97	97		97
116	Casualties and Insurance - Switching	N/A	N/A	N/A	88	88		88
117	Casualties and Insurance - Other	N/A	N/A		N/A			
118	Lease Rentals - Debit - Running	N/A	N/A		N/A			
119	Lease Rentals - Debit - Switching	N/A	N/A		N/A			
120	Lease Rentals - Debit - Other	N/A	N/A	278	N/A	278		278
121	Lease Rentals - (Credit) - Running	N/A	N/A		N/A			
122	Lease Rentals - (Credit) - Switching	N/A	N/A		N/A			
123	Lease Rentals - (Credit) - Other	N/A	N/A		N/A			
124	Joint Facility Rent - Debit - Running	N/A	N/A		N/A			
125	Joint Facility Rent - Debit - Switching	N/A	N/A		N/A			
126	Joint Facility Rent - Debit - Other	N/A	N/A		N/A			
127	Joint Facility Rent - (Credit) - Running	N/A	N/A		N/A			
128	Joint Facility Rent - (Credit) - Switching	N/A	N/A		N/A			
129	Joint Facility Rent - (Credit) - Other	N/A	N/A	(105)	N/A	(105)		(105)
130	Other Rents - Debit - Running	N/A	N/A		N/A			
131	Other Rents - Debit - Switching	N/A	N/A		N/A			
132	Other Rents - Debit - Other	N/A	N/A		N/A			
133	Other Rents - (Credit) - Running	N/A	N/A		N/A			
134	Other Rents - (Credit) - Switching	N/A	N/A		N/A			
135	Other Rents - (Credit) - Other	N/A	N/A		N/A			
136	Depreciation - Running	N/A	N/A	N/A	182	182		182
137	Depreciation - Switching	N/A	N/A	N/A	22	22		22
138	Depreciation - Other	N/A	N/A	N/A	7	7		7
139	Joint Facility - Debit - Running	N/A	N/A	536	N/A	536		536
140	Joint Facility - Debit - Switching	N/A	N/A	11	N/A	11		11
141	Joint Facility - Debit - Other	N/A	N/A		N/A			
142	Joint Facility - (Credit) - Running	N/A	N/A	(1,188)	N/A	(1,188)		(1,188)
143	Joint Facility - (Credit) - Switching	N/A	N/A	(24)	N/A	(24)		(24)
144	Joint Facility - (Credit) - Other	N/A	N/A		N/A			
145	Dismantling Retired Road Property - Running	(1)				(1)		(1)
146	Dismantling Retired Road Property - Switching							
147	Dismantling Retired Road Property - Other							
148	Other - Running							
149	Other - Switching	8				8		8
150	Other - Other			(131)	2,772	12,720		12,720
151	Total Way and Structures	5,884	4,195	(131)	2,772	12,720		12,720

Road Initials:

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SC-410. RAILWAY OPERATING EXPENSES—WITHIN THE STATE—Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	EQUIPMENT:	\$	\$	\$	\$	\$	\$	\$
	LOCOMOTIVES:							
201	Administration	219	42	10	7	278	N/A	278
202	Repair and Maintenance	1,072	1,835	507	6	3,420		3,420
203	Machinery Repair	15	17	3		35		35
204	Equipment Damaged	74	1			75		75
205	Fringe Benefits	N/A	N/A	N/A	531	531		531
206	Other Casualties and Insurance	N/A	N/A	N/A	114	114		114
207	Lease Rentals - Debit	N/A	N/A	1,280	N/A	1,280		1,280
208	Lease Rentals - (Credit)	N/A	N/A	(66)	N/A	(66)		(66)
209	Joint Facility Rent - Debit	N/A	N/A		N/A			
210	Joint Facility Rent - (Credit)	N/A	N/A		N/A			
211	Other Rents - Debit	N/A	N/A		N/A			
212	Other Rents - (Credit)	N/A	N/A		N/A			
213	Depreciation	N/A	N/A	N/A	899	899		899
214	Joint Facility - Debit	N/A	N/A	101	N/A	101		101
215	Joint Facility - (Credit)	N/A	N/A	(6)	N/A	(6)		(6)
216	Repairs Billed to Others - (Credit)	N/A	N/A	(443)	N/A	(443)		(443)
217	Dismantling Retired Property		4			4		4
218	Other							
219	Total Locomotives	1,380	1,899	1,386	1,557	6,222		6,222
	FREIGHT CARS:							
220	Administration	146	72	10	9	237	N/A	237
221	Repair and Maintenance	1,170	1,317	1,659	31	4,177	N/A	4,177
222	Machinery Repair	10	8	11		29	N/A	29
223	Equipment Damaged	13	3	288		304	N/A	304
224	Fringe Benefits	N/A	N/A	N/A	465	465	N/A	465
225	Other Casualties and Insurance	N/A	N/A	N/A	263	263	N/A	263
226	Lease Rentals - Debit	N/A	N/A	3,304	N/A	3,304	N/A	3,304
227	Lease Rentals - (Credit)	N/A	N/A	(394)	N/A	(394)	N/A	(394)
228	Joint Facility Rent - Debit	N/A	N/A		N/A		N/A	
229	Joint Facility Rent - (Credit)	N/A	N/A		N/A		N/A	
230	Other Rents - Debit	N/A	N/A	10,057	N/A	10,057	N/A	10,057
231	Other Rents - (Credit)	N/A	N/A	(9,906)	N/A	(9,906)	N/A	(9,906)
232	Depreciation	N/A	N/A	N/A	1,793	1,793	N/A	1,793
233	Joint Facility - Debit	N/A	N/A	202	N/A	202	N/A	202
234	Joint Facility - (Credit)	N/A	N/A	(11)	N/A	(11)	N/A	(11)
235	Repairs Billed to Others - (Credit)	N/A	N/A	(885)	N/A	(885)	N/A	(885)
236	Dismantling Retired Property		7			7	N/A	7
237	Other						N/A	
238	Total Freight Cars	1,339	1,407	4,335	2,561	9,642	N/A	9,642

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NEVADA

Road Initials:

WPS

Year 19 82

SC-410. RAILWAY OPERATING EXPENSES—WITHIN THE STATE—Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		\$	\$	\$	\$	\$	\$	\$
	EQUIPMENT - Continued:							
	OTHER EQUIPMENT:							
301	Administration	65	13	4	20	102	N/A	102
	Repair and Maintenance:							
302	Trucks, Trailers, and Containers - Revenue Service		8	197		205	N/A	205
303	Floating Equipment - Revenue Service						N/A	
304	Passenger and Other Revenue Equipment			130		130		130
305	Computers and Data Processing Systems					1		1
306	Machinery	1				337		337
307	Work and Other Non-Revenue Equipment	17	21	298	1	52		52
308	Equipment Damaged	1	1	50		15		15
309	Fringe Benefits	N/A	N/A	N/A	15	37		37
310	Other Casualties and Insurance	N/A	N/A	N/A	37	450		450
311	Lease Rentals - Debit	N/A	N/A	450	N/A			
312	Lease Rentals - (Credit)	N/A	N/A		N/A			
313	Joint Facility Rent - Debit	N/A	N/A		N/A			
314	Joint Facility Rent - (Credit)	N/A	N/A		N/A			
315	Other Rents - Debit	N/A	N/A	875	N/A	875		875
316	Other Rents - (Credit)	N/A	N/A	(570)	N/A	(570)		(570)
317	Depreciation	N/A	N/A	N/A	414	414		414
318	Joint Facility - Debit	N/A	N/A	34	N/A	34		34
319	Joint Facility - (Credit)	N/A	N/A	(2)	N/A	(2)		(2)
320	Repairs Billed to Others - (Credit)	N/A	N/A	(148)	N/A	(148)		(148)
321	Dismantling Retired Property			1		1		1
322	Other		9	1	4	14		14
323	Total Other Equipment	84	52	1,320	491	1,947		1,947
324	Total Equipment	2,803	3,358	7,041	4,609	17,811		17,811

Road Initials:

WPS

Year 19 82

NEVADA

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SC-410. RAILWAY OPERATING EXPENSE—WITHIN THE STATE—Continued

Line No.	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)		
	TRANSPORTATION:	\$	\$	\$	\$	\$	\$	\$
	TRAIN OPERATIONS:							
401	Administration	100	19	8	14	141	N/A	141
402	Engine Crews	3,167	17	6	28	3,218		3,218
403	Train Crews	5,403	46	17	545	6,011		6,011
404	Dispatching Trains	406	2	4	2	414		414
405	Operating Signals and Interlockers	156	(18)	3	58	199		199
406	Operating Drawbridges							
407	Highway Crossing Protection	3	(1)	2		4		4
408	Train Inspection and Lubrication	326	377		7	710		710
409	Locomotive Fuel	2	9,199	1		9,202		9,202
410	Electric Power Purchased or Produced for Motive Power							
411	Servicing Locomotives	734	27	16	62	839		839
412	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A				
413	Clearing Wrecks	28	11	36		75		75
414	Fringe Benefits	N/A	N/A	N/A	2,324	2,324		2,324
415	Other Casualties and Insurance	N/A	N/A	N/A	180	180		180
416	Joint Facility - Debit	N/A	N/A	9	N/A	9		9
417	Joint Facility - (Credit)	N/A	N/A		N/A			
418	Other	8	45	11	211	275		275
419	Total Train Operations	10,333	9,724	113	3,431	23,601		23,601
	YARD OPERATIONS:							
420	Administration	322	13	21	21	377		377
421	Switch Crews	2,055	17	2		2,074		2,074
422	Controlling Operations	178				178		178
423	Yard and Terminal Clerical	1,226	18	15		1,259		1,259
424	Operating Switches, Signals, Retarders and Humps	34			3	37		37
425	Locomotive Fuel	2	489	2		493		493
426	Electric Power Purchased or Produced for Motive Power							
427	Servicing Locomotives	93	34	3	8	138		138
428	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A				
429	Clearing Wrecks	28		4		32		32
430	Fringe Benefits	N/A	N/A	N/A	1,134	1,134		1,134
431	Other Casualties and Insurance	N/A	N/A	N/A	35	35		35
432	Joint Facility - Debit	N/A	N/A	775	N/A	775		775
433	Joint Facility - (Credit)	N/A	N/A	(101)	N/A	(101)		(101)
434	Other		1	1	2	4		4
435	Total Yard Operations	3,938	572	722	1,203	6,435		6,435

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NEVADA

Road Initials:

WPS

Year 19 82

SC-410. RAILWAY OPERATING EXPENSES—WITHIN THE STATE—Continued

Line No.	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)		
		\$	\$	\$	\$	\$	\$	\$
	TRANSPORTATION - Continued:							
	TRAIN AND YARD OPERATIONS COMMON:							
501	Cleaning Car Interiors	8		2	N/A	10	N/A	10
502	Adjusting and Transferring Loads	7	8	10	N/A	25	N/A	25
503	Car Loading Devices and Grain Doors				N/A		N/A	
504	Freight Lost or Damaged - all other	N/A	N/A	N/A	667	667		667
505	Fringe Benefits	N/A	N/A	N/A	14	14		14
506	Total Train and Yard Operations Common	15	8	12	681	716		716
	SPECIALIZED SERVICE OPERATIONS:							
507	Administration	5		1		6	N/A	6
508	Pickup & Delivery and Marine Line Haul		114	4,295	4	4,413	N/A	4,413
509	Loading & Unloading and Local Marine			1,505		1,505	N/A	1,505
510	Protective Services		1	(27)	238	212	N/A	212
511	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A			N/A	
512	Fringe Benefits	N/A	N/A	N/A	3	3	N/A	3
513	Casualties and Insurance	N/A	N/A	N/A	30	30	N/A	30
514	Joint Facility - Debit	N/A	N/A		N/A		N/A	
515	Joint Facility - (Credit)	N/A	N/A		N/A		N/A	
516	Other						N/A	
517	Total Specialized Services Operations	5	115	5,774	275	6,169	N/A	6,169
	ADMINISTRATIVE SUPPORT OPERATIONS:							
518	Administration	597	200	115	157	1,069		1,069
519	Employees Performing Clerical and Accounting Functions	979	40	56	12	1,087		1,087
520	Communication Systems Operation	119	1	27	17	164		164
521	Loss and Damage Claims Processing	224	9	52	10	295		295
522	Fringe Benefits	N/A	N/A	N/A	506	506		506
523	Casualties and Insurance	N/A	N/A	N/A	449	449		449
524	Joint Facility - Debit	N/A	N/A	125	N/A	125		125
525	Joint Facility - (Credit)	N/A	N/A	(224)	N/A	(224)		(224)
526	Other	39	2	40	1	82		82
527	Total Administrative Support Operations	1,958	252	191	1,152	3,553		3,553
528	Total Transportation	16,249	10,671	6,812	6,742	40,474		40,474

Road Initials:

WPS

Year 19 82

NEVADA

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SC-410. RAILWAY OPERATING EXPENSES—WITHIN THE STATE—Concluded

Line No.	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)		
	GENERAL AND ADMINISTRATIVE:	\$	\$	\$	\$	\$	\$	\$
601	Officers - General Administration	264	25	296	208	793	N/A	793
602	Accounting, Auditing and Finance	1,227	34	52	(8)	1,305		1,305
603	Management Services and Data Processing	640	110	167	20	937		937
604	Marketing	826	42	114	175	1,157		1,157
605	Sales	550	23	62	180	815		815
606	Industrial Development	137	15	58	80	290	N/A	290
607	Personnel and Labor Relations	179	5	25	33	242		242
608	Legal and Secretarial	213	14	242	56	525		525
609	Public Relations and Advertising			19	(1)	18		18
610	Research and Development							
611	Fringe Benefits	N/A	N/A	N/A	1,453	1,453		1,453
612	Casualties and Insurance	N/A	N/A	N/A	180	180		180
613	Writedown of Uncollectible Accounts	N/A	N/A	N/A				
614	Property Taxes	N/A	N/A	N/A	603	603		603
615	Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A	142	142		142
616	Joint Facility - Debit	N/A	N/A		N/A			
617	Joint Facility - (Credit)	N/A	N/A		N/A			
618	Other	289	55	49	170	563		563
619	Total General and Administrative	4,325	323	1,084	3,291	9,023		9,023
620	Total Carrier Operating Expenses	29,261	18,547	14,806	17,414	80,028		80,028

State briefly the rules in accordance with which expenses common to operations in two or more States are assigned to the State; if such rules are in print, file a copy thereof with this report or give reference to such copy previously filed.

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NEVADA

Road Initials:

WPS

Year 19 82

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE SC-700 MILEAGE OPERATED AT CLOSE OF YEAR—WITHIN THE STATE

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 of track should be reported to the nearest WHOLE mile adjusted to accord with footings, i.e.: counting one-half mile and over as a whole mile and disregarding any fraction less than one-half 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 the 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 rest 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.

Switching and terminal companies leave column (c) (Miles of Branch Lines) blank. They should prepare also the following schedule for tracks operated at cost for joint benefit.

TRACKS OPERATED AT COST FOR JOINT BENEFIT (For Switching and Terminal Companies Only)

Line No.	Name of owner(s)	Joint or common title holder(s)	Total mileage operated
1		NOT APPLICABLE	
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			

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SC 10. MILEAGE OPERATED AT CLOSE OF YEAR—WITHIN THE STATE

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, turnouts			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	1	100%	M	427			53	12	19	511
2	1	100%	B	23			1	10		34
3		Total C1-1		450			54	22	19	545
4	5	None	M		183		16	9	6	214
5		None	B				1	1		1
6		Total C1-5			183		16	10	6	215
7										
8										
9										
10										
11										
12										
13										
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49										
50										
51										
52										
53										
54		Total Main Line	XXX	427	183		69	21	25	725
55		Total Branch Lines	XXX	23			1	11		35
56		Grand Total	XXX	450	183		70	32	25	760
57										
58		Miles of road or track electrified included in preceding grand total	XXX			NONE				

SUMMARY STATEMENT OF TRACK MILEAGE WITHIN THE STATE AND OF TITLES THERETO AT CLOSE OF YEAR

(For companies (other than switching and terminal) making operating report)

Entries in columns headed "Added during year" should show *net* increases. Tracks which have been permanently abandoned should not be included in columns (n) and (o).

