



# Class I Railroad Annual Report R-1

to the Surface Transportation Board for the Year Ending Dec. 31, 2022

OEEAA-R1

Union Pacific Railroad ▪ 1400 Douglas, Omaha, NE 68179



**BUILDING AMERICA®**

# NOTICE

1. This report is required for every class I railroad operating within the United States. Three copies of this Annual Report should be completed. Two of the copies must be filed with the Surface Transportation Board, Office of Economics, Environmental Analysis, and Administration, 395 E Street, S.W. Suite 1100, Washington, DC 20423, by March 31 of the year following that for which the report is made. One copy should be retained by the carrier.

2. Every inquiry must be definitely answered. Where the word "none" truly and completely states the fact, it should be given as the answer. If any inquiry is inapplicable, the words "not applicable" should be used.

3. Wherever the space provided in the schedules is insufficient to permit a full and complete statement of the requested information, inserts should be prepared and appropriately identified by the number of the schedule.

4. All entries should be made in a permanent black ink or typed. Those of a contrary character must be indicated in parenthesis. Items of an unusual character must be indicated by appropriate symbols and explained in footnotes.

5. Money items, except averages, throughout the annual report form should be shown in thousands of dollars adjusted to accord with footings. Totals for amounts reported in subsidiary accounts included in supporting schedules must be in agreement with related primary accounts. For purposes of rounding, amounts of \$500 but less than \$1,000 should be raised to the nearest thousand dollars, and amounts of less than \$500 should be lowered.

6. Except where the context clearly indicates some other meaning, the following terms when used in this Form have the following meanings:

- (a) Board means Surface Transportation Board.
- (b) Respondent means the person or corporation in whose behalf the report is made.
- (c) Year means the year ended December 31 for which the report is being made.
- (d) Close of the Year means the close of business on December 31 for the year in which the report is being made. If the report is made for a shorter period than one year, it means the close of the period covered by the report.
- (e) Beginning of the Year means the beginning of business on January 1 of the year for which the report is being made. If the report is made for a shorter period than one year, it means the beginning of that period.
- (f) Preceding Year means the year ended December 31 of the year preceding the year for which the report is made.
- (g) The Uniform System of Accounts for Railroad Companies means the system of accounts in Part 1201 of Title 49, Code of Federal Regulations, as amended.

7. The ICC Termination Act of 1995 abolished the Interstate Commerce Commission and replaced it with the Surface Transportation Board. Any references to the Interstate Commerce Commission or Commission contained in this report refer to the Surface Transportation Board.

8. Any references to the Bureau of Accounts or the Office of Economics contained in this report refer to the Office of Economics, Environmental Analysis, and Administration of the Surface Transportation Board.

For Index, See Back of Form

ANNUAL REPORT

OF

**UNION PACIFIC RAILROAD COMPANY**

**To The**

**SURFACE TRANSPORTATION BOARD**

**For The**

**Year Ended December 31, 2022**

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

(Name) Todd M. Rynaski (Title) SVP and Chief Acctg, Risk and Compliance Officer

(Telephone number) (402) 544-5565 (or contact Clarissa Johnson at (402) 544-9780)

(Office address) 1400 Douglas Street - Stop 1780, Omaha, Nebraska 68179

**NOTES AND REMARKS**

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## **SPECIAL NOTICE**

Docket No. 38559, Railroad Classification Index, (ICC served January 20, 1983), modified the reporting requirements for Class II, Class III, and Switching and Terminal Companies. These carriers will notify the Board only if the calculation results in a different revenue level than its current classification.

The dark borders on the schedules represent data that are captured by the Board.

### **Supplemental Information about the Annual Report (R-1)**

The following information is provided in Compliance with OMB requirements and pursuant to the Paperwork Reduction Act of 1995, 44 U.S.C. §§ 3501-3519 (PRA):

This information collection is mandatory pursuant to 49 U.S.C. § 11145. The estimated hour burden for filing this report is estimated at no more than 800 hours. Information in the Annual Reports is used to monitor and assess railroad industry growth, financial stability, traffic, and operations and to identify industry changes that may affect national transportation policy. In addition, the Board uses data from these reports to more effectively carry out its regulatory responsibilities, such as acting on railroad requests for authority to engage in Board regulated financial transactions (for example, mergers, acquisitions of control, consolidations and abandonments); developing the Uniform Rail Costing System (URCS); conducting rail revenue adequacy proceedings; developing rail cost adjustment factors; and conducting investigations and rulemakings. The information in this report is ordinarily maintained by the agency in hard copy for 10 years, after which it is transferred to the National Archives, where it is maintained as a permanent record. In addition, some of this information is posted on the Board's website, where it may remain indefinitely. All information collected through this report is available to the public. Under the PRA, a federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with, a collection of information unless it displays a currently valid OMB control number. Comments and questions about this collection (2140-0009) should be directed to Paperwork Reduction Officer, Surface Transportation Board, 395 E Street, S.W., Washington, DC 20423-0001.

**A. SCHEDULES OMITTED BY RESPONDENT**

1. The respondent, at its option, may omit pages from this report provided there is nothing to report or the schedules are not applicable.
2. Show the pages excluded, as well as the schedule number and title, in the space provided below.
3. If no schedules were omitted indicate "NONE."

Page	Schedule No.	Title
		<div data-bbox="901 703 1291 793" style="border: 1px solid black; padding: 5px; display: inline-block;">                     NONE                 </div>

## B. IDENTITY OF RESPONDENT

Answers to the questions asked should be made in full, without reference to data returned on the corresponding page of previous reports. In case any changes of the nature referred to under Inquiry 4 on this page have taken place during the year covered by this report, they should be explained in full detail.

1. Give the exact name of the respondent in full. Use the words "The" and "Company" only when they are parts of the corporate name. Be careful to distinguish between railroad and railway. The corporate name should be given uniformly throughout the report, notably on the cover, on the title page, and in the "Verification." If the report is made by receivers, trustees, a committee of bondholders, or individuals otherwise in possession of the property, state names and facts with precision. If the report is for a consolidated group, pursuant to Special Permission from the Board, indicate such fact on line 1 below and list the consolidated group on page 4.
2. If incorporated under a special charter, give date of passage of the act; if under a general law, give date of filing certificate of organization; if a reorganization has been effected, give date of reorganization. If a receivership or other trust, also give date when such receivership or other possession began. If a partnership, give date of formation and also names in full of present partners.
3. State the occasion for the reorganization, whether by reason of foreclosure of mortgage or otherwise, according to the fact. Give date of organization of original corporation and refer to laws under which organized.

1. Exact Name of common carrier making this report: Union Pacific Railroad Company \*
2. Date of incorporation: February 20, 1969
3. Under laws of what Government, State, or Territory organized? If more than one, name all. If in bankruptcy, give court of jurisdiction and dates of beginning of receivership and of appointment of receivers or trustees:  
Under the General Corporation Law of the State of Delaware. Articles Amended February 24, 1969, June 8, 1987, April 13, 1989, and August 10, 1993, in perpetuity. Name changed from Southern Pacific Transportation Company, February 1, 1998.
4. If the respondent was reorganized during the year, involved in a consolidation or merger, or conducted its business under a different name, give full particulars:

## STOCKHOLDERS' REPORTS

5. The respondent is required to send the Office of Economic and Environmental Analysis, immediately upon preparation, two copies of its latest annual report to stockholders.

Check appropriate box:

- Two copies are attached to this report.
- Two copies will be submitted on: (date) March 31, 2023.
- No annual report to stockholders is prepared.

\* This report for Union Pacific Railroad Company includes Union Pacific Railroad Company and all subsidiaries and affiliates (collectively, the Company, Railroad, or UPRR). See page 4 for a listing of included companies.

**C. VOTING POWERS AND ELECTIONS**

1. State the par value of each share of stock: Common - Common Stock and Class A Stock both \$10/ per share; First preferred - None; Second preferred - None; Debenture stock - None.
2. State whether or not each share of stock has the right to one vote; if not, give particulars in a footnote.  Yes  No
3. Are voting rights proportional to holdings?  Yes  No. If no, state in a footnote the relationship between holdings and corresponding voiting rights.
4. Are voting rights attached to any securities other than stock?  Yes  No. If yes, name in a footnote each security, other than stock, to which voting rights are attached (as of the close of the year), and state in detail the relationship between holdings and corresponding voting rights, indicating whether voting rights are actual or contingent and, if contingent, showing the contingency.
5. Has any class or issue of securities any special privileges in the election of directors, trustees, or managers, or in the determination of corporate action by any method?  Yes  No. If yes, describe fully in a footnote each such class or issue and give a succinct statement showing clearly the character and extent of such privileges.
6. Give the date of the latest closing of the stock book prior to the actual filing of this report, and state the purpose of such closing: N/A
7. State the total voting power of all security holders of the respondent at the date of such closing, if within one year of the date of such filing; if not, state as of the close of the year - 4,853 votes, as of 12/31/2022.
8. State the total number of stockholders of record, as of the date shown in answer to Inquiry 7. One stockholder.
9. Give the names of 30 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of the list of stockholders of the respondent (if within one year prior to the actual filing of this report), had the highest voting powers in the respondent, showing for each, his or her address, the number of votes he or she would have had a right to cast on that date had a meeting then been in order, and the classification of the number of votes to which he or she was entitled, with respect to securities held by him or her, such securities being classified as common stock, second preferred stock, first preferred stock, and other securities (stating in a footnote the names of such other securities, if any). If any such holder held in trust, give (in a footnote) the particulars of the trust. In the case of voting trust agreements, give as supplemental information the names and addresses of the 30 largest holders of the voting trust certificates and the amount of their individual holdings. If the stock book was not closed or the list of stockholders compiled within such year, show such 30 security holders at the close of the year.

Line No.	Name of Security Holder	Address of Security Holder	Number of Votes to Which Security Holder Was Entitled	Number of Votes, Classified With Respect to Securities on Which Based Stock			Line No.
				Common	Preferred		
					Second	First	
(a)	(b)	(c)	(d)	(e)	(f)		
1	Union Pacific Corporation	1400 Douglas Street	Common Stock - 4,465	4,465			1
2	"	Omaha, Nebraska 68179	Class A Stock - 388	388			2
3							3
4							4
5							5
6							6
7							7
8							8
9							9
10							10
11							11
12							12
13							13
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19							19
20							20
21							21
22							22
23							23
24							24
25							25
26							26
27							27
28							28
29							29
30							30

**C. VOTING POWERS AND ELECTIONS - Continued**

10. State the total number of votes cast at the latest general meeting for the election of the respondent: N/A
11. Give the date of such meeting: March 22, 2023
12. Give the place of such meeting: Virtual

**NOTES AND REMARKS**Notes to Page 2, Item 1 - List of consolidated companies, subsidiaries and affiliates

Alton & Southern Railway	Southern Pacific Motor Trucking Company
Arkansas & Memphis Railway Bridge and Terminal Company	Southern Pacific Warehouse Company
Central California Traction Company	Standard Realty and Development Company
Chicago & Western Indiana Railroad Company	St. Joseph & Grand Island Railway Company
Chicago Heights Terminal Transfer Company	Stonegate Park, Inc.
Doniphan, Kensett & Searcy Railway Company	Texas City Terminal Railway Company
Donland Development Company	Transborder Logistics I LLC
Ekanet, Inc.	Transborder Logistics II LLC
Loup Logistics Company	Transborder Rail Corporation
Mexican Pacific, LLC	Transportation Service Systems, Inc.
Midwestern Railroad Properties, Inc.	Union Pacific Fruit Express Company
Missouri Improvement Company	Union Pacific Railroad Company
Montwood Corporation	Union Pacific Receivables, Inc.
Ogden Union Railway & Depot Company	Union Pacific Venture Leasing, Inc.
Pacific Fruit Express Company	UPCA, LLC
Park Spring, Inc.	Wisconsin Town Lot Company
Portland Terminal Railroad Company	WHL Dallas 45 Advisors, LLC
PS Technology, Inc.	WHL Dallas 45, LLC
Rio Grande Land Company	
Soluciones Logísticas Transfronterizas Mexicanas, S. de R.L. de C.V.	
Southern Illinois and Missouri Bridge Company	
Southern Pacific International, Inc.	
Southern Pacific Land Corporation	

**NOTES AND REMARKS**

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**200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - ASSETS**

(Dollars in Thousands)

Line No.	Cross Check	Account	Title  (a)	Balance at close of year (b)	Balance at beginning of year (c)	Line No.
			<b>Current Assets</b>			
1		701	Cash	167,941	224,122	1
2		702	Temporary cash investments	51,541	51,504	2
3		703	Special deposits	4,121	9,056	3
4		704	Accounts receivable - Loan and notes	0	0	4
5		705	- Interline and other balances	123,575	133,356	5
6		706	- Customers	1,467,069	1,273,492	6
7		707	- Other	242,031	271,790	7
8		709, 708	- Accrued accounts receivables	303,207	281,142	8
9		708.5	- Receivables from affiliated companies			9
10		709.5	- Less: Allowance for uncollectible accounts	(9,658)	(9,734)	10
11		710,711,714	Working funds prepayments deferred income tax debits	52,378	46,825	11
12		712	Materials and supplies	740,903	621,307	12
13		713, 713.5, 713.6	Other Current Assets	88,745	8,679	13
14			<b>TOTAL CURRENT ASSETS</b>	<b>3,231,853</b>	<b>2,911,539</b>	14
			<b>Other Assets</b>			
15		715, 716, 717	Special funds	0	0	15
16		721, 721.5	Investments and advances affiliated companies (Sch. 310 and 310A)	2,360,608	2,223,491	16
17		722, 723	Other investments and advances	0	0	17
18		737, 738	Property used in other than carrier operation (Less Depreciation) 2022- \$11,527 ; 2021- \$11,225	355,518	364,189	18
19		739, 741	Other assets	3,124,876	2,904,953	19
20		743	Other deferred debits	15,881	6,189	20
21		744	Accumulated deferred income tax debits	0	0	21
22			<b>TOTAL OTHER ASSETS</b>	<b>5,856,883</b>	<b>5,498,822</b>	22
			<b>ROAD AND EQUIPMENT</b>			
23		731, 732	Road (Sch. 330) L-30 Col h & b	63,677,141	61,942,855	23
24		731, 732	Equipment (Sch 330) L-39 Col h & b	14,209,524	13,943,191	24
25		731, 732	Unallocated items	991,379	1,003,934	25
26		733, 735	Accumulated depreciation and amortization (Sch. 335, 342)	(25,153,637)	(24,273,249)	26
27			<b>Net Road and Equipment</b>	<b>53,724,407</b>	<b>52,616,731</b>	27
28	*		<b>Total Assets</b>	<b>62,813,143</b>	<b>61,027,092</b>	28

NOTES AND REMARKS

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

(Dollars in Thousands)

Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at begin- ning of year (c)	Line No.
			Current Liabilities			
29		751	Loans and notes payable			29
30		752	Accounts payable: interline and other balances	17,546	31,731	30
31		753	Audited accounts and wages	150,189	131,576	31
32		754	Other accounts payable	33,926	35,396	32
33		755, 756	Interest and dividends payable	9,427	12,461	33
34		757	Payables to affiliated companies			34
35		759	Accrued accounts payable	2,266,952	1,875,287	35
36		760, 761, 761.5, 762	Taxes accrued	677,207	907,968	36
37		763, 763.5, 763.6	Other Current Liabilities	337,648	339,331	37
38		764	Equipment obligations and other long-term debt due within one year	103,942	428,862	38
39			<b>TOTAL CURRENT LIABILITIES</b>	<b>3,596,837</b>	<b>3,762,612</b>	<b>39</b>
			Non-Current Liabilities			
40		765, 767	Funded debt unmatured	99,367	0	40
41		766	Equipment obligations	770,653	809,362	41
42		766.5	Capitalized lease obligations	166,724	244,340	42
43		768	Debt in default			43
44		769	Accounts payable: affiliated companies	5,853,184	5,358,730	44
45		770.1, 770.2	Unamortized debt premium	(3,515)	(4,684)	45
46		781	Interest in default			46
47		783	Deferred revenues - transfers from govt. authorities			47
48		786	Accumulated deferred income tax credits	12,237,457	11,880,969	48
49		771, 772, 774, 775, 782, 784	Other long-term liabilities and deferred credits	3,073,382	3,338,666	49
50			<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>22,197,252</b>	<b>21,627,383</b>	<b>50</b>
			Shareholders' Equity			
51		791, 792	Total capital stock	49	49	51
52			Common stock	49	49	52
53			Preferred stock			53
54		793	Discount on capital stock			54
55		794, 795	Additional capital	4,781,906	4,781,906	55
56		797	Retained earnings: Appropriated	0	0	56
57		798	Unappropriated	32,819,370	31,769,340	57
58		798.5	Less treasury stock			58
59		799	Accumulated Other Comprehensive Income or (loss)	(582,271)	(914,198)	59
60			Total stockholders equity	37,019,054	35,637,097	60
61			Noncontrolling interest			61
62			Total equity (Lines 60 + 61)	37,019,054	35,637,097	62
63			Total Liabilities & Shareholders' Equity	62,813,143	61,027,092	63

NOTES AND REMARKS

**200. COMPARATIVE STATEMENT OF FINANCIAL POSITION -- EXPLANATORY NOTES**

(Dollars in Thousands)

The notes listed below are provided to disclose supplementary information on matters which have an important effect on the financial condition of the carrier. The carrier shall give the particulars called for herein and where there is nothing to report, insert the word "none"; and in addition thereto shall enter in separate notes with suitable particulars other matters involving material amounts of the character commonly disclosed in financial statements under generally accepted accounting and reporting principles, except as shown in other schedules. This includes statements explaining (1) service interruption insurance policies and indicating the amount of indemnity to which respondent will be entitled for work stoppage losses and the maximum amount of additional premium respondent may be obligated to pay in the event such losses are sustained by other railroads; (2) particulars concerning obligations for stock purchase options granted to officers and employees; and (3) what entries have been made for net income or retained income restricted under provisions of mortgages and other arrangements.

1. Amount (estimated, if necessary) of net income or retained income which has to be provided for capital expenditures, and for sinking funds, pursuant to provisions of reorganization plans, mortgages, deeds of trust, or other contracts. \$0.
2. Estimated amount of future earnings which can be realized before paying Federal income taxes because of unused and available net operating loss carryover on January 1 of the year following that for which the report is made. None.
3. (a) Explain the procedure in accounting for pension funds and recording in the accounts the current and past service pension costs, indicating whether or not consistent with the prior year \_\_\_\_\_  
See Explanatory Note 12 beginning on page 11.
- (b) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund. \$\_\_\_\_\_. See Explanatory Note 12 beginning on page 11.
- (c) Is any part of pension plan funded? Specify. Yes X No \_\_\_  
(i) If funding is by insurance, give name of insuring company Not Applicable.  
If funding is by trust agreement, list trustee(s). The Northern Trust Company  
Date of trust agreement or latest amendment. March 11, 2016  
If respondent is affiliated in any way with the trustee(s), explain affiliation: Not Applicable.
- (d) List affiliated companies which are included in the pension plan funding agreement and describe basis for allocating charges under the agreement. See Explanatory Note 12 beginning on page 11.
- (e) (i) Is any part of the pension plan fund invested in stock or other securities of the respondent or any of its affiliates?  
Specify. Yes \_\_\_ No X  
If yes, give number of the shares for each class of stock or other security: \_\_\_\_\_  
\_\_\_\_\_.
- (ii) Are voting rights attached to any securities held by the pension plan? Specify. Yes X No \_\_\_ If yes,  
who determines how stock is voted? Voting rights are delegated to investment managers  
\_\_\_\_\_.
4. State whether a segregated political fund has been established as provided by the Federal Election Campaign Act of 1971 (18 U.S.C. 610). Yes X NO \_\_\_\_\_ See Note 17 on page 15D.
5. (a) The amount of employer's contribution to employee stock ownership plans for the current year was \$ 16,650,778  
(b) The amount of investment tax credit used to reduce current income tax expense resulting from contributions to qualified employee stock ownership plans for the current year was NONE.
6. In reference to Docket 37465 specify the total amount of business entertainment expenditures charged to the non-operating expense account. NONE.

Continued on following page

**200. COMPARATIVE STATEMENT OF FINANCIAL POSITION -- EXPLANATORY NOTES - CONTINUED**

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

Disclose the nature and amount of contingency that is material.

Examples of contingent liabilities are items which may become obligations as a result of pending or threatened litigation, assessments or possible assessments of additional taxes, and agreements or obligations to repurchase securities or property. Additional pages may be added if more space is needed. (Explain and/or reference to the following pages.)

SEE NOTE 14 ON PAGE 15A.

(a) Changes in valuation accounts.

8. Marketable equity securities

UPRR has no marketable equity securities.

		Cost	Market	Dr. (Cr.) to Income	Dr. (Cr.) to Stockholder's Equity
(Current Yr.)	Current Portfolio				N/A
as of / /	Noncurrent Portfolio			N/A	
(Previous Yr.)	Current Portfolio			N/A	N/A
as of / /	Noncurrent Portfolio			N/A	N/A

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

	Gains	Losses
Current		
Noncurrent		

(c) A net unrealized gain (loss) of \$ \_\_\_\_\_ on the sale of marketable securities was included in net income for \_\_\_\_\_ (year)  
The cost of securities was based on the \_\_\_\_\_ (method) cost of all the shares of each security held at time of sale.

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

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

## 200. COMPARATIVE STATEMENT OF FINANCIAL POSITION – EXPLANATORY NOTES - CONTINUED

## NOTES TO FINANCIAL STATEMENTS

For purposes of this report, unless the context otherwise requires, all references herein to the “Company”, “we”, “us”, and “our” mean Union Pacific Railroad Company. For purposes of this report, unless the context otherwise requires, all references herein to “UPC” and the “Corporation” mean Union Pacific Corporation. All references herein to the “Consolidated Financial Statements” mean the Comparative Statement of Financial Position, Results of Operations, Retained Earnings, Statement of Cash Flows, and the supplement notes and schedules included in the Class 1 Railroad Annual Report R-1.

**9. Accounting Pronouncements**

In November 2021, the FASB issued Accounting Standards Update No. (ASU) 2021-10, *Government Assistance (Topic 832): Disclosures by Business Entities about Government Assistance*, which requires business entities to provide certain disclosures when they have received government assistance and use a grant or contribution accounting model by analogy to other accounting guidance. The ASU was effective January 1, 2022, and had no material impact on our consolidated financial statements and related disclosures.

In March 2020, the FASB issued ASU 2020-04, *Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting*, which provides optional expedients and exceptions for applying GAAP principles to contracts, hedging relationships, and other transactions that reference London Interbank Offered Rate (LIBOR) or another reference rate expected to be discontinued due to reference rate reform. In December 2022, the FASB issued ASU 2022-06, *Reference Rate Reform (Topic 848): Deferral of the Sunset Date of Topic 848*, which extended the adoption date. This guidance was effective beginning on March 12, 2020, and can be adopted on a prospective basis no later than December 31, 2024, with early adoption permitted. The Company early adopted the ASU, and it did not have an impact on our consolidated financial statements.

**10. Transactions with Affiliates**

We had working capital deficits of \$365 million and \$851 million at December 31, 2022 and 2021, respectively. Our working capital relates to UPC's management of our cash position. As part of UPC's cash management activities, we advance excess cash to UPC after satisfying all of our obligations. To the extent we require additional cash for use in our operations, UPC makes such funds available to us for borrowing. We treat these transactions as intercompany lendings and borrowings in the Consolidated Statements of Financial Position.

In 2022, we declared and paid total cash dividends that approximated the net intercompany borrowings with UPC in the current year. We may continue to declare and pay cash dividends to UPC that approximate intercompany borrowings; however, there is no formal requirement to do so. Dividend declarations between us and UPC are determined solely by our Board of Directors.

**Intercompany Transactions** – In December of 2008, UPC established a borrowing limit based on our borrowing capacity and UPC implemented a market based interest rate. The current annual rate effective through June 2023 is 4.3% for borrowings either to or from UPC. The annual rate was 2.1% for borrowings either to or from UPC from July 2021 through June 2022. The annual rate was 1.6% for borrowings either to or from UPC from July 2020 through June 2021. Interest accrues quarterly and is payable quarterly. Although payable on demand, we do not expect a payment from UPC within 12 months, or in the event of borrowing from UPC, we do not expect to be required by UPC to pay back the intercompany borrowings within the next 12 months. Intercompany borrowings are unsecured and rank equally with all of our other unsecured indebtedness. At December 31, 2022 and 2021, the Company had intercompany borrowings from UPC of \$5.9 billion and \$5.4 billion, respectively.

**Related Party Transactions** – We and other North American railroad companies jointly own TTX Company (TTX). We have a 37.03% economic and voting interest in TTX while the other North American railroads own the remaining interest. In accordance with ASC 323 *Investments - Equity Method and Joint Venture*, we apply the equity method of accounting to our investment in TTX.

TTX is a railcar pooling company that owns railcars and intermodal wells to serve North America's railroads. TTX assists railroads in meeting the needs of their customers by providing railcars in an efficient, pooled environment. All railroads have the ability to utilize TTX railcars through car hire by renting railcars at stated rates.

We had \$1.7 billion and \$1.6 billion recognized as investments related to TTX in our Consolidated Statements of Financial Position as of December 31, 2022 and 2021, respectively. TTX car hire expenses of \$402 million in 2022, \$375 million in 2021, and \$375 million in 2020 are included in equipment and other rents in our Consolidated Statements of Income. In addition, we had accounts payable to TTX of \$68 million and \$57 million at December 31, 2022 and 2021, respectively.

## 200. COMPARATIVE STATEMENT OF FINANCIAL POSITION – EXPLANATORY NOTES - CONTINUED

## NOTES TO FINANCIAL STATEMENTS

**11. Financial Instruments**

**Fair Value of Financial Instruments** – The fair value of our short- and long-term debt was estimated using a market value price model, which utilizes applicable U.S. Treasury rates along with current market quotes on comparable debt securities. All of the inputs used to determine the fair market value of the Company's long-term debt are Level 2 inputs and obtained from an independent source. At December 31, 2022, the fair value of total debt was \$1.1 billion, approximately \$49 million less than the carrying value. At December 31, 2021, the fair value of total debt was \$1.6 billion, approximately \$91 million more than the carrying value. The fair value of the Company's debt is a measure of its current value under present market conditions. The fair value of intercompany lendings to UPC approximates carrying value. The fair value of our cash equivalents approximates their carrying value due to the short-term maturities of these instruments.

**12. Retirement Plans****Pension Benefits**

We provide defined benefit retirement income to eligible non-union employees through the Corporation's qualified and non-qualified (supplemental) pension plans. Qualified and non-qualified pension benefits are based on years of service and the highest compensation during the latest years of employment, with specific reductions made for early retirements. Non-union employees hired on or after January 1, 2018, are no longer eligible for pension benefits, but are eligible for an enhanced 401(k) benefit as described below in other retirement programs.

**Funded Status**

We are required by GAAP to separately recognize the overfunded or underfunded status of our pension plans as an asset or liability. The funded status represents the difference between the projected benefit obligation (PBO) and the fair value of the plan assets. Our non-qualified (supplemental) pension plan is unfunded by design. The PBO of the pension plans is the present value of benefits earned to date by plan participants, including the effect of assumed future compensation increases. Plan assets are measured at fair value. We use a December 31 measurement date for plan assets and obligations for all our retirement plans.

Changes in our PBO and plan assets were as follows for the years ended December 31, 2022 and 2021:

<b>Funded Status</b>		
<i>Millions</i>	<b>2022</b>	<b>2021</b>
<b>Projected Benefit Obligation</b>		
Projected benefit obligation at beginning of year	\$ 5,296	\$ 5,658
Service cost	93	110
Interest cost	123	104
Actuarial (gain)/loss	(1,557)	(346)
Gross benefits paid	(230)	(230)
Projected benefit obligation at end of year	\$ 3,725	\$ 5,296
<b>Plan Assets</b>		
Fair value of plan assets at beginning of year	\$ 5,554	\$ 5,016
Actual (loss)/return on plan assets	(992)	737
Non-qualified plan benefit contributions	31	31
Gross benefits paid	(230)	(230)
Fair value of plan assets at end of year	\$ 4,363	\$ 5,554
Funded status at end of year	\$ 638	\$ (258)

Actuarial gains that decreased the PBO were driven by an increase in 2022 discount rates from 2.80% to 5.21%.

Amounts recognized in the statement of financial position as of December 31, 2022 and 2021, consist of:

<i>Millions</i>	<b>2022</b>	<b>2021</b>
Noncurrent assets	\$ 1,033	\$ 807
Current liabilities	(31)	(31)
Noncurrent liabilities	(364)	(518)
Net amounts recognized at end of year	\$ 638	\$ 258

Pre-tax amounts recognized in accumulated other comprehensive income/loss consist of \$493 million and \$851 million net actuarial loss as of December 31, 2022 and 2021, respectively.

## 200. COMPARATIVE STATEMENT OF FINANCIAL POSITION – EXPLANATORY NOTES - CONTINUED

Pre-tax changes recognized in other comprehensive income/loss as of December 31, 2022, 2021, and 2020 were as follows:

<i>Millions</i>	<b>2022</b>	<b>2021</b>	<b>2020</b>
Net actuarial (loss)/gain	\$ 272	\$ 813	\$ (408)
Amortization of:			
Actuarial loss	86	141	104
Total	\$ 358	\$ 954	\$ (304)

*Underfunded Accumulated Benefit Obligation* – The accumulated benefit obligation (ABO) is the present value of benefits earned to date, assuming no future compensation growth. The underfunded accumulated benefit obligation represents the difference between the ABO and the fair value of plan assets.

The following table discloses only the PBO, ABO, and fair value of plan assets for pension plans where the accumulated benefit obligation is in excess of the fair value of the plan assets as of December 31:

<b><i>Underfunded Accumulated Benefit Obligation</i></b>			
<i>Millions</i>	<b>2022</b>	<b>2021</b>	
Projected benefit obligation	\$ 394	\$ 549	
Accumulated benefit obligation	\$ 382	\$ 513	
Fair value of plan assets	-	-	
Underfunded accumulated benefit obligation	\$ (382)	\$ (513)	

The ABO for all defined benefit pension plans was \$3.5 billion and \$4.9 billion at December 31, 2022 and 2021, respectively.

*Assumptions* – The weighted-average actuarial assumptions used to determine benefit obligations at December 31, 2022 and 2021:

<i>Percentages</i>	<b>2022</b>	<b>2021</b>
Discount rate	5.21%	2.80%
Compensation increase	4.10%	4.30%

### Expense

Pension expense is determined based upon the annual service cost of benefits (the actuarial cost of benefits earned during a period) and the interest cost on those liabilities, less the expected return on plan assets. The expected long-term rate of return on plan assets is applied to a calculated value of plan assets that recognizes changes in fair value over a 5-year period. This practice is intended to reduce year-to-year volatility in pension expense, but it can have the effect of delaying the recognition of differences between actual returns on assets and expected returns based on long-term rate of return assumptions. Differences in actual experience in relation to assumptions are not recognized in net income immediately, but are deferred in accumulated other comprehensive income/loss and, if necessary, amortized as pension expense.

The components of our net periodic pension cost were as follows for the years ended December 31:

<i>Millions</i>	<b>2022</b>	<b>2021</b>	<b>2020</b>
Net Periodic Pension Cost:			
Service cost	\$ 93	\$ 110	\$ 91
Interest cost	123	104	137
Expected return on plan assets	(293)	(272)	(282)
Amortization of:			
Actuarial loss	86	141	104
Net periodic pension cost	\$ 9	\$ 85	\$ 50

## 200. COMPARATIVE STATEMENT OF FINANCIAL POSITION – EXPLANATORY NOTES - CONTINUED

## NOTES TO FINANCIAL STATEMENTS

*Assumptions* – The weighted-average actuarial assumptions used to determine expense were as follows:

<i>Percentages</i>	<b>2022</b>	<b>2021</b>	<b>2020</b>
Discount rate for benefit obligations	<b>2.80%</b>	2.42%	3.26%
Discount rate for interest on benefit obligations	<b>2.40%</b>	1.90%	2.89%
Discount rate for service cost	<b>2.91%</b>	2.61%	3.42%
Discount rate for interest on service cost	<b>2.86%</b>	2.53%	3.36%
Expected return on plan assets	<b>6.25%</b>	6.25%	7.00%
Compensation increase	<b>4.10%</b>	4.40%	4.10%

We measure the service cost and interest cost components of our net periodic pension cost by using individual spot discount rates matched with separate cash flows for each future year. The discount rates were based on a yield curve of high-quality corporate bonds. The expected return on plan assets is based on our asset allocation mix and our historical return, taking into account current and expected market conditions. The actual return/loss on pension plan assets, net of fees, was approximately (18%) in 2022, 15% in 2021, and 16% in 2020.

### Cash Contributions

The following table details UPC's cash contributions, if any, for the qualified and non-qualified (supplemental) pension plans:

<i>Millions</i>	<i>Qualified</i>	<i>Non-qualified</i>
2022	\$ -	\$ 31
2021	-	31

UPC's policy with respect to funding the qualified plans is to fund at least the minimum required by law and not more than the maximum amount deductible for tax purposes.

The non-qualified pension plans are not funded and are not subject to any minimum regulatory funding requirements. Benefit payments for each year represent supplemental pension payments. We anticipate our 2023 supplemental pension payments will be made from cash generated from operations.

