

Air carrier financial statements

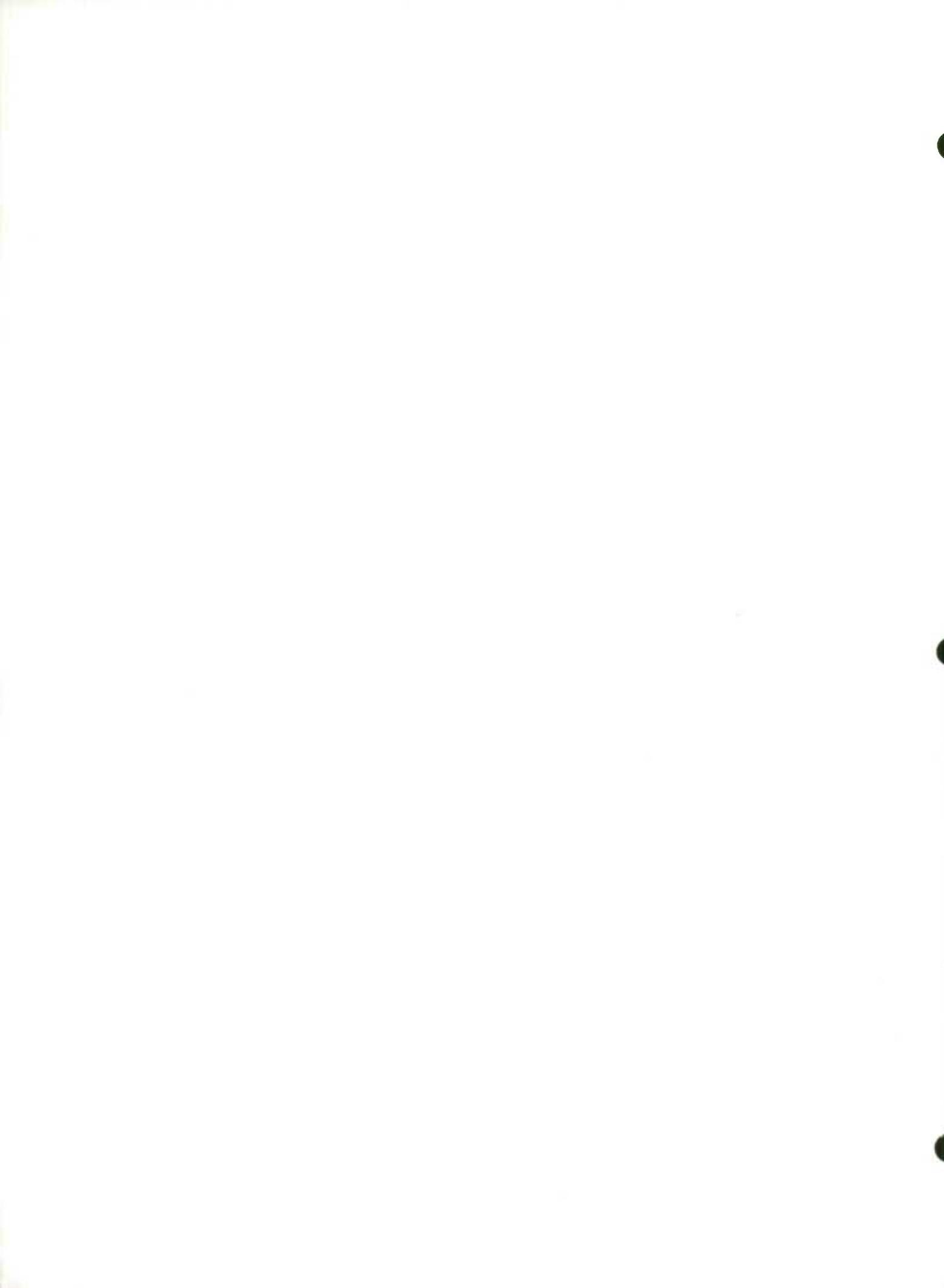
1972

Transporteurs aériens états financiers

1972

Dept. of Transport & Trade.





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AIR CARRIER FINANCIAL STATEMENTS

TRANSPORTEURS AÉRIENS ÉTATS FINANCIERS

1972

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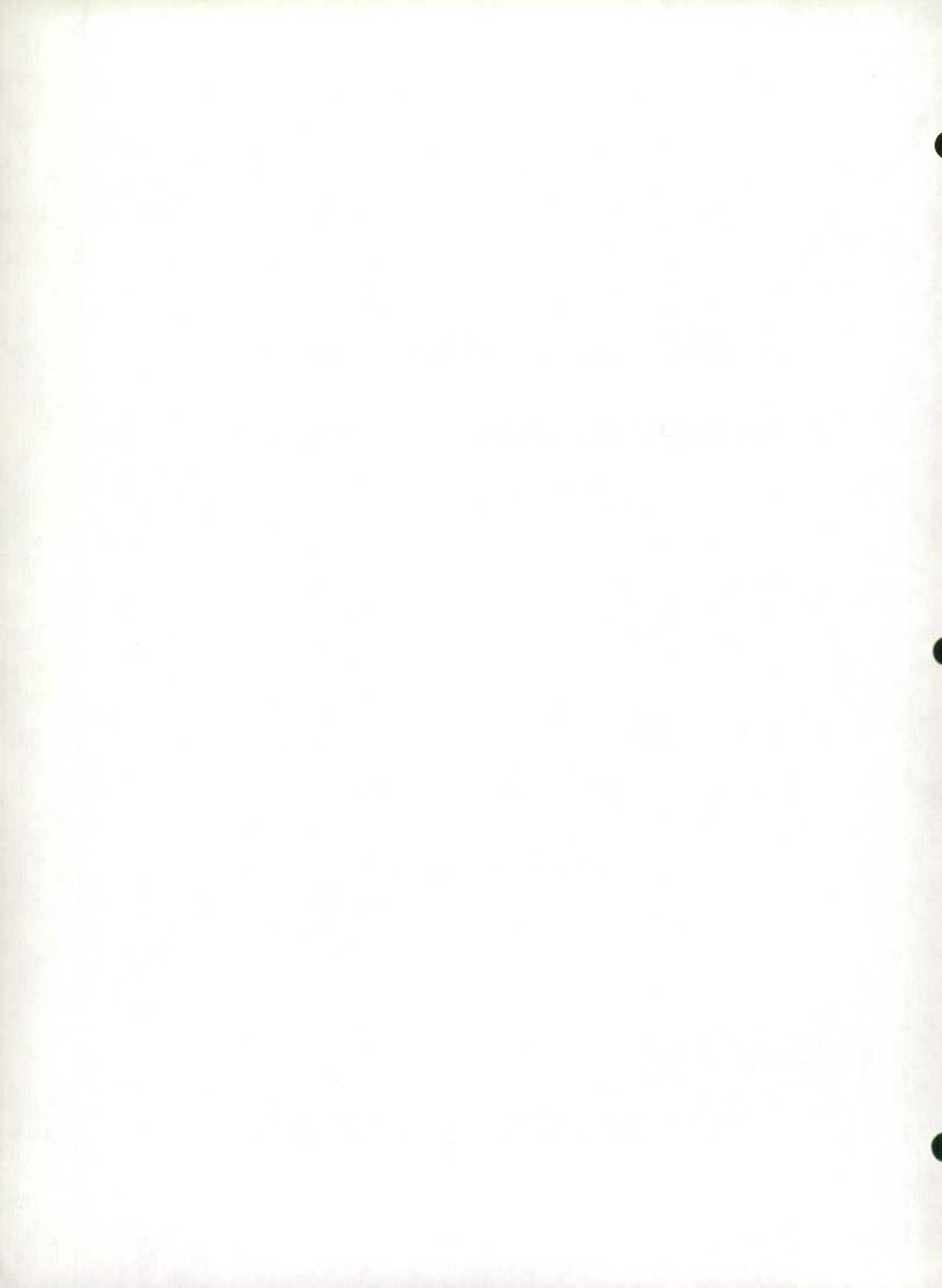


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INTRODUCTION

INTRODUCTION

The figures presented in this publication are collected and compiled from reports filed by Canadian air carriers according to definitions and procedures outlined in the "Uniform System of Accounts and Reports" issued by the Air Transport Committee of the Canadian Transport Commission. Financial data for years previous to 1970 can be found in the publication "Civil Aviation" catalogue number 51-202.

