



W. VA.

LAKE ERIE

OHIO

# 1891

INTERSTATE COMMERCE COMMISSION  
 BUREAU OF VALUATION  
 SOUTHEASTERN DISTRICT  
 VALUATION OF SECTION MAP  
 THE WHEELING AND LAKE ERIE RAILWAY COMPANY

DATE OF VALUATION JUNE 30 1910

**EXPLANATORY TEXT**

**THE WHEELING and LAKE ERIE RAILWAY COMPANY**

**1. DESCRIPTION OF ROAD.**

The Wheeling and Lake Erie Railway Company was incorporated under the general laws of the state of Ohio on December 14, 1916, for the purpose of acquiring and reorganizing the Wheeling and Lake Erie Railroad Company.

The property owned by the carrier is located in the states of Ohio and West Virginia. The main lines extend from Toledo to Ashterville and from Cleveland to Zanesville, with two cut-offs on connecting links from Canton to Sherrodsville and from Orville Junction to Sun Junction.

The principal branches extend from Huron Junction to Huron; Falls Junction to Chagrin Falls; from Warrenton to Steubenville, and from Adena to Jeffs, also a detached line from Salem to Washingtonville, known as the Salem branch.

This company controls and operates, by virtue of stock ownership, The Toledo Belt Railway Company, The Zanesville Belt and Terminal Railway Company, and also controls but operates as agent for the owner, The Loran and West Virginia Railway Company.

The Wheeling and Lake Erie Railway Company uses under trackage rights the Cleveland, Cincinnati, Chicago and St. Louis Railway from Wellington to Linndale.

At Wheeling, West Virginia the terminal facilities of the Wheeling Terminal Railway Company are used by the Wheeling and Lake Erie Railway Company under a rental agreement. The carrier owns and leases to the Youngstown and Ohio River Railroad Company 6.767 miles of main track from Salem to Washingtonville, Ohio, and at the date of valuation was equipped and operated as an electric railway by that carrier.

The railroad owned by The Wheeling and Lake Erie Railway Company is of standard gauge and operated by steam. The total mileage operated is 542.69 miles first main track, 11.56 miles second main track and 996.90 miles all tracks.

The principal cities served by the carrier are Cleveland, Toledo, Zanesville, Canton, Steubenville, Massillon, in Ohio and Wheeling, West Virginia.

**2. MILEAGE AND VALUATION SECTION.**

**The Wheeling and Lake Erie Railway Company - Wholly Owned and Used - Ohio.**

Val. Sgd.	From	To	M.P. to	M.P.	1st Main Track	2nd Main Track	Yard Tracks & Sidings	All Tracks
1	At Cleveland		-0.02	5.38	11.457	-	27.015	38.452
			-0.49	6.00			49.502	190.717
2	Cleveland	Zanesville	Various		138.742	2.475	0.536	0.536
2A	At Canton		Various		14.545	0.240	36.172	50.957
							0.740	0.740
3	Falls Junction	Chagrin Falls	0.00	8.19	8.197	-	2.086	10.283
4	Canton	Sherrodsville	Various		48.323	-	7.718	53.041
7	Toledo	Ironville	0.00	3.67	3.675	-	24.950	28.625
8	Ironville	Bridgeport	2.00	41.63				
			0.00	2.96	206.909	--	155.144	362.053
			0.00	2.74			0.321	0.321
8A	Near Snively	Huron	132.00	138.00	6.001	5.043	41.549	52.593
8B	Near Orville	Sun Junction	0.00	22.06	22.051	-	11.921	33.972
8C	Warrenton	Steubenville	0-.02	13.63	13.657	-	17.052	30.719
							0.673	0.673
9	Huron Junction	Huron	0.00	11.00	10.988	-	3.250	14.238
9A	At Huron		11.00	12.80	1.797	-	30.580	32.377
11	Adena	Jeffs	0-.05	20.90	20.854	-	13.021	33.747
					509.989	7.756	420.030	937.775
		Total Wholly Owned and Used in Ohio					2.270	2.270

**The Wheeling and Lake Erie Railway Company - Wholly Owned and Used - West Virginia**

12					None	None	None	None
		Total Wholly Owned and Used - All States			509.989	7.756	420.030	937.775
							2.270	2.270

**The Wheeling and Lake Erie Railway Company - Wholly Owned Not Used - Ohio**

Leased to Youngstown and Ohio River Railroad Company		None		None		None		None	
13	Salem	Washingtonville	0.00	6.77	6.767	-	1.358	8.125	

**The Wheeling and Lake Erie Railway Company - Used Exclusively Under Lease - Ohio**

Owned by The Zanesville Belt and Terminal Railway Company		None		None		None		None	
6	At Zanesville		0.00	2.48	2.508	-	1.527	5.115	
			2.48	2.52					

**The Wheeling and Lake Erie Railway Company - Used Exclusively Under Lease - Ohio**

Owned by The Toledo Belt Railway Company		None		None		None		None	
7	At Toledo		1.13	4.88	3.667	3.803	7.848	15.516	
							0.112	0.112	

Val. Sec.	From	To	1st Main Trackage	2nd Main Trackage	Yard Tracks and Sidings	All Tracks
Total Used Exclusively Under Lease - All States			7,455	3,803	9,375	20,633
					*0.112	*0.112
Grand total wholly owned and leased by The Wheeling and Lake Erie Railway Company and used by it			517,444	11,559	429,408	956,406
					* 2,362	* 2,362

\* Jointly owned tracks are shown with the mileage and units of property undivided, the cost being divided on the assembly sheets and carried into the cost columns as property wholly owned or used.

5. TERMINALS

The principal freight and passenger terminals and the basis upon which they are used are shown in the following table:

Location	Basis of Use		Remarks
	Freight Terminal	Passenger Terminal	
Cleveland, Ohio	Ownership	Ownership	
Toledo, Ohio	Operated by virtue of ownership of stock. No formal agreement.		Freight and passenger facilities owned by The Toledo Belt Railway Company
Zanesville, Ohio	do	do	Freight and passenger facilities owned by The Zanesville Belt and Terminal Railway Company.
Wheeling, W.Va.	Rental	Rental	Freight and passenger facilities owned by The Wheeling Terminal Railway Company.

4. CONNECTIONS WITH OTHER RAILROADS

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

Location	Lines
Toledo, Ohio	All railroads
Premont, Ohio	The Lake Erie and Western Railroad Company
Clyde, Ohio	The Cleveland, Cincinnati, Chicago & St. Louis Railway Co.
Wellington, Ohio	The Lorain & West Virginia Railway Company
Cleveland, Ohio	All railroads
Creston, Ohio	Erie Railroad Company
Canton, Ohio	Pittsburgh, Ft. Wayne and Chicago Railway Company
Mogadore, Ohio	The Akron, Canton & Youngstown Railway Company
Pittsburgh Jct. Terminal Jct.	The Pittsburgh & West Virginia Railway Company
Zanesville, Ohio	The Wheeling Terminal Railway Company The Baltimore and Ohio Railroad Company The Zanesville and Western Railway Company The Cleveland, Akron and Cincinnati Railway Company

5. IMPORTANT JOINT FACILITIES

At Toledo, the carrier and the Wabash Railway share jointly with the New York Central Railroad that carrier's main line between the Wabash "Y" to near the West end of the bridge over the Maumee river.

