

pursue long-term contracts with rates that adjust through an agreed and ascertainable manner. The change will also ensure compliance with two important Shipping Act requirements. First, the Shipping Act requires that a service contract be a "written contract," in which the ocean carrier "commits to a certain rate or rate schedule." 46 U.S.C. 40102(20). In order for a rate or rate schedule to be "certain" in a valid contract that is the product of a meeting of the minds, the rate should be known or easily ascertainable to the contracting parties.

Second, the Shipping Act requires service contracts to be "filed" with the Commission. 46 U.S.C. 40502(b). The Commission believes that both the language and purpose of the Shipping Act's filing requirement would be undermined if contracting parties were permitted to include in service contracts references to unfiled terms, in this case important rate terms, which are not readily available to the Commission. The Commission is especially interested in public comments on the possible methods by which contracting parties could ensure that the information referred to in service contracts is readily available to the Commission. The Commission is also interested in public comments on ways to reduce any impediments to small shippers having the option of index-linked service contracts.

The Commission also proposes the same change to the rule for NSAs, which are NVOCCs' contracts with their shippers and analogous to ocean common carriers' service contracts with their shippers.

#### Certifications

The Chairman of the Commission certifies, pursuant to section 605(b) of the Regulatory Flexibility Act, 5 U.S.C. 601 *et seq.*, that the rule will not, if promulgated, have a significant economic impact on a substantial number of small entities. The proposed rule simply provides parties to service contracts and NVOCC service arrangements more freedom and flexibility in their commercial arrangements and will not adversely affect contracting parties.

This rule is not a "major rule" under 5 U.S.C. 804(2).

#### List of Subjects in 46 CFR Parts 530 and 531

Freight, Maritime carriers, Reporting and recordkeeping requirements.

For the reasons stated in the supplementary information, the Federal Maritime Commission proposes to

amend 46 CFR parts 530 and 531 as follows.

#### PART 530—SERVICE CONTRACTS

1. The authority citation for part 530 continues to read as follows:

**Authority:** 5 U.S.C. 553; 46 U.S.C. 305, 40301–40306, 40501–40503, 41307.

2. Revise § 530.8(c)(2) to read as follows:

##### § 530.8 Service contracts.

\* \* \* \* \*

(c) \* \* \*

(2) Make reference to terms not explicitly contained in the service contract itself unless those terms are readily available to the parties and the Commission.

\* \* \* \* \*

#### PART 531—NVOCC SERVICE ARRANGEMENTS

3. The authority citation for Part 531 continues to read as follows:

**Authority:** 46 U.S.C. 40103.

4. Revise § 531.6(c)(2) to read as follows:

##### § 531.6 NVOCC Service Arrangements.

\* \* \* \* \*

(c) \* \* \*

(2) Make reference to terms not explicitly contained in the NSA itself unless those terms are readily available to the parties and the Commission. Reference may not be made to a tariff of a common carrier other than the NVOCC acting as carrier party to the NSA.

\* \* \* \* \*

By the Commission.

**Karen V. Gregory,**

*Secretary.*

[FR Doc. 2011–26418 Filed 10–12–11; 8:45 am]

**BILLING CODE 6730–01–P**

#### DEPARTMENT OF TRANSPORTATION

##### Surface Transportation Board

##### 49 CFR Part 1241

[Docket No. EP 706]

##### Reporting Requirements for Positive Train Control Expenses and Investments

**AGENCY:** Surface Transportation Board, DOT.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Board proposes to amend its rules to require rail carriers that submit to the Board "R–1" reports that identify information on capital and

operating expenditures for Positive Train Control (PTC) to break out those expenses so that they can be viewed both as component parts of and separately from other capital investments and expenses. PTC is an automated system designed to prevent train-to-train collisions and other accidents. Rail carriers with traffic routes that carry passengers and/or hazardous toxic-by-inhalation (TIH) or poisonous-by-inhalation (PIH) materials, as so designated under federal law, must implement PTC pursuant to federal legislation. We propose to adopt supplemental schedules to the R–1 to require financial disclosure with respect to PTC to help inform the Board and the public about the specific costs attributable to PTC implementation.

**DATES:** Comments on this proposal are due by December 12, 2011. Replies are due by January 11, 2012.

**ADDRESSES:** Comments may be submitted either via the Board's e-filing format or in the traditional paper format. Any person using e-filing should attach a document and otherwise comply with the instructions at the E-FILING link on the Board's Web site, at <http://www.stb.dot.gov>. Any person submitting a filing in the traditional paper format should send an original and 10 copies to: Surface Transportation Board, Attn: Docket No. EP 706, 395 E Street, SW., Washington, DC 20423–0001.

Copies of written comments received by the Board will be posted to the Board's Web site at <http://www.stb.dot.gov> and will be available for viewing and self-copying in the Board's Public Docket Room, Suite 131, 395 E Street, SW., Washington, DC. Copies of the comments will also be available by contacting the Board's Chief Records Officer at (202) 245–0236 or 395 E Street, SW., Washington, DC. 20423–0001.

**FOR FURTHER INFORMATION CONTACT:** Paul Aguiar, (202) 245–0323. Assistance for the hearing impaired is available through Federal Information Relay Service (FIRS) at 1–800–877–8339.

**SUPPLEMENTARY INFORMATION:** As authorized by 49 U.S.C. 11145, the Board requires large (Class I)<sup>1</sup> rail carriers to submit annual reports,

<sup>1</sup> The Board designates 3 classes of freight railroads based upon their operating revenues, for 3 consecutive years, in 1991 dollars, using the following scale: Class I—\$250 million or more; Class II—less than \$250 million but more than \$20 million; and Class III—\$20 million or less. These operating revenue thresholds are adjusted annually for inflation. 49 CFR pt. 1201, 1–1. Adjusted for inflation, the revenue threshold for a Class I rail carrier using 2009 data is \$378,774,016. Today, there are 7 Class I carriers.

known as R-1 reports. 49 CFR 1241.11.<sup>2</sup> The R-1 reports contain information about finances and operating statistics for each railroad. These reports “shall contain an account, in as much detail as the Board may require, of the affairs of the rail carrier \* \* \*” 49 U.S.C. 11145(b)(1). Currently, PTC expenditures are incorporated into the R-1 report under the category of “capital investments and expenses”; however, PTC expenditures are not separately broken out.

PTC is a system designed to prevent train-to-train collisions, over-speed derailments, incursions into established work zone limits, and the movement of a train through a switch left in the wrong position. 49 U.S.C. 20157(i)(3). PTC systems may include digital data link communications networks, positioning systems, on-board computers on locomotives, throttle-brake interfaces on locomotives, wayside interface units at switches and wayside detectors, and control center computers.<sup>3</sup> The Rail Safety Improvement Act of 2008 requires Class I rail carriers to implement PTC by December 31, 2015, on mainlines where intercity rail passenger transportation or commuter rail passenger transportation is regularly scheduled, and/or on mainlines over which TIH or PIH, as designated in 49 CFR 171.8, 173.115, and 173.132, are transported. 49 U.S.C. 20157(a)(1). In complying with the Rail Safety Improvement Act of 2008, rail carriers are expected to make expenditures related to installation, operation, and maintenance of PTC.

On October 13, 2010, the Union Pacific Railroad Company (UP), a Class I rail carrier, filed a petition requesting that the Board institute a rulemaking proceeding to adopt supplemental schedules that would require Class I carriers to separately identify PTC expenditures in annual R-1 reports to the Board. On November 2, 2010, the Canadian Pacific Railway Company replied in support of UP's petition and The Fertilizer Institute (TFI) replied in opposition. On November 24, 2010, the Norfolk Southern Railway Company (NSR) late-filed comments in support of UP's petition, and on January 18, 2011, PPG Industries, Inc. (PPG) late-filed

comments in opposition. On January 21, 2011, UP responded to PPG's filing.

In *Reporting Requirements for Positive Train Control Expenses & Investments*, EP 706 (STB served Feb. 10, 2011), the Board instituted a rulemaking proceeding in response to UP's petition. The Board also accepted the late-filed comments from NSR and PPG, as well as the reply to a reply filed by UP. However, in that decision, we made no determination about the merits of UP's specific proposal, and stated that we would address the arguments raised by the parties in their filings in a subsequent decision, *i.e.*, this notice.

TFI argues that UP's petition is unnecessary because a pending rulemaking already encompasses UP's request. In *Class I Railroad & Financial Reporting—Transportation of Hazardous Materials*, EP 681 (STB served Jan. 5, 2009), the Board requested comments on “whether and how it should improve its informational tools to better identify and attribute the costs” of transporting hazardous materials. TFI argues that this inquiry encompasses PTC, and that in its comments in that proceeding, the Association of American Railroads (AAR), of which UP is a member, specifically discussed PTC and suggested changes to the Board's accounting and reporting requirements, including some of the same schedules raised by UP in this docket.<sup>4</sup> TFI claims that gathering information on PTC expenses is premature, because we have not yet decided in *Class I Railroad & Financial Reporting—Transportation of Hazardous Materials* whether we will change our accounting practices and how the Board will use such information.

The Board recognizes that PTC expenses fall under the umbrella of the many issues in *Class I Railroad & Financial Reporting—Transportation of Hazardous Materials*. But nothing precludes the Board from extracting from that complex proceeding for more expeditious treatment the relatively straightforward issue of identifying PTC expenses while continuing to consider the remaining issues—including the regulatory uses to which PTC data may be put—separately.

The reporting requirement proposed here—a PTC schedule separate from the R-1 filings currently required—should provide us with important information. PTC expenses and investments, especially in the installation stage, are projected to be high.<sup>5</sup> Class I rail carriers

have indicated that they are already incurring PTC-related costs to meet the 2015 deadline for implementing the legislative mandate to install PTC.<sup>6</sup> Moreover, PTC costs carry the distinction of representing a relatively specific set of expenditures prompted directly by legislative mandate. Although we are not here proposing changes to our Uniform Rail Costing System, nor are we doing anything in this proceeding that would change how costs are currently assigned in rate and other proceedings,<sup>7</sup> we ought to be aware of these expenditures. This will help us to identify transportation industry changes that may require attention by the agency and to assist the Board in preparing financial and statistical summaries and abstracts to provide itself, Congress, other government agencies, the transportation industry, and the public with transportation data useful in making regulatory policy and business decisions.

**Confidentiality.** UP argues that the supplemental schedules regarding specific expenditures on PTC and detailed information regarding TIH and PIH traffic should remain confidential. UP asserts that detailed cost data on PTC-specific investment and expenses is commercially sensitive, and UP is concerned that “line-specific” operating data is a security issue. Nonetheless, R-1 data is not “line-specific,” and the proposal here is to collect aggregated PTC expenditures figures. Therefore, UP's concerns about security appear unwarranted, as the operating data does not contain schedules of train movements or other data that could be used to compromise safety.