The total number of air carriers reporting varies slightly from year to year. Changes in the number of small firms are of little significance in the total figures for all categories, but changes can be significant within groups and from one group to another.

Number of Canadian Air Carriers Reporting

	<u>1972</u>	<u>1971</u>
Financial Level I	2	2
Financial Level II	5	5
Financial Level III	47	41
Financial Level IV	67	78
Financial Level V	375	375

Statistics on Financial Level V air carriers are less detailed than for the other carriers due to different reporting requirements.

When making historical data comparisons by financial group, it should be noted that, prior to 1970 Nordair was included in Financial Level III.

Total in different tables do not always agree because of the accounting procedures used by the airlines.

The photograph on the cover shows one of Nordair's Boeing 737 used in its Arctic services.

Summary of Air Carrier Financial Operations in 1972

The highlight of the Canadian air carrier operations in 1972 was the passing of the one billion dollar mark with gross operating revenues of 1,056 million dollars, 15.0% more than in 1971. Operating expenses rose 13.6% to 978 million dollars.

Net income after taxes reached 22.9 million dollars compared with 11.9 million dollars in 1971. The transcontinental and regional air carriers were responsible for 20.3 million dollars of the net income after taxes. The remaining 2.6 million dollars were earned by the 489 carriers in the Financial Groups III, IV and V.

Interest expenses for the carriers in the Financial Groups I-IV showed a small decrease from 48.8 million dollars in 1971 to 47.3 million dollars in 1972.

Salaries, wages and personnel expenses reached 369 million dollars in 1972, an increase of 13.9% over 1971.

In presenting tabular data in the publication, the following symbols denote:

.. figures not available
- nil or zero

Les chiffres qui figurent dans la présente publication ont été recueillis et réunis à partir des déclarations soumises par les transporteurs aériens du Canada selon les définitions et méthodes exposées dans le manuel intitulé "Système uniforme de comptabilité et de rapports" publié par le Comité du transport aérien de la Commission canadienne des transports. La statistique financière des années antérieures à 1970 se trouve dans la publication Civil Aviation (n° 51-202 au catalogue).

Le nombre total de transporteurs aériens enquêtés varie légèrement d'une année à l'autre. 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 significatifs.

Nombre de transporteurs canadiens enquêtés

	<u>1972</u>	<u>1971</u>
Niveau financier I	2	2
Niveau financier II	5	5
Niveau financier III	47	41
Niveau financier IV	67	78
Niveau financier V	375	375

La statistique sur les transporteurs du niveau financier V est moins détaillée que les autres transporteurs puisque leurs obligations sont moindres.

Lors de toute comparaison chronologique des données par groupe financier, il faut se rappeler qu'avant 1970, le transporteur aérien Nordair faisait partie du niveau financier III.

Les totaux apparaissant dans différents tableaux ne correspondent pas toujours en raison des méthodes comptables utilisées par les compagnies aériennes.

La photo de couverture montre un des Boeings 737 de Nordair employé dans son service de l'Arctique.

Récapitulation de l'exploitation financière des transporteurs aériens en 1972

En 1972, l'exploitation des transporteurs aériens s'est signalée par des recettes d'exploitation dépassant le milliard. En effet, elles ont atteint 1,056 millions de dollars soit une augmentation de 15.0% par rapport à 1971. D'autre part, les dépenses d'exploitation se sont accrues de 13.6% pour atteindre 978 millions de dollars.

Les recettes nettes après impôt se sont chiffrées à 22.9 millions de dollars en 1971. Les transporteurs transcontinentaux et régionaux ont contribué à ces recettes pour 20.3 millions de dollars alors que les 2.6 autres millions ont été enregistrés par les transporteurs des niveaux financiers III, IV et V.

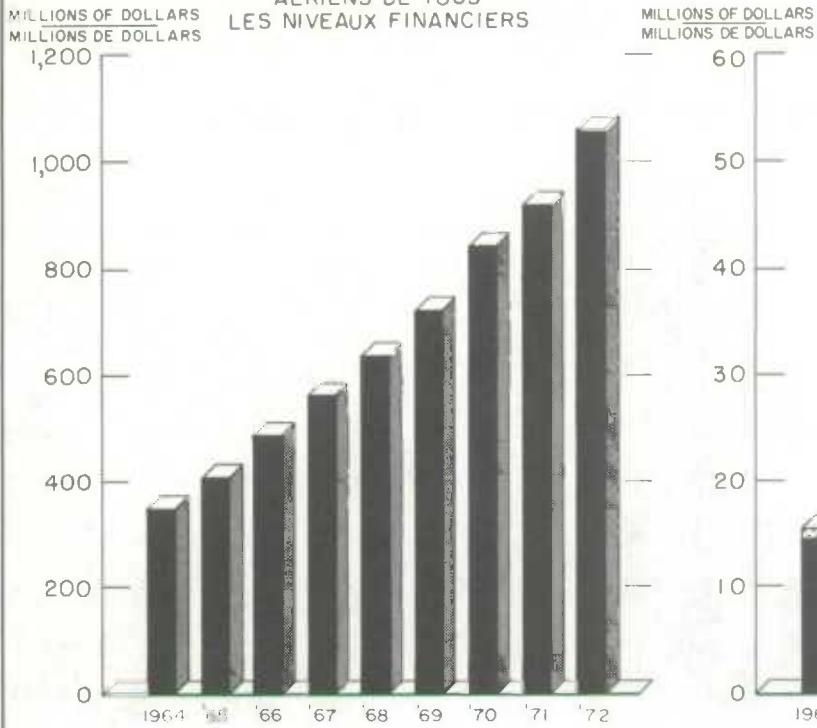
Les dépenses sous forme d'intérêts déclarées par les transporteurs des niveaux financiers I à IV ont accusé une légère baisse en 1972 atteignant 47.3 millions de dollars alors qu'elles avaient atteint 48.8 millions de dollars en 1971.

La rémunération et les dépenses au titre du personnel ont atteint 369 millions de dollars en 1972, soit 13.9% de plus qu'en 1971.

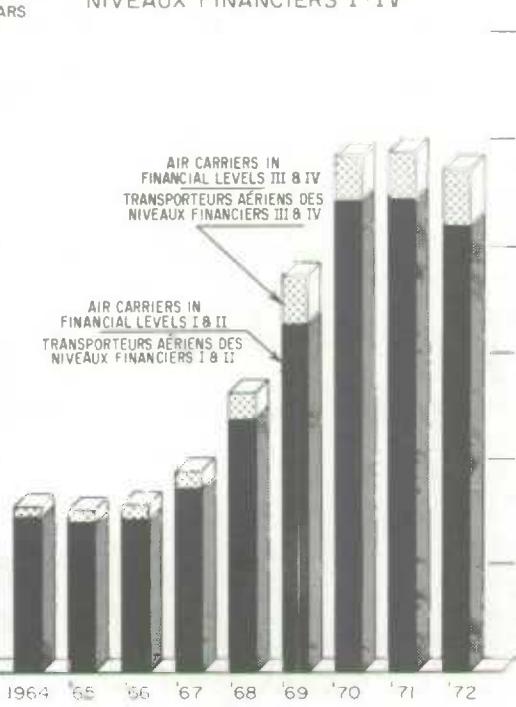
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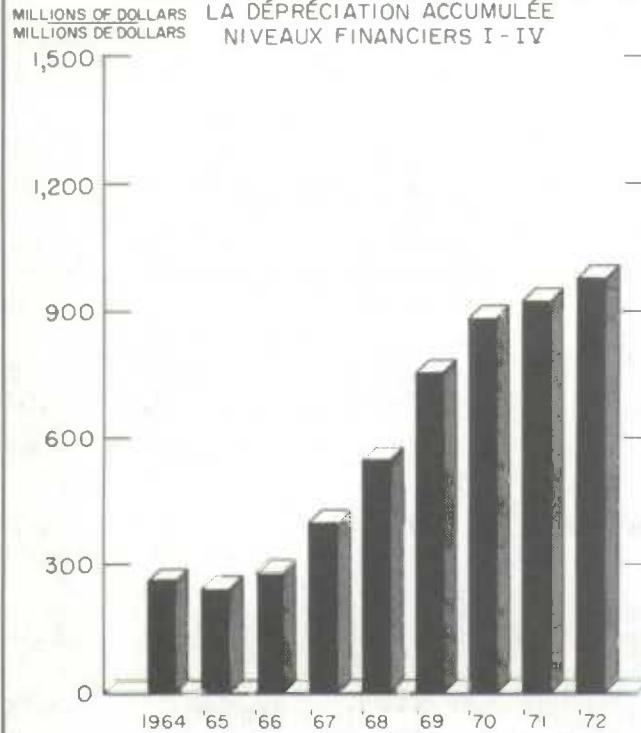
OPERATING REVENUES
AIR CARRIERS OF ALL FINANCIAL LEVELS
RECETTES D'EXPLOITATION TRANSPORTEURS
AÉRIENS DE TOUS
LES NIVEAUX FINANCIERS