### Benefit Payments

The following table details expected benefit payments for the years 2023 through 2032:

<i>Millions</i>	
2023	\$ 230
2024	228
2025	227
2026	228
2027	229
Years 2028 - 2032	1,172

## 200. COMPARATIVE STATEMENT OF FINANCIAL POSITION – EXPLANATORY NOTES - CONTINUED

## NOTES TO FINANCIAL STATEMENTS

**Asset Allocation Strategy**

UPC's pension plan asset allocation at December 31, 2022 and 2021, and target allocation for 2023, are as follows:

	Target Allocation 2023	Percentage of Plan Assets December 31,	
		2022	2021
Equity securities	20% to 30%	48%	57%
Debt securities	70% to 80%	51	42
Real estate	0% to 2%	1	1
<b>Total</b>		<b>100%</b>	<b>100%</b>

The pension plan investments are held in a master trust. The investment strategy for pension plan assets is to maintain a broadly diversified portfolio designed to achieve our target average long-term rate of return of 5.25%. While we believe we can achieve a long-term average rate of return of 5.25%, we cannot be certain that the portfolio will perform to our expectations. Assets are strategically allocated among equity, debt, and other investments in order to achieve a diversification level that reduces fluctuations in investment returns. Asset allocation target ranges for equity, debt, and other portfolios are evaluated at least every three years with the assistance of an independent consulting firm. Actual asset allocations are monitored monthly, and rebalancing actions are executed at least quarterly, as needed.

Since 2020, the asset allocation targets for equity and debt have been adjusted annually to move from equity to debt as a de-risking measure. The current target endpoint for this de-risking is 25% equity and 75% debt in 2023. Equity risks are balanced by investing a significant portion of the plans' assets in high-quality debt securities. The average credit rating of the debt portfolio was A+ at both December 31, 2022 and 2021, respectively. The debt portfolio is also broadly diversified and invested primarily in U.S. Treasury, mortgage, and corporate securities. The weighted-average maturity of the debt portfolio was 21 years and 20 years at December 31, 2022 and 2021, respectively.

The investment of pension plan assets in securities issued by UPC is explicitly prohibited by the plan for both the equity and debt portfolios, other than through index fund holdings.

**Fair Value Measurements**

The pension plan assets are valued at fair value. The following is a description of the valuation methodologies used for the investments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy.

**Temporary Cash Investments** – These investments consist of U.S. dollars and foreign currencies held in master trust accounts at The Northern Trust Company (the Trustee). Foreign currencies held are reported in terms of U.S. dollars based on currency exchange rates readily available in active markets. U.S. dollars and foreign currencies are classified as Level 1 investments.

**Registered Investment Companies** – Registered Investment Companies are entities primarily engaged in the business of investing in securities and are registered with the Securities and Exchange Commission. The plan's holdings of Registered Investment Companies include both public and private fund vehicles. The public vehicles are exchange-traded funds (stocks), which are classified as Level 1 investments. The private vehicles (bonds) do not have published pricing and are valued using Net Asset Value (NAV).

**Federal Government Securities** – Federal Government Securities consist of bills, notes, bonds, and other fixed income securities issued directly by the U.S. Treasury or by government-sponsored enterprises. These assets are valued using a bid evaluation process with bid data provided by independent pricing sources. Federal Government Securities are classified as Level 2 investments.

**Bonds and Debentures** – Bonds and debentures consist of debt securities issued by U.S. and non-U.S. corporations as well as state and local governments. These assets are valued using a bid evaluation process with bid data provided by independent pricing sources. Corporate, state, and municipal bonds and debentures are classified as Level 2 investments.

**Corporate Stock** – This investment category consists of common and preferred stock issued by U.S. and non-U.S. corporations. Most common shares are traded actively on exchanges and price quotes for these shares are readily available. Common stock is classified as a Level 1 investment. Preferred shares included in this category are valued using a bid evaluation process with bid data provided by independent pricing sources. Preferred stock is classified as a Level 2 investment.

**Venture Capital and Buyout Partnerships** – This investment category is comprised of interests in limited partnerships that invest primarily in privately-held companies. Due to the private nature of the partnership investments, pricing inputs are not readily observable. Asset valuations are developed by the general partners that manage the partnerships. These valuations are based on the application of public market multiples to private company cash flows, market transactions that provide valuation information for comparable companies, and other methods. The fair value recorded by the plan is calculated using each partnership's NAV.

**Real Estate Funds** – Most of the plan's real estate investments are primarily interests in private real estate investment trusts, partnerships, limited liability companies, and similar structures. Valuations for the holdings in this category are not based on readily observable inputs and are primarily derived from property appraisals. The fair value recorded by the plan is calculated using the NAV for each investment.

## 200. COMPARATIVE STATEMENT OF FINANCIAL POSITION – EXPLANATORY NOTES - CONTINUED

## NOTES TO FINANCIAL STATEMENTS

**Collective Trust and Other Funds** – Collective trust and other funds are comprised of shares or units in commingled funds and limited liability companies that are not publicly traded. The underlying assets in these entities (U.S. stock funds, non-U.S. stock funds, commodity funds, hedge funds, and short-term investment funds) are publicly traded on exchanges and price quotes for the assets held by these funds are readily available. The fair value recorded by the plan is calculated using NAV for each investment.

As of December 31, 2022, the pension plan assets measured at fair value on a recurring basis were as follows:

<i>Millions</i>	<i>Quoted Prices in Active Markets for Identical Inputs (Level 1)</i>	<i>Significant Other Observable Inputs (Level 2)</i>	<i>Significant Unobservable Inputs (Level 3)</i>	<i>Total</i>
<b>Plan assets at fair value:</b>				
Temporary cash investments	\$ 1	\$ -	\$ -	\$ 1
Registered investment companies [a]	6	-	-	6
Federal government securities	-	803	-	803
Bonds and debentures	-	1,069	-	1,069
Corporate stock	1,104	7	-	1,111
<b>Total plan assets at fair value</b>	<b>\$ 1,111</b>	<b>\$ 1,879</b>	<b>\$ -</b>	<b>\$ 2,990</b>
<b>Plan assets at NAV:</b>				
Registered investment companies [b]				68
Venture capital and buyout partnerships				611
Real estate funds				37
Collective trust and other funds				622
<b>Total plan assets at NAV</b>			<b>\$</b>	<b>1,338</b>
Other assets/(liabilities) [c]				35
<b>Total plan assets</b>			<b>\$</b>	<b>4,363</b>

[a] Registered investment companies measured at fair value are stock investments.

[b] Registered investment companies measured at NAV include bond investments.

[c] Include accrued receivables, net payables, and pending broker settlements.

As of December 31, 2021, the pension plan assets measured at fair value on a recurring basis were as follows:

<i>Millions</i>	<i>Quoted Prices in Active Markets for Identical Inputs (Level 1)</i>	<i>Significant Other Observable Inputs (Level 2)</i>	<i>Significant Unobservable Inputs (Level 3)</i>	<i>Total</i>
<b>Plan assets at fair value:</b>				
Temporary cash investments	\$ 9	\$ -	\$ -	\$ 9
Registered investment companies [a]	10	-	-	10
Federal government securities	-	742	-	742
Bonds and debentures	-	1,116	-	1,116
Corporate stock	1,980	10	-	1,990
<b>Total plan assets at fair value</b>	<b>\$ 1,999</b>	<b>\$ 1,868</b>	<b>\$ -</b>	<b>\$ 3,867</b>
<b>Plan assets at NAV:</b>				
Registered investment companies [b]				185
Venture capital and buyout partnerships				710
Real estate funds				48
Collective trust and other funds				756
<b>Total plan assets at NAV</b>			<b>\$</b>	<b>1,699</b>
Other assets/(liabilities) [c]				(12)
<b>Total plan assets</b>			<b>\$</b>	<b>5,554</b>

[d] Registered investment companies measured at fair value are stock investments.

[e] Registered investment companies measured at NAV include bond investments.

[f] Other assets include accrued receivables, net payables, and pending broker settlements.

## 200. COMPARATIVE STATEMENT OF FINANCIAL POSITION – EXPLANATORY NOTES - CONTINUED

## NOTES TO FINANCIAL STATEMENTS

The master trust's investments in limited partnerships and similar structures (used to invest in private equity and real estate) are valued at fair value based on their proportionate share of the partnerships' fair value as recorded in the limited partnerships' audited financial statements. The limited partnerships allocate gains, losses, and expenses to the partners based on the ownership percentage as described in the partnership agreements. At December 31, 2022 and 2021, the master trust had future commitments for additional contributions to private equity partnerships totaling \$91 million and \$115 million, respectively, and to real estate partnerships and funds totaling \$5 million and \$7 million, respectively.

**Other Retirement Programs**

**Other Postretirement Benefits (OPEB)** – We provide medical and life insurance benefits for eligible retirees hired before January 1, 2004. These benefits are funded as medical claims and life insurance premiums are paid. OPEB expense is determined based upon the annual service cost of benefits and the interest cost on those liabilities, less the expected return on plan assets. Our OPEB liability was \$134 million and \$165 million at December 31, 2022 and 2021, respectively. OPEB net periodic (benefit)/cost was (\$2) million in 2022, (\$3) million in 2021, and (\$1) million in 2020.

**401(k)/Thrift Plan** – For non-union employees hired prior to January 1, 2018, and eligible union employees for whom we make matching contributions, the Corporation provides a defined contribution plan (401(k)/thrift plan). We match 50% for each dollar contributed by employees up to the first 6% of compensation contributed. For non-union employees hired on or after January 1, 2018, the Corporation matches 100% for each dollar, up to the first 6% of compensation contributed, in addition to contributing an annual amount of 3% of the employee's annual base salary. Our plan contributions were \$24 million in 2022, \$21 million in 2021, and \$19 million in 2020.

**Railroad Retirement System** – All Railroad employees are covered by the Railroad Retirement System (the System). Contributions made to the System are expensed as incurred and amounted to approximately \$586 million in 2022, \$550 million in 2021, and \$569 million in 2020.

**Collective Bargaining Agreements** – Under collective bargaining agreements, we participate in multi-employer benefit plans that provide certain postretirement health care and life insurance benefits for eligible union employees. Premiums paid under these plans are expensed as incurred and amounted to \$20 million in 2022, \$30 million in 2021, and \$30 million in 2020.

**13. Capital Stock and Dividend Restrictions**

Our Board of Directors has restricted the availability of retained earnings for payment of dividends by \$131 million. This represents (a) the amount by which the estimated fair value of our investment in certain subsidiaries, as determined by our Board of Directors, exceeded the net book value of such investment that was transferred to the Corporation by means of a dividend in June 1971 (\$110) million and (b) the amount by which the fair market value exceeded the book value of certain investment securities that were transferred to the Corporation by means of a dividend in November 1972 (\$21) million.

Our capital structure consists of Class A Stock and Common Stock. The Class A Stock is entitled to a cash dividend whenever a dividend is declared on the Common Stock, in an amount which equals 8 percent of the sum of the dividends on both the Class A Stock and the Common Stock. All of our Common Stock and our Class A Stock, which constitutes all of the voting capital stock, is owned by the Corporation. Accordingly, there is no market for our capital stock.

**14. Commitments and Contingencies**

**Asserted and Unasserted Claims** – Various claims and lawsuits are pending against us and certain of our subsidiaries. We cannot fully determine the effect of all asserted and unasserted claims on our consolidated results of operations, financial condition, or liquidity. We have recorded a liability where asserted and unasserted claims are considered probable and where such claims can be reasonably estimated. We do not expect that any known lawsuits, claims, environmental costs, commitments, contingent liabilities, or guarantees will have a material adverse effect on our consolidated results of operations, financial condition, or liquidity after taking into account liabilities and insurance recoveries previously recorded for these matters.

**Personal Injury** – The Federal Employers' Liability Act (FELA) governs compensation for work-related accidents. Under FELA, damages are assessed based on a finding of fault through litigation or out-of-court settlements. We offer a comprehensive variety of services and rehabilitation programs for employees who are injured at work.

Approximately 93% of the recorded liability is related to asserted claims and approximately 7% is related to unasserted claims at December 31, 2022. Because of the uncertainty surrounding the ultimate outcome of personal injury claims, it is reasonably possible that future costs to settle these claims may range from approximately \$361 million to \$397 million. We record an accrual at the low end of the range as no amount of loss within the range is more probable than any other. Estimates can vary over time due to evolving trends in litigation.

## 200. COMPARATIVE STATEMENT OF FINANCIAL POSITION – EXPLANATORY NOTES - CONTINUED

## NOTES TO FINANCIAL STATEMENTS

Our personal injury liability activity was as follows:

<i>Millions</i>	2022	2021	2020
Beginning balance	\$ 325	\$ 269	\$ 264
Current year accruals	107	93	72
Changes in estimates for prior years	55	48	(3)
Payments	(126)	(85)	(64)
Ending balance at December 31	\$ 361	\$ 325	\$ 269
Current portion, ending balance at December 31	\$ 84	\$ 63	\$ 59

**Environmental Costs** – We are subject to federal, state, and local environmental laws and regulations. We have identified 353 sites where we are or may be liable for remediation costs associated with alleged contamination or for violations of environmental requirements. This includes 31 sites that are the subject of actions taken by the U.S. government, 20 of which are currently on the Superfund National Priorities List. Certain federal legislation imposes joint and several liability for the remediation of identified sites; consequently, our ultimate environmental liability may include costs relating to activities of other parties, in addition to costs relating to our own activities at each site.

Our environmental liability activity was as follows:

<i>Millions</i>	2022	2021	2020
Beginning balance	\$ 243	\$ 233	\$ 227
Accruals	84	69	76
Payments	(74)	(59)	(70)
Ending balance at December 31	\$ 253	\$ 243	\$ 233
Current portion, ending balance at December 31	\$ 67	\$ 60	\$ 65

The environmental liability includes future costs for remediation and restoration of sites, as well as ongoing monitoring costs, but excludes any anticipated recoveries from third-parties. Cost estimates are based on information available for each site, financial viability of other potentially responsible parties, and existing technology, laws, and regulations. The ultimate liability for remediation is difficult to determine because of the number of potentially responsible parties, site-specific cost sharing arrangements with other potentially responsible parties, the degree of contamination by various wastes, the scarcity and quality of volumetric data related to many of the sites, and the speculative nature of remediation costs. Estimates of liability may vary over time due to changes in federal, state, and local laws governing environmental remediation. Current obligations are not expected to have a material adverse effect on our consolidated results of operations, financial condition, or liquidity.

**Insurance** – The Corporation has a consolidated, wholly-owned captive insurance subsidiary (the Captive), that provides insurance coverage for certain risks including FELA claims and property coverage that are subject to reinsurance. The Captive entered into annual reinsurance treaty agreements that insure workers compensation, general liability, auto liability and FELA risk. The Captive cedes a portion of its FELA exposure through the treaty and assumes a proportionate share of the entire risk. The Captive receives direct premiums, which are netted against the Corporation's premium costs in other expenses in the Consolidated Statements of Income. The treaty agreements provide for certain protections against the risk of treaty participants' non-performance, and we do not believe our exposure to treaty participants' non-performance is material at this time. We record both liabilities and reinsurance receivables using an actuarial analysis based on historical experience in our Consolidated Statements of Financial Position. Effective January 2019, the Captive insurance subsidiary no longer participates in the reinsurance treaty agreement. The Corporation established a trust in the fourth quarter of 2018 for the purpose of providing collateral as required under the reinsurance treaty agreement for prior years' participation.

**Indemnities** – Our maximum potential exposure under indemnification arrangements, including certain tax indemnifications, can range from a specified dollar amount to an unlimited amount, depending on the nature of the transactions and the agreements. Due to uncertainty as to whether claims will be made or how they will be resolved, we cannot reasonably determine the probability of an adverse claim or reasonably estimate any adverse liability or the total maximum exposure under these indemnification arrangements. We do not have any reason to believe that we will be required to make any material payments under these indemnity provisions.

## 200. COMPARATIVE STATEMENT OF FINANCIAL POSITION – EXPLANATORY NOTES - CONTINUED

## NOTES TO FINANCIAL STATEMENTS

**15. Accounts Receivable**

Accounts receivable includes freight and other receivables reduced by an allowance for doubtful accounts. At December 31, 2022 and 2021, our accounts receivable were reduced by \$10 million. Receivables not expected to be collected in one year and the associated allowances are classified as other assets in our Consolidated Statements of Financial Position. At December 31, 2022 and 2021, receivables classified as other assets were reduced by allowances of \$58 million and \$51 million, respectively.

**Receivables Securitization Facility** – On July 29, 2022, the Railroad completed the renewal of the receivables securitization facility (the Receivables Facility). The new \$800 million, 3-year facility replaces the prior \$800 million facility and matures in July 2025. Under the Receivables Facility, the Railroad sells most of its eligible third-party receivables to Union Pacific Receivables, Inc. (UPRI), a consolidated, wholly-owned, bankruptcy-remote subsidiary that may subsequently transfer, without recourse, an undivided interest in accounts receivable to investors. The investors have no recourse to the Railroad's other assets except for customary warranty and indemnity claims. Creditors of the Railroad do not have recourse to the assets of UPRI.

The amount recorded under the Receivables Facility was \$100 million and \$300 million at December 31, 2022 and 2021, respectively. The Receivables Facility was supported by \$1.6 billion and \$1.3 billion of accounts receivable as collateral at December 31, 2022 and 2021, respectively, which, as a retained interest, is included in accounts receivable, net in our Consolidated Statements of Financial Position.

The outstanding amount the Railroad maintains under the Receivables Facility may fluctuate based on current cash needs. The maximum allowed under the Receivables Facility is \$800 million with availability directly impacted by eligible receivables, business volumes, and credit risks, including receivables payment quality measures such as default and dilution ratios. If default or dilution ratios increase one percent, the allowable outstanding amount under the Receivables Facility would not materially change.

The costs of the Receivables Facility include interest, which will vary based on prevailing benchmark and commercial paper rates, program fees paid to participating banks, commercial paper issuance costs, and fees of participating banks for unused commitment availability. The costs of the Receivables Facility are included in interest expense and were \$10 million, \$4 million, and \$7 million for 2022, 2021, and 2020, respectively.

**16. Leases**

We lease certain locomotives, freight cars, and other property for use in our rail operations.

The following are additional details related to our lease portfolio:

Millions	Classification	Dec. 31, 2022	Dec. 31, 2021
<b>Assets</b>			
Operating leases	Operating lease assets	\$ 1,672	\$ 1,787
Finance leases	Properties, net [a]	310	366
Total leased assets		\$ 1,982	\$ 2,153
<b>Liabilities</b>			
Current			
Operating	Accounts payable and other current liabilities	\$ 331	\$ 330
Finance	Third-party debt due within one year	67	92
Noncurrent			
Operating	Operating lease liabilities	1,300	1,429
Finance	Third-party debt due after one year	167	244
Total lease liabilities		\$ 1,865	\$ 2,095

[a] Finance lease assets are recorded net of accumulated amortization of \$658 million and \$687 million as of December 31, 2022 and 2021, respectively.

The lease cost components are classified as follows:

Millions	Dec. 31, 2022	Dec. 31, 2021
Operating lease cost [a]	\$ 338	\$ 303
Short-term lease cost	18	25
Variable lease cost	13	11
Finance lease cost		
Amortization of leased assets [b]	52	69
Interest on lease liabilities [c]	12	20
Net lease cost	\$ 433	\$ 428

[a] Operating lease cost is primarily reported in equipment and other rents in our Consolidated Statements of Income.

[b] Amortization of leased assets is reported in depreciation in our Consolidated Statements of Income.

[c] Interest on lease liabilities is reported in interest expense in our Consolidated Statements of Income.

## 200. COMPARATIVE STATEMENT OF FINANCIAL POSITION – EXPLANATORY NOTES - CONTINUED

## NOTES TO FINANCIAL STATEMENTS

The following table presents aggregate lease maturities as of December 31, 2022:

<i>Millions</i>	<i>Operating Leases</i>	<i>Finance Leases</i>	<i>Total</i>
2023	\$ 335	\$ 76	\$ 411
2024	318	63	381
2025	321	44	365
2026	248	35	283
2027	188	30	218
After 2027	393	11	404
Total lease payments	\$ 1,803	\$ 259	\$ 2,062
Less: Interest	172	25	197
Present value of lease liabilities	\$ 1,631	\$ 234	\$ 1,865

The following table presents weighted average remaining lease term and discount rate:

	<i>Dec. 31, 2022</i>
Weighted-average remaining lease term (years)	
Operating leases	6.4
Finance leases	4.2
Weighted-average discount rate (%)	
Operating leases	3.3
Finance leases	4.7

The following table presents other information related to our operating and finance leases for the years ended December 31:

<i>Millions</i>	<i>2022</i>	<i>2021</i>
Cash paid for amounts included in the measurement of lease liabilities		
Operating cash flows from operating leases	\$ 319	\$ 292
Investing cash flows from operating leases	31	27
Operating cash flows from finance leases	15	26
Financing cash flows from finance leases	91	106
Leased assets obtained in exchange for finance lease liabilities	-	-
Leased assets obtained in exchange for operating lease liabilities	173	442

### 17. Employee Stock Purchase Plan

UPC's ESPP started in July 2021. Employee and Company contributions are used to issue treasury shares the month after employee contributions are withheld based on the settlement date closing price. The Company matches 40% contributed by the employee up to a maximum employee contribution of 5% of monthly salary (limited to \$15,000 annually). We expense the Company contributions in the month the employee services were rendered (i.e., the month the employee contributions were withheld).

### 18. Union Pacific Fund for Effective Government

The Corporation, UPRR's parent, is the sponsor of the Union Pacific Fund for Effective Government (the FFEG), a separate segregated fund utilized for political purposes, established and operated in accordance with the Federal Election Campaign Act of 1971, as amended, (the Act). The administrative expenses of the FFEG are paid by the Corporation. UPRR's executive and administrative personnel are solicited annually by the FFEG within the guidelines of the Act and certain executive officers of UPRR are members of the FFEG's managing finance committee.

**210. RESULTS OF OPERATIONS**

(Dollars in Thousands)

- |  |  |
|--|--|
| 1 Disclose requested information for respondent pertaining to results of operations for the year.  | Cross-Checks   |
| 2 Report total operating expenses from Sched. 410. Any differences between this schedule and Sched. 410 must be explained on page 18.                  | <u>Schedule 210</u><br>Line 15, col b<br>Lines 47,48,49 col b<br>Line 50, col b    |
| 3 List dividends from investments accounted for under the cost method on line 19, and list dividends accounted for under the equity method on line 25. | <u>Schedule 210</u><br>= Line 66, col b<br>= Line 67, col b<br>= Line 68, col b    |
| 4 All contra entries should be shown in parenthesis.   | <u>Schedule 410</u><br>= Line 620, col h<br>= Line 620, col f<br>= Line 620, col g |

Line No.	Cross Check	Item  (a)	Amount for current year  (b)	Amount for preceding year  (c)	Freight-related revenue & expenses  (d)	Passenger-related revenue & expenses  (e)	Line No.
		<b>ORDINARY ITEMS</b>					
		<b>OPERATING INCOME</b>					
		Railway Operating Income					
1		(101) Freight	23,159,398	20,243,787	23,159,398		1
2		(102) Passenger	43,721	24,109		43,721	2
3		(103) Passenger-related	314	44		314	3
4		(104) Switching	212,689	201,074	212,689		4
5		(105) Water transfers	23,844	19,934	23,844		5
6		(106) Demurrage	333,426	340,147	333,426		6
7		(110) Incidental	907,218	781,837	907,218		7
8		(121) Joint facility - credit	19,039	20,267	19,039		8
9		(122) Joint facility - debit					9
10		(501) Railway operating revenues (Exclusive of transfers from government authorities-lines 1-9)	24,699,649	21,631,199	24,655,614	44,035	10
11		(502) Railway operating revenues - transfers from government authorities	175,525	173,118		175,525	11
12		(503) Railway operating revenues - amortization of deferred transfers from government authorities					12
13		<b>TOTAL RAILWAY OPERATING REVENUES (lines 10-12)</b>	<b>24,875,174</b>	<b>21,804,317</b>	<b>24,655,614</b>	<b>219,560</b>	<b>13</b>
14	*	(531) Railway operating expenses	15,251,429	12,689,131	15,040,605	210,824	14
15	*	Net revenue from railway operations	9,623,745	9,115,186	9,615,009	8,736	15
		<b>OTHER INCOME</b>					
16		(506) Revenue from property used in other than carrier operations	28,847	21,983			16
17		(510) Miscellaneous rent income	192,988	161,625			17
18		(512) Separately operated properties - profit					18
19		(513) Dividend income (cost method)	294	294			19
20		(514) Interest income	7,508	3,001			20
21		(516) Income from sinking and other funds					21
22		(517) Release of premiums on funded debt	0	0			22
23		(518) Reimbursements received under contracts and agreements					23
24		(519) Miscellaneous income	182,466	136,087			24
25		Income from affiliated companies: 519 a. Dividends (equity method)	177,427	108,652			25
26		b. Equity in undistributed earnings (losses)	64,947	92,923			26
27		<b>TOTAL OTHER INCOME (lines 16-26)</b>	<b>654,477</b>	<b>524,565</b>			<b>27</b>
28		<b>TOTAL INCOME (lines 15, 27)</b>	<b>10,278,222</b>	<b>9,639,751</b>			<b>28</b>
		<b>MISCELLANEOUS DEDUCTIONS FROM INCOME</b>					
29		(534) Expenses of property used in other than carrier operations	16,819	19,630			29
30		(544) Miscellaneous taxes					30
31		(545) Separately operated properties-Loss					31
32		(549) Maintenance of investment organization					32
33		(550) Income transferred under contracts and agreements					33
34		(551) Miscellaneous income charges	(26,777)	6,724			34
35		(553) Uncollectible accounts					35
36		<b>TOTAL MISCELLANEOUS DEDUCTIONS</b>	<b>(9,958)</b>	<b>26,354</b>			<b>36</b>
37		Income available for fixed charges	10,288,180	9,613,397			37

<b>210. RESULTS OF OPERATIONS - (Concluded)</b>					
(Dollars in Thousands)					
Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Line No.
		<b>FIXED CHARGES</b>			
38		(546) Interest on funded debt:			
		(a) Fixed interest not in default	43,111	47,431	38
39		(b) Interest in default			39
40		(547) Interest on unfunded debt	65,241	24,717	40
41		(548) Amortization of discount on funded debt	1,258	1,284	41
42		TOTAL FIXED CHARGES (lines 38 through 41)	109,610	73,432	42
43		Income after fixed charges (line 37 minus line 42)	10,178,570	9,539,965	43
		<b>OTHER DEDUCTIONS</b>			
44		(546) Interest on funded debt:			
		(c) Contingent interest	0	0	44
		<b>UNUSUAL OR INFREQUENT ITEMS</b>			
45		(555) Unusual or infrequent items (debit) credit			45
46		Income (Loss) from continuing operations (before inc. taxes)	10,178,570	9,539,965	46
		<b>PROVISIONS FOR INCOME TAXES</b>			
47	*	(556) Income taxes on ordinary income:			
		(a) Federal income taxes	1,699,749	1,739,734	47
48	*	(b) State income taxes	361,156	398,343	48
49	*	(c) Other income taxes	3,339	(28,625)	49
50	*	(557) Provision for deferred taxes	264,296	116,585	50
51		TOTAL PROVISION FOR INCOME TAXES (lines 47 through 52)	2,328,540	2,226,037	51
52		Income from continuing operations (line 46 minus line 51)	7,850,030	7,313,928	52
		<b>DISCONTINUED OPERATIONS</b>			
53		(560) Income or loss from operations of discontinued segments (less applicable income taxes of \$_____)			53
54		(562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$_____)			54
55		Income before extraordinary items (lines 52 through 54)	7,850,030	7,313,928	55
		<b>EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES</b>			
56		(570) Extraordinary items (Net)			56
57		(590) Income taxes on extraordinary items			57
58		(591) Provision for deferred taxes - Extraordinary items			58
59		TOTAL EXTRAORDINARY ITEMS (lines 56 through 58)			59
60		(592) Cumulative effect of changes in accounting principles (less applicable income taxes of \$_____)			60
61	*	Net income (Loss) (lines 55 + 59 + 60)	7,850,030	7,313,928	61
62		Less: Net Income attributable to non-controlling interest			62
63		Net Income attributable to reporting railroad	7,850,030	7,313,928	63
64		Basic Earnings Per Share	N/A	N/A	64
65		Diluted Earnings Per Share	N/A	N/A	65
		<b>RECONCILIATION OF NET RAILWAY OPERATING INCOME (NROI)</b>			
66	*	Net revenues from railway operations	9,623,745	9,115,186	66
67	*	(556) Income taxes on ordinary income (-)	(2,064,244)	(2,109,452)	67
68	*	(557) Provision for deferred income taxes (-)	(264,296)	(116,585)	68
69		Income from lease of road and equipment (-)			69
70		Rent for leased roads and equipment (+)			70
71		Net railway operating income (loss)	7,295,205	6,889,149	71

Note: Line 49 reflects current foreign income taxes and unrecognized tax benefits expense.

All stock is owned by the parent company Union Pacific Corporation. Please reference schedule "C" for details.

**210 A. CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**

(Dollars in Thousands)

1. This schedule applies only to entities with items of Other Comprehensive Income (OCI)

Cross-Checks

Schedule 210Schedule 210 A

Line 61, col b

= Line 1, col b

2. Entities must present comprehensive income in two separate but consecutive financial statements.

3. Entities must present reclassification adjustments and the effects of those adjustments on net income and OCI on the face of the financial statements.

4. All contra entries should be shown in parenthesis.

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Line No.
1		Net Income	7,850,030	7,313,928	1
		Other Comprehensive Income, net of tax:			
2		Foreign currency translation adjustments	51,668	(43,745)	2
		Unrealized gains on securities:			
3		Unrealized holding gains arising during period			3
4		Less: reclassification adjustment for gains included in net income			4
		Defined benefit pension plans:			
5		Prior service cost arising during period	-	-	5
6		Net loss arising during period	220,090	621,250	6
7		Less: amortization of prior service cost included in net periodic pension cost	(10,545)	(10,495)	7
8		Other Comprehensive Income (Loss)	70,308	111,616	8
9		Comprehensive Income (Loss)	8,181,551	7,992,554	9
10		Less: comprehensive income attributable to noncontrolling interest			10
11		Comprehensive Income attributable to reporting railroad (Loss)	8,181,551	7,992,554	11

Notes:

**220. RETAINED EARNINGS**

(Dollars in Thousands)

1. Show below the items of retained earnings accounts of the respondent for the year, classified in accordance with the Uniform System of Accounts for Railroad Companies.
2. All contra entries should be shown in parentheses.
3. Show in lines 22 and 23 the amount of assigned Federal income tax consequences for accounts 606 and 616.
4. Segregate in column (c) all amounts applicable to the equity in undistributed earnings (losses) of affiliated companies based on the equity method of accounting.
5. Line 3 (line 7 if debit balance), column (c), should agree with line 26, column (b), in Schedule 210. The total of columns (b) and (c), lines 3 and 7, should agree with line 61, column (b) in Schedule 210.
6. Include in column (b) only amounts applicable to retained earnings exclusive of any amounts included in column (c).

Line No.	Cross Check	Item  (a)	Retained Earnings - Unappropriated (b)	Equity in Undistributed Earnings (Losses) of Affiliated Companies (c)	Line No.
1		Balances at beginning of year	29,920,871	1,848,469	1
2	(601.5)	Prior period adjustments to beginning retained earnings			2
		CREDITS			
3	(602)	Credit balance transferred from income	7,785,083	64,947	3
4	(603)	Appropriations released	0	0	4
5	(606)	Other credits to retained earnings	0	0	5
6		TOTAL CREDITS	7,785,083	64,947	6
		DEBITS			
7	(612)	Debit balance transferred from income	0	0	7
8	(616)	Other debits to retained earnings	0	0	8
9	(620)	Appropriations for sinking and other funds	0		9
10	(621)	Appropriations for other purposes	0		10
11	(623)	Dividends: Common stock	6,800,000		11
12		Preferred stock (1)			12
13		TOTAL DEBITS	6,800,000	0	13
14		Net increase (decrease) during year (Line 6 minus line 13)	985,083	64,947	14
15		Balances at close of year (lines 1, 2, and 14)	30,905,954	1,913,416	15
16		Balances from line 15 (c)	1,913,416	N/A	16
17	(798)	Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year	32,819,370		17
18	(797)	Total appropriated retained earnings:		N/A	18
19		Credits during year           0			19
20		Debits during year           0			20
21		Balance at close of year    0			21
22		Amount of assigned Federal income tax consequences Account 606   \$ _____			22
23		Account 616   \$ _____			23

1. If any dividends have not been declared on cumulative preferred stock, give cumulative undeclared dividends at beginning of year and end of year. NONE.

**240. STATEMENT OF CASH FLOWS**

(Dollars in Thousands)

Give the information as requested concerning the cash flows during the year. Either the direct or indirect method can be used. The direct method shows as its principal components operating cash receipts and payments, such as cash received from customers and cash paid to suppliers and employees, the sum of which is net cash flow from operating activities. The indirect method starts with net income and adjusts it for revenues and expense items that were not the result of operating cash transactions in the current period to reconcile it to net cash flow from operating activities. If the direct method is used, complete lines 1 through 41. If the indirect method is used complete lines 10 through 41. Cash, for the purpose of this schedule, shall include cash and cash equivalents which are short-term, highly liquid investments readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Information about all investing and finance activities which do not directly affect cash shall be separately disclosed in footnotes to this schedule. They shall clearly relate the cash (if any) and noncash aspects of transactions. Examples of noncash investing and transactions include converting debt to equity, acquiring assets by assuming directly related liabilities, such as purchasing a building by incurring a mortgage to the seller; obtaining an asset by entering into a capital lease; and exchanging noncash assets or liabilities for other noncash assets or liabilities. Some transactions are part cash and part noncash; only the cash portion shall be reported directly in the statement of cash flows. Refer to FAS Statement No. 95, Statement of Cash Flows, for further details.