**Tracking Benefits.** PPG opposes UP's petition for a rulemaking, but it argues that, if the Board moves forward with a rulemaking proceeding, the Board should broaden the scope of the proceeding to include a reporting

between \$9.55 billion and \$13.21 billion. *Positive Train Control Systems*, 75 FR 2,598, 2,684 (Jan. 15, 2010). That estimate may decrease, as FRA has proposed an amendment to its regulations that would likely save the railroad industry certain expenses related to PTC implementation. *Positive Train Control Systems*, 76 FR 52,918 (Aug. 24, 2011).

<sup>6</sup> See UP's Pet. 2; A Primer for PTC at CSX, [http://www.csx.com/share/wwwcsx\\_mura/assets/File/About\\_CSX/Projects\\_and\\_Partnerships/PTC\\_101.pdf](http://www.csx.com/share/wwwcsx_mura/assets/File/About_CSX/Projects_and_Partnerships/PTC_101.pdf) (last visited Sept. 28, 2011); Press Release, BNSF, BNSF Announces \$3.5 Billion Capital Commitment Program, (Feb. 7, 2011).

<sup>7</sup> Having the costs broken out may encourage carriers to seek to recover specific PTC costs in individual cases, but they are already free to do that, and thus this rulemaking does not determine the outcome of disputes over PTC expenses in particular cases or in the broad proceeding in *Class I Railroad & Financial Reporting—Transportation of Hazardous Materials*.

<sup>2</sup> Information about the R-1 report, including the schedules discussed in this rulemaking, past R-1 reports, and a blank R-1 form, is available on the Board's Web site. STB Industry Data, [http://www.stb.dot.gov/stb/industry/econ\\_reports.html](http://www.stb.dot.gov/stb/industry/econ_reports.html).

<sup>3</sup> The Federal Railroad Administration (FRA) provides more information online. Federal Railroad Administration, Positive Train Control (PTC), <http://www.fra.dot.gov/pages/784.shtml> (last visited Sept. 28, 2011).

<sup>4</sup> TFI Reply 2.

<sup>5</sup> FRA estimates the total cost of PTC to the industry, including development, equipment, installation, and maintenance, over 20 years will be

requirement that tracks any benefits of PTC, including efficiencies on the lines that have PTC installed. PPG also asks the Board to gather data on any efficiency gains caused by PTC on lines that do not have PTC installed. In reply, UP states that it would not oppose a separate proceeding to address the benefits from PTC, but UP opposes broadening this proceeding to require the reporting of benefits from PTC because it will add complications and delay. UP argues the railroads are incurring real measurable costs to install PTC now, while calculating benefits from PTC, which will occur in the future, would be speculative and complex.

PPG has not shown that its request is practical or warranted at this time. While carriers state that they are incurring costs now to meet the 2015 implementation deadline, any efficiencies that arise will occur after implementation. Moreover, identifying the costs associated with implementing PTC appears to be relatively straightforward, and UP has proposed a viable approach, described below, to supplement the R-1 reports and capture this data.<sup>8</sup> By contrast, it is not clear how, at this point, we would identify those productivity gains that may arise as a result of PTC investments, and PPG has not proposed a method of doing so.

**Mechanics of the Change.** Our proposed rule change would require a "PTC Supplement" to be filed along with the R-1 annual report (which would not change).<sup>9</sup> The supplement would provide for PTC versions of schedules 330 (road property and equipment improvements), 332 (depreciation base and rates—road property and equipment), 335 (accumulated depreciation), 352B (investment in railway property), and 410 (railway operating expenses) containing the dollar amounts that would reflect only the amounts attributable to PTC for the filing year. Also, the PTC Supplement would contain PTC versions of schedules 700 and 720, to report the aggregate mileage on which PTC is installed as of the date of filing, and schedule 710 to identify the number of locomotives equipped with PTC. Railroads would also report, by footnote in each supplement schedule, PTC-related expenditures for passenger-only service not otherwise captured in the individual schedules to

allow the Board to understand fully the railroads' PTC expenditures.

In addition to separating capital expenses and operating expenses incurred by the railroad for PTC, the respondent entity should include by footnote disclosure the value of funds from government transfers, including grants, subsidies, and other contributions or reimbursements, used or designated to purchase or create PTC assets or to offset PTC costs.<sup>10</sup> These amounts represent non-railroad monies used or designated for PTC and would provide for full disclosure of PTC costs. This disclosure would identify the nature and location of the project by FRA identification, if applicable. This additional information will help the Board to monitor the financing of PTC installation.

UP also requests that the Board include schedule 755 (information on carloads, car-miles, and train-miles) in the PTC Supplement. However, we believe a supplement to schedule 755 is unnecessary to monitor the implementation of PTC, because gathering such data would not aid us in tracking expenditures made for PTC. Nevertheless, interested parties may comment on whether any final rule the Board promulgates should require the reporting of such information. Any such comments should address whether collecting such information would assist the Board in monitoring PTC implementation and, if so, how it would do so.

**Regulatory Flexibility Act.** The Regulatory Flexibility Act of 1980, 5 U.S.C. 601–612, generally requires a description and analysis of new rules that would have a significant economic impact on a substantial number of small entities. In drafting a rule, an agency is required to: (1) Assess the effect that its regulation will have on small entities; (2) analyze effective alternatives that may minimize a regulation's impact; and (3) make the analysis available for public comment. §§ 601–604. In its notice of proposed rulemaking, the agency must either include an initial regulatory flexibility analysis, § 603(a), or certify that the proposed rule would not have a "significant impact on a substantial number of small entities," § 605(b). The impact must be a direct impact on small entities "whose conduct is circumscribed or mandated" by the proposed rule. *White Eagle Coop. Ass'n v. Conner*, 553 F.3d 467, 480 (7th Cir. 2009).

The proposed rule, if adopted, will not have a significant impact on a substantial number of small entities.

The proposed rule would affect only entities that are required to file R-1 reports; these reports are only required to be submitted by Class I carriers. 49 CFR 1241.1. Class I carriers are all large railroads;<sup>11</sup> accordingly, there will be no impact on small railroads (small entities).

**Paperwork Reduction Act.** Pursuant to the Paperwork Reduction Act (PRA), 44 U.S.C. 3501–3549, and Office of Management and Budget (OMB) regulations at 5 CFR 1320.8(d)(3), the Board seeks comments regarding: (1) Whether this collection of information, as modified in the proposed rule and further described in Appendix A, is necessary for the proper performance of the functions of the Board, including whether the collection has practical utility; (2) the accuracy of the Board's burden estimates; (3) ways to enhance the quality, utility, and clarity of the information collected; and (4) ways to minimize the burden of the collection of information on the respondents, including the use of automated collection techniques or other forms of information technology, when appropriate. Information pertinent to these issues is included in Appendix C. This proposed rule will be submitted to OMB for review as required under 44 U.S.C. 3507(d) and 5 CFR 1320.11.

A copy of this decision will be served upon the Chief Counsel for Advocacy, Office of Advocacy, U.S. Small Business Administration, Washington, DC 20416.

This action will not significantly affect either the quality of the human environment or the conservation of energy resources.

#### List of Subjects in 49 CFR Part 1241

Railroads, Reporting and recordkeeping requirements.

Decided: October 3, 2011.

By the Board, Chairman Elliott, Vice Chairman Begeman, and Commissioner Mulvey. Commissioner Mulvey dissented with a separate expression.

**Jeffrey Herzig,**  
Clearance Clerk.

Commissioner Mulvey, dissenting:

In EP 681, *Class I Railroad Accounting & Financial Reporting—Transportation of Hazardous Materials*, the Board is considering whether and how it should update its railroad reporting requirements and the Uniform Railroad Costing System to better capture the operating costs of transporting hazardous materials. By inclusion of the word "whether," the Board made clear in Ex Parte 681 that it has not decided that it should allow

<sup>8</sup> The carriers' R-1 forms are independently audited; the Board monitors these audits and can take action if a carrier is misreporting expenses as PTC related.

<sup>9</sup> Appendix B features samples of the proposed PTC versions of the schedules.

<sup>10</sup> See *infra* App. B, Table Footnote: PTC Grants.

<sup>11</sup> See *supra* note 2.

hazardous materials transportation costs to be used in a prescribed way in Board proceedings.

The questions under consideration in EP 681 are important ones. The resolution has the potential to impact the rates paid by shippers of hazardous materials and, therefore, must be examined carefully. To gain the broadest possible comments from stakeholders, the Board began its consideration with an Advance Notice of Proposed Rulemaking. Even though the record in that ANPR has been complete since February 2009, the Board has yet to propose a rule regarding the treatment of hazardous materials transportation costs in Board proceedings.

In light of this history, today's decision to propose rules that would require PTC-related costs to be separately reported from other capital expenditures is premature. The Board should first decide how such costs may be used in Board proceedings. Indeed, should the Board ultimately determine that hazardous materials transportation costs can be attributed to particular movements, any determination regarding how the information can be used could very well inform how it should be reported.

Moreover, we must decide the issues raised in EP 681 soon. The costs associated with PTC are no doubt

growing as the railroad industry moves closer to the current statutory deadline for compliance. Should the Board implement a comprehensive approach to the costing issues associated with hazardous materials, we may be able to minimize the complexity and expenditures associated with litigating this issue in individual Board proceedings. I fear that the "cart before the horse" approach that the Board is initiating today could do the opposite.

For the reasons set forth in the preamble, the Surface Transportation Board proposes to amend part 1241 of title 49, chapter X, subchapter C, of the Code of Federal Regulations as follows:

**PART 1241—ANNUAL, SPECIAL, OR PERIODIC REPORTS—CARRIERS  
SUBJECT TO PART I OF THE  
INTERSTATE COMMERCE ACT**

1. The authority citation for part 1241 continues to read as follows:

**Authority:** 49 U.S.C. 11145.

2. Amend § 1241, by adding paragraph (b) to read as follows:

**§ 1241.11 Annual reports of class I railroads.**

\* \* \* \* \*

(b) Expenditures and certain statistical information, as described below, for Positive Train Control (PTC) installation, maintenance, and operation

shall be separately identified in a supplement to the Railroad Annual Report Form R-1 and submitted with the Railroad Annual Report Form R-1. This supplement shall identify PTC-related expenditures on road property and equipment improvements, depreciation of road property and equipment, accumulated depreciation, investment in railway property, and railway operating expenses. The supplement shall also identify the total mileage on which carriers install PTC and the number of locomotives equipped with PTC. The supplement will include PTC-related expenditures for passenger-only service not otherwise captured in the individual schedules. In addition to separating capital expenses and operating expenses incurred by the railroad for PTC, the respondent entity should include the value of funds received from government transfers to include grants, subsidies, and other contributions or reimbursements that the respondent entity used to purchase or create PTC assets or to offset PTC costs.

