

- Legend*
- The Pittsburgh And West Virginia Ry.
 - The West Side Belt Railroad
 - Valuation Sections

Interstate Commerce Commission
 Bureau of Valuation
 Washington, D.C.

MAP OF
**THE PITTSBURGH AND WEST VIRGINIA RAILWAY
 AND
 THE WEST SIDE BELT RAILROAD**

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EXPLANATORY TEXT

6/30/17

THE PITTSBURGH & WEST VIRGINIA RAILWAY COMPANY

1. DESCRIPTION OF ROAD.

The Pittsburgh & West Virginia Railway Company was incorporated in West Virginia, April 10, 1917, and in Pennsylvania, April 19, 1917.

This carrier owns and operates a standard gauge steam operated railroad located in the states of Pennsylvania, West Virginia and Ohio, and extending from Pittsburgh, Pa. westward to a connection with The Wheeling and Lake Erie Railway at Pittsburgh Junction, Ohio, a distance of 39.798 miles. In addition, the carrier owns and operates a branch line 3.461 miles long, extending from a connection at Longview Junction with the West Side Belt Railroad to a connection at Mifflin Junction with the Union Railroad. The road is single tracked except for a distance of 4.129 miles westward from Pittsburgh Terminal which is double tracked.

Under trackage right agreement the carrier uses 0.74 miles of tracks of The Wheeling and Lake Erie Railroad Company from Pittsburgh Junction to Roxford Eye and 1.73 miles of tracks of the Pittsburgh and Lake Erie Railroad from West End Pittsburgh to South Side Yard.

The principal points on its line are Pittsburgh, Carnegie, Bridgeville and Avella, Pa. and Smithfield and Hopedale, Ohio.

2. MILEAGE AND VALUATION SECTIONS.

The Pittsburgh and West Virginia Railway Company - Wholly Owned and Used - Pennsylvania

Val. Sec.	From	To	1st Main Track	2nd Main Track	Yard Tracks & Sidings	All Tracks
1-Pa.	Pittsburgh	Pa.-W.Va. State Line	38.144	4.129	27.608	69.881
Total Wholly Owned and Used - Pennsylvania			38.144	4.129	27.608	69.881

The Pittsburgh and West Virginia Railway Company - Wholly Owned and Used - West Virginia

2-W.Va.	Pa.-W.Va. State Line	W.Va.-Ohio State Line	4.811	-	1.985	6.796
Total Wholly Owned and Used - West Virginia			4.811	-	1.985	6.796

The Pittsburgh and West Virginia Railway Company - Wholly Owned and Used - Ohio

3-Ohio	W.Va.-Ohio State Line	Pittsburgh Junction	20.299	-	10.652	30.951
Total Wholly Owned and Used - Ohio			20.299	-	10.652	30.951
Total Wholly Owned and Used - All States			63.254	4.129	40.245	107.628

3. TERMINI.

The terminal of most importance on this road is at Pittsburgh. Here both passenger and freight facilities are owned by the carrier.

4. CONNECTIONS WITH OTHER ROADS.

The principal connections with other carriers for the interchange of business are as follows:

West Belt Junction	West Side Belt Railroad - The
Bridgeville	Pittsburgh, Cincinnati, Chicago and St. Louis
	Railroad Company - The
George	Montour Railroad Company
Mingo	Wheeling and Lake Erie Railway Company - The
Pittsburgh Junction	" " " " " "
South Side, Pittsburgh	Pittsburgh and Lake Erie Railroad Company
Longview	West Side Belt Railroad Company - The
"	Montour Railroad Company
Mifflin	Union Railroad Company

5. IMPORTANT JOINT FACILITIES.

In addition to parts of other railroads used by the carrier under trackage right agreements, this company shares jointly the use of its tracks from West Belt Junction to Pittsburgh 1.3 miles with The West Side Belt Railroad Company; and from Longview to Mifflin 3.46 miles with the Montour Railroad Company.

6. CHARACTERISTICS OF COUNTRY.

(a) Topography.

The region traversed by this road is very hilly. Leaving Pittsburgh, the road crosses the Monongahela River and by means of numerous tunnels reaches the valley of the Ohio River proper.

(b) Geology.

The geology of the surface is uniform. Excavations are of clay and schistous limestone and sandstone with occasional veins of bituminous coal.

(c) Climate.