At Toledo, Ohio, the carrier uses jointly with The Hocking Valley Railway Company the main tracks of the Toledo Terminal Railroad extending from Consaul street to Manhattan Junction, and The Hocking Valley Railway uses jointly under trackage rights the tracks of the carrier from Manhattan Junction to Walbridge.

In addition to parts of other railroads used by The Wheeling and Lake Erie Railway Company under trackage-right agreements and terminal property used with other carriers hereinbefore noted, this company shared the Cleveland Belt Line, owned by the carrier with The Cleveland, Cincinnati, Chicago and St. Louis Railway and The New York Central Railroad.

At Dillonvale, Ohio, the carrier and The New York Central Railroad use jointly the tracks of the Dillonvale and Smithfield Railroad from Dillonvale to Crow Hollow, Ohio.

6. CHARACTERISTICS OF COUNTRY

(a) Topography.

The region traversed by the road is slightly undulating in the northern and central portions of the state, and hilly with narrow ridges and valleys in the eastern section. The drainage of the lines is divided between Lake Erie and the Ohio river.

(b) Geology.

The geology of the surface strata in the northern section is uniform, the excavations consisting of gravels, sands and sandy loams. Throughout eastern Ohio classified materials are encountered of which shales, sandstone, coal measures and limestone predominate.

(c) Climate.

The mean annual temperature is 51 degrees Fahrenheit, ranging from 22 degrees in winter to 80 degrees in summer, with a mean annual rainfall of 37 inches.

(d) Development - Farm.

The country traversed by the carrier is largely fertile farming land, producing grain, hay, live stock, fruits, vegetables, poultry, dairy products, etc.

(e) Development - Industrial.

The manufacturing industry in the region served by the railroad is varied and highly developed, and includes the products of steel and tube mills, foundries, farm machinery, flour mills, oil refineries, cement, tile and glass manufactures, wood working plants, etc.

The mining industry is extensive and the road forms an important link in the transportation of coal and ore between the coal fields of Ohio and West Virginia and the Great Lakes.

7. PHYSICAL CHARACTERISTICS OF ROAD.

The maximum and ruling grades and curvature are shown by operating divisions in the following table prepared by the carrier.

Division	From	To	Maximum Grade		Ruling Grade		Maximum Curve	Remarks	
			Percentum Eastward	Percentum Westward	Percentum Eastward	Percentum Westward			
Toledo	Toledo	Brewster	1.15	0.40	0.50	0.40	100 30'	Pusher service, eastward, full tonnage trains, Norwalk to Hartland - 7.6 miles.	
		Buron	1.25	0.80	0.50	0.40	8 00	Pusher service, eastward, Milan to Hartland - 9.6 miles.	
		Brewster	Pine Valley	0.77	1.20	0.50	0.40	6 40	Eastward, full tonnage trains double, Jewett to Rexford. - 6.8 miles.
Cleveland	Cleveland	Centon	1.42	1.00	.74	.7	12 30	Pusher service, westward, Pine Valley to Rexford - 15 miles; for full tonnage trains.	
		Centon	Zanesville	1.24	1.12	.9	0.6	15 00	Pusher service, eastward, Cleveland Yard to Oakland for full tonnage trains 9.8 miles.
									Full tonnage trains, double, Onill to Baltic - 5.6 miles.

8. ROAD.

Account 2 - Grading.

The volume of grading for a road of this character is heavy, the main stem between Toledo and Aetnaville and eastern Ohio branch lines averages 50,000 cubic yards per mile, and 35,000 cubic yards on the other lines and branches. The average for the entire road is 42,000 cubic yards per mile, and percentage of classified materials is about 10 per cent of loose and solid rock.

Account 4 - Bridges, Trestles and Culverts.

Metal spans and girders over the larger waterways and pile and timber trestles on masonry culverts for the smaller streams constitute in general the type of structures under this account. The carrier has no extensive bridges, the largest structure being over the Maumee river at Toledo. There are four movable spans, two of which are operated electrically, in which is included one Strauss single leaf trunion bridge at Cleveland. Bridge substructures are of piles, timber bents, concrete and ashlar masonry of sandstone. The cost of metal bridges per mile of road is \$4,590; of timber trestles \$1,010; of masonry culverts \$297; and of pipe and timber culverts \$425.

Account 5 - Ties.

The ties used by the carrier are chiefly of untreated oak, 6"x8"x8' and the number of ties per mile of main track varies from 2,900 to 3,100.

Account 9 - Rail.

The main lines are principally of 90-pound rail laid new with some 80 and 60-pound laid new on the portions of less dense traffic. The branch lines are of 90, 80 and 60-pound laid new with some 70 and 60-pound relay on the less important lines.

Account 11 - Ballast.

Gravel and slag obtained locally and cinders from engine terminals with a small amount of stone on the main stem are the prevailing materials used for ballast.

Account 12 - Right of Way Fences.

The carrier has approximately 350 miles of right of way fencing, woven and barbed wire fences being the prevailing types used.

Account 15 - Crossings and Signs.

The highways crossing the carrier's tracks are principally at grade, 9 of which are protected by crossing alarms electrically and 16 manually operated, in addition to usual protection furnished by gates and watchman at the more important thoroughfares in cities and towns. The carrier has or is interested in 30 overgrade crossings, of which 11 are steel and 4 of concrete. The largest individual investment is at Jefferson Avenue, Cleveland, Ohio.

Account 16 - Station and Office Buildings.

The carrier's station buildings are chiefly of frame construction and conventional types, except at the important towns where modern structures have been built of stucco, brick and stone.

Account 17 - Roadway Buildings.

Almost all the property under this account, which is not extensive consists of frame buildings having a variety of shape and size for which they are designed.

Account 18 - Water Stations.

Water stations are principally of elevated cypress tanks of 50,000 gallons capacity on steel towers. The carrier has six 100,000 gallons cypress and one 100,000 gallons capacity steel tank. Water is supplied by steam and internal combustion pumping plants and municipal water systems.

Account 19 - Fuel Stations.

The carrier has in use eight fuel stations, three of which are of the link belt type electrically operated; the remainder are inclined trestles, four of which are equipped with steam and electric hauling machinery.

Account 20 - Shops and Workshops.

The shops of the carrier are well distributed over the road, the largest layout being located at Brewster, Ohio, which is of modern design and recent construction. Smaller shops for minor repairs are at Cleveland, Canton and Ironville.

Account 23 - Wharves and Docks.

The property under this account consists of a wharf and bulkhead on the Cuyahoga river at Cleveland, Ohio.

Account 24 - Coal and Ore Wharves.

