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2010 JUL -7 PM 3:45

INTRASTATE RAILROAD GROSS EARNINGS

PUCO

ANNUAL REPORT

OF

WHEELING & LAKE ERIE RAILWAY

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

Website URL:

(Address of principal business office at end of year)

TO THE PUBLIC UTILITIES COMMISSION OF OHIO



FOR THE YEAR ENDED DECEMBER 31, 2010⁰⁹

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

MICHAEL MOKODEAN, VP & CFO, 330-767-7240, 330-767-7039 FAX

This is to certify that the images appearing are an accurate and complete reproduction of a case file document delivered in the regular course of business.
Technician Sam Date Processed JUL 07 2010

INSTRUCTIONS FOR RAILROAD ANNUAL REPORT

This form satisfies the filing requirement specified under 4907.13 of the Ohio Revised Code for **ALL** railroads operating intrastate shipments within Ohio. This form replaces all previously 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	WILLIAM A CALLISON
Vice-President	MICHAEL D MOKODEAN
Secretary	WILLIAM A CALLISON
Treasurer	
Controller/Auditor	DONNA L PHILLIPS
Attorney or General Counsel	WILLIAM A CALLISON
General Manager	
General Superintendent	
Chief Engineer	CASEY O'CONNOR

SCHEDULE B--Track Information

1. Show total mileage of track owned and operated by respondent in Ohio. 647
2. Road is completed from Bellevue to Pittsburgh Jct.. Total distance . 120
3. Number of crossties applied in replacement during year . 30,391 Number of feet of switch and bridge ties applied in replacement during year . 7,274
4. Rail applied in replacement during year: tons . 0
5. Number of miles over which operation is conducted by trackage rights . 120

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	\$21,363,654
Other Intrastate Revenue	1,016,398
Total	\$22,380,052

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

Name Michael D Mokodean

Address 100 First Street SE, Brewster, OH 44613

Phone Number (Including Area Code) 330-767-7240

NAME ADDRESS, AND PHONE NUMBER OF PERSON TO WHOM INVOICE
SHOULD BE DIRECTED

Name same as above

Address

Phone Number (Including Area Code)

Certification:

I state that I have carefully examined the foregoing report and that all information provided is a true, correct, and complete statement of the business and affairs of the above name railroad.

Signature



Date

4/28/10

Title

VP + CFO