ANNUAL REPORT 1972 CLASS I WHEELING & LAKE ERIE RAILWAY CO. T OE 3 417003

417003

RAILROAD LESSOR Annual Report Form E

O.M.B. NO. 60-R0101

Approval expires Dec. 1974

ANNUAL REPORT

THE WHEELING AND LAKE ERIE RAILWAY COMPANY

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.)

WHEELING & LAKE ERIE RY CO 8 NORTH JEFFERSON STREET ROANOKE, VIRGINIA 24011 125170030WHEELINLAKE 1 CHIEF ACCOUNTING OFFICER WHEELING & LAKE ERIE RY CO. 913 TERMINAL TOWER BLDG. CLEVELAND, DHID 44101 417003

FORM E

TO THE

INTERSTATE
COMMERCE COMMISSION
RECEIVED

APR 4 1973

ADMINISTRATIVE SERVICES
C MAIL BRANCH

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1972

ANNUAL REPORT

OF

THE WHEELING AND LAKE ERIE RAILWAY COMPANY

TO THE

Interstate Commerce Commission

FOR THE

YEAR ENDED DECEMBER 31, 1972

Name, official Commission regardi		mber, and office	address of offic	er in charge of correspondence with the
(Name) E. F. 1	Lorman		(Title)	Auditor
(Telephone number)	703	981-4422 Telephone number)		
(Office address) 8	North Jefferson	Street, Roano	ke, Virginia,	24011 nd 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.

All pages in this report form have been renumbered in sequence.

Page 12: Schedule 200L. General Balance Sheet - Liability Side 50: Schedule 300. Income Account for the Year

Notes have been revised to reflect the Revenue Act of 1971.

THE WHEELING AND LAKE ERIE RAILWAY COMPANY

INSTRUCTIONS REGARDING THE USE OF THIS REPORT FORM

This simual report is arranged in columnar form so that it may include returns for a single lessor company, or for several lessor companies whose properties are leased to the same operating railway, provided that the books of account are under the general supervision of the same accounting officer.

Separate returns are required to be shown for each lessor, the name of the reporting company to be entered in the box heading or in the solumn on the left of the several schedules, as may be applicable.

If the report is made for a single company, the exact corporate name should appear on the cover, little page, page 2, and in the oath and supplemental oath.

Names of leasor companies included in this report	Names of lessor companies that file separate reports
THE WHEELING AND LAKE ERIE RAILWAY COMPANY	None
**************************************	none

On October 16, 1964, The New York, Chic (Nickel Plate) was merged into the Norf pursuant to an order of the Interstate Docket 21510, embracing among other Doc	ago and St. Louis Railroad Company olk and Western Railway Company, Commerce Commission in Finance ets 21511, 21512 and 22235.
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In completing the various schedules in this report form, list the information concerning the lessor companies in the order in which their names appear on the balance sheet. Such additional pages as may be necessary will be furnished by the Commission on request.

Give hereunder the exact corporate name and other particulars called for concerning each lessor company included in this report. The corporate name should be given in full, exactly as it appears in the articles of incorporation, using the words "The" and "Company" only when they are parts of the corporate name. Be careful to distinguish between railroad and railway.

If receivers, trustees, or a committee of bondholders are in possession of the property of | Schedule 591, "Changes during the year."

any of the lessor companies, state their names and the court of jurisdiction in column (a) and give the date when such receiver hip, trusteeship, or other possession began, in addition to the date of incorporation, in column (b).

If a consolidation or merger was effected during the year, particulars should be given in Schedule 591, "Changes during the year."

		INC	ORPORATION	CORPORATE CONTROL OVER RESPONDENT				Total ve		
	Exact name of lessor company (a)	Date of incorporation (b)	Name of State or Terri- tory in which company was incorporated	Name of controlling corporation (d)	Extent of control (percent)	ber of hol	i num- i stock- lders	security holder at close of year		
TI	HE WHEELING AND LAKE ERIE RAILWAY COMPANY	Dec. 14								
	***************************************	1916	Ohio	Norfolk & Western Railway Company	90.9		101	455	66	
-	***************************************	***********						*****		
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-	Note:			***************************************				*******	-	
_	June 29, 1936, the capital stoc	k was rec	lassified (Fi	nance Docket #11235). Pursuant to sect	ion 8623.	30				
	of the General Corneration Act	of Ohio	the Board of	Directors on October 14, 1936, adopted	h	1				
-	of one defier at on bot actou vec	PA YALEY 3	Min Doma Ga	price cors on occoper 14, 1770, adopted	P				4	
-	resolution withholding from she	reholders	the right to	vote until they should exchange their	bld				-	
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108. STOCKHOLDERS REPORTS

1.	The respondent	is required to send	to the Bureau	of Accounts	, immediately	upon	preparation.	two c	copies of	its	latest	annual
report	to stockholders.										******	
(1)	hack annumentate	h-n-										

Check appropriate box:

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	Two	copies	are	attac	hed	to	this	report.

Two copies will be submitted APR 15 1973

No annual report to stockholders is prepared.

109. STOCKHOLDERS AND VOTING POWERS

1. Give the names of the five security holders who had the highest voting powers in each lessor company included in this report. This information should be given as of the close of the agreements give, as supplemental information on page 12 the names and addresses of the 30 largest holders of the voting trust certificates and the amount of their individual holdings.

	Name of lessor company (a)	Name of stockholder (b)	Pe	oting ower (e)	Name of stockholder (d)	1	oting owar (e)	Name of stockhoolder (f)	Vo po	Ring wer g)	Name of stockholder (h)	V	oting pwet (i)	Name of stockholder (3)	V	Votis powe (k)
	O NE	Norfolk and Western Railway			Carothers	-					Nationwide Mutual	-			-	-
	345		414	182	and Clark	13	508	Isaco	10	000	Insurance Co.	9	900	FirstCinco	1	1
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2.	Give particulars called for nitials of the lessor companies	regarding each lessor of	ompa	by in	cluded in this report,	, ent	ering	WIE D. C.			INITIALS OF RESIDEDENT (COMPA	NT ES			
-	e total number of votes cast		-	r elec	tion of directors of re	MDA*	dent	W&LE Ry.Co. 414,182				-		0		-
Give	the date of such meeting			******				May 24, 1972								
Give	the place of such meeting	*********	*****	*****				Roanoke, Va.			***************************************	-	*******	********		**

112. DIRECTORS

Give particulars of the various directors of respondents at the close of the year.

HE WHEELING AND LAKE E	RIE RAILWAY COMPANY	
Name of director	J. E. Carr	
Office address		
Date of beginning of term	1	
Date of expiration of term	May 23, 1973	
	I P P Clauton	
Name of director	D 1 17 - 01033	
Office address	14 61 3600	
Date of beginning of term	W 00 3000	
Date of exp. ration of term	D B D 1	
Name of director	1 77 0:033	
Office address		
Date of beginning of term	May 24, 1972	
Date of expiration of term		
Name of director	J. P. Fishwick	
Office address	Roanoke, Va. 24011	
Date of beginning of term		
Date of expiration of term		
Name of director	D. L. Kiley	
Office address		
Date of begin ing of term		
Date of expiration of term		
Name of director	H. M. Redman	
Office address	Roanoke, Va. 24011	
Date of beginning of term		
Date of expiration of term	144 00 3000	
Name of director		
Office address	D 17 - 01017	
Date of beginning of term		
Date of expiration of term	100 00 0000	
Name of director		
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Name of director	mon our man and in the comment of	
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Date of expiration of term		

Enter the names of the	lessor companies in the colum	112. DIRECTORS—Concinn headings.	behuit		
THE WHEELING AND	LAKE ERIE RAILWAY COMP	ANY			Lu
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CAMBOAS CORPORATIONS-LESSOS-	1,	The second secon		The last N. section of the last of the las	Name and

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

Give particulars of the various general officers of respondents at the close of the year. Enter the names of the lessor companies in the column headings.