**Note:** The following appendices will not appear in the Code of Federal Regulations.

**Appendix A**

**Proposed PTC Versions of Schedules: 330, 332, 335, 352B, 410, 700, 710, and 720**

**BILLING CODE 4915-01-P**

## PTC Supplement

|  |           | Road Initials:                                    |                                  | Year   |  |          |
|--|-----------|---|----------------------------------|--|--|----------|
| 330. ROAD PROPERTY AND EQUIPMENT AND IMPROVEMENTS TO LEASED PROPERTY AND EQUIPMENT<br>(Dollars in Thousands) |           |   |                                  |  |  |          |
| Line No.   | Cross No. | Account (a)                                       | Balance at Beginning of year (b) | Expenditures during the year for original road & equipment & road extensions (c) | Expenditures during the year for purchase of existing lines, reorganizations, etc. (d) | Line No. |
| 1  |           | (2) Land for transportation purposes              |                                  |  |  | 1        |
| 2  |           | (3) Grading                                       |                                  |  |  | 2        |
| 3  |           | (4) Other right-of-way expenditures               |                                  |  |  | 3        |
| 4  |           | (5) Tunnels and subways                           |                                  |  |  | 4        |
| 5  |           | (6) Bridges, trestles and culverts                |                                  |  |  | 5        |
| 6  |           | (7) Elevated structures                           |                                  |  |  | 6        |
| 7  |           | (8) Ties  |                                  |  |  | 7        |
| 8  |           | (9) Rail and other track material                 |                                  |  |  | 8        |
| 9  |           | (11) Ballast                                      |                                  |  |  | 9        |
| 10   |           | (13) Fences, snowsheds and signs                  |                                  |  |  | 10       |
| 11   |           | (16) Station and office buildings                 |                                  |  |  | 11       |
| 12   |           | (17) Roadway buildings                            |                                  |  |  | 12       |
| 13   |           | (18) Water stations                               |                                  |  |  | 13       |
| 14   |           | (19) Fuel stations                                |                                  |  |  | 14       |
| 15   |           | (20) Shops and enginehouses                       |                                  |  |  | 15       |
| 16   |           | (22) Storage warehouses                           |                                  |  |  | 16       |
| 17   |           | (23) Wharves and docks                            |                                  |  |  | 17       |
| 18   |           | (24) Coal and ore wharves                         |                                  |  |  | 18       |
| 19   |           | (25) TOFC/COFC terminals                          |                                  |  |  | 19       |
| 20   |           | (26) Communications systems                       |                                  |  |  | 20       |
| 21   |           | (27) Signals and interlockers                     |                                  |  |  | 21       |
| 22   |           | (29) Power plants                                 |                                  |  |  | 22       |
| 23   |           | (31) Power transmission systems                   |                                  |  |  | 23       |
| 24   |           | (35) Miscellaneous structures                     |                                  |  |  | 24       |
| 25   |           | (37) Roadway machines                             |                                  |  |  | 25       |
| 26   |           | (39) Public improvements - construction           |                                  |  |  | 26       |
| 27   |           | (44) Shop machinery                               |                                  |  |  | 27       |
| 28   |           | (45) Power plant machinery                        |                                  |  |  | 28       |
| 29   |           | Other lease/rentals                               |                                  |  |  | 29       |
| 30   |           | TOTAL EXPENDITURES FOR ROAD                       |                                  |  |  | 30       |
| 31   |           | (52) Locomotives                                  |                                  |  |  | 31       |
| 32   |           | (53) Freight train cars                           |                                  |  |  | 32       |
| 33   |           | (54) Passenger train cars                         |                                  |  |  | 33       |
| 34   |           | (55) Highway revenue equipment                    |                                  |  |  | 34       |
| 35   |           | (56) Floating equipment                           |                                  |  |  | 35       |
| 36   |           | (57) Work equipment                               |                                  |  |  | 36       |
| 37   |           | (58) Miscellaneous equipment                      |                                  |  |  | 37       |
| 38   |           | (59) Computer systems & word processing equipment |                                  |  |  | 38       |
| 39   |           | TOTAL EXPENDITURES FOR EQUIPMENT                  |                                  |  |  | 39       |
| 40   |           | (76) Interest during construction                 |                                  |  |  | 40       |
| 41   |           | (80) Other elements of investment                 |                                  |  |  | 41       |
| 42   |           | (90) Construction work in progress                |                                  |  |  | 42       |
| 43   |           | GRAND TOTAL                                       |                                  |  |  | 43       |

## PTC Supplement

Road Initials: Year

| 330. ROAD PROPERTY AND EQUIPMENT AND IMPROVEMENTS TO LEASED PROPERTY AND EQUIPMENT - (Continued) |           |  |  |                                 |                              |          |
|--|-----------|--|--|---------------------------------|------------------------------|----------|
| (Dollars in Thousands)   |           |  |  |                                 |                              |          |
| Line No.   | Cross No. | Expenditures for additions during the year (e) | 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  |           |  |  |                                 |                              | 2        |
| 3  |           |  |  |                                 |                              | 3        |
| 4  |           |  |  |                                 |                              | 4        |
| 5  |           |  |  |                                 |                              | 5        |
| 6  |           |  |  |                                 |                              | 6        |
| 7  |           |  |  |                                 |                              | 7        |
| 8  |           |  |  |                                 |                              | 8        |
| 9  |           |  |  |                                 |                              | 9        |
| 10   |           |  |  |                                 |                              | 10       |
| 11   |           |  |  |                                 |                              | 11       |
| 12   |           |  |  |                                 |                              | 12       |
| 13   |           |  |  |                                 |                              | 13       |
| 14   |           |  |  |                                 |                              | 14       |
| 15   |           |  |  |                                 |                              | 15       |
| 16   |           |  |  |                                 |                              | 16       |
| 17   |           |  |  |                                 |                              | 17       |
| 18   |           |  |  |                                 |                              | 18       |
| 19   |           |  |  |                                 |                              | 19       |
| 20   |           |  |  |                                 |                              | 20       |
| 21   |           |  |  |                                 |                              | 21       |
| 22   |           |  |  |                                 |                              | 22       |
| 23   |           |  |  |                                 |                              | 23       |
| 24   |           |  |  |                                 |                              | 24       |
| 25   |           |  |  |                                 |                              | 25       |
| 26   |           |  |  |                                 |                              | 26       |
| 27   |           |  |  |                                 |                              | 27       |
| 28   |           |  |  |                                 |                              | 28       |
| 29   |           |  |  |                                 |                              | 29       |
| 30   |           |  |  |                                 |                              | 30       |
| 31   |           |  |  |                                 |                              | 31       |
| 32   |           |  |  |                                 |                              | 32       |
| 33   |           |  |  |                                 |                              | 33       |
| 34   |           |  |  |                                 |                              | 34       |
| 35   |           |  |  |                                 |                              | 35       |
| 36   |           |  |  |                                 |                              | 36       |
| 37   |           |  |  |                                 |                              | 37       |
| 38   |           |  |  |                                 |                              | 38       |
| 39   |           |  |  |                                 |                              | 39       |
| 40   |           |  |  |                                 |                              | 40       |
| 41   |           |  |  |                                 |                              | 41       |
| 42   |           |  |  |                                 |                              | 42       |
| 43   |           |  |  |                                 |                              | 43       |

\* PTC-related expenditures from passenger-only service not otherwise captured in this schedule shall be stated in the aggregate here.

## PTC Supplement

| Road Initials:   |   |                                    |                                 |                                | Year                        |                         |                                |          |
|--|---|------------------------------------|---------------------------------|--------------------------------|-----------------------------|-------------------------|--------------------------------|----------|
| 332. DEPRECIATION BASE AND RATES - ROAD AND EQUIPMENT OWNED AND LEASED FROM OTHERS |   |                                    |                                 |                                |                             |                         |                                |          |
| (Dollars in Thousands)   |   |                                    |                                 |                                |                             |                         |                                |          |
| Line No.   | Account<br><br>(a)                      | OWNED AND USED                     |                                 |                                | LEASED FROM OTHERS          |                         |                                | Line No. |
|  |   | Depreciation Base                  |                                 | Annual composite rate %<br>(d) | Depreciation Base           |                         | Annual composite rate %<br>(g) |          |
|  |   | 1/1<br>At beginning of year<br>(b) | 12/1<br>At close of year<br>(c) |                                | At beginning of year<br>(e) | At close of year<br>(f) |                                |          |
|  | ROAD                                    |                                    |                                 |                                |                             |                         |                                |          |
| 1  | (3) Grading                             |                                    |                                 |                                |                             |                         |                                | 1        |
| 2  | (4) Other right-of-way expenditures     |                                    |                                 |                                |                             |                         |                                | 2        |
| 3  | (5) Tunnels and subways                 |                                    |                                 |                                |                             |                         |                                | 3        |
| 4  | (6) Bridges, trestles and culverts      |                                    |                                 |                                |                             |                         |                                | 4        |
| 5  | (7) Elevated structures                 |                                    |                                 |                                |                             |                         |                                | 5        |
| 6  | (8) Ties                                |                                    |                                 |                                |                             |                         |                                | 6        |
| 7  | (9) Rail and other track material       |                                    |                                 |                                |                             |                         |                                | 7        |
| 8  | (11) Ballast                            |                                    |                                 |                                |                             |                         |                                | 8        |
| 9  | (13) Fences, snowsheds and signs        |                                    |                                 |                                |                             |                         |                                | 9        |
| 10   | (16) Station and office buildings       |                                    |                                 |                                |                             |                         |                                | 10       |
| 11   | (17) Roadway buildings                  |                                    |                                 |                                |                             |                         |                                | 11       |
| 12   | (18) Water stations                     |                                    |                                 |                                |                             |                         |                                | 12       |
| 13   | (19) Fuel stations                      |                                    |                                 |                                |                             |                         |                                | 13       |
| 14   | (20) Shops and enginehouses             |                                    |                                 |                                |                             |                         |                                | 14       |
| 15   | (22) Storage warehouses                 |                                    |                                 |                                |                             |                         |                                | 15       |
| 16   | (23) Wharves and docks                  |                                    |                                 |                                |                             |                         |                                | 16       |
| 17   | (24) Coal and ore wharves               |                                    |                                 |                                |                             |                         |                                | 17       |
| 18   | (25) TOFC/COFC terminals                |                                    |                                 |                                |                             |                         |                                | 18       |
| 19   | (26) Communications systems             |                                    |                                 |                                |                             |                         |                                | 19       |
| 20   | (27) Signals and interlockers           |                                    |                                 |                                |                             |                         |                                | 20       |
| 21   | (29) Power plants                       |                                    |                                 |                                |                             |                         |                                | 21       |
| 22   | (31) Power transmission systems         |                                    |                                 |                                |                             |                         |                                | 22       |
| 23   | (35) Miscellaneous structures           |                                    |                                 |                                |                             |                         |                                | 23       |
| 24   | (37) Roadway machines                   |                                    |                                 |                                |                             |                         |                                | 24       |
| 25   | (39) Public improvements - construction |                                    |                                 |                                |                             |                         |                                | 25       |
| 26   | (44) Shop machinery                     |                                    |                                 |                                |                             |                         |                                | 26       |
| 27   | (45) Power plant machinery              |                                    |                                 |                                |                             |                         |                                | 27       |
| 28   | All other road accounts                 |                                    |                                 |                                |                             |                         |                                | 28       |
| 29   | Amortization (other than def. projects) |                                    |                                 |                                |                             |                         |                                | 29       |
| 30   | TOTAL ROAD                              |                                    |                                 |                                |                             |                         |                                | 30       |
|  | EQUIPMENT                               |                                    |                                 |                                |                             |                         |                                |          |
| 31   | (52) Locomotives                        |                                    |                                 |                                |                             |                         |                                | 31       |
| 32   | (53) Freight train cars                 |                                    |                                 |                                |                             |                         |                                | 32       |
| 33   | (54) Passenger train cars               |                                    |                                 |                                |                             |                         |                                | 33       |
| 34   | (55) Highway revenue equipment          |                                    |                                 |                                |                             |                         |                                | 34       |
| 35   | (56) Floating equipment                 |                                    |                                 |                                |                             |                         |                                | 35       |
| 36   | (57) Work equipment                     |                                    |                                 |                                |                             |                         |                                | 36       |
| 37   | (58) Miscellaneous equipment            |                                    |                                 |                                |                             |                         |                                | 37       |
| 38   | (59) Computer systems & WP equipment    |                                    |                                 |                                |                             |                         |                                | 38       |
| 39   | TOTAL EQUIPMENT                         |                                    |                                 |                                |                             |                         |                                | 39       |
| 40   | GRAND TOTAL                             |                                    |                                 | NA                             |                             |                         | NA                             | 40       |