The carrier has two coal and ore wharves, the most extensive of which is located at Huron, Ohio, having a dock frontage of about 6525 feet and equipped with two steam operated McKyley car dumpers, two 15 ton capacity Hulett ore unloaders, four 5 ton Hulett ore unloaders, three McKyley wharves and one steam operated ore handling bridge of 285 feet main span. The coal dock at Toledo has a small steam operated coal unloading machine.

Account 26 - Telegraph and Telephone Lines.

The ownership of telegraph and telephone lines on the Wheeling and Lake Erie Railway is as follows-

Carrier	Owned by Rwy. Co.		Owned by Telegraph Company	
	Miles	Pole Lines	Miles	Pole Lines
Wheeling and Lake Erie Rwy Co.; Ohio	8	2,127	471	None
Toledo Belt Railway Company	None	17	4	"
Wheeling and Lake Erie Rwy Co.; N.Va.	"	2	None	"
<b>Total</b>	<b>8</b>	<b>2,147</b>	<b>475</b>	<b>None</b>

The property herein reported consists principally of telephone and telegraph circuits with associated equipment in offices, the wire being carried on pole lines owned by the Western Union Telegraph Company.

The telegraph company's property located on the right of way of the railway company is maintained and operated under the terms of a contract between the two companies dated December 1, 1917. This contract provides that each party thereto will construct, operate and maintain its owned property at its own expense; that the railway company will furnish transportation for employees of and material owned by the telegraph company at the lawful and published tariff rates; that the railway company grants, so far as it legally may, exclusive right for pole lines on its right of way to the telegraph company; and the telegraph company grants right to the railway company to attach its wires to the telegraph company's poles and furnishes telegraph service to the railway company to be paid for at lawful and published tariff rates.

Account 27 - Signals and Interlockers.

The carrier has 12 interlocking plants on its lines, of which 3 are electrically, 1 electro-mechanically and 8 mechanically operated, and 51 targets and gates at railroad crossings not interlocked. Manually operated block signals are installed at all telegraph stations.

Account 51 - Steam Locomotives.

The Wheeling and Lake Erie Railway Company owns and uses the following steam locomotives:

Passenger locomotives	21
Freight locomotives	135
Switching locomotives	<u>30</u>
Total	186

The United States of American owns and The Wheeling and Lake Erie Railway uses thirteen steam switching locomotives.

Account 53 - Freight-Train Cars.

The Wheeling and Lake Erie Railway Company owns and uses 7,626 freight-train cars.

Account 54 - Passenger-Train Cars.

The Wheeling and Lake Erie Railway Company owns and uses 79 passenger train cars.

Account 57 - Work Equipment.

The Wheeling and Lake Erie Railway Company owns and uses 426 units of work equipment including 4 steam shovels, 3 steam derricks, 2 pile drivers, 3 business cars and 162 boarding cars.

10. ENGINEERING AND GENERAL EXPENDITURES.

Account 1 - Engineering.

The cost of Engineering has been reckoned for the entire road at 4-1/4% upon Road Accounts 3 to 47 inclusive.

Accounts 71 to 77 - General Expenditures.

General Expenditures, Accounts 71 to 77 exclusive of Account 76, has been reckoned at 1-1/2% upon Road Accounts 1 to 47, exclusive of Account 2, Land.

Interest During Construction, Account 76, has been reckoned upon Road Accounts 1 to 47, exclusive of Account 2, and upon General Expenditures, Accounts 71 to 77, exclusive of Account 76, at 6% for one-half the construction period plus 3 months, and upon Equipment Accounts 51 to 58 at 6% for three months.

11. INVENTORY OF PHYSICAL PROPERTY.

The property of the carrier presents no unusual features calling for special treatment in the inventory other than the inclusion of the dredging of the Paron river in the report, which the carrier did at its sole expense under a permit from the United States Government; and the protection of the roadway between Steubenville and Aetnaville, where the embankments along the Ohio river are heavily rip-rapped and coated with hot furnace and molten slag with the more exposed placed cemented into one mass applied with a cement gun.

12. GENERAL INFORMATION.

There are several instances of joint property which are not of sufficient significance to justify the creation of a separate valuation section. In such cases the property is described as a separate item upon the assembly sheet and the interest of the carrier under valuation is carried into the column, Cost of Reproduction New and Cost of Reproduction New Less Depreciation, and is subsequently treated as property wholly owned.

The following carriers are interest in one or more such parcels of property as they appear upon the assembly sheets:

Baltimore and Ohio Railroad Company - The.  
Cleveland, Cincinnati, Chicago and St. Louis Railway Company - The  
Cleveland and Pittsburgh Railroad Company  
Cleveland & Mahoning Valley Railway Company  
Erie Railroad Company  
Lake Erie and Western Railway Company - The  
Lorain, Ashland & Southern Railway Company - The  
Newburgh and South Shore Railway Company - The  
Nypano Railroad Company - The  
New York Central Railroad Company - The  
New York, Chicago and St. Louis Railroad Company - The  
Northern Ohio Railway Company - The  
Pittsburgh, Cincinnati, Chicago & St. Louis Railway Company - The  
Pittsburgh, Fort Wayne and Chicago Railway Company  
Toledo Terminal Railroad Company - The  
Toledo, Columbus and Ohio River Railroad Company - The

BUREAU OF VALUATION

Sheet No. \_\_\_\_\_ of this valuation \_\_\_\_\_

Approved: A. O. BERRY

Vol. Section No. 113 Miles Main Line \_\_\_\_\_ Miles All Tracks \_\_\_\_\_

Where but a single percentage is stated it represents both per cent.

CHARACTER OF PROPERTY AND DESCRIPTION.

UNIT.	NUMBER OF UNITS.	COST OF REPRODUCTION.		
		Per Unit.	New Total.	Less Depreciation.

Acct. No. El. Title STREAM LOCOMOTIVES.  
(I. C. Classification)

