Mr. Joseph P. Gaynor:-

RECEIVED MAR 5 1953 T. B. O'CONNOR In reply to suggestion of the Accounting Dept. that half trip readings be eliminated; we are opposed to this change as it will take away information we need to properly adjust the service to the requirements.

Planning of service for new schedules requires all the information we now use, as follows:-

- (1)Tallies at the point of maximum load in the prevailing direction.
- (2)Half trip loads on early morning or late evening trips, and on routes that are too short to develop a load worth tallying.
- (3)Daily statements of revenue, mileage, and revenue per mile by routes.
- (4)Day card analysis of revenue, mileage, revenue per mile, seats offered, and percentage of seats occupied by directions and by hours.
- (5) Monthly statement of revenue, mileage, and revenue per mile showing increase or decrease compared with previous year. Also expenses, cost per mile, and net earnings by routes.

Only #1 above would remain, if half trip readings are eliminated. Since only a small percentage of passengers carried are tallied at the point of maximum load and then only 2 successive days every 4-weeks, service based on tallies alone would not be properly adjusted to requirements. Even the unit load applied to tallies in determining the service to be operated is meaningless, if we do not know the financial results of this application.

The Accounting Dept. may simplify their work by eliminating half trip readings, but the efficiency of the Boulevard System will suffer if our control over the operation is hindered by lack of information. In other words, clerks will not have enough work to do, while at the same time, too little or too much service is operated because these clerks are not furnishing the proper information.

-- R.N. Goldstein --

RNG:D