INTRASTATE RAILROAD GROSS EARNINGS

ANNUAL REPORT

of

Bessemer and Lake Erie Railroad Company

(Exact legal name of respondent)

If name was changed during year, show also the previous name and date of change.

Website URL:

935 de La Gauchetiere St. West, Montreal, Quebec, CANADA H3B 2M9

(Address of principal business office at end of year)

TO THE PUBLIC UTILITIES COMMISSION OF OHIO



FOR THE YEAR ENDED DECEMBER 31, 2010

Name, title, address, telephone and fax numbers (including area code) of the person to be contacted concerning this report.

Hilary Kwok, Senior Accountant tel: (514) 399-6052 fax: (514) 399-5694

935 de La Gauchetiere St. West, Montreal, Quebec, CANADA H3B 2M9

INSTRUCTIONS FOR RAILROAD ANNUAL REPORT

This form satisfies the filing requirements specified under 4907.13 of the Ohio Revised Code for ALL railroads operating intrastate shipments within Ohio. This form replaces all preciously required forms and IS THE ONLY FILING REQUIREMENT FOR OHIO INTRASTATE RAILROADS.

This report should be filed in duplicate.

SCHEDULE A -- Identification of Officers and Management

Title	Name and Office Address
President and Chief Executive Officer	Claude Mongeau - Montreal, Quebec
Executive Vice-President & CFO	Luc Jobin - Montreal, Quebec
Executive Vice-President & COO	Keith E. Creel - Homewood, IL
Executive Vice-President, Corporate Services, Chief Legal Officer & Secretary	Sean Finn - Montreal, Quebec
Senior Vice-President, Southern Region	Jim Vena - Homewood, IL
Vice-President and Treasurer	Ami Haasz - Montreal, Quebec
General Counsel and Assistant-Secretary	Michael T Novak - Homewood, IL
Special Advisor and Vice-President	Trafton II, Gordon T Retired on December 31, 2010
Vice-President System Engineer	David W. Ferryman - Homewood, IL
Regional Chief Engineer	Chad A Anderson - Homewood, IL

SCHEDULE B -- Track Information

- 1. Show total mileage of track owned and operated by the respondent in Ohio. 34.51.
- 2. Road is complete from <u>Stateline</u> to <u>Conneaut, OH</u>. Total distance <u>2.83</u>.
- 3. Number of crossties applied in replacement during year 105. Number of feet of switch and bridge ties applied in replacement during year 586.
- 4. Rail applied in replacement during year: tons <u>13.1</u>.
- 5. Number of miles over which operation is conducted by trackage rights 0.

SCHEDULE C -- Itemized Statement of Intrastate Gross Earnings Within Ohio for the Year ending December 31, 2010

1. The definition of Intrastate Railway Operating Revenue:

Transportation of property or people, or the receipt, delivery, storage, or handling of property, entirely in the State of Ohio.

2. The definition of Other Revenue:

Dividend and Interest Income, Gains from Disposition of Property --Operating and Nonoperating, Other Operating or Nonoperating Gains.

Intrastate Railway Operating Revenue	\$0
Other Intrastate Revenue	\$7,390
Total	\$7,390

NAME, ADDRESS, AND PHONE NUMBER OF THE COMPANY'S CONTACT PERSONS TO RECEIVE ENTRIES AND ORDERS FROM THE DOCKETING DIVISION

Hilary Kwok, Senior Accountant
Name
935 de La Gauchetiere St. W, 4th Floor, Montreal, Quebec, CANADA H3B 2M9
Address
(514) 399-6052
Phone Number (Including Area Code)
NAME, ADDRESS, AND PHONE NUMBER OF PERSON TO WHOM INVOICE SHOULD BE DIRECTED
Costa Bucci, Assistant Comptroller Financial Reporting
Name
935 de La Gauchetiere St. W, 4th Floor, Montreal, Quebec, CANADA H3B 2M9
Address
(514) 399-4056
Phone Number (Including Area Code)
Certification:
I state that I have carefully examined the foregoing report and that all the information provided is a true, correct, and complete statement of the business and affairs of the above named railroad.
Hilary Kwok Zacc 02-May-11
Hilary Kwok 02-May-11 Signature Date
Senior Accountant, Financial Reporting Title

This foregoing document was electronically filed with the Public Utilities

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in

Case No(s). 11-0008-RR-RPT

Summary: Annual Report electronically filed by Ms. Hilary Kwok on behalf of BESSEMER & LAKE ERIE RAILROAD COMPANY