of expenses contained in the accounts to which it is an overhead. It should also be noted here that the separation rules provide for the railroads to substitute other methods of separation if they can be shown to be as good or better than the separation rules.

There is another aspect of expense which has been termed "avoidable" expense. Avoidable expense is a concept denoting an amount of expense which will cease if its related causative factors also cease. For example, if a single train were discontinued, the wages of the train crew of that particular train would no longer be incurred and those wages fall into the category of avoidable expense. If a group of trains were discontinued, a section of track, a terminal, stations, signals, a repair facility and all the expenses related thereto might be eliminated. These then would also be considered avoidable expenses.

The term avoidable applies to some but not necessarily to all of the solely related expenses. The term avoidable applies to some but never all of the common expenses. For example, a ticket agent whose wages are solely related to passenger service would still be required if only one of a large group of trains were discontinued. Therefore, his wages would not be avoidable unless all of the trains for which he sells