THE WHEELING AND LAKE ER	HE RAILWAY COMPANY		
Name of general officer	R. F. Dunlap		
	Prunident		
Title of general officer	D 17- 01033		
Office address	1 th T 1/13		
Name of general officer	Vice President		
Title of general officer			
Office address	D D Cleveton		
Name of general officer	With the Properties		
Title of general officer	Pagadia Va 21013		
Office address			
Name of general officer			
Title of general officer	Secretary		
Office address	Roanoke, Va. 24011		
Name of general officer	F. R. McCartney		
Title of general officer	Treasurer		***************************************
Office address	Rosnoke, Va. 2/011		
Name of general officer	J. S. Shannon		
Title of general officer	General Counsel		
Office address	Deposite No 21011		
Name of general officer	E. F. Lorman		
Title of general officer.	Auditor		
Office address	Roanoke, Va. 24011		
Office address			
[10] [10] [10] [10] [10] [10] [10] [10]			
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If there are receivers,							CEIVER, OR TR		
THE WHEELING	AND	LANE E	RIE RAILWAY	COMPANY					15

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200A. GENERAL BALANCE SHEET-ASSET SIDE

Show hereunder the asset side of the balance sheet at close of year of each lessor company included in this report, entering the names of the lessor companies in the column headings. For instructions covering this schedule, see the text pertaining to General Balance Sheet Accounts

në o.	Account		(b)			(e)_			(4)			(e)	
	CURRENT ASSETS												
	(701) Cash	s			1			1			s		

	(704) Loans and notes receivable							*******					

	(706) Net bulance receivable from agents and conductors	********						*******					
		*******		*******									
	(708) Interest and dividends receivable			*******				*******					
	(0.2) Accrued accounts receivable	******											
,			******										
	(711) Prepayments				*******			*******					
2	(712) Material and supplies	*******									******		
,	(713) Other current assets									-			-
	Total current assets	GARDANDER"	MRSQL PTO STORE	-	11 2015 7500	SHE THE SALE	INTERNATION OF THE PARTY	TOTAL PRODUCTIONS	10120000000000	SHOOL SEASONE A	arcamento con co	77.20798247488	COLUMN 1
	SPECIAL PUNDS						1						
5	(716) Sinking funds		1	046					*******				
0	(716) Capital and other reserve funds		********	*******	*******			*******					
,	(717) Insurance and other funds			-					-				-
8	Total special funds	APPENDICT OF	1	046	Specialization	on annual news	SAT RESIDENT	25000000	75/20 PRINTED.	2008/00/21/27	1 ortogenous	::::::::::::::::::::::::::::::::::::::	THE REAL PROPERTY.
	INVESTMENTS						1				1		
,													
	(22) Other basestments (pp. 24 and 25)												
-	(733) Reserve for adjustment of investment in securities - Credit	-	**********	-			-		-	-			-
2		AND CONTRACT	Min - untar	C. Philosophia	erurscurages	I marsan	annumers.	au semano	nicamini	525.7550000	manuscone	resumenta	ween
	PROPERTIES												1
,	(731) Read and equipment property (pp. 14 and 15)	_95	448			AND AUGUSTON	-		-	-	-	-	-
,	Road	57.	720	715									
,		13.	914	.739					1				
	General expenditures	2	376	430									
	Other elements of investment	20	742	288									
*	Construction work in progress		694	509									
9	(732) Improvements on leased property (pp. 14 and 15)		140	168		-			-				-
ñ	Road		140	168			*******						-
1	Equipment												
2	Oeneral expenditures					-			-		-		-
3	Total transportation property (accounts 731 and 732)	95	588	849	consumu		100707-10005	resessa constante	ACCOUNTY	10000000000	712000000000000000000000000000000000000	COMMISSION	u secae
4	(736) Accrised depreciation -Bond and Equipment	(23	745	124									
5	(736) Amortivation of defense projects—Road and Equipment		(4	940)		-	-					-	-
,	Descript depreciation and amortization (accounts 736 and 736)	(23	750	064)					-		-		-
7	Total transportation property less recorded depreciation and amerization (line 33 less lice 36)	71	838	785	580000 FT /	-	- Segregaries to		seagest pactive	on and a second	* KONTANUMBER	100000000000000000000000000000000000000	ec seame
8	(737) Miscellaneous physical property		928	352								1 .	
9	(738) Accrued depreciation—Miscellaneous physical property		(102	379)		-		-		-	-	-	-
10	Minute process who sind property few recorded depreciation		895	473	111 755 7 7	COLUMN	PL-ST-ST	**********	SOF TOWN	Trimmreas :	common sea	- CONSTRUCTION	12 1007500
II	Total properties less recorded depreciation and amortization	72	734	258	-	- I compromise	*******	40 HATS	10 MOVE TIMES	1.500000000	мосовиямия	1007007	
	(line 37 plus line 40)					1		1	1				
	OTHER ASSETS AND DEFERRED CHARGES							1					
2	(741) Other weets	19	684	907									
3	(742) Unamortized discount on long-term debt		45	498									-
4	(743) Other deferred charges				-	-	-	-		- COMPANIE	-	-	-
,	Total other assets and deferred charges	19	730	405	COMPANY AN	-	-	SECOND VICES	marriages		C MERCHANICA PA	menance	samu
	TOTAL ASSETS	92	465	709	********								- Jane
	ITEMS EXCLUDED ABOVE The above returns exclude respondent's holdings of its own issues of securities as follows: (715) Sinking funds		None										
8	(716) Capital and other reserve funds		None										
	(703) Special deposits		None										
,	(717) Insurance and other funds		None										
0	(717) Insurance and other folia		1						1	1		1	1

200A. GENERAL BALANCE SHEET-ASSET SIDE-Continued

in the Uniform System of Accounts for Railroad Companies. The entries in this schedule should be consistent with those in the supporting schedules on the pages indicated. All contra entries hereunder should be indicated in parenthesis.

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arrat rations	Street, Street	19950	1 SECTION 1	mara a	A SHARP LOOK	STORY BELL	707,000,000		Litterment	1700-100			NAME OF TAXABLE PARTY.					
name of the	SORTOLLESS OF	ALC: THE REST	to require prime	SEPT SEP	DMF40COF	SHAMES THE	THE DESCRIPTION	SPIKLUSKAPU	autument.	ROKUZ-NENETWO	- DATE OF THE STREET	STOTEL/FLYGE	Note the parties of the party.	ARREST SERVICE	METATORISMO A	TL SHOREST TOP AN	STATISTICS OF THE PARTY OF THE	S. STORY COME
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OWNERS OF THE PERSON NAMED IN	Mansono	1909 BOOK IN	construen	DE UNIT DE LA	and the same	LATER THE	200	N. P. Salvanov		THE STATE OF THE S	ormine and		1000				~07/01/08/ALVONO	
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200L. GENERAL BALANCE SHEET--I.IABILITY SIDE

Show hereunder the liability side of the balance sheet at close of year of each lessor company included to this report, entering the names of the lessor companies in the column headings. For instructions covering this schedule, see test pertoining to General Balance Sheet Accounts, in the Uniform System of Accounts for Railroad Companies. The entries in this schedule should be consistent with those in the supporting schedules on the pages indicated. All contra entries hereunder should be indicated in parenthesis.

le .	Account		(b)			(e)			(d)			(*)	
-	CURRENT LIABILITIES	T	1										
(75)) Loans and notes payable	i			1			s			1		
(75)	Traffic and car-service balances-Credit		******										
(75	3) Audited accounts and wages payable											*****	****