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
BIENS ET MATERIEL D'EXPLOITATION MOINS
LA DEPRÉCIATION ACCUMULÉE
NIVEAUX FINANCIERS I-IV



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

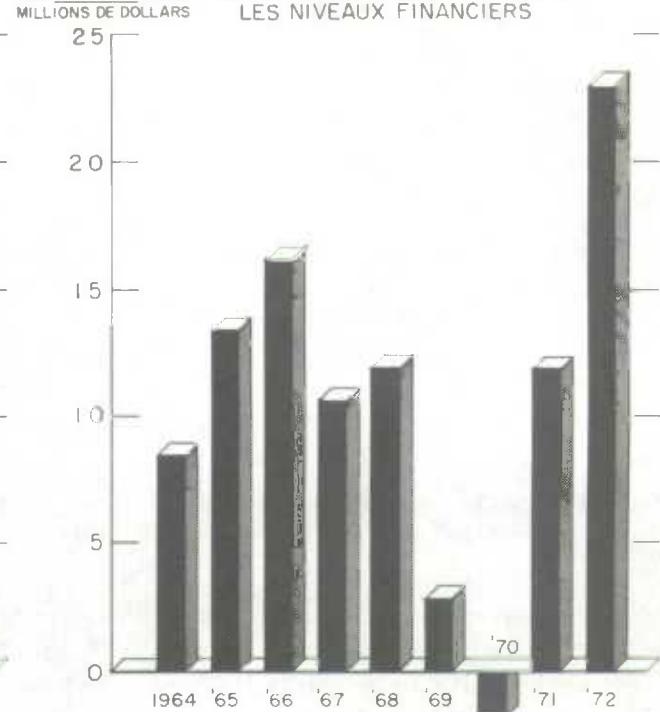


TABLE 1. STATEMENT OF INCOME, CANADIAN CARRIERS - ALL SERVICES, BY FINANCIAL LEVEL,
YEAR ENDED DECEMBER 31, 1972

NO.	TRANSPORTEURS A HORAIRES FIXE			TRANSPORTEURS SANS HORAIRES FIXE		
	SCHEDULED CARRIERS			NON-SCHEDULED CARRIERS		
	LEVEL I NIVEAU	LEVEL II NIVEAU	TOTAL	LEVEL III NIVEAU	LEVEL IV NIVEAU	
DOLLARS						
OPERATING REVENUES:						
UNIT TOLL TRANSPORTATION:						
1 PASSENGERS	616,671,366	70,001,504	686,672,870	6,391,871	3,361,547	
2 EXPRESS	12,250,624	460,435	12,711,059	276,262	77,642	
3 FREIGHT	61,329,072	11,055,203	72,384,275	2,783,460	942,449	
4 EXCESS BAGGAGE	2,441,232	818,917	3,260,149	88,827	23,634	
5 MAIL	23,917,836	3,754,833	27,672,669	1,407,024	84,308	
6 TOTAL UNIT TOLL TRANSPORTATION ..	716,610,130	86,090,892	802,701,022	10,947,444	4,489,530	
7 CHARTER TRANSPORTATION	26,425,273	32,120,221	58,545,494	80,264,943	18,273,026	
8 TOTAL TRANSPORTATION	743,035,403	118,211,113	861,246,516	91,212,387	22,762,606	
9 OTHER FLYING SERVICES	47,183	108,592	155,775	6,613,402	8,758,457	
10 TOTAL FLYING SERVICES	743,082,586	118,319,705	861,402,291	97,825,789	31,521,063	
11 NON-FLYING SERVICES	12,327,586	1,932,085	14,259,671	10,913,803	1,823,556	
12 TOTAL OPERATING REVENUES	755,410,172	120,251,790	875,661,962	108,739,592	33,344,619	
OPERATING EXPENSES:						
13 FLYING OPERATIONS	159,146,745	41,714,046	201,060,793	46,257,579	15,788,006	
14 MAINTENANCE	102,422,863	20,853,841	126,276,704	28,094,998	8,663,949	
GENERAL SERVICES AND ADMINISTRATION:						
15 PASSENGER SERVICE	85,724,533	7,794,533	93,519,066	
16 AIRCRAFT AND TRAFFIC SERVICING ...	113,255,566	14,955,758	128,211,324	
17 PROMOTION AND SALES	116,786,687	8,907,729	125,694,416	
18 GENERAL ADMINISTRATION	36,096,766	7,402,342	43,499,108	18,883,294	5,729,684	
19 TOTALS	351,863,552	39,060,362	390,923,914	18,883,294	5,729,684	
20 DEPRECIATION AND AMORTIZATION	80,558,677	7,771,009	88,329,686	8,784,919	2,628,644	
21 TOTAL OPERATING EXPENSES	697,193,837	109,399,260	806,593,097	102,030,790	32,810,283	
22 OPERATING INCOME (LOSS -)	58,216,335	10,852,530	69,068,865	6,708,802	534,336	
NON-OPERATING INCOME-NET:						
23 CAPITAL GAINS AND LOSSES	(1,060,782)	415,653	(645,129)	366,896	360,853	
24 INTEREST AND DISCOUNTS	7,827,555	297,476	8,125,031	165,617	51,779	
25 MISCELLANEOUS NON-OPERATING INCOME ..	54,787	2,718,935	2,773,722	284,232	27,049	
26 TOTAL NON-OPERATING INCOME-NET	6,821,560	3,432,064	10,253,624	816,747	439,681	
27 INCOME BEFORE INTEREST EXPENSE (LOSS -)	65,037,895	14,284,594	79,322,489	7,525,549	974,017	
28 INTEREST EXPENSE	38,151,187	3,842,813	41,994,000	4,317,903	974,116	
29 INCOME BEFORE INCOME TAXES (LOSS -) ...	26,886,708	10,441,781	37,328,489	3,207,646	(99)	
30 PROVISION FOR INCOME TAXES (REFUND -)	13,078,000	3,954,956	17,032,956	1,755,990	340,733	
31 NET INCOME AFTER INCOME TAXES (LOSS -)	13,808,708	6,486,825	20,295,533	1,451,656	(340,832)	

TABLEAU 1. ETAT DU REVENU, TRANSPORTEURS CANADIENS - TOUS LES SERVICES, PAR NIVEAU FINANCIER,
ANNEE TERMINEE LE 31 DECEMBRE, 1972

