material taken from borrow pits, haul if allowed; amounts paid for privilege of making waste banks outside of Company's right-of-way or station grounds; ditches for water ways not specially required by right-of-way agreement, in which case cost would be properly chargeable to account No. 2, "Right-of-Way and Station Grounds." This account includes retaining walls and other masonry or riprap for the protection of embankments, cuts, and slopes; cribbing or bulkheading built to protect the tracks or embankments along the seashore or banks of lakes and streams, including the cost of any cribs, breakwaters, wing dams, or other devices constructed to change the direction of the current of a stream to prevent the washing of the bank; also freight on material and transportation and subsistence of grading gangs.

TUNNELS.

95. To this account should be charged the cost of tunneling including such timber as may be used for centreing, packing, etc.; cost of stone, brick, cement, sand, lime, salt, piles, timber, spikes, nails, braces, concrete, etc., used in the construction or lining of the same; cost of labor preparing or securing the same, transportation, scaffolding, cofferdams, and pneumatic caissons; cost of soundings, and machinery, pumps, engines, etc., used for such work. This account does not include grading or surfacing the roadbed, or cost of the track through the tunnel.

BRIDGES, TRESTLES AND CULVERTS.

96. To this account should be charged the cost of all bridges and trestles erected to carry