					*****					*******			
(75	5) Dividends matured unpaid				******				******	******			
	7) Unmatured interest accrued	*******					*******		*******			*******	
(75	s) Unmatured dividends declared										********	*******	1
	9) Accrued accounts payable	******							*******		*******		
(76	0) Federal income taxes accrued											*******	
(76	1) Other taxes accrued		*******										
(76	3) Other current liabilities			-	-	-	-						-
	Total current liabilities (exclusive of long-term debt due within one year).	MANAGEM I	alton onumer	95053000000	*********	and-mesor.	ACT COMPTE	SUPPRINCE.	TO MAKE STREET, ST.	STORES	MREE CONTRACTOR	**************************************	0.00
	THE PART OF THE PROPERTY OF VELD		277	000									
(76	4) Equipment obligations and other debt (pp. 34, 35, 36, and 37)	MACON MAC	211	000	SPARE TERM	D	so eminer	DESCRIPTION OF	messeria	SERVICE TRANSPORT	SAMESTER CO. CO. CO.	COMMISSION	MILES
1	LONG-TERM DEBT DUE AFTER ONE YEAR	15	500	000									1
(76	6) Funded debt unmatured	42	202	000	*****			********				********	1
	6) Equipment obligations	******	******	*******	******	*******		********					1
(76	7) Receivers' and Trustees' securities												
	8) Debt in default			********		*******				*******	*******		
(76	9) Amounts payable to affiliated companies (pp 38 and 39)	15	582	000	-		-						
	Total long-term debt due after one year	-	maria ma	MO TEATUR	marministe	- CERTIFIC GENERAL	passanemen	27 Tab Model 1	TO SHIP WHEN	COLUMN TO SERVICE	ATTENNATION AND A STATE OF	Willer Harris.	1
1	RESERVES												1
	(1) Pension and welfare reserves					1	********						
	2) Insurance reserves					1		********	********		*******		1
(7	(4) Contailty and other reserves			-		-	-						
1	\$ UCBS 1500:1750axxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	SEPRIC DE ROY	**	-to-supra	PER 8075	- many -5000 as	Printer and Australia	Moltanas, vo	and and the same	NI STANSFERS	CHECKE THE ST	-	
	OTHER LIABILITIES AND DEFERRED CREDITS									1			1
	5i) Interest in default (p 16.)		********		*** ****								
	82) Other liabilities					1							
	s3) Unamortized premium on long-term debt	*******											
	S4) Other deferred credits		59	796									_
(7	85) Accrued depreciation—Leased property		59	796 796									
	Total other liabilities and deferred credits	NAME OF TAXABLE PARTY.	emarrelle of a	calconarrour	SECURIOR STATE	TOTAL TRACTOR	CO. TABLE	-					Г
	SHAREHOLDERS' EQUITY												
	Capital stock (Par or stated value)	13	567	800	1								
(7	93) Capital stock issuedTotal	13	958	500	1								
	9) Caphai stock saund-1 ora: Common sigek (pp. 28 and 29) Prior Lien **TROODAK***(pp. 28 and 29)	11	609	300									
	TEXAMENTAL AND ADMINISTRATION OF THE PROPERTY												
	92) Stock liability for conversion top to and itt		** 17-17										
(7	93) Discount on capital stock	45	567	800			-	CONTRACTOR AND	CHIEF SPORTS	-	C-PRESIDENCE OF STREET	AGRICULTURE OF THE PARTY OF THE	200
	Total espital stock	reprocedurate.	-										
(7	96) Premiums and assessments on capital stock												
				-	-				-		-	-	-
10	96) Other capital surplus			-	-	STATE OF THE PARTY	-	anners construction	SHAROT'S DE		ACCOUNTED	mesmana	B DEC
-	Total spital mirplus									1			
	Retained Income Appropriated							******					
6	197) Retained income—Appropriated	_ 30		113	W			-	-	-	-	-	-
- 3	708) Retained income—Unappropriated Total retained income	34	945	113				-	-	-		-	-
	Total shareholders' equity	76	512	943	0920000	- CHIPTRANIA	- sasar-sar-	anders of the same	SUSSEED-SIZE	E STREET, ST	************	SECOND COMM	2000
5	Total shareholders equity	92											

200L. GENERAL BALANCE SHEET-LIABILITY SIDE-Continued

On page 18, give an abstract of the provisions of the lease bearing on respondent's liability to reimburse the lessee for improvements made on the

	(f)			(g)			(h)			(1)							
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	THE WHEELING AND LAKE FRIE RAILWAY COMPANY	NCE	SHEET-	-LIAB	ILITY :	SIDE-	ontinue	ea	-	Per Sultetine	quantum con	
ine	Account		(b)			(e)			(d)			(e)
	The above returns exclude respondent's holdings of its own issues as follows:			Company or State of								
98	(765) Funded debt unmatured	1	941	000				******				
99	(767) Receivers' and trustees' securities		None									
00	(708) Debt in default.		None					*******			*******	
01	(791) Capital stock		None					24.41442			-	
	SUPPLEMENTARY ITEMS											
	Amount of interest matured unpaid in default for as long as 90 days:											
02	Amount of interest		None							.,		
103	Amount of principal involved		None			*********		*** ****				
0+	Investment earlied in account No. 742, "Improvements on leased property," on the books of the lesser with respect to respondent's property.		None				21 27			*******		
	December 31, 1949, to close of the year of this report for a income taxes have been reduced during the indicated perion. Estimated accumulated net reduction in Federal income 31, 1969, under provisions of Section 184 of the Internal Restimated accumulated net reduction in Federal, neon 31, 1969, under the provisions of Section 185 of the Internal Estimated amount of future earnings which can be real loss carryover on January 1 of the year following that for we first out of the great following that for we followed the section of carrier elected, as provided in the Revenue Act of the section of the section of current tax credits applied to reduction of current deferred portion of prior year's investment tax. Other adjustments (indicate nature such as recapture or Total deferred investment tax credit in account 784 at	d aggreet axes evenue (ne taxe il Reverized be shich the 1971, deferre ent year credit un early	gated s becaus Code s becau nue Cod efore pay ne report to acco d credit ne's tax used to r disposit	e of ac e eing Fec is made ount for s, beging liability educe of the company	mortizat mortizat feral inc the invi	ome tax	ertain i	of cert	dain roll	ing st	ock since the si	None December None December None None None
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200L. (GENERAL BALANCE SI	HEET-LIABILITY SI	DE-Concluded		
THE WHEELING AND LAKE ERIE RAILWAY	COMPANY	-	1	1	Line No.
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HAILROAD CORPORATIONS LESSON E					

211. ROAD AND EQUIPMENT PROPERTY

1. Give particulars of changes during the year in accounts 731, "Road and equipment property," and 732, "Improvements on leased property," classified in accordance of the testing of the testing of the lessor companies in the column headings.

2. Gross charges during the year should include distursements made for the specific purpose of purchasing, constructing, and equipping new lines, extensions of old lines, and fer additions and betterments. This column should also include both the debits and credits involved in each transfer, adjustment, or clearance

between road and equipment accounts and all adjustments applicable to expendibetween road and equipment accounts and all adjustments applicable to expenditures for new lines and extensions and additions and betterments. Adjustments in excess of \$100,000 should be explained. Net charges is the difference between gross charges and credits for property retired. All changes made during the year should be analyzed by primary accounts.

3. 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.

ne o.	Account	Gross	s charges year (b)	dur.ng	Net	charges d	uring (ross ch	year	during	Net e	charges year	during	Gross	charges year (f)	during	Net	charges d year (8)	furing
-	(8)		(6)	1	•	r (e)		. [(0)	1		1	1	1.	1	1	1.	100	Г
	(i) Engineering		9	190		(1	720)							1	ļ	1			
	(2) Land for transportation purposes		14	797		2	854							1					
	(24) Other right-of-way expenditures																		
	(3) Grading			(18)		(8	929						· · · · · ·	****		1	1		
	(5) Tunnels and subways		(4	370)		1(4	370)	- -									1		
	(6) Bridges, trestles, and culverts		106	152		99	117						1			1			
1	(7) Elevated structures			200		100	0001	-									1		
	(8) Ties			171		(26						******					1	*****	
	(9) Rails		(5	451		(65)	785						1						-
	(10) Other track material																	******	-
	(11) Ballact		8	651		(8)		****		*******	***	******		1				******	1
	(12) Track laying and surfacing		(2	128 923)		(2	923	-		*******		******	1	1			1	*******	1
	(13) Fences, snowsheds, and signs		22	251		4	023		32.00	* *****			1	1	*******	1			1
	(16) Station and office buildings		~~	719			451						1	1		1			-
	(17) Eoselway buildings			1-1			454	"											-
	(18) Water stations		4	920		4	920								1				
	(19) For estations (20) Shops and enginebouses			(946)		(1	293)												
	(21) Or alicele vators			474-7		,-	~/5/						1						
	22 Storage wareloopses												l						
	(23) Wicarves and queks																		l
ă	(24) Coal and ore wharves						1.									1			
	25 TOFC COFC terminals			475			(516)												
	(36) Communication systems		26	685		26	685	1		******						1			
	(27) Signals and interlockers		12	548		12	548												
	20 Power plants						.,												
	(31) Power-transmission systems	1		603			603	- 1											-
	(35) Misceilaneous structures		107.0	88			88	1											
	37 Roadway machines							1				******							
	38 Roadway small tools		,							A	****	******			******				
	(30) Public improvements-Construction		6	122	-301	6	122					******						*****	
	(43) Other expenditures-Road							1				******		1		1			
	(40 Shop machinery ************************************							+-								·····			
1	(45) Power-plant machinery			80.			(588)					**	·····		*******	*******			
	Other (Specify & explain)	_	245	466		(85	760)	+	_	-									
	Total expenditures for road	-	247	400	Tal effects	103	1001	1		A WYDE I	2			/S/2-55	972) 10-1	10,000	service a	drum team	-3
	52 Locomotives	10	212	112)	10	243	112)			**-****		******					1	7 11	
1	(55) Freight-train cars	(2	243	1		240	112		7			****							
1	(54) Passenger-train cars		******									******		1		1			
1	(56) Highway revenue equipment					*******		1	*****	.,,,,,,,,			1	1			-		
1	(56) Flusting equipment		(33	432)		(33	432)								***************************************				
	(87) Work equipment							!								-			
	(58) Miscellaneous equipment	(2	276	544)	(2	276	544)												
	Total expenditures for equipment. (71) Organization expenses	12	210	2447	14	210	7447								PERMIT	P.R. Stelle		T STELLET	Mary.
	(76) Interest during construction																		
	(77) Other expenditures-General																		
1	Total general expenditures				4							MA. 100 100							the n
	Total	(2)	001	0787	12	362	Soul)	_											
	(90) Construction work in progress	-	451	020	1	451	020												
	Grand total 1	(1		058)	11	911	284)	/					1	1		1			1000