The mean annual temperature is 50 degrees Fahrenheit, ranging from a minimum of minus 30 degrees to a maximum of 100 degrees, with a mean annual rainfall of 40 inches.

(d) Development - Farm.

As a general thing, this carrier does not traverse a country that is highly developed agriculturally.

(e) Development - Industrial.

The line of this carrier reaches the Pittsburgh District. The manufacture of steel and steel products is the most important industry.

7. PHYSICAL CHARACTERISTICS OF ROAD.

The maximum and ruling grades and curvature are shown in the following table prepared by the carrier:

Division	From	To	Maximum Grade		Ruling Grade		Maximum Curvature	Remarks
			East	West	East	West		
Main Line	Pittsburgh	Greentree	1.0	-	1.0	-	5°	
Main Line	Greentree	Pittsburgh Jct.	0.7	0.7	0.7	0.7	5	
Thompson Run Br.	Longview	Miflin	0.67	0.1	0.67	0.1	5	

8. ROAD.

Account 3 - Grading.

The volume of grading on this road is very great, averaging about 182,000 cubic yards per mile. Of the total excavation, exclusive of tunnels, about 64 per cent is classified material, about 54 per cent being solid rock and about 10 per cent loose rock, the remainder common excavation.

Account 5 - Tunnels and Subways.

There are 17 tunnels on the system having a total length of 20,432 feet as shown by the list below. The tunnels are all driven in solid rock for double track and the lining is entirely of concrete, except for 303 feet of brick lining in the Greentree Tunnel.

TUNNELS							
Name	Val.	Mile	Length	Lgth. of	Excavation	Remarks	
	Sec.		Feet	Lining	Cu. Yds.		
Mt. Washington	1:1-Pa.	1	3,344	3,344	109,373	S.R.	Shaft used
Greentree	2:	5	4,716	4,716	155,691	"	"
Taggart	3:	20	830	830	25,935	"	"
Hickory	4:	22	372	372	11,875	"	"
McGugin	5:	25	461	461	14,690	"	"
Craighead	6:	35	1,163	1,163	37,845	"	"
Burton	7:	34	1,061	1,061	30,620	"	"
State Line	8:	35	1,478	1,478	47,041	"	"
Ohio River	9:2-W.Va.	40	269	269	8,370	"	"
Coen	10:3-Ohio	41	856	856	27,804	"	"
Adams	11:	42	640	640	22,017	"	"
Fellows	12:	44	936	936	34,325	"	"
Hunter	13:	47	587	587	18,766	"	"
Oliver	14:	47	351	351	11,067	"	"
Warren	15:	54	970	970	34,712	"	"
Copeland	16:	58	874	874	30,958	"	"
Hanna	17:	60	1,504	1,504	55,685	"	"
Total			20,432	20,432	679,770		

Account 6 - Bridges, Trestles and Culverts.

There are two bridges of importance on this road. The Monongahala River is crossed by a double track cantilever bridge which, inclusive of anchor arm lever and suspended spans, is 1,510 feet long and has as approaches a truss span 138' long and a deck plate girder viaduct 204' long. The bridge across the Ohio River is a similar structure 1,297 feet long with approaches made up of a deck truss 180 feet long and two deck plate girder spans each 78' long. There are numerous bridges with reproduction cost between \$50,000 and \$100,000. With the exception of a few deck trusses, these are mostly deck plate girder structures.

Account 8 - Ties

The ties are untreated oak and average about 8,100 per mile.

Account 9 - Rails

The rail is practically all 90-pound Bessemer laid new.

Account 11 - Ballast

Gravel from Stringer, Ohio is the most prevalent material used for ballast. There are also some broken stone and some cinder and slag from the Pittsburgh District.

Account 12 - Right-of-Way Fences

The right-of-way is fenced, woven and barbed wire fence being the prevailing types.

Account 13 - Crossings and Signs

Most all important highway crossings are carried over or under the railroad grade. Crossings of any importance at grade are protected by automatic signal bells or gates.

Account 14 - Station and Office Buildings

The Pittsburgh Terminal is the only station and office building of any importance. The terminal built in 1905 includes passenger station and office building, train shed, track floor and approach viaducts, freight terminal and supporting and approach viaducts.

The passenger station and office building is a nine-story, steel, brick and terra cotta structure, 35 per cent of which is used for noncarrier purposes. The train shed is a brick, stone and steel structure covering six tracks. The viaducts are of about 40 feet average height and built of steel. The track floor has 15 spans supporting six tracks. The approach has nine spans carrying two to six tracks. Most of the space underneath the viaducts is occupied by noncarrier stores and warehouses.

