

fixtures necessary to equip them for service, purchased or built at the company's shops, including cost of transportation and setting up after receipt from builders.

38. ELECTRIC LOCOMOTIVES.

To this account should be charged the cost of electric locomotives, including all appurtenances, furniture, and fixtures necessary to equip them for service, purchased or built at the company's shops, including cost of transportation and setting up after receipt from builders.

39. PASSENGER TRAIN CARS.

To this account should be charged the cost of passenger train cars of all classes, including all appurtenances, furniture, and fixtures necessary to equip them for service, purchased or built at the company's shops, including cost of transportation.

NOTE.—The following cars are classified as passenger-train cars.

Air-brake instruction,	Combination passenger and baggage,	Parlor,
Baggage,	Dining,	Passenger,
Baggage—express,	Emigrant,	Passenger—baggage—mail
Baggage—mail,	Express,	Pay,
Baggage—mail—express,	Library,	Postal,
Buffer,	Mail,	Refrigerator—express,
Business,	Milk,	Smoking,
Cafe,	Observation,	Street,
Chair,	Officers,	Tourist,
Colonist,	Parlor—baggage,	

40. FREIGHT-TRAIN CARS.

To this account should be charged the cost of freight-train cars of all classes, including all appurtenances, furniture, and fixtures necessary to equip them for service, purchased or built at the company's shops, including cost of transportation.

NOTE.—The following cars are classified as freight-train cars.

Beer,	Furniture,	Platform,
Box,	Gondola,	Poling,
Cabin,	Gondola—hopper,	Poultry,
Caloose,	Gondola—long,	Produce,
Charcoal,	Gun trucks,	Rack,
Coke,	Hay,	Refrigerator,
Dump (commercial),	Lime,	Stock,
coal or stone),	Logging,	Tank and water
Flat,	Oil tank,	(when used as
Fruit,	Ore,	commercial cars)