No. 313, passenger service, Type 4-4-0, cylinders 16"x24", total light weight 52 tons. Brooks Loco. Works, 1888	19 25	Each	2	8,875	2,219	
No. 315, passenger service, Type 4-4-0, cylinders 16"x24", total light weight 50 tons. Brooks Loco. Works, 1893	29 54	Each	1	8,600	2,924	
No. 316, 317, passenger service, Type 4-4-0, cylinders 16"x24", total light weight 50 tons. Brooks Loco. Works, 1891	25 29	Each	2	8350.00	16,700	4,845
No. 318, passenger service, Type 4-4-0, cylinders 16"x24", total light weight 54 tons. Bass Loco. Works, 1885	19 25	Each	1	8,700	2,175	
No. 321, 322, 323, passenger service, Type 4-4-0, cylinders 17"x24", total light weight 56 tons. Bass Loco. Works, 1885	19 25	Each	3	8800.00	26,400	6,600
No. 325, passenger service, Type 4-4-0, cylinders 17"x24", total light weight 57 tons. Brooks Loco. Works, 1889	19 25	Each	1	8,900	2,225	
No. 350-355, passenger service, Type 4-4-0, cylinders 19-1/2"x26", total light weight 85 tons. Balwin Loco. Works, 1903	50 54	Each	6	13350.00	80,100	45,254
No. 2001-2006, passenger service, Type 4-4-2, cylinders 21"x26", total light weight 111 tons. Brooks Loco. Works, 1905	57 61	Each	6	15400.00	92,400	56,364
No. 270, freight service, Type 4-6-0, cylinders 19 1/2"x20", total light weight 89 tons. Brooks Loco. Works, 1899	93 94	Each	1	4200.00	4,200	3,948
No. 556, freight service, Type 4-6-0, cylinders 17"x24", total light weight 59 tons. Bass Loco. Works, 1891	19 25	Each	1	8900.00	8,900	2,225
No. 564, 564, freight service, type 4-6-0, cylinders 17"x24", total light weight 57 tons. Pittsburgh Loco. Works, 1891	25 29	Each	2	8800.00	17,600	5,104
No. 583, 584, 587, freight service, Type 4-6-0, cylinders 18"x24", total light weight 60 tons. Pittsburgh Loco. Works, 1893	19 25	Each	3	9000.00	27,000	6,750
No. 589, 590, freight service, Type 4-6-0, cylinders 18" x 24", total light weight 63 tons. Cocks Loco. Mach. Co. 1893	20 26	Each	2	9450.00	18,900	4,914
No. 591, freight service, Type 4-6-0, cylinders 18"x24", total light weight 71 tons. Brooks Loco. Works, 1893	19 25	Each	1	10,450	2,615	
No. 618, freight service, Type 4-6-0, cylinders 19"x24", total light weight 67 tons. Brooks Loco. Works, 1893	19 25	Each	1	10,175	2,544	
No. 631, 632, 634-639, freight service, Type 4-6-0, cylinders 19"x26", total light weight 68 tons. Cocks Loco. & Mach. Co. 1894	27 32	Each	8	10000.00	80,000	25,600
No. 430-449, freight service, Type 2-3-0, cylinders 22 1/2"x 30", superheaters, total light weight 121 tons. Brooks Loco. Works, 1905	45 52	Each	20	16750.00	335,000	174,200
No. 2401-2420, freight service, Type 2-3-0, cylinders 26"x30", superheaters, total light weight 153 tons. Schenectady Loco. Works, 1913	80 82	Each	20	23625.00	472,500	387,450

CHARACTER OF PROPERTY AND DESCRIPTION.	UNIT.	NUMBER OF UNITS.	COST OF REPRODUCTION.		
			Per Unit.	Rev. Total.	Less Depreciation.

Asset No. 51-Title STREAM LOCOMOTIVES. (Cont'd).  
(I.C.C. Classification)

Nos. 670,672-674,676-679, freight service, Type 2-8-0, cylinders 20"x28", total light weight 86 tons. Pittsburgh Loco. Works, 1900	40 44	Each	8	12500	98,400	43,296
Nos. 680,681, freight service, Type 2-8-0, cylinders 20"x28", total light weight 88 tons. Pittsburgh Loco. Works, 1902	47 51	Each	2	13500	26,600	13,566
No. 685, freight service, Type 2-8-0, cylinders 20"x28", total light weight 93 tons. Pittsburgh Loco. Works, 1902	47 51	Each	1		14,000	7,140
Nos. 700-714, freight service, Type 2-8-0, cylinders 21"x30", total light weight 108 tons. Baldwin Loco. Works, 1905	50 54	Each	15	16550	248,250	134,055
Nos. 2101-2104,2106,2107,2109,2112,2113,2114,2116,2118,2121,2123,2125,2128,2129,2132,2133,2135,2136,2138,2139,2140,2141,2144,2146,2147,2148,2149, freight service, Type 2-8-0, cylinders 21"x30", total light weight 116 tons. Brooks Loco. Works, 1905	49 53	Each	30	15400	462,000	244,860
Nos. 800-819, freight service, Type 2-6-6-2, cylinders 25"x29"x32" superheaters, total light weight 231 tons. American Loco. Co. 1917	96 96	Each	20	34500	690,000	662,400
No. 1, switch service, Type 0-4-0, cylinders 16"x24", total light weight 46 tons. Brooks Loco. Works, 1891	19 25	Each	1		7,575	1,894
Nos. 3,4,5, switch service, Type 0-4-0, cylinders 17"x24", total light weight 58 tons. Baldwin Loco. Works, 1903	50 54	Each	3	9100	27,300	14,742
No. 25, switch service, Type 0-6-0, cylinders 17"x24", total light weight 49 tons. Cocks Loco. & Mach. Co. 1890	19 25	Each	1		7,950	1,988
Nos. 26,27,28, switch service, Type 0-6-0, cylinders 17"x24", total light weight 49 tons. Brooks Loco. Works, 1888	19 25	Each	3	8000	24,000	6,000
No. 29 switch service, Type 0-6-0, cylinders 17"x24", total light weight 51 tons. Brooks Loco. Works, 1891	25 29	Each	1		8,300	2,407
No. 31, switch service, Type 0-6-0, cylinders 17"x24", total light weight 52 tons. Pittsburgh Loco. Works, 1892	26 31	Each	1		8,400	2,604
Nos. 34,35, switch service, Type 0-6-0, cylinders 17"x24", total light weight 50 tons. Brooks Loco. Works, 1893	29 34	Each	2	8200	16,400	5,571
No. 36, switch service, Type 0-6-0, cylinders 18"x24", total light weight 58 tons. Brooks Loco. Works, 1891	25 29	Each	1		8,925	2,586
Nos. 37,38,39 switch service, Type 0-6-0, cylinders 18"x24", total light weight 60 tons. Pittsburgh Loco. Works, 1901	51 55	Each	3	9150	27,450	15,096
Nos. 40,41,42, switch service, Type 0-6-0, cylinders 18"x24", total light weight 63 tons. Pittsburgh Loco. Works, 1902	54 58	Each	3	9760	29,280	16,98



**INTERSTATE COMMERCE COMMISSION  
BUREAU OF VALUATION**

Sheet No. \_\_\_\_\_ of this valuation section.

Approved: \_\_\_\_\_ A. O. Barry.

Miles Main Line \_\_\_\_\_

Miles All Tracks \_\_\_\_\_

CHARACTER OF PROPERTY AND DESCRIPTION. When but a single percentage is stated it represents both per cent.

