

(i) Lake cargo coal delivered to lower Lake and St. Lawrence River ports for transshipment by vessel shall be reported as *delivered to connecting rail carrier*. Lake cargo coal received at upper Lake ports shall be reported as *received from connecting rail carriers*.

(j) Iron ore delivered to upper Lake ports for transshipment by vessel shall be reported as *delivered to connecting rail carriers*. Iron ore received at lower Lake and St. Lawrence River ports shall be reported as *received from connecting rail carriers*.

(k) Tidewater coal to Atlantic ports shall be reported as "delivered to connecting rail carriers." Tidewater coal from Atlantic ports shall be reported as "received from connecting rail carriers."

(l) Freight accorded transit privileges shall be reported as "originated on respondent's road" at the transit point, even though the outbound shipment may move under transit balances or proportional rates.

(m) "Gross freight revenue" means respondent's gross revenue from freight without adjustment for absorptions or corrections.

(n) Commodity codes 44 and 441, "Freight forwarder traffic," as named in §1248.101, include freight traffic in carloads shipped by or consigned to any forwarder holding a certificate under Part IV of the Interstate Commerce Act.

[32 FR 20466, Dec. 20, 1967]

**§ 1248.5 Report forms and date of filing.**

(a) Reports required from class I carriers by this section shall be filed in duplicate with the Bureau of Accounts, Surface Transportation Board, Washington, DC 20423, on forms which will be furnished to the carriers. Data required under §1248.2 shall be filed on Form QCS on or before the 60th day succeeding the close of the period for which they are compiled.

(b) [Reserved]

NOTE: The outline of Report Form QCS follows the tenor of the order.

[32 FR 20466, Dec. 20, 1967, as amended at 47 FR 6881, Feb. 17, 1982]

**§ 1248.6 Public inspection—railroad reports.**

The individual commodity statistics reports of class I railroads, required to be filed, for the year beginning January 1, 1964, or for quarters thereof, and for the quarters of 1965, as the case might be, under the terms of §123.1, shall not be open to public inspection, and such required commodity statistics reports, to be filed for the years beginning January 1, 1965, and for the quarters of the year beginning January 1, 1966, and later, to the extent that they involve traffic of less than three shippers, reportable in one of the commodity reporting classes, may be excluded from a railroad's regular freight commodity statistics report and filed in a supplemental report which will not be open for public inspection, except that access to supplemental reports may be given upon approval by the Board.

[32 FR 20466, Dec. 20, 1967, as amended at 47 FR 6881, Feb. 17, 1982]

**Subpart B—Commodity Code**

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

**§ 1248.100 Commodity classification designated.**

Commencing with reports for the year or quarter beginning January 1, 1964, as the case might be, and thereafter until further order, reports of commodity statistics required to be made to the Board, shall be based on the commodity codes, up to 5 digits, in groups 01 through 40, in the Commodity Classification for Transportation Statistics, 1963, issued by the Bureau of the Budget, and on additional codes 411 through 462 shown in §1248.101.

[32 FR 20466, Dec. 20, 1967. Redesignated at 46 FR 9116, Jan. 28, 1981, and 46 FR 10745, Feb. 4, 1981]

**§ 1248.101 Commodity codes required.**

Commodity codes required to be reported, as referred to in this part, are as follows:

Code	Description
01	FARM PRODUCTS.
011	Field Crops.
0112	Cotton, raw.

