

NOV 1 1971

LIBRARY
GOV. PUBL.

Air carrier financial statements

1970

Transporteurs aériens états financiers

1970



STATISTICS CANADA — STATISTIQUE CANADA
Transportation and Public Utilities Division — Division des transports et des services d'utilité publique
Aviation Statistics Centre — Le Centre des Statistiques de l'Aviation

AIR CARRIER FINANCIAL STATEMENTS

TRANSPORTEURS AÉRIENS ÉTATS FINANCIERS

1970

FIRST EDITION - PREMIÈRE ÉDITION

Published by Authority of
The Minister of Industry, Trade and Commerce

Publication autorisée par
le ministre de l'Industrie et du Commerce

October - 1971 - Octobre
8711-524

Price—Prix: 50 cents

Statistics Canada should be credited when republishing all or any part of this document
Reproduction autorisée sous réserve d'indication de la source: Statistique Canada

Information Canada
Ottawa

TABLE OF CONTENTS

TABLE DES MATIÈRES

	<u>Page</u>		<u>Page</u>
INTRODUCTION	4	INTRODUCTION	4
Charts:			
Net Income after Income Taxes - Air Carriers of All Financial Levels	5	Graphiques:	
Interest Expense - Financial Level I-IV Air Carriers	5	Revenu net après déduction de l'impôt sur le revenu - Transporteurs aériens de tous les niveaux financiers	5
Operating Property and Equipment Less Accumulated Depreciation Financial Levels I-IV	5	Intérêts payés transporteurs aériens des niveaux financiers I-IV	5
Revenue Passengers Carried on Canadian Carriers, Financial Levels I-IV	5	Biens et matériel d'exploitation moins la dépréciation accumulée niveaux financiers I-IV	5
Tables:			
1. Statement of Income, Canadian Carriers - All Services, By Financial Level	6	Passagers payants - Transporteurs canadiens des niveaux financiers 1-IV ..	5
2. Statement of Income, Canadian Scheduled Carriers - All Services, By Company	8	Tableaux:	
3. Balance Sheet, Canadian Carriers, By Financial Level	10	1. État du revenu, transporteurs canadiens - Tous les services, par niveau financier	6
4. Balance Sheet, Canadian Scheduled Carriers, By Company	12	2. État du revenu - Transporteurs aériens à horaire fixe - Tous les services par compagnie	8
5. Property and Equipment and Accumulated Depreciation, Canadian Carriers, By Financial Level	16	3. Bilan, transporteurs canadiens, par niveau financier	10
6. Property and Equipment and Accumulated Depreciation, Canadian Carriers, By Company	18	4. Bilan, transporteurs canadiens à horaire fixe, par compagnie	12
7. Operating Expense Analysis, Canadian Scheduled Carriers - All Services	26	5. Biens et matériel et dépréciation accumulée transporteurs canadiens, par niveau financier	16
8. Operating Expense Analysis, Canadian Financial Level III Carriers	30	6. Biens et matériel et dépréciation accumulée transporteurs canadiens, par compagnie	18
9. Operating Expense Analysis, Canadian Financial Level IV Carriers	34	7. Analyse des dépenses, transporteurs aériens à horaire fixe - Tous les services	26
10. Balance Sheet - Canadian Carriers Operating Helicopters Only	36	8. Analyse des frais d'exploitation, transporteurs canadiens du niveau III	30
GLOSSARY OF TERMS	37	9. Analyse des frais d'exploitation, transporteurs canadiens du niveau IV	34
		10. Bilan - Transporteurs canadiens exploitant des hélicoptères seulement	36
		GLOSSAIRE	39

INTRODUCTION

The figures presented in the tables and graphs of this publication are as reported by the individual air carriers. They are collected and compiled according to definitions and procedures outlined in a set of manuals entitled "Uniform System of Accounts and Reports for Commercial Air Carriers". Financial data for years previous to 1970 can be found in the old publication "Civil Aviation" catalogue number 51-202. When comparing historical data by financial group, it should be noted that previous to 1970, the air carrier Nordair was included in Financial Level III.

The total number of air carriers reporting varies slightly from year to year, mainly because of entries, withdrawals and amalgamations of small air carriers. Changes in the number of small firms are of little significance in the total figures for all categories, but there can be significant changes within groups and from one group to another. These changes tend to produce distortions in comparisons of specific financial levels over a period of years.

Number of Canadian Carriers Reporting 1970

Financial Level I	2
Financial Level II	5
Financial Level III	37
Financial Level IV	75
Financial Level V	321

In some tables in this publication data for Financial Level V carriers do not appear in the detail they do for the other carriers. This is because the statistical requirements for the smaller carriers are not as detailed as they are for the larger carriers.

In the future this publication will be available 180 days after the end of each year.

The photograph on the cover shows a Boeing 747 and a Vickers Viscount and was supplied by Air Canada.

Summary of Air Carrier Financial Operations 1970

1970 air carrier operations were highlighted by a 1.8 million dollar loss versus a 1969 net income, after taxes, of 2.8 million dollars. Operating revenues increased 17% over 1969 to 842 million dollars and operating expenses increased 18% to 811 million dollars. The 1.8 million dollar loss of 1970 consisted of a 1.1 million dollar loss by the Transcontinental and Regional Carriers, and a net loss of 0.8 million for the smaller carriers (financial levels III, IV and V).

Interest expense, which has been increasing rapidly for the past three years, made a significant contribution to the financial picture in 1970, increasing 30% over 1969 from 37 million dollars to 48 million dollars. Salaries, wages and personnel expenses were 283 million dollars in 1970, an increase of 15% over 1969.

The following symbols are used in the publication and have the meanings indicated:

.. figures not available
- nil or zero

INTRODUCTION

Les chiffres qui figurent dans les tableaux et graphiques de la présente publication sont conformes aux déclarations des divers transporteurs aériens. Ils ont été recueillis et réunis selon les définitions et méthodes exposées dans un ensemble de manuels intitulé "Système uniforme de comptabilité et de rapports à l'intention des entreprises commerciales de transport aérien". La statistique financière des années antérieures à 1970 se trouve dans l'ancienne publication Civil Aviation (n° 51-202 au catalogue). Lors de toute comparaison des données chronologiques par groupe financier, il faut se rappeler qu'avant 1970, le transporteur aérien Nordair faisait partie du niveau financier III.

Le nombre total de transporteurs aériens enquêtés varie légèrement d'une année à l'autre à cause surtout de la création, de la cessation d'activité et de la fusion de petites sociétés. La variation du nombre de petites sociétés a peu de répercussion sur l'ensemble des chiffres pour toutes les catégories, mais il peut se produire au sein des groupes et d'un groupe à l'autre des changements sensibles qui tendent à biaiser les comparaisons pour des niveaux financiers particuliers sur une période de plusieurs années.

Nombre de transporteurs canadiens équêtés en 1970

Niveau financier I	2
Niveau financier II	5
Niveau financier III	37
Niveau financier IV	75
Niveau financier V	321

Dans la présente publication les tableaux qui ont trait aux transporteurs du niveau financier V ne sont pas aussi détaillés que pour les autres transporteurs. On exige en effet moins de statistiques des petites sociétés que des grandes.

A l'avenir le présent bulletin sera mis en circulation 180 jours après la fin de l'année.

La photo de couverture, fournie par Air Canada, montre un Boeing 747 et un Vickers Viscount.

Récapitulation de l'exploitation financière des transporteurs aériens en 1970

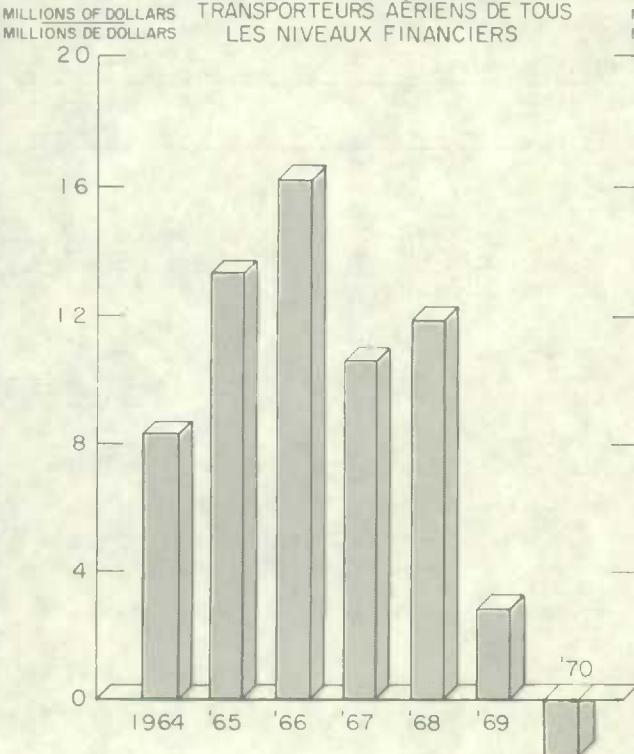
En 1970, l'exploitation des transporteurs aériens s'est signalée par un déficit de 1.8 million de dollars alors qu'en 1969 les recettes nettes après impôt avaient été de 2.8 millions de dollars. Les recettes d'exploitation ont été supérieures de 17% à celles de 1969 en atteignant 842 millions, de dollars alors que, les dépenses d'exploitation se sont également accrues de 18% pour atteindre 811 millions de dollars. Le déficit de 1.8 million de dollars en 1970 se compose d'un déficit de 1.1 million de dollars, essuyé par les transporteurs transcontinentaux et régionaux et d'un déficit de 0.8 million de dollars au compte des petits transporteurs des niveaux financiers III, IV et V.

Les dépenses sous forme d'intérêts, qui ont beaucoup augmenté au cours des trois dernières années, ont exercé une influence considérable sur la situation financière en 1970; elles se sont accrues de 30% pour passer de 37 millions de dollars à 48 millions. La rémunération et les dépenses au titre du personnel étaient de 283 millions de dollars en 1970, soit 15% de plus qu'en 1969.

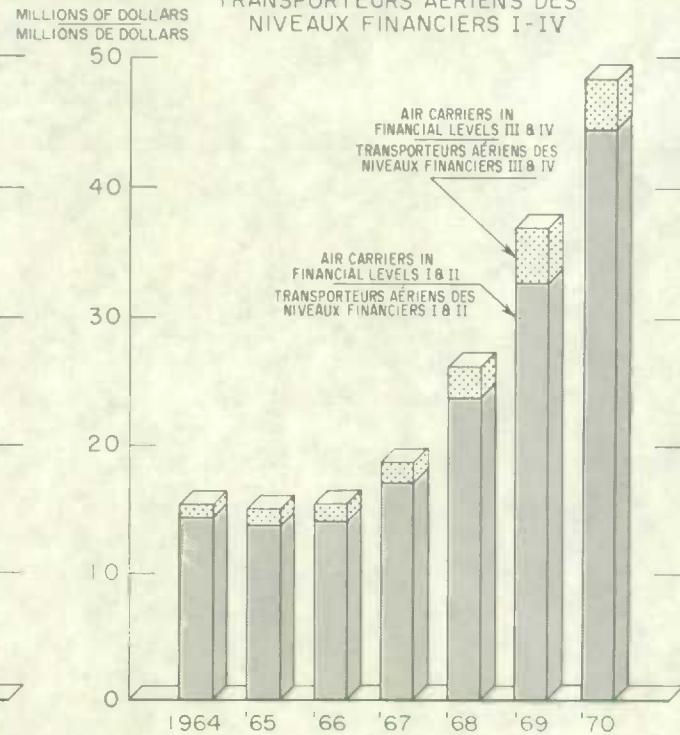
Dans les publications, on a fait appel aux signes conventionnels suivants, dont la signification est indiquée ci-dessous:

.. chiffre non disponible
- néant ou zéro

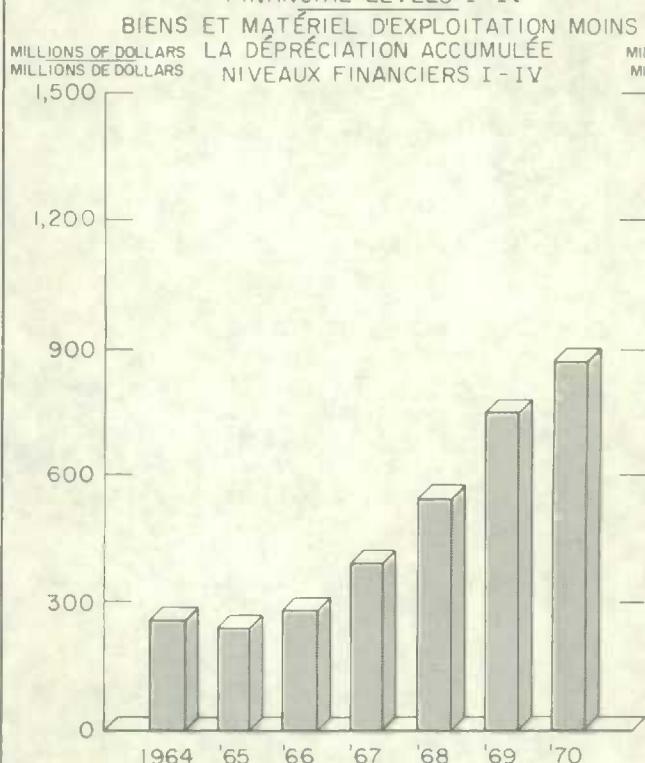
NET INCOME AFTER INCOME TAXES
AIR CARRIERS OF ALL FINANCIAL LEVELS
REVENU NET APRÈS DÉDUCTION DE
L'IMPÔT SUR LE REVENU
TRANSPORTEURS AÉRIENS DE TOUS
LES NIVEAUX FINANCIERS



INTEREST EXPENSE
FINANCIAL LEVEL I-IV AIR CARRIERS
INTÉRÊTS PAYÉS
TRANSPORTEURS AÉRIENS DES
NIVEAUX FINANCIERS I-IV



OPERATING PROPERTY AND EQUIPMENT LESS
ACCUMULATED DEPRECIATION
FINANCIAL LEVELS I-IV



REVENUE PASSENGERS CARRIED ON
CANADIAN CARRIERS
FINANCIAL LEVELS I-IV
PASSAGERS PAYANTS –
TRANSPORTEURS CANADIENS DES
NIVEAUX FINANCIERS I-IV

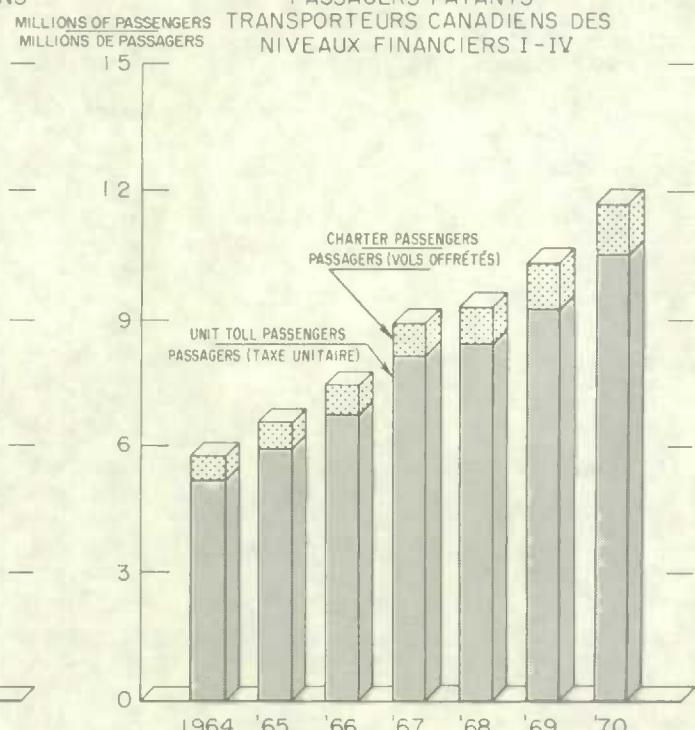


TABLE 1. STATEMENT OF INCOME, CANADIAN CARRIERS - ALL SERVICES, BY FINANCIAL LEVEL,
YEAR ENDED DECEMBER 31, 1970

NO.	TRANSPORTEURS A HORAIRE FIXE			TRANSPORTEURS SANS HORAIRE FIXE		
	SCHEDULED CARRIERS			NON-SCHEDULED CARRIERS		
	LEVEL I NIVEAU	LEVEL II NIVEAU	TOTAL	LEVEL III NIVEAU	LEVEL IV NIVEAU	
OPERATING REVENUES:						
UNIT TOLL TRANSPORTATION:						
1 PASSENGERS	508,311,974	45,887,144	554,199,118	3,949,614	1,615,670	
2 EXPRESS	13,825,830	726,410	14,552,240	69,537	404,525	
3 FREIGHT	49,620,029	7,538,579	57,158,608	1,496,142	579,297	
4 EXCESS BAGGAGE	2,405,315	540,364	2,945,679	49,017	13,986	
5 MAIL	23,948,404	2,947,468	26,895,872	796,890	173,145	
6 TOTAL UNIT TOLL TRANSPORTATION ..	598,111,552	57,639,965	655,751,517	6,361,200	2,786,623	
7 CHARTER TRANSPORTATION	22,179,987	27,563,679	49,743,666	55,914,661	17,043,770	
8 TOTAL TRANSPORTATION	620,291,539	85,203,644	705,495,183	62,275,861	19,830,393	
9 OTHER FLYING SERVICES	101,992	386,537	488,529	5,481,114	7,157,396	
10 TOTAL FLYING SERVICES	620,393,531	85,590,181	705,983,712	67,756,975	26,987,789	
11 NON-FLYING SERVICES	7,448,306	816,627	8,264,933	4,998,149	1,804,700	
12 TOTAL OPERATING REVENUES	627,841,837	86,406,808	714,248,645	72,755,124	28,792,489	
OPERATING EXPENSES:						
13 FLYING OPERATIONS	136,681,916	31,649,560	168,331,476	31,489,502	13,840,696	
14 MAINTENANCE	101,767,232	15,843,367	117,610,599	19,543,281	7,262,754	
GENERAL SERVICES AND ADMINISTRATION:						
15 PASSENGER SERVICE	68,466,747	5,603,905	74,070,652	..	..
16 AIRCRAFT AND TRAFFIC SERVICING	94,432,083	12,021,846	106,453,929	..	..
17 PROMOTION AND SALES	103,900,475	6,793,919	110,694,394	..	..
18 GENERAL ADMINISTRATION	32,665,817	5,078,009	37,743,826	..	..
19 TOTALS	299,465,122	29,497,679	328,962,801	12,794,125	5,119,087	
20 DEPRECIATION AND AMORTIZATION	62,513,535	7,349,423	69,862,958	6,080,154	2,656,958	
21 TOTAL OPERATING EXPENSES	600,427,805	84,340,029	684,767,834	69,907,062	28,879,495	
22 OPERATING INCOME (LOSS -)	27,414,032	2,066,779	29,480,811	2,848,062	87,006-	
NON-OPERATING INCOME-NET:						
23 CAPITAL GAINS AND LOSSES	131,990	358,600	490,590	1,415,689	513,069	
24 INTEREST AND DISCOUNTS	11,714,032	555,740	12,269,772	85,895	89,871	
25 MISCELLANEOUS NON-OPERATING INCOME ..	1,005,346-	2,325,377	1,320,031	29,100	491,494	
26 TOTAL NON-OPERATING INCOME-NET	10,840,676	3,239,717	14,080,393	1,530,684	1,094,434	
27 INCOME BEFORE INTEREST EXPENSE (LOSS -)	38,254,708	5,306,496	43,561,204	4,378,746	1,007,428	
28 INTEREST EXPENSE	38,334,677	6,035,387	44,370,064	2,968,099	1,094,640	
29 INCOME BEFORE INCOME TAXES (LOSS -) ...	79,969-	728,891-	808,860-	1,410,647	87,212-	
30 PROVISION FOR INCOME TAXES (REFUND -)	11,000-	279,350	268,350	1,299,172	296,438	
31 NET INCOME AFTER INCOME TAXES (LOSS -)	68,969-	1,008,241-	1,077,210-	111,475	383,650-	

