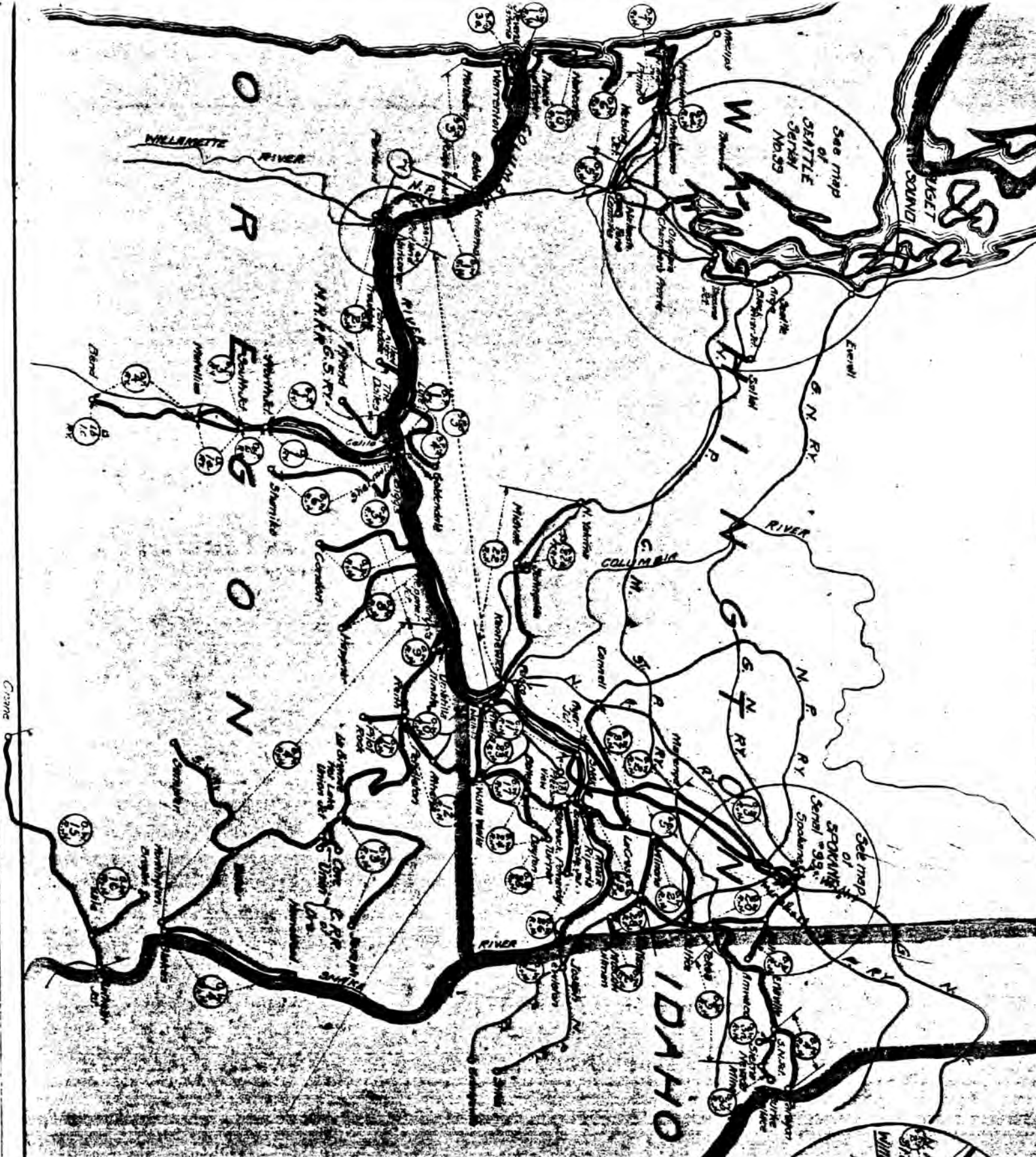


INTERSTATE COMMERCE COMMISSION
 BUREAU OF VALUATION
 PACIFIC DISTRICT

MAP SHOWING RAILROADS
 near
 SEATTLE and SPOKANE

SPOKANE, PORTLAND AND SEATTLE RAILWAY



IDAHO

PORTLAND



INTERSTATE COMMERCE COMMISSION
BUREAU OF VALUATION
PACIFIC DISTRICT

MAP SHOWING THE

Crowe

2. MILEAGE AND VALUATION SECTIONS. (Cont'd.)

SPOKANE, PORTLAND AND SEATTLE RAILWAY COMPANY - WHOLLY OWNED AND USED - Oregon

Val.	From	To	First	Second	Yard Tracks	All
			Main Track	Main Track	and	
			Miles	Miles	Sidings	
Ore.-1	Portland Terminals		1.228	-	1.228	1.228
" 2	Beatty Yards				0.464	0.464
" 3	Goble	Holladay	79.418	-	14.108	93.517
" SASA	Warrenton	Ft. Stevens	3.548	-	5.399	8.946
Total Wholly Owned and Used - Oregon			84.196	-	37.988	122.184

JOINTLY OWNED AND USED

66-2/3% Spokane, Portland and Seattle Railway Company
33-1/3% Northern Pacific Railway Company - Washington

Wash.-1	Oregon-Wash. State Line: Vancouver		0.088	0.088	-	0.171
Total Jointly Owned and Used - Washington			0.088	0.088	-	0.171

66-2/3% Spokane, Portland and Seattle Railway Company
33-1/3% Northern Pacific Railway Company - Oregon

Ore.-2	Willbridge	Ore.-Wash.State Line	5.297	5.338	2.317	12.957
--------	------------	----------------------	-------	-------	-------	--------

33-1/3% Spokane, Portland and Seattle Railway Company
66% Oregon-Washington Railroad and Navigation Company
16-2/3% Northern Pacific Railway Company

Ore.-2A	At Portland				0.450	0.450
Total Jointly Owned and Used - Oregon			5.297	5.338	2.767	13.337
Grand Total Jointly Owned and Used - All States:			5.322	5.419	2.767	13.508

WHOLLY USED BUT NOT OWNED

Owner - Northern Pacific Railway Company - Oregon

Ore.-1	Willbridge	Goble	35.291	-	7.068	42.359
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* Jointly owned and used tracks shown under wholly owned and used valuation sections.