\* PTC-related expenditures from passenger-only service not otherwise captured in this schedule shall be stated in the aggregate here:

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| Road Initials:         |             | Year                                |                                     | 335. ACCUMULATED DEPRECIATION - ROAD AND EQUIPMENT OWNED AND USED |                      |                                      |                     |                                 |          |
|------------------------|-------------|-------------------------------------|-------------------------------------|---|----------------------|--------------------------------------|---------------------|---------------------------------|----------|
| (Dollars in Thousands) |             |                                     |                                     |   |                      |                                      |                     |                                 |          |
| Line No.               | Cross Check | Account<br><br>(a)                  | Balance at beginning of year<br>(b) | CREDITS TO RESERVE<br>During the year                             |                      | DEBITS TO RESERVE<br>During the year |                     | Balance at close of year<br>(g) | Line No. |
|                        |             |                                     |                                     | Charges to operating expenses<br>(c)                              | Other credits<br>(d) | Retirements<br>(e)                   | Other debits<br>(f) |                                 |          |
| ROAD                   |             |                                     |                                     |   |                      |                                      |                     |                                 |          |
| 1                      |             | (3) Grading                         |                                     |   |                      |                                      |                     |                                 | 1        |
| 2                      |             | (4) Other right-of-way expenditures |                                     |   |                      |                                      |                     |                                 | 2        |
| 3                      |             | (5) Tunnels and subways             |                                     |   |                      |                                      |                     |                                 | 3        |
| 4                      |             | (6) Bridges, trestles and culverts  |                                     |   |                      |                                      |                     |                                 | 4        |
| 5                      |             | (7) Elevated structures             |                                     |   |                      |                                      |                     |                                 | 5        |
| 6                      |             | (8) Ties                            |                                     |   |                      |                                      |                     |                                 | 6        |
| 7                      |             | (9) Rail and other track material   |                                     |   |                      |                                      |                     |                                 | 7        |
| 8                      |             | (11) Ballast                        |                                     |   |                      |                                      |                     |                                 | 8        |
| 9                      |             | (13) Fences, snowsheds and signs    |                                     |   |                      |                                      |                     |                                 | 9        |
| 10                     |             | (16) Station and office buildings   |                                     |   |                      |                                      |                     |                                 | 10       |
| 11                     |             | (17) Roadway buildings              |                                     |   |                      |                                      |                     |                                 | 11       |
| 12                     |             | (18) Water stations                 |                                     |   |                      |                                      |                     |                                 | 12       |
| 13                     |             | (19) Fuel stations                  |                                     |   |                      |                                      |                     |                                 | 13       |
| 14                     |             | (20) Shops and enginehouses         |                                     |   |                      |                                      |                     |                                 | 14       |
| 15                     |             | (22) Storage warehouses             |                                     |   |                      |                                      |                     |                                 | 15       |
| 16                     |             | (23) Wharves and docks              |                                     |   |                      |                                      |                     |                                 | 16       |
| 17                     |             | (24) Coal and ore wharves           |                                     |   |                      |                                      |                     |                                 | 17       |
| 18                     |             | (25) TOFC/COFC terminals            |                                     |   |                      |                                      |                     |                                 | 18       |
| 19                     |             | (26) Communications systems         |                                     |   |                      |                                      |                     |                                 | 19       |
| 20                     |             | (27) Signals and interlockers       |                                     |   |                      |                                      |                     |                                 | 20       |
| 21                     |             | (29) Power plants                   |                                     |   |                      |                                      |                     |                                 | 21       |
| 22                     |             | (31) Power transmission systems     |                                     |   |                      |                                      |                     |                                 | 22       |
| 23                     |             | (35) Miscellaneous structures       |                                     |   |                      |                                      |                     |                                 | 23       |
| 24                     |             | (37) Roadway machines               |                                     |   |                      |                                      |                     |                                 | 24       |
| 25                     |             | (39) Public improvements - const    |                                     |   |                      |                                      |                     |                                 | 25       |
| 26                     |             | (44) Shop machinery                 |                                     |   |                      |                                      |                     |                                 | 26       |
| 27                     |             | (45) Power plant machinery          |                                     |   |                      |                                      |                     |                                 | 27       |
| 28                     |             | All other road accounts             |                                     |   |                      |                                      |                     |                                 | 28       |
| 29                     |             | Amortization (adjustments)          |                                     |   |                      |                                      |                     |                                 | 29       |
| 30                     |             | TOTAL ROAD                          |                                     |   |                      |                                      |                     |                                 | 30       |
| EQUIPMENT              |             |                                     |                                     |   |                      |                                      |                     |                                 |          |
| 31                     |             | (52) Locomotives                    |                                     |   |                      |                                      |                     |                                 | 31       |
| 32                     |             | (53) Freight train cars             |                                     |   |                      |                                      |                     |                                 | 32       |
| 33                     |             | (54) Passenger train cars           |                                     |   |                      |                                      |                     |                                 | 33       |
| 34                     |             | (55) Highway revenue equipment      |                                     |   |                      |                                      |                     |                                 | 34       |
| 35                     |             | (56) Floating equipment             |                                     |   |                      |                                      |                     |                                 | 35       |
| 36                     |             | (57) Work equipment                 |                                     |   |                      |                                      |                     |                                 | 36       |
| 37                     |             | (58) Miscellaneous equipment        |                                     |   |                      |                                      |                     |                                 | 37       |
| 38                     |             | (59) Computer systems & WP equip.   |                                     |   |                      |                                      |                     |                                 | 38       |
| 39                     |             | Amortization (adjustments)          |                                     |   |                      |                                      |                     |                                 | 39       |
| 40                     |             | TOTAL EQUIPMENT                     |                                     |   |                      |                                      |                     |                                 | 40       |
| 41                     |             | GRAND TOTAL                         |                                     |   |                      |                                      |                     |                                 | 41       |

\* PTC-related expenditures from passenger-only service not otherwise captured in this schedule shall be stated in the aggregate here:



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| Road Initials:         |             | Year                                |                                     | 335. ACCUMULATED DEPRECIATION - ROAD AND EQUIPMENT OWNED AND USED |                      |                                      |                     |                                 |          |
|------------------------|-------------|-------------------------------------|-------------------------------------|---|----------------------|--------------------------------------|---------------------|---------------------------------|----------|
| (Dollars in Thousands) |             |                                     |                                     |   |                      |                                      |                     |                                 |          |
| Line No.               | Cross Check | Account<br><br>(a)                  | Balance at beginning of year<br>(b) | CREDITS TO RESERVE<br>During the year                             |                      | DEBITS TO RESERVE<br>During the year |                     | Balance at close of year<br>(g) | Line No. |
|                        |             |                                     |                                     | Charges to operating expenses<br>(c)                              | Other credits<br>(d) | Retirements<br>(e)                   | Other debits<br>(f) |                                 |          |
| ROAD                   |             |                                     |                                     |   |                      |                                      |                     |                                 |          |
| 1                      |             | (3) Grading                         |                                     |   |                      |                                      |                     |                                 | 1        |
| 2                      |             | (4) Other right-of-way expenditures |                                     |   |                      |                                      |                     |                                 | 2        |
| 3                      |             | (5) Tunnels and subways             |                                     |   |                      |                                      |                     |                                 | 3        |
| 4                      |             | (6) Bridges, trestles and culverts  |                                     |   |                      |                                      |                     |                                 | 4        |
| 5                      |             | (7) Elevated structures             |                                     |   |                      |                                      |                     |                                 | 5        |
| 6                      |             | (8) Ties                            |                                     |   |                      |                                      |                     |                                 | 6        |
| 7                      |             | (9) Rail and other track material   |                                     |   |                      |                                      |                     |                                 | 7        |
| 8                      |             | (11) Ballast                        |                                     |   |                      |                                      |                     |                                 | 8        |
| 9                      |             | (13) Fences, snowsheds and signs    |                                     |   |                      |                                      |                     |                                 | 9        |
| 10                     |             | (16) Station and office buildings   |                                     |   |                      |                                      |                     |                                 | 10       |
| 11                     |             | (17) Roadway buildings              |                                     |   |                      |                                      |                     |                                 | 11       |
| 12                     |             | (18) Water stations                 |                                     |   |                      |                                      |                     |                                 | 12       |
| 13                     |             | (19) Fuel stations                  |                                     |   |                      |                                      |                     |                                 | 13       |
| 14                     |             | (20) Shops and enginehouses         |                                     |   |                      |                                      |                     |                                 | 14       |
| 15                     |             | (22) Storage warehouses             |                                     |   |                      |                                      |                     |                                 | 15       |
| 16                     |             | (23) Wharves and docks              |                                     |   |                      |                                      |                     |                                 | 16       |
| 17                     |             | (24) Coal and ore wharves           |                                     |   |                      |                                      |                     |                                 | 17       |
| 18                     |             | (25) TOFC/COFC terminals            |                                     |   |                      |                                      |                     |                                 | 18       |
| 19                     |             | (26) Communications systems         |                                     |   |                      |                                      |                     |                                 | 19       |
| 20                     |             | (27) Signals and interlockers       |                                     |   |                      |                                      |                     |                                 | 20       |
| 21                     |             | (29) Power plants                   |                                     |   |                      |                                      |                     |                                 | 21       |
| 22                     |             | (31) Power transmission systems     |                                     |   |                      |                                      |                     |                                 | 22       |
| 23                     |             | (35) Miscellaneous structures       |                                     |   |                      |                                      |                     |                                 | 23       |
| 24                     |             | (37) Roadway machines               |                                     |   |                      |                                      |                     |                                 | 24       |
| 25                     |             | (39) Public improvements - const.   |                                     |   |                      |                                      |                     |                                 | 25       |
| 26                     |             | (44) Shop machinery                 |                                     |   |                      |                                      |                     |                                 | 26       |
| 27                     |             | (45) Power plant machinery          |                                     |   |                      |                                      |                     |                                 | 27       |
| 28                     |             | All other road accounts             |                                     |   |                      |                                      |                     |                                 | 28       |
| 29                     |             | Amortization (adjustments)          |                                     |   |                      |                                      |                     |                                 | 29       |
| 30                     |             | TOTAL ROAD                          |                                     |   |                      |                                      |                     |                                 | 30       |
| EQUIPMENT              |             |                                     |                                     |   |                      |                                      |                     |                                 |          |
| 31                     |             | (52) Locomotives                    |                                     |   |                      |                                      |                     |                                 | 31       |
| 32                     |             | (53) Freight train cars             |                                     |   |                      |                                      |                     |                                 | 32       |
| 33                     |             | (54) Passenger train cars           |                                     |   |                      |                                      |                     |                                 | 33       |
| 34                     |             | (55) Highway revenue equipment      |                                     |   |                      |                                      |                     |                                 | 34       |
| 35                     |             | (56) Floating equipment             |                                     |   |                      |                                      |                     |                                 | 35       |
| 36                     |             | (57) Work equipment                 |                                     |   |                      |                                      |                     |                                 | 36       |
| 37                     |             | (58) Miscellaneous equipment        |                                     |   |                      |                                      |                     |                                 | 37       |
| 38                     |             | (59) Computer systems & WP equip.   |                                     |   |                      |                                      |                     |                                 | 38       |
| 39                     |             | Amortization (adjustments)          |                                     |   |                      |                                      |                     |                                 | 39       |
| 40                     |             | TOTAL EQUIPMENT                     |                                     |   |                      |                                      |                     |                                 | 40       |
| GRAND TOTAL            |             |                                     |                                     |   |                      |                                      |                     |                                 |          |
| 41                     |             |                                     |                                     |   |                      |                                      |                     |                                 | 41       |