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Code	Description	Code	Description
01121	Cotton in bales.	104	Gold and Silver Ores.
01131	Barley.	105	Bauxite and Other Aluminum Ores.
01132	Corn, except popcorn.	106	Manganese Ores.
01133	Oats.	107	Tungsten Ores.
01134	Rice, rough.	108	Chromium Ores.
01135	Rye.	109	Miscellaneous Metal Ores.
01136	Sorghum grains.	11	COAL.
01137	Wheat, except buckwheat.	111	Anthracite Coal.
01139	Grain, n.e.c.	11111	Raw anthracite (lump).
0114	Oil seeds, oil nuts, and oil kernels, except edible tree nuts.	11112	Cleaned or prepared anthracite (crushed, screened, or sized).
01144	Soybeans.	112	Bituminous Coal and Lignite.
0115	Field seeds, except oil seeds.	1121	Bituminous coal.
0119	Miscellaneous field crops.	13	CRUDE PETROLEUM, NATURAL GAS, AND NATURAL GASOLINE.
01193	Leaf tobacco.		Crude Petroleum and Natural Gas.
01195	Potatoes, other than sweet.	131	Natural Gasoline.
01197	Sugar beets.	132	NONMETALLIC MINERALS, EXCEPT FUELS.
012	Fresh Fruits and Tree Nuts.	14	Dimension Stone, quarry.
0121	Citrus fruits.	141	Crushed and Broken Stone, including riprap.
0122	Deciduous fruits.	142	Agricultural limestone.
01221	Apples.	14211	Crushed and broken stone, including riprap,
01224	Grapes.	14219	n.e.c.
01226	Peaches.		Sand and Gravel.
0123	Tropical fruits, except citrus.	144	Sand (aggregate and ballast).
01232	Bananas.	14411	Gravel (aggregate and ballast).
0129	Miscellaneous fresh fruits and tree nuts.	14412	Industrial sand and gravel.
01295	Coffee, green.	14413	Clay, Ceramic and Refractory Minerals.
013	Fresh Vegetables.	145	Bentonite.
0131	Bulbs, roots, and tubers, with or without tops except potatoes.	14511	Fire clay.
01318	Onions, dry.	14512	Kaolin and ball clay.
0133	Leafy fresh vegetables.	14514	Chemical and Fertilizer Minerals.
01334	Celery.	147	Barite.
01335	Lettuce.	14711	Potash, soda and borate.
0134	Dry ripe vegetable seeds, etc. (except artificially dried).	14713	Phosphate rock.
01341	Beans, dry ripe.	14714	Rock salt.
01342	Peas, dry.	14715	Sulphur.
0139	Miscellaneous fresh vegetables:	14716	Miscellaneous Nonmetallic Minerals. Except Fuels.
01392	Watermelons.	149	Gypsum and anhydrite.
01394	Tomatoes.	14911	Native asphalt and bitumens.
01398	Melons, except watermelons (cantaloupes, muskmelons, etc.).	14913	Pumice and pumicite.
014	Livestock and Livestock Products.	14914	ORDINANCE AND ACCESSORIES.
0141	Livestock.	19	Guns, Howitzers, Mortars, and Related Equipment, Over 30 mm.
01411	Cattle.	191	Ammunition, Except for Small Arms (over 30 mm.).
01413	Hogs and pigs.	192	Full Tracked Combat Vehicles and Parts.
01414	Sheep and lambs.	193	Sighting and Fire Control Equipment.
0142	Dairy farm products, except pasteurized.	194	Small Arms, 30 mm. and Under.
0143	Animal fibers.	195	Small Arms Ammunition, 30 mm. and Under.
01431	Wool.	196	Miscellaneous Ordnance and Accessories.
015	Poultry and Poultry Products.	199	FOOD AND KINDRED PRODUCTS.
0151	Live poultry.	20	Meat (Including Poultry and Small Game):
0152	Poultry eggs.	201	Fresh, Chilled, or Frozen.
019	Miscellaneous Farm Products.		Meat, fresh or chilled, except salted.
0191	Horticultural specialties.	2011	Meat, fresh-frozen.
0192	Animal specialties.	2012	Meat products.
08	FOREST PRODUCTS	2013	Animal by-products, inedible.
084	Gums and Barks, Crude.	2014	Hides, skins, and pelts, not tanned (cattle, pig, goat, sheep, mule, and horse).
08423	Latex and allied gums (crude natural rubber).	20141	Dressed poultry, small game, and related products, fresh, chilled or canned.
086	Miscellaneous Forest Products.	2015	Dressed poultry, small game and related products, fresh-frozen.
09	FRESH FISH AND OTHER MARINE PRODUCTS.		Dairy Products.
091	Fresh Fish and Other Marine Products.	202	Creamery butter.
0912	Fresh fish and whale products, including frozen unpackaged fish.	2021	Condensed, evaporated milk and dry milk.
09131	Shells (oyster, crab, clam, etc.)	2023	Ice cream and related frozen desserts.
10	METALLIC ORES.	2024	Cheese and other special dairy products.
101	Iron Ores.	2025	Processed whole milk, skim milk, cream and other fluid products.
10112	Beneficiating-grade ore, crude.	2026	Canned and Preserved Fruits, Vegetables and Sea Foods.
102	Copper Ores.		
103	Lead and Zinc Ores.		
1031	Lead ores.	203	
1032	Zinc ores.		