3. TERMINI.

The location and basis of use of the principal termini are as follows:

Location	Basis of Use		Remarks
	Freight Terminal	Passenger Terminal	
Hillyard, Wash.	Rental	⊙	Owned by Great Northern Railway Company
Spokane, "		Rental	"
"	Rental	Rental	Owned by Northern Pacific Railway Company
Pasco, "	Rental	Rental	"
Fallbridge, "	Rental		Owned by Oregon Trunk Railway Company
Vancouver, "	Ownership	Ownership	
Portland, Oregon	Ownership	Ownership	
Flavel, "	Ownership	Ownership	

4. CONNECTIONS WITH OTHER CARRIERS.

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

Ainsworth Junction, Wash.	Northern Pacific Railway Company
Fallbridge, Wash.	Oregon Trunk Railway
Goble, Ore.	Northern Pacific Railway Company
Kennewick, Wash.	"
	Oregon-Washington Railroad & Navigation Company
Marshall, Wash.	Northern Pacific Railway Company
Pasco, Wash.	"
Portland, Ore.	All carriers
Snake River Junction, Wash.	Northern Pacific Railway Company
Spokane, Wash.	All carriers
Vancouver, Wash.	Northern Pacific Railway Company
Willbridge, Ore.	"

Water transportation connections are made at Flavel, Oregon, Portland, Oregon and Vancouver, Wash.

5. IMPORTANT JOINT FACILITIES.

The principal jointly owned facility used by the carrier is the double track main line between Willbridge, Oregon, and Vancouver, Washington, a distance of about 5-1/2 miles. This property includes the expensive bridges across the Willamette and Columbia Rivers and is owned two-thirds by the carrier and one-third by the Northern Pacific Railway. Minor joint facilities are shown in detail in the report under separate valuation sections.

6. CHARACTERISTICS OF COUNTRY.

Generally speaking, the country traversed by this carrier between Spokane, Washington, and Portland, Oregon, is thinly settled and unproductive. From Spokane westward, the line ascends Marshall Canyon, narrow and uncultivated, reaching the lava plateau of Central Washington, some fifteen miles west of Spokane. Thence to the Columbia River Valley at Pasco, the line crosses unproductive lava flows, the territory being characterized by outcroppings of trap or lava rock and cultivated only in isolated sections. Between Kennewick and Hovey, the line passes thru a short section of well irrigated country on the west bank of the Columbia River. Between Pasco and Kennewick, Washington, the line crosses the Columbia River, and runs thereafter down and very closely adjacent to the north or right bank of that stream to Vancouver, Washington, a distance of two hundred and twenty miles.

Between Hovey and Lyle, Washington, one hundred and thirty-four miles, the valley is quite narrow and the rocky precipitous bluffs approach very close to the waters edge. The country is rough and unproductive. At Lyle the influence of the coastal climate becomes apparent and from there to Vancouver, although the canyon continues narrow, the country is productive in the valleys and upland and furnishes considerable local business. The branch line northward from Lyle taps a productive wheat raising district.

From Portland to Flavel, the landing place for steamers, at the mouth of the Columbia River, the line lies along the south bank of the Columbia River and passes thru a territory devoted to lumbering. Salmon fishing is a very profitable industry and a number of large canneries are located at stations on the railroad.

6. CHARACTERISTICS OF COUNTRY. (Cont'd.)

The carrier does comparatively little local business between Portland and Spokane, though it is the short and direct line between those cities. Its principal revenue is derived from through freight traffic furnished by the Northern Pacific Railway and the Great Northern Railway. The line is, however, of immense strategic value, inasmuch as it pierces the Cascade range of mountains thru the Columbia Valley with the very low maximum gradient of 0.8% east bound, and is not subject to the snows, slides and operating difficulties which beset the other mountain roads each winter.

Climatic conditions vary widely, the average in the vicinity of Spokane, Wash. being about 25 deg. in winter to 70 deg. in summer, while at Astoria, Ore. the average is 40 deg. to 60 deg. Rain fall varies from 20 inches at Spokane to 80 inches on the Pacific Coast.

7. PHYSICAL CHARACTERISTICS OF ROAD.

Grades and Curvature.

The ruling grades (which are also the maximum grades) and maximum curvature for the several operating divisions are shown in the following table prepared by the carrier:

Operating Division	From	To	Ruling Grade		Maximum Curvature
			East	West	
Vancouver	Vancouver	Fallbridge	0.80	Down	3° 00'
	Fallbridge	Emmewick	0.80	"	3° 00'
	Pasco	M.P. 358 (near Mock)	0.40	"	3° 00'
	M.P. 308	M.P. 377 (Pt. Wright)	Down	0.80	3° 00'
Portland	Lyle	Goldendale	1.30	2.80	12° 30'
	Goble	Holladay	0.61	1.25	7° 30'

8. ROAD.

Account 3 - Grading.

The grading is varied and of the heaviest character. The greater percentage is classified material. Between Spokane and Vancouver trap or volcanic rock, detritus and boulder gravel prevails in the excavations. A volcanic rock which is a variety of andesite is found between Goble and Astoria, Oregon. At various locations along the Columbia River, certain large embankments were partially constructed of sand by means of suction dredges operating in the river, and thereafter blanketed with gravel to prevent wind erosion.

A number of large excavations and embankments were made between Pasco and Spokane, necessitated by the light gradient upon which the line was built. One excavation of solid rock near South Cheney is over three miles long and varies in depth from ten to forty feet. Another excavation between the Columbia and Willamette Rivers contained more than two million cubic yards of material.

8. ROAD. (Cont'd.)

Account 5 - Tunnels.

Twenty-one tunnels were required for the construction of this line, sixteen of which are less than eight hundred feet in length. The longest tunnel is 8476 feet in length. Ten tunnels are lined with concrete, five with timber, and six are unlined.

Account 6 - Bridges, Trestles and Culverts.