Line No.	Item (a)	Line Operated By Respondent											
		Class 1: Line Owned		Class 2: Line of Proprietary Companies		Class 3: Line Operated Under Lease		Class 4: Line Operated Under Contract		Class 5: Line Operated Under Trackage Rights		Total Line Operated	
		Added during year (b)	Total at end of year (c)	Added during year (d)	Total at end of year (e)	Added during year (f)	Total at end of year (g)	Added during year (h)	Total at end of year (i)	Added During year (j)	Total at end of year (k)	At beginning of year (l)	At close of year (m)
1	Miles of road		450									450	450
2	Miles of second main track										183	183	183
3	Miles of all other main tracks												
4	Miles of passing tracks, cross-overs, and turn-outs		54								16	70	70
5	Miles of way switching tracks		22								10	32	32
6	Miles of yard switching tracks	1	20								6	25	26
7	All tracks	1	546								215	760	761

Line No.	Item (a)	Line Owned but Not Operated by Respondent	
		Added during year (n)	Total at end of year (o)
1	Miles of road		
2	Miles of second main track		
3	Miles of all other main tracks		
4	Miles of passing tracks, cross-overs, and turn-outs		
5	Miles of way switching tracks		
6	Miles of yard switching tracks		
7	All tracks	NONE	NONE

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NEVADA

ROAD: WPS YEAR: 1982

RC-139800

WESTERN PACIFIC

1982

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[illegible]

SC-931. STATISTICS OF RAIL-LINE OPERATIONS—WITHIN THE STATE—Concluded

State hereunder the car-miles made on the lines of the respondent within the State by privately owned freight cars and included in the items above given.

Item (a)	Item (a)	Freight trains (b)			Passenger trains (c)			Total transportation service (d)		
46	Loaded freight cars	29	519	386				29	519	386
47	Empty freight cars	9	841	160				9	841	160
48	Sum of loaded and empty	39	360	546				39	360	546

INSTRUCTIONS CONCERNING SCHEDULE 931 ON PAGE SC-15

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. Time-mileage freight cars, as used herein, refers to freight cars other than cabooses owned or held under lease arrangements by U.S. class I line-haul railroads, whose interline rental is settled on a per diem and line haul basis under "Code of Car Hire Rules" or would be so settled if used by another railroad.

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

4. All statistics should be reported in whole numbers unless otherwise indicated in thousands. For gross ton-miles compute from conductors' or dispatchers' train reports weight in tons (2,000 pounds). Line 27 includes weight of all locomotive units moved one mile in transportation trains. Ton-miles of motorcars should be excluded. Lines 28 and 29 represent tons behind locomotive units (cars and contents, company-service equipment and cabooses) moved one mile in transportation trains. Include ton-miles of exclusive work service equipment and motorcars moving in

transportation trains. Use 150 pounds as the average weight per passenger and four tons as the average weight of contents of each head-end car.

5. Line No. 35 should represent the ton-miles of revenue freight in water transfer service on the Great Lakes involving a rail-line haul, the revenue from which is includible in account No. 101, 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. Line 36, Total ton-miles—Revenue freight, should correspond to the ton-miles reported on Form OS—B, Item 2.

6. For net ton-miles, Line 40, compute from conductors' train reports. This item represents the number of tons of revenue and non-revenue freight moved one mile in transportation trains. Include a reasonable proportion of the freight of exclusive work equipment moved one mile. Include net ton-miles in motorcar trains. Exclude LCL shipments handled in mixed baggage-express cars.

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

8. Highway vehicle operations should not be included in Schedule 931 but particulars thereof given in a footnote below.

Footnotes and remarks

SC-941. REVENUE FREIGHT CARRIED DURING THE YEAR— WITHIN THE STATE*

Give the particulars called for concerning the respondent's freight traffic statistics during the year, compiled in accordance with the Interstate Commerce Commission's Order of September 13, 1963, in the Matter of Freight Commodity Statistics.

Special attention is here directed to the following provisions of the said order:

Carload and L. C. L. Traffic Defined. Codes 01 through 46 shall include only carload traffic. All shipments weighing less than 10,000 pounds shall be included in code 47, "Small Packaged Freight Shipments."

A "carload" for the purpose of this order shall consist of a shipment of not less than 10,000 pounds of one commodity. A mixed carload for the purpose of this order shall be treated as a carload of that commodity which forms the major portion of the shipment in weight. If a single shipment is loaded into more than one car, each car used shall be reported as a carload. If more than one "carload" shipment is loaded into one car, each shipment shall be reported separately as a carload.

"Originating on respondent's road" means: (a) Shipments originating directly on respondent's road; (b) shipments received from water lines and highway motor truck lines, except when identified as having had previous rail transportation; (c) shipments which received first line haul on respondent's road, but originated on switching lines connecting directly or indirectly with respondent's road; (d) import traffic received from water carriers, and traffic from outlying possessions of the United States; (e) outboard freight which has been accorded transit privileges.

"Terminating on respondent's road" means: (a) Shipments terminating directly on respondent's road; (b) shipments delivered to water lines and highway motor truck lines, except when identified as to receive further rail transportation; (c) shipments which receive last line haul on respondent's road, but are delivered to switching roads connecting directly or indirectly with respondent's road; (d) export traffic delivered to water carriers and shipments to outlying possessions of the United States.

"Piggyback traffic" is classified in the applicable commodity code if the commodity can be identified; where the commodity cannot be identified, classify in code 46.

Code 44, "Freight Forwarder Traffic," includes freight traffic in carloads shipped by or consigned to any forwarder holding a permit under Part IV of the Interstate Commerce Act.

Code	Commodity (a)	Revenue Freight Originating on Respondent's Road Within the State		All Other Revenue Freight Carried Within the State†		Total Revenue Freight Carried Within the State		Total Revenue Freight Terminating on Respondent's Road Within the State	
		Number of carloads (b)	Number of tons (2,000 pounds) (c)	Number of carloads (d)	Number of tons (2,000 pounds) (e)	Number of carloads (f)	Number of tons (2,000 pounds) (g)	Number of carloads (h)	Number of tons (2,000 pounds) (i)
01	Farm products	12	692	8,556	795,543	8,568	796,235		
08	Forest products								
09	Fresh fish and other marine products			1	25	1	25		1
10	Metallic ores			349	23,073	349	23,073		
11	Coal			9,461	933,059	9,461	933,059	7,693	766,521
13	Crude PETRO, NAT gas and NAT GSLN			6	479	6	479		
14	Nonmetallic minerals except fuels	10,808	1,013,288	1,154	59,737	11,962	1,073,025	755	73,032
19	Ordnance and accessories			105	6,358	105	6,358		
20	Food and kindred products	65	4,182	28,466	1,356,757	28,531	1,360,939	590	28,175
21	Tobacco products			415	12,277	415	12,277		
22	Textile Mill Products			106	2,669	106	2,669	6	63
23	Apparel and other finished textile PRD, INC knit			238	4,365	238	4,365	16	329
24	Lumber and wood products, except furniture	40	2,746	2,177	91,586	2,217	94,332	60	3,604
25	Furniture and fixtures			235	2,631	235	2,631	19	155
26	Pulp, paper, and allied products	83	549	3,706	133,361	3,789	133,910	252	2,916
27	Printed matter			51	2,205	51	2,205		
28	Chemicals and allied products	1	50	3,997	227,442	3,998	227,492	368	32,232
29	Petroleum and coal products	1	138	1,606	96,094	1,607	96,232	729	47,483
30	Rubber and miscellaneous plastic products	6	135	1,172	28,038	1,178	28,173	802	20,634
31	Leather and leather products			6	335	6	335		
32	Stone, Clay, Glass & Concrete Prd	276	16,824	1,151	75,347	1,427	92,171	4	140
33	Primary metal products	10	888	3,947	314,552	3,957	315,440	29	2,601

34	Fabr Metal Prd. Exc Ordn, Machy & Transp			168	4,370	168	4,370	41	1,531
35	Machinery, except electrical			680	18,349	680	18,349	1	10
36	Electrical machinery, equipment, and supplies	1	9	717	11,280	718	11,289	6	254
37	Transportation equipment			1,267	268,839	11,267	268,839	6	117
38	Instruments, PHOT and optical GD, watches and clocks			34	700	34	700		
39	Miscellaneous products of manufacturing			46	799	46	799	8	162
40	Waste and scrap materials	127	10,979	1,101	58,014	1,228	68,993	25	1,651
41	MISC freight shipments			57	962	57	962	1	25
42	Containers, shipping, returned empty	28	166	277	3,449	305	3,615	53	267
44	Freight forwarder traffic	2	48	4,149	71,746	4,151	71,794	60	744
45	Shipper association or similar traffic	30	461	6,095	98,061	6,125	98,522	357	3,844
46	Misc Mixed shipment Exc Fwdr & Shpr Assn	68	2,281	26,283	554,668	26,351	556,949	944	16,085
	Grand Total, Carload Traffic	11,558	1,053,436	17,729	5,257,170	129,337	6,310,606	12,825	1,002,575
47	Small packaged freight shipments				195		195		
	Grand Total, Carload and LCL Traffic	11,558	1,053,436	17,779	5,257,365	129,337	6,310,801	12,825	1,002,575

*Not required from switching and terminal companies.

††Trans-State traffic may be given in a footnote without subdivision by commodities, but if possible by direction of movement.

Note.—Gross charges for protective services to perishable freight, without deduction for any proportion thereof credited to account No. 101, "Freight":

(a) Charges for service for the protection against heat _____ \$ _____

(b) Charges for service for the protection against cold _____ \$ _____

ABBREVIATIONS USED IN COMMODITY DESCRIPTIONS

ASSN _____ Association
 EXC _____ Except
 FABR _____ Fabricated
 FWDR _____ Forwarder
 GD _____ Goods
 GSLN _____ Gasoline

INC _____ Including
 LCL _____ Less than carload
 MACHY _____ Machinery
 MISC _____ Miscellaneous
 NAT _____ Natural
 ORDN _____ Ordnance

PETRO _____ Petroleum
 PHOT _____ Photographic
 PRD _____ Products
 SHPR _____ Shipper
 TRANSP _____ Transportation

SC-760. GRADE CROSSING—WITHIN THE STATE

A—Railroad with Railroad

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 from 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.

The term "Protection" as used in this connection should include all signalling or derailing devices which may restrict the use of the crossing by either carrier. It shall not include stationary or other cautionary signs which merely indicate the proximity of a crossing. Where crossings are protected by more than one of the types of protection shown in columns (b) to (i) inclusive, the kind of protection, etc., should be reported in only one classification and that of the more elaborate type.

Line No.	Number of crossings (a)	interlocking (b)	Automatic signals (automatic interlocking) (c)	Derails on one line, no protection on other (d)	Hand-operated signals, without interlocking (e)	Gates (f)	Total specially protected (g)	Total not specially protected (h)	Grand total (i)
1	Number at beginning of year	0	2	0	0	0	2	0	2
2	Crossing 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	0	2	0	0	0	2	0	2
8									
9									
10									
11									
12									
13									
14									
15									
16									

NEVADA

Road Initials: WPS Year 1962

SC-760. GRADE CROSSING—WITHIN THE STATE—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-actuated devices with or without audible supplements. Include in column (l), 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 9 and 10 should be equal; resulting in no change in the total number of crossings.

TYPES OF PROTECTION FOR, AND NUMBERS OF CROSSINGS AT GRADE

Line No.	Item of Annual Change (a)	Automatic gates with flashing lights (b)	Automatic flashing light signals (c)	Gates manually operated		Watchmen only		Audible signals only (h)	Other automatic signals (i)	Total indicating warning of train approach (j)	"Railroad Crossing" crossbuck signs only (k)	Crossbuck signs with other fixed signs (l)	Other fixed signs only (m)	No signs or signals (n)	Total crossings at grade (o)
				24 hours per day (d)	Less than 24 hours per day (e)	24 hours per day (f)	Less than 24 hours per day (g)								
1	Number at beginning of year	20	15	0	0	0	0	0	0	1	36	77	0	0	113
2	Added: By new, extended or relocated highway														
3	By new, extended or relocated railroad														
4	Total added														
5	Eliminated: By closing or relocation of highway														
6	By relocation or abandonment of railroad														
7	By separation of grades														
8	Total eliminated														
9	Changes in protection: Number of each type added														
10	Number of each type deducted														
11	Net of all changes	20	15	0	0	0	0	0	0	1	36	77	0	0	113
12	Number at close of year	20	15	0	0	0	0	0	0	1	36	77	0	0	113

MEMORANDA
(FOR USE OF STATE COMMISSION ONLY)

state statistics

UTAH

SC-336. ROAD AND EQUIPMENT PROPERTY—WITHIN THE STATE

Line No.	Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment, and road extensions (c)	Expenditures during the year for purchase of existing lines, reorganizations, etc. (d)
1	(1) Engineering _____	\$ 1	\$	\$
2	(2) Land for transportation purposes _____			
3	(3) Grading _____			
4	(4) Other right-of-way expenditures _____			
5	(5) Tunnels and subways _____			
6	(6) Bridges, trestles, and culverts _____	4		
7	(7) Elevated structures _____			
8	(8) Ties _____	2		
9	(9) Rails _____	819		
10	(10) Other track material _____	1,471		
11	(11) Ballast _____	12		
12	(12) Track laying and surfacing _____	133		
13	(13) Fences, snowsheds, and signs _____			
14	(14) Station and office buildings _____	29		
15	(17) Roadway buildings _____			
16	(18) Water stations _____			
17	(19) Fuel stations _____			
18	(20) Shops and enginehouses _____	8		
19	(22) Storage warehouses _____			
20	(23) Wharves and docks _____			
21	(24) Coal and ore wharves _____			
22	(25) TOFC/COFC terminals _____			
23	(26) Communication systems _____	21		
24	(27) Signals and interlockers _____	11		
25	(29) Power plants _____			
26	(31) Power-transmission systems _____			
27	(35) Miscellaneous structures _____	162		
28	(37) Roadway machines _____			
29	(39) Public improvements—Construction _____	1		
30	(44) Shop machinery _____			
31	(45) Power-plant machinery _____			
32	Other (specify and explain) _____			
33	Total expenditures for road _____	2,674		
34	(52) Locomotives _____			
35	(53) Freight-train cars _____			
36	(54) Passenger-train cars _____			
37	(55) Highway revenue equipment _____			
38	(56) Floating equipment _____			
39	(57) Work equipment _____			
40	(58) Miscellaneous equipment _____			
41	Total expenditures for equipment _____		COMMON TO ENTIRE LINE	
42	(76) Interest during construction _____			
43	(77) Other expenditures—General _____			
44	Total general expenditures _____	None		
45	Total _____	2,674		
46	(80) Other elements of investment _____			
47	(90) Construction work in progress _____			
48	Grand Total _____	2,674		

SC-330. ROAD AND EQUIPMENT PROPERTY—WITHIN THE STATE

Expenditures for additions and betterments during the year	Credits for property retired during the year	Net changes during the year	Balance at close of year	Line No.
(e)	(f)	(g)	(h)	
\$	\$	\$	\$ 1	1
				2
				3
				4
				5
			4	6
			2	7
11			830	8
9			1,480	9
			12	10
2			135	11
				12
5			34	13
				14
				15
				16
			8	17
				18
				19
				20
				21
			33	22
12			14	23
3				24
				25
				26
66	11	55	217	27
			1	28
				29
				30
108	11	97	2,771	31
				32
				33
				34
				35
				36
				37
				38
				39
				40
				41
				42
				43
None	None	None	None	44
108	11	97	2,771	45
				46
				47
108	11	97	2,771	48

COMMON TO ENTIRE LINE

SC-330A. IMPROVEMENTS ON LEASED PROPERTY—WITHIN THE STATE

Line No.	Account (Dollars in thousands)	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)
1	(1) Engineering _____	\$	\$	\$
2	(2) Land for transportation purposes _____			
3	(3) Grading _____			
4	(4) Other right-of-way expenditures _____			
5	(5) Tunnels and subways _____			
6	(6) Bridges, trestles, and culverts _____			
7	(7) Elevated structures _____			
8	(8) Ties _____			
9	(9) Rails _____			
10	(10) Other track material _____			
11	(11) Ballast _____			
12	(12) Track laying and surfacing _____			
13	(13) Fences, snowsheds, and signs _____	3		
14	(16) Station and office buildings _____			
15	(17) Roadway buildings _____			
16	(18) Water stations _____			
17	(19) Fuel stations _____			
18	(20) Shops and enginehouses _____			
19	(22) Storage warehouses _____			
20	(23) Wharves and docks _____			
21	(24) Coal and ore wharves _____			
22	(25) TOFC/COFC terminals _____			
23	(26) Communication systems _____			
24	(27) Signals and interlockers _____			
25	(29) Power plants _____			
26	(31) Power-transmission systems _____			
27	(35) Miscellaneous structures _____			
28	(37) Roadway machines _____			
29	(39) Public improvements—Construction _____			
30	(44) Shop machinery _____			
31	(45) Power-plant machinery _____			
32	Other (specify and explain) _____			
33	Total expenditures for road _____	3		
34	(52) Locomotives _____			
35	(53) Freight-train cars _____			
36	(54) Passenger-train cars _____			
37	(55) Highway revenue equipment _____			
38	(56) Floating equipment _____			
39	(57) Work equipment _____			
40	(58) Miscellaneous equipment _____			
41	Total expenditures for equipment _____	None		
42	(76) Interest during construction _____			
43	(77) Other expenditures—General _____	None		
44	Total general expenditures _____	3		
45	Total _____			
46	(80) Other elements of investment _____			
47	(90) Construction work in progress _____	3		
48	Grand Total _____			

SC-330A. IMPROVEMENTS ON LEASED PROPERTY--WITHIN THE STATE

Expenditures for additions and betterments during the year	Credits for property retired during the year	Net changes during the year	Balance at close of year	Line No.
(e)	(f)	(g)	(h)	
\$	\$	\$	\$	1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
			3	14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
None	None	None	3	33
				34
				35
				36
				37
				38
				39
				40
None	None	None	None	41
				42
				43
None	None	None	None	44
3			3	45
				46
				47
3			3	48

**INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE SC-330 AND SC-330A
ROAD AND EQUIPMENT PROPERTY—WITHIN THE STATE**

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. If account No. 732 for road or for equipment is less than 5% of account No. 731 at the beginning and end of year, the corresponding portion of Schedule 330A may be omitted. 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 (f), inclusive. Column (h) is the aggregate of columns (b) to (f), inclusive. Grand totals of columns (b) and (h) should equal the sum of accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.