The freight terminal is a steel and cement plaster structure with a supporting and approach viaduct of 25 spans carrying three to five tracks. With the exception of the space underneath the freight terminal building which is taken up by the freight house mostly all the space underneath the viaduct is occupied by noncarrier stores and warehouses.

The other stations on this road are of conventional type frame construction.

Account 17 - Roadway Buildings

Property in this account consists of small frame tool houses of conventional type.

Account 18 - Water Stations

Water stations are principally of elevated wood tanks of about 40,000 to 50,000 gallons capacity on steel supports and concrete pedestals. Water is usually supplied from city water connection.

Account 19 - Fuel Stations

The carrier has two fuel stations. At Rock, Pittsburgh there is a 75-ton "Link Belt" electrically operated bucket and conveyor type station serving two tracks. Superstructure is frame and station is equipped with sand facilities. At Avella, there is a coaling station of minor importance consisting of a 60-foot overhaul tramway with steel bin and chute.

Account 20 - Shops and Engine Houses

The shops of the carrier are at Rock, Pittsburgh; With the exception of the power house, which is of brick, the buildings are of frame construction.

Account 22 - Telegraph and Telephone Lines

Property in this account consists of three and one-half miles of pole line wholly owned and used. The remainder of the pole lines, 58.17 miles pole line, and wires are jointly owned and used with the Western Union Telegraph Company under agreement of January 16, 1904.

8. ROAD. (Cont'd.)

Account 27 - Signals and Interlockers

The carrier has two interlocking plants, one 10 lever and one 5 lever mechanically operated. Four miles of its line are protected by automatic block signals. Manually operated block signals are installed at telegraph stations.

Account 29 - Power Plant Buildings

The only building in this account is a brick power house at Pittsburgh. This building is used 48 per cent for carrier purposes and 52 per cent for noncarrier purposes.

Account 37 - Roadway Machines

In this account, the carrier has a three-quarter yard American Railroad ditcher, 2 motor cars, 15 hand cars and 21 push cars.

9. EQUIPMENT.

Account 51 - Steam Locomotives

The carrier owns and uses 20 steam locomotives.

Account 53 - Freight Train Cars

The carrier owns and uses 2 refrigerator cars, 1497 hopper cars, 2 flat cars and 6 cabooses.

Account 54 - Passenger Train Cars

The carrier owns and uses 8 coaches, 1 combination passenger and baggage car, 1 combination mail and baggage car and 2 baggage cars.

Account 57 - Work Equipment

The carrier owns and uses 20 units of work equipment. The most important of these are a kitchen camp car, a 65 ton steam shovel and a 100 ton wheeling crane.

10. ENGINEERING AND GENERAL EXPENDITURES.

Account 1 - Engineering

Engineering has been estimated at 4 1/2 per cent upon Road Accounts 3 to 47 inclusive.

Accounts 71 to 77 - General Expenditures

General Expenditures, Accounts 71 to 77, exclusive of Account 76, have been estimated at 1 1/2 per cent upon Road Accounts 1 to 47, exclusive of Account 2 - Land.

Interest During Construction, Account 78, has been estimated at the rate of 6 per cent per annum for one-half the construction period plus 3 months upon Road Accounts 1 to 47, exclusive of Account 2 - Land and upon General Expenditures Accounts 71 to 77, exclusive of Account 76, and for 3 months upon Equipment Accounts 51 to 58 inclusive.

It has been estimated that a period of four years would be required for the construction of this property.

11. GENERAL INFORMATION.

On equipment purchased secondhand the cost of reproduction new herein is its secondhand reproduction cost. The cost of reproduction new less depreciation for such equipment was computed by applying a condition per cent of the property in its second cycle of use to its secondhand cost.

(a) Grading, Shrink and Swell

The one-way pay and overhaul method was used for computing and pricing the grading on this carrier with a free haul limit of 500 feet for team work and 5000 feet for train haul.

To the measured volume of all embankment 10 per cent has been added for shrinkage including loss and waste of excavation materials during construction. The change of volume from original excavation to present embankment has been estimated as follows:

Common excavation	10 per cent shrink
Solid rock	30 " " swell
Loose rock	No change

To the measured quantity of ballast in track 10 per cent for shrinkage has been added to obtain the pay quantities.