\* PTC-related expenditures from passenger-only service not otherwise captured in this schedule shall be stated in the aggregate here:

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| 410. RAILWAY OPERATING EXPENSES<br>(Dollars in Thousands)  |             |  |                         |   |                           |                |                              |                  |              |          |
|--|-------------|--|-------------------------|---|---------------------------|----------------|------------------------------|------------------|--------------|----------|
| 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 Board's rules governing the separation of such expenses between freight and passenger services. |             |  |                         |   |                           |                |                              |                  |              |          |
| Line No.   | Cross Check | Name of railway operating expense account<br>(a) | Salaries & Wages<br>(b) | Material, tools, supplies, fuels, & lubricants<br>(c) | Purchased services<br>(d) | General<br>(e) | Total freight expense<br>(f) | Passenger<br>(g) | Total<br>(h) | Line No. |
|  |             | WAYS & STRUCTURES                                |                         |   |                           |                |                              |                  |              |          |
|  |             | ADMINISTRATION                                   |                         |   |                           |                |                              |                  |              |          |
| 1  |             | Track  |                         |   |                           |                |                              |                  |              | 1        |
| 2  |             | Bridge & building                                |                         |   |                           |                |                              |                  |              | 2        |
| 3  |             | Signal   |                         |   |                           |                |                              |                  |              | 3        |
| 4  |             | Communication                                    |                         |   |                           |                |                              |                  |              | 4        |
| 5  |             | Other  |                         |   |                           |                |                              |                  |              | 5        |
|  |             | REPAIRS AND MAINTENANCE                          |                         |   |                           |                |                              |                  |              |          |
| 6  |             | Roadway - running                                |                         |   |                           |                |                              |                  |              | 6        |
| 7  |             | Roadway - switching                              |                         |   |                           |                |                              |                  |              | 7        |
| 8  |             | Tunnels & subways - running                      |                         |   |                           |                |                              |                  |              | 8        |
| 9  |             | Tunnels & subways - switching                    |                         |   |                           |                |                              |                  |              | 9        |
| 10   |             | Bridges & culverts - running                     |                         |   |                           |                |                              |                  |              | 10       |
| 11   |             | Bridges & culverts - switching                   |                         |   |                           |                |                              |                  |              | 11       |
| 12   |             | Ties - running                                   |                         |   |                           |                |                              |                  |              | 12       |
| 13   |             | Ties - switching                                 |                         |   |                           |                |                              |                  |              | 13       |
| 14   |             | Rail & other track material - running            |                         |   |                           |                |                              |                  |              | 14       |
| 15   |             | Rail & other track material - switching          |                         |   |                           |                |                              |                  |              | 15       |
| 16   |             | Ballast - running                                |                         |   |                           |                |                              |                  |              | 16       |
| 17   |             | Ballast - switching                              |                         |   |                           |                |                              |                  |              | 17       |
| 18   |             | Road property damaged - running                  |                         |   |                           |                |                              |                  |              | 18       |
| 19   |             | Road property damaged - switching                |                         |   |                           |                |                              |                  |              | 19       |
| 20   |             | Road property damaged - other                    |                         |   |                           |                |                              |                  |              | 20       |
| 21   |             | Signals & interlockers - running                 |                         |   |                           |                |                              |                  |              | 21       |
| 22   |             | Signals & interlockers - switching               |                         |   |                           |                |                              |                  |              | 22       |
| 23   |             | Communications systems                           |                         |   |                           |                |                              |                  |              | 23       |
| 24   |             | Power systems                                    |                         |   |                           |                |                              |                  |              | 24       |
| 25   |             | Highway grade crossings - running                |                         |   |                           |                |                              |                  |              | 25       |
| 26   |             | Highway grade crossings - switching              |                         |   |                           |                |                              |                  |              | 26       |
| 27   |             | Station & office buildings                       |                         |   |                           |                |                              |                  |              | 27       |
| 28   |             | Shop buildings - locomotives                     |                         |   |                           |                |                              |                  |              | 28       |
| 29   |             | Shop buildings - freight cars                    |                         |   |                           |                |                              | N/A              |              | 29       |
| 30   |             | Shop buildings - other equipment                 |                         |   |                           |                |                              |                  |              | 30       |

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| 410. RAILWAY OPERATING EXPENSES - (Continued)<br>(Dollars in Thousands) |             |   |                         |   |                           |                |                              |                  |              |          |
|---|-------------|---|-------------------------|---|---------------------------|----------------|------------------------------|------------------|--------------|----------|
| Line No.  | Cross Check | Name of railway operating expense account<br>(a)    | Salaries & Wages<br>(b) | Material, tools, supplies, fuels, & lubricants<br>(c) | Purchased services<br>(d) | General<br>(e) | Total freight expense<br>(f) | Passenger<br>(g) | Total<br>(h) | Line No. |
|   |             | REPAIRS AND MAINTENANCE - (Continued)               |                         |   |                           |                |                              |                  |              |          |
| 101   |             | Locomotive servicing facilities                     |                         |   |                           |                |                              |                  |              | 101      |
| 102   |             | Miscellaneous buildings & structures                |                         |   |                           |                |                              |                  |              | 102      |
| 103   |             | Coal terminals                                      |                         |   |                           |                |                              | N/A              |              | 103      |
| 104   |             | Ore terminals                                       |                         |   |                           |                |                              | N/A              |              | 104      |
| 105   |             | Other marine terminals                              |                         |   |                           |                |                              | N/A              |              | 105      |
| 106   |             | TOFC/COFC terminals                                 |                         |   |                           |                |                              | N/A              |              | 106      |
| 107   |             | Motor vehicle loading & distribution facilities     |                         |   |                           |                |                              | N/A              |              | 107      |
| 108   |             | Facilities for other specialized service operations |                         |   |                           |                |                              | N/A              |              | 108      |
| 109   |             | Roadway machines                                    |                         |   |                           |                |                              |                  |              | 109      |
| 110   |             | Small tools & supplies                              |                         |   |                           |                |                              |                  |              | 110      |
| 111   |             | Snow removal  |                         |   |                           |                |                              |                  |              | 111      |
| 112   |             | Fringe benefits - running                           | N/A                     | N/A   | N/A                       |                |                              |                  |              | 112      |
| 113   |             | Fringe benefits - switching                         | N/A                     | N/A   | N/A                       |                |                              |                  |              | 113      |
| 114   |             | Fringe benefits - other                             | N/A                     | N/A   | N/A                       |                |                              |                  |              | 114      |
| 115   |             | Casualties & insurance - running                    | N/A                     | N/A   | N/A                       |                |                              |                  |              | 115      |
| 116   |             | Casualties & insurance - switching                  | N/A                     | N/A   | N/A                       |                |                              |                  |              | 116      |
| 117   |             | Casualties & insurance - other                      | N/A                     | N/A   | N/A                       |                |                              |                  |              | 117      |
| 118   | *           | Lease rentals - debit - running                     | N/A                     | N/A   |                           | N/A            |                              |                  |              | 118      |
| 119   | *           | Lease rentals - debit - switching                   | N/A                     | N/A   |                           | N/A            |                              |                  |              | 119      |
| 120   | *           | Lease rentals - debit - other                       | N/A                     | N/A   |                           | N/A            |                              |                  |              | 120      |
| 121   | *           | Lease rentals - (credit) - running                  | N/A                     | N/A   | ( )                       | N/A            | ( )                          | ( )              | ( )          | 121      |
| 122   | *           | Lease rentals - (credit) - switching                | N/A                     | N/A   | ( )                       | N/A            | ( )                          | ( )              | ( )          | 122      |
| 123   | *           | Lease rentals - (credit) - other                    | N/A                     | N/A   | ( )                       | N/A            | ( )                          | ( )              | ( )          | 123      |
| 124   |             | Joint facility rent - debit - running               | N/A                     | N/A   |                           | N/A            |                              |                  |              | 124      |
| 125   |             | Joint facility rent - debit - switching             | N/A                     | N/A   |                           | N/A            |                              |                  |              | 125      |
| 126   |             | Joint facility rent - debit - other                 | N/A                     | N/A   |                           | N/A            |                              |                  |              | 126      |
| 127   |             | Joint facility rent - (credit) - running            | N/A                     | N/A   | ( )                       | N/A            | ( )                          | ( )              | ( )          | 127      |
| 128   |             | Joint facility rent - (credit) - switching          | N/A                     | N/A   | ( )                       | N/A            | ( )                          | ( )              | ( )          | 128      |
| 129   |             | Joint facility rent - (credit) - other              | N/A                     | N/A   | ( )                       | N/A            | ( )                          | ( )              | ( )          | 129      |
| 130   | *           | Other rents - debit - running                       | N/A                     | N/A   |                           | N/A            |                              |                  |              | 130      |
| 131   | *           | Other rents - debit - switching                     | N/A                     | N/A   |                           | N/A            |                              |                  |              | 131      |
| 132   | *           | Other rents - debit - other                         | N/A                     | N/A   |                           | N/A            |                              |                  |              | 132      |
| 133   | *           | Other rents - (credit) - running                    | N/A                     | N/A   | ( )                       | N/A            | ( )                          | ( )              | ( )          | 133      |