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

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

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

5. In column (f) should be entered all credits representing property sold, abandoned, or otherwise retired.

6. 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.

7. 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.

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

9. 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.

10. If an amount of less than \$2000 is used as the minimum debit or credit for additions and betterments to property investment accounts as provided for in Instruction 2-2, of the Uniform System of Accounts for Railroad Companies, state in a footnote the amount used.

11. Show dollars in thousands.

NOTES AND REMARKS

SC-210 RAILWAY OPERATING REVENUES EARNED WITHIN THE STATE
(For roads making operating reports)

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 the comparison of such revenues with those of the preceding year (showing increases in

black and decrease in red) for each of the several classes. The proportion of joint traffic receipts belonging to other carriers should not be included in column (b).
Show dollars in thousands.

Line No.	Class of railway operating revenues (a)	Total amount of revenue for the year (b)	Comparison with total revenue of preceding year. (Increase in black decrease in red) (c)	Revenues Earned Within the State		
				On intrastate traffic (d)	On interstate traffic (e)	Total (f)
	ORDINARY ITEMS OPERATING INCOME Railway Operating Income					
1	(101) Freight **	\$ 26,574	\$	\$ 558	\$ 26,016	\$ 26,574
2	(102) Passenger **					
3	(103) Passenger-Related				12	12
4	(104) Switching	12				
5	(105) Water Transfers					
6	(106) Demurrage	180		4	176	180
7	(110) Incidental	60		1	59	60
8	(121) Joint Facility-Credit	12		12		12
9	(122) Joint Facility-Debit	(14)		(14)		(14)
10	(501) Railway operating revenues (Exclusive of transfers from Government Authorities)	26,824		561	26,263	26,824
11	(502) Railway operating revenues- Transfers from Government Authorities for current operations					
12	(503) Railway operating revenues- Amortization of deferred transfers from Government Authorities					
13	Total railway operating revenues (lines 10-12)	26,824		561	26,263	26,824
14	**Report hereunder the charges to the revenue accounts representing payments made to others for:- Terminal collection and delivery services when performed in connection with line-haul transportation of freight on the basis of freight tariff rates \$ _____ % (to nearest whole (a) Of the amount reported for "Net revenue from railway operations", _____ number) represents payments for collection and delivery of LCL freight either in TOFC trailers or otherwise. The percentage reported is (Check one): Actual (). Estimated ().					
15	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 \$ _____ 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):					
16	(a) Payments for transportation of persons					\$ _____
17	(b) Payments for transportation of freight shipments					\$ _____
18	State the rule or rules used by the respondent in assigning revenues from interstate traffic to the several States in which such traffic moves					

SC-410. RAILWAY OPERATING EXPENSES—WITHIN THE STATE

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 allocate the common operating expenses in accordance with the Commission's rules governing the separation of such expenses between freight and passenger services.

Line No.	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)		
		\$	\$	\$	\$	\$	\$	\$
	WAY AND STRUCTURES:							
	ADMINISTRATION:							
		175	7	9	21	212	N/A	212
1	Track			3		3		3
2	Bridge and Building	(1)	4			3		3
3	Signal		13	3		16		16
4	Communication	18	(3)		5	20		20
5	Other							
	REPAIR AND MAINTENANCE:							
6	Roadway - Running	123	16	19	5	163		163
7	Roadway - Switching	10	2	3		15		15
8	Tunnels and Subways - Running							
9	Tunnels and Subways - Switching							
10	Bridges and Culverts - Running	59	19	3	4	85		85
11	Bridges and Culverts - Switching	12	5			17		17
12	Ties - Running	N/A	393	N/A	N/A	393		393
13	Ties - Switching	N/A	27	N/A	N/A	27		27
14	Rail - Running	N/A	112	N/A	N/A	112		112
15	Rail - Switching	N/A	12	N/A	N/A	12		12
16	Other Track Material - Running	N/A	183	N/A	N/A	183		183
17	Other Track Material - Switching	N/A	22	N/A	N/A	22		22
18	Ballast - Running	N/A	54	N/A	N/A	54		54
19	Ballast - Switching	N/A	6	N/A	N/A	6		6
20	Track laying and surfacing - Running	641	76	34	39	790		790
21	Track laying and surfacing - Switching	50	9	3	3	65		65
22	Road Property Damaged - Running							
23	Road Property Damaged - Switching							
24	Road Property Damaged - Other	15				15		15
25	Signals and Interlockers - Running	122	49	3	4	178		178
26	Signals and Interlockers - Switching	21	7			28		28
27	Communications Systems	94	23	6	4	127		127
28	Electric Power Systems							
29	Highway Grade Crossings - Running	14	6			20		20
30	Highway Grade Crossings - Switching	5				5		5
31	Station and Office Buildings	6	(3)	5		8		8
32	Shop Buildings - Locomotives						N/A	
33	Shop Buildings - Freight Cars							
34	Shop Buildings - Other Equipment							

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UTAH

Road Initials:

WPS

Year 19 82

SC-410. RAILWAY OPERATING EXPENSES—WITHIN THE STATE—Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Materials, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		\$	\$	\$	\$	\$	\$	\$
	WAY AND STRUCTURES - Continued:							
	REPAIR AND MAINTENANCE - Continued:							
	Locomotive Servicing Facilities	5				5	N/A	5
101	Miscellaneous Buildings and Structures	3	5			8	N/A	8
102	Coal Terminals						N/A	
103	Ore Terminals						N/A	
104	Other Marine Terminals			2		4	N/A	4
105	TOFC/COFC - Terminals	2					N/A	
106	Motor Vehicle Loading and Distribution Facilities						N/A	
107	Facilities for Other Specialized Service Operations			2	2	153		153
108	Roadway Machines	49	100		21	114		114
109	Small Tools and Supplies	10	83		420	429		429
110	Snow Removal	9			74	74		74
111	Fringe Benefits - Running	N/A	N/A	N/A	21	21		21
112	Fringe Benefits - Switching	N/A	N/A	N/A	65	65		65
113	Fringe Benefits - Other	N/A	N/A	N/A	29	29		29
114	Casualties and Insurance - Running	N/A	N/A	N/A	27	27		27
115	Casualties and Insurance - Switching	N/A	N/A	N/A				
116	Casualties and Insurance - Other	N/A	N/A	N/A				
117	Lease Rentals - Debit - Running	N/A	N/A		N/A			
118	Lease Rentals - Debit - Switching	N/A	N/A		N/A			
119	Lease Rentals - Debit - Other	N/A	N/A	85	N/A	85		85
120	Lease Rentals - (Credit) - Running	N/A	N/A		N/A			
121	Lease Rentals - (Credit) - Switching	N/A	N/A		N/A			
122	Lease Rentals - (Credit) - Other	N/A	N/A		N/A			
123	Joint Facility Rent - Debit - Running	N/A	N/A		N/A			
124	Joint Facility Rent - Debit - Switching	N/A	N/A		N/A			
125	Joint Facility Rent - Debit - Other	N/A	N/A		N/A			
126	Joint Facility Rent - (Credit) - Running	N/A	N/A		N/A			
127	Joint Facility Rent - (Credit) - Switching	N/A	N/A		N/A			
128	Joint Facility Rent - (Credit) - Other	N/A	N/A	(32)	N/A	(32)		(32)
129	Other Rents - Debit - Running	N/A	N/A		N/A			
130	Other Rents - Debit - Switching	N/A	N/A		N/A			
131	Other Rents - Debit - Other	N/A	N/A		N/A			
132	Other Rents - (Credit) - Running	N/A	N/A		N/A			
133	Other Rents - (Credit) - Switching	N/A	N/A		N/A			
134	Other Rents - (Credit) - Other	N/A	N/A		N/A			
135	Depreciation - Running	N/A	N/A	N/A	55	55		55
136	Depreciation - Switching	N/A	N/A	N/A	7	7		7
137	Depreciation - Other	N/A	N/A	N/A	2	2		2
138	Joint Facility - Debit - Running	N/A	N/A	163	N/A	163		163
139	Joint Facility - Debit - Switching	N/A	N/A	3	N/A	3		3
140	Joint Facility - Debit - Other	N/A	N/A		N/A			
141	Joint Facility - (Credit) - Running	N/A	N/A	(362)	N/A	(362)		(362)
142	Joint Facility - (Credit) - Switching	N/A	N/A	(7)	N/A	(7)		(7)
143	Joint Facility - (Credit) - Other	N/A	N/A		N/A			
144	Dismantling Retired Road Property - Running							
145	Dismantling Retired Road Property - Switching							
146	Dismantling Retired Road Property - Other							
147	Other - Running							
148	Other - Switching							
149	Other - Other							
150								
151	Total Way and Structures	1,442	1,227	(55)	808	3,422		3,422

Road Initials:

WPS

Year 19 82

UTAH

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SC-410. RAILWAY OPERATING EXPENSES—WITHIN THE STATE—Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	EQUIPMENT:	\$	\$	\$	\$	\$	\$	\$
	LOCOMOTIVES:							
201	Administration	66	12	2	2	82	N/A	82
202	Repair and Maintenance	334	558	154	1	1,047		1,047
203	Machinery Repair	4	5	2		11		11
204	Equipment Damaged	22				22		22
205	Fringe Benefits	N/A	N/A	N/A	161	161		161
206	Other Casualties and Insurance	N/A	N/A	N/A	34	34		34
207	Lease Rentals - Debit	N/A	N/A	389	N/A	389		389
208	Lease Rentals - (Credit)	N/A	N/A	(20)	N/A	(20)		(20)
209	Joint Facility Rent - Debit	N/A	N/A		N/A			
210	Joint Facility Rent - (Credit)	N/A	N/A		N/A			
211	Other Rents - Debit	N/A	N/A		N/A			
212	Other Rents - (Credit)	N/A	N/A		N/A			
213	Depreciation	N/A	N/A	N/A	273	273		273
214	Joint Facility - Debit	N/A	N/A	30	N/A	30		30
215	Joint Facility - (Credit)	N/A	N/A	(1)	N/A	(1)		(1)
216	Repairs Billed to Others - (Credit)	N/A	N/A	(135)	N/A	(135)		(135)
217	Dismantling Retired Property							
218	Other							
219	Total Locomotives	426	575	421	471	1,893		1,893
	FREIGHT CARS:							
220	Administration	45	22	3	3	73	N/A	73
221	Repair and Maintenance	356	401	505	10	1,272	N/A	1,272
222	Machinery Repair	3	3	3		9	N/A	9
223	Equipment Damaged	4	1	88		93	N/A	93
224	Fringe Benefits	N/A	N/A	N/A	141	141	N/A	141
225	Other Casualties and Insurance	N/A	N/A	N/A	80	80	N/A	80
226	Lease Rentals - Debit	N/A	N/A	1,005	N/A	1,005	N/A	1,005
227	Lease Rentals - (Credit)	N/A	N/A	(120)	N/A	(120)	N/A	(120)
228	Joint Facility Rent - Debit	N/A	N/A		N/A		N/A	
229	Joint Facility Rent - (Credit)	N/A	N/A		N/A		N/A	
230	Other Rents - Debit	N/A	N/A	3,061	N/A	3,061	N/A	3,061
231	Other Rents - (Credit)	N/A	N/A	(3,015)	N/A	(3,015)	N/A	(3,015)
232	Depreciation	N/A	N/A	N/A	546	546	N/A	546
233	Joint Facility - Debit	N/A	N/A	61	N/A	61	N/A	61
234	Joint Facility - (Credit)	N/A	N/A	(3)	N/A	(3)	N/A	(3)
235	Repairs Billed to Others - (Credit)	N/A	N/A	(269)	N/A	(269)	N/A	(269)
236	Dismantling Retired Property						N/A	
237	Other						N/A	
238	Total Freight Cars	408	427	1,319	780	2,934	N/A	2,934

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UTAH

Road Initials:

WFS

Year 1982

SC-410. RAILWAY OPERATING EXPENSES—WITHIN THE STATE—Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		\$	\$	\$	\$	\$	\$	\$
	EQUIPMENT - Continued:							
	OTHER EQUIPMENT:							
301	Administration	20	4	1	6	31	N/A	31
	Repair and Maintenance:							
302	Trucks, Trailers, and Containers - Revenue Service			60		60	N/A	60
303	Floating Equipment - Revenue Service						N/A	
304	Passenger and Other Revenue Equipment							
305	Computers and Data Processing Systems			40		40		40
306	Machinery							
307	Work and Other Non-Revenue Equipment	5	6	91		102		102
308	Equipment Damaged		1	15		16		16
309	Fringe Benefits	N/A	N/A	N/A	5	5		5
310	Other: Casualties and Insurance	N/A	N/A	N/A	11	11		11
311	Lease Rentals - Debit	N/A	N/A	137	N/A	137		137
312	Lease Rentals - (Credit)	N/A	N/A		N/A			
313	Joint Facility Rent - Debit	N/A	N/A		N/A			
314	Joint Facility Rent - (Credit)	N/A	N/A		N/A			
315	Other Rents - Debit	N/A	N/A	266	N/A	266		266
316	Other Rents - (Credit)	N/A	N/A	(174)	N/A	(174)		(174)
317	Depreciation	N/A	N/A	N/A	126	126		126
318	Joint Facility - Debit	N/A	N/A	10	N/A	10		10
319	Joint Facility - (Credit)	N/A	N/A	(1)	N/A	(1)		(1)
320	Repairs Billed to Others - (Credit)	N/A	N/A	(45)	N/A	(45)		(45)
321	Dismantling Retired Property			1		1		1
322	Other		3		4	7		7
323	Total Other Equipment	25	14	401	152	592		592
324	Total Equipment	859	1,016	2,141	1,403	5,419		5,419

Road Initial: WPS Year 19 82

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SC-410. RAILWAY OPERATING EXPENSE—WITHIN THE STATE—Continued