Permanent steel or concrete bridges, culverts and pipes have been provided at the principal stream crossings. The largest and most expensive structures are those across the Columbia and Willamette Rivers, between Vancouver and Portland, all double track bridges. The Columbia River Bridge crosses the main channel and two other channels, and has an aggregate length of 6458 feet. It consists of two draw spans, 27 plate girder spans and 16 thru Pratt trusses. The Willamette River Bridge is 1767 feet long and consists of one swing truss, four thru Pratt truss spans and two deck plate girders. The draw spans are operated by electric power and have an emergency turning equipment operated by gasoline engines. Between Spokane and Pasco, the construction of a large number of immense steel viaducts was necessary.

Account 8 - Ties.

The cross tie on this line are very largely untreated, sawed and hewn fir. There are some cedar ties and some treated sawed fir ties.

Account 9 - Rails.

The line from Spokane to Portland is laid with new 85 pound Bessemer rail and from Goble to Astoria with 75 pound toughened Camel rail rolled in England. Side tracks are laid with new and relay rail, both Bessemer and Open Hearth, of weights varying from 55 to 85 pounds per yard.

Account 10 - Other Track Material.

Wolhaupter joints are used on the line between Vancouver and Spokane. The ordinary type of angle bar is used on branch lines and sidings.

Account 11 - Ballast.

All lines are ballasted with gravel from local pits. These are found at convenient points which has made long ballast hauls unnecessary.

Account 13 - Right of Way Fences.

Barbed wire fences of legal types prevail. At some points, where conditions require, woven wire fences have been installed. Wood or steel cattle guards are in use where required.

Account 14 - Snow and Sand Fences and Snowsheds.

No snowsheds and snow fences are necessary on this line. Considerable sand fence, however, has been built as a protection against the drifting sand which prevails on the banks of the Columbia River between Pasco and Fallbridge.

Account 16 - Station and Office Buildings.

Adequate and suitable depot facilities have been provided at the principal stations. At Portland, the largest terminus, a large commodious two story brick combination freight and passenger depot and general office building has been provided. The passenger and freight terminals of the Great Northern and Northern Pacific are used at Spokane.

8. ROAD, (Cont'd.)

Account 17 - Roadway Buildings.

Section houses, bunk and tool houses are of frame construction.

Account 18 - Water Stations.

Steel or wood tanks have been provided at various locations when required for locomotive supply, water being delivered by gravity or by pumping. In a few cases, water is obtained direct from municipal water mains.

Account 19 - Fuel Stations.

This carrier uses oil burning locomotives exclusively, and oil storage and service tanks are provided where operating conditions require them.

Account 20 - Shops and Engine Houses.

The principal shop of the carrier is located at Vancouver, Washington. Division shops are located at Fallbridge and Astoria.

Account 23 - Wharves and Docks.

The carrier owns a wharf on the Willamette River at Portland and one on the Columbia River at Astoria over which it handles river and ocean traffic.

Account 25 - Telegraph and Telephone Lines.

The pole line owned by The Western Union Telegraph Company was constructed under contract of July 8, 1896, between the Telegraph Company and the Astoria and Columbia River Railroad (Astoria and Columbia River Railroad since absorbed by the Spokane, Portland and Seattle Railway). Under the terms of this contract, the Telegraph Company constructed pole lines and certain wires at its own entire expense, except for certain items of transportation, which were furnished by the Railroad Company. The Railroad Company has certain rights of use in the property.

Pole lines owned by the Railroad Company were constructed at its entire expense. Under contract dated January 2, 1912, between the Western Union Telegraph Company and the Spokane, Portland and Seattle Railway Company, the Telegraph Company to furnish to the Railroad Company certain signs and office supplies and certain conductors in their cables in Spokane and Portland.

Mileage of Pole Line Owned:				Mileage of Pole Line Used			
	:	:	:	:	:	:	:
	:	:	:	:	:	:	:
	:	:	:	:	:	:	:
State	:	:	:	:	:	:	:
	:	:	:	:	:	:	:
	:	:	:	:	:	:	:
	:	:	:	:	:	:	:
	:	:	:	:	:	:	:
Washington	:	:	:	:	:	:	:
Oregon	:	:	:	:	:	:	:
Totals	:	:	:	:	:	:	:

Note:- Valuation of line jointly owned and used by Northern Pacific Railway and the Western Union Telegraph Company not reported with this report. This section of line is located between Portland and Goble.

8. ROAD. (Cont'd.)

Account 37 - Signals and Interlockers.

This carrier has no automatic signals except those installed on the section owned jointly with the Northern Pacific between Vancouver and Portland. It, however, owns jointly with other carriers several interlocking plants on this section.

Account 44 - Shop Machinery.

The shop at Vancouver is equipped with the machine tools and appliances necessary for making all kinds of repairs to locomotives and cars.

9. EQUIPMENT.

Account 51 - Steam Locomotives.

More than one-half the locomotives owned by the carrier were purchased second-hand from the Great Northern, Northern Pacific and other carriers. Thirty locomotives were purchased from the Great Northern which were only six months old when acquired. The locomotives are classified as follows:

OWNED AND USED.

(a) 6-Wheel Switch	(Type 0-6-0)	8	(1 second-hand)
(b) American	(Type 4-4-0)	8	(4 ")
(c) 10-Wheel	(Type 4-6-0)	17	(2 ")
(d) Mogul	(Type 2-6-0)	1	(1 ")
(e) Consolidation	(Type 2-8-0)	14	(13 ")
(f) Prairie	(Type 2-6-2)	15	(15 ")
(g) Atlantic	(Type 4-4-2)	10	

Total 70

Account 53 - Freight-Train Cars.

The carrier owns 519 freight train cars, a number of which were purchased second-hand, and others acquired at the time of taking over the property of predecessor companies.

Account 54 - Passenger-Train Cars.

The carrier owns and uses 115 passenger-train cars. A few of these were purchased second-hand. It owns a joint one-half interest in three sleeping cars with the Pullman Company.

Account 57 - Work Equipment.

The carrier owns and uses 126 work cars of various kinds, including 3 business cars, 126 ballast cars, 2 steam wreckers, 3 pile drivers, 2 steam shovels, 11 supply cars and 35 outfit cars.

Account 58 - Miscellaneous Equipment.

The carrier has a joint one-half interest in a Ford automobile with the Oregon Trunk Railway. It also owns a four-fifths interest in another Ford automobile owned jointly with the Oregon Trunk Railway, Oregon Electric Railway and United Railways Company.