COST OF REPRODUCTION.  
Per Unit. (1) How. Total. (2) Less Depreciation. (3)

Acct. No.	Eq. Title	UNIT.	NUMBER OF UNITS.	COST OF REPRODUCTION.		
				(1)	(2)	(3)
51.	STEAM LOCOMOTIVES (Cont'd).					
	No. 43,44,45, switch service, Type O-6-0, cylinders 18"x24", total light weight 67 tons. Baldwin Loco. Works, 1905	57 61 Mach	3	10270	30,810	18,794
	No. 100,101, switch service, Type O-6-0, cylinders 19"x24", total light weight 67 tons. Cooke Loco. & Mach. Co. 1896	37 42 Mach	2	10000	20,000	8,400
	No. 2201-2206; switch service, Type O-6-0, cylinders 19"x25", total light weight 85 tons. Rogers Loco. Works, 1905	57 60 Mach	6	12575	75,450	45,270
	<b>Total for Account 51</b>	<b>65</b>	<b>186</b>		<b>3,066,490</b>	<b>1,983,612</b>

**Acct. 53- FREIGHT TRAIN CARS.**

	Flat cars, 1037, wood body and underframe, length 34', capacity 50,000#. W.&L.E.Ry.Co. 1892	12 25 Mach	1		375	94
	Flat cars, 1200-1299, wood body and underframe, length 35', capacity 50,000#. W.&L.E.Ry.Co. 1904-1905	48 56 Mach	23	430	9,890	5,530
	Flat cars, 2001-2099, wood body and underframe, length 37' capacity 80,000#. South Baltimore Car Works, 1901	34 44 Mach	35	575	20,125	8,855
	Flat cars, 2200-2462,2800,2801, wood body and underframe, length 31'6" to 36'5", capacity 80,000#. W.&L.E.Ry.Co. 1917	75 79 "	262	375	98,250	77,618
	Dump cars, 4004-4097, wood body and underframe, length 34', capacity 80,000#. W.&L.E.Ry.Co. 1900	22 34 Mach	14	550	7,700	2,618
	Dump cars, 30005-30513, wood body and underframe, length 34', capacity 80,000#. W.&L.E.Ry.Co. 1902-1904	24 35 Mach	42	525	22,050	7,718
	Box cars, 18003-18064,18280,18500, wood body and underframe, length 34', capacity 50,000#. Various builders 1897	22 34 Mach	8	635	5,080	1,727
	Box cars, 18075-18254, wood body and underframe, length 34'9-1/2", capacity 50,000#. Lima Loco. & Mach. Co. 1897	22 34 Mach	18	650	11,700	3,978
	Box cars, 20000-20251, wood body and underframe, length 37'1", capacity 60,000#. American Car & Pdry. Co. 1900	36 46 Mach	149	788	117,412	54,010
	Box cars, 21000-21499, wood body and underframe, length 36'9", capacity 60000#. American Car & Pdry. Co. 1902	29 40 Mach	384	740	284,160	113,664
	Box cars, 21500-21521, wood body and underframe, length 36'9", capacity 70,000#. W.&L.E.Ry.Co. 1912	75 79 Mach	19	825	15,675	12,383
	Box cars, 22000-22336, wood body and underframe, length 36'5", capacity 80,000#. W.&L.E.Ry.Co. 1917	80 84 Mach	177	850	150,450	125,378

**INTERSTATE COMMERCE COMMISSION  
BUREAU OF VALUATION**

Sheet No. \_\_\_\_\_ of this valuation section.

Approved: A. G. Berry

Miles Main Line \_\_\_\_\_ Miles All Tracks \_\_\_\_\_

Where but a single percentage is stated it represents both per cent.  
CHARACTER OF PROPERTY AND DESCRIPTION.

Acct. No.	Title	UNIT.	NUMBER OF UNITS.	COST OF REPRODUCTION.				
				Per Unit.	New, Total.	Less Depreciation.		
			(1)	(2)	(3)	(4)		
	<b>Freight Train Cars (Cont'd).</b>							
	Box auto, 29000-29199, wood body and underframe, length 40'9 3/4", capacity 80,000#. Wrought Steel Catg. Co. 1916	Each	200	1150	230,000	216,200		
	Gondola cars, 40001-40500, wood body and underframe, length 36'5", capacity 80,000#. South Baltimore Car Works, 1901	Each	314	750	235,500	96,555		
	Gondola cars, 40505-41989, 42001-42500, wood body and underframe, length 36'5", capacity 80,000#. American Car & Pdry. Co. 1902	Each	441	725	319,725	137,482		
	Gondola cars, 43000-43999, wood body and underframe, length 36'5", capacity 80,000#. American Car & Pdry. Co. 1905	Each	369	725	267,525	136,458		
	Gondola cars, 44005-44999, wood body and underframe, length 36'5", capacity 80,000#. American Car & Pdry. Co. 1905	Each	166	700	116,200	58,262		
	Gondola cars, 47006-47999, wood body and underframe, length 36'5", capacity 80,000#. American Car & Pdry. Co. 1905	Each	39	46	182	775	102,300	49,104
	Gondola cars, 50000-50595, wood body and underframe, length 36'5", capacity 80,000#. American Car & Pdry. Co. 1902	Each	85	675	57,375	25,619		
	Gondola cars, 70000-70599, steel body and underframe, length 47'4", capacity 140,000#. Various builders 1916	Each	95	94	600	1200	720,000	676,800
	Gondola cars, 72000-72999, steel body and underframe, length 46'10", capacity 140,000#. Standard Steel Car Co. 1917	Each	96	97	1000	1250	1,250,000	1,212,500
	Hopper cars, 55001-55500, steel body and underframe, length 31'6", capacity 100,000#. Standard Steel Car Co. 1904	Each	44	55	500	950	475,000	251,750
	Hopper cars, 59000-59999, steel body and underframe, length 31'6", capacity 100,000#. Standard Steel Car Co. 1913	Each	77	81	999	960	959,040	776,822
	Hopper cars, 60000-60499, steel body and underframe, length 31'6", capacity 110,000#. American Car & Pdry. Co. 1913	Each	77	81	499	975	486,525	394,085
	Hopper cars, 77000-77999, steel body and underframe, length 40', capacity 140,000#. Spessed Steel Car Co. 1916	Each	95	94	1000	1225	1,225,000	1,151,500
	Caboose cars, 0408-0514, wood body and underframe, length 25', 4 wheel; V.A.L.E.Ry.Co. 1901-1906	Each	25	36	44	650	29,800	10,764
	Caboose cars, 0800-824, wood body and underframe, length 25' to 25'2", 8 wheel; V.A.L.E.Ry.Co. 1897	Each	20	41	14	900	12,600	5,164
	Caboose cars, 0825-0864, wood body and steel underframe, length 34'2", 8 wheel; V.A.L.E.Ry.Co. 1915-1916	Each	69	91	40	1000	40,000	36,400
	Caboose cars, 0444-0453, wood body and underframe, length 25', 4 wheel; American Car & Pdry. Co. 1903	Each	25	36	9	650	5,850	2,106
	Caboose cars, 0606, wood body and underframe, length 34'; V.A.L.E.Ry.Co. 1904	Each	25	36	1	800	800	288
	Caboose cars, 0707-0710, 0711, woodbody and underframe, length 34'. V.A.L.E.Ry.Co.	Each	25	36	7550	1000	3,000	1,050
	<b>Total for Account 53</b>						<b>7,279,207</b>	<b>4,654,752</b>

**INTERSTATE COMMERCE COMMISSION**  
**BUREAU OF VALUATION**

Sheet No. \_\_\_\_\_ of this valuation case  
 Approved: **A.C. Berg**

Miles Main Line \_\_\_\_\_ Miles All Tracks \_\_\_\_\_

When but a single percentage is stated it represents both per cent.  
 CHARACTER OF PROPERTY AND DESCRIPTION.