Line No.	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)		
	TRANSPORTATION:	\$	\$	\$	\$	\$	\$	\$
	TRAIN OPERATIONS:							
401	Administration	30	6	2	4	42	N/A	42
402	Engine Crews	964	5	2	8	979		979
403	Train Crews	1,644	14	5	166	1,829		1,829
404	Dispatching Trains	124	1	1	1	127		127
405	Operating Signals and Interlockers	48	(5)	1	18	62		62
406	Operating Drawbridges							
407	Highway Crossing Protection	1		1		2		2
408	Train Inspection and Lubrication	99	115		2	216		216
409	Locomotive Fuel	1	2,800			2,801		2,801
410	Electric Power Purchased or Produced for Motive Power							
411	Servicing Locomotives	223	8	5	19	255		255
412	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A				
413	Clearing Wrecks	8	3	11		22		22
414	Fringe Benefits	N/A	N/A	N/A	707	707		707
415	Other Casualties and Insurance	N/A	N/A	N/A	55	55		55
416	Joint Facility - Debit	N/A	N/A	3	N/A	3		3
417	Joint Facility - (Credit)	N/A	N/A		N/A			
418	Other	2	14	2	64	82		82
419	Total Train Operations	3,144	2,961	33	1,044	7,182		7,182
	YARD OPERATIONS:							
420	Administration	98	4	7	6	115		115
421	Switch Crews	625	5	1		631		631
422	Controlling Operations	54				54		54
423	Yard and Terminal Clerical	373	6	5		384		384
424	Operating Switches, Signals, Retarders and Humps	10			1	11		11
425	Locomotive Fuel	1	149			150		150
426	Electric Power Purchased or Produced for Motive Power							
427	Servicing Locomotives	28	10		2	40		40
428	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A				
429	Clearing Wrecks	8				8		8
430	Fringe Benefits	N/A	N/A	N/A	345	345		345
431	Other Casualties and Insurance	N/A	N/A	N/A	11	11		11
432	Joint Facility - Debit	N/A	N/A	236	N/A	236		236
433	Joint Facility - (Credit)	N/A	N/A	(31)	N/A	(31)		(31)
434	Other							
435	Total Yard Operations	1,197	174	218	365	1,954		1,954

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UTAH

Road Initials:

WPS

Year 19 82

SC-410. RAILWAY OPERATING EXPENSES—WITHIN THE STATE—Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	TRANSPORTATION - Continued:	\$	\$	\$	\$	\$	\$	\$
	TRAIN AND YARD OPERATIONS COMMON:							
501	Cleaning Car Interiors	2		2	N/A	4	N/A	4
502	Adjusting and Transferring Loads	2	3	3	N/A	8	N/A	8
503	Car Loading Devices and Grain Doors				N/A		N/A	
504	Freight Lost or Damaged - all other	N/A	N/A	N/A	203	203		203
505	Fringe Benefits	N/A	N/A	N/A	4	4		4
506	Total Train and Yard Operations Common	4	3	5	207	219		219
	SPECIALIZED SERVICE OPERATIONS:							
507	Administration	1				1	N/A	1
508	Pickup & Delivery and Marine Line Haul		35	1,307		1,342	N/A	1,342
509	Loading & Unloading and Local Marine			458		458	N/A	458
510	Protective Services		1	(8)	72	65	N/A	65
511	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A			N/A	
512	Fringe Benefits	N/A	N/A	N/A	1	1	N/A	1
513	Casualties and Insurance	N/A	N/A	N/A	9	9	N/A	9
514	Joint Facility - Debit	N/A	N/A		N/A		N/A	
515	Joint Facility - (Credit)	N/A	N/A		N/A		N/A	
516	Other						N/A	
517	Total Specialized Services Operations	1	36	1,757	82	1,876	N/A	1,876
	ADMINISTRATIVE SUPPORT OPERATIONS:							
518	Administration	182	61	35	48	326		326
519	Employees Performing Clerical and Accounting Functions	298	12	17	4	331		331
520	Communication Systems Operation	36	1	8	5	50		50
521	Loss and Damage Claims Processing	68	3	16	3	90		90
522	Fringe Benefits	N/A	N/A	N/A	154	154		154
523	Casualties and Insurance	N/A	N/A	N/A	137	137		137
524	Joint Facility - Debit	N/A	N/A	38	N/A	38		38
525	Joint Facility - (Credit)	N/A	N/A	(68)	N/A	(68)		(68)
526	Other	12	1	12		25		25
527	Total Administrative Support Operations	596	78	58	351	1,083		1,083
528	Total Transportation	4,942	3,252	2,071	2,049	12,314		12,314

Road Initials:

WPS

Year 19 82

UTPAH

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SC-410. RAILWAY OPERATING EXPENSES—WITHIN THE STATE—Concluded

Line No.	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)		
	GENERAL AND ADMINISTRATIVE:	\$	\$	\$	\$	\$	\$	\$
601	Officers - General Administration	80	8	90	62	240	N/A	240
602	Accounting, Auditing and Finance	373	10	16	(3)	396		396
603	Management Services and Data Processing	195	34	51	6	286		286
604	Marketing	251	13	35	53	352		352
605	Sales	167	7	19	55	248		248
606	Industrial Development	42	5	18	24	89	N/A	89
607	Personnel and Labor Relations	55	2	8	10	75		75
608	Legal and Secretarial	65	4	74	17	160		160
609	Public Relations and Advertising			6		6		6
610	Research and Development							
611	Fringe Benefits	N/A	N/A	N/A	442	442		442
612	Casualties and Insurance	N/A	N/A	N/A	55	55		55
613	Writedown of Uncollectible Accounts	N/A	N/A	N/A				
614	Property Taxes	N/A	N/A	N/A	184	184		184
615	Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A	43	43		43
616	Joint Facility - Debit	N/A	N/A		N/A			
617	Joint Facility - (Credit)	N/A	N/A		N/A			
618	Other	88	17	15	52	172		172
619	Total General and Administrative	1,316	100	332	1,000	2,748		2,748
620	Total Carrier Operating Expenses	8,559	5,595	4,489	5,260	23,903		23,903

State briefly the rules in accordance with which expenses common to operations in two or more States are assigned to the State; if such rules are in print, file a copy thereof with this report or give reference to such copy previously filed.

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UTAH

Road Initials:

WPS

Year 1982

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE SC-700 MILEAGE OPERATED AT CLOSE OF YEAR—WITHIN THE STATE

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 of track should be reported to the nearest WHOLE mile adjusted to accord with footings, i.e., counting one-half mile and over as a whole mile and disregarding any fraction less than one-half 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 the 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 rest 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.

Switching and terminal companies leave column (c) (Miles of Branch Lines) blank. They should prepare also the following schedule for tracks operated at cost for joint benefit.

TRACKS OPERATED AT COST FOR JOINT BENEFIT (For Switching and Terminal Companies Only)

Line No.	Name of owner(s)	Joint or common title holder(s)	Total mileage operated
		NOT APPLICABLE	
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			

SC-700. MILEAGE OPERATED AT CLOSE OF YEAR—WITHIN THE STATE

Line No.	Class	Proportion owned or leased by respondent	Main (M) or branch (B) line	Running Tracks, Passing Tracks, CrossOvers, 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, crossovers, turnouts			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1	1	100%	M	122			15	11	12	160
2	1	100%	B	33			1	3		37
3	Total C1-1			155			16	14	12	197
4	1-3	50%	M				2		1	3
5	Total C11&13			155			18	14	13	200
8	5	None	M	2	17		3		18	40
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
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42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52										
53										
54	Total Main Line			124	17		20	11	31	203
55	Total Branch Lines			33			1	3		37
56	Grand Total			157	17		21	14	31	240
58	Miles of road or track electrified included in preceding grand total			XXX	NONE					

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE SC-700 MILEAGE OPERATED AT CLOSE OF YEAR—WITHIN THE STATE

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 of track should be reported to the nearest WHOLE mile adjusted to accord with footings, i.e., counting one-half mile and over as a whole mile and disregarding any fraction less than one-half 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 the 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 rest 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.

Switching and terminal companies leave column (c) (Miles of Branch Lines) blank. They should prepare also the following schedule for tracks operated at cost for joint benefit.

TRACKS OPERATED AT COST FOR JOINT BENEFIT (For Switching and Terminal Companies Only)

Line No.	Name of owner(s)	Joint or common title holder(s)	Total mileage operated
1		NOT APPLICABLE	
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			

SUMMARY STATEMENT OF TRACK MILEAGE WITHIN THE STATE AND OF TITLES THERETO AT CLOSE OF YEAR
 (For companies (other than switching and terminal) making operating report)

Entries in columns headed "Added during year" should show net increases. Tracks which have been permanently abandoned should not be included in columns (n) and (o).

Line Operated By Respondent

Line No.	Item (a)	Class 1: Line Owned		Class 2: Line of Proprietary Companies		Class 3: Line Operated Under Lease		Class 4: Line Operated Under Contract		Class 5: Line Operated Under Trackage Rights		Total Line Operated	
		Added during year (b)	Total at end of year (c)	Added during year (d)	Total at end of year (e)	Added during year (f)	Total at end of year (g)	Added during year (h)	Total at end of year (i)	Added during year (j)	Total at end of year (k)	At beginning of year (l)	At close of year (m)
			155								2	157	157
											17	17	17
1	Miles of road _____												
2	Miles of second main track _____										3	21	21
3	Miles of all other main tracks _____		18									14	14
4	Miles of passing tracks, cross-overs, and turn-outs _____		14								18	31	31
5	Miles of way switching tracks _____		13								40	240	240
6	Miles of yard switching tracks _____		200										
7	All tracks _____												

Line No.	Item (a)	Line Owned but Not Operated by Respondent	
		Added during year (n)	Total at end of year (o)
1	Miles of road _____		
2	Miles of second main track _____		
3	Miles of all other main tracks _____		
4	Miles of passing tracks, cross-overs, and turn-outs _____		
5	Miles of way switching tracks _____		
6	Miles of yard switching tracks _____	NONE	NONE
7	All tracks _____		

SC-931. STATISTICS OF RAIL-LINE OPERATIONS—WITHIN THE STATE
(See page SC-19 for instructions)

[illegible]

SC-931. STATISTICS OF RAIL-LINE OPERATIONS—WITHIN THE STATE—Concluded

State hereunder the car-miles made on the lines of the respondent within the State by privately owned freight cars and included in the items above given.

Item No.	Item (a)	Freight trains (b)			Passenger trains (c)			Total transportation service (d)		
46	Loaded freight cars	8	891	229				8	891	229
47	Empty freight cars	3	278	363				3	278	363
48	Sum of loaded and empty	12	169	592				12	169	592

INSTRUCTIONS CONCERNING SCHEDULE 931 ON PAGE SC-15

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. Time-mileage freight cars, as used herein, refers to freight cars other than cabooses owned or held under lease arrangements by U.S. class I line-haul railroads, whose interline rental is settled on a per diem and line haul basis under "Code of Car Hire Rules" or would be so settled if used by another railroad.

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

4. All statistics should be reported in whole numbers unless otherwise indicated in thousands. For gross ton-miles compute from conductors' or dispatchers' train reports weight in tons (2,000 pounds). Line 27 includes weight of all locomotive units moved one mile in transportation trains. Ton-miles of motorcars should be excluded. Lines 28 and 29 represent tons behind locomotive units (cars and contents, company-service equipment and cabooses) moved one mile in transportation trains. Include ton-miles of exclusive work service equipment and motorcars moving in

transportation trains. Use 150 pounds as the average weight per passenger and four tons as the average weight of contents of each head-end car.

5. Line No. 35 should represent the ton-miles of revenue freight in water transfer service on the Great Lakes involving a rail-line haul, the revenue from which is includible in account No. 101, 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. Line 36, Total ton-miles—Revenue freight, should correspond to the ton-miles reported on Form OS—B, Item 2.

6. For net ton-miles, Line 40, compute from conductors' train reports. This item represents the number of tons of revenue and non-revenue freight moved one mile in transportation trains. Include a reasonable proportion of the freight of exclusive work equipment moved one mile. Include net ton-miles in motorcar trains. Exclude LCL shipments handled in mixed baggage-express cars.

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

8. Highway vehicle operations should not be included in Schedule 931 but particulars thereof given in a footnote below.

Footnotes and remarks

SC-941. REVENUE FREIGHT CARRIED DURING THE YEAR—WITHIN THE STATE*

Give the particulars called for concerning the respondent's freight traffic statistics during the year, compiled in accordance with the Interstate Commerce Commission's Order of September 13, 1963, in the Matter of Freight Commodity Statistics.

Special attention is here directed to the following provisions of the said order:

Carload and L. C. L. Traffic Defined. Codes 01 through 46 shall include only carload traffic. All shipments weighing less than 10,000 pounds shall be included in code 47. "Small Packaged Freight Shipments."

A "carload" for the purpose of this order shall consist of a shipment of not less than 10,000 pounds of one commodity. A mixed carload for the purpose of this order shall be treated as a carload of that commodity which forms the major portion of the shipment in weight. If a single shipment is loaded into more than one car, each car used shall be reported as a carload. If more than one "carload" shipment is loaded into one car, each shipment shall be reported separately as a carload.

"Originating on respondent's road" means: (a) Shipments originating directly on respondent's road; (b) shipments received from water lines and highway motor truck lines, except when identified as having had previous rail transportation; (c) shipments which received first line haul on respondent's road, but originated on switching lines connecting directly or indirectly with respondent's road; (d) import traffic received from water carriers, and traffic from outlying possessions of the United States; (e) outbound freight which has been accorded transit privileges.

"Terminating on respondent's road" means: (a) Shipments terminating directly on respondent's road; (b) shipments delivered to water lines and highway motor truck lines, except when identified as to receive further rail transportation; (c) shipments which receive last line haul on respondent's road, but are delivered to switching roads connecting directly or indirectly with respondent's road; (d) export traffic delivered to water carriers and shipments to outlying possessions of the United States.

"Piggyback traffic" is classified in the applicable commodity code if the commodity can be identified; where the commodity cannot be identified, classify in code 46.

Code 44, "Freight Forwarder Traffic," includes freight traffic in carloads shipped by or consigned to any forwarder holding a permit under Part IV of the Interstate Commerce Act.

Code	Commodity (a)	Revenue Freight Originating on Respondent's Road Within the State		All Other Revenue Freight Carried Within the State†		Total Revenue Freight Carried Within the State		Total Revenue Freight Terminating on Respondent's Road Within the State	
		Number of carloads (b)	Number of tons (2,000 pounds) (c)	Number of carloads (d)	Number of tons (2,000 pounds) (e)	Number of carloads (f)	Number of tons (2,000 pounds) (g)	Number of carloads (h)	Number of tons (2,000 pounds) (i)
01	Farm products			8,568	796,235	8,568	796,235		
08	Forest products								
09	Fresh fish and other marine products			1	25	1	25		
10	Metallic ores	49	930	300	22,143	349	23,073		
11	Coal			9,482	934,801	9,482	934,801	21	1,742
13	Crude PETRO, NAT gas and NAT GSLN			6	479	6	479		
14	Nonmetallic minerals except fuels	1,401	78,509	10,298	958,945	11,699	1,037,454	723	69,495
19	Ordinance and accessories	28	1,778	76	4,580	104	6,358	6	351
20	Food and kindred products	693	33,810	27,690	1,317,540	28,383	1,351,350	1,494	37,216
21	Tobacco products			415	12,277	415	12,277		
22	Textile Mill Products			106	2,669	106	2,669		
23	Apparel and other finished textile PRD, INC knit			238	4,365	238	4,365		
24	Lumber and wood products, except furniture			2,167	90,987	2,167	90,987	37	1,610
25	Furniture and fixtures			236	2,637	236	2,637	3	23
26	Pulp, paper, and allied products			3,703	133,015	3,703	133,015	304	9,985
27	Printed matter			51	2,205	51	2,205		
28	Chemicals and allied products	730	63,882	3,540	187,258	4,270	251,140	1,242	37,343
29	Petroleum and coal products	95	6,036	1,480	88,066	1,575	94,102	360	16,702
30	Rubber and miscellaneous plastic products			1,177	28,153	1,177	28,153	15	268
31	Leather and leather products			6	335	6	335		
32	Stone, Clay, Glass & Concrete Prd	994	84,481	618	26,096	1,612	110,577	90	2,714
33	Primary metal products	69	2,003	3,896	313,628	3,965	315,631	25	602

34	Fabr Metal Prd. Exc Ordn. Machy & Transp.	3	59	164	4,283	167	4,342	6	167
35	Machinery, except electrical	4	218	687	18,585	691	18,803	8	268
36	Electrical machinery, equipment, and supplies	407	2,661	321	9,103	728	11,764	21	631
37	Transportation equipment			1,267	268,834	11,267	268,834	210	3,849
38	Instruments, PHOT and optical GD, watches and clocks			34	700	34	700	6	117
39	Miscellaneous products of manufacturing			46	799	46	799		
40	Waste and scrap materials	196	16,414	1,171	66,069	1,367	82,483	100	9,969
41	MISC freight shipments	8	348	59	1,030	67	1,378	2	68
42	Containers, shipping, returned empty	13	176	266	3,291	279	3,467	1	8
44	Freight forwarder traffic			4,151	71,782	4,151	71,782		
45	Shipper association or similar traffic	10	105	6,100	98,340	6,110	98,445		
46	Misc Mixed shipment Exc Fwdr & Shpr Assn	1,159	23,079	25,213	534,331	26,372	557,410	2,027	39,548
	Grand Total, Carload Traffic	5,859	314,489	123,533	6,003,586	129,392	6,318,075	6,701	232,676
47	Small packaged freight shipments				194		194		
	Grand Total, Carload and LCL Traffic	5,859	314,489	123,533	6,003,780	129,392	6,318,269	6,701	232,676

*Not required from switching and terminal companies.