**CASH FLOWS FROM OPERATING ACTIVITIES**

Line No.	Cross Check	Description (a)	Current Year (b)	Previous Year (c)	Line No.
1		Cash received from operating revenues			1
2		Dividends received from affiliates			2
3		Interest received			3
4		Other income			4
5		Cash paid for operating expenses			5
6		Interest paid (net of amounts capitalized)			6
7		Income taxes paid			7
8		Other - net			8
9		NET CASH PROVIDED BY OPERATING ACTIVITIES (lines 1 through 8)			9

**RECONCILIATION OF NET INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES**

Line No.	Cross Check	Description (a)	Current Year (b)	Previous Year (c)	Line No.
10		Income from continuing operations	7,850,030	7,313,928	10

**ADJUSTMENTS TO RECONCILE INCOME FROM CONTINUING OPERATIONS TO NET CASH PROVIDED BY OPERATING ACTIVITIES**

Line No.	Cross Check	Description (a)	Current Year (b)	Previous Year (c)	Line No.
11		Loss (gain) on sale or disposal of tangible property and investments	(175,503)	(88,531)	11
12		Depreciation and amortization expenses	2,398,036	2,343,808	12
13		Net increase (decrease) in provision for Deferred Income Taxes	264,296	116,585	13
14		Net decrease (increase) in undistributed earnings (losses) of affiliates	(64,947)	(92,923)	14
15		Decrease (increase) in accounts receivable	(176,178)	(217,075)	15
16		Decrease (increase) in material and supplies and other current assets	(205,215)	9,468	16
17		Increase (decrease) in current liabilities other than debt	159,145	493,326	17
18		Increase (decrease) in other - net	765	(265,293)	18
19		Net cash provided from continuing operations (lines 10 through 18)	10,050,429	9,613,293	19
20		Add (Subtract) cash generated (paid) by reason of discontinued operations and extraordinary items	0	0	20
21		NET CASH PROVIDED FROM OPERATING ACTIVITIES (lines 19 and 20)	10,050,429	9,613,293	21

**CASH FLOWS FROM INVESTING ACTIVITIES**

Line No.	Cross Check	Description (a)	Current Year (b)	Previous Year (c)	Line No.
22		Proceeds from sale of property	193,921	160,230	22
23		Capital expenditures	(3,619,914)	(2,935,602)	23
24		Net change in temporary cash investments not qualifying as cash equivalents	0	0	24
25		Proceeds from sale/repayment of investment and advances	674	3	25
26		Purchase price of long-term investment and advances	(20,770)	(14,150)	26
27		Net decrease (increase) in sinking and other special funds	0	0	27
28		Other - net	(14,256)	60,553	28
29		NET CASH USED IN INVESTING ACTIVITIES (lines 22 through 28)	(3,460,345)	(2,728,966)	29

(Continued on next page)

**240. STATEMENT OF CASH FLOWS (Concluded)**

(Dollars in Thousands)

CASH FLOWS FROM FINANCING ACTIVITIES					
Line No.	Cross Check	Description (a)	Current Year (b)	Previous Year (c)	Line No.
30		Proceeds from issuance of long-term debt	600,000	700,000	30
31		Principle payments of long-term debt	(941,151)	(549,574)	31
32		Proceeds from issuance of capital stock			32
33		Purchase price of acquiring treasury stock			33
34		Cash dividends paid	(6,800,000)	(7,600,000)	34
35		Other - net	494,886	499,704	35
36		NET CASH FROM FINANCING ACTIVITIES (lines 30 through 35)	(6,646,265)	(6,949,870)	36
37		NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS (lines 21, 29, and 36)	(56,181)	(65,543)	37
38		Cash and cash equivalents at beginning of the year	224,122	289,665	38
39		CASH AND CASH EQUIVALENTS AT END OF THE YEAR (lines 37 & 38)	167,941	224,122	39
		Footnotes to Schedule Cash paid during the year for:			
40		Interest (net of amount capitalized) *	(45,000)	(52,000)	40
41		Income taxes (net of refunds) *	(2,342,000)	(1,985,000)	41

\* Only applies if indirect method is adopted

## NOTES AND REMARKS

Non-cash capital investments accrued but not yet paid were \$152,000 and \$263,000 in 2022 and 2021, respectively.

**245. WORKING CAPITAL**  
**(Dollars in Thousands)**

- 1 This schedule should include only data pertaining to railway transportation services.  
2 Carry out calculations of lines 9, 10, 20, and 21 to the nearest whole number.

Line No.	Item (a)	Source	Amount (b)	Line No.
<b>CURRENT OPERATING ASSETS</b>				
1	Interline and other balances (705)	Sched. 200, line 5, col. b	123,575	1
2	Customers (706)	Sched. 200, line 6, col. b	1,467,069	2
3	Other (707)	Note A	74,764	3
4	<b>TOTAL CURRENT OPERATING ASSETS</b>	Lines 1 + 2 + 3	1,665,408	4
<b>OPERATING REVENUE</b>				
5	Railway operating revenue	Sched. 210, line 13, col. b	24,875,174	5
6	Rent income	Note B	149,771	6
7	<b>TOTAL OPERATING REVENUES</b>	Lines 5 + 6	25,024,945	7
8	Average daily operating revenues	Line 7 ÷ 360 days	69,514	8
9	Days of operating revenue in current operating assets	Line 4 ÷ line 8	24	9
10	Revenue delay days plus buffer	Line 9 + 15 days	39	10
<b>CURRENT OPERATING LIABILITIES</b>				
11	Interline and other balances (752)	Sched. 200, line 30, col. b	17,546	11
12	Audited accounts and wages payable (753)	Note A	150,189	12
13	Accounts payable - other (754)	Note A	33,926	13
14	Other taxes accrued (761.5)	Note A	677,207	14
15	<b>TOTAL CURRENT OPERATING LIABILITIES</b>	Sum of lines 11 through 14	878,868	15
<b>OPERATING EXPENSES</b>				
16	Railway operating expenses	Sched. 210, line 14, col. b	15,251,429	16
17	Depreciation	Sched 410, lines 136, 137, 138, 213, 232, 317 col h	2,398,036	17
18	Cash related operating expenses	Line 16 + line 6 - line 17	13,003,164	18
19	Average daily expenditures	Line 18 ÷ 360 days	36,120	19
20	Days of operating expenses in current operating liabilities	Line 15 ÷ line 19	24	20
21	Days of working capital required	Line 10 - line 20 (Note C)	15	21
22	Cash working capital required	Line 21 x line 19	541,800	22
23	Cash and temporary cash balance	Sched. 200, line 1 + line 2, col. b	219,482	23
24	Cash working capital allowed	Lesser of line 22 or line 23	219,482	24
<b>MATERIALS AND SUPPLIES</b>				
25	Total materials and supplies (712)	Note A	740,903	25
26	Scrap and obsolete material included in account 712	Note A	1,085	26
27	Materials and supplies held for common carrier purposes	Line 25 - line 26	739,818	27
28	<b>TOTAL WORKING CAPITAL</b>	Line 24 + line 27	959,300	28

**NOTES:**

- (A) Use common carrier portion only. Common carrier refers to railway transportation service  
 (B) Rent income is the sum of Schedule 410, column h, lines 121, 122, 123, 127, 128, 129, 133, 134, 135, 208, 210, 212, 227, 229, 231, 312, 314, and 316. Rent income is added to railway operating revenues to produce total revenues. Rent income is also added to total operating expenses to exclude the rent revenue items from operating expense.  
 (C) If result is negative, use zero.

**NOTES AND REMARKS**

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## NOTES AND REMARKS

Note to Schedule 310 on pages 26 - 29Lien References

- (A) All securities are pledged as security for the First Mortgage with Boatmen's National Bank of St. Louis, Trustee; also, under the General Mortgage, with Manufacturers Hanover Trust Company, Trustee.
- (B) Securities are deposited with the Trustees of the Mortgages as further assurance of performance of the Operating Agreements.
- (C) Companies Under Joint Control

<u>Company (UPRR Ownership)</u>	<u>Other Parties</u>	
Alameda Belt Line (50%)	BNSF (50%)	
Belt Railway of Chicago (8.33%)	NS (25%) BNSF (16.67%) CP (8.33%)	CSX (25%) CN (16.67%)
Brownsville & Matamoros Bridge Co. (50%)	Gobierno de Estados Unidos Mexicanos (50%)	
Grupo Ferroviano Mexicano (26%)	Mexican Consortium (74%)	
Helm Pacific Leasing (50%)	First Union Rail (50%)	
Houston Belt & Terminal Ry (50%)	BNSF (50%)	
Kansas City Terminal Ry Co. (41.67%)	BNSF (25%) CP (8.33%)	KCS (16.67%) NS (8.33%)
Longview Switching Co (50%)	BNSF (50%)	
MT Properties, Inc. (42.10%)	BNSF (43.30%)	CP (14.60%)
Oakland Terminal Railway (50%)	BNSF (50%)	
Peoria and Pekin Union Railway (12.50%)	CN (46.86%)	NS (40.64%)
St. Joseph Terminal RR Co (50%)	BNSF (50%)	
Sunset Railway Co. (50%)	BNSF (50%)	
Terminal Railroad Association of St. Louis (42.84%)	BNSF (14.29%) CSX (14.29%)	CN (14.29%) NS (14.29%)
TTX (37.03%)	BNSF (17.41%) CN (3.16%) CP (1.58%) CSX (19.78%)	FXE (0.63%) KCS (0.63%) NS (19.78%)
Wichita Union Terminal Railway Company (33.33%)	BNSF (66.67%)	

Wholly-owned companies that have a joint interest in subsidiaries

MeteorComm (Ekanet 25%)	BNSF (25%) CSX (25%)	NS (25%)
PTC-220 (Ekanet 14.29%)	BNSF (14.29%) CP (14.29%) KCS (14.29%)	CN (14.29%) CSX (14.29%) NS (14.29%)
Railpulse (14.82%)	GATX (14.82%) G&W (14.82%) NS (14.82%) Greenbrier Leasing Company, LLC (7.41%) Railroad Development Corporation (3.70%)	Trinity (14.82%) Watco (14.82%)

## GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 310 AND 310A

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

- |     |                                       |
|-----|---------------------------------------|
| (A) | Stocks                                |
|     | (1) Carriers-active                   |
|     | (2) Carriers-inactive                 |
|     | (3) Noncarriers-active                |
|     | (4) Noncarriers-inactive              |
| (B) | Bonds (including US government bonds) |
| (C) | Other secured obligations             |
| (D) | Unsecured notes                       |
| (E) | Investment advances                   |

3. The subclassification of classes (B), (C), (D), and (E) should be the same as those provided for class (A).
4. The kinds of industry represented by respondent's investments in the securities of other companies should be shown by symbol opposite the names of the issuing corporations. The symbols and industrial classifications are as follows:

Symbol	Kind of Industry
I	Agriculture, forestry, and fisheries
II	Mining
III	Construction
IV	Manufacturing
V	Wholesale and retail trade
VI	Finance, insurance, and real estate
VII	Transportation, communications, and other public utilities
VIII	Services
IX	Government
X	All other

5. By carriers, as the term is used here, is meant companies owning or operating railroads, facilities auxiliary thereto such as bridges, ferries, union depots, and other terminal facilities, sleeping cars, parlor cars, dining cars, freight cars, express services and facilities, electric railways, highway motor vehicles, steamboats and other marine transportation equipment, pipe lines (other than those for transportation of water), and other instrumentalities devoted to the transportation of persons or property for hire. Telegraph and telephone companies are not meant to be included.
6. Noncarrier companies should, for the purposes of these schedules, include telephone companies, telegraph companies, mining companies, manufacturing companies, hotel companies, etc. Purely holding companies are to be classified as noncarrier companies, even though the securities held by such companies are largely or entirely issued or assumed by carriers.
7. By an active corporation is meant one which maintains an organization for operating property or administering its financial affairs. An inactive corporation is one which has been practically absorbed in a controlling corporation and which neither operates property nor administers its financial affairs. If it maintains an organization it does so only for the purpose of complying with legal requirements and maintaining title to property or franchises.
8. Combine in one account investments in which the original cost or present equity in total assets is less than \$10,000.
9. Include investments in unincorporated entities such as lessee organizations. Exclude amounts normally settled on a current basis.
10. Do not include the value of securities issued or assumed by respondent.
11. For affiliates which do not report to the Surface Transportation Board and are jointly owned, disclose in footnotes the name and extent of control of the other controlling entities.

**310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES**

(Dollars in Thousands)

1. Give particulars of investments in stocks, bonds, other secured obligations, unsecured notes, and investment advances of companies affiliated with respondent, from accounts 715 (sinking funds), 716 (capital funds), 721 (investments and advances affiliated companies), and 717 (other funds).
2. Entries in this schedule should be made in accordance with the definitions and general instructions given on page 25, classifying the investments by means of letters, figures, and symbols in columns (a), (b) and (c).
3. Indicate by means of an arbitrary mark in column (d) the obligation in support of which any security is pledged, mortgaged, or otherwise encumbered. Give names and other important particulars of such obligations in footnotes.
4. Give totals for each class and for each subclass and a grand total for each account.
5. Entries in column (d) should show date of maturity of bonds and other evidence of indebtedness. In case obligations of the same designation mature serially, the date in column (d) may be reported as "Serially \_\_\_\_ to \_\_\_\_." Abbreviations in common use in standard financial publications may be used to conserve space.

Line No.	Account No. (a)	Class No. (b)	Kind of Industry (c)	Name of Issuing Company and also lien reference, if any (include rate for preferred stocks and bonds) (d)	Extent of Control (e)	Line No.
1	721	A1	VII	<b>STOCKS - CARRIERS ACTIVE</b>		1
2						2
3				Belt Railway of Chicago	8.3	3
4				Brownsville & Matamoros Bridge Co. (A)	50.0	4
5				Grupo Ferroviario Mexicano	26.0	5
6				Houston's Belt & Terminal Ry. (A) (B)	50.0	6
7				Kansas City Terminal Ry. (A) (B)	41.7	7
8				Longview Switching Co.	50.0	8
9				MT Properties, Inc.	42.1	9
10				Terminal Railroad Association of St. Louis	42.8	10
11				TTX	37.0	11
12						12
13						13
14						14
15						15
16	721	A3		<b>STOCKS - NONCARRIERS - ACTIVE</b>		16
17						17
18			VI	Helm Pacific Leasing	50.0	18
19			X	PTC-220, LLC	14.3	19
20			X	MeteorComm, LLC	25.0	20
21			VI	AXA Financial Inc. (C)	0.0	21
22			VI	RailPulse	14.8	22
23						23
24				<b>TOTAL CLASS A</b>		24
25						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35

Kind of Industry in Column (c) is VII unless noted.

(A) (B) Lien references as described on page 24.

(C) Less than 1%.

Note: Companies under joint control are listed on pg. 24.

**310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES - (Continued)**

(Dollars in Thousands)

- 6. If any of the companies included in this schedule are controlled by respondent, the percent of control should be shown in column (e). In case any company listed is controlled other than through actual ownership of securities, give particulars in a footnote. In case of joint control, give names of other parties and particulars of control.
- 7. If any advances reported are pledged, give particulars in a footnote.
- 8. Investments in companies in which neither the original cost or present equity in total assets are less than \$10,000 may be combined in 1 figure.
- 9. Also include investments in unincorporated entities such as lessee organizations (exclusive of amounts nominally settled on a current basis).
- 10. This schedule should not include securities issued or assumed by respondent.
- 11. For affiliates which do not report to the Surface Transportation Board and are jointly owned, give names and extent of control by other entities by footnotes.

Line No.	Investments and Advances				Disposed of: profit(loss) (j)	Adjustments Acct. 721.5 (k)	Dividends or interest credited to income (l)	Line No.
	Opening Balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing Balance (i)				
1								1
2								2
3	260			260				3
4	325			325				4
5	81,688			81,688				5
6	13			13				6
7	917			917				7
8	1			1				8
9	664			664				9
10	6			6				10
11	138,231			138,231				11
12								12
13								13
14								14
15								15
16								16
17								17
18	498			498				18
19	20,768	1,867		22,635				19
20	114,872	9,000		123,872				20
21	26			26				21
22	0	2,000		2,000				22
23								23
24	<b>358,269</b>	<b>12,867</b>	<b>0</b>	<b>371,136</b>				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

**310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES - (Continued)**

(Dollars in Thousands)

Line No.	Account No. (a)	Class No. (b)	Kind of Industry (c)	Name of Issuing Company and also lien reference, if any (include rate for preferred stocks and bonds) (d)	Extent of Control (e)	Line No.
1						1
2	721	D3		<b>UNSECURED NOTES - NONCARRIERS - ACTIVE</b>		2
3						3
4			X	Union Pacific Corporation - Net		4
5						5
6				<b>TOTAL CLASS D</b>		6
7						7
8						8
9	721	E1	VII	<b>INVESTMENT ADVANCES - CARRIERS - ACTIVE</b>		9
10						10
11						11
12				Houston Belt & Terminal Ry.		12
13				Kansas City Terminal Ry. Co.		13
14				Port Terminal Railroad Association		14
15				Wichita Terminal		15
16				Longview Switching		16
17				<b>TOTAL CLASS E</b>		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
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34						34
35						35
36						36
37						37
38						38
39						39
40						40
41						41
42						42
43						43
44						44
45						45
46						46
47						47
48						48
49				<b>TOTAL ACCOUNT 721</b>		49

Kind of Industry in Column (c) is VII unless noted otherwise.

**310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES - (Concluded)**

(Dollars in Thousands)

Line No.	Investments and Advances				Disposed of: profit (loss) (j)	Adjustments Acct. 721.5 (k)	Dividends or interest credited to income (l)	Line No.
	Opening Balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing Balance (i)				
1								1
2								2
3								3
4	0	0	0	0				4
5								5
6	0	0	0	0				6
7								7
8								8
9								9
10								10
11								11
12	44,872	7,903	0	52,775				12
13	14,155	0	0	14,155				13
14	2,878	0	(670)	2,208				14
15	397	0	0	397				15
16	440	0	(4)	436				16
17	<b>62,742</b>	<b>7,903</b>	<b>(674)</b>	<b>69,971</b>				17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
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40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49	<b>421,011</b>	<b>20,770</b>	<b>(674)</b>	<b>441,107</b>				49

**310A. INVESTMENTS IN COMMON STOCK OF AFFILIATED COMPANIES**

(Dollars in Thousands)

## Undistributed Earnings From Certain Investments in Affiliated Companies

1. Report below the details of all investments in common stock included in Account 721, Investments and Advances Affiliated Companies.
2. Enter in column (c) the amount necessary to retroactively adjust those investments. (See instruction 5-2, Uniform System of Accounts).
3. Enter in column (d) the share of undistributed earnings (i.e., dividends) or losses.
4. Enter in column (e) the amortization for the year of the excess of cost over equity in net assets (equity over cost) at date of acquisition.
5. For definitions of carrier and noncarrier, see general instructions.

Line No.	Name of issuing company and description of security held (a)	Balance at beginning of year (b)	Adjustments for investments equity method (c)	Equity in undistributed earnings (losses) during year (d)	Amortization during year (e)	Adjustment for investments disposed of or written down during year (f)	Balance at close of year (g)	Line No.
	<b>CARRIERS: (List specifics for each company)</b>							
1	Belt Ry. of Chicago	438					438	1
2	Brownsville & Matamoros Bridge Co.	2,634		(104)			2,530	2
3	Grupo Ferrocarril Mexicano	289,660	51,412	25,357			366,429	3
4	Houston Belt & Terminal Rwy.	14,635		13			14,648	4
5	Kansas City Terminal Rwy.	342	(45)	2,176			2,473	5
6	MT Properties	1,173		63			1,236	6
7	Terminal RR Assn. of St. Louis	72,463	707	1,251			74,421	7
8	TTX	1,457,772		94,835			1,552,607	8
9	Sunset Railway	964		(6)			958	9
10								10
11								11
12	<b>TOTAL CARRIER</b>	<b>1,840,081</b>	<b>52,074</b>	<b>123,585</b>	<b>0</b>	<b>0</b>	<b>2,015,740</b>	12
13								13
	<b>NONCARRIERS: (List specifics for each company)</b>							
14								14
15	Helm Pacific Leasing	50,330		(49,461)			869	15
16	PTC-220, LLC	734					734	16
17	MeteorComm, LLC	(88,665)		(9,177)			(97,842)	17
18	<b>TOTAL NONCARRIER</b>	<b>(37,601)</b>	<b>0</b>	<b>(58,638)</b>	<b>0</b>	<b>0</b>	<b>(96,239)</b>	18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27	<b>TOTAL EQUITY</b>	<b>1,802,480</b>	<b>52,074</b>	<b>64,947</b>	<b>0</b>	<b>0</b>	<b>1,919,501</b>	27

**INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 330**

1. Give particulars of balances at the beginning and close of the year and of all changes during the year in Account No. 731, "Road and Equipment Property" and Account No. 732, "Improvements on Leased Property" classified by primary accounts in accordance with the Uniform System of Accounts for Railroad Companies. The balances, by primary accounts, should, insofar as known, be stated in column (b) and all changes made during the year should be analyzed in columns (c) to (f), inclusive. Column (g) should be the net of the amounts in columns (c) through (f). Column (h) is the aggregate of columns (b) through (f), inclusive. Grand totals of columns (b) and (h) should equal the sum of Accounts 731 and 732 for the respective periods; if not, a full explanation should be made in a footnote.
2. In column (c), show disbursements made for the specific purpose of purchasing, constructing, and equipping new lines, and for the extension of old lines, as provided for in Instruction 2-1, "Items to be charged" in the Uniform System of Accounts for Railroad Companies for such items.
3. In column (d), show the cost of a railway or portion thereof, acquired as an operating entity or system by purchase, merger, consolidation, reorganization, receivership sale or transfer, or otherwise.
4. Columns (c) and (e) should include all entries covering expenditures for additions and betterments, as defined, whether or not replacing other property.
5. All credits representing property sold, abandoned, or otherwise retires should be shown in column (f).
6. Both the debit and credit involved in each transfer, adjustment, or clearance, between road and equipment accounts, should be included in the column in which the item was initially included. Also, the transfer of prior years' debits or credits from investment in road and equipment to operating expenses or other accounts, or vice versa, should be included in the column applicable to current items of like nature. Each such transfer, adjustment, or clearance should be fully explained when in excess of \$100,000.
7. If during the year an individual charge of \$100,000 or more was made to Account No. 2, "Land for Transportation Purposes," state the cost, location, area, and other details which will identify the property in a footnote.
8. Report on line 29, amounts not included in the primary road accounts. The items reported should be briefly identified and explained under "Notes and Remarks," below. Amounts should be reported on this line only under special circumstances, usually after permission is obtained from the Board for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Board.
9. If during the year a segment of transportation property was acquired, state in a footnote the name of the vendor, the mileage acquired, and the date of acquisition, giving location and cost of the property to the respondent. Also furnish a statement of the amount included in each primary account representing such property acquired, referring to the column or columns in which the entries appear.
10. If an amount of less than \$5,000 is used as the minimum for additions and betterments to property investment accounts as provided for in Instruction 2-2 of the Uniform System of Accounts for Railroad Companies, state the amount used in a footnote.

**NOTES AND REMARKS**

**330. ROAD PROPERTY AND EQUIPMENT AND IMPROVEMENTS TO LEASED PROPERTY AND EQUIPMENT**

(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	4,979,222			1
2		(3) Grading	3,673,889			2
3		(4) Other right-of-way expenditures	191,354			3
4		(5) Tunnels and subways	357,571			4
5		(6) Bridges, trestles and culverts	4,973,456			5
6		(7) Elevated structures	0			6
7		(8) Ties	11,364,480			7
8		(9) Rail and other track material	17,980,368			8
9		(11) Ballast	6,069,537			9
10		(13) Fences, snowsheds and signs	151,514			10
11		(16) Station and office buildings	1,123,358			11
12		(17) Roadway buildings	30,948			12
13		(18) Water stations	8,686			13
14		(19) Fuel stations	398,986			14
15		(20) Shops and enginehouses	597,999			15
16		(22) Storage warehouses	1,003			16
17		(23) Wharves and docks	69,940			17
18		(24) Coal and ore wharves	898			18
19		(25) TOFC/COFC terminals	1,449,950			19
20		(26) Communications systems	812,987			20
21		(27) Signals and interlockers	4,958,192			21
22		(29) Power plants	0			22
23		(31) Power transmission systems	262,596			23
24		(35) Miscellaneous structures	20,184			24
25		(37) Roadway machines	1,030,960			25
26		(39) Public improvements - construction	1,233,162			26
27		(44) Shop machinery	201,615			27
28		(45) Power plant machinery	0			28
29		Other lease/rentals	0			29
30		TOTAL EXPENDITURES FOR ROAD	61,942,855	0	0	30
31		(52) Locomotives	9,371,395			31
32		(53) Freight train cars	2,221,557			32
33		(54) Passenger train cars	0			33
34		(55) Highway revenue equipment	637,894			34
35		(56) Floating equipment	0			35
36		(57) Work equipment	173,438			36
37		(58) Miscellaneous equipment	349,840			37
38		(59) Computer systems & word processing equipment	1,189,067			38
39		TOTAL EXPENDITURES FOR EQUIPMENT	13,943,191	0	0	39
40		(76) Interest during construction	43,247			40
41		(80) Other elements of investment	0			41
42		(90) Construction work in progress	960,687			42
43		GRAND TOTAL	76,889,980	0	0	43

**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		36,049	22,628	13,421	4,992,643	1
2		133,306	26,112	107,194	3,781,083	2
3		8,479	2,651	5,828	197,182	3
4		3,994	2,707	1,287	358,858	4
5		280,157	47,499	232,658	5,206,114	5
6		0	0	0	0	6
7		467,277	156,031	311,246	11,675,726	7
8		704,114	264,989	439,125	18,419,493	8
9		234,302	81,659	152,643	6,222,180	9
10		6,146	298	5,848	157,362	10
11		54,708	17,072	37,636	1,160,994	11
12		0	0	0	30,948	12
13		0	0	0	8,686	13
14		6,330	2,260	4,070	403,056	14
15		12,786	1,724	11,062	609,061	15
16		0	0	0	1,003	16
17		989	0	989	70,929	17
18		0	0	0	898	18
19		204,751	30,051	174,700	1,624,650	19
20		24,384	22,361	2,023	815,010	20
21		248,393	141,644	106,749	5,064,941	21
22		0	0	0	0	22
23		8,206	939	7,267	269,863	23
24		0	0	0	20,184	24
25		98,115	20,875	77,240	1,108,200	25
26		58,883	17,215	41,668	1,274,830	26
27		2,121	489	1,632	203,247	27
28		0	0	0	0	28
29		0	0	0	0	29
30		2,593,490	859,204	1,734,286	63,677,141	30
31		496,641	701,765	(205,124)	9,166,271	31
32		370,667	35,662	335,005	2,556,562	32
33		0	0	0	0	33
34		925	2,937	(2,012)	635,882	34
35		0	0	0	0	35
36		7,176	2,733	4,443	177,881	36
37		89,509	107	89,402	439,242	37
38		162,457	117,838	44,619	1,233,686	38
39		1,127,375	861,042	266,333	14,209,524	39
40		0	1	(1)	43,246	40
41		0	0	0	0	41
42		(12,554)	0	(12,554)	948,133	42
43		3,708,311	1,720,247	1,988,064	78,878,044	43

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

(Dollars in Thousands)

- Show in columns (b) and (e), for each primary account, the depreciation base used to compute depreciation charges for the month of January, and in columns (c) and (f), the depreciation charges for the month of December. In columns (d) and (g) show the composite rates used in computing depreciation charges for December, and on lines 30 and 39 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December, and dividing that total by the total depreciation base for the same month. The depreciation base should not include cost of equipment used, but not owned, when the rents are included in rent for equipment and account nos. 31-22-00, 31-23-00, 31-25-00, 31-21-00, 35-21-00, 35-23-00, 35-22-00, and 35-25-00. It should include cost of equipment owned and leased to others when the rents therefrom are included in the rent for equipment, accounts nos. 32-21-00, 32-22-00, 32-23-00, 32-25-00, 36-21-00, 36-22-00, 36-23-00, and 36-25-00., inclusive. Composite rates used should be those prescribed or authorized by the Board, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized rates. If any changes in rates were effective during the year, give particulars in a footnote.
- All leased property may be combined and one composite rate computed for each primary account, or a separate schedule may be included for each such property.
- Show in columns (e), (f), and (g) data applicable to lessor property, when the rent therefore is included in accounts nos. 31-11-00, 31-12-00, 31-13-00, 31-21-00, 31-22-00, and 31-23-00, inclusive.
- If depreciation accruals have been discontinued for any account, the depreciation base should be reported, nevertheless, in support of depreciation reserves. Authority for discontinuance of accruals should be shown in a footnote, indicating the effected account(s).
- Disclosures in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively.

Line No.	Account (a)	OWNED AND USED			LEASED FROM OTHERS			Line No.
		Depreciation Base		Annual composite rate % (d)	Depreciation Base		Annual composite rate % (g)	
		At beginning of year (b)	At close of year (c)		At beginning of year (e)	At close of year (f)		
	<b>ROAD</b>							
1	(3) Grading	3,671,514	3,774,261	1.20				1
2	(4) Other right-of-way expenditures	191,166	196,499	2.44				2
3	(5) Tunnels and subways	357,347	358,566	0.89				3
4	(6) Bridges, trestles and culverts	4,967,781	5,188,059	1.49				4
5	(7) Elevated structures	0	0	0.00				5
6	(8) Ties	11,353,296	11,641,383	3.99				6
7	(9) Rail and other track material	17,955,949	18,374,988	2.87				7
8	(11) Ballast	6,060,843	6,202,825	2.94				8
9	(13) Fences, snowsheds and signs	151,426	156,101	1.82				9
10	(16) Station and office buildings	1,122,434	1,165,794	3.19				10
11	(17) Roadway buildings	30,948	30,948	2.78				11
12	(18) Water stations	8,686	8,687	2.17				12
13	(19) Fuel stations	398,986	403,054	2.70				13
14	(20) Shops and enginehouses	598,015	608,621	2.13				14
15	(22) Storage warehouses	1,002	1,003	2.00				15
16	(23) Wharves and docks	69,940	70,929	3.03				16
17	(24) Coal and ore wharves	898	898	2.56				17
18	(25) TOFC/COFC terminals	1,448,843	1,606,949	2.38				18
19	(26) Communications systems	812,018	812,541	3.70				19
20	(27) Signals and interlockers	4,938,449	5,041,211	4.35				20
21	(29) Power plants	0	0	0.00				21
22	(31) Power transmission systems	262,493	267,447	2.27				22
23	(35) Miscellaneous structures	20,184	20,184	2.22				23
24	(37) Roadway machines	1,027,351	1,077,061	5.65				24
25	(39) Public improvements - construction	1,230,658	1,268,796	2.33				25
26	(44) Shop machinery	201,615	203,066	3.27				26
27	(45) Power plant machinery	0	0	0				27
28	All other road accounts	0	0	0				28
29	Amortization (other than def. projects)	0	0	0				29
30	<b>TOTAL ROAD</b>	<b>56,881,842</b>	<b>58,479,871</b>	<b>3.06</b>				<b>30</b>
	<b>EQUIPMENT</b>							
31	(52) Locomotives	9,163,676	9,076,782	4.27				31
32	(53) Freight train cars	2,215,399	2,526,649	4.21				32
33	(54) Passenger train cars	0	0	0.00				33
34	(55) Highway revenue equipment	638,063	635,405	5.94				34
35	(56) Floating equipment	0	0	0.00				35
36	(57) Work equipment	173,427	175,121	3.31				36
37	(58) Miscellaneous equipment	349,817	427,637	6.62				37
38	(59) Computer systems & WP equipment	1,173,379	1,224,624	9.80				38
39	<b>TOTAL EQUIPMENT</b>	<b>13,713,761</b>	<b>14,066,218</b>	<b>4.87</b>				<b>39</b>
40	<b>GRAND TOTAL</b>	<b>70,595,603</b>	<b>72,546,089</b>	<b>N/A</b>			<b>N/A</b>	<b>40</b>

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

(Dollars in Thousands)

1. Disclose the required information regarding credits and debits to Account No. 735, "Accumulated Depreciation: Road and Equipment Property," during the year relating to owned and used road and equipment. Include entries for depreciation of equipment owned but not used when the resulting rents are included in the "Lease Rentals - Credit - Equipment" accounts and "Other Rents - Credit - Equipment" accounts. Exclude any entries for depreciation of equipment that is used but not owned when the resulting rents are included in "Lease Rental - Debit - Equipment" accounts and "Other Rents - Debit - Equipment" accounts.
2. If any data are included in columns (d) or (f), explain the entries in detail.
3. A debit balance in columns (b) or (g) for any primary account should be designated "Dr."
4. If there is any inconsistency between credits to reserves as shown in column (c) and charges to operating expenses, a full explanation should be given.
5. Enter amounts representing amortization under an authorized amortization program other than for defense projects on lines 29 and 39.