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| 410. RAILWAY OPERATING EXPENSES - (Continued) |             |  |                         |   |                           |                |                              |                  |              |          |
|---|-------------|--|-------------------------|---|---------------------------|----------------|------------------------------|------------------|--------------|----------|
| (Dollars in Thousands)                        |             |  |                         |   |                           |                |                              |                  |              |          |
| Line No.                                      | Cross Check | Name of railway operating expense account<br>(a) | Salaries & Wages<br>(b) | Material, tools, supplies, fuels, & lubricants<br>(c) | Purchased services<br>(d) | General<br>(e) | Total freight expense<br>(f) | Passenger<br>(g) | Total<br>(h) | Line No. |
| REPAIRS AND MAINTENANCE - (Continued)         |             |  |                         |   |                           |                |                              |                  |              |          |
| 134   | *           | Other rents - (credit) - switching               | N/A                     | N/A   | ( )                       | N/A            | ( )                          | ( )              | ( )          | 134      |
| 135   | *           | Other rents - (credit) - other                   | N/A                     | N/A   | ( )                       | N/A            | ( )                          | ( )              | ( )          | 135      |
| 136   | *           | Depreciation - running                           | N/A                     | N/A   | N/A                       |                |                              |                  |              | 136      |
| 137   | *           | Depreciation - switching                         | N/A                     | N/A   | N/A                       |                |                              |                  |              | 137      |
| 138   | *           | Depreciation - other                             | N/A                     | N/A   | N/A                       |                |                              |                  |              | 138      |
| 139   |             | Joint facility - debit - running                 | N/A                     | N/A   |                           | N/A            |                              |                  |              | 139      |
| 140   |             | Joint facility - debit - switching               | N/A                     | N/A   |                           | N/A            |                              |                  |              | 140      |
| 141   |             | Joint facility - debit - other                   | N/A                     | N/A   |                           | N/A            |                              |                  |              | 141      |
| 142   |             | Joint facility - (credit) - running              | N/A                     | N/A   | ( )                       | N/A            | ( )                          | ( )              | ( )          | 142      |
| 143   |             | Joint facility - (credit) - switching            | N/A                     | N/A   | ( )                       | N/A            | ( )                          | ( )              | ( )          | 143      |
| 144   |             | Joint facility - (credit) - other                | N/A                     | N/A   | ( )                       | N/A            | ( )                          | ( )              | ( )          | 144      |
| 145   |             | Dismantling retired road property - running      |                         |   |                           |                |                              |                  |              | 145      |
| 146   |             | Dismantling retired road property - switching    |                         |   |                           |                |                              |                  |              | 146      |
| 147   |             | Dismantling retired road property - other        |                         |   |                           |                |                              |                  |              | 147      |
| 148   |             | Other - running                                  |                         |   |                           |                |                              |                  |              | 148      |
| 149   |             | Other - switching                                |                         |   |                           |                |                              |                  |              | 149      |
| 150   |             | Other - other                                    |                         |   |                           |                |                              |                  |              | 150      |
| 151   |             | TOTAL WAY AND STRUCTURES                         |                         |   |                           |                |                              |                  |              | 151      |
| EQUIPMENT                                     |             |  |                         |   |                           |                |                              |                  |              |          |
| LOCOMOTIVES                                   |             |  |                         |   |                           |                |                              |                  |              |          |
| 201   |             | Administration                                   |                         |   |                           |                |                              |                  |              | 201      |
| 202   | *           | Repair & maintenance                             |                         |   |                           |                |                              |                  |              | 202      |
| 203   | *           | Machinery repair                                 |                         |   |                           |                |                              |                  |              | 203      |
| 204   |             | Equipment damaged                                |                         |   |                           |                |                              |                  |              | 204      |
| 205   |             | Fringe benefits                                  | N/A                     | N/A   | N/A                       |                |                              |                  |              | 205      |
| 206   |             | Other casualties & insurance                     | N/A                     | N/A   | N/A                       |                |                              |                  |              | 206      |
| 207   | *           | Lease rentals - debit                            | N/A                     | N/A   |                           | N/A            |                              |                  |              | 207      |
| 208   | *           | Lease rentals - (credit)                         | N/A                     | N/A   | ( )                       | N/A            | ( )                          | ( )              | ( )          | 208      |
| 209   |             | Joint facility rent - debit                      | N/A                     | N/A   |                           | N/A            |                              |                  |              | 209      |
| 210   |             | Joint facility rent - (credit)                   | N/A                     | N/A   | ( )                       | N/A            | ( )                          | ( )              | ( )          | 210      |
| 211   | *           | Other rents - debit                              | N/A                     | N/A   |                           | N/A            |                              |                  |              | 211      |
| 212   | *           | Other rents - (credit)                           | N/A                     | N/A   | ( )                       | N/A            | ( )                          | ( )              | ( )          | 212      |
| 213   | *           | Depreciation                                     | N/A                     | N/A   | N/A                       |                |                              |                  |              | 213      |
| 214   |             | Joint facility - debit                           | N/A                     | N/A   |                           | N/A            |                              |                  |              | 214      |
| 215   |             | Joint facility - (credit)                        | N/A                     | N/A   | ( )                       | N/A            | ( )                          | ( )              | ( )          | 215      |
| 216   | *           | Repairs billed to others - (credit)              | N/A                     | N/A   | ( )                       | N/A            | ( )                          | ( )              | ( )          | 216      |

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| 410. RAILWAY OPERATING EXPENSES - (Continued) |             |  |                         |   |                           |                |                              |                  |              |          |
|---|-------------|--|-------------------------|---|---------------------------|----------------|------------------------------|------------------|--------------|----------|
| (Dollars in Thousands)                        |             |  |                         |   |                           |                |                              |                  |              |          |
| Line No.                                      | Cross Check | Name of railway operating expense account<br>(a) | Salaries & Wages<br>(b) | Material, tools, supplies, fuels, & lubricants<br>(c) | Purchased services<br>(d) | General<br>(e) | Total freight expense<br>(f) | Passenger<br>(g) | Total<br>(h) | Line No. |
| LOCOMOTIVES - (Continued)                     |             |  |                         |   |                           |                |                              |                  |              |          |
| 217   |             | Dismantling retired property                     |                         |   |                           |                |                              |                  |              | 217      |
| 218   |             | Other  |                         |   |                           |                |                              |                  |              | 218      |
| 219   |             | TOTAL LOCOMOTIVES                                |                         |   |                           |                |                              |                  |              | 219      |
| FREIGHT CARS                                  |             |  |                         |   |                           |                |                              |                  |              |          |
| 220   |             | Administration                                   |                         |   |                           |                |                              | N/A              |              | 220      |
| 221   | *           | Repair & maintenance                             |                         |   |                           |                |                              | N/A              |              | 221      |
| 222   | *           | Machinery repair                                 |                         |   |                           |                |                              | N/A              |              | 222      |
| 223   |             | Equipment damaged                                |                         |   |                           |                |                              | N/A              |              | 223      |
| 224   |             | Fringe benefits                                  | N/A                     | N/A   | N/A                       |                |                              | N/A              |              | 224      |
| 225   |             | Other casualties & insurance                     | N/A                     | N/A   | N/A                       |                |                              | N/A              |              | 225      |
| 226   | *           | Lease rentals - debit                            | N/A                     | N/A   |                           | N/A            |                              | N/A              |              | 226      |
| 227   | *           | Lease rentals - (credit)                         | N/A                     | N/A   |                           | N/A            |                              | N/A              |              | 227      |
| 228   |             | Joint facility rent - debit                      | N/A                     | N/A   |                           | N/A            |                              | N/A              |              | 228      |
| 229   |             | Joint facility rent - (credit)                   | N/A                     | N/A   |                           | N/A            |                              | N/A              |              | 229      |
| 230   | *           | Other rents - debit                              | N/A                     | N/A   |                           | N/A            |                              | N/A              |              | 230      |
| 231   | *           | Other rents - (credit)                           | N/A                     | N/A   |                           | N/A            |                              | N/A              |              | 231      |
| 232   | *           | Depreciation                                     | N/A                     | N/A   | N/A                       |                |                              | N/A              |              | 232      |
| 233   |             | Joint facility - debit                           | N/A                     | N/A   |                           | N/A            |                              | N/A              |              | 233      |
| 234   |             | Joint facility - (credit)                        | N/A                     | N/A   |                           | N/A            |                              | N/A              |              | 234      |
| 235   | *           | Repairs billed to others - (credit)              | N/A                     | N/A   |                           | N/A            |                              | N/A              |              | 235      |
| 236   |             | Dismantling retired property                     |                         |   |                           |                |                              | N/A              |              | 236      |
| 237   |             | Other  |                         |   |                           |                |                              | N/A              |              | 237      |
| 238   |             | TOTAL FREIGHT CARS                               |                         |   |                           |                |                              | N/A              |              | 238      |
| OTHER EQUIPMENT                               |             |  |                         |   |                           |                |                              |                  |              |          |
| 301   |             | Administration                                   |                         |   |                           |                |                              |                  |              | 301      |
|   |             | Repair & maintenance:                            |                         |   |                           |                |                              |                  |              |          |
| 302   | *           | Trucks, trailers, & containers - revenue service |                         |   |                           |                |                              | N/A              |              | 302      |
| 303   | *           | Floating equipment - revenue service             |                         |   |                           |                |                              | N/A              |              | 303      |
| 304   | *           | Passenger & other revenue equipment              |                         |   |                           |                |                              |                  |              | 304      |
| 305   | *           | Computers and data processing equipment          |                         |   |                           |                |                              |                  |              | 305      |
| 306   | *           | Machinery  |                         |   |                           |                |                              |                  |              | 306      |
| 307   | *           | Work & other non-revenue equipment               |                         |   |                           |                |                              |                  |              | 307      |
| 308   |             | Equipment damaged                                |                         |   |                           |                |                              |                  |              | 308      |
| 309   |             | Fringe benefits                                  | N/A                     | N/A   | N/A                       |                |                              |                  |              | 309      |
| 310   |             | Other casualties & insurance                     | N/A                     | N/A   | N/A                       |                |                              |                  |              | 310      |
| 311   | *           | Lease rentals - debit                            | N/A                     | N/A   |                           | N/A            |                              |                  |              | 311      |
| 312   | *           | Lease rentals - (credit)                         | N/A                     | N/A   |                           | N/A            |                              |                  |              | 312      |



