

Capital  
account.

36. The Pacific shall keep a Capital Account to which shall be charged from time to time all amounts expended by it (less all proper credits) in connection with the construction of the Joint Section (including compensation for lands taken or injuriously affected and the cost of the telegraph pole line and common wires required for operating the Joint Section and referred to in Paragraph 3 hereof and of the track connections and interlocking appliances referred to in Paragraph 4 hereof), in acquiring additional lands and in providing, making and constructing additional railway facilities and appurtenances, permanent improvements, buildings and rebuildings, alterations, extensions, additions, substitutions, works and things which may be required, provided, made or constructed under the provisions of Paragraphs 7, 8 and 9 hereof, and generally, all such other sums, if any, not herein specified, as are properly chargeable to Capital as distinguished from Maintenance Account; and each and every amount so expended shall bear interest at the rate of Five percentum (5%) per annum from the date of its expenditure to the date of payment by the National of its share, and the National shall pay to the Pacific an amount equal to one-half the aggregate of all such amounts (including interest as aforesaid) so charged to Capital Account, which payments shall be made monthly upon receipt of a properly certified account showing the amount payable.

It is understood and agreed that no expenses for preliminary work in connection with the said Joint Section, such as preliminary or trial line surveys, legal and other promotion expenses incurred by the Pacific prior to the date hereof shall be included in the amounts charged to Capital Account.

Maintenance  
and  
operation  
accounts.

37. The Pacific shall also keep an account of the expenses from time to time incurred in the maintenance and operation of the Joint Section, including the telegraph pole line and the common wires required for operating the Joint Section and referred to in Paragraph 3 hereof and the track connections and interlocking appliances referred to in Paragraph 4 hereof. Such expenses shall consist of and include office and management expenses, salaries and wages of officers and employees, legal and other like expenses, supplies, maintenance and repairs and upkeep generally, including repairs and upkeep of station and other structures, furniture and equipment, taxes, lighting, heating, water supply, compensation for loss, damage or injury which is to be borne jointly by the parties hereto under Paragraphs 21, 22 and 23 hereof, the cost of compliance by either of the parties hereto with any Order of the Board or other duly qualified authority respecting the maintenance and operation of the Joint Section or any portion thereof, and generally all such other