10. ENGINEERING AND GENERAL EXPENDITURES.

Account 1 - Engineering.

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

INTERSTATE COMMERCE COMMISSION

Owner Spokane, Portland & Seattle Railway Company, BUREAU OF VALUATION

Sheet No. _____ of this valuation section.

Val. Section No. NS-All Miles Main Line, _____ Miles all Tracks.*

Approved: G. H. Kessler
Senior Mechanical Engineer

LOCATION. Where but a single percentage is stated it represents both per cents.
CHARACTER OF PROPERTY AND DESCRIPTION. Condition Per Cent. of Cost New. UNIT. NUMBER OF UNITS. COST OF REPRODUCTION. Per Unit. New Total. Less Depreciation.

(1) A. OVERHEAD AND USED.
Acct. No. SI Title STEAM LOCOMOTIVES.
(I. C. C. Classification.)

Type 0-4-0 (6 wheel switch) -

No. 1 to 5; American; 1907; cylinders 20" x 26"; total light weight 92 tons; oil burning; switch service	75	77	Each	5	12648.	68,240.	52,400.
No. 6; Baldwin; 1887; cylinders 16" x 24"; total light weight 51 tons; oil burning; switch service; purchased second hand 1907	50	53	"	1	7727.	7,727.	6,180.
No. 7 and 8; American; 1914; cylinders 20" x 26"; total light weight 97 tons; oil burning; superheater; switch service	92	92	"	2	16628.	33,656.	51,118.
Total Type 0-4-0 (6 wheel switch)				8		109,725.	67,638.

Type 4-4-0 (American) -

No. 50; Schenectady; 1889; cylinders 18" x 26"; total light weight 62 tons; oil burning; passenger service; purchased second hand 1902	40	45	Each	1	6784.	6,784.	5,084.
No. 53; Cooke; 1886; cylinders 18" x 22"; total light weight 49 tons; oil burning; passenger service; purchased second hand; 1897	34	41	"	1	4599.	4,599.	2,886.
No. 53 and 54; Rogers; 1885; cylinders 17" x 24"; total light weight 64 tons; oil burning; passenger service; purchased second hand 1897	42	49	"	2	5343.	10,686.	8,147.
No. 55; Schenectady; 1897; cylinders 18" x 24"; total light weight 78 tons; oil burning; passenger service	45	50	"	1	11097.	11,097.	8,525.
Total Type 4-4-0 (American)				4		32,966.	25,642.

Type 4-6-0 (Ten wheel) -

No. 100 to 109; Baldwin; 1910; cylinders 26" x 30"; total light weight 128 tons; oil burning; superheater; passenger service	82	83	Each	10	23224.	232,240.	192,919.
No. 150 and 151; Baldwin; 1911; cylinders 22" x 26"; total light weight 115 tons; oil burning; superheater; passenger service	85	86	"	2	20119.	40,238.	34,549.
No. 152; Schenectady; 1896; cylinders 20" x 26"; total light weight 108 tons; oil burning; passenger service; purchased second hand in 1911	75	78	"	1	10399.	10,399.	8,048.
No. 153 to 155; Cooke; 1898; cylinders 20" x 26"; total light weight 91 tons; oil burning; passenger service	45	49	"	3	13217.	39,651.	19,343.
No. 156; Rogers; 1902; cylinders 19" x 26"; total light weight 98 tons; oil burning; passenger service; purchased second hand in 1915	84	85	"	1	15340.	15,340.	11,279.
Total Type 4-6-0 (Ten wheel)				17		335,768.	264,139.

Type 2-4-0 (Nogal) -

No. 200; Baldwin; 1888; cylinders 18" x 24"; total light weight 69 tons; oil burning; passenger service; purchased second hand in 1909	55	54	Each	1	9059.	9,059.	4,877.
Total . 2-4-0 (Nogal)				1		9,059.	4,877.

INTERSTATE COMMERCE COMMISSION

Owner Spokane, Portland & Seattle Railway Company BUREAU OF VALUATION

Sheet No. _____ of this valuation section.

Val. Section No. Non-Allocated Miles Main Line, _____ Miles all Tracks, *

Approved: J. W. Burris 12-98

LOCATION: _____ Where but a single percentage is stated it represents both per cents.

(1)	CHARACTER OF PROPERTY AND DESCRIPTION.	Condition Per Cent.	Per Cent of Cost New.	UNIT.	NUMBER OF UNITS.	COST OF REPRODUCTION.			
						Per Unit.	New, Total.	Less Depreciation.	
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Acct. No. <u>55</u>	Title <u>STEAM LOCOMOTIVES - (Cont'd)</u> (I. C. C. classification.)								
Type 2-6-0 (Consolidation) -									
	Nos. 350 to 353; Brooks; 1892; cylinders 19"x26"; total light weight 105 tons; oil burning; freight service; purchased secondhand 1908	58	58	Each	3	9479	28,437	16,517	
	Nos. 355 to 364; Baldwin; 1907; cylinders 20"x32"; total light weight 127 tons; oil burning; freight service; purchased secondhand 1909	75	77	"	10	19715	197,150	151,042	
	No. 370; American; 1903; cylinders 20"x26"; total light weight 91 tons; oil burning; freight service	57	59	"	1	15679	15,679	9,328	
	Total Type 2-6-0 (Consolidation)	73					241,266	176,887	
Type 2-6-2 (Prairie) -									
	Nos. 450, 451, 453 to 459, 461, 462 and 464; Baldwin; 1907; cylinders 22"x30"; total light weight 125 tons; oil burning; freight service; purchased secondhand in 1908	76	76	Each	12	30332	243,984	104,454	
	Nos. 452, 460 and 463; Baldwin; 1907; cylinders 22"x30"; total light weight 125 tons; oil burning; superheater; freight service; purchased secondhand 1908	75	76	"	3	21472	64,416	49,251	
	Total Type 2-6-2 (Prairie)	76					308,400	233,706	
Type 4-4-2 (Atlantic) -									
	Nos. 600 to 609; Baldwin; 1909; cylinders 18" and 25"x26"; balanced compound; total light weight 137 tons; oil burning; passenger service	75	77	Each	10	18504	185,040	142,198	
	Total Type 4-4-2 (Atlantic)	77					185,040	142,198	
	Total for Steam Locomotives	76					1,222,222	927,106	

