

**Pt. 1201, App. I**

- 674 Current cost of freight train cars, locomotives, and other equipment.
- 675 Foregone tax benefits.
- 676 Administrative costs.
- 677 Deferred subsidy payment costs.
- 678 Casualty reserve expenses.
- Total, all other avoidable costs.
- 681 Reasonable return on the value of properties.
- 682 Management fee.

[43 FR 1733, Jan. 11, 1978, as amended at 43 FR 28498, June 30, 1978; 44 FR 9730, Feb. 14, 1979; 47 FR 49596, Nov. 1, 1982; 67 FR 57533, Sept. 11, 2002]

**APPENDIX I TO PART 1201—CERTIFICATION OF BRANCH LINE ACCOUNTING SYSTEM RECORDS**

Carrier: (Exact legal title or name of the respondent) \_\_\_\_\_

Name, title, telephone number and address of the person to be contacted:

Name \_\_\_\_\_  
 Title \_\_\_\_\_  
 Telephone Number: (Area Code) and (Telephone number) \_\_\_\_\_  
 Office Address: (Street and number) (City, State, and ZIP code) \_\_\_\_\_

**CERTIFICATION**

I, the undersigned, \_\_\_\_\_  
of (Title of officer in charge of accounts) \_\_\_\_\_

(Full name of reporting company) \_\_\_\_\_

certify that during the calendar year 19\_\_\_\_ the branch line accounting system data were collected and maintained for each line that met the criteria set forth in 49 CFR 1201, Subpart B, section 920(a), Lines For Which Data Collection Is Required, (Docket No. 36366).

Signature \_\_\_\_\_

Date \_\_\_\_\_

The lines covered by this certification are described below: (Describe each branch line separately using the following format as set forth in 49 CFR 1152.11.)

- (a) Carrier's designation for line (Ex. Zanesville Secondary Track);
- (b) State or states in which line is located;
- (c) County or counties in which line is located;
- (d) Milepost delineating each line or portion of line;
- (e) Agency or terminal station(s) located on line or portion of line with milepost designations;
- (f) Current category designation and date placed in that category; and

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(g) Previous category.

[44 FR 9730, Feb. 14, 1979, as amended at 47 FR 49596, Nov. 1, 1982]

**PARTS 1202-1219 [RESERVED]**

**Parts 1220-1239—Preservation of Records**

NOTE: Section 20(7)(b) of the Interstate Commerce Act includes the following provision:

Any person who shall knowingly and willfully make, cause to be made, or participate in the making of, any false entry in any annual or other report required under this section to be filed, or in the accounts of any book of accounts or in any records or memoranda kept by a carrier, or required under this section to be kept by a lessor or other person, or who shall knowingly and willfully destroy, mutilate, alter, or by any other means or device falsify the record of any such accounts, records, or memoranda, \* \* \* shall be deemed guilty of a misdemeanor and shall be subject, upon conviction in any court of the United States of competent jurisdiction to a fine of not more than five thousand dollars or imprisonment for not more than two years, or both such fine and imprisonment: *Provided*, That the Board may in its discretion issue orders specifying such operating, accounting, or financial papers, records, books, blanks, tickets, stubs, correspondence, or documents of such carriers, lessors, or other persons as may, after a reasonable time, be destroyed, and prescribing the length of time the same shall be preserved.

**PART 1220—PRESERVATION OF RECORDS**

Sec.

- 1220.0 Applicability.
- 1220.1 Records required to be retained.
- 1220.2 Protection and storage of records.
- 1220.3 Preservation of records.
- 1220.4 Companies going out of business.
- 1220.5 Waiver of requirements of these regulations.
- 1220.6 Schedule of records and periods of retention.

AUTHORITY: 49 U.S.C. 721, 11144, 11145.

SOURCE: 50 FR 10775, Mar. 18, 1985; 51 FR 22083, June 18, 1986, unless otherwise noted.

**§ 1220.0 Applicability.**

The preservation of record rules contained in this part shall apply to the following:

## Surface Transportation Board, DOT

## § 1220.5

Railroad companies  
Electric railway companies  
Express companies  
Persons furnishing cars to railroads  
Ratemaking organizations

This part applies also to the preservation of accounts, records and memoranda of traffic associations, demurrage and car service bureaus, weighing and inspection bureaus, and other joint activities maintained by or on behalf of companies listed in the above paragraph of this subpart.

[50 FR 1075, Mar. 18, 1985 and 51 FR 22083, June 18, 1986, as amended at 51 FR 44297, Dec. 9, 1986; 62 FR 50525, Sept. 26, 1997]

### § 1220.1 Records required to be retained.

Companies subject to this part shall retain records for the minimum retention periods required by § 1220.6, Schedule of records and periods of retention. After the required retention periods, the records may be destroyed at the discretion of each company's management. It shall be the obligation of the subject company to maintain records that adequately support financial and operational data required by the Board. The company may request a ruling from the Board on the retention of any record. The provisions of this part shall not be construed as excusing compliance with the lawful requirements of any other governmental body prescribing longer retention periods for any category of records.

### § 1220.2 Protection and storage of records.

(a) The company shall protect records subject to this part from fires, floods, and other hazards, and safeguard the records from unnecessary exposure to deterioration from excessive humidity, dryness, or lack of ventilation.

(b) The company shall notify the Board if prescribed records are substantially destroyed or damaged before the term of the prescribed retention periods.

### § 1220.3 Preservation of records.

(a) All records may be preserved by any technology that is immune to alteration, modification, or erasure of the underlying data and will enable

production of an accurate and unaltered paper copy.

(b) Records not originally preserved on hard copy shall be accompanied by a statement executed by a person having personal knowledge of the facts indicating the type of data included within the records. One comprehensive statement may be executed in lieu of individual statements for multiple records if the type of data included in the multiple records is common to all such records. The records shall be indexed and retained in such a manner as will render them readily accessible. The company shall have facilities available to locate, identify and produce legible paper copies of the records.

(c) Any significant characteristic, feature or other attribute that a particular medium will not preserve shall be clearly indicated at the beginning of the applicable records as appropriate.

(d) The printed side of forms, such as instructions, need not be preserved for each record as long as the printed matter is common to all such forms and an identified specimen of the form is maintained on the medium for reference.

[50 FR 10775, Mar. 18, 1985, as amended at 56 FR 30874, July 8, 1991]

### § 1220.4 Companies going out of business.

The records referred to in these regulations may be destroyed after business is discontinued and the company is completely liquidated. The records may not be destroyed until dissolution is final and all pending transactions and claims are completed. When a company is merged with another company under jurisdiction of the Board, the successor company shall preserve records of the merged company in accordance with these regulations.

### § 1220.5 Waiver of requirements of these regulations.

A waiver from any provision of these regulations may be made by the Board upon its own initiative or upon submission of a written request by the company. Each request for waiver shall demonstrate that unusual circumstances warrant a departure from