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Code	Description	Code	Description
2031	Canned and cured sea foods.	228	Yarn and Thread.
2032	Canned specialties.	229	Miscellaneous Basic Textiles.
2033	Canned fruits and vegetables.	2296	Tire cord and fabrics.
2034	Dried and dehydrated fruits and vegetables (except field dried) and soup mix.	2297	Wool and mohair (scoured, combed, carbonized); Tops, noils, nubs, slubs and grease.
2035	Pickled fruits and vegetables; sauces and seasoning; salad dressing.	2298	Cordage and twine.
2036	Fresh or frozen packaged fish.	23	APPAREL AND OTHER FINISHED TEXTILE PRODUCTS INCLUDING KNIT.
2037	Frozen fruits, fruit juices, vegetables and specialties.	231	Men's, Youths', and Boys' Clothing.
204	Grain Mill Products.	233	Women's, Misses', Girls', and Infants' Clothing.
2041	Flour and other grain mill products.	235	Millinery, Hats and Caps.
20411	Wheat flour, except blended and prepared.	237	Fur Goods.
20421	Prepared feeds for animals and fowls, except canned.	238	Miscellaneous Apparel and Accessories.
20423	Canned feed for animals and poultry.	239	Miscellaneous Fabricated Textile Products.
2043	Cereal preparations.	24	LUMBER AND WOOD PRODUCTS, EXCEPT FURNITURE.
2044	Milled rice, flour and meal.	241	Primary Forest Products (Pulpwood, Piling, Posts, Logs, Bolts, etc.).
2045	Blended and prepared flour.	24114	Pulpwood logs.
2046	Corn starch, sirup, oil, sugar and by-products (wet process).	24115	Pulpwood chips.
20461	Corn sirup.	24116	Woodposts, poles and piling.
20462	Corn starch.	242	Lumber and Dimension Stock:
20463	Corn sugar.	2421	Lumber and dimension stock:
205	Bakery Products.	24212	Sawed ties (railroads, mine, etc.).
206	Sugar (beet and cane).	2429	Miscellaneous sawmill and planing mill products (shingles, cooperage stock, etc.).
2061	Sugar mill products and by-products.	243	Millwork, Veneer, Plywood, Prefabricated Structural Wood Products.
20611	Raw cane and beet sugar.	2431	Millwood.
20616	Sugar molasses, except blackstrap.	2432	Veneer and plywood.
20617	Blackstrap molasses.	244	Wooden Containers.
2062	Sugar, refined: Cane and beet.	249	Miscellaneous Wood Products.
20625	Sugar refining by-products.	2491	Creosoted or oil treated wood products.
20626	Pulp, molasses, beet.	25	FURNITURE AND FIXTURES
207	Confectionery and related products.	251	Household and Office Furniture.
208	Beverages and flavoring extracts.	253	Public Building and Related Furniture.
20821	Beer, ale, porter, stout: Bottled, barrels, kegs.	254	Partitions, Shelving, Lockers, Office, and Store Fixtures.
20823	Malt extract and brewers's spent grains.	259	Miscellaneous Furniture and Fixtures.
2083	Malt.	26	PULP, PAPER AND ALLIED PRODUCTS
2084	Wines, brandy, and brandy spirits.	261	Pulp and pulp mill products.
20851	Distilled, rectified and blended liquors.	26111	Pulp.
20859	By-products of liquor distilling.	262	Paper, except building paper.
2086	Bottled and canned soft drinks and carbonated and mineral waters.	26211	Newsprint.
2087	Miscellaneous flavoring extracts and flavoring sirups and compounds except chocolate syrups.	26216	Coarse paper, including wrapping paper.
209	Miscellaneous Food Preparations and Kindred Products.	263	Paperboard, pulpboard and fiberboard, except insulating board.
20911	Cottonseed oil, crude or refined.	264	Converted paper and paperboard products, except containers and boxes.
20914	Cottonseed cake, meal and other by-products.	2643	Paper bags.
20921	Soybean oil, crude or refined.	265	Containers and boxes, paperboard, fiberboard and pulpboard.
20923	Soybean cake, meal, flour, grits, and other by-products.	266	Building paper and building board.
2093	Vegetable and nut oils and by-products, except cottonseed and soybean.	2661	Building paper and building board.
2094	Marine fats and oils.	26613	Wallboard.
2095	Roasted coffee, including instant coffee.	27	PRINTED MATTER.
2096	Shortening, table oils, margarine and other edible fats and oils, n.e.c.	271	Newspapers.
2097	Ice, natural or manufactured.	272	Periodicals.
2098	Macaroni, spaghetti, vermicelli, and noodles.	273	Books.
21	TOBACCO PRODUCTS:	274	Miscellaneous Printed Matter.
211	Cigarettes.	276	Manifold Business Forms.
212	Cigars.	277	Greeting Cards, Seals, Labels, And Tags.
213	Chewing and Smoking Tobacco and Snuff.	278	Blankbooks, Looseleaf Binders and Devices.
214	Stemmed and Redried Tobacco.	279	Products of Service Industries for the Printing Trades.
22	BASIC TEXTILES:	28	CHEMICAL AND ALLIED PRODUCTS
221	Cotton Broad Woven Fabrics.	281	Industrial Inorganic and Organic Chemicals.
222	Man-made Fiber and Silk Broad Woven Fabrics.	2812	Sodium, potassium, and other basic inorganic chemical compounds and chlorine.
223	Wool Broad Woven Fabrics.	2813	Sodium compounds, except sodium alkalis.
224	Narrow Fabrics.	2814	Industrial gases (compressed and liquefied).
225	Knit Fabrics.		Crude products from coal tar, petroleum and natural gas.
227	Carpets and Rugs, Textile.		