(b) Waste

The following percentages in measured quantities have been added for loss and waste:

LOCATION (1)	CHARACTER OF PROPERTY AND DESCRIPTION Where but a single percentage is stated it represents both per cents.	Condition Per Cent	Per Cent of Cost New	UNIT (2)	NUMBER OF UNITS (3)	COST OF REPRODUCTION		
						Per Unit (4)	New, Total (5)	Less Depreciation (6)
Acct. No. 51	Title STEAM LOCOMOTIVES <small>(I. C. C. classification)</small>					\$	\$	\$
	No. 18, type 0-6-0, cyls. 19x24, switching service, total light weight 68 tons, second hand 1916 American 1908	80	88	Each	1		6,712	5,500
	Nos. 117, 119, 120, type 2-8-0, cylinders 22x30, freight service, total light weight 113 tons, second hand 1917, Brooks 1908-5	90	91	"	3	8291	24,873	22,650
	Nos. 900-901, type 2-8-0, cylinders 25x30, freight service, total light weight 129 tons, Brooks 1909	68	70	"	2	17703	35,406	24,780
	Nos. 910-919, type 2-8-0, cylinders 25x32, freight service, total light weight 130 tons, Brooks 1909	68	70	"	10	17821	178,210	124,740
	No. 805, type 4-6-0, cyls. 18x24, switching service, total light weight 60 tons, second hand 1904 Pittsburgh 1890	60	66	"	1		3,906	2,575
	No. 188, type 4-6-0, cyls. 18x24, passenger service total light weight 113 tons, second hand 1906, Brooks 1900	93	94	"	1		6,211	5,850
	No. 330-331, type 4-4-0, cyls. 18x24, passenger service, total light weight 66 tons, second hand, 1908 P.&L.E. 1896	100		"	2	2568	5,176	5,176
	Total for Account 51		73		20		260,494	191,261
	Acct. 53 - FREIGHT TRAIN CARS							
	Refrigerator cars, No. 18069, rebuilt 1916, capacity 60,000#, wood body and underframe	50	52	Each	1		958	527
	No. 18068, second hand 1912, capacity 60,000#, wood body, composite underframe	45	52	"	1		710	365
	Hopper cars, Nos. 58000-58499, various 1909-1911, capacity 100,000#, all steel	63	70	"	1497	940.00	1,407,180	985,026
	Flat cars, Nos. 11-39, capacity 50,000#, wood underframe, F. H. Hicks, 1904	40	53	"	2	342.00	684	363
	Caboose cars, Nos. P 402 - P 406, second hand, length 18'x23', wood body and underframe, 4 wheels	73	77	"	5	551.00	2,755	2,121
	No. P 600, rebuilt 1904, length 34', wood body and underframe, 8 wheels	67	70	"	1		751	526
	Total for Account 53		70		1507		1,413,038	988,932
	Acct. 54 - PASSENGER TRAIN CARS							
	Coaches, Nos. 21,23,24,26, length 46'6"-51'2", wood body and underframe, wood 4 wheel trucks, second hand 1913-14, Brown & Sharp, 1884-1891	96		Each	4	1359	5,436	5,219
	Nos. 150-153, length 60', wood body and underframe, wood 4 wheel trucks, second hand 1916, Jackson & Sharp, 1901	100		"	4	1555	6,220	6,220
	Passenger and baggage, No. 25, length 50'8", wood body and underframe, composite 6 wheel trucks, second hand 1913, Brown and Sharp, 1878	100		"	1		805	805
	Baggage and mail, No. 117, wood body and underframe, wood 4 wheel trucks, second hand 1915, Pittsburgh & Lake Erie P.R.Co., 1890	90	92	"	1		945	869