ACCOUNT 55 - FREIGHT TRAIN CARS

Caboose Cars -

Nos. 700 to 702 and 705 to 709; E. P. Ry. Co.; 24 feet; 8 wheel; wood body and underframe; 3-3/4" x 7" journals; platforms; rebuilt 4 wheel to 8 wheel type in 1910; including equipment	52	56	Each	8	1016	8,128	4,557	
Nos. 703, 704, 714, 719 and 721; 26 feet; 8 wheel; wood body and underframe; 3-3/4" x 7" journals; platforms; purchased secondhand; rebuilt 1913-1914; including equipment	75	75	"	5	944	4,720	3,562	
Nos. 710 to 713 and 715 to 718; 25 feet; 8 wheel; wood body and underframe; 3-3/4" x 7" journals; platforms; purchased secondhand 1910; including equipment	67	71	"	8	808	6,464	4,538	
Nos. 720, 722 to 725, 728 and 729; 30 feet; 8 wheel; wood body and underframe; 3-3/4" x 7" journals; platforms; rebuilt 1910-1911; including equipment	54	59	"	8	856	6,948	4,014	
Nos. 731 and 732; Bunnay & Smith; 1897; 12 feet; 8 wheel; wood body and underframe; 3-3/4" x 7" journals; platforms; including equipment	59		"	2	1137	2,274	1,139	

Owner Spokane, Portland & Seattle Railway Company BUREAU OF VALUATION

Sheet No. _____ of this valuation section.

Val. Section No. Non-Allocated Miles Main Line, _____ Miles all Tracks, *Approved: J. M. Harris 12-20

(1)	LOCATION.	CHARACTER OF PROPERTY AND DESCRIPTION.	Where but a single percentage is stated it represents both per cent.	Condition Per Cent.	Per Cent At Cost New.	UNIT.	NUMBER OF UNITS.	COST OF REPRODUCTION.		
								(4) Per Unit.	(5) New, Total.	(6) Less Depreciation.
		Acct. No. <u>55</u> Title <u>FREIGHT TRAIN CARS - (Cont'd)</u> (I. C. C. classification.)								
		<u>Box Cars -</u>								
		Nos. 2002 to 2047; Emsign Mfg. Co.; 1896 and 1898; wood body and underframes; 60000# capacity		38	47	Each	24	624	14,976	6,971
		Nos. 3000 to 3299; Haskell & Barker; 1910; wood body and underframes; 80000# capacity		76	79	"	296	809	241,062	180,660
		<u>Flat Cars -</u>								
		Nos. 31000 to 31080; Emsign Mfg. Co.; 1896 and 1898; wood body and underframes; 60000# capacity		50	58	"	77	489	37,653	21,830
		Nos. 31100 to 31114; Pullman; 1889; wood body and under- frames; 50000# capacity; purchased 2nd hand		30	41	"	14	453	6,342	2,589
		Nos. 31150 to 31189; So. Baltimore C. & P. Co.; 1904; wood body and underframes; 70000# capacity		57	63	"	40	633	25,320	15,960
		Nos. 31190 and 31191; S.P. & S. Ry.; 1912; wood body and underframes; 70000# capacity; second hand trucks and body bolsters		85	87	"	2	546	1,092	955
		Nos. 32008, 32001 and 32004; S.P. & S. Ry.; 1912 and 1913; wood body and underframes; 80000# capacity 2nd hand trucks and body bolsters		85	88	"	3	563	1,689	1,478
		<u>Stock Cars -</u>								
		Nos. 33200 to 33209; Haskell & Barker; 1909; wood body and underframes; 80000# capacity; rebuilt 1915		89	90	Each	10	779	7,790	7,043
		<u>Bank Cars -</u>								
		Nos. 38010 to 38029; Pressed Steel Car Co.; 1910; all metal construction; capacity 100000#; steel body and underframes		85	87	Each	20	1314	26,280	22,953
		Total for Freight Train Cars		74					390,658	288,289

Account 54 - PASSENGER TRAIN CARSBaggage and Mail Cars -

Nos. 25 to 28, and 30; Pullman; 1908 and 1909; wood body and underframes; length over end sills 70'-0"; 6-wheel composite trucks, with 36" steel wheels; 5" x 9" journals; acetylene and oil lights; steam heat and stoves; dummy vestibules.	75	76	Each	5	7200	36,000	27,469
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Mail and Express Cars -

Nos. 34 to 37; American Car and Foundry Co.; 1911; wood body and underframes; length over end sills 70'-0"; 6 wheel composite trucks, with 36" steel wheels; 5" x 9" journals; acetylene lights; steam heat and stoves; dummy vestibules.	78	79	Each	4	7705	30,824	24,377
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LOCATION. Where but a single percentage is stated it represents both per cents.

CHARACTER OF PROPERTY AND DESCRIPTION.

Condition Per Cent.	Per Cent of Cost New.	UNIT.	NUMBER OF UNITS.	COST OF REPRODUCTION.		
				Per Unit.	New, Total.	Less Depreciation.
(1)	(2)	(3)	(4)	(5)	(6)	

Acct. No. 54 Title PASSENGER TRAIN CARS - (Cont'd)
(I. C. C. classification.)

Mail and Express Cars - Cont'd

Nos. 40 to 42; Barney & Smith; 1915; steel body and underframe; length over end sills 70'0"; 6 wheel all metal trucks, with 36" steel wheels; 5" x 9" journals; electric lights; steam heat and stoves; dummy vestibule

97	97	Each	3	11443	34,329	33,355
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Passenger and baggage Cars -

No. 51; 1887; wood body and underframe; length over end sills 48'0"; 4 wheel composite trucks with 36" steel tired wheels; 4"x7" journals; oil lights; baker heater; open platforms; purchased second hand 1902

48	51	"	1	2564	2,564	1,317
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Baggage and Express Cars -

Nos. 66 to 71; Pullman; 1908 and 1909; wood body and underframe; length over end sills 69'6"; 6 wheel composite trucks, with 36" steel wheels; 5"x7" journals; acetylene lights; steam heat and stoves; dummy vestibules