†Trans-State traffic may be given in a footnote without subdivision by commodities, but if possible by direction of movement.

Note.—Gross charges for protective services to perishable freight, without deduction for any proportion thereof credited to account No. 101, "Freight":

(a) Charges for service for the protection against heat

(b) Charges for service for the protection against cold

ABBREVIATIONS USED IN COMMODITY DESCRIPTIONS

ASSN _____ Association
 EXC _____ Except
 FABR _____ Fabricated
 FWDR _____ Forwarder
 GD _____ Goods
 GSLN _____ Gasoline

INC _____ Including
 LCL _____ Less than carload
 MACHY _____ Machinery
 MISC _____ Miscellaneous
 NAT _____ Natural
 ORDN _____ Ordnance

PETRO _____ Petroleum
 PHOT _____ Photographic
 PRD _____ Products
 SHPR _____ Shipper
 TRANSP _____ Transportation

A—Railroad with Railroad

one track to another on the same right-of-way, or the use of a crossing frog from 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.

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 (d) inclusive, the kind of protection, etc., should be reported in only one classification and that of the more elaborate type.

[illegible]

SC-760. GRADE CROSSING—WITHIN THE STATE—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-actuated 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 9 and 10 should be equal; resulting in no change in the total number of crossings.

TYPES OF PROTECTION FOR, AND NUMBERS OF CROSSINGS AT GRADE

Line No.	Item of Annual Change (a)	Automatic gates with flashing lights (b)	Automatic flashing light signals (c)	Gates manually operated		Watchmen only		Audible signals only (h)	Other automatic signals (i)	Total indicating warning of train approach (j)	"Railroad Crossing" crossbuck signs only (k)	Crossbuck signs with other fixed signs (l)	Other fixed signs only (m)	No signs or signals (n)	Total crossings at grade (o)
				24 hours per day (d)	Less than 24 hours per day (e)	24 hours per day (f)	Less than 24 hours per day (g)								
1	Number at beginning of year	5	8	0	0	0	0	0	0	0	13	33			46
2	Added: By new, extended or relocated highway														
3	By new, extended or relocated railroad														
4	Total added														
5	Eliminated: By closing or relocation of highway														
6	By relocation or abandonment of railroad														
7	By separation of grades														
8	Total eliminated														
9	Changes in protection: Number of each type added														
10	Number of each type deducted														
11	Net of all changes	5	8	0	0	0	0	0	0	0	13	33			46
12	Number at close of year														

MEMORANDA
(FOR USE OF STATE COMMISSION ONLY)

Schedule 755 Railroad Operating Statistics

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
1. Miles of Road Operated (A)	1	1,426	Not
2. Train Miles-Running (B)			Applicable
2-01 Unit Trains	2		
2-02 Way Trains	3	421,961	
2-03 Through Trains	4	2,536,241	
2-04 Total Train Miles (lines 2-4)	5	2,958,202	
2-05 Motorcars (C)	6		
2-06 Total, All Trains (lines 5,6)	7	2,958,202	
3. Locomotive Unit Miles: (D)			
Road Service: (E)			
3-01 Unit Trains	8		
3-02 Way Trains	9	1,506,254	
3-03 Through Trains	10	8,977,247	
3-04 Total (lines 8-10)	11	10,483,501	
3-11 Train Switching: (F)	12	50,448	
3-21 Yard Switching: (G)	13	541,632	
3-31 Total All Services (lines 11,12, 13)	14	11,075,581	
4. Freight Car-Miles: (Thousands) (H)			
4-01 RR Owned & Leased Cars-Loaded			
4-010 Box-Plain 40-Foot 553	15	520	
4-11 Box-Plain 50-Foot & Longer 6,250	16	6,691	
4-012 Box-Equipped 15,841	17	16,979	
4-013 Gondola-Plain 1,091	18	1,169	
4-014 Gondola-Equipped 912	19	977	
4-015 Hopper-Covered 5,019	20	5,369	
4-016 Hopper-Open Top-General Service 3,349	21	3,582	
4-017 Hopper-Open Top-Special Service 1,670	22	1,788	
4-018 Refrigerator-Mechanical 446	23	470	
4-019 Refrigerator-Non-Mechanical 5,607	24	6,000	
4-020 Flat-TOFC/COFC 2,941	25	3,147	
4-021 Flat Multi-Level 691	26	735	
4-022 Flat-General Service 146	27	156	
4-023 Flat-All Other 2,657	28	2,844	
4-024 All Other Car Types-Total 1,100	29	1,229	
4-025 Total (lines 15-29) 48,291	30	51,636	
4-11 RR Owned & Leased Cars-Empty			

Schedule 755 Railroad Operating Statistics—Continued

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
4-110 Box-Plain 40-Foot	31	402	Not
4-111 Box-Plain 50-Foot & Longer	32	5,473	Applicable
4-112 Box-Equipped	33	14,887	
4-113 Gondola-Plain	34	1,257	
4-114 Gondola-Equipped	35	828	
4-115 Hopper-Covered	36	5,467	
4-116 Hopper-Open Top-General Service	37	3,409	
4-117 Hopper-Open Top-Special Service	38	1,582	
4-118 Refrigerator-Mechanical	39	248	
4-119 Refrigerator-Non-Mechanical	40	3,908	
4-120 Flat-TOFC/COFC	41	302	
4-121 Flat-Multi-Level	42	537	
4-123 Flat-General Service	43	195	
4-123 Flat-All Other	44	2,464	
4-124 All Other Car Types	45	630	
4-125 Total (lines 31-45)	46	41,589	
4-13 Private Line Cars-Loaded (H)			
4-130 Box-Plain 40-Foot	47	1	
4-131 Box-Plain 50-Foot & Longer	48	548	
4-132 Box-Equipped	49	1	
4-133 Gondola-Plain	50	93	
4-134 Gondola-Equipped	51	1	
4-135 Hopper-Covered	52	5,665	
4-136 Hopper-Open Top-General Service	53	3	
4-137 Hopper-Open Top-Special Service	54	382	
4-138 Refrigerator-Mechanical	55	1,123	
4-139 Refrigerator-Non-Mechanical	56	489	
4-140 Flat-TOFC/COFC	57	36,975	
4-141 Flat-Multi-Level	58	5,751	
4-142 Flat-General Service	59	82	
4-143 Flat-All Other	60	691	
4-144 Tank Under 22,000 Gallons	61	2,447	
4-145 Tank-22,000 Gallons and Over	62	1,536	
4-146 All Other Car Types	63	109	
4-147 Total (lines 47-63)	64	55,897	
4-15 Private Line Cars-Empty (H)			
4-150 Box-Plain 40-Foot	65	1	

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Schedule 755 Railroad Operating Statistics—Continued

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
4-151 Box-Plain 50-Foot & Longer	66	77	Not
4-152 Box Equipped	67	1	Applicable
4-153 Gondola-Plain	68	72	
4-154 Gondola-Equipped	69	1	
4-155 Hopper-Covered	70	5,259	
4-156 Hopper-Open Top-General Service	71	2	
4-157 Hopper-Open Top-Special Service	72	383	
4-158 Refrigerator-Mechanical	73	997	
4-159 Refrigerator-Non-Mechanical	74	477	
4-160 Flat-TOFC/COFC	75	825	
4-161 Flat-Multi-Level	76	3,930	
4-162 Flat-General Service	77	100	
4-163 Flat-All Other	78	676	
4-164 Tank-Under 22,000 Gallons	79	2,362	
4-165 Tank-22,000 Gallons and Over	80	1,423	
4-166 All Other Car Types	81	104	
4-167 Total (lines 65-81)	82	16,690	
4-17 Work Equipment Car-miles	83		
4-18 No payment Car miles (I)	84		
4-19 Total Car-Miles by Train Type:			
4-180 Unit Trains	85		
4-181 Way Trains	86	23,174	
4-182 Through Trains	87	139,293	
4-183 Total (line 85-88)	88	162,467	
4-20 Caboose Miles	89	3,348	
5. Passenger Car-Miles: (Thousands)(j)			
5-01 Coaches	90		
5-02 Combination, Passenger Cars	91		
5-03 Sleeping and Parlor Cars	92		
5-04 Dining, Grill and Tavern Cars	93		
5-05 Head-end Cars (Other than 5-02)	94		
5-06 Total (lines 90-94)	95		
5-07 Business Cars	96		
5-08 Crew Cars (Other than Cabs)	97		
6. Gross Ton-Miles: (Thousands)(K)			
6-01 Road Locomotives	98	1,649,348	
6-02 Freight Trains, Crs., Cnts., and Caboose			

Schedule 755 Railroad Operating Statistic—Concluded

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
6-020 Unit Trains	99		Not
6-021 Way Trains	100	1,328,825	Applicable
6-022 Through Trains	101	7,987,047	
6-03 Passenger-Trains, Crs., and Cnts.	102		
6-04 Non-Revenue	103		
6-05 Total (lines 98-103)	104	10,965,220	
7. Tons of Freight (Thousands)			
7-01 Revenue	105	8,702	
7-02 Non-Revenue	106	162	
7-03 Total (lines 105, 106)	107	8,864	
8. Ton-Miles of Freight (Thousands)(L)			
8-01 Revenue-Road Service	108	3,832,999	
8-02 Revenue-Lake Transfer Service	109		
8-03 Total (lines 108, 109)	110	3,832,999	
8-04 Non-Revenue-Road Service	111	20,545	
8-05 Non-Revenue-Lake Transfer	112		
8-06 Total (lines 111, 112)	113	20,545	
8-07 Total-Revenue & Non-Revenue (lines 110, 113)	114	3,853,544	
9. Train Hours: (M)			
9-01 Road Service	115	96,621	
9-02 Train Switching	116	7,463	
10. Total Yard-Switching Hours (N)	117	77,563	
11. Train-Miles Work Trains: (O)			
11-01 Locomotives	118	6,178	
11-02 Motorcars	119		
12. Number of Loaded Freight Cars: (P)			
12-01 Unit Trains	120		
12-02 Way Trains	121	22,706	
12-03 Through Trains	122	136,479	
13. TOFC/COFC-Number of Rev. Trailers & Containers Loaded & Unloaded (Q)	123	89,529	
14. Multi-Level Cars-Number of Motor Vehicles Loaded & Unloaded (Q)	124	58,470	
15. TOFC/COFC Number of Rev. Trailers Picked Up and Delivered (R)	125	29,605	
16. Revenue Tons-Marine Terminal (S)			
16-01 Marine Terminals-Coal	126		
16-02 Marine Terminals-Ore	127		
16-03 Marine Terminals-Other	128		
16-04 Total (lines 126-128)	129		
17. Number of Foreign Per Diem Cars on Line (T)			
17-01 Serviceable	130	1,734	
17-02 Unserviceable	131		
17-03 Surplus	132	112	
17-04 Total (Lines 130-132)	133	1,846	

800. 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 rail transportation of persons or items 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) Freight or transportation companies or lines.
- (b) Other railway companies.
- (c) Steamboat or steamship companies.
- (d) Telegraph companies.
- (e) Telephone companies.
- (f) Equipment purchased under conditional sales contracts.
- (g) Routing traffic of affiliated companies.
- (h) Other contracts.

2. Under item 1(b), 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(f), 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(g), give particulars of arrangements, written or oral with affiliated companies for routing of traffic. Through route arrangements for handling of traffic interchanged with carrier affiliates should not be reported.

5. Under item 1(h), 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.

6. 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 \$50,000 per year, and which, by its terms, is otherwise unimportant.

7. 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.

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

9. Compliance with the requirements of this schedule does not relieve the respondent of the duty placed upon common carriers by 49 U.S.C. 10764 of the revised, Interstate Commerce Act, which reads as follows:

(a) (1) A common carrier providing transportation subject to the jurisdiction of the Interstate Commerce Commission under subchapter 1 of chapter 105 of this title shall file with the Commission a copy of each arrangement related to transportation affected by this subtitle that the carrier has with another common carrier. The Commission may require other carriers and brokers subject to its jurisdiction under chapter 105 to file a copy of each arrangement related to transportation or service affected by this subtitle that they have with other persons.

(2) When the Commission finds that filing a class of arrangements by a carrier subject to its jurisdiction under subchapter 1 of that chapter is not necessary in the public interest, the Commission may except the class from paragraph (1) of this subsection.

(b) The Commission may disclose the existence or contents of an arrangement between a contract carrier and a shipper filed under subsection (a) of this section only if the disclosure is—

(1) limited to those parts of the arrangement that are necessary to indicate the extent of its failure to conform to a tariff then in effect under section 10762 of this title; or

(2) consistent with the public interest and made as a part of the record in a formal proceeding.

1(f) Conditional Sales Agreement between the Bank of California, N.A. and Western Pacific Railroad Company, dated May 15, 1981 for the purchase of 475 Open Top Hopper Cars.

1(f) Lease Agreement between Security Pacific Equipment Leasing, Inc. and The Western Pacific Railroad Company, dated January 29, 1981 for the leasing of various types and units of Maintenance of Way Equipment.

1(f) Agreement between J. C. Penney Co., Inc. and The Western Pacific Railroad Company dated November 13, 1981 for Safe Harbor Sale and Leaseback Agreement of 239 Open Top Hopper Cars.

1(f) Agreement between Clark Rental Corporation and The Western Pacific Railroad Company dated November 11, 1981 for Safe Harbor Sale and Leaseback Agreement of 236 Open Top Hopper Cars.

850. COMPETITIVE BIDDING-CLAYTON ANTITRUST ACT

Section 10 of the Clayton Antitrust Act (15 U.S.C. 20) states that "no common carrier engaged in commerce shall have any dealings in securities, supplies or other articles of commerce, or shall make or have any contracts for construction or maintenance of any kind, to the amount of more than \$50,000, in the aggregate, in any one year, with another corporation, firm, partnership or association when the said common carrier shall have upon its board of directors or as its president, manager or as its purchasing or selling officer, or agent in the particular transaction, any person who is at the same time a director, manager, or purchasing or selling officer of, or who has any substantial interest in, such other corporation, firm, partnership or association, unless and

except such purchases shall be made from, or such dealings shall be made with, the bidder whose bid is the most favorable to such common carrier, to be ascertained by competitive bidding under regulations to be prescribed by rule or otherwise by the Interstate Commerce Commission." The specification for competitive bids is found in the Code of Federal Regulations, Part 1010-Competitive Bids through Part 1010.7 - Carriers Subject to the Interstate Commerce Act.

In column (g), identify the company awarded the bid by including company name and address, name and title of respondent officers, directors, selling officer, purchasing officer and/or general manager that has an affiliation with the seller.

	Nature of bid (a)	Date Published (b)	Contract number (c)	No. of bidders (d)	Method of awarding bid (e)	Date filed with the Commission (f)	Company awarded bid (g)
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							

VERIFICATION

The foregoing report shall be verified by the oath of the officer having control of the accounting of the respondent. This report shall also be verified by the oath of the president or other chief officer of the respondent, unless the respondent states that such officer has no control over the respondent's accounting and reporting.