211. ROAD AND EQUIPMENT PROPERTY-Continued

4. If during the year property was acquired from some other company, state in a footnote the rame of the company, 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.

5. Notes referring to entries in this schedule should be shown on page 18.

6. Report on line 35 amounts not includable in the primary road accounts. The items reported should be briefly identified and explained in a footnote on page 18. 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.

ross charges during	Net charges during year (t)	Orosa charges during year (1)	Net charges during year (k)	Oross charges during year (1)	Net charges during year (m)	Gross charges during year (n)	Net charges during
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THE WHEELING AND LAKE ERIE RAILWAY COMPANY, 2. PROPRIETARY COMPANIES

Give particulars called for regarding each inactive proprietary corporation of the lessor companies included in this report (i.e., one all of whose outstanding stocks or obligations are held by or for the respondent without any accounting to the said proprietary corporation). It may

Line No.	Item (a)		(b)			(e)			(d)		1	(e)	
1	Mileage owned: Road									5			
2	Second and additional main tracks												
2	Passing tracks, cross-overs, and turn-outs												
	Way switching tracks.												
	Yard switching tracks												
	Road and equipment property: Road	5			•			\$			3		
-	Equipment												
. 1	General expenditures												
0													
10	Other property accounts*.												
	Total (account 131)	Security State 1975	27 2100	100 mm	10 To 20 CO	SupPrint Display	THE REAL PROPERTY.	YALGO SUSTAIN	Theodotton	The Course Strategy	and the same of the		
11	Improvements on leased property: Road												
12	Equipment				**			COMPANY AND					
13	General expenditures	-											
14	Total (secount 732)	USAN JOSES BELEV	CONTRACTOR IN	MARKAGE AND A STATE OF THE STAT	VALUE DE LANGE	An Additions	ones conflicted	SERVICE A	Things Sufficien	ART SACTORES	SECTION AND SECTIO	TOTAL PROPERTY.	ALC: UNIVERSITY OF
15	Depreciation and amortization (accounts 735, 736, and 785)						******		********				
16	Funded debt unmatured (account 765)												
17	Long-term debt in default (account 768)	100					********	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
16	Amounts payable to affiliated companies (account 769)					********				********			
19	Capital stock (account 791) *Includes Account Nos. 80, "Other elements of investment," and 9	0.00	ion work	to orome									

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setf	orth in a	footnote and "G	. The se	eparation penditure	of accou	unts 73; id be est	and 732 timated, it	into "Ro	ad,"	MPANIES- amounts as of the seve and state in	are not in	ncluded in rietary cor	npanies a	at the he	ads of the	ir respec	tive colu	ımns
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6
NOTES AND REMARKS REGARDING RETURNS IN SCHEDULE NO. 211 ON PAGES 14 AND 15

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ABSTRACT OF THE PROVISIONS OF THE LEASE BEARING ON RESPONDENT'S LIABILITY TO REIMBURSE THE LESSEE FOR IMPROVEMENTS MADE ON THE LEASED RAILROAD PROPERTY (See instructions on page 11) THE WHEELING AND LIAE EXIE RAILWAY COMPANY
The Lessor shall reimburse Lessee for Additions and Betterments and
Extensions to the demised property.
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GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 217 AND 218

- 1. Schedules 217 and 218 should give particulars of stocks, bonds, other secured obligations, unsecured notes, and investment advances of affiliated companies and other investments held, by the lessor companies included in this report, at the close of the year, specifically as investments, including the obligations of a State or local government, or of an individual, so held, investments made, disposed of, or written down during the year; and dividends and interest credited to income. They should exclude securities issued or assumed by respondents. For definition of affiliated companies, see the rules governing account No. 721, "Investments in affiliated companies," in the Uniform System of Accounts for Railroad Companies.
- 2. These investments should be subdivided to show the par value pledged, unpledged, and held in fund accounts. Under "pledged" include the par value of securities recorded in accounts Nos. 721, "Investments in affiliated companies," and 722, "Other investments," which are deposited with some pledgee or other trustee, or held subject to the lien of a chattel mortgage, or subject to any other restriction or condition which makes them unavailable for general corporate purposes. "Unpledged" should include all securities held by or for the respondent free from any lien or restriction, recorded in the accounts mentioned above. Under "In sinking, insurance, and other funds" include the par value of securities recorded in accounts Nos. 715, "Sinking funds"; 716, "Capital and other reserve funds"; and 717, "Insurance and other funds."
- 3. For each lessor company, list the investments in the following order and show a total for each group and each class of investments by accounts in numerical order:

(A) Stocks:

- (1) Carriers active.
- (2) Carriers inactive.
- (3) Noncarriers-active.
- (4) Noncarriers -- inactive.
- (B) Bonds (Including U. S. Government bonds):
- (C) Other secured obligations:
- (D) Unsecured notes:
- (E) Investment advances:
- 4. The subclassification of classes (B), (C), (D), and (E) should be the same as that provided for class (A).
- 5. The kinds of industry represented by respondent's investments in the securities of other companies should be shown by symbol opposite the names of the issuing corporations, the symbols and industrial classifications to be as follows:

Symbol

Kind of Industry

- I. Agriculture, forestry, and fisheries.
- II. Mining.
- III. Construction.
- IV. Manufacturing.
- V. Wholesale and retail trade.
- VI. Finance, insurance, and real estate
- VII. Transportation, communications, and other public utilities.
- VIII. Services.
- IX. Government.
- X. All other
- 6. By carriers, as the term is here used, is meant companies owning or operating railroads, facilities auxiliary thereto such as bridges, ferries, union depots and other terminal facilities, sleeping cars, parlor cars, dining cars, freight cars, express service and facilities, electric railways, highway motor vehicles, steamboats and other marine transportation equipment, pipe lines (other than those for transportation of water), and other instrumentalities devoted to the transportation of persons or property for hire. Telegraph and telephone companies are not meant to be included.
- 7. Noncarrier companies should, for the purposes of these schedules, include telephone companies, telegraph companies, mining companies, manufacturing companies, hotel companies, etc. Purely "holding companies" are to be classed as noncarrier companies, even though the securities held by such companies are largely or entirely those issued or assumed by carriers.
- 8. By an active corporation is meant one which maintains an organization for operating property or administering its financial affairs. An inactive corporation is one which has been practically absorbed in a controlling corporation, and which neither operates property nor administers its financial affairs; if it maintains an organization it does so only for the purpose of complying with legal requirements and maintaining title to property or fearbilling.

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217. INVESTMENTS IN AFFILIATED COMPANIES

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

Enter the name of a reporting lessor company in the body of the schedule and give, theremoder, particulars of its investments in affiliated companies before listing those of a second lessor. These names should be listed in the order in which they appear on the balance sheet.

Entries in this schedule should be made in accordance with the definitions and general instruc-

one given on page 19, classifying the investments by means of letters, figures, and symbols in ...lumns (a), (b), and (c).