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| 410. RAILWAY OPERATING EXPENSES - (Continued) |             |  |                         |   |                           |                |                              |                  |              |          |
|---|-------------|--|-------------------------|---|---------------------------|----------------|------------------------------|------------------|--------------|----------|
| (Dollars in Thousands)                        |             |  |                         |   |                           |                |                              |                  |              |          |
| Line No.                                      | Cross Check | Name of railway operating expense account<br>(a)     | Salaries & Wages<br>(b) | Material, tools, supplies, fuels, & lubricants<br>(c) | Purchased services<br>(d) | General<br>(e) | Total freight expense<br>(f) | Passenger<br>(g) | Total<br>(h) | Line No. |
|   |             | ADMINISTRATIVE SUPPORT OPERATIONS:                   |                         |   |                           |                |                              |                  |              |          |
| 518   |             | Administration                                       |                         |   |                           |                |                              |                  |              | 518      |
| 519   |             | Employees performing clerical & accounting functions |                         |   |                           |                |                              |                  |              | 519      |
| 520   |             | Communication systems operations                     |                         |   |                           |                |                              |                  |              | 520      |
| 521   |             | Loss & damage claims processing                      |                         |   |                           |                |                              |                  |              | 521      |
| 522   |             | Fringe benefits                                      | N/A                     | N/A   | N/A                       |                |                              |                  |              | 522      |
| 523   |             | Casualties & insurance                               | N/A                     | N/A   | N/A                       |                |                              |                  |              | 523      |
| 524   |             | Joint facility - debit                               | N/A                     | N/A   |                           | N/A            |                              |                  |              | 524      |
| 525   |             | Joint facility - (credit)                            | N/A                     | N/A   |                           | N/A            |                              |                  |              | 525      |
| 526   |             | Other  |                         |   |                           |                |                              |                  |              | 526      |
| 527   |             | TOTAL ADMINISTRATIVE SUPPORT OPERATIONS              |                         |   |                           |                |                              |                  |              | 527      |
| 528   |             | TOTAL TRANSPORTATION                                 |                         |   |                           |                |                              |                  |              | 528      |
|   |             | GENERAL AND ADMINISTRATIVE                           |                         |   |                           |                |                              |                  |              |          |
| 601   |             | Officers - general administration                    |                         |   |                           |                |                              |                  |              | 601      |
| 602   |             | Accounting, auditing, & finance                      |                         |   |                           |                |                              |                  |              | 602      |
| 603   |             | Management services & data processing                |                         |   |                           |                |                              |                  |              | 603      |
| 604   |             | Marketing  |                         |   |                           |                |                              |                  |              | 604      |
| 605   |             | Sales  |                         |   |                           |                |                              |                  |              | 605      |
| 606   |             | Industrial development                               |                         |   |                           |                |                              | N/A              |              | 606      |
| 607   |             | Personnel & labor relations                          |                         |   |                           |                |                              |                  |              | 607      |
| 608   |             | Legal & secretarial                                  |                         |   |                           |                |                              |                  |              | 608      |
| 609   |             | Public relations & advertising                       |                         |   |                           |                |                              |                  |              | 609      |
| 610   |             | Research & development                               |                         |   |                           |                |                              |                  |              | 610      |
| 611   |             | Fringe benefits                                      | N/A                     | N/A   | N/A                       |                |                              |                  |              | 611      |
| 612   |             | Casualties & insurance                               | N/A                     | N/A   | N/A                       |                |                              |                  |              | 612      |
| 613   |             | Write-down of uncollectible accounts                 | N/A                     | N/A   | N/A                       |                |                              |                  |              | 613      |
| 614   |             | Property taxes                                       | N/A                     | N/A   | N/A                       |                |                              |                  |              | 614      |
| 615   |             | Other taxes except on corporate income or payroll    | N/A                     | N/A   | N/A                       |                |                              |                  |              | 615      |
| 616   |             | Joint facility - debit                               | N/A                     | N/A   |                           | N/A            |                              |                  |              | 616      |
| 617   |             | Joint facility - (credit)                            | N/A                     | N/A   |                           | N/A            |                              |                  |              | 617      |
| 618   |             | Other  |                         |   |                           |                |                              |                  |              | 618      |
| 619   |             | TOTAL GENERAL AND ADMINISTRATIVE                     |                         |   |                           |                |                              |                  |              | 619      |
| 620   | *           | TOTAL CARRIER OPERATING EXPENSE                      |                         |   |                           |                |                              |                  |              | 620      |

\* PTC-related expenditures from passenger-only service not otherwise captured in this schedule shall be stated in the aggregate here:



NOTES AND REMARKS

\* PTC-related expenditures from passenger-only service not otherwise captured in this schedule shall be stated in the aggregate here:

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| 710. INVENTORY OF EQUIPMENT<br>UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS |             |  |   |                                  |                                  |   |  |  |                        |                        |  |   |          |
|--|-------------|--|---|----------------------------------|----------------------------------|---|--|--|------------------------|------------------------|--|---|----------|
| Line No.   | Cross Check | Type or design of units (a)            | Units in service of respondent at beginning of year (b) | Changes During the Year          |                                  |   |  | Units retired from service of respondent whether owned or leased, including reclassification (g) | Units at Close of Year |                        |  |   | Line No. |
|  |             |  |   | New units purchased or built (c) | New units leased from others (d) | Rebuilt units acquired and rebuilt units rewritten into property accounts (e) | All other units including reclassification and second hand units purchased or leased from others (f) |  | Owned and used (h)     | Leased from others (i) | Total in service of respondent [col (h) & (i)] (j) | Aggregate capacity of units reported in col (j) (k) |          |
| 1  |             | Locomotive Units                       |   |                                  |                                  |   |  |  |                        |                        |  | (HP)  | 1        |
| 2  |             | Diesel-freight units                   |   |                                  |                                  |   |  |  |                        |                        |  |   | 2        |
| 3  |             | Diesel-passenger units                 |   |                                  |                                  |   |  |  |                        |                        |  |   | 3        |
| 4  |             | Diesel-multiple purpose units          |   |                                  |                                  |   |  |  |                        |                        |  |   | 4        |
| 5  | *           | TOTAL (lines 1 to 4)                   |   |                                  |                                  |   |  |  |                        |                        |  |   | 5        |
| 6  | *           | Electric locomotives                   |   |                                  |                                  |   |  |  |                        |                        |  |   | 6        |
| 7  | *           | Other self-powered units               |   |                                  |                                  |   |  |  |                        |                        |  |   | 7        |
| 8  | *           | TOTAL (lines 5, 6, and 7)              |   |                                  |                                  |   |  |  |                        |                        |  |   | 8        |
| 9  | *           | Auxiliary units                        |   |                                  |                                  |   |  |  |                        |                        |  | N/A   | 9        |
| 10   | *           | TOTAL LOCOMOTIVE UNITS (lines 8 and 9) |   |                                  |                                  |   |  |  |                        |                        |  | N/A   | 10       |

  

| DISTRIBUTION OF LOCOMOTIVE UNITS IN SERVICE OF RESPONDENT AT CLOSE OF YEAR BUILT, DISREGARDING YEAR OF REBUILDING |             |  |                     |                                     |                                     |                                     |                                     |                      |          |          |          |          |          |
|---|-------------|--|---------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|----------------------|----------|----------|----------|----------|----------|
| Line No.  | Cross Check | Type or design of units (a)              | Before 1/1/1990 (b) | Between 1/1/1990 and 12/31/1994 (c) | Between 1/1/1995 and 12/31/1999 (d) | Between 1/1/2000 and 12/31/2004 (e) | Between 1/1/2005 and 12/31/2009 (f) | During Calendar Year |          |          |          |          | Line No. |
|   |             |  |                     |                                     |                                     |                                     |                                     | 2010 (g)             | 2011 (h) | 2012 (i) | 2013 (j) | 2014 (k) |          |
| 11  | *           | Diesel                                   |                     |                                     |                                     |                                     |                                     |                      |          |          |          |          | 11       |
| 12  | *           | Electric                                 |                     |                                     |                                     |                                     |                                     |                      |          |          |          |          | 12       |
| 13  | *           | Other self-powered units                 |                     |                                     |                                     |                                     |                                     |                      |          |          |          |          | 13       |
| 14  | *           | TOTAL (lines 11 to 13)                   |                     |                                     |                                     |                                     |                                     |                      |          |          |          |          | 14       |
| 15  | *           | Auxiliary units                          |                     |                                     |                                     |                                     |                                     |                      |          |          |          |          | 15       |
| 16  | *           | TOTAL LOCOMOTIVE UNITS (lines 14 and 15) |                     |                                     |                                     |                                     |                                     |                      |          |          |          | N/A      | 16       |

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| 710. INVENTORY OF EQUIPMENT (Continued)<br>UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS |             |   |   |                                  |                                  |   |  |  |                        |                        |  |   |          |
|--|-------------|---|---|----------------------------------|----------------------------------|---|--|--|------------------------|------------------------|--|---|----------|
| Line No.   | Cross Check | Type or design of units (a)                                   | Units in service of respondent at beginning of year (b) | Changes During the Year          |                                  |   |  | Units retired from service of respondent whether owned or leased, including reclassification (g) | Units at Close of Year |                        |  |   | Line No. |
|  |             |   |   | New units purchased or built (c) | New units leased from others (d) | Rebuilt units acquired and rebuilt units rewritten into property accounts (e) | All other units including reclassification and second hand units purchased or leased from others (f) |  | Owned and used (h)     | Leased from others (i) | Total in service of respondent [col (h) & (i)] (j) | Aggregate capacity of units reported in col (j) (k) |          |
| 17   |             | Passenger-Train Cars Non-Self-Propelled Coaches (PA, PB, PBO) |   |                                  |                                  |   |  |  |                        |                        |  |   | 17       |
| 18   |             | Combined cars (All class C, except CSB)                       |   |                                  |                                  |   |  |  |                        |                        |  |   | 18       |
| 19   |             | Parlor cars (PBC, PC, PL, PO)                                 |   |                                  |                                  |   |  |  |                        |                        |  |   | 19       |
| 20   |             | Sleeping cars (PS, PT, PAS, PDS)                              |   |                                  |                                  |   |  |  |                        |                        |  |   | 20       |
| 21   |             | Dining, grill, & tavern cars (All class D, PD)                |   |                                  |                                  |   |  |  |                        |                        |  | N/A   | 21       |
| 22   |             | Nonpassenger carrying cars (All class B, CSB, M, PSA, IA)     |   |                                  |                                  |   |  |  |                        |                        |  | N/A   | 22       |
| 23   |             | TOTAL (Lines 17 to 22)  |   |                                  |                                  |   |  |  |                        |                        |  |   | 23       |
| 24   |             | Self-Propelled Electric passenger cars (EP, ET)               |   |                                  |                                  |   |  |  |                        |                        |  |   | 24       |
| 25   |             | Electric combined cars (EC)                                   |   |                                  |                                  |   |  |  |                        |                        |  |   | 25       |
| 26   |             | Internal combustion rail motorcars (ED, EG)                   |   |                                  |                                  |   |  |  |                        |                        |  |   | 26       |
| 27   |             | Other self-propelled cars (Specify types)                     |   |                                  |                                  |   |  |  |                        |                        |  |   | 27       |
| 28   |             | TOTAL (Lines 24 to 27)  |   |                                  |                                  |   |  |  |                        |                        |  |   | 28       |
| 29   |             | TOTAL (Lines 23 and 28)                                       |   |                                  |                                  |   |  |  |                        |                        |  |   | 29       |
| 30   |             | Company Service Cars Business cars (PV)                       |   |                                  |                                  |   |  |  |                        |                        |  | N/A   | 30       |
| 31   |             | Board outfit cars (MWX)                                       |   |                                  |                                  |   |  |  |                        |                        |  | N/A   | 31       |
| 32   |             | Derrick & snow removal cars (MWU, MWV, MWV, MWK)              |   |                                  |                                  |   |  |  |                        |                        |  | N/A   | 32       |
| 33   |             | Dump and ballast cars (MWV, MWV)                              |   |                                  |                                  |   |  |  |                        |                        |  | N/A   | 33       |
| 34   |             | Other maintenance and service equipment cars                  |   |                                  |                                  |   |  |  |                        |                        |  | N/A   | 34       |
| 35   |             | TOTAL (Lines 30 to 34)  |   |                                  |                                  |   |  |  |                        |                        |  | N/A   | 35       |