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
<b>ROAD</b>									
1		(3) Grading	617,173	56,224	0	26,160	0	647,237	1
2		(4) Other right-of-way expenditures	37,804	4,649	0	2,721	0	39,732	2
3		(5) Tunnels and subways	46,184	4,261	0	2,708	0	47,737	3
4		(6) Bridges, trestles and culverts	708,806	100,738	0	48,185	0	761,359	4
5		(7) Elevated structures	0	0	0	0	0	0	5
6		(8) Ties	4,942,202	440,065	0	220,719	0	5,161,548	6
7		(9) Rail and other track material	7,334,709	539,692	0	261,203	0	7,613,198	7
8		(11) Ballast	1,824,527	184,116	0	84,210	0	1,924,433	8
9		(13) Fences, snowsheds and signs	33,221	2,908	0	294	0	35,835	9
10		(16) Station and office buildings	341,023	32,697	0	17,012	0	356,708	10
11		(17) Roadway buildings	22,025	739	0	0	0	22,764	11
12		(18) Water stations	6,409	108	0	(2)	0	6,519	12
13		(19) Fuel stations	155,853	10,131	0	2,260	0	163,724	13
14		(20) Shops and enginehouses	243,921	10,903	0	1,708	0	253,116	14
15		(22) Storage warehouses	578	12	0	(6)	0	596	15
16		(23) Wharves and docks	29,827	1,238	0	(639)	0	31,704	16
17		(24) Coal and ore wharves	737	20	0	0	0	757	17
18		(25) TOFC/COFC terminals	481,981	33,868	0	28,279	0	487,570	18
19		(26) Communications systems	191,288	34,592	0	22,449	0	203,431	19
20		(27) Signals and interlockers	815,336	255,914	0	144,789	0	926,461	20
21		(29) Power plants	0	0	0	0	0	0	21
22		(31) Power transmission systems	54,184	6,175	0	938	0	59,421	22
23		(35) Miscellaneous structures	12,838	374	0	(10)	0	13,222	23
24		(37) Roadway machines 1/	451,049	28,261	0	(12,349)	0	491,659	24
25		(39) Public improvements - const.	309,410	28,938	0	17,689	0	320,659	25
26		(44) Shop machinery 1/	97,225	3,991	0	(1,611)	0	102,827	26
27		(45) Power plant machinery	0	0	0	0	0	0	27
28		All other road accounts	0	0	0	0	0	0	28
29		Amortization (adjustments)	0	0	0	0	0	0	29
30		<b>TOTAL ROAD</b>	<b>18,758,310</b>	<b>1,780,614</b>	<b>0</b>	<b>866,707</b>	<b>0</b>	<b>19,672,217</b>	<b>30</b>
<b>EQUIPMENT</b>									
31		(52) Locomotives 1/	3,778,227	331,937	0	505,555	0	3,604,609	31
32		(53) Freight train cars	816,760	100,940	0	24,021	0	893,679	32
33		(54) Passenger train cars	0	0	0	0	0	0	33
34		(55) Highway revenue equipment	305,610	34,698	0	1,905	0	338,403	34
35		(56) Floating equipment	0	0	0	0	0	0	35
36		(57) Work equipment 1/	28,725	6,472	0	1,884	0	33,313	36
37		(58) Miscellaneous equipment	77,336	24,322	0	(87)	0	101,745	37
38		(59) Computer systems & WP equip.	508,281	119,053	0	117,663	0	509,671	38
39		Amortization (adjustments)	0	0	0	0	0	0	39
40		<b>TOTAL EQUIPMENT</b>	<b>5,514,939</b>	<b>617,422</b>	<b>0</b>	<b>650,941</b>	<b>0</b>	<b>5,481,420</b>	<b>40</b>
41		<b>GRAND TOTAL</b>	<b>24,273,249</b>	<b>2,398,036</b>	<b>0</b>	<b>1,517,648</b>	<b>0</b>	<b>25,153,637</b>	<b>41</b>

1/ Column (c) includes a reduction for costs charged to capital projects.

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

(Dollars in Thousands)

1. Enter the required information concerning debits and credits to Account 733, "Accumulated Depreciation - Improvements on Leased Property," during the year relating to improvements made to road and equipment property leased from others, the depreciation charges for which are included in operating expenses of the respondent.
2. If any entries are made for column (d) "Other credits" or column (f) "Other debits," state the facts occasioning such entries in the notes and remarks section. A debit balance in columns (b) or (g) for any primary account should be shown in parenthesis or designated "Dr."
3. Any inconsistency between credits to the reserve as shown in column (c) and charges to operating expenses should be fully explained in the notes and remarks section for Schedule 342.
4. Show in column (e) the debits to the reserve arising from retirements. These debits should not exceed investment, etc.
5. Disclosures in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively. However, line 39, Grand Total, should be completed.

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No.		
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)				
		<b>ROAD</b>									
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		Not Applicable					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		<b>TOTAL ROAD</b>							29		
		<b>EQUIPMENT</b>									
30		(52) Locomotives							30		
31		(53) Freight train cars							31		
32		(54) Passenger train cars							32		
33		(55) Highway revenue equipment							33		
34		(56) Floating equipment							34		
35		(57) Work equipment							35		
36		(58) Miscellaneous equipment							36		
37		(59) Computer systems & WP equip.							37		
38		<b>TOTAL EQUIPMENT</b>							38		
39		<b>GRAND TOTAL</b>							39		

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

**NOTES AND REMARKS**Notes Referring to Schedule 352A, page 38:

- 1/ Actual value not known. Amounts reported in lieu of actual value represent results of capitalizing rentals at 6 percent.
- 2/ Amounts of depreciation and amortization accrued are not known.
- 3/ As inventoried by ICC as of 12/31/1928, and reported in Land Report dated 3/31/1930, Engineering Report dated 5/09/1931. Includes estimated value based on capitalization of rentals at 6 percent.
- 4/ No depreciation reserve is maintained by respondent or by Moffat Tunnel Improvement District.

Notes Referring to Schedule 352B, page 39:

- 1/ Amounts on Schedule 352B, Column (c) represents St. Joseph and Grand Island Railway Company, which is included in the respondent's investments in property reported on line 1, column (d) of Schedule 352A.
- 2/ Amounts on Schedule 352B, Columns (b) and (c), exclude adjustments to Investment For Property Leased To or From Others, for which the "Actual Value is not Known." These items are shown on Schedule 352A as 1/ "Actual Value Not Known." Amounts so reported on Schedule 352A represent results of capitalizing annual rental at 6 percent.

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

(Dollars in Thousands)

1. Disclose the investment in railway property used in transportation service at the close of the year. This investment represents the aggregate of property owned or leased by respondent and used in respondent's transportation service. Such property includes (a) investment reported in Accounts 731, "Road and Equipment Property" and 732, "improvements on Leased Property" of respondent, less any 731 or 732 property leased to others for their exclusive use of road, track, or bridges (including equipment or other railway property covered by the contract). Equipment leased to others under separate distinct contracts shall not be deducted from respondent's 731 or 732 property, and (b) the investment of other companies' 731 or 732 property (including operating and lessor railroads) used by respondent when the lease is for exclusive use or control of roads, tracks, or bridges (including equipment or other railway property covered by the contract). This excludes leased equipment from operating railroads under separate distinct contracts and the investment of other carriers in property jointly used by respondent.
2. In column (a), classify each company in this schedule as: "R" for respondent, "L" for lessor railroad, "P" for inactive or proprietary company or "O" for other leased properties.
3. In columns (a) to (e), inclusive, first show the data requested for respondent (R); next show data for companies whose entire properties are used in transportation service of the respondent, divided between lessor (L) and proprietary (P) companies; followed by data for carriers and others (O), portions of whose property are used in transportation service of respondent. Show a total for each class of company in columns (d) and (e). Then show, as deductions, data for transportation property leased to carriers and others.
4. In column (c), line-haul carriers report the miles of road used in line-haul service. Report miles in whole numbers.
5. In column (d), show the amount applicable to Accounts 731 and 732 on the books of companies whose names appear in column (b). Values of property of other carriers segregated by estimate or otherwise should correspond in amount to deductions made by the owners in their reports. If separate value is not available, an explanation should be provided. Differences between amounts shown in column (d) of this schedule and column (c), line 24, on the asset side of the general balance sheet of each individual railway should be explained in a footnote. Book values included in Accounts 731 and 732 of the owner should be reported in column (d) in reference to the investment of respondent in securities of the owner unless a good reason can be given for the contrary. Methods of estimating (by capitalizing rentals at 6% or otherwise) value of property of private owners, or portions of property of other carriers, should be explained.
6. In column (e), show the amount of depreciation and amortization accrued as of the close of the year in Accounts 733, 734, 735, 736, and 772, that is applicable to the property of the carriers whose names are listed in column (b), regardless of where reserves therefor are recorded.

Line No.	Class (See Ins. 2) (a)	Name of company (b)	Miles of road used (See Ins. 4) (whole number) (c)	Investments in property (See Ins. 5) (d)	Depreciation & amortization of defense projects (See Ins. 6) (e)	Line No.
1	R	Union Pacific Railroad	26,121	\$78,878,044	\$25,153,637	1
2						2
3		<b>Add - Leased From Others</b>				3
4						4
5	O	U.S. Government - Sable to Bunell, CO used under contract	1			5
6	O	City of Kansas City, KS - Tracks		1/ 244	2/	6
7	O	General Motors		1/ 11	2/	7
8	O	Louisville & Nashville RR Co., -SCL			16 2/	8
9	O	New Orleans Public Belt Railroad Co.			36 2/	9
10	O	Port of Corpus Christi		1/ 581	2/	10
11	O	Greater Baton Rouge Port Commission		1/ 2,960	2/	11
12	O	Lake Charles Harbor & Terminal District		1/ 104	2/	12
13	O	Port of Beaumont		1/ 419	2/	13
14	O	City and County of San Francisco (Formerly Ocean Shore Railway) yard switching tracks			34 2/	14
15						15
16	O	Medford Corp, Medford, Oregon-Way switching tracks			40 2/	16
17	O	Nueces County Navigation Dist. No. 1 Terminal Properties Corpus Christi, TX			581 2/	17
18						18
19	O	Moffat Tunnel Improvement District	9	3/ 11,435	4/	19
20						20
21						21
22						22
23		Total Leased From Others	10	16,461	0	23
24						24
25		<b>Deduct - Leased to Others:</b>				25
26						26
27	O	Houston Belt & Terminal Rwy. Co.	3	1/ 3,798	2/ 0	27
28						28
29						29
30		Net Additions	7	12,663	0	30
31		<b>TOTAL</b>	<b>26,128</b>	<b>\$78,890,707</b>	<b>\$25,153,637</b>	<b>31</b>

See notes on page 37.

**352B. INVESTMENT IN RAILROAD PROPERTY USED IN TRANSPORTATION SERVICE (By Property Account)**  
(Dollars in Thousands)

1. In columns (b) through (e) give, by primary accounts, the amount of investment at the close of the year in property of respondent and each group or class of companies and properties.

2. The amounts for respondent and for each group or class of companies and properties on line 44 should correspond with the amounts for each class of company and property shown in Schedule 352A. Continuing records shall be maintained by respondent of the primary property accounts separately for each company or property included in this schedule.

3. Report on line 29 amounts representing capitalization of rentals for leased property based on 6% per year where property is not classified by accounts by noncarrier owners, or where the cost of property leased from other carriers is not ascertainable. Identify noncarrier owners, and briefly explain on page 39 the methods of estimating value of property on noncarriers or property of other carriers.

4. Report on line 30 amounts not included in the accounts shown, or on line 29. The items reported should be briefly identified and explained. Also include here those items after permission is obtained from the Board for exceptions to prescribed accounting. Reference to such authority should be made when explaining amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Board.

Line No.	Cross Check	Account (a)	Respondent (b)	1/ Lessor Railroads (c)	Inactive (proprietary companies) (d)	Other Leased Properties (e)	Line No.
1	(2)	Land for transportation purposes	4,988,577	4,066		16	1
2	(3)	Grading	3,774,510	6,573		108	2
3	(4)	Other right-of-way expenditures	196,954	228			3
4	(5)	Tunnels and subways	358,858	0		8,593	4
5	(6)	Bridges, trestles and culverts	5,197,118	8,996		72	5
6	(7)	Elevated structures	0	0			6
7	(8)	Ties	11,664,909	10,817		793	7
8	(9)	Rail and other track material	18,381,936	37,557		48	8
9	(11)	Ballast	6,209,504	12,676		324	9
10	(13)	Fences, snowsheds and signs	157,057	305		5	10
11	(16)	Station and office buildings	1,160,310	684		19	11
12	(17)	Roadway buildings	30,896	52		38	12
13	(18)	Water stations	8,677	9			13
14	(19)	Fuel stations	403,047	9			14
15	(20)	Shops and enginehouses	609,006	55			15
16	(22)	Storage warehouses	1,003	0			16
17	(23)	Wharves and docks	70,929	0			17
18	(24)	Coal and ore wharves	898	0			18
19	(25)	TOFC/COFC terminals	1,622,731	1,919			19
20	(26)	Communications systems	814,640	370			20
21	(27)	Signals and interlockers	5,058,594	6,348		78	21
22	(29)	Power plants	0	0			22
23	(31)	Power transmission systems	269,844	19			23
24	(35)	Miscellaneous structures	20,133	51			24
25	(37)	Roadway machines	1,108,196	4			25
26	(39)	Public improvements - construction	1,273,895	935		612	26
27	(44)	Shop machinery	203,247	0			27
28	(45)	Power plant machinery	0	0			28
29		Leased property (capitalized rentals)	0	0		2/ 950	29
30		Other (specify and explain)	0	0			30
31		TOTAL ROAD	63,585,469	91,673		11,656	31
32	(52)	Locomotives	9,166,271	0			32
33	(53)	Freight train cars	2,556,562	0			33
34	(54)	Passenger train cars	0	0			34
35	(55)	Highway revenue equipment	635,882	0			35
36	(56)	Floating equipment	0	0			36
37	(57)	Work equipment	177,881	0			37
38	(58)	Miscellaneous equipment	439,241	1			38
39	(59)	Computer systems & WP equipment	1,233,686	0			39
40		TOTAL EQUIPMENT	14,209,523	1			40
41	(76)	Interest during construction	42,613	632		1,007	41
42	(80)	Other elements of investment	0	0			42
43	(90)	Construction work in progress	948,133	0			43
44		GRAND TOTAL	\$78,785,738	\$92,306		\$12,663	44

See note on page 37.

**INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 410**

Cross-checks

**Schedule 410**

Line 620, column (h) =  
 Line 620, column (f) =  
 Line 620, column (g) =

Line 136 thru 138 column (f) =  
 Line 118 thru 123, and 130 thru 135, column (f) =

Line 231, column (f) =

Line 230, column (f) =

Lines 207, 208, 211, 212, columns (f) =

Lines 226, 227, column (f) =

Lines 311, 312, 315, 316, column (f) =

Line 213, column (f) =

Line 232, column (f) =

Line 317, column (f) =

Lines 202, 203, 216, column (f), equal to or greater than, but variance cannot exceed line 216, column (f)

Lines 221, 222, 235, column (f), equal to or greater than, but variance cannot exceed line 235, column (f)

Lines 302 through 307 and 320, column (f) equal to or greater than, but variance cannot exceed line 320, column (f)

Line 507, column (f) =

Line 508, column (f) =

Line 509, column (f) =

Line 510, column (f) =

Line 511, column (f) =

Line 512, column (f) =

Line 513, column (f) =

Line 514, column (f) =

Line 515, column (f) =

Line 516, column (f) =

Line 517, column (f) =

**Schedule 450**

Line 4, column (b) =

**Schedule 210**

Line 14, column (b)

Line 14, column (d)

Line 14, column (e)

**Schedule 412**

Line 29, column (b)

Line 29, column (c)

**Schedule 414**

Line 19, columns (b) thru (d)

Line 19, columns (e) thru (g)

**Schedule 415**

Lines 5, 38, column (f)

Lines 24, 39, column (f)

Lines 32, 35, 36, 37, 40, 41, column (f)

And

**Schedule 414**

Minus line 24, columns (b) thru (d)

plus line 24, columns (e) thru (g)

**Schedule 415**

Lines 5, 38, columns (c) and (d)

Lines 24, 39, columns (c) and (d)

Lines 32, 35, 36, 37, 40, 41, columns (c) and (d)

Lines 5, 38, column (b)

Lines 24, 39, column (b)

Lines 32, 35, 36, 37, 40, 41, column (b)

**Schedule 417**

Line 1, column (j)

Line 2, column (j)

Line 3, column (j)

Line 4, column (j)

Line 5, column (j)

Line 6, column (j)

Line 7, column (j)

Line 8, column (j)

Line 9, column (j)

Line 10, column (j)

Line 11, column (j)

**Schedule 210**

Line 47, column (b)

410. RAILWAY OPERATING EXPENSES  
(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 (a)	Salaries & Wages (b)	Material, tools, supplies, fuels, & lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	Passenger (g)	Total (h)	Line No.
		WAYS & STRUCTURES								
		ADMINISTRATION								
1		Track	33,563	13,679	5,794	9,271	62,307	2,224	64,531	1
2		Bridge & building	1,620	1,326	299	89	3,334	1,773	5,107	2
3		Signal	22,150	7,153	10,886	2,027	42,216	1,686	43,902	3
4		Communication	281	38	610	0	929	326	1,255	4
5		Other	7,090	1,190	1,489	1,046	10,815	1,489	12,304	5
		REPAIRS AND MAINTENANCE								
6		Roadway - running	22,352	1,922	43,529	230	68,033	4,231	72,264	6
7		Roadway - switching	8,040	1,006	14,958	78	24,082	0	24,082	7
8		Tunnels & subways - running	81	0	38,954	0	39,035	368	39,403	8
9		Tunnels & subways - switching	26	0	13,374	0	13,400	0	13,400	9
10		Bridges & culverts - running	19,946	6,688	667	1,705	29,006	1,133	30,139	10
11		Bridges & culverts - switching	6,678	2,403	227	580	9,888	0	9,888	11
12		Ties - running	5,444	8,213	696	1,398	15,751	101	15,852	12
13		Ties - switching	1,752	2,827	237	476	5,292	0	5,292	13
14		Rail & other track material - running	135,963	42,581	50,711	4,425	233,680	6,711	240,391	14
15		Rail & other track material - switching	45,600	14,701	3,292	1,505	65,098	21	65,119	15
16		Ballast - running	27,245	1,127	2,522	0	30,894	112	31,006	16
17		Ballast - switching	8,858	422	858	0	10,138	0	10,138	17
18		Road property damaged - running	771	0	545	0	1,316	27	1,343	18
19		Road property damaged - switching	251	0	185	0	436	10	446	19
20		Road property damaged - other	83	0	59	0	142	0	142	20
21		Signals & interlockers - running	60,582	19,711	12,741	1,113	94,147	8,838	102,985	21
22		Signals & interlockers - switching	21,432	7,342	4,637	421	33,832	0	33,832	22
23		Communications systems	15,016	4,607	3,349	22	22,994	100	23,094	23
24		Power systems	1,437	0	0	0	1,437	866	2,303	24
25		Highway grade crossings - running	20,287	51	4,873	0	25,211	820	26,031	25
26		Highway grade crossings - switching	0	0	0	0	0	0	0	26
27		Station & office buildings	2,975	5,413	60,919	11	69,318	4,518	73,836	27
28		Shop buildings - locomotives	6,912	0	2,646	0	9,558	777	10,335	28
29		Shop buildings - freight cars	1	0	598	0	599	N/A	599	29
30		Shop buildings - other equipment	0	31,237	46	0	31,283	0	31,283	30

410. RAILWAY OPERATING EXPENSES - (Continued)  
(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 (a)	Salaries & Wages (b)	Material, tools, supplies, fuels, & lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	Passenger (g)	Total (h)	Line No.
101		REPAIRS AND MAINTENANCE - (Continued) Locomotive servicing facilities	0	0	16,927	0	16,927	153	17,080	101
102		Miscellaneous buildings & structures	1,503	700	909	167	3,279	1,116	4,395	102
103		Coal terminals	0	0	0	0	0	N/A	0	103
104		Ore terminals	0	0	0	0	0	N/A	0	104
105		Other marine terminals	0	0	0	0	0	N/A	0	105
106		TOFC/COFC terminals	0	0	34,436	0	34,436	N/A	34,436	106
107		Motor vehicle loading & distribution facilities	0	0	0	0	0	N/A	0	107
108		Facilities for other specialized service operations	0	0	0	0	0	N/A	0	108
109		Roadway machines	13,006	1,835	3,987	3,463	22,291	1,716	24,007	109
110		Small tools & supplies	0	0	0	0	0	0	0	110
111		Snow removal	230	5,851	15,096	0	21,177	1,332	22,509	111
112		Fringe benefits - running	N/A	N/A	N/A	148,920	148,920	9,838	158,758	112
113		Fringe benefits - switching	N/A	N/A	N/A	45,611	45,611	648	46,259	113
114		Fringe benefits - other	N/A	N/A	N/A	63,585	63,585	1,248	64,833	114
115		Casualties & insurance - running	N/A	N/A	N/A	24,610	24,610	2	24,612	115
116		Casualties & insurance - switching	N/A	N/A	N/A	8,205	8,205	0	8,205	116
117		Casualties & insurance - other	N/A	N/A	N/A	3,292	3,292	0	3,292	117
118	*	Lease rentals - debit - running	N/A	N/A	444	N/A	444	0	444	118
119	*	Lease rentals - debit - switching	N/A	N/A	0	N/A	0	0	0	119
120	*	Lease rentals - debit - other	N/A	N/A	48,171	N/A	48,171	593	48,764	120
121	*	Lease rentals - (credit) - running	N/A	N/A	0	N/A	0	0	0	121
122	*	Lease rentals - (credit) - switching	N/A	N/A	0	N/A	0	0	0	122
123	*	Lease rentals - (credit) - other	N/A	N/A	(1,295)	N/A	(1,295)	0	(1,295)	123
124		Joint facility rent - debit - running	N/A	N/A	17,534	N/A	17,534	0	17,534	124
125		Joint facility rent - debit - switching	N/A	N/A	1,293	N/A	1,293	0	1,293	125
126		Joint facility rent - debit - other	N/A	N/A	138	N/A	138	0	138	126
127		Joint facility rent - (credit) - running	N/A	N/A	(14,197)	N/A	(14,197)	0	(14,197)	127
128		Joint facility rent - (credit) - switching	N/A	N/A	(227)	N/A	(227)	0	(227)	128
129		Joint facility rent - (credit) - other	N/A	N/A	(890)	N/A	(890)	0	(890)	129
130	*	Other rents - debit - running	N/A	N/A	0	N/A	0	0	0	130
131	*	Other rents - debit - switching	N/A	N/A	0	N/A	0	0	0	131
132	*	Other rents - debit - other	N/A	N/A	0	N/A	0	0	0	132
133	*	Other rents - (credit) - running	N/A	N/A	0	N/A	0	0	0	133

410. RAILWAY OPERATING EXPENSES - (Continued)  
(Dollars in Thousands)

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Line No.	Cross Check	Name of railway operating expense account (a)	Salaries & Wages (b)	Material, tools, supplies, fuels, & lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	Passenger (g)	Total (h)	Line No.
REPAIRS AND MAINTENANCE - (Continued)										
134	*	Other rents - (credit) - switching	N/A	N/A	0	N/A	0	0	0	134
135	*	Other rents - (credit) - other	N/A	N/A	0	N/A	0	0	0	135
136	*	Depreciation - running	N/A	N/A	N/A	1,224,322	1,224,322	2,061	1,226,383	136
137	*	Depreciation - switching	N/A	N/A	N/A	417,166	417,166	0	417,166	137
138	*	Depreciation - other	N/A	N/A	N/A	133,074	133,074	0	133,074	138
139		Joint facility - debit - running	N/A	N/A	101,719	N/A	101,719	147	101,866	139
140		Joint facility - debit - switching	N/A	N/A	14,714	N/A	14,714	0	14,714	140
141		Joint facility - debit - other	N/A	N/A	0	N/A	0	0	0	141
142		Joint facility - (credit) - running	N/A	N/A	(23,038)	N/A	(23,038)	0	(23,038)	142
143		Joint facility - (credit) - switching	N/A	N/A	0	N/A	0	0	0	143
144		Joint facility - (credit) - other	N/A	N/A	(1,555)	N/A	(1,555)	0	(1,555)	144
145		Dismantling retired road property - running	7,257	1,751	7,983	5,911	22,902	0	22,902	145
146		Dismantling retired road property - switching	0	0	0	0	0	0	0	146
147		Dismantling retired road property - other	0	0	0	0	0	0	0	147
148		Other - running	0	0	0	0	0	0	0	148
149		Other - switching	0	0	0	0	0	0	0	149
150		Other - other	0	5	17	0	22	0	22	150
151		<b>TOTAL WAY AND STRUCTURES</b>	<b>498,432</b>	<b>183,779</b>	<b>501,867</b>	<b>2,102,723</b>	<b>3,286,801</b>	<b>54,985</b>	<b>3,341,786</b>	<b>151</b>
EQUIPMENT - LOCOMOTIVES										
201		Administration	12,689	6,333	5,349	399	24,770	3,117	27,887	201
202	*	Repair & maintenance	116,535	262,758	135,611	1,449	516,353	12,003	528,356	202
203	*	Machinery repair	0	1,172	3,729	0	4,901	0	4,901	203
204		Equipment damaged	0	0	0	0	0	0	0	204
205		Fringe benefits	N/A	N/A	N/A	68,949	68,949	5,919	74,868	205
206		Other casualties & insurance	N/A	N/A	N/A	21,346	21,346	0	21,346	206
207	*	Lease rentals - debit	N/A	N/A	123,569	N/A	123,569	0	123,569	207
208	*	Lease rentals - (credit)	N/A	N/A	0	N/A	0	0	0	208
209		Joint facility rent - debit	N/A	N/A	49	N/A	49	0	49	209
210		Joint facility rent - (credit)	N/A	N/A	0	N/A	0	0	0	210
211	*	Other rents - debit	N/A	N/A	0	N/A	0	0	0	211
212	*	Other rents - (credit)	N/A	N/A	(1,937)	N/A	(1,937)	0	(1,937)	212
213	*	Depreciation	N/A	N/A	N/A	334,936	334,936	34	334,970	213
214		Joint facility - debit	N/A	N/A	889	N/A	889	0	889	214
215		Joint facility - (credit)	N/A	N/A	0	N/A	0	0	0	215
216	*	Repairs billed to others - (credit)	N/A	N/A	0	N/A	0	0	0	216

410. RAILWAY OPERATING EXPENSES - (Continued)  
(Dollars in Thousands)

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		LOCOMOTIVES - (Continued)								
217		Dismantling retired property	0	0	0	0	0	0	0	217
218		Other	2,715	12	253	217	3,197	0	3,197	218
219		TOTAL LOCOMOTIVES	131,939	270,275	267,512	427,296	1,097,022	21,073	1,118,095	219
		FREIGHT CARS								
220		Administration	10,295	2,512	3,289	771	16,867	N/A	16,867	220
221	*	Repair & maintenance	75,819	224,160	84,906	2,141	387,026	N/A	387,026	221
222	*	Machinery repair	0	1,116	7,504	0	8,620	N/A	8,620	222
223		Equipment damaged	0	0	0	0	0	N/A	0	223
224		Fringe benefits	N/A	N/A	N/A	44,809	44,809	N/A	44,809	224
225		Other casualties & insurance	N/A	N/A	N/A	42,485	42,485	N/A	42,485	225
226	*	Lease rentals - debit	N/A	N/A	120,251	N/A	120,251	N/A	120,251	226
227	*	Lease rentals - (credit)	N/A	N/A	(2,789)	N/A	(2,789)	N/A	(2,789)	227
228		Joint facility rent - debit	N/A	N/A	0	N/A	0	N/A	0	228
229		Joint facility rent - (credit)	N/A	N/A	0	N/A	0	N/A	0	229
230	*	Other rents - debit	N/A	N/A	761,200	N/A	761,200	N/A	761,200	230
231	*	Other rents - (credit)	N/A	N/A	(125,396)	N/A	(125,396)	N/A	(125,396)	231
232	*	Depreciation	N/A	N/A	N/A	101,862	101,862	N/A	101,862	232
233		Joint facility - debit	N/A	N/A	0	N/A	0	N/A	0	233
234		Joint facility - (credit)	N/A	N/A	0	N/A	0	N/A	0	234
235	*	Repairs billed to others - (credit)	N/A	N/A	(221,214)	N/A	(221,214)	N/A	(221,214)	235
236		Dismantling retired property	0	0	0	0	0	N/A	0	236
237		Other	0	0	0	0	0	N/A	0	237
238		TOTAL FREIGHT CARS	86,114	227,788	627,751	192,068	1,133,721	N/A	1,133,721	238
		OTHER EQUIPMENT								
301		Administration	0	0	0	0	0	1,526	1,526	301
		Repair & maintenance:								
302	*	Trucks, trailers, & containers - revenue service	1	18,565	46,224	52	64,842	N/A	64,842	302
303	*	Floating equipment - revenue service	0	0	0	0	0	N/A	0	303
304	*	Passenger & other revenue equipment	5,567	0	54	48	5,669	16,829	22,498	304
305	*	Computers and data processing equipment	0	18,677	66,578	0	85,255	31	85,286	305
306	*	Machinery	0	214	2,870	0	3,084	183	3,267	306
307	*	Work & other non-revenue equipment	3,826	1,353	61,723	0	66,902	1,976	68,878	307
308		Equipment damaged	0	0	23	0	23	0	23	308
309		Fringe benefits	N/A	N/A	N/A	6,541	6,541	6,456	12,997	309
310		Other casualties & insurance	N/A	N/A	N/A	0	0	1	1	310
311	*	Lease rentals - debit	N/A	N/A	88,108	N/A	88,108	2,029	90,137	311
312	*	Lease rentals - (credit)	N/A	N/A	(2,988)	N/A	(2,988)	0	(2,988)	312

**410. RAILWAY OPERATING EXPENSES - (Continued)**  
(Dollars in Thousands)

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		OTHER EQUIPMENT (Continued)								
313		Joint facility rent - debit	N/A	N/A	0	N/A	0	0	0	313
314		Joint facility rent - (credit)	N/A	N/A	(1)	N/A	(1)	0	(1)	314
315		Other rents - debit	N/A	N/A	0	N/A	0	0	0	315
316		Other rents - (credit)	N/A	N/A	(51)	N/A	(51)	0	(51)	316
317		Depreciation	N/A	N/A	N/A	184,434	184,434	147	184,581	317
318		Joint facility - debit	N/A	N/A	9,075	N/A	9,075	0	9,075	318
319		Joint facility - (credit)	N/A	N/A	0	N/A	0	0	0	319
320		Repairs billed to others - (credit)	N/A	N/A	(9,011)	N/A	(9,011)	0	(9,011)	320
321		Dismantling retired property	0	0	0	0	0	0	0	321
322		Other	99	2,146	629	1	2,875	0	2,875	322
323		TOTAL OTHER EQUIPMENT	9,493	40,955	263,233	191,076	504,757	29,178	533,935	323
324		TOTAL EQUIPMENT	227,546	539,018	1,158,496	810,440	2,735,500	50,251	2,785,751	324
		TRANSPORTATION								
		TRAIN OPERATIONS								
401		Administration	33,528	3,411	1,431	1,494	39,864	5,084	44,948	401
402		Engine crews	656,962	3,560	2,652	138,912	802,086	8,160	810,246	402
403		Train crews	551,464	360	0	157	551,981	20,710	572,691	403
404		Dispatching trains	50,817	99	343	395	51,654	447	52,101	404
405		Operating signals & interlockers	31	0	6,831	0	6,862	417	7,279	405
406		Operating drawbridges	0	0	0	0	0	0	0	406
407		Highway crossing protection	0	0	3,286	0	3,286	0	3,286	407
408		Train inspection & lubrication	64,380	31,265	627	4,576	100,848	148	100,996	408
409		Locomotive fuel	0	2,882,217	0	0	2,882,217	22,397	2,904,614	409
410		Electric power produced or purchased for motive power	0	0	0	0	0	0	0	410
411		Servicing locomotives	96,398	2,179	8,972	0	107,549	3,657	111,206	411
412		Freight lost or damaged - solely related	N/A	N/A	N/A	0	0	0	0	412
413		Clearing wrecks	130	113	31,682	0	31,925	0	31,925	413
414		Fringe benefits	N/A	N/A	N/A	686,790	686,790	14,007	700,797	414
415		Other casualties & insurance	N/A	N/A	N/A	63,174	63,174	4,132	67,306	415
416		Joint facility - debit	N/A	N/A	131,418	N/A	131,418	0	131,418	416
417		Joint facility - (credit)	N/A	N/A	(133,108)	N/A	(133,108)	0	(133,108)	417
418		Other	66,248	461	287,639	3,594	357,942	462	358,404	418
419		TOTAL TRAIN OPERATIONS	1,519,958	2,923,665	341,773	899,092	5,684,488	79,621	5,764,109	419
		YARD OPERATIONS								
420		Administration	6,773	503	10,277	231	17,784	10	17,794	420
421		Switch crews	253,070	7,111	6,063	38,870	305,114	1,805	306,919	421

410. RAILWAY OPERATING EXPENSES - (Continued)

(Dollars in Thousands)

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422		YARD OPERATIONS - (Continued)								
		Controlling operations	32,720	0	0	0	32,720	959	33,679	422
423		Yard and terminal clerical	4,879	409	0	14	5,302	868	6,170	423
424		Operating switches, signals, retarders, & humps	241	0	6,747	0	6,988	153	7,141	424
425		Locomotive fuel	0	435,998	0	0	435,998	0	435,998	425
426		Electric power produced or purchased for motive power	0	0	0	0	0	0	0	426
427		Servicing locomotives	0	0	0	0	0	0	0	427
428		Freight lost or damaged - solely related	N/A	N/A	N/A	0	0	0	0	428
429		Clearing wrecks	0	0	0	0	0	0	0	429
430		Fringe benefits	N/A	N/A	N/A	134,911	134,911	1,582	136,493	430
431		Other casualties & insurance	N/A	N/A	N/A	13,142	13,142	0	13,142	431
432		Joint facility - debit	N/A	N/A	57,193	N/A	57,193	0	57,193	432
433		Joint facility - (credit)	N/A	N/A	(3,379)	N/A	(3,379)	0	(3,379)	433
434		Other	0	0	0	0	0	0	0	434
435		TOTAL YARD OPERATIONS	297,683	444,021	76,901	187,168	1,005,773	5,377	1,011,150	435
		TRAIN & YARD OPERATIONS COMMON:								
501		Cleaning car interiors	594	1,274	12,630	N/A	14,498	3,773	18,271	501
502		Adjusting & transferring loads	0	0	10,266	N/A	10,266	N/A	10,266	502
503		Car loading devices & grain docks	0	60	0	N/A	60	N/A	60	503
504		Freight lost or damaged - all other	N/A	N/A	N/A	76,938	76,938	0	76,938	504
505		Fringe benefits	N/A	N/A	N/A	264	264	1	265	505
506		TOTAL TRAIN & YARD OPERATIONS COMMON:	594	1,334	22,896	77,202	102,026	3,774	105,800	506
		SPECIALIZED SERVICE OPERATIONS								
507	*	Administration	5,200	1,249	10,315	89	16,853	N/A	16,853	507
508	*	Pickup & delivery and marine line haul	0	0	44,848	0	44,848	N/A	44,848	508
509	*	Loading & unloading and local marine	23,475	268	292,398	340	316,481	N/A	316,481	509
510	*	Protective services	0	0	5,382	0	5,382	N/A	5,382	510
511	*	Freight lost or damaged - solely related	N/A	N/A	N/A	0	0	N/A	0	511
512	*	Fringe benefits	N/A	N/A	N/A	18,491	18,491	N/A	18,491	512
513	*	Casualties & insurance	N/A	N/A	N/A	1,646	1,646	N/A	1,646	513
514	*	Joint facility - debit	N/A	N/A	0	N/A	0	N/A	0	514
515	*	Joint facility - (credit)	N/A	N/A	0	N/A	0	N/A	0	515
516	*	Other	11,817	0	4,090	211	16,118	N/A	16,118	516
517	*	TOTAL SPECIALIZED SERVICE OPERATIONS	40,492	1,517	357,033	20,777	419,819	N/A	419,819	517