TOTAL LEVEL III-IV NIVEAU	1972 GRAND TOTAL 1972 TOTAL GLOBAL	1971 GRAND TOTAL 1971 TOTAL GLOBAL	LEVEL V NIVEAU		N°
DOLLARS					
RECETTES D'EXPLOITATION:					
9,753,418	696,426,288	606,972,756	190,768	TRANSPORT A TAXE UNITAIRE:	
353,904	13,064,963	11,691,230	22,791	PASSAGERS	1
3,725,909	76,110,184	66,081,160	63,902	MESSAGERIES	2
112,461	3,372,610	3,151,735	423	FRET	3
1,491,332	29,164,001	29,336,600	7,314	EXCEDENTS DE BAGAGES	4
15,437,024	818,138,046	717,233,481	285,198	COURRIER	5
				TOTAL DU TRANSPORT A TAXE UNITAIRE	6
98,537,969	157,083,463	136,223,233	20,627,353	TRANSPORT DE FRETEMENT	7
113,974,993	975,221,509	853,456,714	20,912,551	TOTAL DU TRANSPORT	8
15,371,859	15,527,634	12,370,034	10,444,960	AUTRES SERVICES DE VOL	9
129,346,852	990,749,143	865,826,748	31,357,511	TOTAL DES SERVICES DE VOL	10
12,737,359	26,997,030	18,577,506	6,659,997	SERVICES AUTRES QUE DE VOL	11
142,084,211	1,017,746,173	884,404,254	38,017,508	TOTAL DES RECETTES D'EXPLOITATION	12
DEPENSES D'EXPLOITATION:					
32,055,585	268,116,172	267,235,090	18,247,943	VOLS	13
20,758,947	163,035,651	144,082,377	5,126,032	ENTRETIEN	14
..	93,519,066	78,595,721	..	SERVICES GENERAUX ET ADMINISTRATION:	
..	128,211,324	112,713,872	..	SERVICES-PASSAGERS	15
..	125,694,416	113,784,579	..	SERVICES D'AERONEF ET DE TRAFIC	16
24,612,978	68,112,086	58,786,436	..	PUBLICITE ET VENTES	17
24,612,978	415,536,892	363,880,608	9,008,955	ADMINISTRATION GENERALE	18
				TOTAL	19
11,413,563	99,743,249	92,596,043	4,007,565	DEPRECIAISON ET AMORTISSEMENT	20
134,841,073	941,434,170	827,794,118	36,390,495	TOTAL DES DEPENSES D'EXPLOITATION	21
7,243,138	76,312,003	56,610,136	1,627,013	REVENU (PERTE) D'EXPLOITATION	22
REVENUS NETS ETRANGERS A L'EXPLOITATION:					
727,751	82,622	2,174,701	..	GAINS ET PERTES DE CAPITAL	23
217,396	8,342,427	8,122,459	..	INTERETS ET ESCOMPTE	24
311,281	3,085,003	1,419,874	..	RECETTES ACCESSOIRES NETTES	25
1,256,428	11,510,052	11,717,034	711,851	TOTAL DES REVENUS NETS ETRANGERS A L'EXPLOITATION.	26
8,499,566	87,822,055	68,327,170	..	REVENU AVANT DEDUCTION DU SERVICES DES INTERETS	27
5,292,019	47,286,019	48,843,865	..	INTERETS PAYES	28
3,207,547	40,536,036	19,483,305	2,338,864	REVENU AVANT DEDUCTION DE L'IMPOT SUR LE REVENU	29
2,096,723	19,129,679	8,091,852	815,381	PROVISION POUR L'IMPOT SUR LE REVENU	30
1,110,824	21,406,357	11,391,453	1,523,483	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, 1972

NO.		AIR CANADA	CP AIR	EASTERN PROVINCIAL AIRWAYS (1963) LTD.-LTEE	NORDAIR LTD.-LTEE				
		DOLLARS							
OPERATING REVENUES:									
UNIT TOLL TRANSPORTATION:									
1	PASSENGERS	475,702,067	140,969,299	13,304,025	6,267,004				
2	EXPRESS	11,058,706	1,191,918	-	-				
3	FREIGHT	49,301,955	12,027,117	1,567,402	3,381,377				
4	EXCESS BAGGAGE	1,747,724	693,508	114,057	171,086				
5	MAIL	16,159,527	7,758,309	869,341	919,934				
6	TOTAL UNIT TOLL TRANSPORTATION	553,969,979	162,640,151	15,854,825	10,739,401				
7	CHARTER TRANSPORTATION	22,137,897	4,287,376	1,145,012	9,964,511				
8	TOTAL TRANSPORTATION	576,107,876	166,927,527	16,999,837	20,703,912				
9	OTHER FLYING SERVICES	47,183	-	108,592	-				
10	TOTAL FLYING SERVICES	576,155,059	166,927,527	17,108,429	20,703,912				
11	NON-FLYING SERVICES	7,107,218	5,220,368	183,502	295,454				
12	TOTAL OPERATING REVENUES	583,262,277	172,147,895	17,291,931	20,999,366				
OPERATING EXPENSES:									
13	FLYING OPERATIONS	121,648,378	37,700,367	6,601,505	5,856,786				
14	MAINTENANCE	86,848,368	18,574,495	3,414,460	4,333,281				
GENERAL SERVICES AND ADMINISTRATIONS:									
15	PASSENGER SERVICE	65,979,576	19,744,957	1,589,877	1,602,519				
16	AIRCRAFT AND TRAFFIC SERVICING	89,823,521	23,432,045	2,186,218	2,091,815				
17	PROMOTION AND SALES	84,209,182	32,577,505	1,561,308	1,313,883				
18	GENERAL ADMINISTRATION	25,251,357	10,845,409	927,976	1,176,043				
19	TOTALS	265,263,636	86,599,916	6,265,379	6,184,260				
20	DEPRECIATION AND AMORTIZATION	64,010,016	16,548,661	733,879	2,262,318				
21	TOTAL OPERATING EXPENSES	537,770,398	159,423,439	17,015,223	18,636,645				
22	OPERATING INCOME (LOSS)	45,491,879	12,724,456	276,708	2,362,721				
NON-OPERATING INCOME-NET:									
23	CAPITAL GAINS AND LOSSES	(967,249)	(93,533)	181,173	165,151				
24	INTEREST AND DISCOUNTS	5,123,358	2,704,197	1,292	52,930				
25	MISCELLANEOUS NON-OPERATING INCOME	54,787	-	1,675,480	-				
26	INCOME BEFORE INTEREST EXPENSE	49,702,775	15,335,120	2,134,653	2,580,802				
27	INTEREST EXPENSE	32,487,207	5,663,980	562,893	1,137,155				
28	INCOME BEFORE INCOME TAXES	17,215,568	9,671,140	1,571,760	1,443,647				
29	PROVISION FOR INCOME TAXES	8,568,000	4,510,000	780,000	681,000				
30	NET INCOME AFTER INCOME TAXES	8,647,568	5,161,140	791,760	762,647				

TABLEAU 2. ETAT DU REVENU, TRANSPORTEURS CANADIENS - TOUS LES SERVICES, PAR COMPAGNIE,
ANNEE TERMINEE LE 31 DECEMBRE, 1972

PACIFIC WESTERN AIR LINES LTD.-LTEE	QUEBECAIR	TRANSAIR LTD.-LTEE	TOTAL 1972	TOTAL 1971		N°
DOLLARS						
RECETTES D'EXPLOITATION:						
30,439,836	9,424,652	10,565,987	686,672,870	600,204,221	TRANSPORT A TAXE UNITAIRE:	
272,561	-	187,874	12,711,059	11,539,244	PASSAGERS	1
4,030,139	1,478,912	597,373	72,384,275	63,454,934	MESSAGERIES	2
296,573	182,621	54,580	3,260,149	3,068,969	FRET	3
1,216,695	391,707	357,156	27,672,669	28,147,955	EXCEDENT DE BAGAGES	4
36,255,804	11,477,892	11,762,970	802,701,022	706,415,323	COURRIER	5
					TOTAL DU TRANSPORT A TAXE UNITAIRE.	6
16,294,920	1,953,890	2,761,888	58,545,494	52,044,301	TRANSPORT DE FRETEMENT	7
52,550,724	13,431,782	14,524,858	861,246,516	758,459,624	TOTAL DU TRANSPORT	8
-	-	-	155,775	170,954	AUTRES SERVICES DE VOL	9
52,550,724	13,431,782	14,524,858	861,402,291	758,630,578	TOTAL DES SERVICES DE VOL	10
1,007,481	112,984	332,664	14,259,671	10,638,532	SERVICES AUTRES QUE DE VOL	11
53,558,205	13,544,766	14,857,522	875,661,962	769,269,110	TOTAL DES RECETTES D'EXPLOITATION	12
DEPENSES D'EXPLOITATION:						
10,019,963	4,025,362	5,109,962	201,062,726	179,833,927	VOLS	13
8,944,588	2,190,119	1,971,393	126,276,704	119,841,386	ENTRETIEN	14
2,629,294	927,372	1,045,471	93,519,066	78,595,721	SERVICES GENERAUX ET ADMINISTRATION:	
8,068,636	1,050,889	1,558,200	128,211,324	112,713,872	SERVICES-PASSAGERS	15
3,114,440	2,084,626	833,472	125,694,416	113,784,579	SERVICES D'AERONEF ET DE TRAFIC ..	16
3,284,933	974,681	1,038,709	43,499,108	38,747,583	PUBLICITE ET VENTES	17
17,097,303	5,037,568	4,475,852	390,923,914	343,841,755	ADMINISTRATION GENERALE	18
					TOTAL	19
3,180,757	905,223	688,832	88,329,686	82,994,958	DEPRECIAISON ET AMORTISSEMENT	20
48,242,611	12,158,742	13,346,039	806,593,097	722,512,026	TOTAL DES DEPENSES D'EXPLOITATION	21
5,315,594	1,386,024	1,511,483	69,068,865	46,757,084	REVENU (PERTE) D'EXPLOITATION	22
REVENUS NETS ETRANGERS A L'EXPLOITATION:						
60,984	-	8,345	(645,129)	1,369,939	GAINS ET PERTES DE CAPITAL	23
243,254	-	-	8,125,031	8,040,770	INTERETS ET ESCOMPTE	24
149,205	343,069	551,181	2,773,722	1,480,052	RECETTES ACCESSOIRES NETTES	25
5,769,037	1,729,093	2,071,009	79,322,489	57,647,845	REVENU AVANT DEDUCTION DU SERVICE DES INTERETS.	26
1,547,891	234,093	360,781	41,994,000	44,529,489	INTERETS PAYES	27
4,221,146	1,495,000	1,710,228	37,328,489	13,118,356	REVENU AVANT DEDUCTION DE L'IMPOT SUR LE REVENU.	28
1,955,956	-	538,000	17,032,956	5,631,547	PROVISION POUR L'IMPOT SUR LE REVENU ..	29
2,265,190	1,495,000	1,172,228	20,295,533	7,486,809	REVENU NET APRES L'IMPOT SUR LE REVENU	30