Acct. No.	Date	Description	No. of Units	UNIT.	NUMBER OF UNITS	COST OF REPRODUCTION.			
						Per Unit	New, Total	Less Depreciation	
						(4)	(5)	(6)	
84.		<b>PASSENGER TRAIN CARS.</b> (I. C. C. classification)							
		Parlor car, 010,015, wood body and underframe, length 63' 66'. W.A.L.E.Ry.Co.- 1899,1900	50	53	Each	2	8000	16,000	8,480
		Parlor cars, 011,014, wood body and underframe, length 66'. A.C.&F.Co. 1900	50	53	"	2	9500	19,000	10,070
		Parlor car, 016, wood body and underframe, length 70'. A.C.&F.Co. 1904	62	64	"	1	5250	5,250	3,360
		Parlor cars, 019,020,021,022, wood body and underframe, length 66'. Pullman Co. 1913	87	88	"	4	2300	9,200	8,096
		Parlor cafe car, 018, wood body and underframe, length 70'. A.C.&F.Co. 1904	50	53	"	1		17,450	9,249
		Passenger coach, 024,025,026,027,028, woodbody and under- frame, length 59' to 66'. Pullman Co. 1913	87	88	"	5	2300	11,500	10,120
		Passenger coach, 031,032,033,034,035, woodbody and under- frame, length 47'10". Builder unknown 1878	27	30	"	5	3800	19,000	5,700
		Passenger coach, 036-038,040-042,066,067, woodbody and underframe, length 52'4". Pullman Co.-Ohio Falls Car Co. 1888-1890	37	40	"	8	4500	36,000	14,400
		Passenger coach, 063,064,065, woodbody and underframe, length 52'4". Ohio Falls Car Co. 1890	42	45	"	3	5000	15,000	6,750
		Passenger coach, 068-073, woodbody and underframe, length 63'. A.C.&F.Co. 1900	50	53	"	6	5800	34,800	18,444
		Passenger coach, 075-078,080-088, wood body and underframe, length 70'. A.C.&F.Co. 1904	62	64	"	13	9485	123,305	78,915
		Passenger cafe coach, 074,079, woodbody and underframe, length 70'. A.C.&F.Co. 1904	64	66	"	2	9485	18,970	12,520
		Passenger and baggage car, 090,091, woodbody and underframe, length 52'5". Ohio Falls Car Co. 1890	30	35	"	2	4000	8,000	2,640
		Passenger and baggage car, 092,095, woodbody and underframe, length 50'. Pullman Co. 1888	27	30	"	2	3600	7,600	2,280
		Passenger and baggage car, 095,096,097, wood body and underframe, length 61'6". A.C.&F.Co. 1900	54	56	"	3	4800	14,400	8,064
		Baggage and mail car, 0111, woodbody and underframe, length 50'. Pullman Co. 1888	25	28	"	1		3,800	1,064
		Baggage and mail car, 0115,0116, woodbody and underframe, length 63'10". A.C.&F.Co. 1904	64	66	"	2	5900	11,800	7,788
		Passenger and mail car, 0117,0118,0119,0120, wood body and composite underframe, length 70'. A.C.&F.Co. 1904	62	64	"	4	70000	28,000	17,920
		Baggage car, 0140, wood body and composite underframe, length 63'10". W.A.L.E.Ry.Co. 1912	84	85	"	1		5,700	4,845

**INTERSTATE COMMERCE COMMISSION**  
**BUREAU OF VALUATION**

Sheet No. \_\_\_\_\_ of this valuation schedule.  
 Approved: A. O. Barry

Val. Section No. 422 Miles Main Line, \_\_\_\_\_ Miles all Tracks, \_\_\_\_\_

When but a single percentage is stated it represents both per cent.  
 CHARACTER OF PROPERTY AND DESCRIPTION.

UNIT.  
 (1) (2) (3) (4)

NUMBER OF UNITS. COST OF REPRODUCTION.  
 (1) (2) (3) (4)

Acct. No. 84-Title PASSENGER TRAIN CARS. (Gen'l.)  
 (I. C. C. classification.)

CHARACTER OF PROPERTY AND DESCRIPTION	UNIT.	NUMBER OF UNITS.	Per Unit.	New Total.	Less Depreciation.
		(1)	(2)	(3)	(4)
Baggage car, 0145, woodbody and underframe, length 63'10". A.C.&F.Co. 1904	60 62 Mech	1		5,260	3,261
Baggage car, 041,0143, wood body and underfram, length 50' Pullman Co. 1888	53 56 "	2	3400	7,800	2,808
Baggage car, 0142, wood body and underframe, length 60'. W.A.L.E.Ry.Co. 1900	55 58 "	1		3,200	1,760
Express car, 0151,0152,0153,0154, wood body and underframe, length 56'9". W.A.L.E.Ry.Co. 1912	74 78 "	4	810	3,240	2,527
Milk car, 0155, wood body and underframe, length 37'1". A.C.&F.Co. 1900	40 43 "	1		700	301
Milk car, 0157, wood body and underframe, length 48. Builder unknown 1879	22 25 "	1		3,800	950
Milk car, 0158,0159, wood body and underframe, length 39'10". O.C.&G.Co. 1891	35 36 "	2	1500	3,000	1,080
<b>Total Account 54</b>	<b>56</b>	<b>79</b>		<b>451,775</b>	<b>243,392</b>

**Acct. 57- WORK EQUIPMENT.**

Locomotive crans. A-1, steel body and underframe, length 21', capacity 15 ton. Brown Hoisting Machinery Co.	67 70 Mech	1		8,500	5,950
Locomotive crans. 0176, wheel body and underframe, length 22'3", capacity 20 ton. Ohio Mecs. Crans Co.	56 59 "	1		7,260	4,283
Locomotive crans. 0179, steel body and underframe, length 11'2", capacity 20 ton. McKylor Mfg. Co.	67 70 "	1		5,000	3,500
Steam shovel, 0160, steel body and underframe, length 31', capacity 65 ton. Vulcan Iron Works, 1897	36 40 "	1		7,000	2,800
Steam shovel, 0162, steel body and underframe, length 36', capacity 65 ton. Vulcan Iron Works, 1908	52 56 "	1		8,000	4,480
Steam shovel, 0163, steel body and underframe, length 35', capacity 65 ton. Marion Steam Shovel Co. 1904	42 46 "	1		8,000	3,680
Steam shovel, 0176, steel body and underframe, length 37'6" capacity 65 ton. Incyron Co.	46 50 "	1		6,400	3,200
Steam derrick, 0170, steel body and underframe, length 24'3" capacity 60 ton. Kaltensack & Griess Co. 1908	57 60 "	1		11,450	6,870