**410. RAILWAY OPERATING EXPENSES - (Continued)**  
(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 (a)	Salaries & Wages (b)	Material, tools, supplies, fuels, & lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	Passenger (g)	Total (h)	Line No.
518		ADMINISTRATIVE SUPPORT OPERATIONS: Administration	133,451	9,059	4,303	4,992	151,805	1,835	153,640	518
519		Employees performing clerical & accounting functions	9,264	6,719	2,612	205	18,800	5,367	24,167	519
520		Communication systems operations	4,951	201	10,440	528	16,120	808	16,928	520
521		Loss & damage claims processing	2,926	103	5,212	175	8,416	0	8,416	521
522		Fringe benefits	N/A	N/A	N/A	69,264	69,264	2,493	71,757	522
523		Casualties & insurance	N/A	N/A	N/A	8,204	8,204	0	8,204	523
524		Joint facility - debit	N/A	N/A	997	N/A	997	0	997	524
525		Joint facility - (credit)	N/A	N/A	0	N/A	0	0	0	525
526		Other	4,662	7	2,420	85	7,174	0	7,174	526
527		TOTAL ADMINISTRATIVE SUPPORT OPERATIONS	155,254	16,089	25,984	83,453	280,780	10,503	291,283	527
528		TOTAL TRANSPORTATION	2,013,981	3,386,626	824,587	1,267,692	7,492,886	99,275	7,592,161	528
601		GENERAL AND ADMINISTRATIVE Officers - general administration	55,175	4,617	49,952	23,731	133,475	200	133,675	601
602		Accounting, auditing, & finance	33,471	47	4,424	1,035	38,977	258	39,235	602
603		Management services & data processing	65,571	836	47,296	1,899	115,602	589	116,191	603
604		Marketing	42,305	659	20,662	6,568	70,194	39	70,233	604
605		Sales	0	0	561	0	561	0	561	605
606		Industrial development	2,846	1	8	101	2,956	N/A	2,956	606
607		Personnel & labor relations	30,029	3,560	7,399	15,836	56,824	1,404	58,228	607
608		Legal & secretarial	15,170	93	65,727	2,638	83,628	401	84,029	608
609		Public relations & advertising	4,004	118	1,251	11,515	16,888	63	16,951	609
610		Research & development	0	0	0	0	0	0	0	610
611		Fringe benefits	N/A	N/A	N/A	160,122	160,122	477	160,599	611
612		Casualties & insurance	N/A	N/A	N/A	56,145	56,145	8	56,153	612
613		Writedown of uncollectible accounts	N/A	N/A	N/A	29,845	29,845	0	29,845	613
614		Property taxes	N/A	N/A	N/A	591,353	591,353	2,496	593,849	614
615		Other taxes except on corporate income or payroll	N/A	N/A	N/A	62,551	62,551	241	62,792	615
616		Joint facility - debit	N/A	N/A	3,669	N/A	3,669	0	3,669	616
617		Joint facility - (credit)	N/A	N/A	(57)	N/A	(57)	0	(57)	617
618		Other	46,058	4,596	66,482	(14,451)	102,685	137	102,822	618
619		TOTAL GENERAL AND ADMINISTRATIVE	294,629	14,527	267,374	948,888	1,525,418	6,313	1,531,731	619
620	*	TOTAL CARRIER OPERATING EXPENSE	3,034,588	4,123,950	2,752,324	5,129,743	15,040,605	210,824	15,251,429	620

**412. WAY AND STRUCTURES**

(Dollars in Thousands)

1. Report freight expenses only.
2. The total depreciation expense reported in column (b), line 29, should balance to the sum of the depreciation expense reported in Schedule 410, column (f), lines 136, 137, and 138.
3. Report in column (c) the lease/rentals for the various property categories of way and structures. The total lease/rentals reported in column (c), line 29, should balance the net amount reported in Schedule 410, column (f), lines 118 through 123, plus lines 130 through 135. If an entire road or segment of track is leased and if the actual breakdown of lease/rentals by property category is not known, apportion the lease/rentals based on the percentage of the categories' depreciation bases for all categories of depreciable leased property. Use Schedule 352B of this report to obtain the depreciation bases of the categories of leased property.
4. Amortization adjustment of each road property type which is included in column (b) shall be repeated in column (d) as a debit or credit to the appropriate line item. The net adjustment on line 29, shall equal the adjustment reported on line 29 of Schedule 335, excluding Account 44, Shop Machinery.
5. Report on line 28, all other lease rentals not apportioned in any category listed on lines 1 through 27.
6. Line 11, Account 16, should not include computer and data processing equipment reported on line 37 of Schedule 415.

Line No.	Cross Check	Property Account	Category (a)	Depreciation (b)	Lease/rentals (net) (c)	Amortization adjustment during year (d)	Line No.
1		2	Land for transportation purposes	N/A		0	1
2		3	Grading	56,159		(1,062)	2
3		4	Other right-of-way expenditures	4,644		6	3
4		5	Tunnels and subways	4,256		(102)	4
5		6	Bridges, trestles and culverts	100,621		1,654	5
6		7	Elevated structures	0		0	6
7		8	Ties	439,554		(17,879)	7
8		9	Rail and other track material	539,066		19,000	8
9		11	Ballast	183,902		4,131	9
10		13	Fences, snowsheds and signs	2,905		105	10
11		16	Station and office buildings	32,659		(1,210)	11
12		17	Roadway buildings	738		(121)	12
13		18	Water stations	108		(72)	13
14		19	Fuel stations	10,119		(702)	14
15		20	Shops and enginehouses	10,890		(1,256)	15
16		22	Storage warehouses	12		0	16
17		23	Wharves and docks	1,237		0	17
18		24	Coal and ore wharves	20		(3)	18
19		25	TOFC/COFC terminals	33,829		(2,448)	19
20		26	Communications systems	34,552		4,033	20
21		27	Signals and interlockers	255,617		39,315	21
22		29	Power plants	0		0	22
23		31	Power transmission systems	6,168		94	23
24		35	Miscellaneous structures	374		(58)	24
25		37	Roadway machines	28,228		(3,518)	25
26		39	Public improvements; construction	28,904		(616)	26
27		45	Power plant machines	0		0	27
28			Other lease/rentals	N/A	47,320	N/A	28
29			TOTAL	1,774,562	47,320	39,291	29

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

(Dollars in Thousands)

1. Report freight expenses only.
2. Report in this supporting schedule rental information by car type and other freight-carrying equipment relating to the interchange of railroad owned or leased equipment and privately owned equipment. (Reporting for leased equipment covers equipment with the carrier's own railroad markings.)
3. The gross amounts receivable and payable for freight-train cars (line 19, columns (b) through (d), and line 19, columns (e) through (g), respectively) should balance with Schedule 410, column (f) lines 231 (credits) and 230 (debits). Trailer and container rentals in this schedule are included in Schedule 410, column (f) lines 315 and 316. However, the trailer and container rentals in this schedule will not balance to lines 315 and 316 of Schedule 410 because those lines include rents for "Other Equipment" which is reported in Schedule 415, column (e). The balancing of Schedules 410, 414, and 415 "Other Equipment" is outlined in note 6 to Schedule 415.
4. Report in columns (b) and (e) rentals for private-line cars (whether under railroad control or not) and shipper owned cars.
5. Report in columns (c), (d), (f), and (g) rentals for railroad owned cars prescribed by the Board in Ex Parte No. 334, for which rentals are settled on a combination mileage and time basis (basic per diem). Include railroad owned per diem tank cars on line 17.

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

Line No.	Cross Check	Type of Equipment (a)	GROSS AMOUNTS RECEIVABLE Per Diem Basis			GROSS AMOUNTS PAYABLE Per Diem Basis			Line No.
			Private Line Cars (b)	Mileage (c)	Time (d)	Private Line Cars (e)	Mileage (f)	Time (g)	
<b>CAR TYPES</b>									
1		Box - Plain 40 Foot		0	0	0	0	0	1
2		Box - Plain 50 Foot and Longer		433	1,952	13,950	2,271	5,112	2
3		Box - Equipped		5,107	21,835	59,831	11,156	24,769	3
4		Gondola - Plain		471	1,841	8,611	1,364	3,294	4
5		Gondola - Equipped		1,323	8,184	0	6,154	12,776	5
6		Hopper - Covered		4,217	16,768	63,817	8,994	20,832	6
7		Hopper - Open Top - General Service		185	1,074	0	109	200	7
8		Hopper - Open Top - Special Service		15	220	0	11	45	8
9		Refrigerator - Mechanical		1,951	11,652	20	5	396	9
10		Refrigerator - Nonmechanical		148	588	0	32	114	10
11		Flat - TOFC/COFC		0	0	183,020	17,804	44,444	11
12		Flat - Multi-Level		675	3,850	84,535	4,101	34,421	12
13		Flat - General Service		0	0	0	39	80	13
14		Flat - Other		416	3,424	54,339	7,890	20,784	14
15		Tank - Under 22,000 Gallons		0	0	311	0	0	15
16		Tank - 22,000 Gallons and Over		0	0	0	0	0	16
17		All Other Freight Cars		0	5	0	25	100	17
18		Auto Racks		0	39,062	0	0	65,444	18
19		<b>TOTAL FREIGHT TRAIN CARS</b>	0	14,941	110,455	468,434	59,955	232,811	19
<b>OTHER FREIGHT CARRYING EQUIPMENT</b>									
20		Refrigerated Trailers							20
21		Other Trailers		0	26	0	0	0	21
22		Refrigerated Containers		0	0	0	0	0	22
23		Other Containers		0	25	0	0	0	23
24	*	<b>TOTAL TRAILERS AND CONTAINERS</b>	0	0	51	0	0	0	24
25		<b>GRAND TOTAL (Lines 19 and 24)</b>	0	14,941	110,506	468,434	59,955	232,811	25

**NOTES AND REMARKS**

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**GENERAL INSTRUCTIONS CONCERNING RETURNS TO BE MADE TO SCHEDULE 415**

1. Report freight expenses only.
2. Report by type of equipment all natural expenses relating to equipment functions (salaries and wages, materials, tools, supplies, fuels and lubricants, purchased services, and general).
3. Report in column (b) net repair expense, excluding the cost to repair damaged equipment. Schedule 415, column (b) will balance to Schedule 410, column (f) as follows:
  - (a) Locomotives, line 5 plus line 38, compared to the sum of Schedule 410, lines 202, 203, and 216 (excluding wreck repairs). Do not report in Schedule 415, Equipment Damaged from Schedule 410, line 204.
  - (b) Freight cars, line 24 plus line 39, compared to the sum of Schedule 410, lines 221, 222, and 235 (excluding wreck repairs). Do not report in Schedule 415, Equipment Damaged from Schedule 410, line 223.
  - (c) Sum of highway equipment (line 32), floating equipment (line 35), passenger and other revenue equipment (line 36), computer and data processing equipment (line 37), machinery-other equipment (line 40), and work and other non-revenue equipment (line 41), compared to Schedule 410, the sum of lines 302 through 307, plus line 320 (excluding wreck repairs). Do not report in Schedule 415, equipment damaged from Schedule 410, line 308.

Note: Lines 216, 235, and 320 of Schedule 410 are credit amounts.  
The allocation of freight car repair expenses reportable on Schedule 415 by car types shall be in accordance with Instruction 2-21, Freight train repair costing, 49 CFR 1201.
4. Depreciation expense for each class of equipment by car type shall be reported in columns (c) and (d). For improvements on leased property, Accounts 732 and 733, use a supplementary Schedule 415, which will relate to Schedules 342. Depreciation charges reported in columns (c) and (d) will balance to Schedule 410, column (f) as follows:
  - (a) Locomotives, lines 5 and 38, compared to Schedule 410, line 213.
  - (b) Freight cars, lines 24 and 39, compared to Schedule 410, line 232.
  - (c) Sum of highway equipment (line 32), floating equipment (line 35), passenger and other revenue equipment (line 36), computer and data processing equipment (line 37), machinery-other equipment (line 40), and work and other non-revenue equipment (line 41), compared to Schedule 410, line 317.
5. Amortization adjustment of each equipment type which is included in column (c) shall be reported in column (e) as a debit or credit to the appropriate line item. The net adjustment on line 43 shall equal the equipment amortization adjustment applicable to equipment used in freight service included in line 39, column (c), of Schedule 335.
6. Lease/rentals reported in column (f) should balance to column (f) of Schedule 410 as follows:
  - (a) Locomotives, lines 5 and 38, compared to Schedule 410, lines 207, 208, 211, and 212.
  - (b) Freight cars, lines 24 and 39, compared to Schedule 410, lines 226 and 227 (note that Schedule 410, lines 230 and 231, are reported in Schedule 415, and are not included in Schedule 415).
  - (c) Sum of lease/rentals for all other equipment, lines 32, 35, 36, 37, 40, and 41, will balance to Schedule 410, lines 311, 312, 315, and 316, except for the interchange rental on trailers and containers which is reported in Schedule 414. Therefore, both Schedules 414 and 415 should be used when balancing lease/rentals other equipment to Schedule 410. Do not report in Schedule 415, the trailer and container rentals reported in Schedule 414.
7. Investment base by types of equipment shall be reported in columns (g) and (h) and should not include the cost of equipment used but not owned when rents therefore are included in the rent for equipment and Account Nos. 31-21-00, 31-22-00, 31-23-00, 35-21-00, 35-22-00, and 35-23-00. It should include the cost of equipment owned and leased to others when the rents are included in the rent for Equipment Account Nos. 32-21-00, 32-22-00, 32-23-00, 36-21-00, 36-22-00, and 36-23-00. Property used but not owned should also be included when the rent is included in Account Nos. 31-12-00, 31-13-00, 31-21-00, 31-22-00, and 31-23-00, inclusive. The grand total of each equipment account in column (h) of Schedule 330 should equal the totals of line items constituting the equipment account totals of columns (g) and (h) of Schedule 415.
8. Accumulated depreciation for each class of equipment shall be reported in columns (i) and (j). The grand total of each equipment reserve account in column (g), Schedule 335, shall equal the combined aggregate total accumulated depreciation for line items constituting the corresponding equipment accounts reported in columns (i) and (j), on Schedule 415.

415. SUPPORTING SCHEDULE - EQUIPMENT							
(Dollars in Thousands)							
Line No.	Cross Check	Types of equipment (a)	Repairs (net expense) (b)	Depreciation		Amortization Adjustment net during year (e)	Line No.
				Owned (c)	Capitalized lease (d)		
		LOCOMOTIVES					
1		Diesel Locomotives - Yard	10,500	36,272	165	(22,299)	1
2		Diesel Locomotives - Road	505,853	249,364	46,102	(44,726)	2
3		Other Locomotives - Yard	0	0	0	0	3
4		Other Locomotives - Road	0	0	0	0	4
5	*	TOTAL LOCOMOTIVES	516,353	285,636	46,267	(67,025)	5
		FREIGHT TRAIN CARS					
6		Box - Plain 40 foot	0	0	0	0	6
7		Box - Plain 50 foot and longer	1,462	3,788	0	249	7
8		Box - Equipped	27,174	2,267	0	(444)	8
9		Gondola - Plain	10,053	7,426	0	(448)	9
10		Gondola - Equipped	10,626	5,724	0	37	10
11		Hopper - Covered	84,188	25,614	0	1,210	11
12		Hopper - Open Top - General Service	7,486	6,441	0	1,014	12
13		Hopper - Open Top - Special Service	5,791	916	0	272	13
14		Refrigerator - Mechanical	8,934	20,997	0	1,454	14
15		Refrigerator - Nonmechanical	1,366	666	0	31	15
16		Flat - TOFC/COFC	0	8	0	(5)	16
17		Flat - Multi-level	1,305	(450)	0	(1,231)	17
18		Flat - General Service	3	28	0	(25)	18
19		Flat - Other	7,424	1,673	0	(255)	19
20		All Other Freight Cars	0	(5)	0	(5)	20
21		Cabooses	0	(27)	0	(27)	21
22		Auto Racks	0	25,866	0	(1,337)	22
23		Miscellaneous Accessories	0	8	0	0	23
24	*	TOTAL FREIGHT TRAIN CARS	165,812	100,940	0	490	24
		OTHER EQUIPMENT - REVENUE FREIGHT HIGHWAY EQUIPMENT					
25		Refrigerated Trailers	0	0	0	0	25
26		Other Trailers	0	0	0	0	26
27		Refrigerated Containers	0	0	0	0	27
28		Other Containers	0	0	0	0	28
29		Bogies	0	0	0	0	29
30		Chassis	0	0	0	0	30
31		Other Highway Equipment (Freight) 1/	55,831	34,698	0	(3,109)	31
32	*	TOTAL HIGHWAY EQUIPMENT	55,831	34,698	0	(3,109)	32
		FLOATING EQUIPMENT - REVENUE SERVICE					
33		Marine Line-Haul	0	0	0	0	33
34		Local Marine	0	0	0	0	34
35	*	TOTAL FLOATING EQUIPMENT	0	0	0	0	35
		OTHER EQUIPMENT					
36	*	Passenger & Other Revenue Equipment (Freight Portion)	5,669	0	0	0	36
37	*	Computer Systems & Word Processing Equip.	85,255	119,053	0	(285)	37
38	*	Machinery - Locomotives (1)	4,901	3,033	0	(527)	38
39	*	Machinery - Freight Cars (2)	8,620	922	0	4	39
40	*	Machinery - Other Equipment (3)	3,084	36	0	(4)	40
41	*	Work and Other Nonrevenue Equipment	66,902	30,647	0	651	41
42		TOTAL OTHER EQUIPMENT	174,431	153,691	0	(161)	42
43		TOTAL ALL EQUIPMENT (FREIGHT PORTION)	912,427	574,965	46,267	(69,805)	43

(1) Data reported on line 38, column (b) is the amount reported in Sched. 410, column (f), line 203, reduced by the allocable portion of line 216.

(2) Data reported on line 39, column (b) is the amount reported in Sched. 410, column (f), line 222, reduced by the allocable portion of line 235.

(3) Data reported on line 40, column (b) is the amount reported in Sched. 410, column (f), lines 302 through 306, reduced by the allocable portion of line 320.

1/ Includes containers, chassis and trailers.

415. SUPPORTING SCHEDULE - EQUIPMENT - (Continued)							
(Dollars in Thousands)							
Line No.	Cross Check	Lease & rentals (net) (f)	Investment base as of 12/31		Accumulated depreciation as of 12/31		Line No.
			Owned (g)	Capitalized lease (h)	Owned (i)	Capitalized lease (j)	
1		0	941,516	2,677	449,966	1,567	1
2		121,632	7,445,074	777,004	2,675,978	477,098	2
3		0	0	0	0	0	3
4		0	0	0	0	0	4
5	*	121,632	8,386,590	779,681	3,125,944	478,665	5
6		0	0	0	0	0	6
7		3,137	100,259	0	8,711	0	7
8		29,749	66,964	0	41,409	0	8
9		11,568	188,879	0	91,109	0	9
10		7,847	177,528	0	30,723	0	10
11		46,453	749,000	0	255,099	0	11
12		29	113,058	0	72,952	0	12
13		3,697	15,147	0	4,553	0	13
14		6,551	455,842	0	87,995	0	14
15		5	10,935	0	8,552	0	15
16		775	237	0	198	0	16
17		172	13,598	0	14,931	0	17
18		0	1,774	0	1,298	0	18
19		6,762	63,877	0	32,279	0	19
20		717	90	0	88	0	20
21		0	0	0	124	0	21
22		0	599,274	0	243,532	0	22
23		0	100	0	126	0	23
24	*	117,462	2,556,562	0	893,679	0	24
25		0	0	0	0	0	25
26		0	0	0	0	0	26
27		0	0	0	0	0	27
28		0	0	0	0	0	28
29		0	0	0	0	0	29
30		0	0	0	0	0	30
31		69,117	635,882	0	338,403	0	31
32	*	69,117	635,882	0	338,403	0	32
33		0	0	0	0	0	33
34		0	0	0	0	0	34
35	*	0	0	0	0	0	35
36	*	0	0	0	0	0	36
37	*	2	1,233,686	0	509,671	0	37
38	*	0	156,500	0	80,557	0	38
39	*	0	42,682	0	19,972	0	39
40	*	0	4,065	0	2,298	0	40
41	*	16,001	617,123	0	135,058	0	41
42		16,003	2,054,056	0	747,556	0	42
43		324,214	13,633,090	779,681	5,105,582	478,665	43

- (1) Data reported on lines 38, 39, and 40 in columns (g) and (h) are investment recorded in property account 44, allocated to locomotives, freight cars, and other equipment.
- (2) Depreciation reported on lines 38, 39, and 40 in column (c) is calculated by multiplying the investment in each element by the effective composite rate for property account 44, and then adding or subtracting the adjustment reported in column (e). This calculation should equal the amount shown in column (c), Schedule 335.

**417. SPECIALIZED SERVICE SUBSCHEDULE - TRANSPORTATION**

(Dollars in Thousands)

1. Report freight expenses only.
2. Report in lines 1, 2, 3, 4, and 10 the total of those natural expenses (salaries and wages, material, tools, supplies, fuels and lubricants, purchased services, and general) incurred in the operation of each type of specialized service facility. This schedule does not include switching services performed by train and yard crews in connection with or within specialized service facilities.
3. When it is necessary to apportion expenses, such as administrative expenses to two or more services, they shall be apportioned on the most equitable basis available to the respondent and only to the services they support. The total expenses in column (j) should balance with the respective line items in Schedule 410, Railway Operating Expenses.
4. Report in column (b), line 2, the expenses incurred in highway movements of trailers and containers performed at the expense of the reporting railroad within a terminal area for the purpose of pick-up, delivery, or highway interchange service. Report in column (b), line 3, the expenses incurred in operating facilities for handling trailers and/or containers, including storage expenses. See Schedule 755, note R.
5. The operation of floating equipment in line-haul service (between distinct terminals) should be reported in column (c) on line 2. Floating operations conducted within a general terminal or harbor area should be reported in column (c), line 3.
6. Report in column (g), line 3, the expenses incurred by the railroad in loading and unloading automobiles, trucks, etc., to and from bi-level and tri-level auto rack cars. Report on line 2, column (g), the expense incurred by the railroad in moving automobiles, etc., between bi-level and tri-level loading and unloading facilities over the highway to shippers, receivers, or connecting carriers. Report in column (f) operating expenses for land facilities in support of floating operations, including the operation of docks and wharves.
7. Report on line 4, column (b), the expenses relating to heating and refrigeration of TOFC/COFC trailers and containers (total debits and credits). The expenses on line 4, column (h) relate to refrigerator cars only.
8. Report in column (i) total expenses incurred in performing rail substitute service, other highway revenue service, LCL terminal operations, warehouse operations, freight car transloading, grain elevator terminal operations, and livestock feeding operations only.

Line No.	Cross Check	Items (a)	TOFC/COFC terminal (b)	Floating equipment (c)	Coal marine terminal (d)	Ore marine terminal (e)	Other marine terminal (f)	Motor vehicle load & distribution (g)	Protective services refrigerator car (h)	Other special services (i)	Total columns (b) - (i) (j)	Line No.
1	*	Administration	16,853					0	0		16,853	1
2	*	Pick up and delivery, marine line haul	44,302					546	0		44,848	2
3	*	Loading and unloading and local marine	275,927				957	39,597	N/A		316,481	3
4	*	Protective services - total debits and credits	86					5,296	N/A		5,382	4
5	*	Freight lost or damaged - solely related	0					0	0		0	5
6	*	Fringe benefits	18,491					0	0		18,491	6
7	*	Casualty and insurance	1,435				5	206	0		1,646	7
8	*	Joint facility - debit	0					0	0		0	8
9	*	Joint facility - credit	0					0	0		0	9
10	*	Other	16,118					0	0		16,118	10
11	*	TOTAL	373,212				962	45,645	0		419,819	11

**450. ANALYSIS OF TAXES**  
(Dollars in Thousands)

**A. Railway Taxes**

Line No.	Cross Check	Kind of Tax	Amount	Line No.
1		Other than U.S. Government Taxes	1,094,008	1
		U.S. Government Taxes		
		Income Taxes		
2		Normal Tax and Surtax	1,699,749	2
3		Excess Profits	0	3
4	*	Total - Income Taxes (Lines 2 and 3)	1,699,749	4
5		Railroad Retirement	579,006	5
6		Hospital Insurance	46,643	6
7		Supplemental Annuities	0	7
8		Unemployment Insurance	86,060	8
9		All Other United States Taxes	973	9
10		Total - U.S. Government Taxes	2,412,431	10
11		Total - Railway Taxes	3,506,439	11

**B. Adjustments to Federal Income Taxes**

- In column (a) are listed the particulars which most often cause a differential between taxable income and pretax accounting income. Other particulars which cause such a differential should be listed under the caption "Other (Specify)," including state and other taxes deferred if computed separately. Minor items, each less than \$100,000, may be combined in a single entry under "Other (Specify)."
- Indicate in column (b) the beginning of the year totals of Accounts 714, 744, 762, and 786 applicable to each particular item in column (a).
- Indicate in column (c) the net changes in Accounts 714, 744, 762, and 786 for the net tax effect of timing differences originating and reversing in the current accounting period.
- Indicate in column (d) any adjustments, as appropriate, including adjustments to eliminate or reinstate deferred tax effects (credits or debits) due to applying or recognizing a loss carry-forward or a loss carry-back.
- The total of line 19 in columns (c) and (d) should agree with the total of the contra charges (credits) to Account 557, Provision for Deferred Taxes, and Account 591, Provision for Deferred Taxes - Extraordinary Items, for the current year.
- Indicate in column (e) the cumulative total of columns (b), (c), and (d). The total of column (e) must agree with the total of Accounts 714, 744, 762, and 786.

Line No.	Particulars (a)	Beginning of year balance 1/ (b)	Net credits (charges) for current year (c)	Adjustments (d)	End of year balance (e)	Line No.
1	Accelerated depreciation, Sec. 167 IRC: Guideline lives pursuant to Rev. Proc. 62-21.					1
2	Accelerated amortization of facilities, Sec. 168 IRC					2
3	Accelerated amortization of rolling stock, Sec. 184 IRC					3
4	Amortization of rights of way, Sec. 185 IRC					4
5	Other (Specify)					5
6	Property	10,514,733	294,521	0	10,809,254	6
7	Deferred State Income Taxes - Net	1,592,183	(42,863)	13,998	1,563,318	7
8	Current Liabilities	(239,552)	(7,950)	0	(247,502)	8
9	Long-Term Liabilities	(485,150)	39,713	0	(445,437)	9
10	Retirement Benefits	(30,146)	7,761	77,909	55,524	10
11	Other Items	528,901	(26,887)	286	502,300	11
12						12
13						13
14						14
15						15
16						16
17						17
18	Investment tax credit *	0			0	18
19	TOTALS	11,880,969	264,295	92,193	12,237,457	19

450. ANALYSIS OF TAXES

(Dollars in Thousands)

\* Footnotes:

1. If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit.	
If the deferral method for investment tax credit was elected:	
(1) Indicate amount of credit utilized as a reduction of tax liability for current year	
(2) Deduct the amount of the current year's credit applied to reduction of tax liability but deferred for accounting purposes	
(3) Balance of current year's credit used to reduce current year's tax accrual	
(4) Add amount of prior year's deferred credits being amortized to reduce current year's tax accrual	
(5) Total decrease in current year's tax accrual resulting from use of investment tax credits	
2. Estimated amount of future earnings which can be realized before paying Federal income taxes because of unused and available net operating loss carryover on January 1 of the year following that for which the report is made	0

**501. GUARANTIES AND SURETYSHIPS**  
(Dollars in Thousands)

1. If the respondent was under obligation as guarantor or surety for the performance by any other corporation or association of any agreement or obligation, show the particulars of each contract of guarantee or suretyship in effect at the close of the year or entered into and expired during the year. This inquiry does not cover the case of ordinary commercial paper maturing on demand or not later than two years after the date of issue. Items of less than \$50,000 may be shown as one total.

Line No.	Names of all parties principally and primarily liable (a)	Description (b)	Amount of contingent liability (c)	Sole or joint contingent liability (d)	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

2. If any corporation or other association was under obligation as guarantor or surety for the performance by the respondent of any agreement or obligation, show the particulars called for hereunder for each such contract of guaranty or suretyship in effect at the close of the year or entered into and expired during the year. This inquiry does not cover the case of ordinary commercial paper maturing on demand or not later than two years after the date of issue, nor does it include ordinary surety bonds or undertakings on appeals in court proceedings.

Line No.	Finance docket number, title maturity date and concise description of agreement or obligation (a)	Names of all guarantors and sureties (b)	Amount of contingent liability of guarantors (c)	Sole or joint contingent liability (d)	Line No.
1					1
2					2
3					3
4					4
5					5
6					6
7					7
8					8
9					9

**502. COMPENSATING BALANCES AND SHORT-TERM BORROWING AGREEMENTS**

(Dollars in Thousands)

Using the following notes as a guideline, show the requirements of compensating balances and short-term borrowing agreements. Footnote disclosure is required even though the arrangement is not reduced to writing.

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

The Company has outstanding letters of credit in the amount of \$ 9.9 million with various banks under which no borrowings were outstanding at December 31, 2022.

**510. SEPARATION OF DEBTHOLDINGS BETWEEN ROAD PROPERTY AND EQUIPMENT**

(Dollars in Thousands)

The principal use of this schedule is to determine the average rate of debt capital.

**I. Debt Outstanding at End of Year**

Line No.	Account No. (a)	Title (b)	Source (c)	Balance Close of Year (d)	Line No.
1	751	Loans and notes payable	Sch 200, Line 29	0	1
2	764	Equipment obligations and other long-term debt due within one year	Sch 200, Line 38	103,942	2
3	765/767	Funded debt unmatured	Sch 200, Line 40	99,367	3
4	766	Equipment obligations	Sch 200, Line 41	770,653	4
5	766.5	Capitalized lease obligations	Sch 200, Line 42	166,724	5
6	768	Debt in default	Sch 200, Line 43	0	6
7	769	Accounts payable - affiliated companies	Sch 200, Line 44	5,853,184	7
8	770.1/770.2	Unamortized debt premium	Sch 200, Line 45	(3,515)	8
9		Total debt	Sum of Lines 1 through 8	6,990,355	9
10		Debt directly related to road property	Note 1	0	10
11		Debt directly related to equipment	Note 1	1,038,212	11
12		Total debt related to road and equipment	Lines 10 and 11	1,038,212	12
13		Percent directly related to road	Line 10 /Line 12 Whole % + 2 decimals	0.00%	13
14		Percent directly related to equipment	Line 11 /Line 12 Whole % + 2 decimals	100.00%	14
15		Debt not directly related to road and equipment	Line 9 - Line 12	5,952,143	15
16		Road property debt (Note 2)	(Line 13 x Line 15) + Line 10	0	16
17		Equipment debt (Note 2)	(Line 14 x Line 15) + Line 11	6,990,355	17

**II. Interest Accrued During the Year**

Line No.	Account No. (a)	Title (b)	Source (c)	Balance Close of Year (d)	Line No.
18	546-548	Total interest and amortization (fixed charges)	Sch. 210, Line 42	109,610	18
19	546	Contingent interest on funded debt	Sch. 210, Line 44	0	19
20	517	Release of premium on funded debt	Sch. 210, Line 22	0	20
21		Total interest (Note 3)	(Line 18 + Line 19) - Line 20	109,610	21
22		Interest directly related to road property debt	Note 4	0	22
23		Interest directly related to equipment debt	Note 4	36,705	23
24		Interest not directly related to road or equipment property debt 1/	Line 21 - (Lines 22 + 23)	72,905	24
25		Interest on road property debt (Note 5)	Line 22 + (Line 24 x Line 13)	0	25
26		Interest on equipment debt (Note 5)	Line 23 + (Line 24 x Line 14)	109,610	26
27		Embedded rate of debt capital - road property	Line 25 / Line 16	N/A	27
28		Embedded rate of debt capital - equipment	Line 26 / Line 17	1.57%	28

Note 1: Directly related means the purpose which the funds were used for when the debt was issued.

Note 2: Line 16 plus Line 17 must equal Line 9.

Note 3: Line 21 includes interest on debt in Account 769 - Accounts Payable; Affiliated Companies.

Note 4: This interest relates to debt reported on Lines 10 and 11, respectively.

Note 5: Line 25 plus Line 26 must equal Line 21.

1/ Allocation of capitalized interest and interest not directly related to road or equipment debt.

**INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 512**

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

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

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

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

The respondent may be required to furnish as an attachment to Schedule 512 a balance sheet and income statement for each affiliate with which respondent carrier had reportable transactions during the year, or alternatively, attach a "Pro Forma" balance sheet and income statement for that portion or entity of each affiliate which furnished the agreed to services, equipment, or other reportable transaction. The statements, if required, should be prepared on a calendar year basis in conformity with the prescribed schedules for the balance sheet and income statement in this Annual Report Form R-1, and should be noted (1) to indicate the method used for depreciating equipment or other property furnished to the carrier, and (2) whether the affiliate's Federal income tax return for the year was filed on a consolidated basis with the respondent carrier.