\* PTC-related expenditures from passenger-only service not otherwise captured in this schedule shall be stated in the aggregate here:



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| 710S. UNIT COST OF EQUIPMENT INSTALLED DURING THE YEAR |                    |                 |                     |            |                       |          |
|--|--------------------|-----------------|---------------------|------------|-----------------------|----------|
| (Dollars in Thousands)                                 |                    |                 |                     |            |                       |          |
| NEW UNITS  |                    |                 |                     |            |                       |          |
| Line No.   | Class of equipment | Number of Units | Total Weight (Tons) | Total Cost | Method of Acquisition | Line No. |
| 1  |                    |                 |                     |            |                       | 1        |
| 2  |                    |                 |                     |            |                       | 2        |
| 3  |                    |                 |                     |            |                       | 3        |
| 4  |                    |                 |                     |            |                       | 4        |
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| 6  |                    |                 |                     |            |                       | 6        |
| 7  |                    |                 |                     |            |                       | 7        |
| 8  |                    |                 |                     |            |                       | 8        |
| 9  |                    |                 |                     |            |                       | 9        |
| 10   |                    |                 |                     |            |                       | 10       |
| 11   |                    |                 |                     |            |                       | 11       |
| 12   |                    |                 |                     |            |                       | 12       |
| 13   |                    |                 |                     |            |                       | 13       |
| 14   |                    |                 |                     |            |                       | 14       |
| 15   |                    |                 |                     |            |                       | 15       |
| 16   |                    |                 |                     |            |                       | 16       |
| 17   |                    |                 |                     |            |                       | 17       |
| 18   |                    |                 |                     |            |                       | 18       |
| 19   |                    |                 |                     |            |                       | 19       |
| 20   |                    |                 |                     |            |                       | 20       |
| 21   |                    |                 |                     |            |                       | 21       |
| 22   |                    |                 |                     |            |                       | 22       |
| 23   |                    |                 |                     |            |                       | 23       |
| 24   |                    |                 |                     |            |                       | 24       |
| 25   |                    |                 |                     |            |                       | 25       |
| REBUILT UNITS  |                    |                 |                     |            |                       |          |
| 26   |                    |                 |                     |            |                       | 26       |
| 27   |                    |                 |                     |            |                       | 27       |
| 28   |                    |                 |                     |            |                       | 28       |
| 29   |                    |                 |                     |            |                       | 29       |
| 30   |                    |                 |                     |            |                       | 30       |
| 31   |                    |                 |                     |            |                       | 31       |
| 32   |                    |                 |                     |            |                       | 32       |
| 33   |                    |                 |                     |            |                       | 33       |
| 34   |                    |                 |                     |            |                       | 34       |
| 35   |                    |                 |                     |            |                       | 35       |
| 36   |                    |                 |                     |            |                       | 36       |
| 37   |                    |                 |                     |            |                       | 37       |
| 38   |                    |                 |                     |            |                       | 38       |
| 39   |                    |                 |                     |            |                       | 39       |

\* PTC-related expenditures from passenger-only service not otherwise captured in this schedule shall be stated in the aggregate here.

PTC Supplement

| 720. TRACK AND TRAFFIC CONDITIONS |                        |  |  |  |  |
|-----------------------------------|------------------------|--|--|--|--|
| Line No.                          | Track category         | Mileage of tracks at end of period (whole numbers) | Average annual traffic density in millions of gross ton-miles per track-mile* (use two decimal places) | Average running speed limit (use two decimal places) | Track miles under slow orders at end of period |
|                                   | (a)                    | (b)  | (c)  | (d)  | (e)  |
| 1                                 | A                      |  |  |  |  |
| 2                                 | B                      |  |  |  |  |
| 3                                 | C                      |  |  |  |  |
| 4                                 | D                      |  |  |  |  |
| 5                                 | E                      |  | XXXXXXXXXX   | XXXXXXXXXX   |  |
| 6                                 | TOTAL                  |  | XXXXXXXXXX   | XXXXXXXXXX   |  |
| 7                                 | F                      |  | XXXXXXXXXX   | XXXXXXXXXX   |  |
| 8                                 | Potential abandonments |  |  |  |  |

\* To determine average density, total track-miles (route-miles times number of tracks), rather than route-miles, shall be used.

\* PTC-related expenditures from passenger-only service not otherwise captured in this schedule shall be stated in the aggregate here.

Footnote: PTC Grants

| In addition to separating capital expenses and operating expenses incurred by the railroad for PTC, the respondent entity should include by footnote disclosure here the value of funds received from government transfers to include grants, subsidies, and other contributions or reimbursements that the respondent entity used to purchase or create PTC assets or to offset PTC costs. These amounts represent non-railroad monies that the respondent entity used for PTC and would provide for full disclosure of PTC costs on an annual basis. This disclosure would identify the nature and location of the project by FRA identification, if applicable. |                        |                         |                                   |                                   |                            |          |
|--|------------------------|-------------------------|-----------------------------------|-----------------------------------|----------------------------|----------|
| Line No.   | Entity Receiving Funds | Entity Dispensing Funds | Name of Program Providing Funding | Location(s) of the Project Funded | Amount of Funding Received | Line No. |
| 1  |                        |                         |                                   |                                   |                            | 1        |
| 2  |                        |                         |                                   |                                   |                            | 2        |
| 3  |                        |                         |                                   |                                   |                            | 3        |
| 4  |                        |                         |                                   |                                   |                            | 4        |
| 5  |                        |                         |                                   |                                   |                            | 5        |
| 6  |                        |                         |                                   |                                   |                            | 6        |
| 7  |                        |                         |                                   |                                   |                            | 7        |
| 8  |                        |                         |                                   |                                   |                            | 8        |
| 9  |                        |                         |                                   |                                   |                            | 9        |
| 10   |                        |                         |                                   |                                   |                            | 10       |
| 11   |                        |                         |                                   |                                   |                            | 11       |
| 12   |                        |                         |                                   |                                   |                            | 12       |
| 13   |                        |                         |                                   |                                   |                            | 13       |
| 14   |                        |                         |                                   |                                   |                            | 14       |
| 15   |                        |                         |                                   |                                   |                            | 15       |
| 16   |                        |                         |                                   |                                   |                            | 16       |
| 17   |                        |                         |                                   |                                   |                            | 17       |
| 18   |                        |                         |                                   |                                   |                            | 18       |
| 19   |                        |                         |                                   |                                   |                            | 19       |
| 20   |                        |                         |                                   |                                   |                            | 20       |
| 21   |                        |                         |                                   |                                   |                            | 21       |
| 22   |                        |                         |                                   |                                   |                            | 22       |
| 23   |                        |                         |                                   |                                   |                            | 23       |
| 24   |                        |                         |                                   |                                   |                            | 24       |

BILLING CODE 4915-01-C

## Appendix B

The additional information below is included to assist those who may wish to submit comments pertinent to review under the Paperwork Reduction Act:

### Description of Collection

*Title:* Class I Railroad Annual Report.

*OMB Control Number:* 2140-0009.

*STB Form Number:* R-1.

*Type of Review:* Modification of approved collection.

*Respondents:* Class I railroads.

*Number of Respondents:* 7.

*Estimated Time per Response:* The proposed rule change that affects the R-1 report will not change the time per response, but it will require minimal time to adjust the process for reporting. Based on the limited amount of information involved, we estimate that the entire R-1 collection should not take more than 800 hours annually per Class I railroad. This estimate includes time spent reviewing instructions; searching existing data sources; gathering and maintaining the data needed; completing and reviewing the collection of information; and converting the data from the carrier's individual accounting

system to the Board's Uniform System of Accounts (USOA), which ensures that the information will be presented in a consistent format across all reporting railroads, *see* 49 U.S.C. 11141-43, 11161-64, 49 CFR 1200-1201.

*Frequency:* Annually.

*Total Burden Hours* (annually including all respondents): Up to 5,600 hours annually for the entire R-1 report.

*Total "Non-hour Burden" Cost:* No "non-hour cost" burdens associated with this collection have been identified.

*Needs and Uses:* Annual R-1 reports are required to be filed by Class I railroads under 49 U.S.C. 11145. The reports show expenditures and operating statistics of the carriers. Expenditures include costs for right-of-way and structures, equipment, train and yard operations, and general and administrative expenses. Operating statistics include such items as car-miles, revenue-ton-miles, and gross ton-miles. The reports are used by the Board, other Federal agencies, and industry groups to monitor and assess railroad industry growth, financial stability, traffic, and operations, and to identify industry changes that may affect national transportation policy. The Board also uses

this information to more effectively carry out other of its regulatory responsibilities, including: the regulation of maximum rail rates; acting on railroad requests for authority to engage in Board-regulated financial transactions such as mergers, acquisitions of control, and consolidations, *see* 49 U.S.C. 11323-11324; analyzing the information that the Board obtains through the annual railroad industry waybill sample, *see* 49 CFR part 1244; measuring off-branch costs in railroad abandonment proceedings, in accordance with 49 CFR 1152.32(n); developing the "rail cost adjustment factors," in accordance with 49 U.S.C. 10708; and conducting investigations and rulemakings.

The proposed identification of PTC information in the supplement to the R-1 reports will help the Board monitor the emergence of PTC in the rail industry. This notice does not propose that the Board use the identified PTC information for any additional purposes such as changing the Board's Uniform Rail Costing System or how costs are currently assigned in rate and other proceedings.

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