

semaphore signals, ground signals, posts, materials in box troughs, and other fixtures, tower, foundation for same, and all other work necessary to complete it, and transportation.

TELEGRAPH LINES.

106. To this account should be charged the cost of newly constructed telegraph and telephone lines, including poles, wires, billets, insulators, instruments, and all other materials used, also labor employed in the construction work, cost of all tools used, and transportation.

STATION BUILDINGS AND FIXTURES.

107. To this account should be charged the cost of all material and labor expended on all station buildings, including cost of transportation, platforms, sidewalks, excavation, foundation, drainage, water, gas, and sewer pipes and connections, steam heating apparatus, stoves, electric light and power fixtures, including wiring for same, grading and putting ground in order after building has been finished; electric bells, elevators, and all other material, furniture, or fixtures used to complete the building; wells for water supply of stations; also salaries and expenses of Engineers and Architects.

NOTE—This account should include the cost of similar buildings on docks, wharves, and piers, when used for station purposes.

SHOPS, ROUNDHOUSES AND TURNABLES.

108. To this account should be charged the cost of all buildings to be used as shops (including transfer tables), or roundhouses (including cinder