TABLEAU 1. ETAT DU REVENU, TRANSPORTEURS CANADIENS - TOUS LES SERVICES, PAR NIVEAU FINANCIER,
ANNEE TERMINEE LE 31 DECEMBRE, 1970

TOTAL LEVEL III-IV NIVEAU	1970		1969		LEVEL V NIVEAU	NO						
	GRAND TOTAL	GRAND TOTAL	GRAND TOTAL	GRAND TOTAL								
	--	--	--	--								
	1970	1969	1970	1969								
	TOTAL GLOBAL	TOTAL GLOBAL	TOTAL GLOBAL	TOTAL GLOBAL								
	DOLLARS											
RECETTES D'EXPLOITATION:												
TRANSPORT A TAXE UNITAIRE:												
5,565,284	559,764,402	480,256,071	630,954	PASSAGERS	1							
474,062	15,026,302	9,590,752	2,470	MESSAGERIES	2							
2,075,439	59,234,047	49,399,682	19,114	FRET	3							
63,003	3,008,682	2,665,131	1,079	EXCEDENTS DE BAGAGES	4							
970,035	27,865,907	27,180,278	69,847	COURRIER	5							
9,147,823	664,899,340	569,091,914	723,464	TOTAL DU TRANSPORT A TAXE UNITAIRE	6							
72,958,431	122,702,097	101,001,739	9,024,964	TRANSPORT DE FRETEMENT	7							
82,106,254	787,601,437	670,093,653	9,748,428	TOTAL DU TRANSPORT	8							
12,638,510	13,127,039	16,322,748	10,604,189	AUTRES SERVICES DE VOL	9							
94,744,764	800,728,476	686,416,401	20,352,617	TOTAL DES SERVICES DE VOL	10							
6,802,849	15,067,782	14,830,220	5,659,355	SERVICES AUTRES QUE DE VOL	11							
101,547,613	815,796,258	701,246,621	26,011,972	TOTAL DES RECETTES D'EXPLOITATION	12							
DEPENSES D'EXPLOITATION:												
45,330,198	213,661,674	182,873,489	11,756,885	VOLS	13							
26,806,035	144,416,634	122,956,565	4,289,944	ENTRETIEN	14							
..	..	..	..	SERVICES GENERAUX ET ADMINISTRATION:					
..	..	..	..	SERVICES-PASSAGERS	15				
..	..	..	..	SERVICES D'AERONEF ET DE TRAFIC	16				
..	..	..	..	PUBLICITE ET VENTES	17				
..	..	..	..	ADMINISTRATION GENERALE	18				
17,913,212	346,876,013	291,749,161	7,555,991	TOTAL	19							
8,737,112	78,600,070	69,800,110	3,394,467	DEPRECIAISON ET AMORTISSEMENT	20							
98,786,557	783,554,391	667,379,325	26,997,287	TOTAL DES DEPENSES D'EXPLOITATION	21							
2,761,056	32,241,867	33,867,296	985,315-	REVENU (PERTE) D'EXPLOITATION	22							
REVENUS NETS ETRANGERS A L'EXPLOITATION:												
1,928,758	2,419,348	4,067,922	..	GAINS ET PERTES DE CAPITAL	23							
175,766	12,445,538	9,090,706	..	INTERETS ET ESCOMPTE	24							
520,594	1,840,625	321,918-	..	RECETTES ACCESSOIRES NETTES	25							
2,625,118	16,705,511	12,836,710	726,353	TOTAL DES REVENUS NETS ETRANGERS A L'EXPLOITATION.	26							
5,386,174	48,947,378	46,704,006	258,962-	REVENU AVANT DEDUCTION DU SERVICES DES INTERETS	27							
4,062,739	48,432,803	37,305,416	..	INTERETS PAYES	28							
1,323,435	514,575	9,398,590	258,962-	REVENU AVANT DEDUCTION DE L'IMPOT SUR LE REVENU	29							
1,595,610	1,863,960	6,945,004	237,585	PROVISION POUR L'IMPOT SUR LE REVENU	30							
272,175-	1,349,385-	2,453,586	496,547-	REVENUS NETS APRES L'IMPOT SUR LE REVENU	31							

TABLE 2. STATEMENT OF INCOME, CANADIAN SCHEDULED CARRIERS - ALL SERVICES, BY COMPANY,
YEAR ENDED DECEMBER 31, 1970

NO.		AIR CANADA	CP AIR	EASTERN PROVINCIAL AIRWAYS (1963)	NORDAIR LTD.-LTEE LTD.-LIFE				
		DOLLARS							
OPERATING REVENUES:									
UNIT TOLL TRANSPORTATION:									
1	PASSENGERS	387,486,145	120,825,829	8,792,014	3,598,762				
2	EXPRESS	12,642,038	1,183,792	84,029	2,345				
3	FREIGHT	39,864,226	9,755,803	1,069,160	2,544,928				
4	EXCESS BAGGAGE	1,671,229	734,086	117,707	118,813				
5	MAIL	16,228,579	7,719,825	757,515	541,532				
6	TOTAL UNIT TOLL TRANSPORTATION	457,892,217	140,219,335	10,820,425	6,805,980				
7	CHARTER TRANSPORTATION	15,583,895	6,596,092	1,471,787	5,296,158				
8	TOTAL TRANSPORTATION	473,476,112	146,815,427	12,292,212	12,102,138				
9	OTHER FLYING SERVICES	101,992	-	179,804	206,733				
10	TOTAL FLYING SERVICES	473,578,104	146,815,427	12,472,016	12,308,871				
11	NON-FLYING SERVICES	4,680,949	2,767,357	261,053	409,012				
12	TOTAL OPERATING REVENUES	478,259,053	149,582,784	12,733,069	12,717,883				
OPERATING EXPENSES:									
13	FLYING OPERATIONS	101,762,549	34,919,367	3,906,348	3,449,396				
14	MAINTENANCE	82,813,395	18,953,837	3,184,679	2,412,233				
GENERAL SERVICES AND ADMINISTRATION:									
15	PASSENGER SERVICE	50,664,636	17,802,111	945,806	869,178				
16	AIRCRAFT AND TRAFFIC SERVICING	75,762,974	18,669,109	1,968,914	1,173,571				
17	PROMOTION AND SALES	75,383,665	28,516,810	805,930	870,669				
18	GENERAL ADMINISTRATION	23,781,275	8,884,542	777,627	788,516				
19	TOTALS	226,592,550	73,872,572	4,498,277	3,701,934				
20	DEPRECIATION AND AMORTIZATION	47,227,328	15,286,207	1,716,745	1,238,388				
21	TOTAL OPERATING EXPENSES	457,395,822	143,031,983	13,306,049	10,801,951				
22	OPERATING INCOME (LOSS)	20,863,231	6,550,801	(572,980)	1,915,932				
NON-OPERATING INCOME-NET:									
23	CAPITAL GAINS AND LOSSES	121,592	10,398	450,373	9,086				
24	INTEREST AND DISCOUNTS	9,805,935	1,908,097	1,138	66,311				
25	MISCELLANEOUS NON-OPERATING INCOME	(1,014,771)	9,425	1,400,204	162,128				
26	INCOME BEFORE INTEREST EXPENSE	29,775,987	8,478,721	1,278,735	2,153,457				
27	INTEREST EXPENSE	31,919,986	6,414,691	1,698,133	1,086,795				
28	INCOME BEFORE INCOME TAXES	(2,143,999)	2,064,030	(419,398)	1,066,662				
29	PROVISION FOR INCOME TAXES	(1,072,000)	1,061,000	-	487,350				
30	NET INCOME AFTER INCOME TAXES	(1,071,999)	1,003,030	(419,398)	579,312				

TABLEAU 2. ETAT DU REVENU, TRANSPORTEURS CANADIENS - TOUS LES SERVICES, PAR COMPAGNIE,
ANNEE TERMINEE LE 31 DECEMBRE, 1970

PACIFIC WESTERN AIR LINES LTD.-LTEE	QUEBECAIR	TRANSAIR LTD.-LTEE	TOTAL 1970	TOTAL 1969	
DOLLARS					10
RECETTES D'EXPLOITATION:					
19,670,053	6,250,809	7,575,506	554,199,118	473,581,980	TRANSPORT A TAXE UNITAIRE:
335,214	-	304,822	14,552,240	9,501,551	PASSEIGERS
2,258,252	1,149,264	517,375	57,158,608	48,078,192	MESSAGERIES
176,203	108,098	19,543	2,945,679	2,557,880	FRET
1,065,378	254,209	328,834	26,895,872	26,175,084	EXCEDENT DE BAGAGES
23,505,100	7,762,380	8,746,080	655,751,517	559,894,687	COURRIER
					TOTAL DU TRANSPORT A TAXE UNITAIRE. 6
17,100,612	1,077,607	2,617,515	49,743,666	36,826,700	TRANSPORT DE FRETEMENT
40,605,712	8,839,987	11,363,595	705,495,183	596,721,387	TOTAL DU TRANSPORT
-	-	-	488,529	910,774	AUTRES SERVICES DE VOL
40,605,712	8,839,987	11,363,595	705,983,712	597,632,161	TOTAL DES SERVICES DE VOL
-	27,436	119,126	8,264,933	10,628,897	SERVICES AUTRES QUE DE VOL
40,605,712	8,867,423	11,482,721	714,248,645	608,261,058	TOTAL DES RECETTES D'EXPLOITATION 12
DEPENSES D'EXPLOITATION:					
15,974,121	3,480,325	4,839,370	168,331,476	144,685,640	VOLS
6,202,330	1,760,574	2,283,551	117,610,599	98,787,153	ENTRETIEN
2,450,840	589,031	749,050	74,070,652	61,107,653	SERVICES GENERAUX ET ADMINISTRATION:
6,669,913	638,431	1,571,017	106,453,929	89,402,082	SERVICES-PASSAGERS
2,781,035	1,672,758	663,527	110,694,394	94,127,077	SERVICES D'AERONEF ET DE TRAFIC ..
2,265,804	803,885	442,177	37,743,826	29,999,544	PUBLICITE ET VENTES
14,167,592	3,704,105	3,425,771	328,962,801	274,636,356	ADMINISTRATION GENERALE
					TOTAL
2,885,657	797,577	711,056	69,862,958	59,861,096	DEPRECIAISON ET AMORTISSEMENT
39,229,700	9,742,581	11,259,748	684,767,834	577,970,245	TOTAL DES DEPENSES D'EXPLOITATION 21
1,376,012	(875,158)	222,973	29,480,791	30,290,813	REVENU (PERTE) D'EXPLOITATION
REVENUS NETS ETRANGERS A L'EXPLOITATION:					
(64,801)	37,293	(73,351)	490,590	3,105,092	GAINS ET PERTES DE CAPITAL
213,126	275,165	-	12,269,772	8,990,939	INTERETS ET ESCOMPTE
205,532	447,467	110,046	1,320,031	(516,448)	RECETTES ACCESSOIRES NETTES
1,729,869	(115,233)	259,668	43,791,670	41,870,396	REVENU AVANT DEDUCTION DU SERVICE DES INTERETS.
2,076,686	779,716	394,057	44,370,064	33,454,500	INTERETS PAYES
(346,817)	(894,949)	(134,389)	(808,860)	8,415,896	REVENU AVANT DEDUCTION DE L'IMPOT SUR LE REVENU.
(130,000)	-	(78,000)	268,350	5,410,350	PROVISION POUR L'IMPOT SUR LE REVENU ..
(216,817)	(894,949)	(56,389)	(1,077,210)	3,005,546	REVENU NET APRES L'IMPOT SUR LE REVENU 30

TABLE 3. BALANCE SHEET, CANADIAN CARRIERS, BY FINANCIAL LEVEL, YEAR ENDED DECEMBER 31, 1970

NO.	SCHEDULED CARRIERS			NON-SCHEDULED CARRIERS		
	TRANSPORTEURS A HORAIRE FIXE			TRANSPORTEURS SANS HORAIRE FIXE		
	LEVEL I NIVEAU	LEVEL II NIVEAU	TOTAL	LEVEL III NIVEAU	LEVEL IV NIVEAU	
DOLLARS						
<u>ASSETS</u>						
CURRENT ASSETS:						
1 CASH AND SPECIAL DEPOSITS	17,937,110	1,369,994	19,307,104	3,796,021	824,287	
2 NOTES AND ACCOUNTS RECEIVABLE ...	74,658,727	14,880,427	89,539,154	8,507,420	5,566,565	
3 LESS: RESERVE FOR UNCOLLECTIBLE ACCOUNTS.	890,143	168,117	1,058,260	649,711	417,045	
4 MATERIALS AND SUPPLIES	29,587,240	4,395,622	33,982,862	4,648,923	2,791,652	
5 SHORT TERM PREPAYMENTS	2,410,151	1,406,850	3,817,001	2,874,686	1,080,480	
6 OTHER CURRENT ASSETS	15,026	972,687	987,713	1,010,022	2,006,611	
7 TOTALS	123,718,111	22,857,463	146,575,574	20,187,361	11,852,550	
8 INVESTMENTS AND SPECIAL FUNDS	14,378,452	13,646,062	28,024,514	1,241,540	4,374,701	
PROPERTY AND EQUIPMENT:						
9 OPERATING	1,027,497,794	99,739,541	1,127,237,335	80,152,359	35,949,184	
10 LESS: ACCUMULATED DEPRECIATION ..	308,922,094	22,905,890	331,827,984	24,876,101	14,752,655	
11 NON-OPERATING	18,720,441	6,770	18,727,211	937,181	1,184,282	
12 LESS: ACCUMULATED DEPRECIATION ..	18,520,441	6,770	18,527,211	520,934	435,869	
13 TOTALS	718,775,700	76,833,651	795,609,351	55,692,505	21,944,942	
DEFERRED CHARGES:						
14 LONG TERM PREPAYMENTS	15,365,257	1,918,062	17,283,319	148,330	97,385	
15 OTHER DEFERRED CHARGES	12,300,330	5,739,846	18,040,176	3,014,052	736,778	
16 TOTALS	27,665,587	7,657,908	35,323,495	3,162,382	834,163	
17 TOTAL ASSETS	884,537,850	120,995,084	1,005,532,934	80,283,788	39,006,356	
<u>LIABILITIES</u>						
CURRENT LIABILITIES:						
18 NOTES AND ACCOUNTS PAYABLE	87,605,023	19,238,714	106,843,737	18,019,035	7,780,779	
19 CURRENT PORTION OF LONG TERM DEBT.	9,487,510	4,757,024	14,244,534	5,086,265	2,726,941	
20 ACCRUED TAXES	8,153,060	374,183	8,527,243	614,306	543,898	
21 OTHER CURRENT AND ACCRUED LIABILITIES.	54,014,282	3,227,638	57,241,920	2,659,561	1,866,081	
22 TOTALS	159,259,875	27,597,559	186,857,434	26,379,167	12,917,699	
NON-CURRENT LIABILITIES:						
23 LONG TERM DEBT	180,242,332	69,803,217	250,045,549	21,443,829	11,629,994	
24 OTHER NON-CURRENT LIABILITIES ...	443,569,304	128,350	443,697,654	7,600,297	3,554,703	
25 TOTALS	623,811,636	69,931,567	693,743,203	29,044,126	15,184,697	
26 DEFERRED CREDITS	20,997,629	2,021,000	23,018,629	3,376,433	740,865	
27 RESERVES	9,609,600	3,385,472	12,995,072	3,180,544	484,302	
CAPITAL STOCK AND SURPLUS:						
CAPITAL STOCK ISSUED AND OUTSTANDING:						
28 PREFERRED	10,000,000	5,569,975	15,569,975	2,520,736	3,646,181	
29 COMMON	25,000,000	13,220,584	38,220,584	5,992,232	5,299,803	
30 OTHER PAID-IN CAPITAL	-	-	-	1,660,178	739,125	
31 UNAPPROPRIATED SURPLUS	35,859,110	731,073-	35,128,037	8,130,372	6,316-	
32 TOTALS	70,859,110	18,059,486	88,918,596	18,303,518	9,678,793	
33 TOTAL LIABILITIES	884,537,850	120,995,084	1,005,532,934	80,283,788	39,006,356	