TABLE 3. BALANCE SHEET, CANADIAN CARRIERS, BY FINANCIAL LEVEL, YEAR ENDED DECEMBER 31, 1972

NO.	SCHEDULED CARRIERS			NON-SCHEDULED CARRIERS				
	TRANSPORTEURS A HORAIRE FIXE		TOTAL	TRANSPORTEURS SANS HORAIRE FIXE		LEVEL IV NIVEAU		
	LEVEL I NIVEAU	LEVEL II NIVEAU		LEVEL III NIVEAU	LEVEL IV NIVEAU			
DOLLARS								
<u>ASSETS</u>								
CURRENT ASSETS:								
1 CASH AND SPECIAL DEPOSITS	80,240,730	7,802,770	88,043,500	1,650,335	1,289,796			
2 NOTES AND ACCOUNTS RECEIVABLE ...	82,472,935	19,608,872	102,081,807	17,244,910	4,633,723			
3 LESS: RESERVE FOR UNCOLLECTIBLE ACCOUNTS	1,348,943	298,974	1,607,917	723,182	231,984			
4 MATERIALS AND SUPPLIES	31,338,022	5,270,618	36,608,640	9,211,525	2,763,032			
5 SHORT TERM PREPAYMENTS	3,222,812	1,631,102	4,853,914	3,501,167	1,043,125			
6 OTHER CURRENT ASSETS	10,156,503	1,658,962	11,815,465	1,296,466	440,390			
7 TOTALS	206,082,059	35,713,350	241,795,409	32,181,221	9,938,082			
8 INVESTMENTS AND SPECIAL FUNDS	9,127,468	13,446,352	22,573,820	3,847,972	3,370,262			
PROPERTY AND EQUIPMENT:								
9 OPERATING	1,218,714,936	110,950,543	1,329,665,479	113,227,639	32,346,328			
10 LESS: ACCUMULATED DEPRECIATION ..	421,709,925	28,015,803	449,725,728	33,261,793	13,513,959			
11 NON-OPERATING	150,000	2,465,808	2,615,808	265,805	1,747,676			
12 LESS: ACCUMULATED DEPRECIATION ..	-	620,359	620,359	101,499	999,311			
13 TOTALS	797,155,011	84,780,189	881,935,200	80,130,152	19,580,734			
DEFERRED CHARGES:								
14 LONG TERM PREPAYMENTS	13,633,192	1,959,255	15,592,447	330,950	348,911			
15 OTHER DEFERRED CHARGES	5,214,353	5,207,130	10,421,483	2,833,753	955,676			
16 TOTALS	18,847,545	7,166,385	26,013,930	3,164,703	1,304,587			
17 TOTAL ASSETS	1,031,212,083	141,106,276	1,172,318,359	119,324,048	34,193,663			
<u>LIABILITIES</u>								
CURRENT LIABILITIES:								
18 NOTES AND ACCOUNTS PAYABLE	98,431,045	21,530,679	119,961,724	30,363,073	7,465,335			
19 CURRENT PORTION OF LONG TERM DEBT	15,158,530	4,928,179	20,086,709	8,649,989	2,252,351			
20 ACCRUED TAXES	4,888,316	(398)	4,887,918	212,682	227,064			
21 OTHER CURRENT AND ACCRUED LIABILITIES	70,444,008	5,634,729	76,078,737	3,284,882	1,356,369			
22 TOTALS	188,921,899	32,093,189	221,015,088	42,510,626	11,301,119			
NON-CURRENT LIABILITIES:								
23 LONG TERM DEBT	336,347,079	50,036,723	386,383,802	32,356,360	9,184,633			
24 OTHER NON-CURRENT LIABILITIES ...	377,819,500	5,969,441	383,788,941	8,701,511	5,056,707			
25 TOTALS	714,166,579	56,006,164	770,172,743	41,057,871	14,241,340			
26 DEFERRED CREDITS	29,166,754	7,374,704	36,541,458	7,243,976	594,323			
27 RESERVES	14,469,600	2,869,843	17,339,443	4,500,554	939,190			
CAPITAL STOCK AND SURPLUS:								
CAPITAL STOCK ISSUED AND OUTSTANDING:								
28 PREFERRED	10,000,000	12,430,665	22,430,665	2,288,500	2,449,789			
29 COMMON	25,000,000	20,854,508	45,854,508	4,310,174	7,604,121			
30 OTHER PAID-IN CAPITAL	-	-	-	1,128,064	311,211			
31 UNAPPROPRIATED SURPLUS	49,487,251	9,477,203	58,964,454	16,284,283	(3,247,428)			
32 TOTALS	84,487,251	42,762,376	127,249,627	24,011,021	7,117,693			
33 TOTAL LIABILITIES	1,031,212,083	141,106,276	1,172,318,359	119,324,048	34,193,663			

TABLEAU 3. BILAN, TRANSPORTEURS CANADIENS, PAR NIVEAU FINANCIER, ANNEE TERMINEE LE 31 DECEMBRE, 1972

LEVEL III-IV NIVEAU	GRAND TOTAL TOTAL GLOBAL	LEVEL V NIVEAU	NO
DOLLARS			
		<u>ACTIF</u>	
2,940,131	90,983,631	DISPONIBILITES:	
21,878,633	123,960,440	ENCAISSE ET DEPOTS SPECIAUX	1
955,166	2,563,083	EFFETS ET COMPTES A RECEVOIR	2
		MOINS: RESERVE POUR COMPTES IRRECOUVRABLES	3
11,974,557	48,583,197	MATERIAUX ET FOURNITURES	4
4,544,292	9,398,206	PAIEMENTS ANTICIPES A COURT TERME	5
1,736,856	13,552,321	AUTRES DISPONIBILITES	6
42,119,303	283,914,712	TOTAL	7
7,218,234	29,792,054	PLACEMENTS ET FONDS SPECIAUX	8
145,573,967	1,475,239,446	BIENS ET MATERIEL:	
46,775,752	496,501,480	BIENS ET MATERIEL D'EXPLOITATION	9
2,013,481	4,629,289	MOINS: DEPRECIACTION ACCUMULEE	10
1,100,810	1,721,169	BIEN ET MATERIEL ETRANGERS A L'EXPLOITATION	11
99,710,886	981,646,086	MOINS: DEPRECIACTION ACCUMULEE	12
		TOTAL	13
679,861	16,272,308	FRAIS DIFFERES:	
3,789,429	14,210,912	PAIEMENTS ANTICIPES A LONG TERME	14
4,469,290	30,463,220	AUTRES FRAIS DIFFERES	15
153,517,713	1,325,836,072	TOTAL	16
		TOTAL DE L'ACTIF	17
		<u>PASSIF</u>	
37,828,408	157,790,132	EXIGIBILITES:	
10,902,340	30,989,049	EFFETS ET COMPTES A PAYER	18
		PARTIE EXIGIBLE DE LA DETTE A LONG TERME	19
439,746	5,327,664	IMPOTS COURUS	20
4,641,251	80,719,988	AUTRE PASSIF EXIGIBLE ET COURU	21
53,811,745	274,826,833	TOTAL	22
41,540,993	427,924,795	PASSIF NON EXIGIBLE:	
13,758,218	397,547,159	DETTE A LONG TERME	23
55,299,211	825,471,954	AUTRES VALEURS PASSIVES NON EXIGIBLES	24
7,838,299	44,379,757	TOTAL	25
5,439,744	22,779,187	CREDITS DIFFERES	26
		RESERVES	27
4,738,289	27,168,954	CAPITAL-ACTIONS ET SURPLUS:	
11,914,295	57,768,803	ACTIONS EMISES ET EN CIRCULATION:	
1,439,275	1,439,275	PRIVILEGIEES	28
13,036,855	72,001,309	ORDINAIRES	29
31,126,714	158,376,341	AUTRE CAPITAL VERSE	30
		SURPLUS NON AFFECTE	31
		TOTAL	32
153,517,713	1,325,836,072	TOTAL DU PASSIF	33

