

or of Juries, Commissioners or Arbitrators in condemnation cases; cost of removal of buildings when upon right-of-way, station or terminal grounds, but not included in property purchased; stationery supplied Right-of-Way Agent, Engineers, and assistants, engineers' instruments, etc., when used for such purposes; commissions paid outside parties for purchase of properties for these purposes; cost of plats, abstracts, notarial fees, recording deeds, etc.

Note particularly account No. 3, "Real Estate," as regards the cost of property purchased but not required for the operation of the road.

REAL ESTATE.

93. To this account should be charged the cost of all land purchased by the railway company in excess of that actually required for roadbed, station or terminal grounds, or other specific purpose, including all expenses incurred in connection with such purpose as enumerated in account No. 2, "Right-of-Way and Station Grounds." A portion of the cost of land purchased outside right-of-way for borrow pits or waste banks should be charged to this account.

NOTE—The amount to be charged to real estate should be an estimate of the salable value of said borrow pits or waste banks after completion of the road.

GRADING.

94. To this account should be charged the cost of grading roadbed, whether excavations or embankments; clearing and grubbing; dressing slopes of cuts and fills; reconstructing pikes or roads; ditching roadbed; berm ditches; cost of