TABLEAU 3. BILAN, TRANSPORTEURS CANADIENS, PAR NIVEAU FINANCIER, ANNEE TERMINEE LE 31 DECEMBRE, 1970

LEVEL III-IV NIVEAU	GRAND TOTAL TOTAL GLOBAL	LEVEL V NIVEAU		NO
DOLLARS				
			<u>ACTIF</u>	
			DISPONIBILITES:	
4,620,308	23,927,412	..	ENCAISSE ET DEPOTS SPECIAUX	1
14,073,985	103,613,139	..	EFFETS ET COMPTES A RECEVOIR	2
1,066,756	2,125,016	..	MOINS: RESERVE POUR COMPTES IRRECOUVRABLES	3
7,440,575	41,423,437	..	MATERIAUX ET FOURNITURES	4
3,955,166	7,772,167	..	PAIEMENTS ANTICIPES A COURT TERME	5
3,016,633	4,004,346	..	AUTRES DISPONIBILITES	6
32,039,911	178,615,485	13,372,781	TOTAL	7
5,616,241	33,640,755	..	PLACEMENTS ET FONDS SPECIAUX	8
116,101,543	1,243,338,878	27,769,911	BIENS ET MATERIEL:	
39,628,756	371,456,740	10,261,808	BIENS ET MATERIEL D'EXPLOITATION	9
2,121,463	20,848,674	8,235,495	MOINS: DEPRECIACTION ACCUMULEE	10
956,803	19,484,014	3,116,906	BIEN ET MATERIEL ETRANGERS A L'EXPLOITATION	11
77,637,447	873,246,798	22,626,692	MOINS: DEPRECIACTION ACCUMULEE	12
			TOTAL	13
			FRAIS DIFFERES:	
245,715	17,529,034	..	PAIEMENTS ANTICIPES A LONG TERME	14
3,750,830	21,791,006	..	AUTRES FRAIS OFFERES	15
3,996,545	39,320,040	5,599,121	TOTAL	16
119,290,144	1,124,823,078	41,598,594	TOTAL DE L'ACTIF	17
			<u>PASSIF</u>	
			EXIGIBILITES:	
25,799,814	132,643,551	..	EFFETS ET COMPTES A PAYER	18
7,813,206	22,057,740	..	PARTIE EXIGIBLE DE LA DETTE A LONG TERME	19
1,158,204	9,685,447	..	IMPOTS COURUS	20
4,525,642	61,767,562	..	AUTRE PASSIF EXIGIBLE ET COURU	21
39,296,866	226,154,300	27,307,986	TOTAL	22
			PASSIF NON EXIGIBLE:	
33,073,823	283,119,372	..	DETTE A LONG TERME	23
11,155,000	454,852,654	..	AUTRES VALEURS PASSIVES NON EXIGIBLES	24
44,228,823	737,972,026	..	TOTAL	25
4,117,298	27,135,927	..	CREDITS DIFFERES	26
3,664,846	16,659,918	..	RESERVES	27
			CAPITAL-ACTIONS ET SURPLUS:	
			ACTIONS EMISES ET EN CIRCULATION:	
6,166,917	21,736,892	..	PRIVILEGIEES	28
11,292,035	49,512,619	7,768,306	ORDINATRES	29
2,399,303	2,399,303	..	AUTRE CAPITAL VERSE	30
8,124,056	43,252,093	6,522,302	SURPLUS NON AFFECTE	31
27,982,311	116,900,907	14,290,608	TOTAL	32
119,290,144	1,124,823,078	41,598,594	TOTAL DU PASSIF	33

TABLE 4. BALANCE SHEET, CANADIAN SCHEDULED CARRIERS, BY COMPANY, YEAR ENDED DECEMBER 31, 1970

NO.		AIR CANADA	CP AIR	EASTERN PROVINCIAL AIRWAYS (1963) LTD.-LTEE	NORDAIR LTD.-LTEE				
		DOLLARS							
ASSETS									
CURRENT ASSETS:									
1	CASH	2,144,710	1,767,537	175,889	493,983				
2	SPECIAL DEPOSITS	138,022	13,886,841	28,035	10,000				
NOTES AND ACCOUNTS RECEIVABLE:									
3	GOVERNMENTS	3,670,705	876,201	708,889	-				
4	GENERAL TRAFFIC	40,388,433	13,052,480	2,027,153	1,129,889				
5	ASSOCIATED COMPANIES	2,329,195	-	-	937,722				
6	COMPANY PERSONNEL	243,781	70,485	34,475	60,693				
7	OTHER	11,513,057	514,390	-	335,822				
8	TOTALS	62,427,903	30,167,934	2,974,441	2,968,109				
9	LESS: RESERVE FOR UNCOLLECTIBLE ACCOUNTS	345,000	545,143	85,302	5,198				
10	MATERIALS AND SUPPLIES	23,137,461	6,449,779	747,862	591,388				
11	SHORT TERM PREPAYMENTS	1,781,563	628,588	143,836	48,602				
12	OTHER CURRENT ASSETS	15,026	-	-	-				
13	TOTALS	87,016,953	36,701,198	3,780,837	3,602,901				
INVESTMENTS AND SPECIAL FUNDS:									
14	INVESTMENTS IN ASSOCIATED COMPANIES	8,431,361	-	4,722,553	-				
15	OTHER INVESTMENTS	5,101,825	57,766	635,000	-				
16	SPECIAL FUNDS	-	787,500	41,511	-				
17	TOTALS	13,533,186	845,266	5,399,066	-				
PROPERTY AND EQUIPMENT:									
18	OPERATING	829,562,534	197,935,260	23,491,079	21,983,494				
19	LESS: ACCUMULATED DEPRECIATION	230,077,877	58,844,217	4,619,986	3,002,571				
20	NON-OPERATING	18,720,441	-	-	6,770				
21	LESS: ACCUMULATED DEPRECIATION	18,520,441	-	-	6,770				
22	TOTALS	579,684,657	139,091,043	18,871,893	18,980,923				
DEFERRED CHARGES:									
23	LONG TERM PREPAYMENTS	10,365,257	-	-	-				
24	DEVELDPMENTAL AND PRE-OPERATING COSTS	313,656	-	375,607	291,567				
25	UNAMORTIZED DISCOUNT AND EXPENSE DEBT	-	-	97,600	-				
26	PROPERTY ACQUISITION ADJUSTMENT	-	-	-	-				
27	OTHER INTANGIBLES	-	-	-	-				
28	OTHER DEFERRED CHARGES	11,936,674	-	-	-				
29	TOTALS	27,665,587	-	473,207	291,567				
30	TOTAL ASSETS	707,900,383	176,637,467	28,525,003	22,875,391				

TABLEAU 4. BILAN, TRANSPORTEURS CANADIENS A HORAIRE FIXE, PAR COMPAGNIE, ANNEE TERMINEE
LE 31 DECEMBRE, 1970

PACIFIC WESTERN AIR LINES LTD.-LTEE	QUEBECAIR	TRANSAIR LTD.-LTEE	TOTAL	
DOLLARS				N°
				ACTIF
DISPONIBILITES:				
95,226	101,824	73,704	4,852,873	1
329,928	55,742	9,663	14,454,231	2
-	247,467	405,969	7,909,231	3
4,719,822	1,020,529	1,097,807	63,436,113	4
-	528,623	371,178	4,166,718	5
-	32,330	37,562	479,326	6
551,573	76,519	956,405	13,547,766	7
5,692,549	2,063,034	2,552,288	108,846,258	8
-	32,051	45,566	1,098,260	9
1,290,856	1,048,313	717,203	33,982,862	10
880,678	333,734	-	3,817,001	11
219,014	681,575	72,098	987,713	12
8,083,097	4,094,605	3,296,023	146,575,574	13
PLACEMENTS ET FONDS SPECIAUX:				
-	4,226,763	3,777,185	21,157,864	14
228,403	-	14,645	6,037,639	15
-	-	-	829,011	16
228,403	4,226,763	3,791,830	28,024,514	17
BIENS ET MATERIEL:				
29,792,044	14,195,954	10,276,170	1,127,237,335	18
7,106,948	4,328,583	3,847,802	331,827,984	19
-	-	-	18,727,211	20
-	-	-	18,527,211	21
22,685,096	9,867,371	6,428,368	795,609,351	22
FRAIS DIFFERES:				
1,785,706	-	132,356	17,283,319	23
1,605,809	-	553,957	3,140,596	24
136,878	-	-	234,478	25
2,922,865	-	-	2,522,865	26
-	155,563	-	-	27
6,051,258	155,563	686,313	12,142,237	28
37,047,854	18,344,302	14,202,534	35,323,495	29
			TOTAL DE L'ACTIF	30

TABLE 4. BALANCE SHEET, CANADIAN SCHEDULED CARRIERS, BY COMPANY, YEAR ENDED DECEMBER 31, 1970 - CONCLUDED

NO.		AIR CANADA	CP AIR	EASTERN PROVINCIAL AIRWAYS (1963) LTD.-LTEE	NORDAIR LTD.-LTEE				
	LIABILITIES	DOLLARS							
CURRENT LIABILITIES:									
NOTES AND ACCOUNTS PAYABLE:									
31	CURRENT NOTES PAYABLE	-	-	681,771	1,820,861				
32	ACCOUNTS PAYABLE - GENERAL	22,533,430	550,136	1,881,409	1,673,605				
COLLECTIONS AS AGENTS:									
33	TRAFFIC	16,160,442	6,659,517	-	73,210				
34	OTHER	6,192,666	1,033,757	-	-				
35	ASSOCIATED COMPANIES	5,596,757	18,878,318	-	1,423,554				
36	CURRENT PORTION OF LONG TERM DEBT	-	9,487,510	930,610	-				
37	TOTALS	60,483,295	36,609,238	3,493,790	4,991,230				
38	ACCURRED SALARIES AND WAGES	17,665,189	5,446,968	-	160,408				
39	ACCURRED TAXES	8,077,343	75,717	196,571	-				
40	DIVIDENDS PAYABLE	200,000	-	-	-				
41	AIR TRAVEL PLAN LIABILITY	1,927,500	-	-	-				
42	UNEARNED TRANSPORTATION REVENUE	14,439,242	6,940,433	14,465	275,408				
43	OTHER CURRENT LIABILITIES	-	7,394,950	-	-				
44	TOTALS	102,792,569	56,467,306	3,704,826	5,427,046				
NON-CURRENT LIABILITIES:									
45	LONG TERM DEBT	169,782,690	10,459,642	20,939,559	11,452,743				
46	ADVANCES FROM ASSOCIATED COMPANIES	377,819,500	65,749,804	38,302	-				
47	PENSION LIABILITY	-	-	-	-				
48	OTHER NON-CURRENT LIABILITY	-	-	-	-				
49	TOTALS	547,602,190	76,209,446	20,977,861	11,452,743				
DEFERRED CREDITS:									
50	UNAMORTIZED PREMIUM ON DEBT	-	-	-	-				
51	OTHER DEFERRED CREDITS	19,816,335	1,181,294	-	1,080,000				
52	TOTALS	19,816,335	1,181,294	-	1,080,000				
RESERVES:									
53	RESERVE FOR MAJOR OVERHAULS	-	-	1,189,274	-				
54	RESERVE FOR SELF-INSURANCE	-	-	-	-				
55	OTHER RESERVES	-	9,609,600	-	-				
56	TOTALS	-	9,609,600	1,189,274	-				
CAPITAL STOCK AND SURPLUS:									
CAPITAL STOCK ISSUED AND OUTSTANDING:									
57	PREFERRED	-	10,000,000	3,263,800	-				
58	COMMON	5,000,000	20,000,000	998	2,358,265				
59	CAPITAL STOCK SUBSCRIBED AND UNISSUED	-	-	-	-				
60	OTHER PAID-IN CAPITAL	-	-	-	-				
61	UNAPPROPRIATED SURPLUS	32,689,289	3,169,821	(611,756)	2,557,337				
62	TOTALS	37,689,289	33,169,821	2,653,042	4,915,602				
63	TOTAL LIABILITIES	707,900,383	176,637,467	28,525,003	22,875,391				

TABLEAU 4. BILAN, TRANSPORTEURS CANADIENS A HORAIRE FIXE, PAR COMPAGNIE, ANNEE TERMINEE
LE 31 DECEMBRE, 1970 - FIN

PACIFIC WESTERN AIR LINES LTD.-LTEE	QUEBECAIR	TRANSAIR LTD.-LTEE	TOTAL	N°
DOLLARS				
PASSIF				
EXIGIBILITES:				
180,000	-	1,518,281	4,200,913	EFFETS ET COMPTES A PAYER:
4,860,396	2,117,930	2,795,500	46,412,406	EFFETS COURANTS A PAYER 31
-	74,099	72,749	23,040,017	COMPTES A PAYER EN GENERAL 32
-	-	65,349	7,291,772	PERCEPTIONS A TITRE D'AGENT:
-	-	-	25,898,629	TRAFIG 33
1,920,668	1,522,746	383,000	14,244,534	AUTRES 34
6,961,064	3,714,775	4,834,879	121,088,271	COMPAGNIES ASSOCIEES 35
326,810	269,601	131,521	24,000,497	PARTIE EXIGIBLE DE LA DETTE A LONG TERME 36
82,025	95,587	-	8,527,243	TOTAL 37
-	-	-	200,000	APPOINTEMENTS ET SALAIRES COURUS 38
-	43,568	-	1,971,068	IMPOTS COURUS 39
418,759	87,999	86,036	22,262,342	DIVIDENDES A PAYER 40
850,980	562,083	-	8,808,013	DEPOTS AFFERENTS AUX "PLANS" DE VOYAGES AERIENS 41
8,639,638	4,773,613	5,052,436	186,857,434	RECETTES DE TRANSPORT PERCUES D'AVANCE 42
				AUTRE EXIGIBILITES 43
				TOTAL 44
PASSIF NON EXIGIBLE:				
18,932,136	14,554,366	3,924,413	250,045,549	DETTE A LONG TERME 45
-	-	90,048	443,697,654	AVANCES DE COMPAGNIES ASSOCIEES 46
-	-	-	-	PENSIONS 47
-	-	-	-	AUTRES VALEURS PASSIVES NON EXIGIBLES 48
18,932,136	14,554,366	4,014,461	693,743,203	TOTAL 49
CREDITS DIFFERES:				
1,019,000	-	(78,000)	23,018,629	PRIME NON AMORTIE SUR LA DETTE 50
1,019,000	-	(78,000)	23,018,629	AUTRES CREDITS DIFFERES 51
				TOTAL 52
RESERVES:				
1,842,547	353,651	-	3,385,472	RESERVE POUR LES REVISIONS GENERALES 53
-	-	-	-	RESERVE D'AUTO-ASSURANCE 54
-	-	-	9,609,600	AUTRES RESERVES 55
1,842,547	353,651	-	12,995,072	TOTAL 56
CAPITAL-ACTIONS ET SURPLUS:				
ACTIONS EMISES ET EN CIRCULATION:				
1,058,950	1,047,225	200,000	15,569,975	ACTIONS PRIVELEGIEES 57
1,977,626	1,500,000	7,383,695	38,220,584	ACTIONS ORDINAIRES 58
-	-	-	-	ACTIONS SOUSCRITES MAIS NON EMISES 59
-	-	-	-	AUTRE CAPITAL VERSE 60
3,577,957	(3,884,553)	(2,370,058)	35,128,037	SURPLUS NON AFFECTE 61
6,614,533	(1,337,328)	5,213,637	88,918,596	TOTAL 62
37,047,854	18,344,302	14,202,534	1,005,532,934	TOTAL DU PASSIF 63

TABLE 5. PROPERTY AND EQUIPMENT AND ACCUMULATED DEPRECIATION, CANADIAN CARRIERS, BY FINANCIAL LEVEL(1),
YEAR ENDED DECEMBER 31, 1970

