

417. SPECIALIZED SERVICE SUBSCHEDULE — TRANSPORTATION
(Dollars in Thousands)

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. See Schedule 755, note R.
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.

| Line No. | Cross Check | Items (a) | TOFC/COFC terminal (b) | Floating equipment (c) | Coal marine terminal (d) | Ore marine terminal (e) | Other marine terminal (f) | Motor vehicle load and distribution (g) | Protective services refrigerator car (h) | Other special services (i) | Total columns (b-f) (j) | Line No. |
|----------|-------------|--|------------------------|------------------------|--------------------------|-------------------------|---------------------------|---|--|----------------------------|-------------------------|----------|
| 1 | | Administration | 32,966 | | 1,580 | | | 5 | | 488 | 35,039 | 1 |
| 2 | | Pick up and delivery, manne line haul | 204,798 | | 4,119 | | | 48 | | 13,998 | 222,963 | 2 |
| 3 | | Loading and unloading and local marine | 216,057 | | 12,669 | | | 60,601 | | 51 | 289,378 | 3 |
| 4 | | Protective services, total debit and credits | | | | | | | 2,138 | | 2,138 | 4 |
| 5 | * | Freight lost or damaged—solely related | | | | | | | | | 0 | 5 |
| 6 | | Fringe benefits | 3,983 | | 984 | | | | | | 4,967 | 6 |
| 7 | | Casualty and insurance | 2,508 | | | | | | | | 2,508 | 7 |
| 8 | | Joint facility — Debit | 486 | | | | | | | | 486 | 8 |
| 9 | | Joint facility — Credit | | | | | | | | | 0 | 9 |
| 10 | * | Other | | | | | | | | | 0 | 10 |
| 11 | | TOTAL | 460,798 | 0 | 19,352 | 0 | 0 | 60,654 | 2,138 | 14,537 | 557,479 | 11 |