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.

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

Entries in column (d) should show date of maturity of bonds and other evidences of indebtedness. In case of ligations of the same designation mature scrially, the date in column (d) may be

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217. INVESTMENTS IN AFFILIATED COMPANIES-Continued

limited space.

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

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

RATLEGAD CORPORATIONS-LESSOR-E

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

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

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

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218. OTHER INVESTMENTS

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

2. Enter the name of a reporting leasor company in the body of the schedule and give, thereunder, particulars of its other investments before listing those of a second lessor. These names should be fixed in the order in which they appear on the balance sheet.

3. 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). Investments in U. S. Treasury bills and notes may be reported as one item.

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

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

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218. OTHER INVESTMENTS-Concluded

6. Entries in column (d) should show date of maturity of bonds and other evidences of indebt-of limited space.

f limited space.

7. For nonpar stock, show the number of shares in lieu of the par value in columns (e), (f), (g), (h), (j), and (l).

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

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

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221. SECUR!TIES, ADVANCES, AND OTHER INTANGIBLES OWNED OR CONTROLLED THROUGH NONREPORTING CARRIER OR NONCARRIER SUBSIDIARIES

Give perticulars of investments represented by securities and advances (including securities issued or assumed by the respondent), and of other intangible property, indirectly owned or controlled by the lessor companies included in this report through any subsidiary which does not report to the Commission under the provisions of Part I of the Interstate Commerce Act, without regard to any question of whether the company issuing the securities, or the obligor, is controlled by the subsidiary.

Line No.	Class No.	Name of lessor company (b)	Name of nonreporting marrier or noncarrier subsidiary that means the securities, advances, or other intangible property (e)	Name of issuing company and security or other intangible thing in which investment is make. (d)
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221. SECURITIES, ADVANCES, AND OTHER INTANGIBLES OWNED OR CONTROLLED THROUGH NONREPORTING CARRIER OR NONCARRIER SUBSIDIARIES—Concluded

This schedule should include all securities, open account advances, and other intangible property owned or controlled through nonreporting carrier and noncarrier subsidiaries, as well as those of other organizations or individuals whose actions respondent is able to determine.

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

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RASEBOAD CORPORATIONS LESSON-E

251. CAPITAL STOCK

Give particulars of the various issues of capital stock which were in existence at the close of the year.

Show separate returns for each lessor company included in this report, classifying the stocks as follows:

Common.

Preferred.

Debenture. Receipts outstanding.

State, in a footnote, the class of stock covered by the receipts. In case any "Preferred" or "Debenture" stock is outstanding, the rate of dividend requirements should be shown in $\operatorname{column}(b)$, and it should

be stated whether the dividends are cumulative or noncumulative. If the designation of any class of stock shown in column (b) is not sufficiently descriptive to indicate clearly its dividend rights and equity in the assets of the respondent, a complete statement of the facts should be given. In stating the date of an authorization, the date of the latest assent or ratification accessary to its validity should be shown; e. g., in case an authorization is required to be ratified by stockholders after action by the board of directors, but is not required to be approved by any State or other governmental board or officer, give the date of approval by stockholders; if the assent of a State railroad commission or other public board or officer is necessary, give the date of such assent, or if subsequent

RAILLOAD CORPORATIONS-LESSON-E

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	deposit	of said pre	decesso	r compar	y.	The sto	ck s	hown in	collur	nn (3)	is	subject	OI	
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251. CAPITAL STOCK-Concluded

to such assent notice has to be filed with a secretary of state or other to such assent notice has to be filed with a secretary of state or other public officer and a tax or other fee has to be paid as a sondition precedent to the validity of the issue, give the date of such payment. In case some condition precedent has to be complied with after the approval and ratification of the stockholders has been obtained, state, in a footnote, the particulars of such condition and of the respondent's compliance therewith. It should be noted that section 20a of the Interstate Commerce Act makes it unlawful for a carrier to issue or assume any securities, unless and until, and then only to the extent that, the Commission by order authorizes such issue or assumption.

Entries in columns if) and (a) should include stock nominally issued,

nominally outstanding, and actually outstanding. For the purposes of this report, capital stock and other securities are considered to be nominally issued when certificates are signed and scaled and placed with the proper officer for sale and delivery or are pledged or otherwise placed in some special fund of the respondent. They are considered to be actually issued when sold to a bona fide purchaser for a valuable consideration, and such purchaser holds them free from control by the respondent. All securities actually issued and not reacquired by or for the respondent are considered to be actually outstanding. If reacquired by or for the respondent under such circumstances as require them to be considered as held alive, and not canceled or retired, they are considered to be nominally outstanding.

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253. CAPITAL STOCK CHANGES DURING THE YEAR

Give full particulars of stocks actually or nominally issued (either original issues or reissues) and of stocks reacquired or canceled during the year. Enter the name of a reporting lessor company in the body of the schedule and give, thereunder, particulars of its capital stock changes during the year before listing those of a second lessor. These

names should be listed in the order in which they appear on the balance sheet. In column (c) state whether issued for construction of new properties, for additions and betterments, for purchase of milway or other property, for conversion, for acquisition of securities, for reorganization, or for other corporate purposes. Also give the number and

ī	THE REAL PROPERTY AND PARTY.		STOCKS INSUED DURING YEAR					e weer and	-
	Class of stock	Date of laste	Purpose of the issue and authority	P	or value*		Net pro- tor is-y	eccis request (cash (cash)	rised with
1	(a)	(b)	(e)		(d)			(*)	,
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	If at the above of the source th	TOCK LIABILITY	Y FOR CONVERSION OF SECURITIES OF OTHER COMes included in this report were subject to any liability to issue companies, give full particulars thereof hereunder, including	their or	wn cap	tal st	ock in	exclusion racts a	nge and

	None				******				
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253. CAPITAL STOCK CHANGES DURING THE YEAR-Concluded

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

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NOTES AND REMARKS

THE WHEELING AND LANE LAIL MAILWAY COMPANY

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 261 ON PAGES 34, 35, 36, AND 37

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

In column (a) enter the name of a reporting lessor company and give, thereunder, the name of each of its bonds or other obligations before listing those of a second lessor. The names of the lessors should be listed in the order in which they appear on the balance sheet. Classify the funded debt and securities of each lessor by accounts and according to the following designations in the numerical order given:

- (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 (Corporation):
 - (a) Equipment securities.
 - (b) Conditional or deferred payment contracts.
- (5) Miscellaneous obligations.
- (6) Receivers' and trustees' securities:
 - (a) Equipment obligations.
 - (b) Other than equipment obligations.
- (7) Short-term notes in default.

Give totals for each group and subgroup of bonds or other obligations. Columns (f), (g), (h), (i), sre intended further to classify the obligations of the company and are to be answered "Yes" or "No."

If an issue is a serial issue, the last date of maturity should be shown in column (c) preceded by the letter "8." If the payments required in the contracts for equipment obligations are unequal in amount (except for the last payment) or are to be made at irregular intervals, show a symbol against the entry made in column (c) opposite the name of such obligation and give particulars in a footnote.

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

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

Matured obligations amounting to less than \$50,000 which have not been presented for payment may be combined into a single entry designated. "Minor it, as of angured obligations, each less than \$50,000," and the total of such items shown in a footnote.

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

For definitions of "nominally issued," "nominally outstanding," "actually issued," and "actually outstanding," see Schedule 251.

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

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

On page 37, give particulars of changes during the year in funded debt and other obligations, following the same order in which they appear in the prior pages of this schedule.

In column (x) state whether issued for construction of new properties, for additions and betterments, for purchase of railroad or other property for conversion, for acquisition of securities, for reorganization, or for other corporate purposes. Also give the number and date of authorization by the public authority under whose control such issue was made, naming such authority. For nominally issued securities, show returns in columns (x) and (az) only.

For each class of securities actually issued, the sum of the entries in columns (bb) and (cc), plus discounts or less premiums, such discounts or premiums to be shown in a footnote applicable to each issue, should equal the entry in column (aa). For definition of expense, reportable in column (cc), see Definition 10 in the Uniform System of Accounts for Railroad Companies.

Particulars concerning the reacquirement of securities that were actually outstanding should be reported in columns (a), (dd), and (ec),

Include those securities that have been called for payment during the year for which liability has been transferred to account No. 763, "Other current liabilities."