NO.		BEGINNING OF YEAR AU DÉBUT DE L'ANNÉE	ADDITIONS ADDITIONS	RETIREMENTS DESAFFECTA- TIONS	COST COUT		ADJUSTMENTS REDRESSEMENTS	END OF YEAR A LA FIN DE L'ANNÉE	
		DOLLARS	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	
LEVEL I AND II CARRIERS									
TRANSPORTEURS DES NIVEAUX I ET II									
OPERATING PROPERTY AND EQUIPMENT:									
1	FLIGHT EQUIPMENT	742,359,788	141,540,803	17,147,489	142,040	18,225,648		848,669,494	
2	GROUND EQUIPMENT	56,038,860	5,308,547	623,661	11,036	137,752		60,597,030	
3	BUILDINGS AND OTHER IMPROVEMENTS	80,244,532	10,339,914	1,084,429	133,741	10,838		89,622,920	
4	TOTAL FLIGHT AND GROUND PROPERTY AND EQUIPMENT	878,643,180	157,189,264	18,855,579	286,817	18,374,238		998,889,444	
5	LAND	174,802	-	-	-	-		174,802	
6	CONSTRUCTION WORK IN PROGRESS	87,287,443	40,379,121	732,920	54,837	6,671		126,981,810	
7	TOTAL OPERATING PROPERTY AND EQUIPMENT	966,105,425	197,568,385	19,588,499	341,654	18,380,909		1,126,046,056	
8	NON-OPERATING PROPERTY AND EQUIPMENT	7,271,862	-	4,347,569	17,778,460	-		20,702,753	
9	TOTALS	973,377,287	197,568,385	23,936,068	18,120,114	18,380,909		1,146,748,809	
LEVEL III CARRIERS									
TRANSPORTEURS DU NIVEAU III									
OPERATING PROPERTY AND EQUIPMENT:									
10	FLIGHT EQUIPMENT	62,276,317	12,712,603	6,554,544	1,289,751	1,443,186		68,280,941	
11	GROUND EQUIPMENT	3,749,445	567,283	164,144	236,739	222,919		4,166,404	
12	BUILDINGS AND OTHER IMPROVEMENTS	8,843,414	1,713,809	2,939,810	14,618	184,398		7,447,633	
13	TOTAL FLIGHT AND GROUND PROPERTY AND EQUIPMENT	74,869,176	14,993,695	9,658,498	1,541,108	1,850,503		79,894,978	
14	LAND	438,027	116,557	132,612	-	15,000		406,972	
15	CONSTRUCTION WORK IN PROCESS	80,067	3,265	18,851	-	14,618		49,863	
16	TOTAL OPERATING PROPERTY AND EQUIPMENT	75,387,270	15,113,517	9,809,961	1,541,108	1,880,121		80,351,813	
17	NON-OPERATING PROPERTY AND EQUIPMENT	4,069,364	1,294,896	2,786,193	-	90,008		2,488,059	
18	TOTALS	79,456,634	16,408,413	12,596,154	1,541,108	1,970,129		82,839,872	
LEVEL IV CARRIERS									
TRANSPORTEURS DU NIVEAU IV									
OPERATING PROPERTY AND EQUIPMENT:									
19	FLIGHT EQUIPMENT	24,084,018	7,620,661	4,427,586	273,410	55,166		27,495,337	
20	GROUND EQUIPMENT	2,874,376	817,795	1,042,872	35,335	93,735		2,590,899	
21	BUILDING AND OTHER IMPROVEMENTS	3,173,057	2,167,874	218,008	31,066	33,922		5,124,067	
22	TOTAL FLIGHT AND GROUND PROPERTY AND EQUIPMENT	30,133,451	10,608,330	5,688,466	339,811	182,823		35,210,303	
23	LAND	238,270	134,414	-	454	-		373,138	
24	CONSTRUCTION WORK IN PROGRESS	101,105	275,292	10,654	-	-		365,743	
25	TOTAL OPERATING PROPERTY AND EQUIPMENT	30,472,826	11,018,036	5,699,120	340,265	182,823		35,949,184	
26	NON-OPERATING PROPERTY AND EQUIPMENT	992,484	331,483	28,855	162	110,992		1,184,282	
27	TOTALS	31,465,310	11,349,519	5,727,975	340,427	293,815		37,133,466	

(1) THIS INFORMATION IS NOT COLLECTED FROM LEVEL V CARRIERS.

TABLEAU 5. BIENS ET MATERIEL ET DEPRECIACTION ACCUMULEE, TRANSPORTEURS CANADIENS, PAR NIVEAU FINANCIER(1), ANNEE TERMINEE LE 31 DECEMBRE, 1970

ACCUMULATED DEPRECIATION						NO	
DEPRECIATION ACCUMULEE		DEPRECIATION DURING YEAR		END OF YEAR			
BEGINNING OF YEAR	ADJUSTMENTS	REDRESSEMENTS	DEBIT	CREDIT	DEPRECIACTION AU COURS DE L'ANNEE		
AU DEBUT DE L'ANNEE	DEBIT	CREDIT	DOLLARS				
LEVEL I AND II CARRIERS							
TRANSPORTEURS DES NIVEAUX I ET II							
BIENS ET MATERIEL D'EXPLOITATION:							
235,981,093	2,600,320	17,288,065-	58,413,513	274,506,221	MATERIEL VOLANT	1	
30,451,765	548,301	90,022-	4,466,589	34,280,031	MATERIEL AU SOL	2	
18,371,846	443,498	108,415	4,362,705	22,399,468	BATIMENTS ET AUTRES AMELIORATIONS	3	
284,804,704	3,592,119	17,269,672-	67,242,807	331,185,720	TOTAL, MATERIEL VOLANT ET BIENS ET MATERIEL AU SOL.	4	
-	-	-	-	-	TERRAINS	5	
284,804,704	3,592,119	17,269,672-	67,242,807	331,185,720	TRAVAUX DE CONSTRUCTION EN COURS	6	
5,863,884	4,347,569	17,578,460	-	19,094,775	TOTAL, BIENS ET MATERIEL D'EXPLOITATION	7	
290,668,588	7,939,688	308,788	67,242,807	350,280,495	BIENS ET MATERIEL ETRANGERS A L'EXPLOITATION	8	
TOTAL							
LEVEL III CARRIERS							
TRANSPORTEURS DU NIVEAU III							
BIENS ET MATERIEL D'EXPLOITATION:							
18,971,571	3,476,255	731,627	5,029,559	21,256,502	MATERIEL VOLANT	10	
1,910,660	226,684	116,109	443,613	2,243,698	MATERIEL AU SOL	11	
1,510,201	208,674	-	238,613	1,540,140	BATIMENTS ET AUTRES AMELIORATIONS	12	
22,392,432	3,911,613	847,736	5,711,785	25,040,340	TOTAL, MATERIEL VOLANT ET BIENS ET MATERIEL AU SOL.	13	
-	-	-	-	-	TERRAINS	14	
22,392,432	3,911,613	847,736	5,711,785	25,040,340	TRAVAUX DE CONSTRUCTION EN COURS	15	
98,803	32,265	-	4,862	71,400	TOTAL, BIENS ET MATERIEL D'EXPLOITATION	16	
22,491,235	3,943,878	847,736	5,716,647	25,111,740	BIENS ET MATERIEL ETRANGERS A L'EXPLOITATION	17	
TOTAL							
LEVEL IV CARRIERS							
TRANSPORTEURS DU NIVEAU IV							
BIENS ET MATERIEL D'EXPLOITATION:							
11,495,436	2,160,141	451,611	2,569,236	12,356,142	MATERIEL VOLANT	19	
1,529,959	675,915	19,149	255,613	1,128,806	MATERIEL AU SOL	20	
1,199,555	148,783	14,191	202,744	1,267,707	BATIMENTS ET AUTRES AMELIORATIONS	21	
14,224,950	2,984,839	484,951	3,027,593	14,752,655	TOTAL, MATERIEL VOLANT ET BIENS ET MATERIEL AU SOL.	22	
-	-	-	-	-	TERRAINS	23	
14,224,950	2,984,839	484,951	3,027,593	14,752,655	TRAVAUX DE CONSTRUCTION EN COURS	24	
369,236	33,109	1,333	98,409	435,869	TOTAL, BIENS ET MATERIEL D'EXPLOITATION	25	
14,594,186	3,017,948	486,284	3,126,002	15,188,524	BIENS ET MATERIEL ETRANGERS A L'EXPLOITATION	26	
TOTAL							

(1) LES TRANSPORTEURS DU NIVEAU V NE FOURNISSENT PAS CE RENSEIGNEMENT.

TABLE 6. AIR CANADA - PROPERTY AND EQUIPMENT AND ACCUMULATED DEPRECIATION, YEAR ENDED DECEMBER 31, 1970

NO.	AIR CANADA	BEGINNING OF YEAR -- AU DEBUT DE L'ANNEE	ADDITIONS -- ADDITIONS	RETIREMENTS -- DESAFFEC- TION	COST		ADJUSTMENTS -- REDRESSEMENTS	END OF YEAR -- A LA FIN DE L'ANNEE						
					DEBIT	CREDIT								
					DEBIT	CREDIT								
DOLLARS														
OPERATING PROPERTY AND EQUIPMENT:														
FLIGHT EQUIPMENT:														
1	AIRFRAMES	476,469,652	101,798,598	12,250,464	-	17,778,460	548,239,326							
2	AIRCRAFT ENGINES	-	-	-	-	-	-							
3	AIRCRAFT PROPELLERS	-	-	-	-	-	-							
4	AIRCRAFT COMMUNICATIONS AND NAVIGATIONAL EQUIPMENT	-	-	-	-	-	-							
5	MISCELLANEOUS FLIGHT EQUIPMENT	-	-	-	-	-	-							
6	FLIGHT EQUIPMENT, SPARE PARTS AND ASSEMBLIES	50,150,561	3,219,294	42,840	-	-	53,327,015							
7	TOTALS	526,620,213	105,017,892	12,293,304	-	17,778,460	601,566,341							
GROUND PROPERTY AND EQUIPMENT:														
8	RAMP EQUIPMENT	13,078,536	841,433	108,423	719	-	13,812,265							
9	COMMUNICATIONS AND METEOROLOGICAL EQUIPMENT	375,906	5,071	1,380	-	126,222	253,375							
10	MAINTENANCE AND ENGINEERING EQUIPMENT	9,111,112	1,091,635	94,708	-	5,602	10,102,437							
11	SURFACE TRANSPORT VEHICLES AND EQUIPMENT	482,089	74,477	32,653	10,317	-	534,230							
12	FURNITURE, FIXTURES AND OFFICE EQUIPMENT	1,265,044	110,176	31,003	-	-	1,344,217							
13	MISCELLANEOUS GROUND EQUIPMENT	17,567,162	769,458	66,379	-	5,103	18,265,138							
14	BUILDINGS AND OTHER IMPROVEMENTS	51,300,421	7,072,419	983,649	125,891	-	57,515,082							
15	TOTALS	93,180,270	9,964,669	1,318,195	136,927	136,927	101,826,744							
16	LAND	-	-	-	-	-	-							
17	CONSTRUCTION WORK IN PROGRESS	81,683,790	44,485,659	-	-	-	126,169,449							
18	TOTALS	701,484,273	159,468,220	13,611,499	136,927	17,915,387	829,562,534							
19	NON-OPERATING PROPERTY AND EQUIPMENT	5,289,550	-	4,347,569	17,778,460	-	18,720,441							
20	TOTAL OPERATING AND NON-OPERATING PROPERTY AND EQUIPMENT.	706,773,823	159,468,220	17,959,068	17,915,387	17,915,387	848,382,975							

TABLE 6A. CP AIR - PROPERTY AND EQUIPMENT AND ACCUMULATED DEPRECIATION, YEAR ENDED DECEMBER 31, 1970

NO.	CP AIR	BEGINNING OF YEAR -- AU DEBUT DE L'ANNEE	ADDITIONS -- ADDITIONS	RETIREMENTS -- DESAFFEC- TION	COST		ADJUSTMENTS -- REDRESSEMENTS	END OF YEAR -- A LA FIN DE L'ANNEE						
					DEBIT	CREDIT								
					DEBIT	CREDIT								
DOLLARS														
OPERATING PROPERTY AND EQUIPMENT:														
FLIGHT EQUIPMENT:														
1	AIRFRAMES	116,836,796	14,766,904	241,392	6,671	-	131,368,979							
2	AIRCRAFT ENGINES	14,827,003	1,848,088	-	-	-	16,675,091							
3	AIRCRAFT PROPELLERS	33,368	-	-	-	-	33,368							
4	AIRCRAFT COMMUNICATIONS AND NAVIGATIONAL EQUIPMENT	718,022	-	-	-	-	718,022							
5	MISCELLANEOUS FLIGHT EQUIPMENT	416,083	-	-	-	-	416,083							
6	FLIGHT EQUIPMENT, SPARE PARTS AND ASSEMBLIES	9,947,418	1,675,306	180,446	-	-	11,442,278							
7	TOTALS	142,778,690	18,290,298	421,838	6,671	-	160,653,821							
GROUND PROPERTY AND EQUIPMENT:														
8	RAMP EQUIPMENT	2,116,755	168,699	5,844	-	-	2,279,610							
9	COMMUNICATIONS AND METEOROLOGICAL EQUIPMENT	7,879	-	-	-	-	7,879							
10	MAINTENANCE AND ENGINEERING EQUIPMENT	2,924,737	659,663	59,460	-	-	3,524,940							
11	SURFACE TRANSPORT VEHICLES AND EQUIPMENT	218,582	53,960	23,632	-	-	248,910							
12	FURNITURE, FIXTURES AND OFFICE EQUIPMENT	982,177	113,675	31,621	-	-	1,064,231							
13	MISCELLANEOUS GROUND EQUIPMENT	3,519,260	218,384	3,984	-	825	3,732,835							
14	BUILDINGS AND OTHER IMPROVEMENTS	23,570,277	2,855,219	-	-	2,988	26,422,508							
15	TOTALS	33,339,667	4,069,600	124,541	-	3,813	37,280,913							
16	LAND	526	-	-	-	-	526							
17	CONSTRUCTION WORK IN PROGRESS	4,109,396	(4,106,588)	-	3,813	6,671	-							
18	TOTALS	180,228,279	18,253,360	546,379	10,484	10,484	197,935,260							
19	NON-OPERATING PROPERTY AND EQUIPMENT	-	-	-	-	-	-							
20	TOTAL OPERATING AND NON-OPERATING PROPERTY AND EQUIPMENT.	180,228,279	18,253,360	546,379	10,484	10,484	197,935,260							

TABLEAU 6. AIR CANADA - BIENS ET MATERIEL ET DEPRECIATION ACCUMULEE, ANNEE TERMINEE LE 31 DECEMBRE, 1970

ACCUMULATED DEPRECIATION										
DEPRECIATION ACCUMULEE										
BEGINNING OF YEAR	ADJUSTMENTS			DEPRECIATION DURING YEAR			END OF YEAR			AIR CANADA N°
	REDRESSEMENTS			DEPRECIATION AU COURS DE L'ANNEE			A LA FIN DE L'ANNEE			
	DEBIT	CREDIT		RATE	AMOUNT					
AU DEBUT DE L'ANNEE	DEBIT	CREDIT	DOLLARS	TAUX	MONTANTS					
161,844,862	167,618	(17,578,460)	-	36,491,646	180,590,430					
-	-	-	-	-	-					
-	-	-	-	-	-					
-	-	-	-	-	-					
21,483,423	(48,929)	-	-	3,016,429	24,548,777					
183,328,285	118,693	(17,578,460)	-	39,508,075	205,139,207					
6,844,057	101,376	-	-	1,083,700	7,826,381					
334,621	1,380	(101,064)	-	7,650	239,827					
5,953,457	86,279	-	-	724,390	6,591,568					
279,078	28,582	-	-	73,530	324,026					
544,012	29,467	-	-	113,150	627,695					
9,924,579	66,161	-	-	1,056,610	10,915,028					
12,954,969	374,539	101,064	-	2,732,655	18,414,145					
39,834,769	687,784	-	-	5,791,683	44,938,670					
-	-	-	-	-	-					
-	-	-	-	-	-					
223,163,094	906,477	(17,578,460)	-	45,299,760	250,077,877					
9,289,550	4,347,569	17,578,460	-	-	18,520,441	BIENS ET MATERIEL ETRANGERS A L'EXPLOITATION	19			
228,452,604	5,194,046	-	-	45,299,760	268,598,318					
						TOTAL	BIENS ET MATERIEL VOLANT ET AU SOL	20		

TABLEAU 6A. CP AIR - BIENS ET MATERIEL ET DEPRECIATION ACCUMULEE, ANNEE TERMINEE LE 31 DECEMBRE, 1970

ACCUMULATED DEPRECIATION										
DEPRECIATION ACCUMULEE										
BEGINNING OF YEAR	ADJUSTMENTS			DEPRECIATION DURING YEAR			END OF YEAR			CP AIR N°
	REDRESSEMENTS			DEPRECIATION AU COURS DE L'ANNEE			A LA FIN DE L'ANNEE			
	DEBIT	CREDIT		RATE	AMOUNT					
AU DEBUT DE L'ANNEE	DEBIT	CREDIT	DOLLARS	TAUX	MONTANTS					
31,984,333	129,759	-	8.5	10,593,524	42,448,098					
3,127,781	-	25,134	8.5	1,257,269	4,410,184					
30,194	-	3,000	-	-	33,194					
114,636	-	-	-	54,681	169,317					
171,326	-	-	-	31,321	202,667					
3,457,609	151,784	-	-	1,138,303	4,444,128					
38,885,879	281,543	28,134	-	13,075,098	51,707,568					
1,100,045	5,844	-	-	186,538	1,280,739					
7,879	-	-	-	-	7,879					
1,595,382	55,173	-	-	238,302	1,778,511					
139,765	22,229	-	-	33,495	151,031					
550,384	13,523	-	-	65,003	601,864					
814,152	3,429	5	-	353,510	1,164,238					
818,126	-	-	-	1,334,261	2,152,387					
5,025,733	100,198	5	-	2,211,109	7,136,649					
-	-	-	-	-	-					
-	-	-	-	-	-					
43,911,612	381,741	28,139	-	15,286,207	58,844,217					
-	-	-	-	-	-					
43,911,612	381,741	28,139	-	15,286,207	58,844,217					
						TOTAL	BIENS ET MATERIEL VOLANT ET AU SOL	20		