TABLE 4. BALANCE SHEET, CANADIAN SCHEDULED CARRIERS, BY COMPANY, YEAR ENDED
DECEMBER 31, 1972

NO.		AIR CANADA	CP AIR	EASTERN PROVINCIAL AIRWAYS (1963) LTD.-LTEE	NORDAIR LTD.-LTEE				
	ASSETS	DOLLARS							
CURRENT ASSETS:									
1	CASH	(4,237,394)	2,636,396	222,665	207,449				
2	SPECIAL DEPOSITS	45,147,832	36,693,896	1,049,125	2,405,000				
NOTES AND ACCOUNTS RECEIVABLE:									
3	GOVERNMENTS	4,574,216	578,833	600,000	-				
4	GENERAL TRAFFIC	53,393,474	14,582,503	2,289,368	2,193,926				
5	ASSOCIATED COMPANIES	2,120,197	-	-	937,596				
6	COMPANY PERSONNEL	452,825	55,616	17,006	132,468				
7	OTHER	6,138,906	576,365	-	509,956				
8	TOTALS	66,679,618	15,793,317	2,906,374	3,773,946				
9	LESS: RESERVE FOR UNCOLLECTIBLE ACCOUNTS	575,200	773,743	65,295	5,560				
10	MATERIALS AND SUPPLIES	25,683,376	5,654,646	857,573	995,414				
11	SHORT TERM PREPAYMENTS	2,256,387	966,425	196,521	154,123				
12	OTHER CURRENT ASSETS	10,156,503	-	1,211,136	-				
13	TOTALS	37,521,066	5,847,328	2,199,935	1,143,977				
INVESTMENTS AND SPECIAL FUNDS:									
14	INVESTMENTS IN ASSOCIATED COMPANIES	8,627,468	-	2,646,400	-				
15	OTHER INVESTMENTS	-	500,000	500,000	-				
16	SPECIAL FUNDS	-	-	69,933	-				
17	TOTALS	8,627,468	500,000	3,216,333	-				
PROPERTY AND EQUIPMENT:									
18	OPERATING	993,228,300	225,486,636	9,942,841	37,102,880				
19	LESS: ACCUMULATED DEPRECIATION	331,270,964	90,438,961	4,257,190	6,207,399				
20	NON-OPERATING	150,000	-	-	6,770				
21	LESS: ACCUMULATED DEPRECIATION	-	-	-	6,770				
22	TOTALS	662,107,336	135,047,675	5,685,651	30,895,481				
DEFERRED CHARGES:									
23	LONG TERM PREPAYMENTS	13,633,192	-	-	-				
24	DEVELOPMENTAL AND PRE-OPERATING COSTS	2,797,316	-	281,794	-				
25	UNAMORTIZED DISCOUNT AND EXPENSE DEBT	1,025,901	-	87,961	-				
26	PROPERTY ACQUISITION ADJUSTMENT	-	-	-	-				
27	OTHER INTANGIBLES	959,175	-	-	-				
28	OTHER DEFERRED CHARGES	-	431,961	-	-				
29	TOTALS	18,415,584	431,961	369,755	-				
30	TOTAL ASSETS	824,261,510	196,950,573	15,649,838	38,425,853				

TABLEAU 4. BILAN, TRANSPORTEURS CANADIENS A HORAIRE FIXE, PAR COMPAGNIE, ANNEE TERMINEE
LE 31 DECEMBRE, 1972

PACIFIC WESTERN AIR LINES LTD.,-LTEE	QUEBECAIR	TRANSAIR LTD.,-LTEE	TOTAL	
DOLLARS				NO
ACTIF				
DISPONIBILITES:				
3,619,044	109,396	94,796	2,652,352	ENCAISE
-	-	95,295	85,391,148	DEPOSITS SPECIAUX
7,645,614	228,069	-	13,626,732	EFFETS ET COMPTES A RECEVOIR:
88,000	1,349,395	1,987,685	75,884,351	GOUVERNEMENTS
81,000	865,827	1,566	4,006,186	TRAfic GENERAL
561,937	22,804	39,719	1,282,375	COMPAGNIES ASSOCIEES
-	56,936	-	7,282,163	PERSONNEL DE LA COMPAGNIE
8,376,551	2,523,031	2,028,970	102,081,807	AUTRES
134,000	35,182	18,937	1,607,917	TOTAL
1,450,399	800,801	1,166,431	36,608,640	MOINS: RESERVE POUR COMPTES IRRECOURSABLES
951,990	328,468	-	4,853,914	MATERIAUX ET FOURNITURES
-	235,635	212,191	11,815,465	PAIEMENTS ANTICIPES A COURT TERME
2,268,389	1,329,722	1,359,685	51,670,102	AUTRES DISPONIBILITES
				TOTAL
PLACEMENTS ET FONDS SPECIAUX:				
-	4,226,763	5,892,975	21,393,606	PLACEMENTS DANS DES COMPAGNIES ASSOCIEES
110,281	-	-	1,110,281	AUTRES PLACEMENTS
-	-	-	69,933	FONDS SPECIAUX
110,281	4,226,763	5,892,975	22,573,820	TOTAL
BIENS ET MATERIEL:				
39,570,771	15,247,695	9,086,356	1,329,665,479	BIENS ET MATERIEL D'EXPLOITATION
8,342,481	6,191,411	3,017,322	449,725,728	MOINS: DEPRECIATION ACCUMULEE
2,438,460	20,578	-	2,615,808	BIENS ET MATERIEL ETRANGERS A L'EXPLOITATION
613,589	-	-	620,359	MOINS: DEPRECIATION ACCUMULEE
33,053,161	9,076,862	6,069,034	881,935,200	TOTAL
FRAIS DIFFERES:				
1,959,255	-	-	15,592,447	PAIEMENTS ANTICIPES A LONG TERME
1,146,733	-	696,098	4,921,941	FRAIS D'EXPANSION ET FRAIS PRELIMINAIRES D'EXPLOITATION.
50,437	-	-	1,164,299	ESCOMPTES ET FRAIS NON AMORTIS SUR LA DETTE
2,130,074	-	-	-	REDRESSEMENT RELATIF A L'ACQUISITION DE BIENS
-	138,008	676,025	3,089,249	AUTRES VALEURS IMMATERIELLES
5,286,499	138,008	1,372,123	1,245,994	AUTRE FRAIS DIFFERES
				TOTAL
52,713,925	17,403,782	16,912,878	1,172,318,359	TOTAL DE L'ACTIF
				30