INTERSTATE COMMERCE COMMISSION

Owner **The Pittsburgh & West Virginia Railway Company** BUREAU OF VALUATION

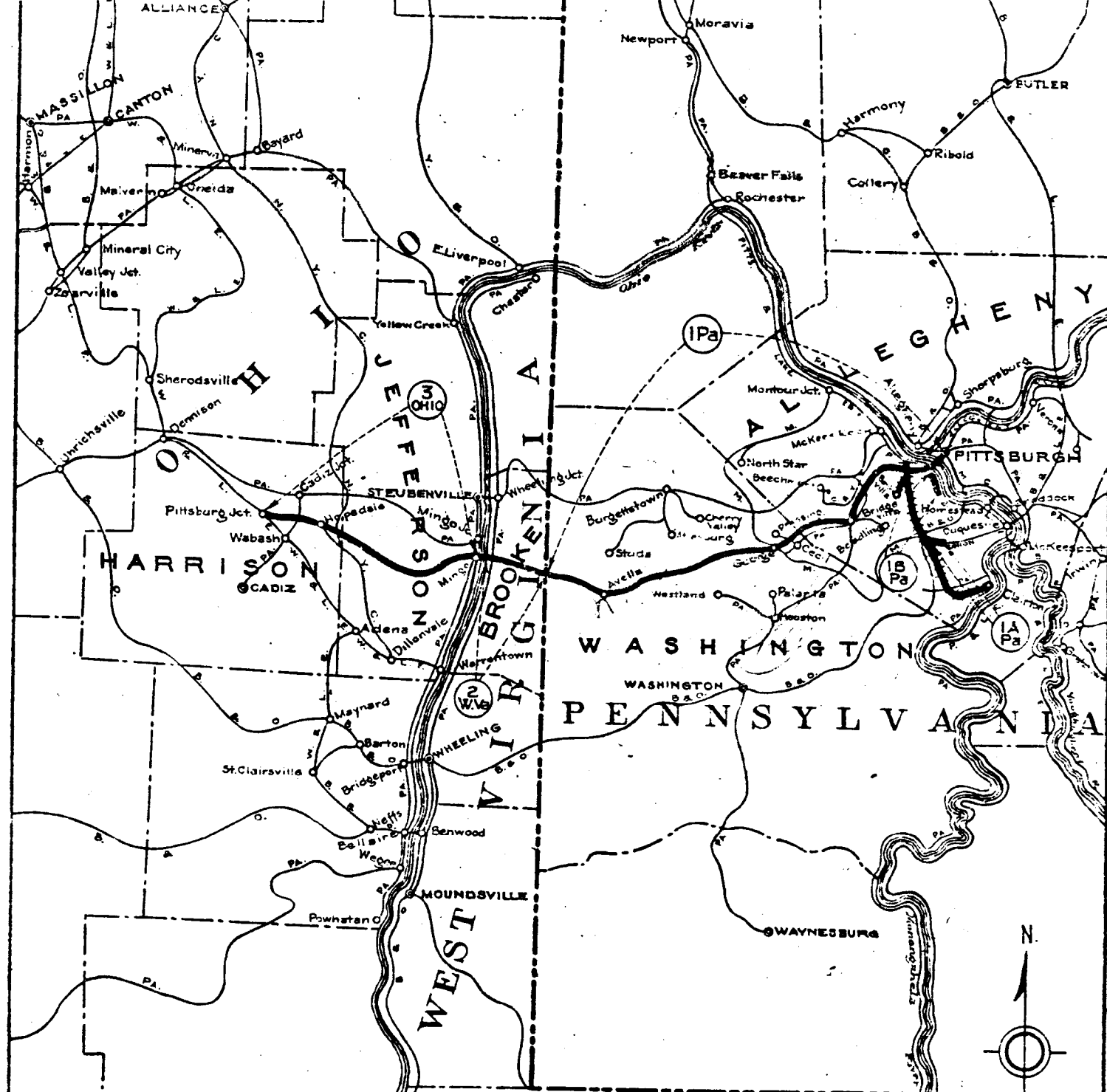
Sheet No. _____ of this valuation section.

