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the separation of administration (account XX–27–01).

(b) Separate all common credit expense accounts on the basis of the same percentages calculated for the separation of administration (account XX–27–01).

§ 1242.54 Other and casualties and insurance (accounts XX–27–99 and 50–27–00).

Separate common expenses on the basis of the percentages calculated for the separation of administration (account XX–27–01).

OPERATING EXPENSES—TRANSPORTATION

TRAIN OPERATIONS

§ 1242.55 Administration (account XX–51–01).

Separate common expenses according to distribution of common expenses in the following accounts:

Engine Crews (XX–51–56)
Train Crews (XX–51–57)
Dispatching Trains (XX–51–58)
Operating Signals and Interlockers (XX–51–59)
Operating Drawbridges (XX–51–60)
Highway Crossing Protection (XX–51–61)
Train Inspection and Lubrication (XX–51–62)
Locomotive Fuel (XX–51–67)
Electric Power Purchased/Produced for Motive Power (XX–51–68)
Servicing Locomotives (XX–51–69)
Clearing Wrecks (XX–51–63)

§ 1242.56 Engine crews and train crews (accounts XX–51–56 and XX–51–57).

Separate common expenses on the basis of direct assignment or if there are no directly assignable expenses, separate on the basis of train hours, including train switching hours.

§ 1242.57 Dispatching trains (account XX–51–58).

Separate common expenses on the basis of train hours, including train switching hours.

§ 1242.58 Operating signals and interlockers, operating drawbridges, highway crossing protection (accounts XX–51–59, XX–51–60 and XX–51–61).

Separate common expenses on the basis of total train hours (including train switching hours) of the particular common operating divisions or track segment on which the common signals, interlockers, drawbridges and highway crossings are located.

§ 1242.59 Train inspection and lubrication (account XX–51–62).

Separate common expenses on basis of directly assigned expenses. If there are no directly assignable expenses, separate on the basis of train miles.

§ 1242.60 Locomotive fuel, electric power purchased/produced for motive power and servicing locomotives (accounts XX–51–67, XX–51–68 and XX–51–69).

Separate common expenses in each account on basis of direct expenses. If there are no direct expenses, separate on the basis of train hours and way-switching service hours.

§ 1242.61 Freight lost or damaged—solely related (to train) (account 51–51–00).

Separate common expenses on the basis of proportion of the solely related expenses assigned to freight and passenger services or on the basis of a special study.

§ 1242.62 Clearing wrecks (account XX–51–63).

Separate common expenses according to specific circumstances.

§ 1242.63 Fringe benefits (account 12–51–00).

Separate common expenses in proportion to the percentage separation calculated for the salaries and wages account—administration (account 11–51–01).

§ 1242.64 Joint facility—debit and credit (accounts 37–51–00 and 38–51–00).

(a) Solely related freight and passenger service debit expense accounts shall be assigned according to the use made of each facility by the reporting