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

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

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

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

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

**512. TRANSACTIONS BETWEEN RESPONDENT AND COMPANIES OR PERSONS AFFILIATED WITH RESPONDENT FOR SERVICES RECEIVED OR PROVIDED**

(Dollars in Thousands)

Line No.	Name of company or related party with percent of gross income (a)	%	Nature of relationship (b)	Description of transactions (c)	Dollar amounts of transactions (d)	Amount due from or to related parties (e)	Line No.
1	Union Pacific Corporation - net		Controlled	Various (see below)	494,454	5,853,184 (P)	1
2	Wasatch Insurance Ltd.		Common	Insurance	26,454		2
3	Transcontinental Surety						3
4	of Vermont		Common	Insurance	88,893		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
	<u>Balance 12-31-21</u>	\$ 5,358,730					
	Interest Expense/Income- Net	65,241					
	Dividends	6,800,000					
	Financing & Other	<u>(6,370,787)</u>					
	<u>Balance 12-31-22</u>	<u>\$ 5,853,184</u>					

### INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 700

State particulars of all tracks operated by the respondent at the close of the year, according to the following classifications:

- (1) Line owned by respondent.
- (2) Line owned by proprietary companies.
- (3) Line operated under lease for a specified sum, lessor being (A) an affiliated corporation, or (B) independent or not affiliated with the respondent.
- (4) Line operated under contract or agreement for contingent rent, owner being (A) an affiliated corporation, or (B) independent or not affiliated with the respondent.
- (5) Line operated under trackage rights.

Give subtotals for each of the several numbered classes, in the order listed above, as well as the total for all classes. Lengths of track should be reported to the nearest WHOLE mile adjusted to accord with footings; i.e., counting one-half mile or over as a whole mile and disregarding any fraction less than one-half mile.

In Column (a) insert the figure (and letter, if any) indicating its class in accordance with the above list of classifications.

In Column (b) give the various proportions of each class owned or leased by respondent, listing each proportion once in any grouping.

Canadian mileage should be segregated and identified on separate lines in the various groupings. For each listing, in Column (d) give its entire length (the distances between terminals of single or first main track), and in the following columns the lengths of second main track, all other main tracks, passing tracks, cross-overs and turn-outs, way switching tracks, and yard switching tracks. These classes of tracks are defined as follows:

- RUNNING TRACKS - Running tracks, passing tracks, cross-overs, etc., including turn-outs from those tracks to clearance points.
- WAY SWITCHING TRACKS - Station, team, industry, and other switching tracks for which no separate service is maintained.
- YARD SWITCHING TRACKS - Yard where separate switching services are maintained, including classification, house, team, industry, and other tracks switched by yard locomotives.

The returns in Columns (h) and (i) should include tracks serving industries, such as mines, mills, smelters, factories, etc. Tracks belonging to an industry for which no rent is payable should not be included.

Tracks leading to and in gravel and sand pits and quarries, the cost of which is chargeable to a clearing account and which are used in getting out material for the respondent's use, should not be included.

Class (1) includes all lines operated by the respondent at the close of the year to which it has title in perpetuity.

Class (2) includes each line, full title to which is in an inactive proprietary corporation of the respondent (i.e., one all of whose outstanding stocks or obligations are held by or for the respondent, and which is operated by the respondent or an affiliated system corporation without any accounting to the said proprietary corporation). It may also include such line when the actual title to all of the outstanding stocks or obligations rests in a corporation controlled by or controlling the respondent. But in the case of any such inclusion, the facts of the relationship to the respondent of the corporation holding the securities should be fully set forth in a footnote. An inactive corporation is one which has been practically absorbed in a controlling corporation, and which neither operates property nor administers its financial affairs. If it maintains an organization, it does so only for the purpose of complying with legal requirements and maintaining title to property or franchises.

Class (3) includes all tracks operated under a lease or formal conveyance of less than the grantor's interest in the property, with a specific and unconditional rent reserved. The fact that the lessor does or does not maintain an independent organization for financial purposes is immaterial in this connection.

Class (4) is the same as Class (3), except that the rent reserved is conditional upon earnings or some other fact.

Class (5) includes all tracks operated and maintained by others, but over which the respondent has the right to operate some or all of its trains. In the road of this class, the respondent has no proprietary rights, but only the rights of a licensee. Include in this class, also, on main tracks, industrial tracks and sidings owned by noncarrier companies and individuals when the respondent operates over them but does not have exclusive possession of them.

Road held by respondent as a joint or common owner or a joint lessee or under any joint arrangement should be shown in its appropriate class and the entry of length should be the entire length of the portion jointly held. The class symbol should have the letter (J) attached.

Road operated by the respondent as an agent for another carrier should not be included in this schedule.

700. MILEAGE OPERATED AT CLOSE OF YEAR										
Line No.	Class	Proportion owned or leased by respondent (b)	Running tracks, passing tracks, cross-overs, etc.				Miles of way switching tracks (g)	Miles of yard switching tracks (h)	TOTAL (i)	Line No.
			Miles of road (c)	Miles of second main track (d)	Miles of all other main tracks (e)	Miles of passing tracks, cross-overs, and turnouts (f)				
1	1	100%	25,478	4,469	358	3,223	1,663	6,584	41,775	1
2										2
3	1J	12.5%	-	-	-	-	-	-	-	3
4	1J	23.0%	-	-	-	-	-	-	-	4
5	1J	25.0%	-	-	-	-	3	39	42	5
6	1J	33.3%	7	2	1	1	7	9	27	6
7	1J	37.5%	-	-	-	-	-	-	-	7
8	1J	40.0%	-	-	-	-	-	-	-	8
9	1J	44.0%	-	-	-	-	-	-	-	9
10	1J	50.0%	617	248	123	78	32	182	1,280	10
11	1J	62.5%	-	-	-	-	-	-	-	11
12	1J	66.7%	-	-	-	-	-	-	-	12
13		Total 1J	624	250	124	79	42	230	1,349	13
14										14
15		Total 1 and 1J	26,102	4,719	482	3,302	1,705	6,814	43,124	15
16										16
17	2	A&S	19	12	-	3	-	104	138	17
18	2		-	-	-	-	-	-	-	18
19		Total 2	19	12	-	3	-	104	138	19
20										20
21	3A		-	-	-	-	-	-	-	21
22	3B		316	-	-	16	13	47	392	22
23		Total 3	316	-	-	16	13	47	392	23
24										24
25										25
26										26
27	4B		-	-	-	-	-	-	-	27
28		Total 4	-	-	-	-	-	-	-	28
29										29
30										30
31										31
32	5		6,097	1,661	239	133	72	98	8,300	32
33	5J		-	-	-	-	-	-	-	33
34		Total 5	6,097	1,661	239	133	72	98	8,300	34
35										35
36										36
37										37
38										38
39										39
40										40
41										41
42										42
43										43
44										44
45										45
46										46
47										47
48										48
49										49
50										50
51										51
52										52
53										53
54										54
55										55
56										56
57		TOTAL	32,534	6,392	721	3,454	1,790	7,063	51,954	57
58		Miles of electrified road or track included in preceding grand total	N/A							58

**702. MILES OF ROAD AT CLOSE OF YEAR - BY STATES AND TERRITORIES (SINGLE TRACK)**

Give particulars, as of the close of the year, of all road operated and of all road owned but not operated. The respondent's proportion of operated road held by it as a joint or common owner, or under a joint lease, or under any joint arrangement, should be shown in columns (b), (c), (d), or (e), as may be appropriate. The remainder of jointly operated mileage should be shown in column (f). Respondent's proportion of road jointly owned but not operated should be shown in column (h), as appropriate. Mileage which has been permanently abandoned should not be included in column (h).

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

Line No.	Cross Check	State or territory (a)	MILES OF ROAD OPERATED BY RESPONDENT								Line No.
			Line owned (b)	Line of proprietary companies (c)	Line operated under lease (d)	Line operated under contract, etc. (e)	Line operated under trackage rights (f)	Total mileage operated (g)	Line owned, not operated by respondent (h)	New line constructed during year (i)	
1		Arizona	691	-	-	-	-	691	-	-	1
2		Arkansas	1,314	-	5	-	5	1,324	149	-	2
3		California	2,810	-	-	-	552	3,362	648	-	3
4		Colorado	1,152	-	-	-	352	1,504	171	-	4
5		Idaho	868	-	-	-	5	873	41	-	5
6		Illinois	1,534	19	4	-	827	2,384	10	-	6
7		Indiana	-	-	-	-	19	19	-	-	7
8		Iowa	1,278	-	-	-	152	1,430	6	-	8
9		Kansas	1,565	-	-	-	634	2,199	313	-	9
10		Kentucky	-	-	-	-	12	12	-	-	10
11		Louisiana	1,086	-	-	-	54	1,140	29	-	11
12		Minnesota	418	-	-	-	226	644	16	-	12
13		Missouri	973	-	-	-	568	1,541	360	-	13
14		Montana	125	-	-	-	-	125	52	-	14
15		Nebraska	1,005	-	-	-	93	1,098	254	-	15
16		Nevada	1,193	-	-	-	-	1,193	-	-	16
17		New Mexico	535	-	-	-	83	618	-	-	17
18		Oklahoma	513	-	307	-	420	1,240	73	-	18
19		Oregon	868	-	-	-	205	1,073	396	-	19
20		Tennessee	9	-	-	-	8	17	-	-	20
21		Texas	5,189	-	-	-	1,258	6,447	226	-	21
22		Utah	1,247	-	-	-	20	1,267	61	-	22
23		Washington	271	-	-	-	269	540	86	-	23
24		Wisconsin	584	-	-	-	335	919	107	-	24
25		Wyoming	874	-	-	-	-	874	-	-	25
26											26
27											27
28											28
29											29
30											30
31											31
32		Total Mileage (Single Track)	26,102	19	316	-	6,097	32,534	2,998	-	32

**INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 710**

Instructions for reporting locomotive and passenger-train car data.

1. Give particulars of each of the various classes of equipment which respondent owned or leased during the year.
2. In column (c), give the number of units purchased new or built in company shops. In column (d), give the number of new units leased from others. The term "new" means a unit placed in service for the first time on any railroad.
3. Units leased to others for a period of one year or more are reportable in column (l). Units temporarily out of respondent's service and rented to others for less than one year are to be included in column (h). Units rented from others for a period less than one year should not be included in column (i).
4. For reporting purposes, a "locomotive unit" is a self-propelled vehicle generating or converting energy into motion, and designed solely for moving other equipment. An "A" unit is the least number of wheel bases with superstructure designed for use singly or as a lead locomotive unit in combination with other locomotive units. A "B" unit is similar to an "A" unit but it is not equipped for use singly or as a lead locomotive unit. A "B" unit may be equipped with hostler controls for independent operation at terminals.
5. A "self-propelled" car is a rail motor car propelled by electric motors receiving power from a third rail or overhead, or internal combustion engines located on the car itself. Trailers equipped for use only in trains of cars that are self-propelled are to be included as self-propelled equipment.
6. A "diesel" unit includes all units propelled by diesel internal combustion engines regardless of final drive or whether power may at times be supplied from an external conductor. Units other than diesel-electric, e.g., diesel-hydraulic, should be identified in a footnote, giving the number and a brief description.. An "electric" unit includes all units which receive electric power from a third rail or overhead contact wire, and use the power to drive one or more electric motors that propel the vehicle. An "other self-powered unit" includes all units other than diesel or electric, e.g., gas turbine, steam. Show the type of unit, service, and number, as appropriate, in a brief description sufficient for positive identification. An "Auxiliary unit" includes all units used in conjunction with locomotives, but which draw their power from the "mother" unit, e.g., boosters, slugs, etc. For reporting purposes, indicate radio-controlled self-powered diesel units on lines 1 through 8, as appropriate. Radio-controlled units that are not self-propelled, i.e., those without a diesel, should be reported on line 13 under "auxiliary units."

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

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

9. Cross-checks

Schedule 710	Schedule 710
Line 5, column (j)	= Line 11, column (l)
Line 6, column (j)	= Line 12, column (l)
Line 7, column (j)	= Line 13, column (l)
Line 8, column (j)	= Line 14, column (l)
Line 9, column (j)	= Line 15, column (l)
Line 10, column (j)	= Line 16, column (l)

When data appear in column (j), lines 1 through 8, column (k) should have data on the same lines.

When data appear in columns (k) or (l), lines 36 through 53, and 55, column (m) should have data on the same lines.

**710. INVENTORY OF EQUIPMENT  
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.
				Units Installed					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) (See Ins. 7) (k)	Leased to others (l)	
				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)							
1		Locomotive Units Diesel-freight units										(HP)		1
2		Diesel-passenger units	65	0	0	0	0	8	4	53	57	181,400	0	2
3		Diesel-multiple purpose units	7,242	0	0	166	0	287	6,083	1,038	7,121	28,556,420	0	3
4		Diesel-switching units	158	0	0	1	0	10	149	0	149	143,600	0	4
5	*	TOTAL (lines 1 to 4) units	7,465	0	0	167	0	305	6,236	1,091	7,327	28,881,420	0	5
6	*	Electric locomotives	0	0	0	0	0	0	0	0	0	0	0	6
7	*	Other self-powered units (steam)	2	0	0	0	0	0	2	0	2	4,000	0	7
8	*	TOTAL (lines 5, 6, and 7)	7,467	0	0	167	0	305	6,238	1,091	7,329	28,885,420	0	8
9	*	Auxiliary units	9	0	0	1	0	1	9	0	9	N/A	0	9
10	*	TOTAL LOCOMOTIVE UNITS (lines 8 and 9)	7,476	0	0	168	0	306	6,247	1,091	7,338	28,885,420	0	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 1/1/2000 (b)	During Calendar Year				2020 (g)	2021 (h)	2022 (i)	2023 (j)	2024 (k)	TOTAL (l)	Line No.	
				Between 1/1/2000 and 12/31/2004 (c)	Between 1/1/2005 and 12/31/2009 (d)	Between 1/1/2010 and 12/31/2014 (e)	Between 1/1/2015 and 12/31/2019 (f)								
11	*	Diesel	2,982	2,062	1,100	727	456	0	0	0	0	0	7,327	11	
12	*	Electric	0	0	0	0	0	0	0	0	0	0	0	12	
13	*	Other self-powered units (steam)	2	0	0	0	0	0	0	0	0	0	2	13	
14	*	TOTAL (lines 11 to 13)	2,984	2,062	1,100	727	456	0	0	0	0	0	7,329	14	
15	*	Auxiliary units	9	0	0	0	0	0	0	0	0	0	9	15	
16	*	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	2,993	2,062	1,100	727	456	0	0	0	0	0	N/A	7,338	16

**710. INVENTORY OF EQUIPMENT - (Continued)**  
**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 or leased, including reclassification (g)	Units at Close of Year					Line No.
				Units installed					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) (See Ins. 7) (k)	Leased to others (l)	
				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)							
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)	0	0	0	0	0	0	0	0	0	0	0	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)	0	0	0	0	0	0	0	0	0	0	0	28
29		TOTAL (Lines 23 and 28)	0	0	0	0	0	0	0	0	0	0	0	29
30		Company Service Cars Business cars (PV)	60	0	0	0	0	0	60	0	60	N/A		30
31		Board outfit cars (MWX)	9	0	0	0	2	2	9	0	9	N/A		31
32		Derrick & snow removal cars (MWU, MWV, MWW, MWK)	50	0	0	0	1	0	51	0	51	N/A		32
33		Dump and ballast cars (MWB, MWD)	2,155	0	0	0	28	84	1,181	918	2,099	N/A		33
34		Other maintenance and service equipment cars	4,576	0	0	0	192	193	4,533	42	4,575	N/A		34
35		TOTAL (Lines 30 to 34)	6,850	0	0	0	223	279	5,834	960	6,794	N/A		35

## 710. INVENTORY OF EQUIPMENT - Continued

Instructions for reporting freight-train car data.

1. Give particulars of each of the various classes of equipment which respondent owned or leased during the year.
2. In Column (d) give the number of units purchased or built in company shops. In Column (e) give the number of new units leased from others. The term "new" means a unit placed in service for the first time on any railroad.
3. Units leased to others for a period of one year or more are reportable in Column (n). Units temporarily out of respondent's service and rented to others for less than one year are to be included in Column (i). Units rented from others for a period less than one year should not be included in Column (j).

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

Line No.	Cross Check	Class of equipment and car designations (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Time-mileage cars (b)	All Others (c)	Units installed				
					New units purchased or built (d)	New or rebuilt units leased from others (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts (f)	All other units, including reclassification and second hand units purchased or leased from others (g)	
FREIGHT TRAIN CARS									
36		Plain box cars - 40' (B1_, B2_)	0					0	36
37		Plain box cars - 50' and longer (B3_0-7, B4_0-7, B5_, B6_, B7_, B8_)	642					114	37
38		Equipped box cars (All Code A, Except A_5_)	8,172		500	150		52	38
39		Plain gondola cars (All Codes G & J, J_1, J_2, J_3, J_4)	3,626			599		266	39
40		Equipped gondola cars (All Code E)	4,513		659	400		364	40
41		Covered hopper cars (C_1, C_2, C_3, C_4)	20,988		698	544		1,295	41
42		Open top hopper cars - general service (All Code H)	4,168					0	42
43		Open top hopper cars - special service (J_O), and All Code K)	1,757					0	43
44		Refrigerator cars - mechanical (R_5_, R_6_, R_7_, R_8_, R_9_)	3,583					0	44
45		Refrigerator cars - nonmechanical (R_0_, R_1_, R_2_)	472					0	45
46		Flat cars - TOFC/COFC (All Code P, Q, & S, Except Q8_)	162					0	46
47		Flat cars - multilevel (All Code V)	1,053					240	47
48		Flat cars - general service (F10_, F20_, F30_)	7					0	48
49		Flat cars - other (F_1_, F_2_, F_3_, F_4_, F_5_, F_6_, F_8_, F40_)	2,339					627	49
50		Tank cars - under 22,000 gal. (T_0, T_1, T_2, T_3, T_4, T_5)	0					0	50
51		Tank cars - 22,000 gal. and over (T_6, T_7, T_8, T_9)	101					88	51
52		All other freight cars (A_5_, F_7_, All Code L & Q8_)	0					0	52
53		TOTAL (Lines 36 to 52)	51,583	0	1,857	1,693	0	3,046	53
54		Caboose (All Code M-930)	N/A	0	0	0	0	0	54
55		TOTAL (Lines 53 and 54)	51,583	0	1,857	1,693	0	3,046	55

**710. INVENTORY OF EQUIPMENT - Continued**

- 4. Column (m) should show aggregate capacity for all units reported in Columns (k) and (l), as follows. For freight-train cars, report the nominal capacity (in tons of 2,000 lbs) as provided for in Rule 86 of the AAR Code of Rules Governing Cars in Interchange. Convert the capacity of tank cars to capacity in tons of the commodity which the car is intended to customarily carry.
- 5. Time-mileage cars refers to freight cars, other than cabooses, owned or held under lease arrangement, whose interline rental is settled on a per diem and line haul mileage basis under "Code of Car Hire Rules" or would be so settled if used by another railroad.

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

Line No.	Cross Check	Changes during year (concluded) Units retired from service of respondent whether owned or leased including reclassification (h)	Units at close of year						Line No.
			Owned and used (i)	Leased from others (j)	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col (k) & (l) (see ins. 4) (m)	Leased to Others (n)	
					Time-mileage cars (k)	All Others (l)			
36		0	0	0	0	0	0	0	36
37		9	91	656	747	0	67,966	0	37
38		146	2,507	6,221	8,728	0	739,230	0	38
39		11	2,061	2,419	4,480	0	513,556	0	39
40		168	4,127	1,641	5,768	0	602,803	0	40
41		451	13,360	9,714	23,074	0	2,518,762	0	41
42		171	3,991	6	3,997	0	427,470	0	42
43		49	935	773	1,708	0	198,895	0	43
44		74	2,139	1,370	3,509	0	322,949	0	44
45		114	357	1	358	0	30,368	0	45
46		0	0	162	162	0	45,829	0	46
47		251	1,006	36	1,042	0	40,657	0	47
48		0	7	0	7	0	497	0	48
49		317	1,235	1,414	2,649	0	274,792	0	49
50		0	0	0	0	0	0	0	50
51		39	0	150	150	0	15,028	0	51
52		0	0	0	0	0	0	0	52
53		1,800	31,816	24,563	56,379	0	5,798,802	0	53
54		0	0	0	N/A	0	N/A	0	54
55		1,800	31,816	24,563	56,379	0	5,798,802	0	55

710. INVENTORY OF EQUIPMENT - Continued

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

Line No.	Cross Check	Class of equipment and car designations  (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Per diem  (b)	All Others  (c)	Units installed				
					New units purchased or built  (d)	New units leased from others  (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts  (f)	All other units, including reclassification and second hand units purchased or leased from others  (g)	
FLOATING EQUIPMENT									
56		Self-propelled vessels (tugboats, car ferries, etc.)	N/A						56
57		Non-self-propelled vessels (car floats, lighters, etc.)	N/A						57
58		TOTAL (Lines 56 and 57)	N/A						58
HIGHWAY REVENUE EQUIPMENT									
59		Chassis (Z1_, Z67_, Z68_, Z_69_)	44,023			5,600		0	59
60		Dry van (U2_, Z_, Z6_, I-6)							60
61		Flat bed (U3_, Z3_)							61
62		Open bed (U4_, Z4_)							62
63		Mechanical refrigerator (U5_, Z5_)							63
64		Bulk hopper (U0_, Z0_)							64
65		Insulated (U7_, Z7_)							65
66		Tank (Z0_, U6_) (See note)							66
67		Other trailer and container (Special equipped dry van U9_, Z8_, Z9_)	50,818	0	0	0	0	0	67
68		Tractor							68
69		Truck							69
70		TOTAL (Lines 59 to 69)	94,841	0	0	5,600	0	0	70

NOTES AND REMARKS

Note: Line 66 (Tank) must have fitting code "CN" to qualify as a tank otherwise it is a bulk hopper.

710. INVENTORY OF EQUIPMENT - Concluded									
UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS									
Line No.	Cross Check	Changes during year (concluded)	Units at close of year						Line No.
		Units retired from service of respondent whether owned or leased including reclassification (h)	Owned and used (i)	Leased from others (j)	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col (k) & (l) (see ins. 4) (m)	Leased to Others (n)	
					Per diem (k)	All Others (l)			
56						N/A			56
57						N/A			57
58						N/A			58
59		304	29,703	19,616		49,319		1,504,230	59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67		1,282	48,180	1,356		49,536		1,406,822	67
68									68
69									69
70		1,586	77,883	20,972		98,855		2,911,052	70
NOTES AND REMARKS									

**710S. UNIT COST OF EQUIPMENT INSTALLED DURING THE YEAR**  
(Dollars in Thousands)

- Give particulars, as requested, separately, for the various classes of new units and rebuilt units of equipment installed by respondent during the year. If information regarding the cost of any units installed is not complete at the time of filing of this report, the units should be omitted, but reference to the number of units omitted should be given in a footnote, the details as to cost to be given in the report of the following year. The cost of units under construction at the close of the year should not be reflected in this schedule even though part of the cost appears in the property account for the year. Indicate in column (e) whether an installation represents equipment purchased (P), built or rebuilt by contract in outside railroad shops (C), or built or rebuilt in company or system shops (S), including units acquired through capitalized leases (L).
- In column (a) list each class or type of locomotive unit, car, or TOFC/COFC equipment on a separate line. By class is meant the standard classification used to distinguish types of locomotive units, freight cars, or other equipment adopted by the Association of American Railroads, and should include physical characteristics requested by Schedule 710. Locomotive units should be identified as to power source, wheel arrangement, and horsepower per unit, such as multiple-purpose diesel locomotive A units (B-B), 2500 HP. Cars should be identified as to special construction or service characteristics, such as aluminum-covered hopper car (LO) or steel boxcars-special service (XAP). For TOFC/COFC, show the type of equipment as enumerated in Schedule 710.
- In column (c) show the total weight in tons of 2,000 pounds. The weight of equipment acquired should be the weight empty.
- The cost should be the complete cost as entered on the ledger, including foreign line freight charges and handling charges.
- Data for this schedule should be confined to the units reported in Schedule 710, columns (c) and (e) for locomotive units, passenger-train cars, and company service cars, and columns (d) and (f) for freight train cars, floating equipment, and highway revenue equipment. Disclose new units in the upper section of this schedule. Disclose rebuilt units acquired or rewritten into the respondent's accounts in the lower section. The term "new" as used herein shall mean a unit or units placed in service for the first time on any railroad.
- All unequipped boxcars acquired in whole or in part with incentive per diem funds should be reported on separate lines and be appropriately identified by footnote or sub-heading.

**NEW UNITS**

Line No.	Class of equipment	Number of Units	Total Weight (Tons)	Total Cost	Method of Acquisition (see instructions)	Line No.
1	<b>LOCOMOTIVES</b> 1/					1
2						2
3						3
4						4
5						5
6	<b>FREIGHT CARS</b>					6
7	EQUIPPED BOX CARS	500	20,400	70,941		7
8	EQUIPPED GONDOLAS	659	29,327	96,323		8
9	COVERED HOPPERS	698	21,708	62,267		9
10						10
11	<b>HIGHWAY REVENUE EQUIPMENT</b>					11
12						12
13						13
14						14
15	<b>TOTAL</b>	<b>1,857</b>	<b>N/A</b>	<b>229,531</b>		15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25

**REBUILT UNITS**

26	<b>LOCOMOTIVES</b> 1/					26
27	C44AC	127	27,216	189,383		27
28	C44ACCTE	7	1,512	10,589		28
29	GP38-2	12	1,641	3,087		29
30	GP39-2	2	274	753		30
31	GP40-2	16	2,189	6,025		31
32	GP40N	1	137	615		32
33	GP60	1	144	284		33
34	SD40N	2	274	1,231		34
35						35
36						36
37	<b>TOTAL</b>	<b>168</b>	<b>N/A</b>	<b>211,967</b>		37
38						38
39	1/ <b>GRAND TOTAL</b>	<b>2,025</b>	<b>N/A</b>	<b>441,498</b>	<b>N/A</b>	39

1/ Includes cost incurred in the current year related to units included in the prior year.

**GENERAL INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULES 720**

1. For purposes of these schedules, the track categories are defined as follows:
  - A. Freight density of 20 million or more gross ton-miles per track-mile per year (including passing tracks, turnouts, and crossovers).
  - B. Freight density of less than 20 million gross ton-miles per track-mile per year, but at least 5 million (including passing tracks, turnouts, and crossovers).
  - C. Freight density of less than 5 million gross ton-miles per track-mile per year, but at least 1 million (including passing tracks, turnouts, and crossovers).
  - D. Freight density of less than 1 million gross ton-miles per track-mile per year (including passing tracks, turnouts, and crossovers).
  - E. Way and yard switching tracks (passing tracks, turnouts, and crossovers shall be included in categories A, B, C, D, F, or potential abandonments, as appropriate).
  - F. Track over which any passenger service is provided (other than potential abandonments). Mileage should be included within track categories A through E unless it is dedicated entirely to passenger service, category F.

Potential abandonments - Route segments identified by railroads as potentially subject to abandonment as required by Section 10903 of the ICC Termination Act of 1995.

2. This schedule should include all class 1, 2, 3, or 4 track from Schedule 700, that is maintained by the respondent. (Class 5 track is assumed to be maintained by others)
3. If, for two consecutive years, a line segment classified in one track category maintains a traffic density which would place it in another, it shall be reclassified into that category as of the beginning of the second year.
4. Traffic density related to passenger service shall not be included in the determination of the track category of a line segment.

**720. TRACK AND TRAFFIC CONDITIONS**

Disclose the requested information pertaining to track and traffic conditions.

Line No.	Track category (a)	Mileage of tracks at end of period (whole numbers) (b)	Average annual traffic density in millions of gross ton-miles per track-mile* (use two decimal places) (c)	Average running speed limit (use two decimal places) (d)	Track miles under slow orders at end of period (e)	Line No.
1	A	18,349	43.01	N/A	105	1
2	B	7,032	12.42	N/A	72	2
3	C	2,880	2.64	N/A	8	3
4	D	6,710	0.32	N/A	20	4
5	E	8,683	N/A	N/A	0	5
6	TOTAL	43,654	20.54	N/A	205	6
7	F	9,399	N/A	N/A	N/A	7
8	Potential abandonments	637	N/A	N/A	N/A	8

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

N/A - Information is not available.

**750. CONSUMPTION OF DIESEL FUEL**

(Dollars in Thousands)

Line No.	LOCOMOTIVES		Line No.
	Kind of locomotive service (a)	Diesel oil (gallons) (b)	
1	Freight	831,251,726	1
2	Passenger	9,768,430	2
3	Yard Switching	77,961,443	3
4	TOTAL	918,981,599	4
5	COST OF FUEL \$(000)	\$3,340,612	5
6	Work Train	8,205,567	6

\* Show cost of fuel charged to train and yard service (function 67-Loco. Fuels). The cost stated for diesel fuel should be the total charges in the accounts specified, including freight charges and handling expenses. Fuel consumed by mixed and special trains that are predominantly freight should be included in freight service, but where the service of mixed special trains predominantly passenger, the fuel should be included in passenger service.

**NOTES AND REMARKS**

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**INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 755**

Unit Train, Way Train, and Through Train data under items 2, 3, 4, 6, and 12 shall be obtained from conductor's wheel reports (freight) or similar reports.

Unit train service is a specialized scheduled shuttle type service in equipment (railroad or privately owned) dedicated to such service, moving between origin and destination. The applicable tariffs and/or contracts generally require that a specific minimum tonnage or quantity of carloads be tendered as a unit for shipment on one bill of lading or other shipping document in a solid train for movement between origin and destination. Such tariffs and/or contracts generally contain restricted detention provisions and are subject to time-volume requirements which reflect the approximate capacity of the unit trains for the stated period.

Way trains are defined as trains operated primarily to gather and distribute cars in road service and move them between way stations or way points.

Through trains are those trains operated between two or more major concentration or distribution points. Do not include unit train statistics in way or through train statistics. A work train is a train operated solely or preponderantly for the purpose of transporting company freight, work equipment, or company employees. Statistics for work trains should be reported under Item 11, only. Statistics related to company equipment, company employees, and company freight moving in transportation trains are not to be reported in Item 11, but are to be reported in Items 4-17, 6-04, 7-02, 8-04, and 8-05, as instructed in notes I, K, and L.

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

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

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

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

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

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

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

(H) A car-mile is a movement of a unit of car equipment a distance of one mile. Use car designations shown in Schedule 710. Under Railroad Owned and Leased Cars, Items 4-01 and 4-11, report both foreign cars and respondent's own cars while on the line of the respondent railroad. In Items 4-13 and 4-15, report private-line cars and shipper owned cars. Loaded and empty miles should be reported whether or not the railroad reimbursed the owner on a loaded and/or empty mile basis. Report miles made by flatcars carrying empty highway trailers that are not moving under revenue billings as empty freight car-miles. Do not report miles made by motorcars or business cars.

(I) Exclude from Items 4-01, 4-11, 4-13, and 4-5, car-miles of work equipment, cars carrying company freight, and non-revenue private line cars moving in transportation trains. Include such car-miles in Items 4-17, 4-18, and 4-19. If private line cars move in revenue service, the loaded and empty miles should not be considered no-payment or non-revenue car-miles.

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

(K) From conductor's or dispatcher's train reports or other appropriate sources, compute weight in tons (2,000 pounds). Item 6-01 includes weight of all locomotive units moved one mile in transportation trains. Ton-miles of motorcars should be excluded. Items 6-02 and 6-03 represent tons behind locomotive units (cars and contents, cabooses) moved one mile in transportation trains (excluding non-revenue gross ton-miles). Nonrevenue gross ton-miles in transportation trains include work equipment and cars carrying company freight and their contents. Use 150 pounds as the average weight per passenger and four tons as the average weight of contents of each head-end car.

(L) From conductor's train reports or other appropriate sources, compute ton-miles of freight. Ton-miles represent the number of tons of revenue and nonrevenue freight moved one mile in a transportation train. Include net ton-miles in motorcar trains. Exclude l.c.l. shipment of freight handled in mixed baggage express cars. Total ton-miles of revenue freight should correspond to the ton-miles reported on Form CBS.

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 755 - Concluded

(M) Road service represents elapse time of transportation trains (both ordinary and light) between the time of leaving the initial terminals and the time at final terminals, including trains switching at way stations and delays on road as shown by conductor's or dispatcher's train reports. Include time of motorcar service performed by train locomotives at terminals and way stations. Report in Item 9-02, train switching hours included in Item 9-01. Train switching is the time spent by the train while performing switching service at terminals and way stations where no regular yard service is maintained. A train hour is independent of the number of locomotives in the train.

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

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

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

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

(R) Report the number of loaded revenue trailers/containers picked up, plus revenue trailers/containers delivered in TOFC/COFC and in highway interchange service, when the work is performed at the railroad's expense. (Performed at railroad's expense means that railroad employees perform the service or that the railroad hires a subsidiary or outside contractor to perform the service.) Do not include those trailers/containers which are picked up or delivered by a shipper or motor carrier, etc. when a tariff provision requires that the shipper or motor carrier, etc., and not the railroad, perform that service. Note: The count should reflect the trailers/containers for which expenses are reported in Schedule 417, line 2, column (b).

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

(T) Report the total number of foreign railroad cars on line at the end of the year (except surplus cars, see below). Foreign railroad cars refers to freight cars owned by other railroads whose interline rental is settled on time (by hour) and actual line-haul mileage charges under the Code of Car Hire Rules.

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

Surplus cars are cars which are in serviceable condition for loading on the last day of the year, but have not been placed for loading within 48 hours. This count can be an annual average based on weekly count of cars that have not been placed for loading within 48 hours.