TABLE 6B. EASTERN PROVINCIAL AIRWAYS (1963) LTD. - PROPERTY AND EQUIPMENT AND ACCUMULATED DEPRECIATION,
YEAR ENDED DECEMBER 31, 1970

NO.	EASTERN PROVINCIAL AIRWAYS (1963) LTD.	BEGGING OF YEAR AU DEBUT DE L'ANNEE	ADDITIONS ADDITIONS	RETIREMENTS DESAFFEC- TION	COST COUT		ADJUSTMENTS REDRESSEMENTS	END OF YEAR A LA FIN DE L'ANNEE
					DEBIT	CREDIT		
					DEBIT	CREDIT		
DOLLARS								
	OPERATING PROPERTY AND EQUIPMENT:							
	FLIGHT EQUIPMENT:							
1	AIRFRAMES	11,183,828	3,833,901	984,707	3,458	3,458	14,033,022	
2	AIRCRAFT ENGINES	4,098,116	1,049,392	190,948	-	-	4,956,560	
3	AIRCRAFT PROPELLERS	203,500	-	27,003	-	-	176,497	
4	AIRCRAFT COMMUNICATIONS AND NAVIGATIONAL EQUIPMENT	935,876	202,865	62,078	20,463	-	1,097,126	
5	MISCELLANEOUS FLIGHT EQUIPMENT	21,099	4,694	-	-	-	25,793	
6	FLIGHT EQUIPMENT, SPARE PARTS AND ASSEMBLIES	1,118,129	543,109	65,008	54,938	78,001	1,379,767	
7	TOTALS	17,560,548	5,633,961	1,329,744	78,459	78,459	21,864,765	
	GROUND PROPERTY AND EQUIPMENTS:							
8	RAMP EQUIPMENT	236,747	41,296	72,126	-	-	205,917	
9	COMMUNICATIONS AND METEOROLOGICAL EQUIPMENT	63,657	3,020	-	-	-	66,677	
10	MAINTENANCE AND ENGINEERING EQUIPMENT	154,998	133,079	9,912	-	-	278,165	
11	SURFACE TRANSPORT VEHICLES AND EQUIPMENT	6,056	2,000	1,431	-	-	6,625	
12	FURNITURE, FIXTURES AND OFFICE EQUIPMENT	149,227	25,795	5,173	-	-	165,849	
13	MISCELLANEOUS GROUND EQUIPMENT	53,932	2,366	-	-	-	56,298	
14	BUILDINGS AND OTHER IMPROVEMENTS	856,971	48,290	63,532	7,850	7,850	841,729	
15	TOTALS	1,521,588	255,846	152,174	7,850	7,850	1,625,260	
16	LAND	1,853	-	-	-	-	1,853	
17	CONSTRUCTION WORK IN PROGRESS	-	-	-	-	-	-	
18	TOTALS	19,083,989	5,889,807	1,481,918	86,309	86,309	23,491,878	
19	NON-OPERATING PROPERTY AND EQUIPMENT	-	-	-	-	-	-	
20	TOTAL OPERATING AND NON-OPERATING PROPERTY AND EQUIPMENT	19,083,989	5,889,807	1,481,918	86,309	86,309	23,491,878	

TABLE 6C. NORDAIR LTD.-LTEE - PROPERTY AND EQUIPMENT AND ACCUMULATED DEPRECIATION, YEAR ENDED DECEMBER 31, 1970

NO.	NORDAIR LTD.-LTEE	BEGGING OF YEAR AU DEBUT DE L'ANNEE	ADDITIONS ADDITIONS	RETIREMENTS DESAFFEC- TION	COST COUT		ADJUSTMENTS REDRESSEMENTS	END OF YEAR A LA FIN DE L'ANNEE
					DEBIT	CREDIT		
					DEBIT	CREDIT		
DOLLARS								
	OPERATING PROPERTY AND EQUIPMENT:							
	FLIGHT EQUIPMENT:							
1	AIRFRAMES	8,359,568	6,015,357	34,980	-	93,129	14,246,816	
2	AIRCRAFT ENGINES	2,374,777	963,875	24,724	-	-	3,313,927	
3	AIRCRAFT PROPELLERS	21,342	21,139	-	-	-	42,681	
4	AIRCRAFT COMMUNICATIONS AND NAVIGATIONAL EQUIPMENT	226,361	40,682	-	-	-	267,043	
5	MISCELLANEOUS FLIGHT EQUIPMENT	188,932	24,880	-	-	-	213,812	
6	FLIGHT EQUIPMENT, SPARE PARTS AND ASSEMBLIES	828,244	516,876	3,210	-	-	1,339,210	
7	TOTALS	11,996,724	7,582,809	62,915	-	93,129	19,423,489	
	GROUND PROPERTY AND EQUIPMENTS:							
8	RAMP EQUIPMENT	86,199	42,118	-	-	-	128,317	
9	COMMUNICATIONS AND METEOROLOGICAL EQUIPMENT	57,009	23,390	-	-	-	80,399	
10	MAINTENANCE AND ENGINEERING EQUIPMENT	173,278	100,024	-	-	-	273,302	
11	SURFACE TRANSPORT VEHICLES AND EQUIPMENT	200,961	6,515	13,076	-	-	194,400	
12	FURNITURE, FIXTURES AND OFFICE EQUIPMENT	128,004	18,562	582	-	-	145,984	
13	MISCELLANEOUS GROUND EQUIPMENT	127,848	69,300	107	-	-	197,041	
14	BUILDINGS AND OTHER IMPROVEMENTS	1,278,756	70,326	13,878	-	-	1,335,204	
15	TOTALS	2,022,055	330,235	27,643	-	-	2,354,647	
16	LAND	154,334	-	-	-	-	154,334	
17	CONSTRUCTION WORK IN PROGRESS	-	-	-	51,024	-	51,024	
18	TOTALS	14,203,113	7,913,044	90,558	51,024	93,129	21,983,494	
19	NON-OPERATING PROPERTY AND EQUIPMENT	6,770	-	-	-	-	-	6,770
20	TOTAL OPERATING AND NON-OPERATING PROPERTY AND EQUIPMENT	14,209,883	7,913,044	90,558	51,024	93,129	21,990,264	

TABLEAU 6B. EASTERN PROVINCIAL AIRWAYS (1963) LTD. - BIENS ET MATERIEL ET DEPRECIAISON ACCUMULEE,
ANNEE TERMINEE LE 31 DECEMBRE, 1970

ACCUMULATED DEPRECIATION							
DEPRECIAISON ACCUMULEE							
BEGINNING OF YEAR	ADJUSTMENTS		DEPRECIATION DURING YEAR			END OF YEAR	EASTERN PROVINCIAL AIRWAYS (1963) LTD.
AU DEBUT DE L'ANNEE	REDRESSEMENTS		DEPRECIAISON AU COURS DE L'ANNEE	RATE	AMOUNT	A LA FIN DE L'ANNEE	
DEBIT	CREDIT		TAUX	MONTANTS		DOLLARS	ND
1,772,933	651,233	-	-	1,221,302	2,342,982		
280,610	22,602	-	-	442,169	700,177		
42,456	2,934	-	-	13,148	58,070		
237,194	37,192	-	-	105,793	305,795		
5,446	-	-	-	6,163	11,609		
374,196	22,567	-	-	146,635	498,264		
2,712,835	736,148	-	-	1,940,210	3,916,897		
106,052	44,645	-	-	36,033	97,440		
52,874	-	-	-	6,025	58,899		
93,338	7,933	-	-	21,973	107,778		
4,215	1,432	-	-	607	3,390		
109,430	3,891	-	-	16,587	122,126		
47,223	-	-	-	2,397	49,620		
232,262	16,607	-	-	48,181	263,836		
645,394	74,108	-	-	131,803	703,089		
-	-	-	-	-	-		
3,358,229	810,256	-	-	2,072,013	4,619,986		
-	-	-	-	-	-		
3,358,229	810,256	-	-	2,072,013	4,619,986		
						TOTAL, BIENS ET MATERIEL VOLANT ET AU SOL	20

TABLEAU 6C. NORDAIR LTD.-LTEE - BIENS ET MATERIEL ET DEPRECIAISON ACCUMULEE, ANNEE TERMINEE LE 31 DECEMBRE, 1970

ACCUMULATED DEPRECIATION							
DEPRECIAISON ACCUMULEE							
BEGINNING OF YEAR	ADJUSTMENTS		DEPRECIATION DURING YEAR			END OF YEAR	NORDAIR LTD.-LTEE
AU DEBUT DE L'ANNEE	REDRESSEMENTS		DEPRECIAISON AU COURS DE L'ANNEE	RATE	AMOUNT	A LA FIN DE L'ANNEE	
DEBIT	CREDIT		TAUX	MONTANTS		DOLLARS	
547,899	-	-	-	606,327	1,184,226		
200,173	5,963	-	-	138,410	332,620		
15,914	-	-	-	3,869	19,783		
148,116	-	-	-	9,174	157,290		
44,733	-	-	-	10,039	24,772		
71,915	8	-	-	51,037	122,944		
1,028,750	5,971	-	-	818,056	1,841,635		
46,412	-	-	-	24,734	71,146		
44,290	-	-	-	9,028	53,318		
70,616	-	-	-	57,858	128,474		
135,780	11,713	-	-	3,113	127,180		
89,996	533	-	-	11,304	100,767		
51,869	63	-	-	34,152	85,958		
51,105	8,501	-	-	87,489	594,093		
954,068	20,810	-	-	237,678	1,160,936		
-	-	-	-	-	-		
1,982,818	26,781	-	-	1,046,534	3,002,571		
6,770	-	-	-	-	6,770		
1,989,588	26,781	-	-	1,046,534	3,009,341		
						TOTAL, BIENS ET MATERIEL VOLANT ET AU SOL	20

TABLE 6D. PACIFIC WESTERN AIR LINES LTD. - PROPERTY AND EQUIPMENT AND ACCUMULATED DEPRECIATION, YEAR ENDED DECEMBER 31, 1970

NO.	PACIFIC WESTERN AIR LINES LTD.	BEGINNING OF YEAR AU DEBUT DE L'ANNEE	ADDITIONS ADDITIONS	RETIREMENTS DESAFFEC- TION	COST COÛT		ADJUSTMENTS REDRESSEMENTS	END OF YEAR A LA FIN DE L'ANNEE						
					DEBIT	CREDIT								
					DOLLARS	DOLLARS								
OPERATING PROPERTY AND EQUIPMENT:														
FLIGHT EQUIPMENT:														
1	AIRFRAMES	11,903,086	928,158	454,930	-	-	-	12,376,714						
2	AIRCRAFT ENGINES	3,087,293	353,534	308,907	-	-	-	5,132,320						
3	AIRCRAFT PROPELLERS	309,703	28,146	-	-	-	-	337,851						
4	AIRCRAFT COMMUNICATIONS AND NAVIGATIONAL EQUIPMENT	1,485,185	24,415	59,493	-	-	-	1,450,107						
5	MISCELLANEOUS FLIGHT EQUIPMENT	135,501	10,138	-	-	-	-	145,639						
6	FLIGHT EQUIPMENT, SPARE PARTS AND ASSEMBLIES	3,140,289	1,448,302	176,244	-	-	67,686	4,344,661						
7	TOTALS	22,261,059	2,792,693	998,774	-	-	67,686	23,987,292						
GROUND PROPERTY AND EQUIPMENT:														
8	RAMP EQUIPMENT	-	-	-	-	-	-	-						
9	COMMUNICATIONS AND METEOROLOGICAL EQUIPMENT	164,430	82,808	-	-	-	-	247,238						
10	MAINTENANCE AND ENGINEERING EQUIPMENT	561,508	106,147	367	-	-	-	667,238						
11	SURFACE TRANSPORT VEHICLES AND EQUIPMENT	126,308	58,809	6,545	-	-	-	178,572						
12	FURNITURE, FIXTURES AND OFFICE EQUIPMENT	333,216	148,608	7,202	-	-	-	494,622						
13	MISCELLANEOUS GROUND EQUIPMENT	447,994	162,689	42,144	-	-	-	568,329						
14	BUILDINGS AND OTHER IMPROVEMENTS	780,676	210,839	13,932	-	-	-	977,583						
15	TOTALS	2,434,132	769,900	70,202	-	-	-	3,133,832						
16	LAND	1,525	-	-	-	-	-	1,525						
17	CONSTRUCTION WORK IN PROGRESS	1,494,257	-	732,920	-	-	-	761,337						
18	TOTALS	26,190,973	3,562,993	1,801,894	-	-	67,686	27,883,986						
19	NON-OPERATING PROPERTY AND EQUIPMENT	1,975,542	-	67,484	-	-	-	1,908,058						
20	TOTAL OPERATING AND NON-OPERATING PROPERTY AND EQUIPMENT	28,166,515	3,562,993	1,869,378	-	-	67,686	29,792,044						

TABLE 6E. QUEBECAIR - PROPERTY AND EQUIPMENT AND ACCUMULATED DEPRECIATION, YEAR ENDED DECEMBER 31, 1970

NO.	QUEBECAIR	BEGINNING OF YEAR AU DEBUT DE L'ANNEE	ADDITIONS ADDITIONS	RETIREMENTS DESAFFEC- TION	COST COÛT		ADJUSTMENTS REDRESSEMENTS	END OF YEAR A LA FIN DE L'ANNEE						
					DEBIT	CREDIT								
					DOLLARS	DOLLARS								
OPERATING PROPERTY AND EQUIPMENT:														
FLIGHT EQUIPMENT:														
1	AIRFRAMES	10,465,178	908,196	902,820	56,910	-	-	10,527,464						
2	AIRCRAFT ENGINES	789,597	8,071	83,311	-	-	-	714,357						
3	AIRCRAFT PROPELLERS	-	-	-	-	-	-	-						
4	AIRCRAFT COMMUNICATIONS AND NAVIGATIONAL EQUIPMENT	179,329	31,779	-	-	-	-	211,108						
5	MISCELLANEOUS FLIGHT EQUIPMENT	56,883	9,876	-	-	-	-	66,759						
6	FLIGHT EQUIPMENT, SPARE PARTS AND ASSEMBLIES	501,699	93,522	-	-	-	-	595,221						
7	TOTALS	11,992,686	1,051,644	986,131	56,910	-	-	12,114,909						
GROUND PROPERTY AND EQUIPMENT:														
8	RAMP EQUIPMENT	87,441	167	-	-	-	-	87,608						
9	COMMUNICATIONS AND METEOROLOGICAL EQUIPMENT	23,760	3,533	-	-	-	-	27,293						
10	MAINTENANCE AND ENGINEERING EQUIPMENT	211,718	7,289	-	-	-	-	219,007						
11	SURFACE TRANSPORT VEHICLES AND EQUIPMENT	6,665	7,608	-	-	-	-	14,273						
12	FURNITURE, FIXTURES AND OFFICE EQUIPMENT	185,650	11,165	-	-	-	-	196,815						
13	MISCELLANEOUS GROUND EQUIPMENT	109,458	2,527	-	-	-	-	112,085						
14	BUILDINGS AND OTHER IMPROVEMENTS	1,423,964	-	-	-	-	-	1,423,964						
15	TOTALS	2,048,656	32,389	-	-	-	-	2,081,045						
16	LAND	-	-	-	-	-	-	-						
17	CONSTRUCTION WORK IN PROGRESS	-	-	-	-	-	-	-						
18	TOTALS	14,041,342	1,083,833	986,131	56,910	-	-	14,195,954						
19	NON-OPERATING PROPERTY AND EQUIPMENT	-	-	-	-	-	-	-						
20	TOTAL OPERATING AND NON-OPERATING PROPERTY AND EQUIPMENT	14,041,342	1,083,833	986,131	56,910	-	-	14,195,954						

TABLEAU 6D. PACIFIC WESTERN AIR LINES LTD. - BIEHS ET MATERIEL DE DEPRECIATION ACCUMULEE, ANNEE TERMINEE LE 31 DECEMBRE, 1970

TABLEAU 6E. QUEBECAIR - BIENS ET MATERIEL ET DEPRECIATION ACCUMULEE, ANNEE TERMINEE LE 31 DECEMBRE, 1970

ACCUMULATED DEPRECIATION							
DEPRECIATION ACCUMULEE							
BEGINNING DF OF YEAR	ADJUSTMENTS		DEPRECIATION DURING YEAR		END OF YEAR		QUEBEC AIR
AU DEBUT DE L'ANNEE	REDRESSEMENTS		DEPRECIATION AU COURS DE L'ANNEE		A LA FIN DE L'ANNEE		
	DEBIT	CREDIT	RATE	AMOUNT	DEBIT	CREDIT	N°
	DEBIT	CREDIT	TAUX	MONTANTS	DOLLARS		
3,246,207	-	4,837	-	418,147	3,669,191		
52,439	-	-	-	31,750	84,189		
-	-	-	-	-	-		
28,448	-	-	-	21,111	49,559		
22,842	-	-	-	6,040	28,882		
23,691	-	-	-	42,162	65,853		
3,373,627	-	4,837	-	519,210	3,897,674	TOTAL	7
25,516	-	-	-	7,272	32,788		
7,233	-	-	-	2,729	9,962		
106,173	-	-	-	15,105	121,278		
1,996	-	-	-	2,141	4,137		
137,373	-	-	-	9,811	147,184		
30,454	-	-	-	9,718	40,172		
39,789	-	-	-	35,599	75,388		
348,534	-	-	-	82,375	430,909	TOTAL	15
-	-	-	-	-	-		
-	-	-	-	-	-		
3,722,161	-	4,837	-	601,585	4,328,583	TERRAINS	16
-	-	-	-	-	-	TRAUVAS DE CONSTRUCTION EN COURS	17
3,722,161	-	4,837	-	601,585	4,328,583	BIENS ET MATERIEL ETRANGERS A L'EXPLOITATION	19
						TOTAL, BIENS ET MATERIEL VOLANT ET AU SOL	20