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Code	Description	Code	Description
2816	Inorganic pigments.	32594	Roofing tile.
2818	Miscellaneous industrial organic chemicals.	326	Pottery and Related Products.
28184	Alcohols.	327	Concrete, Gypsum, and Plaster Products.
2819	Miscellaneous industrial inorganic chemicals.	3271	Concrete products.
28193	Sulphuric acid.	3274	Lime.
282	Plastics Materials and Synthetic Resins, Synthetic Rubbers and Fibers.	3275	Gypsum products.
		328	Cut Stone and Stone Products.
28212	Synthetic rubber.	329	Abrasives, Asbestos, and Miscellaneous Non-metallic Mineral Products.
28213	Synthetic organic fibers.		
283	Drugs (Biological Products, Medicinal Chemicals, Botanical Products and Pharmaceutical Preparations).	3291	Abrasive products.
		33	PRIMARY METAL PRODUCTS.
284	Soap, Detergents, and Cleaning Preparations, Perfumes, Cosmetics and Other Toilet Preparations.	331	Steel Works and Rolling Mill Products.
		33111	Pig iron.
		33112	Slag.
		33113	Coke, screenings and breeze.
2841	Soap and other detergents, except specialty cleansers.	33119	Coke oven and blast furnace products, n.e.c.
285	Paints, Varnishes, Lacquers, Enamels, and Allied Products.	3312	Primary iron and steel products, except coke oven by-products.
286	Gum and Wood Chemicals.	33121	Steel ingot and semi-finished shapes.
287	Agricultural Chemicals.	3313	Ferro-alloys.
2871	Fertilizers.	3315	Steel wire, nails, and spikes.
289	Miscellaneous Chemical Products.	332	Iron and Steel Castings.
2892	Explosives.	33211	Iron and steel cast pipe and fittings.
28991	Salt.	333	Nonferrous Metals Primary Smelter Products (Slab, Ingot, Pig, etc., and Residues).
29	PETROLEUM AND COAL PRODUCTS.		
291	Products of Petroleum Refining.	3331	Primary copper and copper base alloys smelter products.
29111	Gasoline, jet fuels and other high volatile petroleum fuels, except natural gasoline.	3332	Primary lead and lead base alloys smelter products.
29112	Kerosene.	3333	Primary zinc and zinc base alloys smelter products.
29113	Distillate fuel oil.	3334	Primary aluminum and aluminum base alloys smelter products.
29114	Lubricating and similar oils and derivatives.	335	Nonferrous Metal Basic Shapes.
29115	Lubricating greases.	3351	Copper, brass or bronze and other copper base alloy basic shapes.
29116	Asphalt, tar and pitches (petroleum, cokeoven, coal tar).	3352	Aluminum and aluminum base alloy basic shapes except aluminum foil.
29117	Residual fuel oil and other low volatile petroleum fuels.	3357	Nonferrous wire, including insulated wire.
29119	Products of petroleum refining, n.e.c.	336	Nonferrous and Nonferrous Base Alloy Castings.
2912	Liquefied petroleum gases and coal gases.	3361	Aluminum and aluminum base alloy castings.
295	Paving and Roofing Materials.	2262	Brass, bronze, copper, and copper base alloy castings.
2951	Paving mixtures and blocks.	339	Miscellaneous Primary Metal Products.
2952	Asphalt felt and coatings.	3391	Iron and steel forgings.
299	Miscellaneous Petroleum and Coal Products.	3392	Nonferrous forgings.
29911	Coke and coal briquettes.	34	FABRICATED METAL PRODUCTS, EXCEPT ORDNANCE, MACHINERY, AND TRANSPORTATION EQUIPMENT.
30	RUBBER AND MISCELLANEOUS PLASTIC PRODUCTS.	341	Metal Cans.
301	Tires and Inner Tubes.	342	Cutlery, Hand Tools, and General Hardware.
302	Rubber Footwear.	343	Plumbing Fixtures and Heating Apparatus, Except Electric.
303	Reclaimed Rubber.	3433	Heating equipment, except electric.
306	Miscellaneous Fabricated Rubber Products.	344	Fabricated structural metal products.
307	Miscellaneous Plastics Products.	3441	Fabricated structural metal products.
31	LEATHER AND LEATHER PRODUCTS.	345	Bolts, Nuts, Screws, Rivets, Washers, and Other Industrial Fasteners.
311	Leather.	346	Metal Stampings.
312	Industrial Leather Belting and Packing.	348	Miscellaneous Fabricated Wire Products.
313	Boot and Shoe Cut Stock and Findings, All Materials.	349	Miscellaneous Fabricated Metal Products.
314	Footwear, Except Rubber.	3491	Metal barrels, drums, kegs, and pails.
315	Leather Gloves and Mittens.	3494	Valves and pipe fittings (except plumbers' brass goods and fittings), fabricated pipe and fabricated pipe fittings.
316	Luggage, Handbags, and Other Personal Leather Goods (all materials).	35	MACHINERY, EXCEPT ELECTRICAL.
319	Miscellaneous Leather Goods.	351	Engines and Turbines.
32	STONE, CLAY AND GLASS PRODUCTS.	352	Farm Machinery and Equipment.
321	Flat Glass.	353	Construction, Mining and Materials Handling Equipment.
322	Glass and Glassware, Pressed and Blown.	3531	Construction machinery and equipment.
3221	Glass containers.	3532	Mining machinery and equipment, except oil field machinery and equipment.
324	Hydraulic Cement.		
32411	Cement, hydraulic; Portland, natural, masonry, puzzolan.		
325	Structural Clay Products.		
3251	Brick and structural clay tile.		
32511	Brick, except ceramic glazed and refractory brick.		
3253	Ceramic wall and floor tile.		
3255	Refractories, clay and nonclay.		
3259	Miscellaneous structural clay products.		