76	77	"	6	6173	37,038	28,631
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Nos. 80 to 82; Barney & Smith; 1898; wood body and underframe; length over end sills 49'8"; 4 wheel composite trucks, with 36" steel wheels; 4"x7" journals; gas lights; stoves; open platforms

44	47	"	3	3580	10,740	5,003
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No. 63; Pullman; 1896; wood body and underframe; length over end sills 56'0"; 4 wheel composite trucks, with 36" steel wheels; 4"x7" journals; oil lights; stoves; open platforms

37	40	"	1	3358	3,358	1,346
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No. 84; Barney & Smith; 1898; wood body and underframe; length over end sills 54'11"; 4 wheel composite trucks, with 36" steel wheels; 4"x7" journals; gas and oil lights; baker heater; open platforms

42	45	"	1	3510	3,510	1,570
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Nos. 85 to 87; American Car & Foundry Co.; 1911; wood body and underframe; length over end sills 70'0"; 6 wheel composite trucks, with 36" steel wheels; 5"x9" journals; electric and oil lights; steam heat and stoves; dummy vestibule; 25 K.w. direct current Curtiss turbo-generator set

82	83	"	3	9075	27,225	22,560
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Nos. 88 and 89; Barney & Smith; 1906; wood body and underframe; length over end sills 70'0"; 6 wheel composite trucks, with 36" steel wheels; 5"x9" journals; electric and oil lights; steam heat and stoves; dummy vestibules; purchased secondhand 1911

80	81	"	2	4990	9,980	8,111
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Nos. 90 and 91; Barney & Smith; 1915; steel body and underframe; length over end sills 71'8"; 6 wheel composite trucks; with 36" steel wheels; 5"x9" journals; electric lights; steam heat and stoves; dummy vestibules; 25 K.w. direct current Curtiss turbo-generator sets

97	97	"	2	11928	23,856	23,182
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Coaches -

Nos. 100 to 104; Pullman; 1908; wood body and underframe length over end sills 70'0"; 6 wheel composite trucks, with 36" steel wheels; 5"x9" journals; acetylene lights; steam heat; wide vestibules

75	76	"	5	8848	44,240	33,648
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Nos. 105 to 107; Pullman 1909; wood body and underframe; length over end sills 70'0"; 6 wheel composite truck with 36" steel wheels; 5"x9" journals; electric and acetylene lights; steam heat; wide vestibules

80	81	"	3	9546	28,638	23,135
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LOCATION. Where but a single percentage is stated it represents both per cents.

(1)	CHARACTER OF PROPERTY AND DESCRIPTION.	Condition Per Cent.	Per Cent. Per Cent. New.	UNIT.	NUMBER OF UNITS.	COST OF REPRODUCTION.		
						Per Unit. (4)	New, Total. (5)	Less Depreciation (6)
Acct. No. <u>54</u>	Title <u>PASSENGER TRAIN CARS - (Cont'd)</u> (I. C. C. classification.)					\$	\$	\$
<u>Coaches - (Cont'd)</u>								
	Nos. 108 to 112; Barney & Smith; 1912; wood body and underframes; length over end sills 70'0"; 6 wheel composite trucks, with 36" steel wheels; 5"x9" journals; electric and oil lights; steam heat and Baker heater; wide vestibules	87	88	Each	5	10878	54,390	47,647
	Nos. 120 to 122; Barney & Smith; 1909; wood body and underframes; length over end sills 70'0"; 6 wheel composite trucks, with 36" steel wheels; 5"x9" journals; electric and oil lights; steam heat and Baker heaters; wide vestibules; purchased secondhand 1911	89	90	"	3	8064	24,192	21,656
	No. 150; Pullman; 1887; wood body and underframes; length over end sills 51'9"; 4 wheel composite trucks, with 36" steel wheels; 4"x7" journals; oil lights; Baker heater; open platforms; purchased secondhand 1902	55	58	"	1	2701	2,701	1,560
	Nos. 151, 152 & 154; Barney & Smith; 1898; wood body and underframes; length over end sills 51'4"; 4 wheel composite trucks, with 36" steel wheels; 4"x7" journals; gas and oil lights; Baker heaters; open platforms	42	44	"	3	4845	14,538	6,393
	Nos. 155 and 156; Barney & Smith; 1898; wood body and underframes; length over end sills 51'4"; 4 wheel composite trucks, with 36" steel wheels; 4"x7" journals; gas and oil lights; Baker heaters; open platforms	38	40	"	2	4545	9,090	5,659
	Nos. 170 to 172; Barney & Smith; 1915; steel body and underframes; length over end sills 73'2"; 6 wheel composite trucks, with 36" steel wheels; 5"x9" journals; electric lights; steam and Baker heater; wide vestibules	97	97	"	3	11884	35,652	34,639
	Nos. 200 to 205; Pullman; 1908; wood body and underframes; length over end sills 70'0"; 6 wheel composite trucks, with 36" steel wheels; 5"x9" journals; acetylene lights; steam heat; wide vestibules	75	76	"	6	8840	53,040	40,326
	Nos. 206 to 210; Pullman; 1909; wood body and underframes; length over end sills 70'0"; 6 wheel composite trucks, with 36" steel wheels; 5"x9" journals; acetylene and electric lights; steam heat; wide vestibules	80	81	"	5	10146	50,730	40,948
	Nos. 211 to 222; Barney & Smith; 1912; wood body and steel underframes; length over end sills 70'0"; 6 wheel composite trucks, with 36" steel wheels; 5"x9" journals; electric and oil lights; steam heat and Baker heaters; wide vestibules	90	90	"	12	10876	130,512	118,061
	Nos. 157, 158 & 250; Pullman; 1896; wood body and underframes; length over end sills 55'9"; 4 wheel composite trucks, with 36" steel wheels; 4"x7" journals; oil lights; Baker heater; open platforms	40	42	"	3	4820	14,460	6,117
	Nos. 253 to 260; Barney & Smith; 1898; wood body and underframes; length over end sills 55'9"; 4 wheel composite trucks; with 36" steel wheels; 4"x7" journals; electric and gas lights; Baker heater; open platforms	45	47	"	8	5148	41,192	19,306
	Nos. 270 to 276; Barney & Smith; 1915; steel body and underframes; length over end sills 73'2"; 6 wheel composite trucks, with 36" steel wheels; 5"x9" journals; electric lights; steam heat and Baker heaters; wide vestibules	97	97	"	9	11886	106,968	105,927

Owner: **Spokane, Portland and Seattle Railway Company** BUREAU OF VALUATION

Sheet No. _____ of this valuation section.