TABLE 6F. TRANSAIR LTD. - PROPERTY AND EQUIPMENT AND ACCUMULATED DEPRECIATION, YEAR ENDED DECEMBER 31, 1970

TRANSAIR LTD.	BEGINNING OF YEAR AU DEBUT DE L'ANNEE	ADDITIONS ADDITIONS	RETIREMENTS DES AFFEC- TION	COST		ADJUSTMENTS REDRESSEMENTS	END OF YEAR A LA FIN DE L'ANNEE					
				-	-							
				DEBIT	CREDIT							
DOLARS												
OPERATING PROPERTY AND EQUIPMENT:												
FLIGHT EQUIPMENT:												
1 AIRFRAMES	3,090,646	-	353,886	-	-	207,914	4,736,760					
2 AIRCRAFT ENGINES	2,247,098	182,755	647,951	-	-	-	1,73,988					
3 AIRCRAFT PROPELLERS	228,952	-	-	-	-	-	228,952					
4 AIRCRAFT COMMUNICATIONS AND NAVIGATIONAL EQUIPMENT.	239,132	-	52,946	-	-	-	186,186					
5 MISCELLANEOUS FLIGHT EQUIPMENT	101,999	46,321	-	-	-	-	148,320					
6 FLIGHT EQUIPMENT, SPARE PARTS AND ASSEMBLIES	823,045	942,630	-	-	-	-	1,765,675					
7 TOTALS	8,730,872	1,171,706	1,054,783	-	-	207,914	8,639,881					
GROUND PROPERTY AND EQUIPMENT:												
8 RAMP EQUIPMENT	-	-	-	-	-	-	-					
9 COMMUNICATIONS AND METEOROLOGICAL EQUIPMENT	74,185	6,822	-	-	-	-	81,007					
10 MAINTENANCE AND ENGINEERING EQUIPMENT	272,833	7,627	486	-	-	-	279,974					
11 SURFACE TRANSPORT VEHICLES AND EQUIPMENT	91,132	2,258	-	-	-	-	93,390					
12 FURNITURE, FIXTURES AND OFFICE EQUIPMENT	126,208	2,162	3,413	-	-	-	122,957					
13 MISCELLANEOUS GROUND EQUIPMENT	33,990	124,132	-	-	-	-	158,122					
14 BUILDINGS AND OTHER IMPROVEMENTS	810,892	82,831	9,438	-	-	-	884,275					
15 TOTALS	1,409,240	225,822	15,337	-	-	-	1,619,725					
16 LAND	16,564	-	-	-	-	-	16,564					
17 CONSTRUCTION WORK IN PROGRESS	-	-	-	-	-	-	-					
18 TOTALS	16,156,676	1,397,528	1,070,120	-	-	207,914	10,276,170					
19 NON-OPERATING PROPERTY AND EQUIPMENT	-	-	-	-	-	-	-					
20 TOTAL OPERATING AND NON-OPERATING PROPERTY AND EQUIPMENT.	10,156,676	1,397,528	1,070,120	-	-	207,914	10,276,170					

TABLEAU 6F. TRANSAIR LTD. - BIENS ET MATERIEL ET DEPRECIATION ACCUMULEE, ANNEE TERMINEE LE 31 DECEMBRE, 1970

ACCUMULATED DEPRECIATION							
DEPRECIATION ACCUMULEE							
BEGINNING OF YEAR	ADJUSTMENTS		DEPRECIATION DURING YEAR		END OF YEAR		TRAVISAIR LTD.
AU DEPUIS DE L'ANNEE	REDRESSEMENTS		DEPRECIATION AU COURS DE L'ANNEE	RATE	AMOUNT	A LA FIN DE L'ANNEE	
	DEBIT	CREDIT		TAUX	MONTANTS		
	DEBIT	CREDIT	DOLLARS				N°
1,698,117	334,954	206,748	-	233,482	1,803,393		
847,890	390,911	-	-	64,239	721,218		
23,146	18,672	-	-	37,344	41,818		
148,250	15,408	48,870	-	(66,924)	114,788		
95,145	10,635	-	-	21,270	105,780		
52,336	96,043	-	-	192,086	151,379		
2,867,884=	866,523	233,519	-	481,497	2,738,376		
						BIENS ET MATERIEL D'EXPLOITATION:	
						MATERIEL VOLANT:	
68,218	3,197	-	-	6,394	71,415	CELLULES	1
196,523	16,183	464	20	32,638	212,841	MOTEURS D'AERONAVS	2
82,516	2,962	-	30	5,924	86,478	HELICES D'AERONAVS	3
99,486	4,987	1,462	20	7,050	103,011	MATERIEL DE TELECOMMUNICATIONS ET DE NAVIGATION DE BORD	4
14,814	28,662	-	20	57,324	43,476	EQUIPEMENT DE BORD DIVERS	5
556,699	42,857	7,351	10	71,012	522,203	PIECES ET ASSEMBLAGES DE RECHARGE DE MATERIEL VOLANT	6
1,019,255	99,448	9,277	-	180,342	1,109,426	TOTAL	7
-	-	-	-	-	-	BIENS ET MATERIEL AU SOL:	
						MATERIEL DE RAMPE	8
						MATERIEL DE TELECOMMUNICATIONS ET METEOROLOGIQUE	9
						MATERIEL TECHNIQUE ET D'ENTRETIEN	10
						VEHICULES ET EQUIPEMENT DE TRANSPORT DE SURFACE	11
						MODULAR, INSTALLATIONS ET MATERIEL DE BUREAU	12
						MATERIEL DIVERS AU SOL	13
						ETAMENTS ET AUTRES AMELIORATIONS	14
3,887,139	966,071	264,893	-	661,039	3,847,802	TOTAL	15
-	-	-	-	-	-	TERRAINS	16
						TRAUVAS DE CONSTRUCTION EN COURS	17
						BIENS ET MATERIEL ETRANGERS A L'EXPLOITATION	18
3,887,139	966,071	264,893	-	661,039	3,847,802	TOTAL, BIENS ET MATERIEL VOLANT ET AU SOL	20

TABLE 7. OPERATING EXPENSE ANALYSIS, CANADIAN SCHEDULED CARRIERS - ALL SERVICES,
YEAR ENDED DECEMBER 31, 1970

NO.	EXPENSES DEPENSES	FLYING OPERATIONS VOLS	FUNCTIONAL CLASSIFICATION				AIRCRAFT AND TRAFFIC SERVICING	
			CLASSIFICATION FONCTIONNELLE					
			MAINTENANCE ENTRETIEN		PASSENGER SERVICING			
			DIRECT MAINTENANCE GROUND PROPERTY AND EQUIPMENT		MAINTENANCE BURDEN			
			FRAIS DIRECTS D'ENTRETIEN MATERIEL DE VOL	FRAIS DIRECTS D'ENTRETIEN MATERIEL DE VOL	FRAIS INDIRECTS D'ENTRETIEN BIE.S ET MATERIEL AU SOL	SOINS DES PASSAGERS	SERVICE COURANT DES AERONEFS ET DU TRAFIC	
						DOLLARS		
10.								
	SALARIES, WAGES AND PERSONNEL EXPENSES:							
1	GENERAL MANAGEMENT	-	-	-	2,120,979	244,454	1,076,504	
2	PILOTS AND CO-PILOTS	50,204,579	-	-	-	-	-	
3	OTHER FLIGHT PERSONNEL	-	-	-	-	18,922,015	-	
4	MAINTENANCE LABOUR	-	22,413,988	1,856,166	3,630,917	-	136,550	
5	AIRCRAFT AND TRAFFIC HANDLING	-	-	-	-	-	24,700,720	
6	TRAINEES, INSTRUCTORS, UNALLOCATED SHOP LABOUR.	-	-	-	12,606,228	418,457	772,550	
7	COMMUNICATION	-	-	-	705,084	-	568,444	
8	OTHER PERSONNEL	-	-	-	17,349,204	3,248,045	1,627,329	
9	PERSONNEL EXPENSES	-	-	-	1,106,952	5,965,871	601,680	
10	TOTALS	50,204,579	22,413,988	1,856,166	37,519,364	28,798,842	29,483,777	
	MATERIALS AND SUPPLIES:							
11	AIRCRAFT FUELS AND OILS	77,836,202	-	-	-	-	-	
12	MAINTENANCE MATERIALS AND SUPPLIES	-	19,240,621	1,009,577	1,157,339	-	-	
13	SHOP AND SERVICING SUPPLIES	-	-	-	2,307,454	-	312,186	
14	STATIONERY, PRINTING AND OFFICE SUPPLIES.	-	-	-	674,929	157,646	375,588	
15	PASSENGER FOOD EXPENSE	-	-	-	-	27,208,433	-	
16	OTHER SUPPLIES	-	-	2,108	286,148	7,034,672	710,247	
17	INVENTORY ADJUSTMENTS	-	-	-	317,593	-	7,695	
18	TOTALS	77,836,202	19,240,621	1,011,685	4,743,463	34,408,446	1,398,021	
	OTHER EXPENSES:							
19	COMMUNICATIONS PURCHASED	-	-	-	300,848	28,958	1,091,541	
20	LIGHT, HEAT, POWER AND WATER	-	-	-	856,318	660	83,882	
21	TRAFFIC COMMISSIONS	-	-	-	-	-	-	
22	PROFESSIONAL AND TECHNICAL FEES AND EXPENSES.	-	-	-	99,698	7,516	89,083	
23	OTHER SERVICES - ASSOCIATED COMPANIES	-	-	-	-	142	46	
24	TOTAL REPAIRS AND OTHER SERVICES - OUTSIDE.	-	14,160,262	2,213,192	2,338,375	520,093	5,757,105	
25	RENTALS	7,382,246	-	-	1,141,765	205,301	1,058,890	
26	LANDING FEES - CANADIAN	-	-	-	-	-	-	
27	FOREIGN	21,875,818	-	-	-	-	-	
28	INSURANCE - P.L., P.D. AND TRAFFIC LIABILITIES.	9,158,094	-	-	407,205	5,849,334	2,862	
29	EMPLOYEE WELFARE	-	-	158	4,589,038	1,466,095	2,137,474	
30	INJURIES, LOSS AND DAMAGE	-	-	-	102,505	33,558	164,101	
31	ADVERTISING AND PUBLICITY	-	-	-	-	-	-	
32	INTERRUPTED EXPENSE	-	-	-	-	2,216,951	-	
33	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	

TABLEAU 7. ANALYSE DES DEPENSES, TRANSPORTEURS AERIENS A HORAIRE FIXE - TOUS LES SERVICES,
ANNEE TERMINEE LE 31 DECEMBRE, 1970

FUNCTIONAL CLASSIFICATION							
CLASSIFICATION FONCTIONNELLE							
AIRCRAFT AND TRAFFIC SERVICING	PROMOTIONS AND SALES						
SERVICE COURANT DES AERONEFS ET DU TRAFIC	PUBLICITE ET VENTES						
TRAFFIC SERVICING	SERVICING ADMINISTRA- TION	RESERVATIONS AND SALES	ADVERTISING AND PUBLICITY	GENERAL ADMINIS- TRA- TION	DEPRECIA- TION AND AMORTIZA- TION	GRAND TOTAL	EXPENSES DEPENSES
SERVICE COURANT DU TRAFIC	ADMINISTRA- TION DES SERVICES COURANTS	LOCATIONS DES PLACES ET VENTES	ANNONCES ET PUBLICITE	FRAIS GENERAUX ET ADMINIS- TRA- TION	DEPRECIA- TION ET AMORTISSE- MENT	TOTAL GLOBAL	
							NO
			DOLLARS				
76,378	727,950	1,424,053	219,585	4,188,838	-	10,078,746	APPOINTEMENTS, SALAIRES ET DEPENSES DU PERSONNEL:
-	-	-	-	-	-	50,204,579	ADMINISTRATION GENERALE
-	-	-	-	-	-	18,922,015	PILOTES ET CO-PILOTES
397	-	581,714	-	-	-	28,619,732	AUTRE PERSONNEL NAVIGANT
23,113,317	8,417,089	23,940,699	-	-	-	76,771,825	MAIN-D'OEUVRE D'ENTRETIEN
54,413	470,265	732,570	-	87,751	-	15,142,234	PERSONNEL PREPOSE AUX AERONEFS ET AU TRAFIC.
78,820	780,571	587,636	760	150,278	-	2,871,593	PERSONNEL A L'ENTRAINEMENT, IN- STRUCTEURS ET MAIN-D'OEUVRE D'ATELIER SANS AFFECTATION.
2,091,669	1,897,090	11,925,810	1,217,594	14,310,838	-	53,667,579	PERSONNEL DES TELECOMMUNICATIONS
540,001	547,067	3,969,502	226,096	1,897,362	-	14,854,531	AUTRE PERSONNEL
25,954,995	9,840,037	42,761,984	1,664,035	20,635,067	-	271,132,834	DEPENSES DU PERSONNEL
							TOTAL
							10
MATERIAUX ET FOURNITURES:							
-	-	-	-	-	-	77,836,202	CARBURANTS ET HUILES POUR LES AERONEFS
-	105	-	-	-	-	21,407,642	MATERIAUX ET FOURNITURES D'ENTRETIEN
-	-	-	-	-	-	2,619,640	FOURNITURES D'ATELIER ET DE SERVICE COURANT
900,641	598,384	1,921,261	240,730	1,589,004	-	6,458,183	PAPETERIE, IMPRESSIONS ET FOUR- NITURES DE BUREAU
121,536	37,038	50,063	44,864	60,143	-	27,245,471	VIVRES DESTINES AUX PASSAGERS
-	96,518	-	-	-	-	8,406,299	AUTRES FOURNITURES
1,022,177	732,045	1,971,324	285,594	1,649,147	-	325,288	REDRESSEMENTS D'INVENTAIRE
							TOTAL
							18
AUTRES DEPENSES:							
1,060,192	1,838,642	7,717,441	71,470	520,068	-	12,629,160	FRAIS DE TELECOMMUNICATIONS
119,175	358,828	230,769	2,360	164,440	-	1,816,432	ÉCLAIRAGE, CHAUFFAGE, ENERGIE ET EAU
5,911	13,675	24,932,572	-	-	-	24,932,572	COMMISSIONS AFFERENTES AU TRAFIC
-	-	313,550	22,509	1,475,170	-	2,027,112	HONORAIRES ET DEPENSES POUR SER- VICES PROFESSIONNEL ET TECHNIQUE
4,774,936	-	48,261	82,218	612,910	-	5,518,576	AUTRES SERVICES - COMPAGNIES ASSOCIEES
6,438,181	2,782,939	896,143	125,308	629,841	-	35,861,439	TOTAL DES REPARATIONS ET AUTRES SERVICES - EN DEHORS
3,052,346	1,791,372	5,064,956	108,741	2,922,134	-	22,727,751	LOYERS
-	-	-	-	-	-	21,875,818	FRAIS D'ATTERISSAGE - AU CANADA .. A L'ETRANGER
33,811	407	23,158	-	504,950	-	15,979,821	ASSURANCES - AU TIERS, DOMMAGE A LA PROPRIETE ET TRAFFIC
1,632,046	728,931	2,922,607	124,579	2,876,046	-	16,476,974	PROTECTION DES EMPLOYES
471,389	29,333	13,065	20	249,365	-	1,063,336	BLESSURES, PERTES ET DOMMAGES
-	-	211,234	19,887,487	-	-	29,098,721	ANNONCES ET PUBLICITE
-	-	-	-	-	-	2,216,951	FRAIS IMPUTABLES AUX INTERRUPTIONS DE VOYAGE
-	-	-	-	1,530,176	-	1,530,176	COMPTES IRRECOUVRABLES

TABLE 7. OPERATING EXPENSE ANALYSIS, CANADIAN SCHEDULED CARRIERS - ALL SERVICES,
YEAR ENDED DECEMBER 31, 1970 - CONCLUDED

NO.	EXPENSES DEPENSES	FLYING OPERATIONS VOLS	FUNCTIONAL CLASSIFICATION				AIRCRAFT AND TRAFFIC SERVICING	
			MAINTENANCE		PASSENGER SERVICING			
			ENTRETIEN	DIRECT MAINTENANCE GROUND PROPERTY AND EQUIPMENT	SOINS DES PASSAGERS			
			FRAIS DIRECTS D'ENTRETIEN MATERIEL DE VOL	FRAIS DIRECTS D'ENTRETIEN BIENS ET MATERIEL AU SOL	FRAIS INDIRECTS D'ENTRETIEN		SERVICE COURANT DES AERONEFS ET DU TRAFIC	
						DOLLARS		
OTHER EXPENSES: - CONCLUDED								
34	TAXES, OTHER THAN INCOME AND PAYROLL ..	-	-	-	-	-	-	
35	OTHER EXPENSES	1,908,670	-	-	522,031	934,730	449,765	
36	OVERHAUL PROVISIONS - AIRFRAMES	-	827,000	-	-	-	-	
37	AIRCRAFT ENGINES	-	3,128,723	-	-	-	-	
38	TOTALS	40,324,828	18,115,985	2,213,350	10,357,925	10,863,242	10,834,766	
 DEPRECIATION AND AMORTIZATION:								
39	AMORTIZATION	-	-	-	-	-	-	
40	DEPRECIATION - FLIGHT EQUIPMENT	-	-	-	-	-	-	
41	MAINTENANCE EQUIPMENT AND HANGARS.	-	-	-	-	-	-	
42	GENERAL GROUND PROPERTY	-	-	-	-	-	-	
43	GRAND TOTALS	168,365,609	59,770,594	5,081,201	52,620,752	74,070,530	41,716,564	