INTERSTATE COMMERCE COMMISSION

BUREAU OF VALUATION

Sheet No. \_\_\_\_\_ of this valuation report

Approved: **A. O. Berry.**

Loc. Station No. **All** Miles Main Line \_\_\_\_\_ Miles All Tracks \_\_\_\_\_

LOCATION	CHARACTER OF PROPERTY AND DESCRIPTION	UNIT	NUMBER OF UNITS	COST OF REPRODUCTION		
				Per Unit (1)	New Total (2)	Less Depreciation (3)
Act. No. <b>57a</b>	Title <b>WORK EQUIPMENT (Cont'd).</b>					
	Steam derrick, 0171, wood body and steel underframe, length 37'11", capacity 40 ton. Builder unknown	50 54 Dash	1	10,000	5,400	
	Steam derrick, 0172, steel body and underframe, length 24', capacity 50 ton. Industrial Works, 1899	50 54 "	1	11,750	6,345	
	Hand derrick, 0212, wood body and composite underframe, length 34', capacity 5 ton. W.A.L.E.Ry.Co.	50 56 "	1	700	345	
	Steam ditcher, 0174, wood body and steel underframe, length 15'6". American Heist & Derrick Co. 1905	65 66 "	1	3,500	2,380	
	Steam ditcher, 0900, steel body and underframe, Marion Steam Shovel Co. 1913	86 68 "	1	5,500	4,840	
	Steam ditcher, 0901, wood body and underframe, length 37', capacity 50,000#. Se. Baltimore Car Works, 1901	65 68 "	1	5,500	3,740	
	Steam ditcher, car. 13006, wood body and steel underframe, length 37', capacity 100,000#. W.A.L.E.Ry.Co. 1917	96 96 "	1	850	816	
	File driver, 0213, wood body and underframe, length 36'8". Builder unknown	66 68 "	1	10,800	7,452	
	File driver, 0214, steel body and underframe, length 45'2". Industrial Works, 1910	70 73 "	1	10,700	7,811	
	Idler car, 13000, wood body and composite underframe, length 35'8", capacity 50,000#. W.A.L.E.Ry.Co. 1907	52 60 "	1	480	270	
	Scale test car, 0175, steel body and underframe, length 16'4", capacity 50,000#. W.A.L.E.Ry.Co. 1909	70 75 "	1	1,000	750	
	Gas transport cars, 0168,0169,0177, wood body and underframe, length 34', capacity 50,000#. W.A.L.E.Ry.Co. 1892	31 40 "	3	350	1,050	420
	Locomotive tender, 0173, steel body and underframe, length 20'9", capacity 3000 gal. W.A.L.E.Ry.Co.	50 58 "	1	550	203	
	Scrap cars, 0225,0226, wood body and underframe, length 36'6" capacity 50,000#. Builder unknown	30 43 "	2	450	900	349
	Scrap cars, 0227,0229,0230,0231, wood body and underframe, length 34'9", capacity 50,000#. Various builders 1897-1898	50 41 "	4	400	1,600	656
	Scrap cars, 8515,8558,8685,8763,9215,9305,10557,11342,11744,11888, wood body and underframe, length 34', capacity 50,000#. Various builders 1899-1901	32 45 "	10	400	4,000	1,720
	Scrap car, 12716, wood body and underframe, length 35'8", capacity 60,000#. Madison Car Co. 1896	12 25 "	1	450	450	112

BUREAU OF VALUATION

Approved: A.O. Barry

Where but a single percentage is stated it applies both per cent.

CHARACTER OF PROPERTY AND DESCRIPTION.

UNIT.	NUMBER OF UNITS.	COST OF REPRODUCTION.		
		Per Unit.	New, Total.	Less Depreciation.
(1)	(2)	(3)	(4)	(5)

Asset No.	Title	UNIT.	NUMBER OF UNITS.	Per Unit.	New, Total.	Less Depreciation.
87.	WORK EQUIPMENT (Over 12)					
	Supply cars, 0240,0242,0245,0246,0247,0248, wood body and underframe, length 34'9", capacity 50,000#. Lima Loco. & Mach. Co. 1897	38 42 Each	7	500	3,500	1,470
	Supply car, 0241, wood body and underframe, length 34'; capacity 50,000#. So. Baltimore Car Works, 1901	32 43 "	1	450	450	194
	Supply car, 0244, wood body and underframe, length 47'10", pass. car. type. W.A.L.E.Ry.Co. 1892	43 52 "	1	450	450	234
	Supply car, 0249, wood body and underframe, length 35'. capacity 50,000#. Builder unknown	43 52 "	1	450	450	234
	Truck car, 0250,0253, wood body and underframe, length 35'. capacity 50,000#. Builder unknown	35 45 "	2	375	750	358
	Truck car, 0251, wood body and underframe, length 35'6", capacity 50,000#. Madison Car Co. 1896	37 47 "	1	375	375	176
	Truck car, 0252, wood body and underframe, length 34'. capacity 50,000#. Builder unknown	37 47 "	1	375	375	176
	Supply car, 13004, wood body and underframe, length 33'4", capacity 50,000#. W.A.L.E.Ry.Co. 1917	95 96 "	3	450	450	432
	Supply car, 13005, wood body and underframe, length 31'6", capacity 50,000#. W.A.L.E.Ry.Co. 1917	96 97 "	1	450	450	437
	Rail and tie car, 0257,0258, wood body and underframe, length 35', capacity 50,000#. Builder unknown	33 44 "	2	350	700	308
	Rail and tie car, 0256,2014, wood body and underframe, length 34', capacity 50,000#. So. Baltimore Car Works, 1901	44 55 "	2	725	1,450	798
	Rail and tie car, 13003, wood body and underframe, length 40'10", capacity 50,000#. W.A.L.E.Ry.Co. 1906	63 69 "	1	400	400	276
	Rail and tie car, 13002, wood body and underframe, length 35', capacity 50,000#. So. Baltimore Car Works, 1901	50 58 "	1	400	400	232
	Cinder car, 1975, wood body and underframe, length not known. Builder unknown	50 58 "	1	400	400	232
	Teel car, 0180,0183,0184,0185,0191,0197,0199,0203,0204,0206,0209,0253,0255,0273,0279,0280,0282, wood body and underframe, length 34'9", capacity 50,000#. Lima Loco. & Mach. Co. 1897	30 41 "	17	550	9,350	3,854
	Teel car, 0181, wood body and underframe, length 36'8", capacity 50,000#. W.A.L.E.Ry.Co. 1917	96 97 "	1	650	650	631
	Teel car, 0182, wood body and underframe, length 34'7", capacity 40,000#. W.A.L.E.Ry.Co. 1898	34 44 "	3	525	525	231

Where but a single percentage is stated it represents both per cent.  
 CHARACTER OF PROPERTY AND DESCRIPTION.

UNIT.	NUMBER OF UNITS.	COST OF REPRODUCTION.		
		(1) Per Unit.	(2) New, Total.	(3) Less Depreciation.