(U) Flat-TOFC/COFC Car-miles reported in lines 25 (4-020), 41 (4-120), 57 (4-140), and 75 (4-160) will be computed using cars rather than constructed container platforms. For example, an articulated car consisting of five platforms moved one mile will be counted as one car-mile, not five car-miles.

(V) The intermodal Load Factor reported on Line 134 will be calculated for the average number of intermodal (TOFC/COFC) units loaded on the average intermodal car. Units are to be calculated in the same manner as Line 123 (13 TOFC/COFC - No. of Revenue Trailers & Containers Loaded and Unloaded (Q)). Intermodal cars will be calculated in accordance with instruction U for reporting Flat-TOFC/COFC Car-miles. Both intermodal (TOFC/COFC) units and intermodal cars are to be calculated using actual units and not constructed intermodal (TOFC/COFC) units or cars.

## 755. RAILROAD OPERATING STATISTICS

Line No.	Cross Check	Item Description (a)	Freight Train (b)	Passenger Train (c)	Line No.
1		1 Miles of Road Operated (A)	32,534	0	1
2		2 Train Miles - Running (B)			
		2-01 Unit Trains	21,523,324	XXXXXX	2
3		2-02 Way Trains	6,639,392	XXXXXX	3
4		2-03 Through Trains	69,062,461	0	4
5		2-04 TOTAL TRAIN MILES (Lines 2-4)	97,225,177	0	5
6		2-05 Motorcars (C)	0	0	6
7		2-07 TOTAL ALL TRAINS (Lines 5 and 6)	97,225,177	0	7
		3 Locomotive Unit Miles (D)			
		Road Service (E)			
8		3-01 Unit Trains	74,205,387	XXXXXX	8
9		3-02 Way Trains	13,487,742	XXXXXX	9
10		3-03 Through Trains	233,411,277	0	10
11		3-04 TOTAL (Lines 8-10)	321,104,406	0	11
12		3-11 Train Switching (F)	7,475,336	XXXXXX	12
13		3-21 Yard Switching (G)	22,101,980	0	13
14		3-31 TOTAL ALL SERVICES (Lines 11-13)	350,681,722	0	14
		4 Freight Car-Miles (thousands) (H)			
		4-01 RR Owned and Leased Cars - Loaded			
15		4-010 Box-Plain 40-Foot	0	XXXXXX	15
16		4-011 Box-Plain 50-Foot and Longer	22,345	XXXXXX	16
17		4-012 Box-Equipped	161,021	XXXXXX	17
18		4-013 Gondola-Plain	67,278	XXXXXX	18
19		4-014 Gondola-Equipped	80,908	XXXXXX	19
20		4-015 Hopper-Covered	418,515	XXXXXX	20
21		4-016 Hopper-Open Top-General Service	39,615	XXXXXX	21
22		4-017 Hopper-Open Top-Special Service	36,050	XXXXXX	22
23		4-018 Refrigerator-Mechanical	34,025	XXXXXX	23
24		4-019 Refrigerator-Non-Mechanical	2,725	XXXXXX	24
25		4-020 Flat-TOFC/COFC	281,039	XXXXXX	25
26		4-021 Flat-Multi-Level	73,429	XXXXXX	26
27		4-022 Flat-General Service	193	XXXXXX	27
28		4-023 Flat-All Other	81,233	XXXXXX	28
29		4-024 All Other Car Types-Total	261	XXXXXX	29
30		4-025 TOTAL (Lines 15-29)	1,298,637	XXXXXX	30

## 755. RAILROAD OPERATING STATISTICS - (Continued)

Line No.	Cross Check	Item Description (a)	Freight Train (b)	Passenger Train (c)	Line No.
31		4-11 RR Owned and Leased Cars - Empty 4-110 Box-Plain 40-Foot	0	XXXXXX	31
32		4-111 Box-Plain 50-Foot and Longer	17,853	XXXXXX	32
33		4-112 Box-Equipped	124,299	XXXXXX	33
34		4-113 Gondola-Plain	66,716	XXXXXX	34
35		4-114 Gondola-Equipped	76,109	XXXXXX	35
36		4-115 Hopper-Covered	451,459	XXXXXX	36
37		4-116 Hopper-Open Top-General Service	40,515	XXXXXX	37
38		4-117 Hopper-Open Top-Special Service	36,543	XXXXXX	38
39		4-118 Refrigerator-Mechanical	29,530	XXXXXX	39
40		4-119 Refrigerator-Non-Mechanical	3,989	XXXXXX	40
41		4-120 Flat-TOFC/COFC	7,078	XXXXXX	41
42		4-121 Flat-Multi-Level	22,039	XXXXXX	42
43		4-122 Flat-General Service	195	XXXXXX	43
44		4-123 Flat-All Other	78,197	XXXXXX	44
45		4-124 All Other Car Types-Total	215	XXXXXX	45
46		4-125 TOTAL (Lines 31-45)	954,737	XXXXXX	46
47		4-13 Private Line Cars - Loaded (H) 4-130 Box-Plain 40-Foot	0	XXXXXX	47
48		4-131 Box-Plain 50-Foot and Longer	42,915	XXXXXX	48
49		4-132 Box-Equipped	156,394	XXXXXX	49
50		4-133 Gondola-Plain	589,340	XXXXXX	50
51		4-134 Gondola-Equipped	35,136	XXXXXX	51
52		4-135 Hopper-Covered	854,033	XXXXXX	52
53		4-136 Hopper-Open Top-General Service	18,883	XXXXXX	53
54		4-137 Hopper-Open Top-Special Service	179,292	XXXXXX	54
55		4-138 Refrigerator-Mechanical	16,572	XXXXXX	55
56		4-139 Refrigerator-Non-Mechanical	2,138	XXXXXX	56
57		4-140 Flat-TOFC/COFC	1,076,203	XXXXXX	57
58		4-141 Flat-Multi-Level	432,011	XXXXXX	58
59		4-142 Flat-General Service	4	XXXXXX	59
60		4-143 Flat-All Other	135,129	XXXXXX	60
61		4-144 Tank Under 22,000 Gallons	174,069	XXXXXX	61
62		4-145 Tank - 22,000 Gallons and Over	590,263	XXXXXX	62
63		4-146 All Other Car Types-Total	2,398	XXXXXX	63
64		4-147 TOTAL (Lines 47-63)	4,304,780	XXXXXX	64

## 755. RAILROAD OPERATING STATISTICS - (Continued)

Line No.	Cross Check	Item Description (a)	Freight Train (b)	Passenger Train (c)	Line No.
65		4-15 Private Line Cars - Empty (H)		XXXXXX	
		4-150 Box-Plain 40-Foot	0	XXXXXX	65
66		4-151 Box-Plain 50-Foot and Longer	32,042	XXXXXX	66
67		4-152 Box-Equipped	86,014	XXXXXX	67
68		4-153 Gondola-Plain	584,436	XXXXXX	68
69		4-154 Gondola-Equipped	34,477	XXXXXX	69
70		4-155 Hopper-Covered	816,679	XXXXXX	70
71		4-156 Hopper-Open Top-General Service	18,767	XXXXXX	71
72		4-157 Hopper-Open Top-Special Service	178,333	XXXXXX	72
73		4-158 Refrigerator-Mechanical	13,437	XXXXXX	73
74		4-159 Refrigerator-Non-Mechanical	1,863	XXXXXX	74
75		4-160 Flat-TOFC/COFC	30,939	XXXXXX	75
76		4-161 Flat-Multi-Level	128,278	XXXXXX	76
77		4-162 Flat-General Service	21	XXXXXX	77
78		4-163 Flat-All Other	120,316	XXXXXX	78
79		4-164 Tank Under 22,000 Gallons	175,102	XXXXXX	79
80		4-165 Tank - 22,000 Gallons and Over	601,733	XXXXXX	80
81		4-166 All Other Car Types-Total	789	XXXXXX	81
82		4-167 TOTAL (Lines 65-81)	2,823,226	XXXXXX	82
83		4-17 Work Equipment and Company Freight Car-Miles	99,374	XXXXXX	83
84		4-18 No Payment Car-Miles (I) <1>	0	XXXXXX	84
		4-19 Total Car-Miles by Train Type (Note)			
85		4-191 Unit Trains	2,769,128	XXXXXX	85
86		4-192 Way Trains	207,259	XXXXXX	86
87		4-193 Through Trains	6,504,367	XXXXXX	87
88		4-194 TOTAL (Lines 85-87)	9,480,754	XXXXXX	88
89		4-20 Caboose Miles	0	XXXXXX	89

<1> Total number of loaded miles   0   and empty miles   0   by roadrailer reported above.

Note: Line 88, total car miles, is equal to the sum of lines 30, 46, 64, 82, 83, and 84. Accordingly, the car miles reported on lines 83 and 84 are to be allocated to lines 85, 86, and 87, and included in the total shown on line 88. Line 88 excludes business car miles.

755. RAILROAD OPERATING STATISTICS - (Concluded)					
Line No.	Cross Check	Item Description (a)	Freight Train (b)	Passenger Train (c)	Line No.
98		6 Gross Ton-Miles (thousands) (K) 6-01 Road Locomotives	65,984,885		98
99		6-02 Freight Trains, Crs., Cnts, & Caboose 6-020 Unit Trains	230,930,294	XXXXXX	99
100		6-021 Way Trains	16,202,433	XXXXXX	100
101		6-022 Through Trains	588,164,002	XXXXXX	101
102		6-03 Passenger Trains, Crs. & Cnts.	0	0	102
103		6-04 Non-Revenue	8,153,558	XXXXXX	103
104		6-05 TOTAL (Lines 98-103)	909,435,172	0	104
105		7 Tons of Freight (thousands) 7-01 Revenue	464,068	XXXXXX	105
106		7-02 Non-Revenue	7,508	XXXXXX	106
107		7-03 TOTAL (Lines 105 and 106)	471,576	XXXXXX	107
108		8 Ton-Miles of Freight (thousands) (L) 8-01 Revenue - Road Service	420,751,784	XXXXXX	108
109		8-02 Revenue - Lake Transfer Service	0	XXXXXX	109
110		8-03 TOTAL (Lines 108 and 109)	420,751,784	XXXXXX	110
111		8-04 Non-Revenue - Road Service	4,050,462	XXXXXX	111
112		8-05 Non-Revenue - Lake Transfer Service	0	XXXXXX	112
113		8-06 TOTAL (Lines 111 and 112)	4,050,462	XXXXXX	113
114		8-07 TOTAL - REVENUE & NON-REVENUE (Lines 110 and 113)	424,802,246	XXXXXX	114
115		9 Train Hours (M) 9-01 Road Service	4,931,345	XXXXXX	115
116		9-02 Train Switching	635,643	XXXXXX	116
117		10 TOTAL YARD-SWITCHING HOURS (N)	1,870,421	XXXXXX	117
118		11 Train-Miles Work Trains (O) 11-01 Locomotives	944,817	XXXXXX	118
119		11-02 Motorcars	0	XXXXXX	119
120		12. Number of Loaded Freight Cars (P) 12-01 Unit Trains	2,242,857	XXXXXX	120
121		12-02 Way Trains	2,841,044	XXXXXX	121
122		12-03 Through Trains	9,011,562	XXXXXX	122
123		13 TOFC/COFC-No. of Revenue Trailers & Containers Loaded and Unloaded (Q)	6,066,586	XXXXXX	123
124		14 Multi-Level Cars - No. of Motor Vehicles Loaded & Unloaded (Q)	2,827,305	XXXXXX	124
125		15 TOFC/COFC - No. of Revenue Trailers Picked Up & Delivered (R)	132,912	XXXXXX	125
126		16 Revenue-Tons Marine Terminal (S) 16-01 Marine Terminals - Coal	0	XXXXXX	126
127		16-02 Marine Terminals - Ore	0	XXXXXX	127
128		16-03 Marine Terminals - Other	47,835,162	XXXXXX	128
129		16-04 TOTAL (Lines 126 - 128)	47,835,162	XXXXXX	129
130		17 Number of Foreign Per-Diem Cars on Line (T) 17-01 Serviceable	35,965	XXXXXX	130
131		17-02 Unserviceable	0	XXXXXX	131
132		17-03 Surplus	0	XXXXXX	132
133		17-04 TOTAL (Lines 130 - 132)	0	XXXXXX	133
134		TOFC/COFC - Average No. of Units Loaded Per Car	4.4	XXXXXX	134

## PTC Supplement

**Schedules 330, 332, 335, 352B, 410, 700, 710, 710S, 720, and Footnote:  
PTC Grants**

TO THE  
SURFACE TRANSPORTATION BOARD  
FOR THE  
YEAR ENDED DECEMBER 31, 2022

**PTC 330. ROAD PROPERTY AND EQUIPMENT AND IMPROVEMENTS TO LEASED PROPERTY AND EQUIPMENT**

(Dollars in Thousands)

Line No.	Cross Check	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	275	0	0	1
2		(3) Grading	0	0	0	2
3		(4) Other right-of-way expenditures	0	0	0	3
4		(5) Tunnels and subways	0	0	0	4
5		(6) Bridges, trestles and culverts	104	0	0	5
6		(7) Elevated structures	0	0	0	6
7		(8) Ties	121	0	0	7
8		(9) Rail and other track material	29,141	0	0	8
9		(11) Ballast	158	0	0	9
10		(13) Fences, snowsheds and signs	0	0	0	10
11		(16) Station and office buildings	0	0	0	11
12		(17) Roadway buildings	0	0	0	12
13		(18) Water stations	0	0	0	13
14		(19) Fuel stations	0	0	0	14
15		(20) Shops and enginehouses	0	0	0	15
16		(22) Storage warehouses	0	0	0	16
17		(23) Wharves and docks	0	0	0	17
18		(24) Coal and ore wharves	0	0	0	18
19		(25) TOFC/COFC terminals	0	0	0	19
20		(26) Communications systems	328,156	0	0	20
21		(27) Signals and interlockers	1,188,111	0	0	21
22		(29) Power plants	0	0	0	22
23		(31) Power transmission systems	99,045	0	0	23
24		(35) Miscellaneous structures	0	0	0	24
25		(37) Roadway machines	0	0	0	25
26		(39) Public improvements - construction	4	0	0	26
27		(44) Shop machinery	94	0	0	27
28		(45) Power plant machinery	0	0	0	28
29		Other lease/rentals	0	0	0	29
30		TOTAL EXPENDITURES FOR ROAD	1,645,209	0	0	30
31		(52) Locomotives	736,944	0	0	31
32		(53) Freight train cars	0	0	0	32
33		(54) Passenger train cars	0	0	0	33
34		(55) Highway revenue equipment	0	0	0	34
35		(56) Floating equipment	0	0	0	35
36		(57) Work equipment	2,400	0	0	36
37		(58) Miscellaneous equipment	1,029	0	0	37
38		(59) Computer systems & word processing equipment	320,955	0	0	38
39		TOTAL EXPENDITURES FOR EQUIPMENT	1,061,328	0	0	39
40		(76) Interest during construction	0	0	0	40
41		(80) Other elements of investment	0	0	0	41
42		(90) Construction work in progress	83,252	0	0	42
43		GRAND TOTAL	2,789,789	0	0	43

PTC 330. ROAD PROPERTY AND EQUIPMENT AND IMPROVEMENTS TO LEASED PROPERTY AND EQUIPMENT - Concluded						
(Dollars in Thousands)						
Line No.	Cross Check	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		0	0	0	275	1
2		0	0	0	0	2
3		0	0	0	0	3
4		0	0	0	0	4
5		0	0	0	104	5
6		0	0	0	0	6
7		0	5	(5)	116	7
8		0	882	(882)	28,259	8
9		0	5	(5)	153	9
10		0	0	0	0	10
11		0	0	0	0	11
12		0	0	0	0	12
13		0	0	0	0	13
14		0	0	0	0	14
15		0	0	0	0	15
16		0	0	0	0	16
17		0	0	0	0	17
18		0	0	0	0	18
19		0	0	0	0	19
20		0	581	(581)	327,575	20
21		0	2,170	(2,170)	1,185,941	21
22		0	0	0	0	22
23		0	0	0	99,045	23
24		0	0	0	0	24
25		0	0	0	0	25
26		0	0	0	4	26
27		0	1	(1)	93	27
28		0	0	0	0	28
29		0	0	0	0	29
30		0	3,644	(3,644)	1,641,565	30
31		0	34,043	(34,043)	702,901	31
32		0	0	0	0	32
33		0	0	0	0	33
34		0	0	0	0	34
35		0	0	0	0	35
36		0	0	0	2,400	36
37		0	0	0	1,029	37
38		83,252	5,606	77,646	398,601	38
39		83,252	39,649	43,603	1,104,931	39
40		0	0	0	0	40
41		0	0	0	0	41
42		(83,252)	0	(83,252)	0	42
43		0	43,293	(43,293)	2,746,496	43

NOTE: Not included in the schedule above are the following capital contributions by UPRR to investees for the development of PTC:  
 MeteorComm, LLC: \$9,000 in 2022; total of \$123,872      PTC-220 LLC: \$1,867 in 2022; total of \$22,635

**PTC 332. DEPRECIATION BASE AND RATES - ROAD AND EQUIPMENT OWNED AND USED AND LEASED FROM OTHERS**

(Dollars in Thousands)

1. Show in columns (b) and (e), for each primary account, the depreciation base used to compute depreciation charges for the month of January, and in columns (c) and (f), the depreciation charges for the month of December. In columns (d) and (g) show the composite rates used in computing depreciation charges for December, and on lines 30 and 39 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December, and dividing that total by the total depreciation base for the same month. The depreciation base should not include cost of equipment used, but not owned, when the rents are included in rent for equipment and account nos. 31-22-00, 31-23-00, 31-25-00, 31-21-00, 35-21-00, 35-23-00, 35-22-00, and 35-25-00. It should include cost of equipment owned and leased to others when the rents therefrom are included in the rent for equipment, accounts nos. 32-21-00, 32-22-00, 32-23-00, 32-25-00, 36-21-00, 36-22-00, 36-23-00, and 36-25-00., inclusive. Composite rates used should be those prescribed or authorized by the Board, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized rates. If any changes in rates were effective during the year, give particulars in a footnote.
2. All leased property may be combined and one composite rate computed for each primary account, or a separate schedule may be included for each such property.
3. Show in columns (e), (f), and (g) data applicable to lessor property, when the rent therefor is included in accounts nos. 31-11-00, 31-12-00, 31-13-00, 31-21-00, 31-22-00, and 31-23-00, inclusive.
4. If depreciation accruals have been discontinued for any account, the depreciation base should be reported, nevertheless, in support of depreciation reserves. Authority for discontinuance of accruals should be shown in a footnote, indicating the effected account(s).
5. Disclosures in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively.

Line No.	Account (a)	OWNED AND USED			LEASED FROM OTHERS			Line No.
		Depreciation Base		Annual composite rate % (d)	Depreciation Base		Annual composite rate % (g)	
		1/1 At beginning of year (b)	12/1 At close of year (c)		At beginning of year (e)	At close of year (f)		
<b>ROAD</b>								
1	(3) Grading	0	0	0.00				1
2	(4) Other right-of-way expenditures	0	0	0.00				2
3	(5) Tunnels and subways	0	0	0.00				3
4	(6) Bridges, trestles and culverts	104	104	1.49				4
5	(7) Elevated structures	0	0	0.00				5
6	(8) Ties	121	116	4.13				6
7	(9) Rail and other track material	29,141	28,259	2.87				7
8	(11) Ballast	158	153	2.94				8
9	(13) Fences, snowsheds and signs	0	0	0.00				9
10	(16) Station and office buildings	0	0	0.00				10
11	(17) Roadway buildings	0	0	0.00				11
12	(18) Water stations	0	0	0.00				12
13	(19) Fuel stations	0	0	0.00				13
14	(20) Shops and enginehouses	0	0	0.00				14
15	(22) Storage warehouses	0	0	0.00				15
16	(23) Wharves and docks	0	0	0.00				16
17	(24) Coal and ore wharves	0	0	0.00				17
18	(25) TOFC/COFC terminals	0	0	0.00				18
19	(26) Communications systems	328,156	326,992	3.71				19
20	(27) Signals and interlockers	1,187,207	1,184,086	4.36				20
21	(29) Power plants	0	0	0.00				21
22	(31) Power transmission systems	99,045	99,044	2.27				22
23	(35) Miscellaneous structures	0	0	0.00				23
24	(37) Roadway machines	0	0	0.00				24
25	(39) Public improvements - construction	4	4	2.33				25
26	(44) Shop machinery	94	95	3.27				26
27	(45) Power plant machinery	0	0	0.00				27
28	All other road accounts	0	0	0.00				28
29	Amortization (other than def. projects)	0	0	0.00				29
30	<b>TOTAL ROAD</b>	<b>1,644,030</b>	<b>1,638,853</b>	<b>4.07</b>				<b>30</b>
<b>EQUIPMENT</b>								
31	(52) Locomotives	736,944	703,323	6.28				31
32	(53) Freight train cars	0	0	0.00				32
33	(54) Passenger train cars	0	0	0.00				33
34	(55) Highway revenue equipment	0	0	0.00				34
35	(56) Floating equipment	0	0	0.00				35
36	(57) Work equipment	2,400	2,400	3.32				36
37	(58) Miscellaneous equipment	1,029	1,029	5.78				37
38	(59) Computer systems & WP equipment	320,955	392,995	7.74				38
39	<b>TOTAL EQUIPMENT</b>	<b>1,061,328</b>	<b>1,099,747</b>	<b>6.80</b>				<b>39</b>
40	<b>GRAND TOTAL</b>	<b>2,705,358</b>	<b>2,738,600</b>	<b>N/A</b>			<b>N/A</b>	<b>40</b>

**PTC 335. ACCUMULATED DEPRECIATION - ROAD AND EQUIPMENT OWNED AND USED**  
(Dollars in Thousands)

1. Disclose the required information regarding credits and debits to Account No. 735, "Accumulated Depreciation: Road and Equipment Property." during the year relating to owned and used road and equipment. Include entries for depreciation of equipment owned but not used when the resulting rents are included in the "Lease Rentals - Credit - Equipment" accounts and "Other Rents - Credit - Equipment" accounts. Exclude any entries for depreciation of equipment that is used but not owned when the resulting rents are included in "Lease Rental - Debit - Equipment" accounts and "Other Rents - Debit - Equipment" accounts. (See Schedule 351 for accumulated depreciation to road and equipment owned and leased to others.)
2. If any data are included in columns (d) or (f), explain the entries in detail.
3. A debit balance in columns (b) or (g) for any primary account should be designated "Dr."
4. If there is any inconsistency between credits to reserves as shown in column (c) and charges to operating expenses, a full explanation should be given.
5. Enter amounts representing amortization under an authorized amortization program other than for defense projects on lines 29 and 39.

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
<b>ROAD</b>									
1		(3) Grading	0	0	0	0	0	0	1
2		(4) Other right-of-way expenditures	0	0	0	0	0	0	2
3		(5) Tunnels and subways	0	0	0	0	0	0	3
4		(6) Bridges, trestles and culverts	9	2	0	0	0	11	4
5		(7) Elevated structures	0	0	0	0	0	0	5
6		(8) Ties	15	6	0	6	0	15	6
7		(9) Rail and other track material	5,855	833	0	882	0	5,806	7
8		(11) Ballast	31	4	0	5	0	30	8
9		(13) Fences, snowsheds and signs	0	0	0	0	0	0	9
10		(16) Station and office buildings	0	0	0	0	0	0	10
11		(17) Roadway buildings	0	0	0	0	0	0	11
12		(18) Water stations	0	0	0	0	0	0	12
13		(19) Fuel stations	0	0	0	0	0	0	13
14		(20) Shops and enginehouses	0	0	0	0	0	0	14
15		(22) Storage warehouses	0	0	0	0	0	0	15
16		(23) Wharves and docks	0	0	0	0	0	0	16
17		(24) Coal and ore wharves	0	0	0	0	0	0	17
18		(25) TOFC/COFC terminals	0	0	0	0	0	0	18
19		(26) Communications systems	76,724	12,132	0	581	0	88,275	19
20		(27) Signals and interlockers	364,606	51,619	0	2,170	0	414,055	20
21		(29) Power plants	0	0	0	0	0	0	21
22		(31) Power transmission systems	16,074	2,248	0	0	0	18,322	22
23		(35) Miscellaneous structures	0	0	0	0	0	0	23
24		(37) Roadway machines	0	0	0	0	0	0	24
25		(39) Public improvements - const.	0	0	0	0	0	0	25
26		(44) Shop machinery	4	3	0	0	0	7	26
27		(45) Power plant machinery	0	0	0	0	0	0	27
28		All other road accounts	0	0	0	0	0	0	28
29		Amortization (adjustments)	0	0	0	0	0	0	29
30		<b>TOTAL ROAD</b>	<b>463,318</b>	<b>66,847</b>	<b>0</b>	<b>3,644</b>	<b>0</b>	<b>526,521</b>	<b>30</b>
<b>EQUIPMENT</b>									
31		(52) Locomotives	350,175	46,332	0	34,043	0	362,464	31
32		(53) Freight train cars	0	0	0	0	0	0	32
33		(54) Passenger train cars	0	0	0	0	0	0	33
34		(55) Highway revenue equipment	0	0	0	0	0	0	34
35		(56) Floating equipment	0	0	0	0	0	0	35
36		(57) Work equipment	655	79	0	0	0	734	36
37		(58) Miscellaneous equipment	499	60	0	0	0	559	37
38		(59) Computer systems & WP equip.	92,169	30,106	0	5,606	0	116,669	38
39		Amortization (adjustments)	0	0	0	0	0	0	39
40		<b>TOTAL EQUIPMENT</b>	<b>443,498</b>	<b>76,577</b>	<b>0</b>	<b>39,649</b>	<b>0</b>	<b>480,426</b>	<b>40</b>
41		<b>GRAND TOTAL</b>	<b>906,816</b>	<b>143,424</b>	<b>0</b>	<b>43,293</b>	<b>0</b>	<b>1,006,947</b>	<b>41</b>

**PTC 352B. INVESTMENT IN RAILROAD PROPERTY USED IN TRANSPORTATION SERVICE (By Property Account)**

(Dollars in Thousands)

1. In columns (b) through (e) give, by primary accounts, the amount of investment at the close of the year in property of respondent and each group or class of companies and properties.

2. The amounts for respondent and for each group or class of companies and properties on line 44 should correspond with the amounts for each class of company and property shown in Schedule 352A. Continuing records shall be maintained by respondent of the primary property accounts separately for each company or property included in this schedule.

3. Report on line 29 amounts representing capitalization of rentals for leased property based on 6% per year where property is not classified by accounts by noncarrier owners, or where the cost of property leased from other carriers is not ascertainable. Identify noncarrier owners, and briefly explain on page 39 the methods of estimating value of property on noncarriers or property of other carriers.

4. Report on line 30 amounts not included in the accounts shown, or on line 29. The items reported should be briefly identified and explained. Also include here those items after permission is obtained from the Board for exceptions to prescribed accounting. Reference to such authority should be made when explaining amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Board.

Line No.	Cross Check	Account (a)	Respondent (b)	Lessor Railroads (c)	Inactive (proprietary companies) (d)	Other leased properties (e)	Line No.
1	(2)	Land for transportation purposes	276	0			1
2	(3)	Grading	0	0			2
3	(4)	Other right-of-way expenditures	0	0			3
4	(5)	Tunnels and subways	0	0			4
5	(6)	Bridges, trestles and culverts	104	0			5
6	(7)	Elevated structures	0	0			6
7	(8)	Ties	116	0			7
8	(9)	Rail and other track material	28,259	0			8
9	(11)	Ballast	153	0			9
10	(13)	Fences, snowsheds and signs	0	0			10
11	(16)	Station and office buildings	0	0			11
12	(17)	Roadway buildings	0	0			12
13	(18)	Water stations	0	0			13
14	(19)	Fuel stations	0	0			14
15	(20)	Shops and enginehouses	0	0			15
16	(22)	Storage warehouses	0	0			16
17	(23)	Wharves and docks	0	0			17
18	(24)	Coal and ore wharves	0	0			18
19	(25)	TOFC/COFC terminals	0	0			19
20	(26)	Communications systems	327,573	0			20
21	(27)	Signals and interlockers	1,185,941	0			21
22	(29)	Power plants	0	0			22
23	(31)	Power transmission systems	99,044	0			23
24	(35)	Miscellaneous structures	0	0			24
25	(37)	Roadway machines	0	0			25
26	(39)	Public improvements - construction	4	0			26
27	(44)	Shop machinery	95	0			27
28	(45)	Power plant machinery	0	0			28
29		Leased property (capitalized rentals) (explain)	0	0			29
30		Other (specify and explain)	0	0			30
31		TOTAL ROAD	1,641,565	0			31
32	(52)	Locomotives	702,901	0			32
33	(53)	Freight train cars	0	0			33
34	(54)	Passenger train cars	0	0			34
35	(55)	Highway revenue equipment	0	0			35
36	(56)	Floating equipment	0	0			36
37	(57)	Work equipment	2,399	0			37
38	(58)	Miscellaneous equipment	1,029	0			38
39	(59)	Computer systems & WP equipment	398,602	0			39
40		TOTAL EQUIPMENT	1,104,931	0			40
41	(76)	Interest during construction	0	0			41
42	(80)	Other elements of investment	0	0			42
43	(90)	Construction work in progress	0	0			43
44		GRAND TOTAL	\$2,746,496	\$0			44

**PTC 410. RAILWAY OPERATING EXPENSES - (Continued)**

(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 (a)	Salaries & Wages (b)	Material, tools, supplies, fuels & lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	Passenger (g)	Total (h)	Line No.
		<b>WAY &amp; STRUCTURES</b>								
		<b>ADMINISTRATION</b>								
1		Track	0	0	0	0	0	0	0	1
2		Bridge & building	0	0	0	0	0	0	0	2
3		Signal	2,576	1,299	75	348	4,298	0	4,298	3
4		Communication	0	0	0	0	0	0	0	4
5		Other	0	0	0	0	0	0	0	5
		<b>REPAIR AND MAINTENANCE</b>								
6		Roadway - running	0	0	0	0	0	0	0	6
7		Roadway - switching	0	0	0	0	0	0	0	7
8		Tunnels & subways - running	0	0	4	0	4	0	4	8
9		Tunnels & subways - switching	0	0	0	0	0	0	0	9
10		Bridges & culverts - running	0	0	0	0	0	0	0	10
11		Bridges & culverts - switching	0	0	0	0	0	0	0	11
12		Ties - running	0	0	0	0	0	0	0	12
13		Ties - switching	0	0	0	0	0	0	0	13
14		Rail & other track material - running	0	15	2	0	17	0	17	14
15		Rail & other track material - switching	0	5	0	0	5	0	5	15
16		Ballast - running	21	43	0	0	64	0	64	16
17		Ballast - switching	0	0	0	0	0	0	0	17
18		Road property damaged - running	41	0	0	0	41	0	41	18
19		Road property damaged - switching	0	0	0	0	0	0	0	19
20		Road property damaged - other	0	0	0	0	0	0	0	20
21		Signals & interlockers - running	243	59	7	4	313	0	313	21
22		Signals & interlockers - switching	0	5	1	0	6	0	6	22
23		Communications systems	24	65	5	0	94	0	94	23
24		Power systems	0	0	0	0	0	0	0	24
25		Highway grade crossings - running	0	0	0	0	0	0	0	25
26		Highway grade crossings - switching	2	0	0	0	2	0	2	26
27		Station & office buildings	0	0	0	0	0	0	0	27
28		Shop buildings - locomotives	0	0	0	0	0	0	0	28
29		Shop buildings - freight cars	0	0	0	0	0	N/A	0	29
30		Shop buildings - other equipment	0	7	0	0	7	0	7	30

**PTC 410. RAILWAY OPERATING EXPENSES - (Continued)**

(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 (a)	Salaries & Wages (b)	Material, tools, supplies, fuels & lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	Passenger (g)	Total (h)	Line No.
101		REPAIR AND MAINTENANCE - (Continued) Locomotive servicing facilities	0	0	0	0	0	0	0	101
102		Miscellaneous buildings & structures	0	0	0	0	0	0	0	102
103		Coal terminals	0	0	0	0	0	N/A	0	103
104		Ore terminals	0	0	0	0	0	N/A	0	104
105		Other marine terminals	0	0	0	0	0	N/A	0	105
106		TOFC/COFC terminals	0	0	0	0	0	N/A	0	106
107		Motor vehicle loading & distribution facilities	0	0	0	0	0	N/A	0	107
108		Facilities for other specialized service operations	0	0	0	0	0	N/A	0	108
109		Roadway machines	0	78	0	0	78	0	78	109
110		Small tools & supplies	0	0	0	0	0	0	0	110
111		Snow removal	0	0	0	0	0	0	0	111
112		Fringe benefits - running	N/A	N/A	N/A	0	0	0	0	112
113		Fringe benefits - switching	N/A	N/A	N/A	0	0	0	0	113
114		Fringe benefits - other	N/A	N/A	N/A	776	776	0	776	114
115		Casualties & insurance - running	N/A	N/A	N/A	0	0	0	0	115
116		Casualties & insurance - switching	N/A	N/A	N/A	0	0	0	0	116
117		Casualties & insurance - other	N/A	N/A	N/A	0	0	0	0	117
118	*	Lease rentals - debit -running	N/A	N/A	0	N/A	0	0	0	118
119	*	Lease rentals - debit -switching	N/A	N/A	0	N/A	0	0	0	119
120	*	Lease rentals - debit -other	N/A	N/A	1	N/A	1	0	1	120
121	*	Lease rentals - (credit) - running	N/A	N/A	0	N/A	0	0	0	121
122	*	Lease rentals - (credit) - switching	N/A	N/A	0	N/A	0	0	0	122
123	*	Lease rentals - (credit) - other	N/A	N/A	0	N/A	0	0	0	123
124		Joint facility rent - debit - running	N/A	N/A	0	N/A	0	0	0	124
125		Joint facility rent - debit - switching	N/A	N/A	0	N/A	0	0	0	125
126		Joint facility rent - debit - other	N/A	N/A	0	N/A	0	0	0	126
127		Joint facility rent - (credit) - running	N/A	N/A	0	N/A	0	0	0	127
128		Joint facility rent - (credit) - switching	N/A	N/A	0	N/A	0	0	0	128
129		Joint facility rent - (credit) - other	N/A	N/A	0	N/A	0	0	0	129
130	*	Other rents - debit - running	N/A	N/A	0	N/A	0	0	0	130
131	*	Other rents - debit - switching	N/A	N/A	0	N/A	0	0	0	131
132	*	Other rents - debit - other	N/A	N/A	0	N/A	0	0	0	132
133	*	Other rents - (credit) - running	N/A	N/A	0	N/A	0	0	0	133

