§ 1242.10 Administration—track (account XX–19–02).

Separate common administration—track expenses between freight and passenger services in the same proportion as the common expenses of the following accounts are separated between freight and passenger services:

Roadway:
- Running (XX–17–10)
- Switching (XX–18–10)

Ties:
- Running (21–17–13)
- Switching (21–18–13)

Rails:
- Running (21–17–14)
- Switching (21–18–14)

Other Track Materials:
- Running (21–17–15)
- Switching (21–18–15)

Ballast:
- Running (21–17–16)
- Switching (21–18–16)

Track Laying and Surfacing:
- Running (XX–17–17)
- Switching (XX–18–17)

Road Property Damaged:
- Running (XX–17–48)
- Switching (XX–18–48)

Dismantling Retired Road Property:
- Running (XX–17–39)
- Switching (XX–18–39)

§ 1242.11 Administration—bridges and buildings (account XX–19–03).

Separate common administration—bridges and buildings expenses between freight and passenger services in the same proportion as the common expenses of the following accounts are separated between freight and passenger services:

- Tunnels and Subways:
  - Running (XX–17–11)
  - Switching (XX–18–11)

- Bridges and Culverts:
  - Running (XX–17–12)
  - Switching (XX–18–12)

- Electric Power Systems (XX–19–21)
- Station and Office Buildings (XX–19–23)

- Shop Buildings:
  - Locomotives (XX–19–24)
  - Other Equipment (XX–19–26)
  - Locomotive Servicing Facilities (XX–19–27)
  - Miscellaneous Buildings and Structures (XX–19–28)

§ 1242.12 Administration—signals (account XX–19–04).

Separate common administration—signals expenses between freight and passenger services in the same proportion as the common expenses of the following accounts are separated between freight and passenger services:

- Signals and Interlockers:
  - Running (XX–17–19)
  - Switching (XX–18–19)

§ 1242.13 Administration—communications (account XX–19–05).

Separate common administration—communications expenses between freight and passenger services in the same proportion as the common expenses of the following accounts are separated between freight and passenger services:

- Communications Systems (XX–19–20)