TABLE 4. BALANCE SHEET, CANADIAN SCHEDULED CARRIERS, BY COMPANY, YEAR ENDED
DECEMBER 31, 1972 - CONCLUDED

NO.	AIR CANADA	CP AIR	EASTERN PROVINCIAL AIRWAYS (1963) LTD.-LTEE	NORDATA LTD.-LTEE				
	DOLLARS							
LIABILITIES								
CURRENT LIABILITIES:								
NOTES AND ACCOUNTS PAYABLE:								
31 CURRENT NOTES PAYABLE	-	-	1,040,547	1,394,758				
32 ACCOUNTS PAYABLE - GENERAL	34,936,004	4,949,472	1,462,497	3,120,483				
COLLECTIONS AS AGENTS:								
33 TRAFFIC	17,049,798	8,414,826	-	201,646				
34 OTHER	8,355,771	1,443,374	-	69,221				
35 ASSOCIATED COMPANIES	5,163,095	18,118,705	-	1,383,502				
36 CURRENT PORTION OF LONG TERM DEBT	527,944	14,630,586	622,104	-				
37 TOTALS	66,032,612	47,556,963	3,125,148	6,169,610				
38 ACCRUED SALARIES AND WAGES	22,858,900	8,091,110	-	475,347				
39 ACCRUED TAXES	2,773,688	2,114,628	-	-				
40 DIVIDENDS PAYABLE	-	-	-	-				
41 AIR TRAVEL PLAN LIABILITY	1,900,952	-	-	-				
42 UNEARNED TRANSPORTATION REVENUE	23,533,984	10,890,888	519,155	1,023,017				
43 OTHER CURRENT LIABILITIES	946,132	2,222,042	-	-				
44= TOTALS	52,013,636	22,810,668	519,155	1,498,664				
NON-CURRENT LIABILITIES:								
45 LONG TERM DEBT	262,294,774	74,052,305	3,901,426	19,871,450				
46 ADVANCES FROM ASSOCIATED COMPANIES	377,819,500	-	107,351	-				
47 PENSION LIABILITY	-	-	-	-				
48 OTHER NON-CURRENT LIABILITY	-	-	-	-				
49 TOTALS	640,114,274	74,052,305	4,008,777	19,871,450				
DEFERRED CREDITS:								
50 UNAMORTIZED PREMIUM ON DEBT	-	-	-	-				
51 OTHER DEFERRED CREDITS	28,501,638	665,116	895,000	2,530,221				
52 TOTALS	28,501,638	665,116	895,000	2,530,221				
RESERVES:								
53 RESERVE FOR MAJOR OVERHAULS	-	-	1,210,025	-				
54 RESERVE FOR SELF-INSURANCE	-	-	-	-				
55 OTHER RESERVES	-	14,469,600	-	-				
56 TOTALS	-	14,469,600	1,210,025	-				
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	4,232,257				
59 CAPITAL STOCK SUBSCRIBED AND UNISSUED	-	-	-	-				
60 OTHER PAID-IN CAPITAL	-	-	-	-				
61 UNAPPROPRIATED SURPLUS	42,599,330	6,887,921	2,626,935	4,123,951				
62 TOTALS	47,599,330	36,887,921	5,891,733	8,356,202				
63 TOTAL LIABILITIES	834,261,510	196,950,573	15,649,838	38,425,853				

TABLEAU 4. ETAT, TRANSPORTEURS CANADIENS A HORAIRE FIXE, PAR COMPAGNIE, ANNEE TERMINEE
LE 31 DECEMBRE, 1972 - FIN

PACIFIC WESTERN AIR LINES LTD.-LTEE	QUEBECAIR	TRANSATR LTD.-LTEE	TOTAL	
DOLLARS				N°
PASSIF				
EXIGIBILITES:				
280,000	283,424	1,586,438	4,585,167	EFFETS ET COMPTES A PAYER:
7,495,078	1,308,233	1,676,722	54,948,489	EFFETS COURANTS A PAYER 31
-	60,972	127,219	25,854,461	COMPTES A PAYER EN GENERAL 32
-	39,939	-	9,908,305	PERCEPTIONS A TITRE D'AGENT:
-	-	-	24,665,302	TRAFFIC 33
3,237,053	676,173	392,849	20,086,709	AUTRES 34
11,012,131	2,368,741	3,783,228	140,048,433	COMPAGNIES ASSOCIEES 35
1,115,317	462,933	121,838	33,125,445	PARTIE EXIGIBLE DE LA DETTE A LONG TERME 36
-	-	(398)	4,887,918	TOTAL 37
288,334	-	-	288,334	APPOINTEMENTS ET SALAIRES COURUS 38
-	32,388	-	1,933,340	IMPOTS COURUS 39
511,812	100,000	160,251	36,739,107	DIVIDENDES A PAYER 40
-	10,803	813,534	3,992,511	DEPOTS DIFFERENTS AUX "PLANS" DE VOYAGES AERIENS 41
1,913,463	603,124	1,093,225	80,986,655	RECETTES DE TRANSPORT PERCUES D'AVANCE 42
				AUTRE EXIGIBILITES 43
				TOTAL 44
PASSIF NON EXIGIBLE:				
20,224,612	3,020,508	3,018,727	386,383,802	DETTE A LONG TERME 45
-	5,772,042	90,048	383,788,941	AVANCES DE COMPAGNIES ASSOCIEES 46
-	-	-	-	PENSIONS 47
-	-	-	-	AUTRES VALEURS PASSIVES NON EXIGIBLES 48
20,224,612	8,792,550	3,108,775	770,172,743	TOTAL 49
CREDITS DIFFERES:				
4,071,483	-	(122,000)	36,541,458	PRIME NON AMORTIE SUR LA DETTE 50
4,071,483	-	(122,000)	36,541,458	AUTRES CREDITS DIFFERES 51
				TOTAL 52
RESERVES:				
1,148,662	511,156	-	2,869,843	RESERVE POUR LES REVISIONS GENERALES 53
-	-	-	-	RESERVE D'AUTO-ASSURANCE 54
-	-	-	14,469,600	AUTRES RESERVES 55
1,148,662	511,156	-	17,339,443	TOTAL 56
CAPITAL-ACTIONS ET SURPLUS:				
ACTIONS EMISES ET EN CIRCULATION:				
3,419,640	5,547,225	200,000	22,430,665	ACTIONS PRIVELEGIEES 57
5,170,221	1,500,000	9,951,032	45,854,508	ACTIONS ORDINAIRES 58
-	-	-	-	ACTIONS SOUSCRITES MAIS NON EMISES 59
5,751,713	(1,922,014)	(1,103,382)	58,964,454	AUTRE CAPITAL VERSE 60
14,341,574	5,125,211	9,047,650	127,249,627	SURPLUS NON AFFECTE 61
				TOTAL 62
32,713,925	17,403,782	16,912,878	1,172,318,359	TOTAL DU PASSIF 63

TABLE 5. PROPERTY AND EQUIPMENT AND ACCUMULATED DEPRECIATION, CANADIAN CARRIERS, BY FINANCIAL LEVEL(1),
YEAR ENDED DECEMBER 31, 1972

NO.	AU DEBUT DE L'ANNEE	COST - - - COUT						A LA FIN DE L'ANNEE		
		BEGINNING OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS					
		- - -	- - -	DESAFFEC- TIONS	REDRESSEMENTS - - -	DEBIT - - -	CREDIT - - -			
DOLLARS										
LEVEL I AND II CARRIERS										
TRANSPORTEURS DES NIVEAUX I ET II										
OPERATING PROPERTY AND EQUIPMENT:										
1 FLIGHT EQUIPMENT	923,164,217	79,048,975	13,725,643	1,394,729	2,693,162	85,624	987,189,116			
2 GROUND EQUIPMENT	99,608,314	11,429,675	1,417,654	278,725	-	7,183	109,813,436			
3 BUILDINGS AND OTHER IMPROVEMENTS	129,343,617	38,167,955	2,577,462	-	-	-	164,926,927			
4 TOTAL FLIGHT AND GROUND PROPERTY AND EQUIPMENT.	1,152,116,148	128,646,605	17,720,759	1,673,454	2,785,969	-	1,261,929,479			
5 LAND	332,810	1,240	11,404	-	-	-	322,646			
6 CONSTRUCTION WORK IN PROGRESS	73,134,701	(5,301,556)	291,777	11,145	139,159	-	67,413,354			
7 TOTAL OPERATING PROPERTY AND EQUIPMENT	1,225,583,659	123,346,289	18,023,940	1,684,599	2,925,128	-	1,329,665,479			
8 NON-OPERATING PROPERTY AND EQUIPMENT	37,413,469	743,486	35,541,147	-	-	-	2,615,808			
9 TOTALS	1,262,997,128	124,089,775	53,565,087	1,684,599	2,925,128	-	1,332,281,287			
LEVEL III CARRIERS										
TRANSPORTEURS DU NIVEAU III										
OPERATING PROPERTY AND EQUIPMENT:										
10 FLIGHT EQUIPMENT	80,898,793	34,237,430	9,860,402	2,749,343	2,448,000	85,157,284				
11 GROUND EQUIPMENT	2,061,213	1,217,524	272,852	164,677	25,943	2,106,763				
12 BUILDINGS AND OTHER IMPROVEMENTS	9,517,099	1,555,566	133,924	2,044	6,785	10,934,650				
13 TOTAL FLIGHT AND GROUND PROPERTY AND EQUIPMENT.	95,457,101	27,011,010	10,265,608	2,716,965	2,680,768	-	112,238,700			
14 LAND	503,987	135,129	14,725	-	-	-	624,391			
15 CONSTRUCTION WORK IN PROCESS	174,073	220,031	28,000	-	1,556	-	364,548			
16 TOTAL OPERATING PROPERTY AND EQUIPMENT	96,135,161	27,366,170	10,308,333	2,716,965	2,682,324	-	113,227,639			
17 NON-OPERATING PROPERTY AND EQUIPMENT	138,765	138,365	8,289	-	3,036	-	265,805			
18 TOTALS	96,273,926	27,504,535	10,316,622	2,716,965	2,685,360	-	113,493,444			
LEVEL IV CARRIERS										
TRANSPORTEURS DU NIVEAU IV										
OPERATING PROPERTY AND EQUIPMENT:										
19 FLIGHT EQUIPMENT	23,065,174	6,130,527	5,140,617	9,331	318,552	23,745,863				
20 GROUND EQUIPMENT	2,231,070	603,570	137,408	65,479	1,347	2,761,364				
21 BUILDING AND OTHER IMPROVEMENTS	4,489,510	768,018	28,781	938	1,144	5,228,541				
22 TOTAL FLIGHT AND GROUND PROPERTY AND EQUIPMENT.	29,785,754	7,502,115	5,306,806	75,748	321,043	-	31,735,768			
23 LAND	442,486	26,250	-	789	-	-	468,736			
24 CONSTRUCTION WORK IN PROGRESS	141,035	-	-	-	-	-	141,824			
25 TOTAL OPERATING PROPERTY AND EQUIPMENT	30,369,275	7,528,365	5,306,806	76,537	321,043	-	32,346,328			
26 NON-OPERATING PROPERTY AND EQUIPMENT	1,699,673	93,570	46,462	895	-	-	1,747,476			
27 TOTALS	32,068,948	7,621,935	5,353,268	77,432	321,043	-	34,094,204			