**PTC 410. RAILWAY OPERATING EXPENSES - (Continued)**

(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 (a)	Salaries & Wages (b)	Material, tools, supplies, fuels & lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	Passenger (g)	Total (h)	Line No.
134	*	REPAIR AND MAINTENANCE - (Continued) Other rents - (credit) - switching	N/A	N/A	0	N/A	0	0	0	134
135	*	Other rents - (credit) - other	N/A	N/A	0	N/A	0	0	0	135
136	*	Depreciation - running	N/A	N/A	N/A	66,847	66,847	0	66,847	136
137	*	Depreciation - switching	N/A	N/A	N/A	0	0	0	0	137
138	*	Depreciation - other	N/A	N/A	N/A	0	0	0	0	138
139		Joint facility - debit - running	N/A	N/A	0	N/A	0	0	0	139
140		Joint facility - debit - switching	N/A	N/A	0	N/A	0	0	0	140
141		Joint facility - debit - other	N/A	N/A	0	N/A	0	0	0	141
142		Joint facility - (credit) - running	N/A	N/A	0	N/A	0	0	0	142
143		Joint facility - (credit) - switching	N/A	N/A	0	N/A	0	0	0	143
144		Joint facility - (credit) - other	N/A	N/A	0	N/A	0	0	0	144
145		Dismantling retired road property - running	0	0	0	0	0	0	0	145
146		Dismantling retired road property - switching	0	0	0	0	0	0	0	146
147		Dismantling retired road property - other	0	0	0	0	0	0	0	147
148		Other - running	0	0	0	0	0	0	0	148
149		Other - switching	0	0	0	0	0	0	0	149
150		Other - other	0	0	0	0	0	0	0	150
151		<b>TOTAL WAY AND STRUCTURES</b>	<b>2,907</b>	<b>1,576</b>	<b>95</b>	<b>67,975</b>	<b>72,553</b>	<b>0</b>	<b>72,553</b>	<b>151</b>
201		<b>EQUIPMENT - LOCOMOTIVES</b> Administration	0	0	0	0	0	0	0	201
202	*	Repair & maintenance	2	1,152	0	0	1,154	0	1,154	202
203	*	Machinery repair	0	0	0	0	0	0	0	203
204		Equipment damaged	0	0	0	0	0	0	0	204
205		Fringe benefits	N/A	N/A	N/A	1	1	0	1	205
206		Other casualties & insurance	N/A	N/A	N/A	0	0	0	0	206
207	*	Lease rentals - debit	N/A	N/A	0	N/A	0	0	0	207
208	*	Lease rentals - (credit)	N/A	N/A	0	N/A	0	0	0	208
209		Joint facility rent - debit	N/A	N/A	0	N/A	0	0	0	209
210		Joint facility rent - (credit)	N/A	N/A	0	N/A	0	0	0	210
211	*	Other rents - debit	N/A	N/A	0	N/A	0	0	0	211
212	*	Other rents - (credit)	N/A	N/A	0	N/A	0	0	0	212
213	*	Depreciation	N/A	N/A	N/A	46,332	46,332	0	46,332	213
214		Joint facility - debit	N/A	N/A	0	N/A	0	0	0	214
215		Joint facility - (credit)	N/A	N/A	0	N/A	0	0	0	215
216	*	Repairs billed to others - (credit)	N/A	N/A	0	N/A	0	0	0	216

**PTC 410. RAILWAY OPERATING EXPENSES - (Continued)**

(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 (a)	Salaries & Wages (b)	Material, tools, supplies, fuels & lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	Passenger (g)	Total (h)	Line No.
217		LOCOMOTIVES - (Continued) Dismantling retired property	0	0	0	0	0	0	0	217
218		Other	0	0	0	0	0	0	0	218
219		TOTAL LOCOMOTIVES	0	1,152	0	46,333	47,487	0	47,487	219
220		FREIGHT CARS Administration	0	0	0	0	0	N/A	0	220
221	*	Repair & maintenance	0	2	0	0	2	N/A	2	221
222	*	Machinery repair	0	0	0	0	0	N/A	0	222
223		Equipment damaged	0	0	0	0	0	N/A	0	223
224		Fringe benefits	N/A	N/A	N/A	0	0	N/A	0	224
225		Other casualties & insurance	N/A	N/A	N/A	0	0	N/A	0	225
226	*	Lease rentals - debit	N/A	N/A	0	N/A	0	N/A	0	226
227	*	Lease rentals - (credit)	N/A	N/A	0	N/A	0	N/A	0	227
228		Joint facility rent - debit	N/A	N/A	0	N/A	0	N/A	0	228
229		Joint facility rent - (credit)	N/A	N/A	0	N/A	0	N/A	0	229
230	*	Other rents - debit	N/A	N/A	0	N/A	0	N/A	0	230
231	*	Other rents - (credit)	N/A	N/A	0	N/A	0	N/A	0	231
232	*	Depreciation	N/A	N/A	N/A	0	0	N/A	0	232
233		Joint facility - debit	N/A	N/A	0	N/A	0	N/A	0	233
234		Joint facility - (credit)	N/A	N/A	0	N/A	0	N/A	0	234
235	*	Repairs billed to others - (credit)	N/A	N/A	0	N/A	0	N/A	0	235
236		Dismantling retired property	0	0	0	0	0	N/A	0	236
237		Other	0	0	0	0	0	N/A	0	237
238		TOTAL FREIGHT CARS	0	2	0	0	2	N/A	2	238
301		OTHER EQUIPMENT Administration	0	0	0	0	0	0	0	301
		Repair & maintenance:								
302	*	Trucks, trailers, & containers - revenue service	0	0	0	0	0	N/A	0	302
303	*	Floating equipment - revenue service	0	0	0	0	0	N/A	0	303
304	*	Passenger & other revenue equipment	0	0	0	0	0	0	0	304
305	*	Computers and data processing equipment	0	8	3,626	0	3,634	0	3,634	305
306	*	Machinery	0	0	0	0	0	0	0	306
307	*	Work & other non-revenue equipment	0	0	1,141	0	1,141	0	1,141	307
308		Equipment damaged	0	0	0	0	0	0	0	308
309		Fringe benefits	N/A	N/A	N/A	0	0	0	0	309
310		Other casualties & insurance	N/A	N/A	N/A	0	0	0	0	310
311	*	Lease rentals - debit	N/A	N/A	567	N/A	567	0	567	311
312	*	Lease rentals - (credit)	N/A	N/A	0	N/A	0	0	0	312

**PTC 410. RAILWAY OPERATING EXPENSES - (Continued)**

(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 (a)	Salaries & Wages (b)	Material, tools, supplies, fuels & lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	Passenger (g)	Total (h)	Line No.
		OTHER EQUIPMENT - (Continued)								
313		Joint facility rent - debit	N/A	N/A	0	N/A	0	0	0	313
314		Joint facility rent - (credit)	N/A	N/A	0	N/A	0	0	0	314
315		Other rents - debit	N/A	N/A	0	N/A	0	0	0	315
316		Other rents - (credit)	N/A	N/A	0	N/A	0	0	0	316
317		Depreciation	N/A	N/A	N/A	30,245	30,245	0	30,245	317
318		Joint facility - debit	N/A	N/A	0	N/A	0	0	0	318
319		Joint facility - (credit)	N/A	N/A	0	N/A	0	0	0	319
320		Repairs billed to others - (credit)	N/A	N/A	0	N/A	0	0	0	320
321		Dismantling retired property	0	0	0	0	0	0	0	321
322		Other	0	0	0	0	0	0	0	322
323		TOTAL OTHER EQUIPMENT	0	8	5,334	30,245	35,587	0	35,587	323
324		TOTAL EQUIPMENT	2	1,162	5,334	76,578	83,076	0	83,076	324
		TRANSPORTATION								
		TRAIN OPERATIONS								
401		Administration	0	0	0	0	0	0	0	401
402		Engine crews	0	0	0	0	0	0	0	402
403		Train crews	0	0	0	0	0	0	0	403
404		Dispatching trains	0	0	0	0	0	0	0	404
405		Operating signals & interlockers	0	0	0	0	0	0	0	405
406		Operating drawbridges	0	0	0	0	0	0	0	406
407		Highway crossing protection	0	0	0	0	0	0	0	407
408		Train inspection & lubrication	0	15	0	0	15	0	15	408
409		Locomotive fuel	0	0	0	0	0	0	0	409
410		Electric power electric power produced or purchased for motive power	0	0	0	0	0	0	0	410
411		Servicing locomotives	0	1	0	0	1	0	1	411
412		Freight lost or damaged - solely related	N/A	N/A	N/A	0	0	0	0	412
413		Clearing wrecks	0	0	0	0	0	0	0	413
414		Fringe benefits	N/A	N/A	N/A	0	0	0	0	414
415		Other casualties & insurance	N/A	N/A	N/A	0	0	0	0	415
416		Joint facility - debit	N/A	N/A	0	N/A	0	0	0	416
417		Joint facility - (credit)	N/A	N/A	0	N/A	0	0	0	417
418		Other	0	0	0	0	0	0	0	418
419		TOTAL TRAIN OPERATIONS	0	16	0	0	16	0	16	419
		YARD OPERATIONS								
420		Administration	0	0	0	0	0	0	0	420
421		Switch crews	0	6	0	0	6	0	6	421

**PTC 410. RAILWAY OPERATING EXPENSES - (Continued)**

(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 (a)	Salaries & Wages (b)	Material, tools, supplies, fuels & lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	Passenger (g)	Total (h)	Line No.
		<b>YARD OPERATIONS - (Continued)</b>								
422		Controlling operations	0	0	0	0	0	0	0	422
423		Yard and terminal clerical	0	0	0	0	0	0	0	423
424		Operating switches, signals, retarders, & humps	0	0	0	0	0	0	0	424
425		Locomotive fuel	0	0	0	0	0	0	0	425
426		Electric power electric power produced or purchased for motive power	0	0	0	0	0	0	0	426
427		Servicing locomotives	0	0	0	0	0	0	0	427
428		Freight lost or damaged - solely related	N/A	N/A	N/A	0	0	0	0	428
429		Clearing wrecks	0	0	0	0	0	0	0	429
430		Fringe benefits	N/A	N/A	N/A	0	0	0	0	430
431		Other casualties & insurance	N/A	N/A	N/A	0	0	0	0	431
432		Joint facility - debit	N/A	N/A	0	N/A	0	0	0	432
433		Joint facility - (credit)	N/A	N/A	0	N/A	0	0	0	433
434		Other	0	0	0	0	0	0	0	434
435		<b>TOTAL YARD OPERATION</b>	0	6	0	0	6	0	6	435
		<b>TRAIN &amp; YARD OPERATIONS COMMON</b>								
501		Cleaning car interiors	0	0	0	N/A	0	0	0	501
502		Adjusting & transferring loads	0	0	0	N/A	0	N/A	0	502
503		Car loading devices & grain docks	0	0	0	N/A	0	N/A	0	503
504		Freight lost or damaged - all other	N/A	N/A	N/A	0	0	0	0	504
505		Fringe benefits	N/A	N/A	N/A	0	0	0	0	505
506		<b>TOTAL TRAIN &amp; YARD OPERATIONS COMMON</b>	0	0	0	0	0	0	0	506
		<b>SPECIALIZED SERVICE OPERATIONS</b>								
507	*	Administration	0	0	0	0	0	N/A	0	507
508	*	Pickup & delivery and marine line haul	0	0	0	0	0	N/A	0	508
509	*	Loading & unloading and local marine	0	0	0	0	0	N/A	0	509
510	*	Protective services	0	0	0	0	0	N/A	0	510
511	*	Freight lost or damaged - solely related	N/A	N/A	N/A	0	0	N/A	0	511
512	*	Fringe benefits	N/A	N/A	N/A	0	0	N/A	0	512
513	*	Casualties & insurance	N/A	N/A	N/A	0	0	N/A	0	513
514	*	Joint facility - debit	N/A	N/A	0	N/A	0	N/A	0	514
515	*	Joint facility - (credit)	N/A	N/A	0	N/A	0	N/A	0	515
516	*	Other	0	0	0	0	0	N/A	0	516
517	*	<b>TOTAL SPECIALIZED SERVICES OPERATIONS</b>	0	0	0	0	0	N/A	0	517

**PTC 410. RAILWAY OPERATING EXPENSES - (Continued)**

(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 (a)	Salaries & Wages (b)	Material, tools, supplies, fuels & lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	Passenger (g)	Total (h)	Line No.
518		ADMINISTRATIVE SUPPORT OPERATIONS Administration	0	0	0	0	0	0	0	518
519		Employees performing clerical & accounting functions	0	0	0	0	0	0	0	519
520		Communication systems operations	0	0	1	0	1	0	1	520
521		Loss & damage claims processing	0	0	0	0	0	0	0	521
522		Fringe benefits	N/A	N/A	N/A	0	0	0	0	522
523		Casualties & insurance	N/A	N/A	N/A	0	0	0	0	523
524		Joint facility - debit	N/A	N/A	0	N/A	0	0	0	524
525		Joint facility - (credit)	N/A	N/A	0	N/A	0	0	0	525
526		Other	0	0	0	0	0	0	0	526
527		TOTAL ADMINISTRATIVE SUPPORT OPERATIONS	0	0	1	0	1	0	1	527
528		TOTAL TRANSPORTATION	0	22	1	0	23	0	23	528
601		GENERAL & ADMINISTRATIVE Officers - general administration	0	0	0	0	0	0	0	601
602		Accounting, auditing, & finance	0	0	0	0	0	0	0	602
603		Management services & data processing	4,526	66	11,826	315	16,733	0	16,733	603
604		Marketing	0	0	0	0	0	0	0	604
605		Sales	0	0	0	0	0	0	0	605
606		Industrial development	0	0	0	0	0	N/A	0	606
607		Personnel & labor relations	0	0	0	0	0	0	0	607
608		Legal & secretarial	0	0	0	0	0	0	0	608
609		Public relations & advertising	0	0	0	0	0	0	0	609
610		Research & development	0	0	0	0	0	0	0	610
611		Fringe benefits	N/A	N/A	N/A	1,157	1,157	0	1,157	611
612		Casualties & insurance	N/A	N/A	N/A	0	0	0	0	612
613		Writedown of uncollectible accounts	N/A	N/A	N/A	0	0	0	0	613
614		Property taxes	N/A	N/A	N/A	0	0	0	0	614
615		Other taxes except on corporate income or payroll	N/A	N/A	N/A	0	0	0	0	615
616		Joint facility - debit	N/A	N/A	0	N/A	0	0	0	616
617		Joint facility - (credit)	N/A	N/A	0	N/A	0	0	0	617
618		Other	1	0	0	0	1	0	1	618
619		TOTAL GENERAL & ADMINISTRATIVE	4,527	66	11,826	1,472	17,891	0	17,891	619
620	*	TOTAL OPERATING EXPENSE	7,436	2,826	17,256	146,025	173,543	0	173,543	620

PTC 700. MILEAGE OPERATED AT CLOSE OF YEAR										
Line No.	Class	Proportion owned or leased by respondent (b)	Running tracks, passing tracks, cross-overs, etc.				Miles of way switching tracks (g)	Miles of yard switching tracks (h)	TOTAL (i)	Line No.
			Miles of road (c)	Miles of second main track (d)	Miles of all other main tracks (e)	Miles of passing tracks cross-overs, and turnouts (f)				
1	1	100%	17,006	4,240	333	2,344	104	261	24,288	1
2										2
3	1J	12.5%	-	-	-	-	-	-	-	3
4	1J	23.0%	-	-	-	-	-	-	-	4
5	1J	25.0%	-	-	-	-	-	-	-	5
6	1J	33.3%	-	-	-	-	-	-	-	6
7	1J	37.5%	-	-	-	-	-	-	-	7
8	1J	40.0%	-	-	-	-	-	-	-	8
9	1J	44.0%	-	-	-	-	-	-	-	9
10	1J	50.0%	244	100	-	32	1	5	382	10
11	1J	62.5%	-	-	-	-	-	-	-	11
12	1J	66.7%	-	-	-	-	-	-	-	12
13		Total 1J	244	100	-	32	1	5	382	13
14										14
15		Total 1 and 1J	17,250	4,340	333	2,376	105	266	24,670	15
16										16
17	2	A&S	-	-	-	-	-	-	-	17
18	2		-	-	-	-	-	-	-	18
19		Total 2	-	-	-	-	-	-	-	19
20										20
21	3A		-	-	-	-	-	-	-	21
22	3B		-	-	-	-	-	-	-	22
23		Total 3	-	-	-	-	-	-	-	23
24										24
25										25
26										26
27	4B		-	-	-	-	-	-	-	27
28		Total 4	-	-	-	-	-	-	-	28
29			-	-	-	-	-	-	-	29
30										30
31										31
32	5		-	-	-	-	-	-	-	32
33	5J		-	-	-	-	-	-	-	33
34		Total 5	-	-	-	-	-	-	-	34
35										35
36										36
37										37
38										38
39										39
40										40
41										41
42										42
43										43
44										44
45										45
46										46
47										47
48										48
49										49
50										50
51										51
52										52
53										53
54										54
55										55
56										56
57		TOTAL	17,250	4,340	333	2,376	105	266	24,670	57
58		Miles of electrified road or track included in preceding grand total	N/A							58

PTC 710. INVENTORY OF EQUIPMENT

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.
				Units Installed					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) (See Ins. 7) (k)	Leased to others (l)	
				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)							
LOCOMOTIVE UNITS														
1		Diesel-freight units	0	0	0	0	0	0	0	0	0	(HP)	0	1
2		Diesel-passenger units	61	0	0	0	0	8	0	53	53	168,800		2
3		Diesel-multiple purpose units	5,922	0	0	0	0	14	4,870	1,038	5,908	24,472,035		3
4		Diesel-switching units	4	0	0	0	0	0	4	0	4	6,000		4
5	*	TOTAL (lines 1 to 4) units	5,987	0	0	0	0	22	4,874	1,091	5,965	24,646,835		5
6	*	Electric locomotives	0	0	0	0	0	0	0	0	0	0		6
7	*	Other self-powered units (steam)	1	0	0	0	0	0	1	0	1	2,000		7
8	*	TOTAL (lines 5, 6, and 7)	5,988	0	0	0	0	22	4,875	1,091	5,966	24,648,835		8
9	*	Auxiliary units	0	0	0	0	0	0	0	0	0	N/A		9
10	*	TOTAL LOCOMOTIVE UNITS (lines 8 and 9)	5,988	0	0	0	0	22	4,875	1,091	5,966	24,648,835	0	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 1/1/2000 (b)	Between				During Calendar Year					TOTAL (l)	Line No.
				1/1/2000 and 12/31/2004 (c)	1/1/2005 and 12/31/2009 (d)	1/1/2010 and 12/31/2014 (e)	1/1/2015 and 12/31/2019 (f)	2020 (g)	2021 (h)	2022 (i)	2023 (j)	2024 (k)		
				11	*	Diesel	1,645	2,042	1,107	727	444	0		
12	*	Electric	0	0	0	0	0	0	0	0	0	0	0	12
13	*	Other self-powered units (steam)	1	0	0	0	0	0	0	0	0	0	1	13
14	*	TOTAL (lines 11 to 13)	1,646	2,042	1,107	727	444	0	0	0	0	0	5,966	14
15	*	Auxiliary units	0	0	0	0	0	0	0	0	0	0	0	15
16	*	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	1,646	2,042	1,107	727	444	0	0	0	0	0	5,966	16

**PTC 710. INVENTORY OF EQUIPMENT - Continued**  
**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.
				Units Installed					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) (See Ins. 7) (k)	Leased to others (l)	
				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)							
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)												21
22		Nonpassenger carrying cars (All class B, CSB, M, PSA, IA)												22
23		TOTAL (Lines 17 to 22)	0	0	0	0	0	0	0	0				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)	0	0	0	0	0	0	0	0				28
29		TOTAL (Lines 23 and 28)	0	0	0	0	0	0	0	0				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, MWW, MWK)										N/A		32
33		Dump and ballast cars (MWB, MWD)										N/A		33
34		Other maintenance and service equipment cars										N/A		34
35		TOTAL (Lines 30 to 34)	0	0	0	0	0	0	0	0		N/A		35

**PTC 710. INVENTORY OF EQUIPMENT - Continued**

Instructions for reporting freight-train car data.

1. Give particulars of each of the various classes of equipment which respondent owned or leased during the year.
2. In column (d) give the number of units purchased or built in company shops. In column (e) give the number of new units leased from others. The term "new" means a unit placed in service for the first time on any railroad.
3. Units leased to others for a period of one year or more are reportable in column (n). Units temporarily out of respondent's service and rented to others for less than one year are to be included in column (i). Units rented from others for a period less than one year should not be included in column (j).

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

Line No.	Cross Check	Class of equipment and car designations  (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Time-mileage cars  (b)	All others  (c)	Units installed				
					New units purchased or built  (d)	New or rebuilt units leased from others  (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts  (f)	All other units, including reclassification and second hand units purchased or leased from others  (g)	
		<b>FREIGHT TRAIN CARS</b>							
36		Plain box cars - 40' (B1_, B2_)							36
37		Plain box cars - 50' longer (B3_0-7, B4_0-7, B5_, B6_, B7_, B8_)							37
38		Equipped box cars (All Code A, Except A_5_)							38
39		Plain gondola cars (All Codes, G & J_1, J_2, J_3, J_4)							39
40		Equipped gondola cars (All Code E)							40
41		Covered hopper cars (C_1, C_2, C_3, C_4)							41
42		Open top hopper cars--general service (All Code H)							42
43		Open top hopper cars--special service (J_0, J_5, J_6, J_7, J_8, J_9, and K)							43
44		Refrigerator cars -- mechanical (R_5_, R_6_, R_7_, R_8_, R_9_)							44
45		Refrigerator cars -- non-mechanical (R_0_, R_1_, R_2_)							45
46		Flat cars -- TOFC/COFC (All Code P, Q and S, Except Q8_)							46
47		Flat cars -- multi-level (All Code V)							47
48		Flat cars -- general service (F10_, F20_, F30_)							48
49		Flat cars -- other (F_1_, F_2_, F_3_, F_4_, F_5_, F_6) (F_8_, F40_)							49
50		Tank cars -- under 22,000 gallons (T_0_, T_1_, T_2_, T_3_, T_4_, T_5)							50
51		Tank cars -- 22,000 gallons and over (T_6_, T_7_, T_8_, T_9)							51
52		All other freight cars (A_5_, F_7_, All Code L and Q8_)							52
53		TOTAL (lines 36 to 52)	0	0	0	0	0	0	53
54		Caboose (All Code M-930)							54
55		TOTAL (lines 53, 54)	0	0	0	0	0	0	55

**PTC 710. INVENTORY OF EQUIPMENT - Continued**

- 4. Column (m) should show aggregate capacity for all units reported in columns (k) and (l), as follows. For freight-train cars, report the nominal capacity (in tons of 2,000 lbs) as provided in Rule 86 of the AAR Code of Rules Governing Cars in Interchange. Convert the capacity of tank cars to capacity in tons of the commodity which the car is intended to carry customarily.
- 5. Time-mileage cars refers to freight cars, other than cabooses, owned or held under lease agreement, whose interline rental is settled on a per diem and line haul mileage basis under "Code of Car Hire Rules" or would be so settled if used by another railroad.

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

Line No.	Changes during the year (concluded)  Units retired from service of respondent whether owned or leased, including reclassification (h)	Units at close of year						Line No.
		Owned and used (i)	Leased from others (j)	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4) (m)	Leased to others (n)	
				Time-mileage cars (k)	All other (l)			
36								36
37								37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53	0	0	0	0	0	0	0	53
54								54
55	0	0	0	0	0	0	0	55

PTC 710. INVENTORY OF EQUIPMENT - Continued

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

Line No.	Cross Check	Class of equipment and car designations  (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Per diem  (b)	All others  (c)	Units installed				
					New units purchased or built  (d)	New units leased from others  (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts  (f)	All other units, including reclassification and second hand units purchased or leased from others  (g)	
56		FLOATING EQUIPMENT Self-propelled vessels (Tugboats, car ferries, etc.)							56
57		Non-self-propelled vessels (Car floats, lighters, etc.)							57
58		TOTAL (lines 56 and 57)							58
		HIGHWAY REVENUE EQUIPMENT							
59		Chassis Z1__, Z67__, Z68__, Z69__							59
60		Dry van U2__, Z__, Z6__, 1-6							60
61		Flat bed U3__, Z3__							61
62		Open bed U4__, Z4__							62
63		Mechanical refrigerator U5__, Z5__							63
64		Bulk hopper U0__, Z0__							64
65		Insulated U7__, Z7__							65
66		Tank Z0__, U6__ (See Note)							66
67		Other trailer and container (Special equipped dry van U9__, Z8__, Z9__)							67
70		TOTAL (lines 59 and 69)	0	0	0	0	0	0	70

NOTES AND REMARKS

Note: Line 66 (Tank) must have fitting code "CN" to qualify as a tank otherwise it is a bulk hopper.

**PTC 710. INVENTORY OF EQUIPMENT - Concluded**

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

Line No.	Cross Check	Changes during the year (concluded)	Units at Close of Year						Line No.
		Units retired from service of respondent whether owned or leased, including reclassification (h)	Owned and used (i)	Leased from others (j)	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4) (m)	Leased to others (n)	
					Per diem (k)	All other (l)			
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
70		0	0	0	0	0	0	0	70

**NOTES AND REMARKS**

**PTC 710S. UNIT COST OF EQUIPMENT INSTALLED DURING THE YEAR**

(Dollars in Thousands)

1. Give particulars, as requested, separately, for the various classes of new units and rebuilt units of equipment installed by respondent during the year. If information regarding the cost of any units installed is not complete at the time of filing this report, the units should be omitted, but reference to the number of units omitted should be given in a footnote, the details as to cost to be given in the report of the following year. The cost of units under construction at the close of the year should not be reflected in this schedule even though part of the cost appears in the property account for the year. Indicate in column (e) whether an installation represents equipment purchased (P), built or rebuilt by contract in outside railroad shops (C), or built or rebuilt in company or system shops (S), including units acquired through capitalized leases (L).
2. In column (a) list each class or type of locomotive unit, car, or TOFC/COFC equipment on a separate line. By class is meant the standard classification used to distinguish types of locomotive units, freight cars, or other equipment adopted by the Association of American Railroads, and should include physical characteristics requested by Schedule 710. Locomotive units should be identified as to power source, wheel arrangement, and horsepower per unit, such as multiple-purpose diesel locomotive A units (B-B), 2500 HP. Cars should be identified as to special construction or service characteristics, such as aluminum-covered hopper car (LO) or steel boxcars-special service (XAP). For TOFC/COFC, show the type of equipment as enumerated in Schedule 710.
3. In column (c) show the total weight in tons of 2,000 pounds. The weight of equipment acquired should be the weight empty.
4. The cost should be the complete cost as entered on the ledger, including foreign line freight charges and handling charges.
5. Data for this schedule should be confined to the units reported in Schedule 710, columns (c) and (e) for locomotive units, passenger-train cars, and company service cars, and columns (d) and (f) for freight train cars, floating equipment, and highway revenue equipment. Disclose new units in the upper section of this schedule. Disclose rebuilt units acquired or rewritten into the respondent's accounts in the lower section. The term "new" as used herein shall mean a unit or units placed in service for the first time on any railroad.
6. All unequipped boxcars acquired in whole or in part with incentive per diem funds should be reported on separate lines and be appropriately identified by footnote or sub-heading.

**NEW UNITS**

Line No.	Class of equipment	Number of Units	Total Weight (Tons)	Total cost	Method of Acquisition (see instructions)	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

**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

**GENERAL INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE PTC 720**

1. For purposes of these schedules, the track categories are defined as follows:
  - A. Freight density of 20 million or more gross ton-miles per track-mile per year (including passing tracks, turnouts, and crossovers).
  - B. Freight density of less than 20 million gross ton-miles per track-mile per year, but at least 5 million (including passing tracks, turnouts, and crossovers).
  - C. Freight density of less than 5 million gross ton-miles per track-mile per year, but at least 1 million (including passing tracks, turnouts, and crossovers).
  - D. Freight density of less than 1 million gross ton-miles per track-mile per year (including passing tracks, turnouts, and crossovers).
  - E. Way and yard switching tracks (passing tracks, turnouts, and crossovers shall be included in categories A, B, C, D, F, or potential abandonments, as appropriate).
  - F. Track over which any passenger service is provided (other than potential abandonments). Mileage should be included within track categories A through E unless it is dedicated entirely to passenger service, category F.

Potential abandonments - Route segments identified by railroads as potentially subject to abandonment as required by Section 10903 of the ICC Termination Act of 1995.
2. This schedule should include all class 1, 2, 3, or 4 track from Schedule 700, that is maintained by the respondent. (Class 5 track is assumed to be maintained by others)
3. If, for two consecutive years, a line segment classified in one track category maintains a traffic density which would place it in another, it shall be reclassified into that category as of the beginning of the second year.
4. Traffic density related to passenger service shall not be included in the determination of the track category of a line segment.

**PTC 720. TRACK AND TRAFFIC CONDITIONS**

Disclose the requested information pertaining to track and traffic conditions.

Line No.	Track category (a)	Mileage of tracks at end of period (whole numbers) (b)	Average annual traffic density in millions of gross ton-miles per track-mile* (use two decimal places) (c)	Average running speed limit (use two decimal places) (d)	Track miles under slow orders at end of period (e)
1	A	16,592	33.50	N/A	103
2	B	4,250	11.70	N/A	46
3	C	538	3.51	N/A	7
4	D	2,919	0.39	N/A	4
5	E	371	N/A	N/A	0
6	TOTAL	24,670	23.12	N/A	160
7	F	9,157	N/A	N/A	N/A
8	Potential abandonments	0	N/A	N/A	N/A

\* To determine average density, total track-miles (route-miles times number of tracks), rather than route-miles, shall be used.  
N/A - Information is not available.

**Footnote: PTC Grants**  
(Dollars in Thousands)

In addition to separating capital expenses and operating expenses incurred by the railroad for PTC, the respondent entity shall include by footnote disclosure here the value of funds received from non-government and 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 or designated for PTC and would provide for full disclosure of PTC costs on an annual basis. This disclosure shall identify the nature and location of the project by FRA identification, if applicable. If FRA identification is not applicable, the disclosure shall identify the location at the state or regional level.

Line No.	Entity Receiving Funds	Entity Dispensing Funds	Name of Program	Location(s) of the Project	Amount of Funding	Line No.
1			NONE			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

VERIFICATION

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

OATH

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

State of Nebraska  
County of Douglas

Todd M. Rynaski makes oath and states that he (she) is Senior Vice President and Chief Accounting, Risk and Compliance Officer  
(Insert here name of the affiant) (Insert here the official title of the affiant)

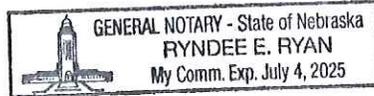
Of Union Pacific Railroad Company  
(Insert here the exact legal title or name of the respondent)

that it is his or her duty to have supervision over the books of accounts of the respondent and to control the manner in which such books are kept; that he or she knows that such books have been kept in good faith during the period covered by this report; that he or she knows that the entries contained in this report relate to accounting matters that have been prepared in accordance with the provisions of the Uniform System of Accounts for Railroad Companies and other accounting and reporting directives of the Surface Transportation Board; that he or she believes that all other statements of fact contained in this report are true, and that this report is a correct and complete statement, accurately taken from the books and records, of the business and affairs of the above-named respondent during the period of time from and including January 1, 2022, to and including December 31, 2022.

*[Handwritten Signature]*  
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 28 day of March, 2023.  
My commission expires July 4, 2025

Use an  
LS  
impression seal



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

SUPPLEMENTAL OATH

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

State of Nebraska  
County of Douglas

Lance M. Fritz makes oath and states that he (she) is Chairman, President, and Chief Executive Officer  
(Insert here name of the affiant) (Insert here the official title of the affiant)

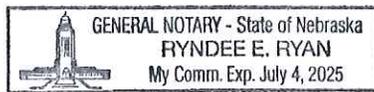
Of Union Pacific Railroad Company  
(Insert here the exact legal title or name of the respondent)

that he or she has carefully examined the foregoing report; that he or she believes that all statements of fact contained in the said report are true; and that the said report is a correct and complete statement of the business and affairs of the above-named respondent and the operations of its property during the period of time from and including January 1, 2022, to and including December 31, 2022.

*[Handwritten Signature]*  
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 28 day of March, 2023.  
My commission expires July 4, 2025

Use an  
LS  
impression seal



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

**MEMORANDA  
(FOR USE OF BOARD ONLY)  
CORRESPONDENCE**

Office Addressed		Date of Letter, Fax or Telegram of			Subject					Answer Needed	Answer			File Number of Letter, Fax, or Telegram
		Month	Day	Year							Month	Day	Year	
Name	Title	Month	Day	Year	Page						Month	Day	Year	

**CORRECTIONS**

Date Correction			Page					Date of Letter, Fax or Telegram of			Authority		Board File Number	Clerk Making Correction Name
								Month	Day	Year	Officer sending letter, fax or telegram			
Month	Day	Year	Month	Day	Year	Name	Title							

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