NOTES AND REMARKS
THE WHEELING AND LAKE CHIE HAILWAY CO.
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266. INTEREST ON INCOME BONDS

1. Give particulars concerning interest payable, accrued, paid, and accumulated and unpaid on the securities having contingent interest provisions classified as (1) Mortgage Bonds, (2) Collateral Trust Bonds, and (3) Unsecured Bonds (Debentures), in schedule 261, "Funded Debt and Other Obligations."

2. In columns (a), (b), and (c) state the name, amount, and nominal

rate of interest shown in columns (a), (e), and (d), respectively, in schedule 261, for each security of the kind indicated. List the names of such securities in the same order as in schedule 261,

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

				A MOUNT O	FINTEREST
-	Name of issue (from schedule 201)	Amount actually out- standing (from schedule 261)	Nominal rate of interest (from schedule 261)	Maximum amount payable, if exceed (4)	Amount actually pay able under conti- gent interest pro- sions, charged in income for the year (g)
	THE WHEELING AND LAKE ERIE RAILWAY COMPANY	•		\$	
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268. AMOUNTS PAYABLE TO AFFILIATED COMPANIES

Give full particulars of amounts included in balance sheet account No. 769, "Amounts) ayable to affiliated companies," by each lessor company included in this report. Notes and open accounts should be stated separately.

Line No.	Name of debter company (a)	Name of creditor company (b)
	THE WHEELING AND LAKE LINE KAILWAY COMPANY	

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266. INTEREST ON INCOME BONDS-Concluded

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

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

6. In columns (h), (i), and (j) show the amounts of interest actually paid during the year, segregated in columns (h) and (l) between payments

		AMOUNT	or Interest-Continued				
DIFFERENCE DETWEEN MATIN	UM PAYABLE IF EARNED		TOTAL PAID WITHIN TEAR		Period for, or percentage of, for which	Total accumulated un-	Lin
Current year	All years to date	On account of current year (h)	On account or prior sears	Total (I)	cumulative, if any (k)	earned interest unpaid at the close of the year (8)	
THE WHEELING ANT	LAKE ERIE RAIL	WAY COMPANY		•		•	
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268. AMOUNTS PAYABLE TO AFFILIATED COMPANIES-Concluded

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

			BALANCE	E AT CLOS	E OF YEAR	•					INT	BEST ACC	cen De	BING YEA	R	١.			
	Notes (e)		(Open accos	inte		Total (e)		Rate of interest	c	harged to it	neeme	Chargo	ed to const investmen (in)	ruction or t account	Int	erest paid year	during	Lic. No
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282. DEPRECIATION BASE-EQUIPMENT GWNED

Show the ledger value of all equipment owned by each lessor company included in this report. The totals of columns (c) and (j) should correspond with the carrier's investment in equipment as carried in the accounts, as of the beginning and close of the year, respectively.

If the depreciation base is other than the ledger value a full explanation should be given, together with a statement by primary accounts reconciling the difference between the figures used as the depreciation base and those carried in the ledger as investment in equipment.

1							Des	urs D	DURING THE	S YEAR	•			CREDI	TS L)	ORING TRI	TEA	×			alance a	
*	Name of lessor company	Account (b)		(e)			tions and tertuents (d)	0	ther debits	1	otal debits		roper retire (g)		ou	er credits	7	otal e			(I)	
THE	WHEELING AND LAKE ERIE	RAILWAY COMPANY	•	1		\$		•		•		•			•					•		1
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THE WHEELING AND LAKE ERIE RAILWAY COMPANY
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(57) Work equipment
(58) Miscellaneous equipment ——
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285. ACCRUED DEPRECIATION-ROAD AND EQUIPMENT

Give the particulars called for hereunder of the credits and debits made to account 735, "Accrued depreciation—Road and Equipment," during the year which relate to equipment by each lessor company included in this report. A debit balance in column (c) or (j) for any primary account should be preceded by the abbreviation "Dr."

							REDITS TO	o RE	SERVE DUBIN	G TOE	YEAR			DERITS	ro R	ESERVE	DURIN	SHT :	YEAR				
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	THE WHEELING AND LANE ERE RAILWAY COMPANY
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	(54) Passenger-train cars
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	(55) Highway revenue equipment—
25	(56) Floating equipment————————————————————————————————————
50	(57) Work equipment
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286. DEPRECIATION RESERVE-ROAD AND MISCELLANEOUS PHYSICAL PROPERTY

Give a classified statement, for each lessor conspany included in this report, of the credits to the reserve accounts for depreciation of road and miscellaneous physical property during the year, and the charges to the reserve accounts during the year because of property retired; also the balances in the accounts at the beginning and at the close of the year.

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Balances at beginning of year Accrued depreciation Road		97	569									
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286. DEPRECIATION RESERVE-ROAD AND MISCELLANEOUS PHYSICAL PROPERTY-Concluded

Enter the names of the lessor companies in the column headings. All debits or credits to the reserve respecting amortization, if a general amortization program has been authorized, should be included.

HE WHEELING AND		LANE		RAILWAY	(6)					1						1		
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287. DEPRECIATION RATES-ROAD AND MISCELLANEOUS PHYSICAL PROPERTY

Give a statement of the percentages used by each lessor company for computing the amounts accrued for depreciation during the year on various classes of road and miscellaneous physical property, together with the estimated life of the property upon which such percentages are based.

Name of lessor company (a)	Class of property on which depreciation was accrued (b)	Estimated the (in years)	Amanianian er depresa- tion als	Name of lessor company (e)	Class of property on which depreciation was accrued	Estimated life (in years)	Annual ests of decrease tion (h)
THE WHEELING AND U	ANE ERIE HAILWAY COMPANY		3				
	Road Property	Var.	1.57				***********
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300. INCOME ACCOUNT FOR THE YEAR

1. Show hereunder the Income Account of each lessor company included in this report, entering the names of the lessor companies in the column headings. For instructions covering this schedule, see the text pertaining to Income Accounts in the Uniform System of Accounts for Railroad Companies.

THE WHEELING AND LAKE ERIE RAILWAY COMPANY ORDINARY ITEMS HAILWAY OPERATING INCOME . . (501) Railway operating revenues (531) Railway operating expenses ... Not revenue from railway operations (532) Railway tax accruals (p. 54) 250 Railway operating income . . REST INCOME . . (503) Here of freight cars and highway revenue freight equipment—credit balance (504) Rent from bocomotives (505) Rent from passenger-train care (506) Rent from floating equipment (507) Rent from work equipment (508) Joint facility rent income 14 Total rent income 15 RENTS PAYABLE 16 (536) Hire of freight cars and highway revenue freight equipment-denit balance (537) Rent for locomotives 17 (538) Rent for passenger-train cars. (539) Rent for floating equipment (540) Rent for work equipment ... 21 (541) Joint facility rents 22 Total rents payable. 25 Net rents (lines 15, 23) 24 Net railway operating incom. (lines 7, 24) 26 OTHER INCOME. (502) Revenues from miscellaneous operations (p. 53). (509) Income from lease of road and equipment (p. 56) 514 290 371 (510) Miscellaneous rent income (511) Income from nonoperating property (512) Separately operated properties profit 21 (513) Dividend income. (514) Interest income. (516) Income from sinking and other reserve funds. 36 (517) Release of premiums on funded debt 35 (518) Contributions from other companies. 174 687 (519) Miscellaneous income 688 977 Total other income. 38 688 977 Total income (lines 25, 38). 30 MISCELLANEOUS DEDUCTIONS FROM INCOME * * * * x x 40 (534) Expenses of miscellaneous operations (p. 53). 41 (53%) Taxes on miscellaneous operating property (p. 53)-42 (543) M. ellancous rents 43 (544) Mb sellaneous tax accruals 44 (545) Separately operated properties loss 45 (549) Maintenance of investment organization (550) Income transferred to other companies. 732 732 (551) Miscellaneous income charges Total miscellaneous deductions 49 245 Income available for fixed charges (lines 39, 49)

300. INCOME ACCOUNT FOR THE YEAR-Continued

- 2. All contra entries hereunder should be indicated in parenthesis.
- 3. Any unusual accruais involving substantial amounts included on lines 9 to 63, inclusive, should be fully explained in a footnote.