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

Approved: **John R. Thompson**

12-500

LOCATION.	CHARACTER OF PROPERTY AND DESCRIPTION.	Condition Per Cent.	Per Cent of Cost New.	UNIT.	NUMBER OF UNITS.	COST OF REPRODUCTION.		
						Per Unit. (4)	New, Total. (5)	Less Depreciation. (6)
(1)	Acct. No. 54 Title PASSENGER TRAIN CARS (I. C. C. classification.)					\$	\$	\$
	Sleeping Cars:							
	Jointly owned by Spokane, Portland and Seattle Ry. Co. 50% The Pullman Company 50%							
							<u>Cost of Reproduction</u> <u>New</u>	<u>Less Depr.</u>
	Sleeping cars (compartment), "Goldendale" and "Willamette"; Pullman 1908, wood body and under- frame, length over end sills 72'0", 6-wheel composite trucks with 36" steel wheels; 5"x9" journals, gas and electric lights, steam heat and Baker heater; wide vestibule and observation platform, including equipment			80 80 Each	2	16456		
	Sleeping Car (16 sections), "Stevenson", Pullman, 1908, wood body and underframe, length over end sills 74'0". 6-wheel composite trucks, with 36" steel wheels, 5"x9" journals; gas and electric lights; steam heat and Baker heater; wide vestibules, including equipment			76 77 "	1	17650		
	Total						54,568	42,948
	Spokane, Portland and Seattle Ry. Co.'s portion			76			27,284	21,474
	Dining Cars:							
	Nos. 400 to 402; Pullman; 1908; wood body and underframe; length over end sills 72'0", 6-wheel composite trucks, with 36" steel wheels; 5"x9" journals; electric lights; steam heat and Baker heaters; wide vestibules			80 80 "	3	17442	52,326	42,114
	Nos. 403; Barney & Smith; 1912; wood body and steel underframe; length over end sills 72'0"; 6 wheel composite trucks, with 36" steel wheels; 5"x9" journals; electric lights; steam heat and Baker heaters; wide vestibules			90 90 "	1	21496	21,496	19,408
	Parlor Cars:							
	Nos. 570 to 572; Barney & Smith; 1915; steel body and underframe; length over end sills 73'2"; 6-wheel composite trucks, with 36" steel wheels; 5"x9" journals; electric lights; steam heat and Baker heater; wide vestibules			97 97 "	3	15636	46,908	45,559
	Buffet-Observation Cars:							
	Nos. 550 to 553; Pullman; 1908 and 1909; wood body and underframe; length over end sills 72"; 6-wheel composite trucks, with 36" steel wheels; 5"x9" journals; acetylene and electric lights; steam heat and Baker heaters; one wide vestibule and one observation platform			78 79 "	4	15719	62,876	49,380
	Nos. 554 to 557; Barney & Smith; 1912; wood body and steel underframe, length over end sills 72'0"; 6-wheel composite trucks, with 36" steel wheels; 5"x9" journals; electric lights; steam heat and Baker heater; one wide vestibule and one observation platform			88 88 "	4	16957	67,628	59,956

LOCATION: _____ Where but a single percentage is stated it represents both per cents.

CHARACTER OF PROPERTY AND DESCRIPTION.

(1)

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

Acct. No. **54** Title **PASSENGER TRAIN CARS** (L.C.C. classification.)

Motor Baggage and Passenger Car:

No. 1101; gas-electric type R-E-70-B-21; General Electric; 1915; all metal construction; length over all 70' 9-3/8"; 8 cylinder gas engine, 175 H.P.; D.C. generator type ED, class 8-80-550, 550 r.p.m.; (2) motors, type CB-205, 100 H.P. each; 4 wheel all metal trucks, with 34" steel wheels; 5"x9" and 5 1/2"x10" journals; electric lights; electric heaters	96	96	Each	1	26896	26,896	25,8
Total for Passenger Train Cars		83				1,135,380	941,6

Acct. 57 - WORK EQUIPMENT

Business Cars:

No. B-2, Barney & Smith; 1898; wood body and underframe; length over end sills 56' 1"; 4 wheel composite trucks, with 36" steel wheels; 4"x7" journals; gas, oil and electric lights; Baker heater; open platforms; converted from parlor car in 1911	78	79	Each	1	5624	5,624	4,4
No. 99; G. N. Ry. Co.; wood body and underframe; length over end sills 65' 0"; 6 wheel composite trucks, with 36" steel wheels; 5"x9" journals; axle lighting system; steam heat and Baker heater; steel platforms; vestibule and observation platforms; purchased second hand 1911	85	85	"	1	16912	16,912	14,4
No. 500; Barney & Smith; 1898; wood body and underframe; length over end sills 56' 1"; 4 wheel composite trucks, with 36" steel wheels; 4"x7" journals; gas and oil lights; Baker heater; open platforms; converted from parlor cars	74	75	"	1	3737	3,737	2,81

Ballast Cars:

Nos. 1000 to 1138; Haskell & Barker; 1909; wood body and underframe; side door type; 80000# capacity	70	74	"	132	800	105,600	78,27
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Lidgerwood Unloaders:

Nos. L-1 and L-2, Lidgerwood 60-ton, 12"x12" rapid unloader, mounted on 80000# capacity, wood underframe flat; 1908 and 1910	68	70	"	2	7175	14,350	10,00
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Ballast Spreaders:

No. X-3, N.P.Ry.Co., 1909 (Jordan patent); all metal construction; air operated; 5"x9" journals	80	81	"	1	3162	3,162	2,55
No. 32002; S.P.& S.Ry.; 1913; wood body and underframe; 5"x9" journals; hand operated; wing spread 18' 8 1/2"; secondhand trucks and body bolsters	80	83	"	1	688	688	57

Steam Wreckers:

No. X-5; Industrial Works; 1908; 75 tons capacity; all metal construction; 6"x10" journals	80	81	"	1	12435	12,435	10,07
No. X-10; Industrial Works; 1910; 100 tons capacity; all metal construction; 6-1/2"x11" journals	90	91	"	1	13316	13,316	12,06

Pile Drivers:

No. X-15; Industrial Works; 1909; all metal construction; 5"x9" journals; self-propelling; 37 foot leads	80	81	"	1	9249	9,249	7,50
No. X-20; A.& C.R. R.R.Co.; 1907; wood body and underframe; 4-1/4"x8" journals; 43 foot leads; 1500# drop							

INTERSTATE COMMERCE COMMISSION

Owner **Spokane, Portland and Seattle Railway Company** BUREAU OF VALUATION

Sheet No. _____ of this valuation section.