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Code	Description
3533	Oil field machinery and equipment.
3537	Industrial trucks, tractors, trailers, and stackers.
354	Metalworking Machinery and Equipment.
355	Special Industry Machinery, Except Metalworking Machinery.
356	General Industrial Machinery and Equipment.
357	Office, Computing, and Accounting Machines.
358	Service Industry Machines.
359	Miscellaneous Machinery and Parts, Except Electrical.
36	ELECTRICAL MACHINERY, EQUIPMENT AND SUPPLIES.
361	Electrical Transmission and Distribution Equipment.
362	Electrical Industrial Apparatus.
363	Household Appliances.
3631	Household cooking equipment, all types.
3632	Household refrigerators and home and farm freezers.
3633	Household laundry equipment.
364	Electric Lighting and Wiring Equipment.
365	Radio and TV Receiving Sets, Except Communication Types.
366	Communication Equipment.
367	Electronic Components and Accessories.
369	Miscellaneous Electrical Machinery, Equipment, and Supplies.
37	TRANSPORTATION EQUIPMENT.
371	Motor Vehicles and Motor Vehicle Equipment.
3711	Motor vehicles.
37111	Passenger cars, assembled.
37112	Truck tractors, and trucks, assembled.
37113	Motor coaches, assembled (including trolley busses) and fire department vehicles.
3712	Passenger car bodies and body parts.
3713	Truck and bus bodies and body parts.
3714	Motor vehicle parts and accessories.
3715	Truck trailers.
372	Aircraft and Parts.
373	Ships and Boats.
374	Railroad Equipment.
375	Motorcycles, Bicycles, and Parts.
379	Miscellaneous Transportation Equipment.
38	INSTRUMENTS, PHOTOGRAPHIC AND OPTICAL GOODS, WATCHES AND CLOCKS.
381	Engineering, Laboratory, and Scientific Instruments.
382	Measuring, Controlling, and Indicating Instruments.
383	Optical Instruments and Lenses.
384	Surgical, Medical, and Dental Instruments and Supplies.
385	Ophthalmic or Opticians' Goods.
386	Photographic Equipment and Supplies.
387	Watches, Clocks, Clockwork Operated Devices, and Parts.
39	MISCELLANEOUS PRODUCTS OF MANUFACTURING.
391	Jewelry, Silverware, and Plated Ware.
393	Musical Instruments and Parts.
394	Toys, Amusement, Sporting and Athletic Goods.
3949	Sporting and athletic goods.
395	Pens, Pencils, and Other Office and Artists' Materials.
396	Costume Jewelry, Novelties, Buttons, and Notions.
398	Miscellaneous Manufactured Products—A.
399	Miscellaneous Manufactured Products—B.
40	WASTE AND SCRAP MATERIALS.
401	Ashes.
402	Waste and Scrap, Except Ashes.
4021	Metal scrap, waste and tailings.
40211	Iron and steel scrap, wastes and tailings.
4022	Textile waste, scrap and sweepings.
4024	Paper waste and scrap.