Acct. No.	SY.	Title							
		<b>WORK EQUIPMENT. (Cont'd).</b>							
		(I. C. C. classification.)							
		Steel cars, 0188,0189,0190,0202,0276,0227, wood body and underframe, length 35', capacity 50,000#. Builder unknown	54	44	Each	6	415	2,490	1,096
		Steel cars, 0195,0200,0201,0206,0210,0240,0264, wood body and underframe, length 34'1", capacity 40,000#. Michigan Car Co. 1888	25	37	"	7	475	5,325	1,250
		Steel car, 0193, wood body and underframe, length 35'10", capacity 40,000#. Michigan Car Co. 1888	25	37	"	1	525	525	194
		Steel car, 0194, wood body and underframe, length 36'6", capacity 50,000#. W.A.L.E.Ry.Co. 1882	28	38	"	1	580	580	226
		Steel cars, 0198,0207,0231, wood body and underframe, length 34', capacity 50,000#. Various builders 1898-1901	39	49	"	3	450	1,350	662
		Steel cars, 0262,0266, wood body and underframe, length 32'6" capacity 40,000#. W.A.L.E.Ry.Co. 1898	48	56	"	2	450	900	304
		Steel car, 0267, wood body and underframe, length 34', capacity 50,000#. W.A.L.E.Ry.Co. 1903	25	37	"	1	580	580	215
		Steel car, 0268, wood body and underframe, length 35'3", capacity 50,000#. Central Car Co. 1890	25	37	"	1	525	525	194
		Steel car, 0269, wood body and underframe, length 36', capacity 50,000#. Michigan Car Co. 1888	25	37	"	1	380	380	150
		Steel car, 0270, wood body and underframe, length 21'8", capacity 50,000#. Central Car Co. 1890	30	41	"	1	350	350	144
		Steel cars, 0272,0275, wood body and underframe, length 34', capacity 50,000#. W.A.L.E.Ry.Co. 1892	38	44	"	2	350	700	308
		Steel car, 0283, wood body and underframe, length 34'6", capacity 50,000#. W.A.L.E.Ry.Co. 1891	33	44	"	1	525	525	231
		Steel car, 21270, wood body and underframe, length 36'9", capacity 50,000#. A.C.A.P.Co. 1902	47	55	"	1	575	575	324
		Ballast unloader, 0211, wood body and underframe, length 34'2", capacity 50,000#. Kigerwood Mfg. Co.	40	49	"	1	580	580	270
		Ballast unloader, 2054, wood body and underframe, length 37', capacity 50,000#. Co. Baltimore Car Works, 1901	47	55	"	1	580	580	305
		Boarding cars, 0222,0255,0301,0303,0304,0305,0308,0310,0312, 0317,0359,0367,0376,0387,0388,0389,801,803,804,807,808, 809,810,813,814,815,826,819,820,822,826,827,828,830,831, 833,834,836,837,838,839,840,842,843,844,845,847,849,854, 855,857,859,860,866,867,873,874,879,880,881,887,890,893, 895,896,897,898,899,900,901,902,903,904,906,907,908,910, 911,912,913,914,915,916,917,918,919,920,921,922,923,930, 931,933,934,935,936,937,938,939,940,941,942,943,944,945, 946,947,948,949,950,951,950,955,956,957,990,992,993,994, 997,998; wood body and underframe, length 34'9", capacity 50,000#. Lima Loco. & Mach. Co. 1897	29	40	Each	121	525	63,525	25,410

**BUREAU OF VALUATION**

Approved: **A.O. Barry**

Vol. Section No.	413	Miles Main Line	Miles All Tracks	LOCATION	CHARACTER OF PROPERTY AND DESCRIPTION	UNIT	NUMBER OF UNITS	COST OF REPRODUCTION		
								Per Unit	Rev. Total	Less Depreciation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Acct. No.	57	Title	<b>WORK EQUIPMENT (Cont'd)</b>							
			C.C. Classification:							
		Boarding cars, 0225, 0237, 0254, 0265, 0286, 0287, 0289, 0302, 0306, 0313, 0316, 0320, 0322, 0325, 0339, 0344, 0345, 0348, 0350, 0361, 0365, 0370, 0383, 0386, 0390, 0396, 0397, 0399, 817, 821, 841, 848, 850, 852, 853, 864, 865, 868, 869, 871, 872, 875, 878, 882, 885, 970, 995, 996, wood body and underframe, length 34'1", capacity 40,000#.	26	37	Each	48	500	24,000	8,880	
		Michigan Car Co. 1888								
		Boarding cars, 824, 825, 829, 845, 863, wood body and underframe, length 36'7", capacity 50,000#.	27	38	"	5	875	2,875	1,038	
		Iron Car Co. 1892								
		Boarding cars, 0288, 0354, wood body and underframe, length 35", capacity 50,000#.	30	41	"	2	525	1,050	431	
		Builder unknown								
		Boarding cars, 21179, 21199, 21226, 21287, 21301, 21336, wood body and underframe, length 36'9", capacity 60,000#.	44	53	"	6	540	3,240	1,717	
		A.C.S.P.Co. 1902								
		Work train flat, 1,17, 22, 31, 35, 37, 92, 204, 208, wood body and underframe, length 34', capacity 50,000#.	15	25	"	9	375	3,375	844	
		W.A.L.R.Ry.Co. 1892								
		Work train flat, 5, 72, 113, 164, 189, 195, 198, 203, 285, wood body and underframe, length 52', capacity 40,000#.	13	25	"	9	375	3,375	844	
		W.A.L.R.Ry.Co. 1892								
		Work train flat, 300, 308, 320, 324, 330, 337, 373, 386, 399, 440, 446, 448, 456, 501, 505, 507, 533, 537, 546, 555, 576, 586, 604, construction net known. Length not known. Builder not known	13	25	"	23	375	8,625	2,156	
		Construction dump cars, X-1, X-2, X-4, X-9, X11-X40, X50-X69, wood body and underframe, length 9', capacity 6 cu.yd.	70	75	"	88	250	14,800	10,878	
		Kilbourn & Jackobs 1909								
		Air dump cars, X100-X123, construction net known, length not known, builder not known	33	86	"	24	975	23,400	20,134	
		Spreader car, 0164, 0165, 0166, 0167, wood body and underframe, length 37'.	73	78	"	4	500	2,000	1,560	
		W.A.L.R.Ry.Co. 1910								
		Electrical dep't. car, 0210, wood body and underframe, length 51'6", pass. type.	45	52	"	1	1500	1,500	780	
		Pullman Co. 1893								
		Business car, 01, wood body and underframe, length 64'4".	62	68	"	1	15000	15,000	10,200	
		Barney & Smith 1899								
		Business car, 02, wood body and underframe, length 51'6".	50	68	"	1	10000	10,000	5,800	
		Pullman Co. 1888								
		Business car, 03, wood body and underframe, length 70'4".	20	58	"	1	5000	5,000	2,900	
		Pullman Co. 1888								
		Tool car, 0194, wood body and underframe, length 37', capacity 30,000#.	63	69	"	1	525	525	342	
		So. Baltimore Car Works, 1901								
		Small machines, tools and sundry items (includes articles of approximately less than one hundred dollars unit value)	80	51	Lot	—	—	1,738	864	
		<b>Total Account 57</b>				54	426	349,438	189,411	