TABLEAU 7. ANALYSE DES DEPENSES, TRANSPORTEURS AERIENS A HORAIRE FIXE - TOUS LES SERVICES,
ANNEE TERMINEE LE 31 DECEMBRE, 1970 - FIN

FUNCTIONAL CLASSIFICATION CLASSIFICATION FONCTIONNELLE												
AIRCRAFT AND TRAFFIC SERVICING		PROMOTIONS AND SALES		GENERAL ADMINISTRATION		DEPRECIA- TION AND AMORTIZA- TION		GRAND TOTAL		EXPENSES - - DEPENSES		
SERVICE COURANT DES AERONEFS ET DU TRAFIC		PUBLICITE ET VENTES		RESERVATIONS AND SALES		ADVERTISING AND PUBLICITY		FRAIS GÉNÉRAUX ET ADMINISTRA- TION		DEPRECIA- TION ET AMORTISSE- MENT		GRAND TOTAL
TRAFFIC SERVICING	SERVICING ADMINISTRA- TION	LOCATIONS DES PLACES ET VENTES	ANNONCES ET PUBLICITE	ADMINISTRA- TION	ADMINISTRA- TION	FRAIS GÉNÉRAUX ET ADMINISTRA- TION	DEPRECIA- TION ET AMORTISSE- MENT	GRAND TOTAL	GRAND TOTAL	EXPENSES - - DEPENSES	GRAND TOTAL	
DOLLARS												N°
AUTRES DEPENSES: - FIN												
-	-	-	-	3,465,626	-	3,465,626	TAXES - AUTRES QU IMPOTS SUR REVENU ET AFFERENTES AUX HOROEREAUX DE PAIE.	34				
1,975,074	218,974	1,080,568	132,561	508,886	-	7,331,259	AUTRES DEPENSES	35				
-	-	-	-	-	-	827,000	PROVISIONS DE REVISION - CELLULES MOTEURS	36				
-	-	-	-	-	-	3,128,723	D'AERO- NEFS.	37				
19,563,061	7,763,101	43,454,324	20,557,253	15,459,612	-	199,507,447	TOTAL	38				
DEPRECIATION ET AMORTISSEMENT:												
-	-	-	-	-	-	1,100,539	1,100,539	AMORTISSEMENT	39			
-	-	-	-	-	-	59,661,202	59,661,202	DEPRECIA- TION - MATERIEL VOLANT ..	40			
-	-	-	-	-	-	3,552,427	3,552,427	MATERIEL D'ENTRETIEN ET HANGAR.	41			
-	-	-	-	-	-	5,548,789	5,548,789	AUTRES BIENS AU SOL	42			
46,540,233	18,335,183	88,187,632	22,506,882	37,743,826	69,862,957	684,801,963	TOTAL GLOBAL	43				

TABLE 8. OPERATING EXPENSE ANALYSIS, CANADIAN LEVEL III CARRIERS,
YEAR ENDED DECEMBER 31, 1970

NO.	EXPENSES - - DEPENSES	FUNCTIONAL CLASSIFICATION			
		CLASSIFICATION FONCTIONNELLE			
		FLYING OPERATIONS - - VOLS	DIRECT MAINTENANCE FLIGHT EQUIPMENT	MAINTENANCE GROUND PROPERTY AND EQUIPMENT	MAINTENANCE BURDEN
			FRAIS DIRECTS D'ENTRETIEN, MATERIEL DE VOL	FRAIS DIRECTS D'ENTRETIEN BIEN ET MATERIEL AU SOL	FRAIS INDIRECTS D'ENTRETIEN
				DOLLARS	
	SALARIES, WAGES AND PERSONNEL EXPENSES:				
1	GENERAL MANAGEMENT	-	-	23,624	175,765
2	PILOTS AND CO-PILOTS	9,117,541	-	-	-
3	OTHER FLIGHT PERSONNEL	-	-	367,947	59,488
4	MAINTENANCE LABOUR	-	4,134,507	287,016	184,550
5	AIRCRAFT AND TRAFFIC HANDLING	-	-	-	-
6	TRAINEES, INSTRUCTORS AND UNALLOCATED SHOP LABOUR	-	-	2,277	182,011
7	COMMUNICATIONS	-	-	-	9,452
8	OTHER PERSONNEL	-	-	-	292,310
9	PERSONNEL EXPENSES	-	-	4,912	252,331
10	TOTALS	9,117,541	4,134,507	685,776	1,155,907
	MATERIALS AND SUPPLIES:				
11	AIRCRAFT FUELS AND OILS	7,619,535	-	-	-
12	MAINTENANCE MATERIALS AND SUPPLIES	-	3,638,085	342,070	177,031
13	SHOP AND SERVICING SUPPLIES	-	-	29,534	183,605
14	STATIONERY, PRINTING AND OFFICE SUPPLIES	-	-	78	31,593
15	PASSENGER FOOD EXPENSE	-	-	-	-
16	OTHER SUPPLIES	-	-	3,600	20,641
17	INVENTORY ADJUSTMENTS	-	-	-	31,909
18	TOTALS	7,619,535	3,638,085	375,282	444,779
	OTHER EXPENSES:				
19	COMMUNICATIONS PURCHASED	-	-	16,028	76,617
20	LIGHT, HEAT, POWER AND WATER	-	-	28,361	84,780
21	TRAFFIC COMMISSIONS	-	-	-	-
22	PROFESSIONAL AND TECHNICAL FEES AND EXPENSES	-	-	-	2,928
23	OTHER SERVICES - ASSOCIATED COMPANIES	-	-	-	12,814
24	TOTAL REPAIRS AND OTHER SERVICES - OUTSIDE ..	-	3,519,838	155,392	117,193
25	RENTALS	9,227,008	-	98,825	279,092
26	LANDING FEES - CANADIAN	882,300	-	-	-
27	FOREIGN	-	-	-	-
28	INSURANCE - P.L. P.D. AND TRAFFIC LIABILITY	4,496,744	-	5,889	147,361
29	EMPLOYEE WELFARE	-	-	7,206	91,849
30	INJURIES, LOSS AND DAMAGE	-	-	-	230
31	ADVERTISING AND PUBLICITY	-	-	2,823	-
32	INTERRUPTED TRIP EXPENSE	-	-	568	-
33	UNCOLLECTIBLE ACCOUNTS	-	-	-	-
34	TAXES, OTHER THAN INCOME AND PAYROLL	-	-	24,626	174,117
35	OTHER EXPENSES	1,751,340	-	153,841	27,988

TABLEAU 8. ANALYSE DES FRAIS D'EXPLOITATION, TRANSPORTEURS CANADIENS DU NIVEAU III,
ANNEE TERMINEE LE 31 DECEMBRE, 1970

FUNCTIONAL CLASSIFICATION

CLASSIFICATION FONCTIONNELLE

GENERAL SERVICES AND ADMINISTRATION	DEPRECIA- TION AND AMORTIZATION	GRAND TOTAL	EXPENSES - - DEPENSES
FRAIS GENERAUX ET ADMINISTRATION	DEPRECIA- TION ET AMORTISSEMENT	TOTAL GLOBAL	

DOLLARS

NO

APPOINTEMENTS, SALAIRES ET DEPENSES DU PERSONNEL:

1,940,696	-	2,140,085	ADMINISTRATION GENERALE	1
-	-	9,117,541	PILOTE ET CO-PILOTES	2
897,708	-	1,325,143	AUTRE PERSONNEL NAVIGANT	3
13,277	-	4,619,350	MAIN-D'OEUVRE D'ENTRETIEN	4
911,864	-	911,864	PERSONNEL PREPOSE AUX AERONEFS ET AU TRAFIC	5
177,143	-	361,431	PERSONNEL A L'ENTRAINEMENT, INSTRUCTEURS ET MAIN- D'OEUVRE D'ATELIER SANS AFFECTATION.	6
62,579	-	72,031	PERSONNEL DES TELECOMMUNICATIONS	7
1,431,416	-	1,723,726	AUTRE PERSONNEL	8
636,768	-	894,011	DEPENSES DU PERSONNEL	9
6,071,451	-	21,165,182	TOTAL	10

MATERIAUX ET FOURNITURES:

-	-	7,619,535	CARBURANTS ET HUILES POUR LES AERONEFS	11
18,518	-	4,175,704	MATERIAUX ET FOURNITURES D'ENTRETIEN	12
8,257	-	221,396	FOURNITURES D'ATELIER ET DE SERVICE COURANT	13
356,709	-	388,380	PAPETERIE, IMPRESSIONS ET FOURNITURES DE BUREAU	14
826,300	-	826,300	VIVRES DESTINES AUX PASSAGERS	15
235,422	-	259,663	AUTRES FOURNITURES	16
-	-	31,909	REDRESSEMENTS D'INVENTAIRE	17
1,445,206	-	13,522,887	TOTAL	18

AUTRES DEPENSES:

514,520	-	607,165	FRAIS DE TELECOMMUNICATIONS	19
170,013	-	283,154	ECLAIRAGE, CHAUFFAGE, ENERGIE ET EAU	20
122,240	-	122,240	COMMISSIONS AFFERENTES AU TRAFIC	21
480,800	-	483,728	HONORAIRES ET DEPENSES POUR SERVICES PROFESSIONNELS ET TECHNIQUE.	22
193,186	-	206,000	AUTRES SERVICES - COMPAGNIES ASSOCIEES	23
748,754	-	4,541,177	TOTAL DES REPARATIONS ET AUTRES SERVICES - EN DEHORS ..	24
390,133	-	5,995,058	LOYERS	25
-	-	882,300	FRAIS D'ATERRISSAGE - AU CANADA	26
-	-	-	A L'ETRANGER	27
487,528	-	5,137,522	ASSURANCES - AU TIERS, DOMMAGE A LA PROPRIETE ET TRAFIC	28
391,854	-	490,909	PROTECTION DES EMPLOYES	29
14,185	-	14,415	BELESIURES, PERTES ET DOMMAGES	30
456,026	-	458,849	ANNONCES ET PUBLICITE	31
38,704	-	39,272	FRAIS IMPUTABLES AUX INTERRUPTIONS DE VOYAGE	32
348,040	-	348,040	COMPTES IRRECOUVRABLES	33
190,561	-	389,304	TAXES - AUTRES QU'IMPOTS SUR LE REVENU ET AFFERENTES AUX BORDEREAUX DE PAIE.	34
547,718	-	2,480,887	AUTRES DEPENSES	35

TABLE 8. OPERATING EXPENSE ANALYSIS, CANADIAN LEVEL III CARRIERS,
YEAR ENDED DECEMBER 31, 1970 - CONCLUDED

NO.	EXPENSES - - DEPENSES	FLYING OPERATIONS - - VOLS	FUNCTIONAL CLASSIFICATION			
			CLASSIFICATION FONCTIONNELLE			
			DIRECT MAINTENANCE - - FLIGHT EQUIPMENT	ENTRETIEN DIRECT MAINTENANCE GROUND PROPERTY AND EQUIPMENT	FRAIS DIRECTS D'ENTRETIEN, MATERIEL DE VOL	FRAIS DIRECTS D'ENTRETIEN BIEN ET MATERIEL AU SOL
					DOLLARS	
	OTHER EXPENSES: - CONCLUDED					
36	OVERHAUL PROVISIONS - AIRFRAMES	-	1,256,101	-	-	-
37	AIRCRAFT ENGINES	-	2,067,626	-	-	-
38	TOTALS	12,357,392	6,843,565	493,559	1,014,969	
	DEPRECIATION AND AMORTIZATION:					
39	AMORTIZATION	-	-	-	-	-
40	DEPRECIATION - FLIGHT EQUIPMENT	-	-	-	-	-
41	MAINTENANCE EQUIPMENT AND HANGARS.	-	-	-	-	-
42	GENERAL GROUND PROPERTY	-	-	-	-	886
43	GRAND TOTALS	29,094,468	14,616,157	1,554,617	2,616,541	

TABLEAU 8. ANALYSE DES FRAIS D'EXPLOITATION, TRANSPORTEURS CANADIENS DU NIVEAU III,
ANNEE TERMINEE LE 31 DECEMBRE, 1970 - FIN

FUNCTIONAL CLASSIFICATION			
CLASSIFICATION FONCTIONNELLE			
GENERAL SERVICES AND ADMINISTRATION	DEPRECIATION AND AMORTIZATION	GRAND TOTAL	EXPENSES -- DEPENSES
-- FRAIS GÉNÉRAUX ET ADMINISTRATION	DEPRECIATION ET AMORTISSEMENT	TOTAL GLOBAL	
DOLLARS			NO
AUTRES DEPENSES: - FIN			
-	-	1,256,101	PROVISIONS DE REVISION - CELLULES
-	-	2,067,626	MOTEURS D'AERONEFS
5,094,262	-	25,803,747	TOTAL
DEPRECIAITON ET AMORTISSEMENT:			
-	100,978	100,978	AMORTISSEMENT
-	4,548,472	4,548,472	DEPRECIAITON - MATERIEL VOLANT
-	444,759	444,759	MATERIEL D'ENTRETIEN ET HANGAR
3,015	395,442	399,343	AUTRES BIENS AU SOL
12,613,934	5,489,651	65,985,368	TOTAL GLOBAL

TABLE 9. OPERATING EXPENSE ANALYSIS, CANADIAN LEVEL IV CARRIERS,
YEAR ENDED DECEMBER 31, 1970

NO.	EXPENSES - DEPENSES	FUNCTIONAL CLASSIFICATION			
		CLASSIFICATION FONCTIONNELLE			
		FLYING OPERATIONS - VOLS	FLIGHT EQUIPMENT	ENTRETIEN	GROUND PROPERTY AND EQUIPMENT
			MATERIEL DE VOL	BIENS ET MATERIEL AU SOL	DOLLARS
SALARIES, WAGES, AND PERSONNEL EXPENSES:					
1	GENERAL MANAGEMENT	-	238,581	28,223	
2	FLIGHT PERSONNEL	5,042,577	-	-	
3	MAINTENANCE LABOUR	-	2,142,408	318,708	
4	AIRCRAFT AND TRAFFIC HANDLING	-	-	-	
5	OTHER PERSONNEL	-	35,304	51,786	
6	PERSONNEL EXPENSES	383,597	69,525	22,077	
7	TOTALS	5,426,174	2,485,818	420,794	
MATERIALS AND SUPPLIES:					
8	AIRCRAFT FUEL AND OILS	3,239,933	-	-	
9	MAINTENANCE MATERIALS AND SUPPLIES	-	2,375,599	260,887	
10	OTHER SUPPLIES	158,786	104,783	56,165	
11	TOTALS	3,398,719	2,480,382	317,052	
OTHER EXPENSES:					
12	REPAIRS AND OTHER SERVICES - OUTSIDE	-	947,429	161,998	
13	RENTALS	2,126,973	18,894	61,070	
14	INSURANCE - P.L., P.D. AND TRAFFIC LIABILITY	2,435,621	48,623	54,074	
15	OTHER EXPENSES	453,209	160,757	105,863	
16	DEPRECIATION - FLIGHT EQUIPMENT	-	-	-	
17	GROUND PROPERTY AND EQUIPMENT	-	-	-	
18	TOTALS	5,015,803	1,175,703	383,005	
19	GRAND TOTALS	13,840,696	6,141,903	1,120,851	

TABLEAU 9. ANALYSE DES FRAIS D'EXPLOITATION, TRANSPORTEURS CANADIENS DU NIVEAU IV,
ANNEE TERMINEE LE 31 DECEMBRE, 1970

FUNCTIONAL CLASSIFICATION			
CLASSIFICATION FONCTIONNELLE			
GENERAL SERVICES AND ADMINISTRATION	DEPRECIA TION AND AMORTIZATION	GRAND TOTAL	EXPENSES - - DEPENSES
-- FRAIS GÉNÉRAUX ET ADMINISTRATION	DEPRECIA TION ET AMORTISSEMENT	TOTAL GLOBAL	
DOLLARS			NO
APPOINTEMENTS, SALAIRES ET DEPENSES DU PERSONNEL			
1,287,047	-	1,553,851	ADMINISTRATION GENERALE
95,155	-	5,137,732	PERSONNEL NAVIGANT
-	-	2,461,116	MAIN-D'OEUVRE D'ENTRETIEN
256,911	-	256,911	PERSONNEL PRÉPOSE AUX AÉRONAVS ET AU TRAFIC
567,518	-	654,608	AUTRE PERSONNEL
164,324	-	639,523	DEPENSES DU PERSONNEL
2,370,955	-	10,703,741	TOTAL
			7
MATERIAUX ET FOURNITURES:			
-	-	3,239,933	CARBURANTS ET HUILES POUR LES AÉRONAVS
-	-	2,636,486	MATERIAUX ET FOURNITURES D'ENTRETIEN
144,390	-	464,115	AUTRES FOURNITURES
144,390	-	6,340,543	TOTAL
			11
AUTRES DEPENSES:			
146,513	-	1,255,940	REPARATIONS ET AUTRES SERVICES - EN DEHORS
143,890	-	2,350,827	LOYERS
104,782	-	2,643,100	ASSURANCES - AU TIERS, DOMMAGES À LA PROPRIÉTÉ ET TRAFFIC.
2,208,557	-	2,928,386	AUTRES DEPENSES
-	2,233,773	2,233,773	DEPRECIACTION - MATERIEL VOLANT
-	423,185	423,185	BIENS ET MATERIEL AU SOL
2,603,742	2,656,958	11,835,211	TOTAL
5,119,087	2,656,958	28,879,495	TOTAL GLOBAL
			19