Val. Section No. **Unallocated** Miles Main Line, _____ Miles all Tracks.*

Approved: **John R. Thompson**

LOCATION (1)	CHARACTER OF PROPERTY AND DESCRIPTION Where but a single percentage is stated it represents both per cents. (I. C. C. classification)	Condition Per Cent	Per Cent of Cost New	UNIT (2)	NUMBER OF UNITS (3)	COST OF REPRODUCTION			
						Per Unit (4)	New, Total (5)	Less Depreciat (6)	
Acct. No. 54	Title PASSENGER TRAIN CARS								
	Baggage, Nos. 121-122, length 45'3", 30'7", wood body and underframe, wood 4 wheel trucks, secondhand 1914, Various 1878-1889	85	86	Each	2	1594	3,188	2,970	
	Total for Account 54		96		12		16,594	15,820	
ACCT. 57 - WORK EQUIPMENT									
	Camp cars, No. P 21, P 101, P 152, P 153, P 155, capacity 50,000#, wood body and underframe	50	59	Each	6	471	2,826	1,660	
	Camp cars (kitchen) Nos. P 25, P 150, capacity 50,000#, wood body and underframe.	47	53	"	2	675	1,350	710	
	Tool cars, Nos. P 20, P 26, capacity 50,000# - 60,000#, wood body and underframe, including tools	75	75	"	2	949	1,898	1,420	
	Flat cars, No. P 30, capacity 50,000#, wood underframe	32	49	"	1		312	150	
	Flat cars, No. P 175, pressed, capacity 100,000#, steel underframe, S.C.Co., 1916	95	96	"	1		833	600	
	Gondola car No. P 31, capacity 50,000#, wood body and underframe	100		"	1		308	300	
	Dump cars, Nos. P 176, P 177, hand operated, wood body and steel underframe, second hand 1916, Western Wheel Scraper Co., 1907	81	84	"	2	518	1,036	870	
	Tanks No. P 1A, P 5A, wood underframe, 4500 gal. tank, second hand 1904	84	90	"	2	400	800	720	
	Gravel spreader No. P 10, wood underframe, mast and wings, hand operated	68	73	"	1		577	420	
	Steam shovel, No. P 1, capacity 65 tons, wood body and steel underframe, Bucyrus Co., 1904	46	50	"	1		8,712	4,350	
	Steam wrecking crane, No. P 5, capacity 100 tons, all steel, Bucyrus Co., 1904	57	59	"	1		16,400	9,670	
	Total for Account 57		60		20		35,052	21,110	
Acct. 76 - INTEREST DURING CONSTRUCTION									
	6% per annum for 3 months of Cost of Reproduction New on Equipment Accounts 51 to 58 inclusive	71		\$	1725178	.015	25,878	18,370	
	Total Account 76		71				25,878	18,370	

Approved: **G.S. Douglas**



Legend
 — The Pittsburgh and West Virginia Ry.
 — The West Side Belt Railroad
 ○ Valuation Sections

Interstate Commerce Commission
 Bureau of Valuation
 Washington, D.C.

#1907

MAP OF
**THE PITTSBURGH AND WEST VIRGINIA RAILWAY
 AND
 THE WEST SIDE BELT RAILROAD**

6/30/17

EXPLANATORY TEXT
WEST SIDE BELT RAILROAD COMPANY

1. DESCRIPTION OF ROAD.

The West Side Belt Railroad Company was incorporated in Pennsylvania July 25, 1895. It is a merger of the Little Saw Mill Run Railroad Company and the Bruce and Clairton Railroad Company.

The railroad of this carrier is single tracked, standard gauge, steam operated and extends from West End, Pittsburg, to Clairton, with a branch from South of West End, Pittsburg, to Banksville, wholly in the State of Pennsylvania.

Under trackage rights agreement trains of the carrier are operated over the tracks of The Pittsburg & West Virginia Railway Company from West Side Belt Junction to Pittsburg, a distance of 1.30 miles, and over tracks of the St. Clair Terminal Railroad Company at Clairton, a distance of 0.39 miles.

This road has connections with other roads for interchange of traffic as follows:

<u>Connecting Road</u>	<u>Location and Connection</u>
Baltimore and Ohio Railroad	Bruceston
Pittsburg and Lake Erie Railroad	West End - Pittsburg
Pittsburg & West Virginia Railway	West Side Belt Junction
" " " "	Longview
Pittsburgh, Cincinnati, Chicago and St. Louis Railroad	Clairton
St. Clair Terminal Railroad	Clairton

This road is operated by The Pittsburgh & West Virginia Railway Company as agent for the owners.

2. MILEAGE AND VALUATION SECTIONS.

One valuation section has been established.

The mileage is as follows:

Main Line	22.709
Yard Tracks and Sidings	25.795
Total All Tracks	<u>48.504</u>

3. CHARACTERISTICS OF COUNTRY.

This road is located in a very hilly region. The soil is clay overlaying limestone, shale and sandstone.

The principal products of this locality are those of the coal mines and steel industries.

4. ROAD.

This road has a single track, driven tunnel which is 451 feet long and lined with brick.

The grading is heavy, averaging about 84,000 cubic yards per mile, of which about 12 per cent is loose rock and about 38 per cent is solid rock.

The tracks are laid mostly with new 90 and 80 pound Bessemer rail. There is some relay 80 pound.

The road is ballasted with broken rock, slag and cinders.