OATH

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

State of California

County of San Francisco

R. W. Stumbo, Jr. makes oath and says that he is Vice President - Finance
(Insert here name of the affiant) (Insert here the official title of the affiant)

Of Western Pacific Railroad System
(Insert here the exact legal title or name of the respondent)

that it is his duty to have supervision over the books of accounts of the respondent and to control the manner in which such books are kept; that he knows that such books have been kept in good faith during the period covered by this report; that he knows that the entries contained in this report relating to accounting matters have been prepared in accordance with the provisions of the Uniform System of Accounts for Railroads and other accounting and reporting directives of this Commission; that he believes that all other statements of fact contained in this report are true, and that this report is a correct and complete statement, accurately taken from the books and records, of the business and affairs of the above-named respondent during the period of time from and including

January 1, 19 82, to and including December 31, 19 82

R. W. Stumbo, Jr.
(Signature of affiant)

Subscribed and sworn to before me, a _____ in and for the State and
county above named, this _____ day of _____, 19 _____

My commission expires _____

Use an
L.S.
impression seal

(Signature of officer authorized to administer oaths)

SUPPLEMENTAL OATH

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

State of Nebraska

County of Douglas

J. C. Kenefick makes oath and says that he is Chairman and Chief Executive Officer
(Insert here name of the affiant) (Insert here the official title of the affiant)

Of Western Pacific Railroad System
(Insert here the exact legal title or name of the respondent)

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

January 1, 19 82, to and including December 31, 19 82

J. C. Kenefick
(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, 19 83

My commission expires _____

Use an
L.S.
impression seal

Claude E. Collins
(Signature of officer authorized to administer oaths)

ANNUAL REPORT

OF

THE WESTERN PACIFIC RAILROAD COMPANY

SAN FRANCISCO, CALIFORNIA

TO THE

INTERSTATE COMMERCE COMMISSION

Per Mr. M. Paolo's letter dated November 16, 1971 - File: ACR-C.

FOR THE

YEAR ENDED DECEMBER 31, 1982

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

(Name) R. W. STUMBO, JR. (Title) VICE PRESIDENT-FINANCE

(Telephone number) (415) 982-2100
(Area code) (Telephone number)

(Office address) 526 MISSION STREET, SAN FRANCISCO, CALIFORNIA 94105
(Street and number, city, State, and ZIP code)

299. COMPARATIVE STATEMENT OF FINANCIAL POSITION - ASSETS

Line No.	Account	Title (a)	Balance at Close of Year (b)	Balance at Beginning of Year (c)
		Current Assets	\$	\$
1	701	Cash	4,267	(2,181)
2	702	Temporary Cash Investments	18,746	41,456
3	703	Special Deposits		
		Accounts Receivable:		
4	704	— Loan and Notes		
5	705	— Inverline and Other Balances	2,460	2,003
6	706	— Customers	11,055	8,952
7	707	— Other	5,060	4,660
8	709, 708	— Accrued Accounts Receivables	17,273	21,223
9	708.5	— Receivables from Affiliated Companies	1,775	963
10	709.5	— Less: Allowance for Uncollectible Accounts	(1,181)	(466)
11	710, 711, 714	Working funds prepayments deferred income tax debits	1,016	1,057
12	712	Materials and Supplies	11,501	9,619
13	713	Other Current Assets	38	92
14		Total Current Assets	72,010	87,378
		Other Assets		
15	715, 716, 717	Special funds	696	674
16	721, 721.5	Investments and Advances Affiliated Companies (sch 310)	32,177	29,201
17	722, 723	Other Investments and Advances	4	4
18	724	Allowances for Net Unrealized Loss on Noncurrent Marketable Equity Securities—Cr.		
19	737, 738	Property used in other than Carrier Operation (less depreciation)	2,940	3,413
		\$)		
20	739, 741	Other Assets	4,385	3,341
21	743	Other Deferred Debits	428	739
22	744	Accum. deferred Income Tax debits		
23		Total Other Assets	40,630	37,372
		Road and Equipment		
24	731, 732	Road (Sch. 330 & 330A)	19,525	16,298
25		Equipment	96,155	96,953
26		Unallocated Items		
27		Accumulated Depreciation and amortization (Schs. 335, 351, 342, 340)	(25,976)	(18,474)
28		Net road and Equipment	89,704	94,777
29		Total Assets	202,344	219,527

NOTES AND REMARKS

290. COMPARATIVE STATEMENT OF FINANCIAL POSITION - LIABILITIES AND SHAREHOLDERS' EQUITY

Line No.	Account	Title (a)	Balance at Close of Year (b)	Balance at Beginning of Year (c)
		Current Liabilities	\$	\$
30	751	Loans and Notes Payable		
31	752	Accounts Payable; Interline and Other Balances	2,847	5,484
32	753	Audited Accounts and Wages	5,161	5,139
33	754	Other Accounts Payable	2,388	2,355
34	755, 756	Interest and Dividends Payable	2,030	2,276
35	757	Payables to Affiliated Companies	29,047	28,440
36	759	Accrued accounts Payable	31,924	33,411
37	760, 761, 761.5, 762	Taxes Accrued	432	171
38	763	Other Current Liabilities	1,044	1,023
39	764	Equipment obligations and other long-term debt due within one year	8,209	8,123
40		Total Current Liabilities	83,082	86,422
		Non Current Liabilities		
41	765, 767	Funded debt unmatured	20,789	21,116
42	766	Equipment obligations	46,233	51,700
43	766.5	Capitalized Lease Obligations	13,028	15,349
44	768	Debt in default		
45	769	Accounts payable; Affiliated Companies	434	198
46	770.1, 770.2	Unamortized debt premium	(2,098)	(2,376)
47	781	Interest in default		
48	783	Deferred revenues-Transfers from Government Authorities		
49	786	Accumulated deferred income tax credits	562	4,438
50	771, 772, 774, 775, 782, 784	Other long-term liabilities and deferred credits	11,422	9,631
51		Total Noncurrent Liabilities	90,370	100,056
		Shareholders' Equity		
52	791, 792	Capital Stock: (Sch. 230)		
53		Common Stock	7,047	7,063
54		Preferred Stock		
55	793	Discount on Capital Stock		
56	794, 795	Additional Capital (230)	7,046	7,062
		Retained Earnings:		
57	797	Appropriate (221)		
58	798	Unappropriated (220)	14,799	18,924
59	798.1	Net Unrealized loss on noncurrent marketable equity securities		
60	798.5	Less Treasury Stock		
61		Net Stockholders Equity	28,892	33,049
62		Total Liabilities and Shareholders Equity	202,344	219,527

NOTES AND REMARKS

210. RESULTS OF OPERATIONS

1. Disclose the requested information for the respondent pertaining to the results of operations for the year.

2. Report total operating expenses from Schedule 410 of this report. Any disparities in expense amounts shown in this schedule and expense amounts reported in Schedule 410 must be fully explained on page 12 Results of Operations.

3. List dividends from investments accounted for under the cost method on the appropriate line No. 19, for, Account No. 513, "Di-

vidend income." List dividends accounted for by the equity method on the appropriate dividend line No. 25 for Account No. 512 under the "Income from Affiliated Companies" subsection of this schedule.

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

5. Dollars in thousands.

Line No.	Item (a)	1981 (b)	1982 (c)	Freight-Related Revenue & Expenses (d)	Passenger-Related Revenue & Expenses (e)
	ORDINARY ITEMS				
	OPERATING INCOME				
	Railway Operating Income				
1	(101) Freight **	\$ 164,537	\$ 150,232		
2	(102) Passenger **				
2	(103) Passenger-Related				
4	(104) Switching	625	586		
5	(105) Water Transfers				
6	(106) Demurrage	881	672		
7	(110) Incidental	220	116		
8	(121) Joint Facility-Credit	16	16		
9	(122) Joint Facility-Debit	(18)	(18)		
10	(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	166,261	151,604		
11	(502) Railway operating revenues-Transfers from Government Authorities for current operations				
12	(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities				
13	Total railway operating revenues (lines 10-12)				
14	(531) Railway operating expenses	176,002	161,316		
15	*Net revenue from railway operations	(9,741)	(9,712)		
	OTHER INCOME				
16	(506) Revenue from property used in other than carrier operations	215	223		
17	(510) Miscellaneous rent income	414	421		
18	(512) Separately operated properties-Profit				
19	(513) Dividend income (cost method)	1			
20	(514) Interest income	3,856	4,523		
21	(516) Income from sinking and other funds	345	104		
22	(517) Refunds of premiums on funded debt				
23	(518) Contributions from other companies				
24	(519) Miscellaneous income	5,549	8,305		
	income from affiliated companies				
25	(513) Dividends (equity method)				
26	Equity in undistributed earnings (losses)	28,378	6,460		
27	Total other income (lines 16-26)	38,758	20,036		
28	Total income (lines 15, 27)	29,017	10,324		
	MISCELLANEOUS DEDUCTIONS FROM INCOME				
29	(534) Expenses of property used in other than carrier operations	31	14		
30	(535) Taxes on property used in other than carrier operations	118	159		
31	(543) Miscellaneous rent expense	80	70		
32	(544) Miscellaneous taxes				
33	(545) Separately operated properties-Loss	527	653		
34	(549) Maintenance of investment organization				
35	(550) Income transferred to other companies				
36	(551) Miscellaneous income charges	251	185		
37	(553) Uncollectible accounts	26	749		
38	Total miscellaneous deductions (lines 29-37)	1,033	1,830		
39	Income available for fixed charges (Lines 28, 38)	27,984	8,494		

210. RESULTS OF OPERATIONS-Continued

Line No.	Item (a)	1981 (b)	1982 (c)
	FIXED CHARGES		
	(546) Interest on funded debt:		
40	(a) Fixed interest not in default	9,290	10,252
41	(b) Interest in default	4,455	5,097
42	(547) Interest on unfunded debt	273	250
43	(548) Amortization of discount on funded debt	14,018	15,599
44	Total fixed charges (lines 40-43)	13,966	(7,105)
45	Income after fixed charges (lines 39, 44)		
	OTHER DEDUCTIONS		
	(546) Interest on funded debt:		
46	(c) Contingent interest	121	120
	UNUSUAL OR INFREQUENT ITEMS		
47	(555) Unusual or infrequent items (debit) credit	13,845	(7,225)
48	Income (loss) from continuing operations (before income taxes)		
	PROVISIONS FOR INCOME TAXES		
	(556) Income taxes on ordinary income:		
49	Federal income taxes	43	(281)
50	State income taxes	206	15
51	Other income taxes	4,464	(2,909)
52	(557) Provision for deferred taxes	4,713	(3,175)
53	Total provisions for income taxes (lines 49-52)	9,132	(4,050)
54	Income from continuing operations		
	DISCONTINUED OPERATIONS		
55	(560) Income or loss from operations of discontinued segments (less applicable income taxes of \$)		
56	(562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$)		
57	Income before extraordinary items	9,132	(4,050)
	EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES		
58	(570) Extraordinary items (Net)		
59	(590) Income taxes on extraordinary items		
60	(591) Provision for deferred taxes - Extraordinary items		
61	Total extraordinary items (lines 57-59)		
62	(592) Cumulative effect of changes in accounting principles (less applicable income taxes of \$)		
63	Net income (Loss)	9,132	(4,050)
	*Reconciliation of net railway operating income (NROI)		
64	Net revenues from railway operations	(9,741)	(9,712)
65	(556) Income taxes on ordinary income (-)	(249)	266
66	(557) Provision for deferred income taxes (-)	(4,464)	2,909
67	Income from lease of road and equipment (-)		
68	Rent for leased roads and equipment (+)	(14,454)	(6,537)
69	Net railway operating income (loss)		

310. INVESTMENTS AND ADVANCES 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 funds"; 721, "Investments and advances affiliated companies"; and 717, "Other Funds."

2. Entries in this schedule should be made in accordance with the definitions and general instructions given on page 19, 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__." Abbreviations in common use in standard financial publications may be used to conserve space.

6. If any of the companies included in this schedule are controlled by respondent, the percent of control shown in

Line No.	Account No.	Class No.	Kind of Industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of control
	(a)	(b)	(c)	(d)	(e)
1	721	A-1	VII	Tidewater Southern Railway Co.	100
2				*Capital Stock	
3	721	A-1	VII	Central California Traction Co.	33 1/3
4				*Common Stock	33 1/3
5				*Preferred Stock	
6	721	A-1	VII	Alameda Belt Line	50
7				*Capital Stock	
8	721	A-1	VII	Oakland Terminal	50
9				*Capital Stock	
10	721	A-1	VII	Pullman Company	0.42
11				*Capital Stock	
12	721	A-1	VII	Sacramento Northern Railway	100
13				*Common Stock	
14				Total Class A-1	
15	721	A-3	VI	Standard Realty & Development Co.	100
16				*Common Stock	
17	721	A-3	X	Trailer Train Company	2.44
18				*Common Stock	
19				*Note Receivable	
20	721	A-3	X	Fruit Growers Express	
21				*Common Stock	
22				Total Class A-3	
23				Total Class A	
24	721	E-1	VII	Sacramento Northern Railway	
25			VII	Tidewater Southern Railway Company	
26			VI	Standard Realty & Development Co.	
27			VII	*Alameda Belt Line	
28				*Oakland Terminal	
29				Total Class E-1	
30				Grand Total	
31					
32					
33					
34				*Subject to lien of First and Refunding Mortgage	
35					
36					
37					
38					
39					
40					

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Continued

column (c). In case any company listed is controlled other than through actual ownership of securities, give particulars in a footnote. In cases of joint control, give names of other parties and particulars of control.

7. If any advances reported are pledged, give particulars in a footnote.

8. Investments in companies in which neither the original cost or present equity in total assets are less than \$10,000 may be combined in one figure.

9. Also included should be investments in unincorporated entities such as lessee organizations (exclusive of amounts nominally settled on a current basis).

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

11. For affiliates which do not report to the Interstate Commerce Commission, and are jointly owned, give names and extent of control of other entities by footnote.

12. Dollars in thousands.

Investments and advances				Disposed of, Profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income	Line No.
Opening balance	Additions	Deductions (if other than sale explain)	Closing balance				
(f)	(g)	(h)	(i)	(j)	(k)	(l)	
\$	\$	\$	\$	\$	\$	\$	
100			100				1
							2
							3
399			399		(399)		4
265			265		(265)		5
							6
471			471		(471)		7
							8
113			113		(113)		9
							10
46		46					11
							12
100			100				13
1,494		46	1,448		(1,248)		14
							15
100			100				16
							17
69			69		(42)		18
120			120		(116)	8	19
							20
1,000		1,000		375			21
1,289		1,000	289	375	(158)	8	22
2,783		1,046	1,737	375	(1,406)	8	23
1,097			1,097				24
46			46				25
4,703			4,703				26
20			20				27
401			401		(401)		28
6,267			6,267		(401)		29
							30
							31
							32
							33
							34
							35
							36
							37
							38
							39
							40

332. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT OWNED AND USED AND LEASED FROM OTHERS

1. Show in columns (b) and (c), for each primary account, the depreciation base used to compute the depreciation charges for the month of January and in columns (e) and (f) show the depreciation base used to compute 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 28 and 36 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 and account Nos. 31-22-00, 31-23-00, 31-25-00, 31-21-00, 35-21-00, 35-23-00, 35-22-00, and 35-25-00. 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. 32-21-00, 32-22-00, 32-23-00, 32-25-00, 36-21-00, 36-22-00, 36-23-00, and 36-25-00, 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 not included in account Nos. 31-11-00, 31-12-00, 31-13-00, 31-21-00, 31-22-00, and 31-23-00, inclusive.