TABLE 10. BALANCE SHEET - CANADIAN CARRIERS OPERATING HELICOPTERS ONLY, 1970

TABLEAU 10. BILAN - TRANSPORTEURS CANADIENS EXPLOITANT DES HELICOPTERS SEULEMENT, 1970

1970

ASSETS - ACTIF

CURRENT ASSETS - ACTIF DISPONIBLE:

CASH - ENCAISSE	1,715,987
ACCOUNTS RECEIVABLE - COMPTES A RECEVOIR	4,409,203
LESS: RESERVE FOR UNCOLLECTIBLE ACCOUNTS - MOINS: RESERVE POUR COMPTES IRRECOUVRAISABLES	320,186
MATERIALS AND SUPPLIES - MATERIAUX ET FOURNITURES	3,049,398
SHORT TERM PREPAYMENTS - PAIEMENTS ANTICIPES A COURT TERME	1,291,819
OTHER CURRENT ASSETS - AUTRES DISPONIBILITES	385,349

TOTAL 10,531,370

INVESTMENTS - PLACEMENTS

393,801

PROPERTY AND EQUIPMENT - BIENS ET MATERIEL:

OPERATING - BIENS ET MATERIEL D'EXPLOITATION	28,558,368
LESS: ACCUMULATED DEPRECIATION - MOINS: DEPRECIACTION ACCUMULEE	9,416,265
NON-OPERATING - BIENS ET MATERIEL ETRANGERS A L'EXPLOITATION	590,188
LESS: ACCUMULATED DEPRECIATION - MOINS: DEPRECIACTION ACCUMULEE	124,903

DEFERRED CHARGES - FRAIS DIFFERES:

LONG TERM PREPAYMENTS - PAIEMENTS ANTICIPES A LONG TERME	71,758
OTHER DEFERRED CHARGES - AUTRES FRAIS DIFFERES	441,877
TOTAL 513,635	

ASSETS - TOTAL - ACTIF 31,046,394

LIABILITIES - PASSIF

CURRENT LIABILITIES - PASSIF EXIGIBLE:

NOTES AND ACCOUNTS PAYABLE - EFFETS ET COMPTES A PAYER	5,033,331
CURRENT PORTION OF LONG TERM DEBT - PARTIE EXIGIBLE DE LA DETTE A LONG TERME	2,108,653
ACCRUED TAXES - IMPOTS COURUS	445,353
OTHER AND ACCRUED LIABILITIES - AUTRES EXIGIBILITES COURUES	82,000

TOTAL 7,429,337

NON-CURRENT LIABILITIES - PASSIF NON EXIGIBLE:

LONG TERM DEBT - DETTE A LONG TERME	5,942,602
OTHER NON-CURRENT LIABILITIES - AUTRES VALEURS PASSIVES NON EXISTRÈS	3,969,832

TOTAL 9,903,434

DEFERRED CREDITS - CREDITS DIFFERES

1,827,288

RESERVES

1,869,201

CAPITAL STOCK AND SURPLUS - CAPITAL ACTIONS ET SURPLUS:

CAPITAL STOCK ISSUED AND OUTSTANDING - ACTIONS EMISES ET EN CIRCULATION:	
PREFERRED - ACTIONS PRIVILEGÉES	1,651,099
COMMON - ACTIONS ORDINAIRES	1,917,705
OTHER PAID-IN CAPITAL - AUTRE CAPITAL VERSE	241,212
UNAPPROPRIATED SURPLUS - SURPLUS NON AFFECTÉ	5,607,118

TOTAL 9,417,134

LIABILITIES - TOTAL - PASSIF 31,046,394

GLOSSARY OF TERMS

Complete definitions can be obtained from the booklet "Uniform System of Accounts and Reports for Commercial Air Carriers" issued by the Canadian Transport Commission, Air Transport Committee. These are available at the Aviation Statistics Centre.

Aircraft and traffic servicing expenses - This includes compensation paid to ground personnel and other expenses incurred on the ground to control the in-flight movement of aircraft and prepare aircraft crews for flight assignment, handle and service aircraft, and service and handle traffic on the ground, and in-flight expenses of handling all non-passenger traffic including baggage.

Capital gains or losses - Gains or losses on retirements of operating property and equipment, flight equipment expendable parts or miscellaneous materials and supplies when sold or otherwise retired in connection with a general retirement program and not as incidental sales performed as a service to others.

Cargo - Property carried on an aircraft other than mail, stores, stewards' supplies and baggage (freight and express).

Charter transportation - Public transport of passengers or goods from a designated base at a toll per mile or per hour for the hire of all or part of the capacity of an aircraft.

Depreciation and amortization - Includes all charges to expense to record losses suffered through current exhaustion of the serviceability of property and equipment due to wear and tear from use and the action of time and the elements, which are not replaced by current repairs, as well as losses in serviceability occasioned by obsolescence, supercession, discoveries, change in popular demand or action by public authority. It also includes charges for the amortization of capitalized developmental and pre-operating costs, and other intangible assets applicable to the performance of air transportation.

Excess baggage - Baggage which in terms of weight, number of pieces or size exceeds the free baggage allowance stated in the air carrier's tariffs and for which a charge is levied.

Express - Property shipments within North America which are given priority over air freight. The rate charged includes door-to-door service on the ground as well.

Financial Level 1 - Air Canada and CP Air. (also referred to as Transcontinental carriers)

Financial Level 2 - Eastern Provincial Airways, Nordair, Pacific Western Airlines, Quebecair and Transair. (also referred to as Regional carriers)

Financial Level 3 - All air carriers not in Level 1 or Level 2 which have reported more than \$500,000 annually for combined unit toll and charter transportation revenues, or which have reported more than \$150,000 annually for unit toll revenues.

Financial Level 4 - All air carriers reporting more than \$150,000 gross annual flying revenues but not qualifying for Financial Level 3.

Financial Level 5 - All air carriers reporting less than \$150,000 gross annual flying revenues.

Freight - Property shipments for which a standard tariff rate is charged per unit of weight or volume.

General administration expenses - This term includes expenses of a general corporate nature and expenses incurred in performing activities which contribute to more than a single operating function such as general financial accounting activities, purchasing activities, representation at law, and other general operational administration not directly applicable to a particular function.

Goods - This term includes all types of non-passenger traffic i.e. freight, express, excess baggage and mail.

Incidental revenues - net - Revenues less related expenses from services incidental to air transportation, such as sales of service supplies, and parts; and rental of operating property and equipment.

Interest expense - Interest on all classes of debt including premium, discount, and expense on short term obligations; and amortization of premium discount, and expense on short term and long term obligations.

Non-operating income and expense - Income and loss of commercial ventures not part of the air transport services of the accounting entity; other revenues and expenses attributable to financing or other activities that are extraneous to and not an integral part of air transportation or its incidental services; and special recurrent items of a non-periodic nature.

Operating expense - Expenses incurred in the performance of air transportation. It includes direct aircraft operating expenses and ground and indirect operating expenses.

Operating income - The profit or loss from performance of air transportation based on total operating revenues and total operating expenses. It does not include non-operating income and expenses or special items and is a "before income taxes" figure.

Operating revenue - Revenues from the performance of air transportation and related incidental services. It includes (1) transport revenues from all classes of traffic and (2) non-transport revenues consisting of payments under the National Transportation Act (where applicable) and the net amount of revenues less related expenses from services incidental to air transportation.

Passenger service expense - Costs of activities contributing to the comfort, safety and convenience of passengers while in flight and when flights are interrupted. It includes salaries and expenses of cabin attendants and passenger food expense.

Promotion and sales expense - Costs incurred in promoting the use of air transportation generally and creating a public preference for the services of particular air carriers. It includes the functions of selling, advertising and publicity, space reservations, and developing tariffs and flight schedules for publication.

Regional carrier - Any Canadian airline designated by the Minister of Transport as a "regional" carrier. The regional carriers are Eastern Provincial Airways, Nordair, Pacific Western Airlines, Quebecair and Transair.

Regular, irregular and specific point air carriers - Any carrier having a Class 2, 9-2, 3 or 9-3 licence to perform regular or irregular unit toll service to specified points. Class 1 or Class 8 licencees are considered to be "scheduled" carriers.

Scheduled carrier - Any airline having a Class 1 or Class 8 licence to perform scheduled unit toll operations. It should be noted that a scheduled carrier may also operate services under authority of Class 2, 9-2, 3 or 9-3 licences which are considered to be "non-scheduled" services. (see unit toll transportation)

Specialty flying - Revenue flying services performed under authority of a Class 7 licence. Specialty flying consists of activities such as sightseeing, flying training, aerial photography and survey, etc. or other types of flying which do not involve the transport of passengers or goods from one place to another.

Unit toll transportation - Transportation performed under the following classes of licence as issued by the Air Transport Committee of the Canadian Transport Commission:

Class 1 or Class 8; Scheduled service licenses - Public transportation of persons and/or goods between designated points in accordance with a service schedule and at a price per passenger per mile or per pound per mile.

Class 2 or Class 9-2, Regular specific point licences - Public transportation of persons and/or goods between designated points on a route pattern and with some degree of regularity, at a price per person per mile or per pound per mile.

Class 3 or Class 9-3, Irregular specific point licences - Public transportation of persons and/or goods from a designated base serving a defined area or a specific point or points at a price per person per mile or per pound per mile.

GLOSSAIRE

La brochure Système uniforme de comptabilité et de rapports à l'intention des entreprises commerciales", publiée par le Comité des transports aériens de la Commission canadienne des transports, contient des définitions complètes. On peut les obtenir en s'adressant au Centre des statistiques de l'aviation.

Cargaison - Biens autres que le courrier, les provisions de bord, l'équipement de commissariat et les bagages. Comprend le fret et les envois exprès.

Dépréciation et amortissement - Comprend toutes les imputations pour tenir compte des pertes provenant de l'épuisement normal de la vie utile de biens et de matériel en raison de l'usure normale due à l'accumulation du temps d'exploitation et à l'action des éléments, qui ne sont pas compensées par un programme systématique de réparation, ainsi que la perte de vie utile découlant du retrait du service de matériel périmé, remplacé par un modèle plus perfectionné ou techniquement dépassé, d'une évolution de la demande du public ou de l'intervention des services officiels. Comprend aussi les frais imputés pour l'amortissement des frais de mise en valeur ou de lancement capitalisés et d'autres actifs intangibles liés à l'exercice du transport aérien.

Envois exprès - Envois à l'intérieur de l'Amérique du Nord de biens ayant priorité sur le fret aérien. Le prix comprend le service à domicile.

Excédent de bagages - Partie des bagages qui dépasse en poids, en dimension ou en nombre l'allocation gratuite prévue aux barèmes du transporteur aérien et qui donnent lieu à la perception d'un supplément.

Frais d'entretien - aéronefs et exploitation - Comprend la rémunération du personnel au sol et les autres frais, au sol, pour le contrôle des aéronefs en vol et la préparation des équipages aux vols, la manœuvre au sol et l'entretien en piste des aéronefs et les frais en vol pour l'acheminement du trafic sauf les passagers et y compris les bagages.

Frais d'exploitation - Frais provenant de l'exercice du transport aérien. Comprend les frais directs d'exploitation des aéronefs et les frais au sol et les frais indirects d'exploitation.

Frais de gestion générale - Comprend les frais des sociétés et les frais occasionnés par les activités qui profitent à plusieurs fonctions comme la comptabilité financière générale, les achats, le service de contentieux, et d'autres services administratifs généraux et qui ne peuvent pas être imputés directement à une fonction déterminée.

Frais de publicité et des services de ventes - Frais de promotion générale des transports aériens et de publicité près du public pour l'inciter à voyager par une compagnie aérienne donnée. Comprend les ventes, la publicité, les annonces, la location des supports publicitaires, et la création et la diffusion de barèmes et d'horaires des vols.

Frais pour le service aux passagers - Coût des services fournis en vue du confort, de la sécurité et de l'agrément des passagers pendant le vol et lors de l'interruption du vol. Comprend les salaires du personnel navigant commercial et le coût de la nourriture des passagers.

Fret - Envois de biens auxquels un barème standard par unité de poids ou de volume est applicable.

Gains ou pertes de capital - Gains ou pertes lors du retrait du service de biens et de matériel d'exploitation, des pièces consommables de matériel volant ou de divers matériaux et fournitures lorsque les susdits sont vendus ou retirés du service en vertu d'un plan général de remplacement et non lorsqu'il s'agit de ventes occasionnelles à des tiers.

Niveau financier 1 - Air Canada et CP Air. (aussi appelés transporteurs transcontinentaux)

Niveau financier 2 - Eastern Provincial Airways, Nordair, Pacific Western Airlines, Québecair et Transair. (aussi appelés transporteurs régionaux)

Niveau financier 3 - Tous les transporteurs aériens qui n'appartiennent pas aux niveaux financiers 1 ou 2 et qui ont déclaré des recettes annuelles supérieures à \$500,000 provenant du transport à taxe unitaire et du transport en frêt, ou qui ont déclaré des recettes annuelles supérieures à \$150,000 provenant seulement du transport à taxe unitaire.

Niveau financier 4 - Tous les transporteurs aériens qui ont déclarés des recettes supérieures à \$150,000 provenant de l'exploitation aérienne, mais qui ne se classent pas au niveau financier 3.

Niveau financier 5 - Tous les transporteurs aériens qui ont déclarés des recettes inférieures à \$150,000 provenant de l'exploitation aérienne.

Intérêts payés - Intérêts sur toutes les formes de dettes y compris les primes, les pertes et les dépenses liées aux obligations à court terme, l'amortissement des primes, des pertes et des frais liés aux obligations à court terme et à long terme.

Marchandises - Comprend tout trafic autre que le trafic passagers (fret, envois exprès, excédents de bagages et courrier).

Recettes accessoires nettes - Recettes (moins les frais correspondants) provenant de services accessoires du transport aérien, comme par exemple: vente de fournitures d'entretien et de pièces de rechange et location de biens et de matériel d'exploitation.

Recettes d'exploitation - Recettes provenant du transport aérien et des services accessoires. Comprend: 1) les recettes de transport pour toutes les classes de trafic et 2) les recettes autres que les recettes de transport constituées par les versements en vertu de la Loi nationale sur les transports (le cas échéant) et le montant net des recettes, moins les dépenses correspondantes, provenant des services accessoires du transport aérien.

Revenu d'exploitation - Bénéfice ou perte du transport aérien calculé pour l'ensemble des recettes et des frais d'exploitation. Ne comprend pas les revenus ou dépenses hors exploitation ni les postes spéciaux. Il s'agit du chiffre avant déduction de l'impôt.

Revenus et dépenses hors exploitation - Revenus et pertes sur des entreprises commerciales hors du domaine des services aériens, de l'unité comptable; autres recettes et dépenses imputables aux opérations de financement ou autres, étrangères au service du transport aérien et à ses services accessoires; postes spéciaux dont la répétition n'est pas de nature périodique.

Transport à forfait - Transport qui n'est pas mis à la disposition du public et effectué en vertu d'un ou de plusieurs contrats précis.

Transport à taxe unitaire - Transport effectué en vertu de l'une des catégories suivantes de licences délivrées par le Comité des transports aériens de la Commission canadienne des transports:

Service régulier, classes 1 ou 8 - Transport public de personnes et (ou) de marchandises entre des points désignés suivant un horaire régulier et un barème par passager par mille ou par livre par mille.

Service régulier entre points déterminés, classes 2 ou 9-2 - Transport public de personnes et (ou) de marchandises entre des points désignés formant un réseau et ayant une certaine régularité suivant un barème par personne par mille ou par livre par mille.

Service irrégulier entre points déterminés, classes 3 ou 9-3 - Transport public de personnes et (ou) de marchandises à partir d'une base désignée desservant une zone donnée de points déterminés suivant un barème par personne par mille ou par livre par mille.

Transporteurs aériens assurant un service régulier ou irrégulier entre points déterminés - Tout transporteur aérien titulaire d'une licence des classes 2, 9-2, 3 ou 9-3 l'autorisant à effectuer un service régulier ou irrégulier à taxe unitaire entre des points déterminés. Les titulaires d'une licence de la classe 1 ou 8 sont considérés comme des transporteurs à horaire régulier.

Transporteurs à horaire fixe - Compagnie aérienne titulaire d'une licence de la classe 1 ou 8 l'autorisant à effectuer un service à horaire régulier à taxe unitaire. Il faut noter qu'un transporteur à service à horaire régulier peut également être titulaire d'une licence des classes 2, 9-2, 3 ou 9-3, ces licences l'autorisant à effectuer des services considérés comme étant sans horaire fixe. (voir transport à taxe unitaire)

Transporteurs régionaux - Toute compagnie aérienne canadienne désignée par le ministère des Transports comme transporteur régional. Les transporteurs régionaux sont Eastern Provincial Airways, Nordair, Pacific Western Airlines, Québecair et Transair.

Transporteurs transcontinentaux - Air Canada et CP Air.

Vols spécialisés - Services aériens spécialisés exécutés en vertu d'une licence de la classe 7. Le vol spécialisé comprend les excursions aériennes, l'entraînement au vol, la photographie et les relevés aériens, etc. et d'autres types de vols qui ne consistent pas à transporter des passagers ou des marchandises entre deux points.

STATISTICS CANADA LIBRARY
BIBLIOTHÈQUE STATISTIQUE CANADA



1010671402