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RAILROAD CORPORATIONS-LESSON-E

300. INCOME ACCOUNT FOR THE YEAR-Concluded

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305. RETAINED INCOME-UNAPPROPRIATED-Concluded

All contra entries hereunder should be indicated in parenthesis.
 Indicate under "Remarks" the amount of assigned Federal income tax consequences accounts 606 and 616.

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308. DIVIDENDS DECLARED

Give particulars of each dividend declared by each lessor company included in this report. For par value or nonpar stock, show in column (e) the respective total par value or total number of shares on which dividend was declared and the corresponding rate percent or per share in column (c) or (d). If any such dividend was payable in anything other than eash; or, if any obligation of any character has been incurred for the purpose of procuring funds for the payment of any dividend or for the purpose of replenishing the treasury after such payment; or, if any class of stock received a return not reportable in this schedule, explain the matter fully in the remarks column. For nonpar stock, show the number of shares in column (c) and the rate per share in column (c) or (d). The dividends in column (f) should be totaled for each company. The sum of the dividends stated in column (f) should equal the amount shown in schedule No. 305.

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340. MISCELLANEOUS PHYSICAL PROPERTIES records of each class of miscellaneous physical plant operated by each lessor community included in during the year. If any of the operations listed in the property or plant is located, stating who le were discontinued before the close of the year, matter in a footnote. Group the properties under the classes of operations to which they are devoted.	in the responden and State in whi ther the responden	t's The totals operation 535, "I Income	YEAR totals of column of accounts ions," 534, " axes on misece Account formed in a footn	Expenses liancous or the Yes			
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350. RAILWAY TAX ACCRUALS

- Give particulars called for of the "Other than U. S. Government taxes" and "U. S. Government taxes" accrued and charged to account No. 532, "Railway tax accruals," during the year.
- 2. Enter in the column headings the names of the lessor companies which accrued the taxes.

- 3. In section A show for each State the taxes accrued which were levied by the State Governments (or Governments other than the United States).

 4. In section B give an analysis by kind of U. S. Government taxes.

 5. Substantial adjustments included in the amounts reported should be explained in a footnote.

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NOTES AND REMARKS THE WHEELING AND LAKE ERIE RAILWAY COMPANY

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371. INCOME FROM LEASE OF ROAD AND EQUIPMENT

1. Give particulars called for with respect to road and equipment leased to others during the year, the rent of which is includible in account No. 500, "Income from lease of road and equipment."

Line No.		DESCRIPTION OF ROAD						RENT ACCRURD DURING	YEAR		
	Name of leasor company	Teroini (b)	lameth (gr	Name of present leaveholder	Total (e)			Depreciation (f)	All oth	er (Accou	ent 50v
	THE WHEELING AND LAKE CHIC	RAILWAY COMPANY				-		•			
3		Entire Line - See page 60	462.11	Norfolk and Western Ry. Co.		514	290			514	29
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Give brief abstracts of the terms and conditions of the leases under which the above stated | termination has not yet been fixed, the provisions governing the termination of the lease. Also rents are derived, showing particularly (1) the name of lessor, (2) the name of lessee, (3) the date of the grant, (4) the chain of title (in case of assignment or subletting) and dates of transfer connecting the original parties with the present parties, (5) the basis on which the amount of the annual rent is determined, and (6) the date when the lease will terminate, or, if the date of | filed in

give reference to the Commission's authority for the lease, if any. If none, state the reasons therefor.

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

Note.—Only changes during the year are required.—Indicate the year in which reference was made to the original lease, and also the years in which any changes in lease were mentioned.									
HE WHEELING AND LINE THE RAILWAY	CUMPANY								
Cer Chi	ective 12:01 A.M. December 1, 1949, all of the lines of reilroad and tain other properties of the respondent were leased to The New York, cago and St. Louis Railroad Company under a ninety-nine year lease, ewable for like terms perpetually. Authority of Interstate Commerce mission, Order dated July 21, 1949, Finance Docket No. 16308.								
Con	formed copy of lease filed with Annual Report Form E for the year ed December 31, 1949.								
(Ni	October 16, 1964, The New York, Chicago and St. Louis Railroad Company ckel Plate) was merged into the Norfolk and Western Railway Company, suant to an order of the Interstate Commerce Commission in Finance ket 21510, embracing among other Dockets 21511, 21512 and 22235.								

383, RENTS FOR LEASED ROADS AND EQUIPMENT

Give particulars called for with respect to roads and equipment leased from others during the year, the rent for which is includible in account No. 542, "Rent for leased roads and equipment."
 Rents payable which are not classifiable under one of the three heads

provided should be explained in a footnote.

NOTE .- Only changes during the year are required,

Taxes paid or payable by the respondent as a part of the stipulated rent should be included in column (f) and specifically stated under "Remarks."
 This account includes amounts payable accrued as rent for roads, tracks, or bridges (including equipment or other railroad property covered

Line No.	Name of lenseholder (a)	Name of lessor company (b)	Total	rent accru uring year (e)	lod
1	THE WHEELING AND LOVE ERIE RAILWAY COMPANY		•		******
3	None		200000000000000000000000000000000000000		Correction (I
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7	***************************************		.,,,,,,,,	******	*****
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10	***************************************			MATERIAL PROPERTY OF	# ST F F F F F F

383A. ABSTRACT OF LEASEHOLD CONTRACTS

Give brief abstracts of the terms and conditions of the leases under which the above-named properties are held, showing particularly (1) the name of lesses, (2) the name of lesses, (3) the date of the lease, (4) the which the amount of the abount set and dates of the same of lesses, (5) the date of the lease, (6) the date of the lease, (7) the date of the lease, (8) the date of the lease, (9) the name of lesses, (1) the date of the lease, (2) the name of lesses, (3) the date of the lease, (4) the

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

Give a detailed analysis regardless of the amounts of all items included in accounts 570, "Exitationary items"; 580, "Prior period items"; and 590 "Federal income taxes on extraordinary and prior period items; 606, "Other credits to retained income ' and 616, "Other debits to retained income."

Ans No.	Name of learer company	Account Na. (b)	ium (e)		Debits (d)		Credita (e)	
	THE WHEELING AND EN	E ERIE	RAILWAY COMPANY	•		•		
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383. RENTS FOR LEASED ROADS AND EQUIPMENT-Concluded

by the contract), and for specific equipment held under lease for 1 year or more, the property being owned by other companies, and held under lease or other agreement by the terms of which exclusive use and control for operating purposes are secured.

5. If the reporting companies held under lease, during all or any part of the year, road on which no rent payable accrued, or if any portion of the charge shown hereunder is for construction on a line in which the leasehold interest will soon expire, give full particulars in the "Remarks" column.

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283A. ABSTRACT OF LEASEROLD CONTRACTS-Concluded

when the lease is to terminate, or if such date has not yet been determined, the provisions governing its determination. Also give reference to the Commission's authority for the lease, if any. If none, state the reasons therefor.

In lieu of the abstrac's here called for, copies of lease agreements may be filed. Reference to copies filed in prior years should be given in connection with any changes in terms and conditions of the leasehold contracts.

396, SELECTED ITEMS IN INCOME AND RETAINED INCOME ACCOUNTS FOR THE YEAR-Concluded

Each item swoorded in accounts 606 and 616 amounting to \$5,000 or more should be rtated; items less than \$5,000 may be combined in a single entry, designated "Minor items, each less than \$5,000."

Ane No.	Name of least, company	Associates No. (h)	fises (e)	er sales service	Debits (d)	·		Credits (e)	quenn
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411. TRACKS OWNED AT CLOSE OF YEAR

(For lessors to other than switching and terminal companies)

Give particulars of the mileage owned by each lossor company included in this report. If a company of this class controls any mileage by lease, and, in turn, subleases such mileage to another company, give particulars in a fortnote. In giving "Miles of road", column (c), state the actual angle-crack distance between termini.

Way switching tracks.-Station, team, industry, and other switching tracks for which zo separate switching 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 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.

In the lower table, classify the mileage of road owned at close of year by States and Territories. The figures should apply to single-track mileage only. Enter names of States or Territories in the column headings. Lengths should be stated to the nearest hundreith of a mile.