4. If the depreciation base for accounts 1, 3, 4, 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) effected.

6. Disclosures in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively.

Line No.	(Dollars in thousands) 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)	
	ROAD	\$	\$	%	\$	\$	%
1	(1) Engineering	160	277				
2	(3) Grading	281	631				
3	(4) Other right-of-way expenditures						
4	(5) Tunnels and subways	62	150				
5	(6) Bridges, trestles, and culverts	305	783				
6	(7) Elevated structures						
7	(13) Fences, snowsheds, and signs	5	9				
8	(16) Station and office buildings	3,037	3,225				
9	(17) Roadway buildings	118	125				
10	(18) Water stations						
11	(19) Fuel stations	121	118				
12	(20) Shops and enginehouses	663	885				
13	(22) Storage warehouses						
14	(23) Wharves and docks						
15	(24) Coal and ore wharves						
16	(25) TOFC/COFC terminals	222	552				
17	(26) Communications systems	326	422				
18	(27) Signals and interlockers	509	774				
19	(29) Power plants						
20	(31) Power transmission systems						
21	(35) Miscellaneous structures						
22	(37) Roadway machines	1,759	2,395				
23	(39) Public improvements—Construction	577	920				
24	(44) Shop machinery	1,453	1,720				
25	(45) Power plant machinery						
26	All other road accounts						
27	Amortization (other than defense projects)						
28	Total road	9,598	12,986	12.05			
	EQUIPMENT						
29	(52) Locomotives	17,100	17,100				
30	(53) Freight-train cars	78,567	77,363				
31	(54) Passenger-train cars						
32	(55) Highway revenue equipment	269	269				
33	(56) Floating equipment						
34	(57) Work equipment	567	569				
35	(58) Miscellaneous equipment	554	568				
36	Total equipment	97,057	95,869	8.35			
37	GRAND TOTAL	106,655	108,855				

335. ACCUMULATED DEPRECIATION - ROAD AND EQUIPMENT - OWNED AND USED

1. Disclose the required information in regard to credits and debits to Account No. 735, "Accumulated depreciation; road and equipment property," during the year relating to owned and used road and equipment. Include entries for depreciation of equipment owned but not used when the resulting rents are included in the "Lease Rentals - Credit - Equipment" accounts and Other Rents - Credit - Equipment" accounts. Exclude any entries for depreciation of equipment that is used but not owned when the resulting rents are included in "Lease Rental - Debit - Equipment" account and "Other Rents - Debit - Equipment" accounts (See Schedule 342 for the accumulated depreciation relating to road and equipment owned but not used by respondent.)

2. If any data are included in columns (d) or (f), explain the entries in detail.

3. A debit balance in columns (b) or (g) for any primary account should be designated "Dr."

4. 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.

5. Enter amounts representing amortization under an authorized amortization program other than for defense projects on lines 27 and 36.

6. Dollars in thousands.

Line No.	Account	Balance at beginning of year	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year
			Charges to operating expenses	Other credits	Retirements	Other credits	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	ROAD						
1	(1) Engineering	2	2				4
2	(3) Grading						
3	(4) Other, right-of-way						
4	(5) Tunnels and subways	1	1				2
5	(6) Bridges, trestles, and culverts	6	8				14
6	(7) Elevated structures						
7	(13) Fences, snow sheds, and signs						
8	(16) Station and office buildings	717	277				994
9	(17) Roadway buildings	10	4				14
10	(18) Water stations						
11	(19) Fuel stations	1	4				15
12	(20) Shops and enginehouses	49	26				75
13	(22) Storage warehouses						
14	(23) Wharves and docks						
15	(24) Coal and ore wharves						
16	(25) TOFC/COFC terminals	11	9				20
17	(26) Communication systems	8	9				17
18	(27) Signals and interlockers	16	23				39
19	(29) Power plants						
20	(31) Power-transmission systems						
21	(35) Miscellaneous structures						
22	(37) Roadway machines	653	333		82		904
23	(39) Public improvements—Construction	3	5				8
24	(44) Shop machinery*	735	294		21		1,008
25	(45) Power-plant machinery*						
26	All other road accounts						
27	Amortization (Adjustment)						
28	Total road	2,222	995		103		3,114
	EQUIPMENT						
29	(52) Locomotives	2,643	1,192	34			3,869
30	(53) Freight-train cars	13,235	5,052	504	684		18,107
31	(54) Passenger-train cars						
32	(55) Highway revenue equipment	124					124
33	(56) Floating equipment	8					8
34	(57) Work equipment	94	24	10	9		119
35	(58) Miscellaneous equipment	132	69	17	3		215
36	Amortization Adjustments						
37	Total Equipment	16,236	6,337	565	696		22,442
38	GRAND TOTAL	18,458	7,332	565	799		25,556

*To be reported with equipment expense rather than M&S expense.

C. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock: Common, \$ 10 per share; first preferred, \$ _____ per share; second preferred, \$ _____ per share; debenture stock, \$ _____ per share.

2. State whether or not each share of stock has the right to one vote; if not, give full particulars in a footnote Yes

3. Are voting rights proportional to holdings? Yes If not, state in a footnote the relation between holdings and corresponding voting rights.

4. Are voting rights attached to any securities other than stock? No If so, name in a footnote each security, other than stock to which voting rights are attached (as of the close of the year), and state in detail the relation between holdings and corresponding voting rights, stating whether voting rights are actual or contingent, and if contingent showing the contingency.

5. Has any class or issue of securities any special privileges in the election of directors, trustees, or managers, or in the determination of corporate action by any method? No If so, describe fully in a footnote each such class or issue and give a succinct statement showing clearly the character and extent of such privileges.

6. Give the date of the latest closing of the stock book prior to the actual filing of this report, and state the purpose of such closing _____
Not closed

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. _____ votes, as of _____ (Date)

8. State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7. One 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 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		
				Common	PREFERRED	
	(a)	(b)	(c)	(d)	Second (e)	First (f)
1	The Western Pacific	526 Mission St.	10,000	10,000		
2	Railroad Company	San Francisco, CA				
3		94105				
4						
5						
6						
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30						

C. VOTING POWERS AND ELECTIONS - Continued

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

11. Give the date of such meeting. October 13, 1982

12. Give the place of such meeting. Western Pacific Building

526 Mission Street

San Francisco, CA 94105

NOTES AND REMARKS

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - ASSETS				
Line No.	Account	Title (a)	Balance at Close of Year (b)	Balance at Beginning of Year (c)
		Current Asset	\$	\$
1	701	Cash	53	628
2	702	Temporary Cash Investments		
3	703	Special Deposits		
		Accounts Receivable		
4	704	— Loan and Notes	10	10
5	705	— Interline and Other Balances	70	62
6	706	— Customers	638	479
7	707	— Other	1,501	3,922
8	709, 708	— Accrued Accounts Receivables	1,185	886
9	708.5	— Receivables from Affiliated Companies		
10	709.5	— Less: Allowance for Uncollectible Accounts	(21)	(21)
11	710, 711, 714	Working funds prepayments deferred income tax debits	1	(58)
12	712	Materials and Supplies		
13	713	Other Current Assets	31	68
14		Total Current Assets	3,468	5,976
		Other Assets		
15	715, 716, 717	Special funds		
16	721, 721.5	Investments and Advances Affiliated Companies (sch 310)		
17	722, 723	Other Investments and Advances	512	522
18	724	Allowances for Net Unrealized Loss on Noncurrent Marketable Equity Securities—Cr.		
19	737, 738	Property used in other than Carrier Operation (less depreciation)	819	415
20	739, 741	Other Assets	37	76
21	743	Other Deferred Debits	30	51
22	744	Accum. deferred Income Tax debits		
23		Total Other Assets	1,398	1,064
		Road and Equipment		
24	731, 732	Road (Sch. 330 & 330A)	498	365
25		Equipment	72	86
26		Unallocated Items		
27		Accumulated Depreciation and amortization (Schs. 335, 351, 342, 340)	(189)	(184)
28		Net road and Equipment	381	267
29		Total Assets	5,247	7,307
NOTES AND REMARKS				

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - LIABILITIES AND SHAREHOLDERS' EQUITY

Line No.	Account	Title (a)	Balance at Close of Year (b)	Balance at Beginning of Year (c)
		Current Liabilities	\$	\$
30	751	Loans and Notes Payable		
31	752	Accounts Payable; Interline and Other Balances	669	688
32	753	Audited Accounts and Wages	7	21
33	754	Other Accounts Payable	25	21
34	755, 756	Interest and Dividends Payable		
35	757	Payables to Affiliated Companies	709	589
36	759	Accrued accounts Payable	1,547	1,139
37	760, 761, 761.5, 762	Taxes Accrued	(766)	416
38	763	Other Current Liabilities	206	91
39	764	Equipment obligations and other long-term debt due within one year		
40		Total Current Liabilities	2,397	2,965
		Non Current Liabilities		
41	765, 767	Funded debt unmatured		
42	766	Equipment obligations		
43	766.5	Capitalized Lease Obligations		
44	768	Debt in default		
45	769	Accounts payable; Affiliated Companies	1,097	1,097
46	770.1, 770.2	Unamortized debt premium		
47	781	Interest in default		
48	783	Deferred revenues-Transfers from Government Authorities		
49	786	Accumulated deferred income tax credits	209	(136)
50	771, 772, 774, 775, 782, 784	Other long-term liabilities and deferred credits	416	1,105
51		Total Noncurrent Liabilities	1,722	2,066
		Shareholders' Equity		
52	791, 792	Capital Stock: (Sch. 230)		
53		Common Stock	100	100
54		Preferred Stock		
55	793	Discount on Capital Stock		
56	794, 795	Additional Capital (230)		
		Retained Earnings:		
57	797	Appropriate (221)	1,028	2,176
58	798	Unappropriated (220)		
59	798.1	Net Unrealized loss on noncurrent marketable equity securities		
60	798.5	Less Treasury Stock	1,128	2,276
61		Net Stockholders Equity	5,247	7,307
62		Total Liabilities and Shareholders Equity		

NOTES AND REMARKS

RC-139800

WESTERN PACIFIC

1982

5 OF 5

210. RESULTS OF OPERATIONS

1. Disclose the requested information for the respondent pertaining to the results of operations for the year.

2. Report total operating expenses from Schedule 410 of this report. Any disparities in expense amounts shown in this schedule and expense amounts reported in Schedule 410 must be fully explained on page 12 Results of Operations.

3. List dividends from investments accounted for under the cost method on the appropriate line No. 19, for, Account No. 513, "Di-

vidend income." List dividends accounted for by the equity method on the appropriate dividend line No. 25 for Account No. 512 under the "Income from Affiliated Companies" subsection of this schedule.

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

5. Dollars in thousands.

Line No.	Item (a)	Amount for Current Year (b)	Amount for Preceding Year (c)	Freight-Related Revenue & Expenses (d)	Passenger-Related Revenue & Expenses (e)
	ORDINARY ITEMS				
	OPERATING INCOME				
	Railway Operating Income				
1	(101) Freight "	\$ 4,875	\$ 6,430		
2	(102) Passenger "				
2	(103) Passenger-Related	24	19		
4	(104) Switching				
5	(105) Water Transfers				
6	(106) Demurrage	220	176		
7	(110) Incidental	9	10		
8	(121) Joint Facility-Credit				
9	(122) Joint Facility-Debit				
10	(501) Railway operating revenues (Exclusive of transfers from Government Authorities—lines 1-9)	5,128	6,635		
11	(502) Railway operating revenues—Transfers from Government Authorities for current operations				
12	(503) Railway operating revenues—Amortization of deferred transfers from Government Authorities				
13	Total railway operating revenue (lines 10-12)	5,128	6,635		
14	(531) Railway operating expenses	8,368	7,931		
15	*Net revenue from railway operations	(3,240)	(1,296)		
	OTHER INCOME				
16	(506) Revenue from property used in other than carrier operations	33	35		
17	(510) Miscellaneous rent income	99	74		
18	(512) Separately operated properties-Profit				
19	(513) Dividend Income (cost method)				
20	(514) Interest income	824	1,020		
21	(516) Income from sinking and other funds				
22	(517) Release of premiums on funded debt				
23	(518) Contributions from other companies				
24	(519) Miscellaneous income	402	1,034		
	Income from affiliated companies				
25	(513) Dividends (equity method)				
26	Equity in undistributed earnings (losses)				
27	Total other income (lines 16-26)	1,358	2,163		
28	Total income (lines 15, 27)	(1,882)	867		
	MISCELLANEOUS DEDUCTIONS FROM INCOME				
29	(534) Expenses of property used in other than carrier operations				
30	(535) Taxes on property used in other than carrier operations	92	60		
31	(543) Miscellaneous rent expense				
32	(544) Miscellaneous losses				
33	(545) Separately operated properties-Loss				
34	(549) Maintenance of investment organization				
35	(550) Income transferred to other companies	3	3		
36	(551) Miscellaneous income charges		29		
37	(553) Uncollectible accounts		92		
38	Total miscellaneous deductions (lines 29-37)	95	92		
39	Income available for fixed charges (Lines 28, 38)	(1,977)	775		

210. RESULTS OF OPERATIONS-Continued

Line No.	Item (a)	Amount for Current Year (b)	Amount for Preceding Year (c)
	FIXED CHARGES	\$	\$
	(546) Interest on funded debt:		
40	(a) Fixed interest not in default		
41	(b) Interest in default	3	3
42	(547) Interest on unfunded debt		
43	(548) Amortization of discount on funded debt	3	3
44	Total fixed charges (lines 40-43)	(1,980)	772
45	Income after fixed charges (lines 39, 44)		
	OTHER DEDUCTIONS		
	(546) Interest on funded debt:		
46	(c) Contingent interest		
	UNUSAL OR INFREQUENT ITEMS		
47	(555) Unusual or infrequent items (debit) credit		
48	Income (loss) from continuing operations (before income taxes)		
	PROVISIONS FOR INCOME TAXES		
	(556) Income taxes on ordinary income:		
49	Federal income taxes	(1,122)	202
50	State income taxes	(55)	76
51	Other income taxes		
52	(557) Provision for deferred taxes	345	28
53	Total provisions for income taxes (lines 49-52)	(832)	306
54	Income from continuing operations	(1,148)	466
	DISCONTINUED OPERATIONS		
55	(560) Income or loss from operations of discontinued segments (less applicable income taxes of \$)		
56	(562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$)		
57	Income before extraordinary items	(1,148)	466
	EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES		
58	(570) Extraordinary items (Net)		
59	(590) Income taxes on extraordinary items		
60	(591) Provision for deferred taxes - Extraordinary items		
61	Total extraordinary items (lines 57-59)		
62	(592) Cumulative effect of changes in accounting principles (less applicable income taxes of \$)		
63	Net income (Loss)	(1,148)	466
	*Reconciliation of net railway operating income (NROI)		
64	Net revenues from railway operations	(3,240)	(1,296)
65	(556) Income taxes on ordinary income (-)	1,177	(278)
66	(557) Provision for deferred income taxes (-)	(345)	(28)
67	Income from lease of road and equipment (-)		
68	Rent for leased roads and equipment (+)		
69	Net railway operating income (loss)	(2,408)	(1,602)

ANNUAL REPORT

OF

TIDEWATER SOUTHERN RAILWAY COMPANY

SAN FRANCISCO, CALIFORNIA

TO THE

INTERSTATE COMMERCE COMMISSION

Per Mr. M. Paolo's letter dated November 16, 1971 - File: ACR-C.

FOR THE

YEAR ENDED DECEMBER 31, 1982

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

(Name) R. W. STUMBO, JR. (Title) VICE PRESIDENT-FINANCE

(Telephone number) (415) 982-2100
(Area code) (Telephone number)

(Office address) 526 MISSION STREET, SAN FRANCISCO, CALIFORNIA 94105
(Street and number, city, State, and ZIP code)

B. 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 on this page have taken place during the year covered by this report, they should be explained in full detail.

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." If the report is made by receivers, trustees, a committee on bondholders, or individuals otherwise in possession of the property, state names and facts with precision. If the report is for a consolidated group, pursuant to Special Permission from the Commission, Accounting and Valuation

Board, indicate such fact on line 1 below and list the consolidated group on page 4.

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. 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 Tidewater Southern Railway Company
2. Date of incorporation February 14, 1978
3. Under laws of what Government, State, or Territory organized? If more than one, name all. If in bankruptcy, give court of jurisdiction and dates of beginning of receivership or trusteeship and of appointment of receivers or trustees California
4. If the respondent was reorganized during the year, involved in a consolidation or merger, or conducted its business under a different name, give full particulars. On April 4, 1979 Tidewater Southern Railway Company, incorporated in California February 14, 1978 as Newtide Co., Inc. to acquire the assets of Tidewater Southern Railway Company, incorporated in California March 11, 1912; purchased the assets of the latter corporation. (See Interstate Commerce Commission Finance Docket No. 28614 decided January 4, 1979 for full details of the transaction.)

STOCKHOLDERS REPORTS

5. 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.

C. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock: Common, \$ 10 per share; first preferred, \$ _____ per share; second preferred, \$ _____ per share; debenture stock, \$ _____ per share.
2. State whether or not each share of stock has the right to one vote; if not, give full particulars in a footnote Yes
3. Are voting rights proportional to holdings? Yes If not, state in a footnote the relation between holdings and corresponding voting rights.
4. Are voting rights attached to any securities other than stock? No If so, name in a footnote each security, other than stock to which voting rights are attached (as of the close of the year), and state in detail the relation between holdings and corresponding voting rights, stating whether voting rights are actual or contingent, and if contingent showing the contingency.
5. Has any class or issue of securities any special privileges in the election of directors, trustees, or managers, or in the determination of corporate action by any method? No If so, describe fully in a footnote each such class or issue and give a succinct statement showing clearly the character and extent of such privileges.
6. Give the date of the latest closing of the stock book prior to the actual filing of this report, and state the purpose of such closing Not closed
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. _____ votes, as of _____ (Date)
8. State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7. One 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 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 (a)	Address of security holder (b)	Number of votes to which security holder was entitled (c)	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED		
				Stocks		
				Common (d)	PREFERRED Second (e)	First (f)
1	The Western Pacific	526 Mission St.	10,000	10,000		
2	Railroad Company	San Francisco, CA				
3		94105				
4						
5						
6						
7						
8						
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30						

C. VOTING POWERS AND ELECTIONS - Continued

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

11. Give the date of such meeting. March 16, 1982

12. Give the place of such meeting. Western Pacific Building
526 Mission Street

San Francisco, CA 94105

NOTES AND REMARKS

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - ASSETS

Line No.	Account	Title (a)	Balance at Close of Year (b)	Balance at Beginning of Year (c)
		Current Asset	\$	\$
1	701	Cash	815	270
2	702	Temporary Cash Investments		
3	703	Special Deposits		
		Accounts Receivable		
4	704	— Loan and Notes		
5	705	— Interline and Other Balances	99	103
6	706	— Customers	223	480
7	707	— Other	3,065	3,504
8	709, 708	— Accrued Accounts Receivables	145	897
9	708.5	— Receivables from Affiliated Companies		
10	709.5	— Less: Allowance for Uncollectible Accounts	(15)	(15)
11	710, 711, 714	Working funds prepayments deferred income tax debits	1	1
12	712	Materials and Supplies		
13	713	Other Current Assets	14	12
14		Total Current Assets	4,347	5,252
		Other Assets		
15	715, 716, 717	Special funds		
16	721, 721.5	Investments and Advances Affiliated Companies (sch 310)		
17	722, 723	Other Investments and Advances		
18	724	Allowances for Net Unrealized Loss on Noncurrent Marketable Equity Securities—Cr.		
19	737, 738	Property used in other than Carrier Operation (less depreciation)	3	3
		\$		
20	739, 741	Other Assets	20	65
21	743	Other Deferred Debits	19	64
22	744	Accum. deferred Income Tax debits		
23		Total Other Assets	42	132
		Road and Equipment		
24	731, 732	Road (Sch. 330 & 330A)	1,315	677
25		Equipment	21	21
26		Unallocated Items		
27		Accumulated Depreciation and amortization (Schs. 335, 351, 342, 340)	(16)	(13)
28		Net road and Equipment	1,320	685
29		Total Assets	5,709	6,069

NOTES AND REMARKS

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - LIABILITIES AND SHAREHOLDERS' EQUITY

Line No.	Account	Title (a)	Balance at Close of Year (b)	Balance at Beginning of Year (c)
		Current Liabilities	\$	\$
30	751	Loans and Notes Payable		
31	752	Accounts Payable, Interline and Other Balances	1,017	572
32	753	Audited Accounts and Wages		
33	754	Other Accounts Payable	(2)	(2)
34	755, 756	Interest and Dividends Payable	2	2
35	757	Payables to Affiliated Companies	585	329
36	759	Accrued accounts Payable	562	935
37	760, 761, 761.5, 762	Taxes Accrued	(23)	245
38	763	Other Current Liabilities	19	39
39	764	Equipment obligations and other long-term debt due within one year		
40		Total Current Liabilities	2,160	2,120
		Non Current Liabilities		
41	765, 767	Funded debt unmatured		
42	766	Equipment obligations		
43	766.5	Capitalized Lease Obligations		
44	768	Debt in default		
45	769	Accounts payable: Affiliated Companies	46	46
46	770.1, 770.2	Unamortized debt premium		
47	781	Interest in default		
48	783	Deferred revenues-Transfers from Government Authorities		
49	786	Accumulated deferred income tax credits	96	(91)
50	771, 772, 774, 775, 782, 784	Other long-term liabilities and deferred credits	(1,378)	156
51		Total Noncurrent Liabilities	(1,236)	111
		Shareholders' Equity		
52	791, 792	Capital Stock: (Sch. 230)		
53		Common Stock	100	100
54		Preferred Stock		
55	793	Discount on Capital Stock		
56	794, 795	Additional Capital (230)		
		Retained Earnings:		
57	797	Appropriate (221)		
58	798	Unappropriated (220)	4,685	3,738
59	798.1	Net Unrealized loss on noncurrent marketable equity securities		
60	798.5	Less Treasury Stock		
61		Net Stockholders Equity	4,785	3,838
62		Total Liabilities and Shareholders Equity	5,709	6,069

NOTES AND REMARKS

210. RESULTS OF OPERATIONS

1. Disclose the requested information for the respondent pertaining to the results of operations for the year.

2. Report total operating expenses from Schedule 410 of this report. Any disparities in expense amounts shown in this schedule and expense amounts reported in Schedule 410 must be fully explained on page 12 Results of Operations.

3. List dividends from investments accounted for under the cost method on the appropriate line No. 19, for, Account No. 513, "Di-

vidend income." List dividends accounted for by the equity method on the appropriate dividend line No. 25 for Account No. 512 under the "Income from Affiliated Companies" subsection of this schedule.

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

5. Dollars in thousands.

Line No.	Item (a)	Amount for Current Year (b)	Amount for Preceding Year (c)	Freight-Related Revenue & Expenses (d)	Passenger-Related Revenue & Expenses (e)
	ORDINARY ITEMS				
	OPERATING INCOME				
	Railway Operating Income				
1	(101) Freight **	\$ 4,858	\$ 6,781		
2	(102) Passenger **				
2	(103) Passenger-Related				
4	(104) Switching	91	81		
5	(105) Water Transfers	254	119		
6	(106) Demurrage		2		
7	(110) Incidental				
8	(121) Joint Facility-Credit				
9	(122) Joint Facility-Debit				
10	(501) Railway operating revenues (Exclusive of transfers from Government Authorities—lines 1-9)	5,203	6,988		
11	(502) Railway operating revenues—Transfers from Government Authorities for current operations				
12	(503) Railway operating revenues—Amortization of deferred transfers from Government Authorities				
13	Total railway operating revenues (lines 10-12)	5,203	6,988		
14	(531) Railway operating expenses	4,352	3,473		
15	*Net revenue from railway operations	851	3,515		
	OTHER INCOME				
16	(506) Revenue from property used in other than carrier operations	13	12		
17	(510) Miscellaneous rent income	11	10		
18	(512) Separately operated properties-Profit				
19	(513) Dividend Income (cost method)				
20	(514) Interest income	801	699		
21	(516) Income from sinking and other funds				
22	(517) Release of premiums on funded debt				
23	(518) Contributions from other companies				
24	(519) Miscellaneous income	3	109		
	Income from affiliated companies				
25	(513) Dividends (equity method)				
26	Equity in undistributed earnings (losses)				
27	Total other income (lines 16-26)	828	830		
28	Total income (lines 15, 27)	1,769	4,345		
	MISCELLANEOUS DEDUCTIONS FROM INCOME				
29	(534) Expenses of property used in other than carrier operations				
30	(535) Taxes on property used in other than carrier operations	5	6		
31	(543) Miscellaneous rent expense				
32	(544) Miscellaneous taxes				
33	(545) Separately operated properties-Loss				
34	(549) Maintenance of investment organization				
35	(550) Income transferred to other companies				
36	(551) Miscellaneous income charges	1	7		
37	(553) Uncollectible accounts		5		
38	Total miscellaneous deductions (lines 29-37)	6	18		
39	Income available for fixed charges (lines 28, 38)	1,673	4,327		

210. RESULTS OF OPERATIONS-Continued			
Line No.	Item (a)	Amount for Current Year (b)	Amount for Preceding Year (c)
	FIXED CHARGES	\$	\$
	(546) Interest on funded debt:		
40	(a) Fixed interest not in default		
41	(b) Interest in default		
42	(547) Interest on unfunded debt		
43	(548) Amortization of discount on funded debt		
44	Total fixed charges (lines 40-43)	1,673	4,327
45	Income after fixed charges (lines 39, 44)		
	OTHER DEDUCTIONS		
	(546) Interest on funded debt:		
46	(c) Contingent interest		
	UNUSAL OR INFREQUENT ITEMS		
47	(555) Unusual or infrequent items (debit) credit		
48	Income (loss) from continuing operations (before income taxes)		
	PROVISIONS FOR INCOME TAXES		
	(556) Income taxes on ordinary income:		
49	Federal income taxes	392	1,756
50	State income taxes	146	415
51	Other income taxes		
52	(557) Provision for deferred taxes	187	16
53	Total provisions for income taxes (lines 49-52)	725	2,187
54	Income from continuing operations	948	2,140
	DISCONTINUED OPERATIONS		
55	(560) Income or loss from operations of discontinued segments (less applicable income taxes of \$)		
56	(562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$)		
57	Income before extraordinary items	948	2,140
	EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES		
58	(570) Extraordinary items (Net)		
59	(590) Income taxes on extraordinary items		
60	(591) Provision for deferred taxes - Extraordinary items		
61	Total extraordinary items (lines 57-59)		
62	(592) Cumulative effect of changes in accounting principles (less applicable income taxes of \$)		
63	Net income (Loss)	948	2,140
	*Reconciliation of net railway operating income (NROI)		
64	Net revenues from railway operations	851	3,515
65	(556) Income taxes on ordinary income (-)	(538)	(2,171)
66	(557) Provision for deferred income taxes (-)	(187)	(16)
67	(Income from lease of road and equipment (-)		
68	Rent for leased roads and equipment (+)	126	1,328
69	Net railway operating income (loss)		

ANNUAL REPORT

OF

SACRAMENTO NORTHERN RAILWAY

SAN FRANCISCO, CALIFORNIA

TO THE

INTERSTATE COMMERCE COMMISSION

Per Mr. M. Paolo's letter dated November 16, 1971 - File: ACR-C.

FOR THE

YEAR ENDED DECEMBER 31, 1982

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

(Name) R. W. STUMBO, JR. (Title) VICE PRESIDENT-FINANCE

(Telephone number) (415) 982-2100
(Area code) (Telephone number)

(Office address) 526 MISSION STREET, SAN FRANCISCO, CALIFORNIA 94105
(Street and number, city, State, and ZIP code)

B. IDENTITY OF RESPONDENT

Answers in 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 on this page have taken place during the year covered by this report, they should be explained in full detail.

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." If the report is made by receivers, trustees, a committee on bondholders, or individuals otherwise in possession of the property, state names and facts with precision. If the report is for a consolidated group, pursuant to Special Permission from the Commission, Accounting and Valuation

Board, indicate such fact on line 1 below and list the consolidated group on page 4.

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. 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 Sacramento Northern Railway
2. Date of incorporation February 14, 1978
3. Under laws of what Government, State, or Territory organized? If more than one, name all. If in bankruptcy, give court of jurisdiction and dates of beginning of receivership or trusteeship and of appointment of receivers or trustees California
4. If the respondent was reorganized during the year, involved in a consolidation or merger, or conducted its business under a different name, give full particulars. On April 14, 1979 Sacramento Northern Railway, incorporated in California February 14, 1979 as Newsacno Co., Inc. to acquire the assets of Sacramento Northern Railway, incorporated in California August 29, 1921; purchased the assets of the latter corporation. (See Interstate Commerce Commission's Finance Docket No. 28614 decided January 4, 1979 for full details of the transaction.

STOCKHOLDERS REPORTS

5. 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.

339. ACCRUED LIABILITY - LEASED PROPERTY

1. Disclose the required information relating to credits and debits of Account 772, "Accrued liability-leased property," during the year concerning road and equipment leased from others.
2. In column (c), enter amounts charged to operating expenses; in column (e), enter debits to account arising from retirements; in column (f), enter amounts paid to lessor.
3. Any inconsistencies between credits to account, charges to operating expenses and payments to lessors should be fully explained.
4. Required disclosure may be omitted if leased road and equipment property represents 5% or less of total property owned and used.
5. If settlement for depreciation is made currently between lessee and lessor, and no debits or credits to account No. 772 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.
6. Dollars in thousands.

Line No.	Account (a)	Balance at beginning of year (b)	CREDITS TO ACCOUNT During the Year		DEBITS TO ACCOUNT During the Year		Balance at close of year (g)
			Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)	
	ROAD	\$	\$	\$	\$	\$	\$
1	(1) Engineering						
2	(3) Grading						
3	(4) Other right-of-way expen.						
4	(5) Tunnels and subways						
5	(6) Bridges, trestles, and culverts						
6	(7) Elevated structures						
7	(13) Fences, snow sheds, and signs						
8	(16) Station and office buildings						
9	(17) Roadway buildings						
10	(18) Water stations						
11	(19) Fuel stations						
12	(20) Shops and enginehouses						
13	(22) Storage warehouses						
14	(23) Wharves and docks						
15	(24) Coal and ore wharves						
16	(25) TOFC/COFC terminals						
17	(26) Communication systems						
18	(27) Signals and interlockers						
19	(29) Power plants						
20	(31) Power-transmission systems						
21	(35) Miscellaneous structures						
22	(37) Roadway machines						
23	(39) Public improvements—Construction						
24	(44) Shop machinery						
25	(45) Power-plant machinery						
26	All other road accounts						
27	Amortization (other than defense projects)						
28	Total road						
	EQUIPMENT						
29	(52) Locomotives						
30	(53) Freight-train cars						
31	(54) Passenger-train cars						
32	(55) Highway revenue equipment						
33	(56) Floating equipment						
34	(57) Work equipment						
35	(58) Miscellaneous equipment						
36	Total equipment						
37	GRAND TOTAL						

Road Initials:

WP Year 19 82

346. DEPRECIATION BASE AND RATES-IMPROVEMENTS TO ROAD AND EQUIPMENT LEASED FROM OTHERS

1. Show in column (b) for each primary account, the depreciation base used in computing the depreciation charges for the month of January and in column (c) show the depreciation base used in computing the depreciation charges for the month of December; in column (d) show the composite rates used in computing the depreciation charges for the month of December; and on lines 28 and 36 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. This schedule should include only improvements to leased property charged to account 732, "Improvements on leased property." 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 improvements to 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. If the depreciation base for accounts 1, 3, 4, 5, and 39 includes nondepreciable property, a statement to that effect should be made in a footnote.

4. 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.

5. Disclosures in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively.

Line No.	(Dollars in thousands) Account (a)	Depreciation base		Annual composite rate (percent) (d)
		At beginning of year (b)	At close of year (c)	
	ROAD	\$	\$	%
		1	1	4.32
1	(1) Engineering			
2	(3) Grading			
3	(4) Other right-of-way expenditures			
4	(5) Tunnels and subways			
5	(6) Bridges, trestles and culverts			
6	(7) Elevated structures			
7	(13) Fences, snowsheds, and signs	51	67	4.32
8	(16) Station and office buildings			
9	(17) Roadway buildings			
10	(18) Water stations	1	1	4.32
11	(19) Fuel stations			
12	(20) Shops and enginehouses			
13	(22) Storage warehouses			
14	(23) Wharves and docks			
15	(24) Coal and ore wharves	64	86	4.32
16	(25) TOFC/COFC terminals	46	46	4.32
17	(26) Communications systems			
18	(27) Signals and interlockers			
19	(29) Power plants			
20	(31) Power transmission systems			
21	(35) Miscellaneous structures			
22	(37) Roadway machines			
23	(39) Public improvements-Construction			
24	(44) Shop machinery			
25	(45) Power plant machinery	59	59	4.32
26	All other road accounts			
27	Amortization (other than defense projects)	222	260	4.32
28	Total road			
	EQUIPMENT			
29	(52) Locomotives			
30	(53) Freight-train cars			
31	(54) Passenger-train cars			
32	(55) Highway revenue equipment			
33	(56) Floating equipment			
34	(57) Work equipment			
35	(58) Miscellaneous equipment	None	None	None
36	Total equipment			
37	GRAND TOTAL	222	260	4.32

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