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

Approved: **John E. Thompson**

12-200

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

CHARACTER OF PROPERTY AND DESCRIPTION.

Condition Per Cent.	Per Cent Useful Life.	UNIT.	NUMBER OF UNITS.	COST OF REPRODUCTION.		
				Per Unit.	New, Total.	Less Depreciation.
(2)	(3)	(4)	(5)	(6)	(7)	(8)

Acct. No. **BY** Title **ROCK EQUIPMENT**
(I. C. C. classification.)

Ditches;

No. X-19; A.H. & D. Co.; 1906; 9/16 cubic yard capacity; engine 7"x8"; mounted on 41'; 80000¢ capacity flat car; built 1912; secondhand 75 76 " 1 7454 7,454 5,661

Steam Shovels;

No. X-30; Marion; 1907; Model 60; 2-1/2 cubic yards capacity; all metal construction; 8"x9" journals; including tools and equipment 70 72 " 1 10679 10,679 7,658

No. X-31; Bucyrus; 1907; 70 ton; 2-1/2 cubic yards capacity; all metal construction; 5-1/2"x10" journals 74 76 " 1 11406 11,406 8,622

Tenders;

No. X-17; old locomotive tender; wood underframe; capacity 2480 gallons oil; 2500 gallons water; 3-3/4"x7" journals 62 66 " 1 1012 1,012 660

No. X-18; S.P. & S. Ry.; 1912; locomotive type; wood underframe; capacity 2480 gallons oil; 2500 gallons water; 5"x9" journals, part secondhand material 85 86 " 1 1112 1,112 960

No. X-60; S.P. & S. Ry.; rebuilt 1912; wood underframe, 40000¢ capacity flat car, with two 2200-gallon galvanized iron tanks 88 90 " 1 475 475 428

Supply Cars;

No. X-80; Ensign Mfg. Co.; 1896; wood body and underframe; 40000¢ capacity; including oil tanks (rebuilt 1913) 94 95 " 1 754 754 714

No. X-81; wood body and underframe; 7000¢ capacity (rebuilt 1913) 87 89 " 1 627 627 558

Tool Cars;

Nos. X-6 and X-16; Ensign Mfg. Co.; 1896; wood body and underframe; 60000¢ capacity; including tools, etc. 47 50 " 2 683 1,366 684

Nos. X-7 and X-8; wood body and underframe; capacity 70000¢; purchased secondhand 1906; including tools, wrecking trucks, etc. 77 81 " 2 1170 2,340 1,887

No. X-9; wood body and underframe; 40000¢ capacity; rebuilt 1913; including tools, wrecking trucks, etc. 87 88 " 1 1436 1,436 1,263

Nos. X-11 to X-13; Pullman; 1899; wood body and underframe; 50000¢ capacity; including tools, wrecking trucks, etc. 64 67 " 3 1115 3,345 2,243

No. X-14; Ensign Mfg. Co.; 1896; wood body and underframe; 60000¢ capacity; including tools, etc. 68 71 " 1 897 897 637

Outfit Cars;

No. X-4; Pullman; wood body and underframe; length over end sills 57'0"; 6 wheel composite trucks, with 33" steel wheels; purchased secondhand 1905; including tools and equipment 60 63 " 1 3387 3,387 2,104

Nos. X-101 to X-104, X-106 and 2003 to 2046; Ensign Mfg. Co.; 1896-1898; wood body and underframe; 60000¢ capacity 51 63 " 20 360 7,200 4,515

No. X-110, X-112 and X-117; wood body and underframe; 40000¢ capacity; purchased 2nd hand 1902 48 58 " 3 320 960 559

No. X-118 and X-136; E.P. Ry. Co.; wood body and underframe; 40000¢ capacity; purchased 2nd hand 1906 74 79 " 2 354 708 561

Nos. X-100, X-108 and X-126; wood body and underframe; 40000¢ capacity; purchased 2nd hand 39 53 " 3 280 840 443

Nos. X-119, X-121, X-123, X-130, X-131 and X-132; wood body and underframe; 40000¢ capacity; purchased 2nd hand 61 68 " 6 336 2,010 1,367

INTERSTATE COMMERCE COMMISSION

Owner **Spokane, Portland and Seattle Railway Company** BUREAU OF VALUATION

Sheet No. _____ of this valuation section.

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

Approved: **John R. Thompson**

(1)	LOCATION.	CHARACTER OF PROPERTY AND DESCRIPTION.	Where but a single percentage is stated it represents both per cent.	Condition Per Cent.	Per Cent of Cost New.	UNIT.	NUMBER OF UNITS.	COST OF REPRODUCTION.		
								Per Unit. (4)	New, Total. (5)	Less Depreciation (6)
		Acct. No. 50 Title MISCELLANEOUS EQUIPMENT <small>(I. C. C. classification.)</small>						\$	\$	\$
		Jointly owned by Spokane, Portland & Seattle Ry. Co. 50% Oregon Trunk Ry. Co. 50%								
		Cost of Reproduction <u>New</u> : Less Depn.								
		Ford automobile, 1914, fully equipped 569 344		60	60		1	569		
		Spokane, Portland & Seattle Ry. Co.'s portion							284	172
		Jointly owned by Spokane, Portland & Seattle Ry. Co. 80% Oregon Trunk Ry. Co. 5% Oregon Electric Ry. Co. 10% United Ry.'s Co. 5%								
		Cost of Reproduction <u>New</u> : Less Depn.								
		Ford automobile, 1912, fully equipped 596 184		30	30		1	596		
		Spokane, Portland & Seattle Ry. Co.'s portion							477	147
		Total for Valuation Section							761	319