5. EQUIPMENT.

The equipment of this carrier consists of 7 locomotives, 758 gondola, 941 hopper and 8 caboose freight train cars; one combination passenger train car and 6 units of work equipment.

On equipment purchased second-hand, the cost of reproduction new herein is its second-hand reproduction cost. The cost of reproduction new less depreciation for such equipment was computed by applying a condition per cent of the property in its second cycle of use to its second-hand cost.

INTERSTATE COMMERCE COMMISSION

Owner West Side Belt Railroad Company

BUREAU OF VALUATION

Sheet No. _____ of this valuation section.

Val. Section No. 1-Pa.

Miles Main Line, _____ Miles all Tracks.*

Approved: John R. Thompson

12-000

LOCATION (1)	CHARACTER OF PROPERTY AND DESCRIPTION	Condition Per Cent	Per Cent New	UNIT (2)	NUMBER OF UNITS (3)	COST OF REPRODUCTION		
						Per Unit (4)	New, Total (5)	Less Depreciat (6)
Account 51 - STEAM LOCOMOTIVES								
Acct. No. <u>51</u>	Title <u>STEAM LOCOMOTIVES</u> (I. C. C. classification)							
✓	No. 3, Pittsburgh 1896, type 4-6-0 cyls. 18x24, switching service, total lt. wt. 66 tons, 2nd hand, 1904	56	63	Each	1		4,005	2,50
✓	No. 340 Baldwin 1893, type 4-4-0 cyls. 18x26, pass. service total lt. wt. 65 tons, 2nd hand 1910	40	47	"	1		5,311	2,45
✓	Nos. 750-751, Pittsburgh 1903, type 2-8-0, cyls. 22x28, switching service, total lt.wt. 104 tons	44	48	"	2	15189.00	30,378	14,58
✓	Nos. 1000-1001, Schenectady 1910, type 0-6-0-0, cyls. 21½x 33x32, frt. service total lt. wt. 174 tons	72	74	"	2	27804.00	56,608	41,15
✓	No. 6, built 1888, type 0-4-0, cyls. 17x24, switching service, total lt. wt. 45 tons, 2nd hand, 1903	99	99	"	1		1,609	1,55
	Total for Valuation Section		64		7		96,911	62,30
Account 53 - FREIGHT TRAIN CARS								
<u>Gondola Cars</u>								
	Nos. 5000-5199, Pressed S.C. Co., 1916, capacity 110,000# wood body, steel underframe	95	96	Each	200	1215.00	243,000	233,28
	Nos. 1500-1507 Pressed S.C. Co., 1903, capacity 80,000 lbs. all steel, 2nd hand 1915	66	80	"	8	445.00	3,560	2,84
	Nos. 6000-6549 Pressed S.C. Co., 1916, capacity 100000 lbs. all steel	95	96	"	550	1097.00	603,350	579,21
<u>Hoppers</u>								
	Nos. 7000-7999, Pressed S.C. Co., 1917, capacity 100,000 lbs. all steel	100		"	941	1052.00	989,932	989,93
<u>Caboose Cars</u>								
	Nos. B-700-B-708, wood body and underframe, all wood, 4 wheel, length 20'23", 2nd hand, 1905-1916	40	48	"	8	355.00	2,840	1,36
	Total for Valuation Section		98		1707		1,842,682	1,806,63
Account 54 - Passenger Train Cars								
<u>Passenger and Baggage Cars</u>								
	No. 102, length 45'3", wood body and underframe, wood 4 wheel trucks, 2nd hand 1910	52	56	Each	1		1,845	1,03
	Total for Valuation Section		56		1		1,845	1,03
Account 57 - WORK EQUIPMENT								
<u>Tool Car</u>								
	No. B-1, capacity 60,000 lbs., steel underframe	100		Each	1		300	30
<u>Flat Cars</u>								
	No. B-628 Pressed S.C. Co., 1916, capacity 100,000, steel underframe	95	96	"	1		852	81
<u>Dump Cars</u>								
	Nos. B-629, B-630, Western Wheel Scraper Co., 1907, hand operated, wood body, composite underframe, 2nd hand 1916	60	66	"	2	518.00	1,036	68
<u>Kitchen and Riding Cars</u>								
	Nos. X-170, X-171, length 46'6", wood body and underframe, wood 4 wheel trucks, 2nd hand	57	61	"	2	1445.00	2,890	1,76
	Total for Valuation Section		70		6		5,078	3,56