

III. GENERAL EXPENDITURES.

13. LAW EXPENSES.

To this account should be charged expenditures of the following nature, incurred during the progress of the construction of a road, namely, the pay and expenses of all counsel, solicitors, and attorneys, their clerks and attendants and expenses of their offices; law books, printing briefs, legal forms, testimony, reports, etc.; fees and retainers for services of attorneys not regular employees of the company; payments to arbitrators for the settlement of disputed questions; costs of suits and payments of special fees, notarial fees, and witness fees; and expenses connected with taking depositions; also all legal and court expenses.

When any of the expenses above enumerated can be charged directly to the account for which incurred, they should be so charged and not to this account.

(Expenses in connection with condemnation of right of way or station and other grounds should be charged to account No. 2, "Right of Way and Station Grounds," or account No. 3, "Real Estate.")

14. STATIONERY AND PRINTING.

To this account should be charged cost of stationery, stationery supplies, postage, and printing blank books and forms used by all classes of employees in the prosecution of construction work not otherwise provided for.

15. INSURANCE.

To this account should be charged insurance premiums paid on property of the line under construction and before the road is open for operation.

NOTE. Where insured property is damaged or destroyed, the account to which property was charged should be credited with the amount of insurance recovered in respect thereof.

16. TAXES.

To this account should be charged provincial, county, township, city, school, road, and all other taxes and assessments levied and paid on property belonging to the company, while under construction and before the road is opened for commercial operation, except special taxes assessed for street and other im-