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- 1 - 18 to 10 to							t., Ohio	16	52			**************************************		30	6	84			24	.66
00: 20: 20: 20: 20: 20: 20: 20: 20: 20:							Lle, Ohio	13	69				2	54		47.	12	42	30 53	13
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561. EMPLOYEES AND COMPENSATION

- 1. Give the average number of employees in the service of the lessor companies included in this report and the total compensation paid to them. General officers who served without compensation or were carried on the pay rolls of another company, and pensioners rendering no service, are not to be included.
- 2. Averages called for in columns (b), (c), and (d) should be the average of 12 middle-of-month counts.
- 3. This schedule does not include old-age retirement, and unemployment insurance taxes. See schedule 350 for such taxes.

Su 1000	Administrative for the contration of the contrat	AVERAGE NU	MHES OF EMPLOYE	ES IN SERVICE	То	TAL COMPENSATION DUBING	YEAR
Line No.	Name of lessor company (a)	Executives, general officers, and staff assistants (b)	Other employees	Total em- ployees (d)	Executives, general officers, and staff assistants (e)		Total compensation
ı	THE WHEELING AND CARE LIFE RAILWAY	COMPANY			\$		
2	***************************************						
3	None						

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562. COMPENSATION OF OFFICERS, DIRECTORS, ETC.

Give the name, position, salary, and other compensation, such as homes, commission, gift, reward, or fee, of each officer, director, pensioner, or employee to whom the lessor companies included in this report paid \$10,000 or more during the year as compensation for current or past services over and above necessary expenses incurred in discharge of their duties.

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

Any large "Other compensation" should be explained.

Line No.	Name of lesser company	Name of person	Title (e)	f slary per annum as of close of year (d)	Other compensation during the year	Remarks (f)
	THE WHEELING AND LINE			•	*	
21 22	**************************************					
23 24	See snnual					
25 26						
-	/221520220-7022102000000000000000000000000000			ALLE DE SERVICE CONTRA	11/25 - 25 - 12/22 - 12/20 - 12	
29	**************************************					

563, PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Give particulars concerning payments, fees, retainers, commissions, gifts, contributions, assessments, bourses, pensions, subscriptions, allowances for expenses, or any form of payments amounting in the aggregate o \$5,000 or more during the year to any corporation, institution, association, firm, partnership, committee, or any person (other than one of respondents' employees covered in schedule 562 in this annual report) for services or as a donation.

Phymonis for services which both as to their nature and amount may reason thy be regarded as ordinarily connected with the routine operation, an attenuace, or construction of a railroad should be excluded, but any special or unusual payments for services should be reported. If more convenient, this schedule may be filled out for a group of roads considered as one system and shown only in the report of the principal road of the system with a reference thereto in this report.

Line No.	Name of leasor company	Name of recipient (b)	Nature of service (e)	Amount of payment (d)	Remarks (e)
10		LAIS MALLYAY CUMPANY		5	
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ANNUAL REPORT 1972 FORM E 417003 WHEELING & LAKE ERIE RAILWAY CO. 2 OF 2

581, CONTRACTS, AGREEMENTS, ETC.

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

- 1. Express companies.
- 2. Mail
- 3. Sleeping, parlor, and dining car companies.
- 4. Freight or transportation companies or lines.
- 5. Other railway companies.
- f. Steamboat or steamship companies.
- 7 Telegraph companies.
- 8. Telephone companies.
- 9. Equipment purchased under conditional sales contracts.
- 10. Other contracts.

Under item 9, 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 is 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.

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 \$5,000 per year, and which by its terms is otherwise unimportant.

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.

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

Compliance with the requirements of this schedule does not relieve the respondent of the duty placed upon common carriers by section 6 (5);

Part I, of the Interstate Commerce Act, which reads as follows:

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

THE WHEELING AND LAKE CRIE RAILWAY COMPANY
Nothing to Report

591. CHANGES DURING THE YEAR

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 particula, inquiry. Changes in mileage should be reported by classes and stated to the nearest hundredth of a mile.

- 1. 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.
- Hereunder state the matters called for. Make the statements | 2. For changes in miles of road, give dates of beginning or abandonment of operations. If any changes reportable in this schedule occurred under authority granted by the Commission in certificates of convenience and necessity, issued under paragraphs (18) to (22) of section 1 of the Interstate Commerce Act or otherwise, specific reference to such authority should in each case be made by docket number or otherwise, as may be appropriate.
 - 3. All consolidations, mergers, and reorganizations effected, giving particulars.
- This statement should show the mileage, equipment, and cash value of property of each company as well as the consideration received by each company party to the action. State the dates on which consolidated, etc., and whether the prior companies have been dissolved. Copies of the articles of consolidation, merger, or reorganization should be filed with
- 4. Adjustments in the book value of securities own. \ and reasons
- 5. Other financial changes of more than \$50,000, not elsewhere provided for, giving full particulars.

INCREASES IN MILEAGE

	Main			TRACKS, CROSS-OV					
Name of lessor company		Miles of road	Miles of second main track (e)	Miles of all other main tracks	Miles of passing tracks, cross-overs, and turn-outs	Miles of way switching tracks	Miles of yard switching tracks	Total	
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	TOTAL INCREASE.					03		03	
	DECRE	ASES IN MILE	AGE						
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	ONNED BY RESPONDENT				OWNED BY PROPRIETARY COMP					
Name of trains company (a) THE WHEELING AND LANE ENIE RAILWAY COMPANY	Name of the second	MUES OF ROAD				MILES OF ROAD				
	Constructed Abandoned		Abandoned	Name of proprietary company	Conserv		Absude			
					(e)		(8)	T		
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	accounts.	*************	lone	aoandoned is i	extend respondent's road, and should not include tracks remeant permanently abandoned, the cost of which has t	been or is to be w	ritten	out or t	1	
	accounts.	*************		aoandoned is i	meant permanently abandoned, the cost of which has be	been or is to be w	ritten	out or t	h	
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VERIFICATION

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

		(To be made	by the officer having control of t	he accounting of the respondents)		
State of	Virginia		1			
City			808:			
CONCERN of	Roanoke	***********				
	E. F. Lorm	an	makes oath and sa	ys that he is	Auditor	
THE WHE					Insert here the official title of	(the affiant)
of THE WHE	ELING FAID LA	E ERIE RAILWAY CO	MPANY nsert here the exact legal titles or	names of the respondents)		********************
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that it is his	duty to have supe	ervision over the books	of account of the respond	lents and to control the m	anner in which such be	ooks are kept; that he
knows that s	uch books have, d	uring the period covere	ed by the foregoing report	, been kept in good faith ; that he has carefully exa	in accordance with the	accounting and other
knowledge ar	nd beller the entries	s contained in the said r	eport have, so far as they	relate to matters of accoun	it, been accurately take	n from the said books
of account ar	d are in exact acco	ordance therewith; that	he believes that all other	statements of fact containabove-named respondents	ned in the said report	are true, and that the
Janua	ry 1	, 1972, to and includin	December 31	19.72	nt,	
				1	on	un-
				C	(Signature of affiant)	
		Subscribed and swe	ora to before me, a	Notary Public	, in	and for the State and
		City SANGE above named, the	his 30	day of March	19	7.3
	1.32	My commission expires	Oct, 5, 1974	ķ		t'se an L. S. impression well
			4	1. L. Mics	hols	

VERIFICATION -Concluded

	Ву	SUPPLEMEN the president or other chie	TAL OATH fofficer of the respondents)		
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City County of Roanoke		} 88;			
	Lap C the name of the affiant) J. LANE LRIE RAILWAY CO	makes oath and	says that he is	President	ial title of the affiant)
of THE WHEELING ALL			es or names of the respondents)	******************	************************
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that he has carefully examined report is a correct and	mined the foregoing report; the complete statement of the bus	hat he believes that	all statements of fact cor	ntained in the said	report are true, and that the
		December 3		and daring the part	a ta tancon and meradang
January 1	, 19.72 to and including	December	19.12	. 0 .	
		1			w-p
	0.1		Notary P	ablic (Signature of	
	Subscribed and sworn			1	, in and for the State and
	20004 above named, this	. 30	day of Mare	· L	, 197.3
	My commission expires	Oct. 5, 197	4		Use an L. S. impression seal
			A	L. Thick	ed to administer oaths;

THE WHEELING AND LAKE ERIE RAILWAY COMPANY

CORRESPONDENCE

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CORRECTIONS

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