Code	Description
4026	Rubber and plastic scrap and waste.
41	MISC. FREIGHT SHIPMENTS.
411	Misc. Freight Shipments.
41111	Outfits or kits.
41114	Articles, used except for repair, reconditioning (41115), returned empty (421), remelting (4021).
41115	Articles, used, returned for repair, incl. for reconditioning.
412	Miscellaneous Commodities Not Taken in Regular Freight Service.
42	CONTAINERS, SHIPPING, RETURNED EMPTY.
421	Containers, Shipping, Returned Empty Inc. Carriers or Devices.
422	Trailers, Semi-Trailers, Returned Empty.
44	FREIGHT FORWARDER TRAFFIC.
441	Freight Forwarder Traffic, Carload or Truckload.
45	SHIPPER ASSOCIATION OR SIMILAR TRAFFIC.
451	Shipper Association or Similar Traffic, Carload or Truckload.
46	MISCELLANEOUS MIXED SHIPMENTS EXC. FORWARDER SEE 44 SHIPPER ASSOCIATION SEE 45.
461	All Freight Rate Shipments, N.E.C., Inc. TOFC.
462	Mixed Shipments on One Factor Rates Cnsg. of Commodities Representing Two or More Major Industry Groups Where it is Impossible to Determine the Predominant Industry.
47	SMALL PACKAGED FREIGHT SHIPMENTS.
471	Small Packaged Freight Shipments, Including LCL or LTL.

[32 FR 20466, Dec. 20, 1967. Redesignated at 46 FR 9116, Jan. 28, 1981, and 46 FR 10745, Feb. 4, 1981]

**PARTS 1250-1252 [RESERVED]**

**PART 1253—RATE-MAKING ORGANIZATION; RECORDS AND REPORTS**

- Sec.  
 1253.10 Accounts.  
 1253.20 Other records.  
 1253.30 Retention of records.

AUTHORITY: 49 U.S.C. 721, 10706, 13703, 11144, and 11145.

NOTE: The report forms prescribed by part 1253 are available upon request from the Office of Economics, Environmental Analysis, and Administration, Surface Transportation Board, Washington, DC 20423-0001.

**§ 1253.10 Accounts.**

Accounts shall be kept by each conference, bureau, committee, or other organization subject to sections 5a or 5b to record all receipts and expenditures of moneys. Such accounts shall be kept with sufficient particularity to show the facts pertaining to all transactions reflected in the entries made in the accounts. All receipts shall be supported by records, including records