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

TABLEAU 5. BIENS ET MATERIEL ET DEPRECIATION ACCUMULEE, TRANSPORTEURS CANADIENS, PAR NIVEAU FINANCIER(1),
ANNEE TERMINEE LE 31 DECEMBRE, 1972

ACCUMULATED DEPRECIATION						NO	
NIVEAU FINANCIER OF YEAR	DEPRECIATION ACCUMULEE					NO	
	ADJUSTMENTS		DEPRECIATION DURING YEAR	END OF YEAR			
	REDRESSEMENTS	DEBIT	CREDIT	DEPRECIATION AU COURS DE L'ANNEE	A LA FIN 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'EXPLOITATIONS							
314,896,886	13,287,161	401,582	67,038,433	369,049,740	MATERIEL VOLANT	1	
36,912,870	1,330,542	165,090	9,587,305	45,334,723	MATERIEL AU SOL	2	
27,568,691	245,656	-	7,940,699	35,263,734	BATIMENTS ET AUTRES AMELIORATIONS	3	
379,378,447	14,863,359	566,672	84,566,437	449,648,197	TOTAL, MATERIEL VOLANT ET BIENS ET MATERIEL AU SOL.	4	
77,531	-	-	-	77,531	TERRAINS	5	
379,455,978	14,863,359	566,672	84,566,437	449,725,728	TRAVAUX DE CONSTRUCTION EN COURS	6	
35,810,526	35,365,368	-	175,201	620,359	TOTAL, BIENS ET MATERIEL D'EXPLOITATION	7	
415,266,504	50,228,727	566,672	84,741,638	450,346,087	BIENS ET MATERIEL ETRANGERS A L'EXPLOITATION	8	
					TOTAL	9	
LEVEL III CARRIERS							
TRANSPORTEURS DU NIVEAU III							
BIENS ET MATERIEL D'EXPLOITATIONS							
23,457,914	4,222,865	755,952	7,230,185	27,240,198	MATERIEL VOLANT	10	
1,562,504	177,654	63,742	651,775	3,196,333	MATERIEL AU SOL	11	
2,343,133	72,656	13,645	539,138	2,823,260	BATIMENTS ET AUTRES AMELIORATIONS	12	
28,473,551	4,475,175	833,309	8,430,108	33,261,793	TOTAL, MATERIEL VOLANT ET BIENS ET MATERIEL AU SOL.	13	
-	-	-	-	-	TERRAINS	14	
28,473,551	4,475,175	833,309	8,430,108	33,261,793	TRAVAUX DE CONSTRUCTION EN COURS	15	
33,592	6,476	47,451	26,932	101,499	TOTAL, BIENS ET MATERIEL D'EXPLOITATION	16	
28,507,143	4,481,651	880,760	8,457,040	33,363,292	BIENS ET MATERIEL ETRANGERS A L'EXPLOITATION	17	
					TOTAL	18	
LEVEL IV CARRIERS							
TRANSPORTEURS DU NIVEAU IV							
BIENS ET MATERIEL D'EXPLOITATIONS							
10,451,564	1,940,808	224,285	2,092,606	10,827,647	MATERIEL VOLANT	19	
1,083,050	67,956	38,672	277,744	1,331,510	MATERIEL AU SOL	20	
1,101,955	19,273	13,826	258,294	1,354,802	BATIMENTS ET AUTRES AMELIORATIONS	21	
12,636,569	2,028,037	276,783	2,628,644	13,513,959	TOTAL, MATERIEL VOLANT ET BIENS ET MATERIEL AU SOL.	22	
-	-	-	-	-	TERRAINS	23	
12,636,569	2,028,037	276,783	2,628,644	13,513,959	TRAVAUX DE CONSTRUCTION EN COURS	24	
892,158	27,556	6,029	128,680	999,311	TOTAL, BIENS ET MATERIEL D'EXPLOITATION	25	
33,528,727	2,055,593	282,812	2,757,324	14,513,270	BIENS ET MATERIEL ETRANGERS A L'EXPLOITATION	26	
					TOTAL	27	

(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, 1972

NO.	AIR CANADA	BEGINNING	ADDITIONS	RETIREMENTS	ADJUSTMENTS		END OF YEAR
		OF YEAR			DEBIT	CREDIT	
		AU DEBUT DE L'ANNEE			DEBIT	CREDIT	A LA FIN DE L'ANNEE
DOLLARS							
	OPERATING PROPERTY AND EQUIPMENT:						
	FLIGHT EQUIPMENT:						
1	AIRFRAMES	604,474,127	39,712,469	3,445,076	807,333	-	641,548,853
2	AIRCRAFT ENGINES	-	-	-	-	-	-
3	AIRCRAFT PROPELLERS	-	-	-	-	-	-
4	AIRCRAFT COMMUNICATIONS AND NAVIGATIONAL EQUIPMENT,	-	-	-	-	-	-
5	MISCELLANEOUS FLIGHT EQUIPMENT	-	-	-	-	-	-
6	FLIGHT EQUIPMENT, SPARE PARTS AND ASSEMBLIES	65,289,449	5,631,400	5,249,166	-	807,333	64,864,350
7	TOTALS	669,763,576	45,343,869	8,694,242	807,333	807,333	706,413,203
	GROUND PROPERTY AND EQUIPMENT:						
8	RAMP EQUIPMENT	16,884,282	2,225,049	392,869	3,229	-	18,719,691
9	COMMUNICATIONS AND METEOROLOGICAL EQUIPMENT	243,530	-	13,637	-	-	229,893
10	MAINTENANCE AND ENGINEERING EQUIPMENT	11,868,406	2,836,103	146,087	-	-	14,558,422
11	SURFACE TRANSPORT VEHICLES AND EQUIPMENT	526,735	145,932	68,355	10,448	-	614,760
12	FURNITURE, FIXTURES AND OFFICE EQUIPMENT	1,380,593	114,583	43,388	8,742	-	1,460,530
13	MISCELLANEOUS GROUND EQUIPMENT	49,804,499	4,414,403	482,511	-	22,419	53,713,972
14	BUILDINGS AND OTHER IMPROVEMENTS	96,934,836	36,231,867	978,716	-	-	132,187,987
15	TOTALS	177,642,881	45,967,937	2,125,563	22,419	22,419	221,485,255
16	LAND	71,653,683	(6,323,841)	-	-	-	65,329,842
17	CONSTRUCTION WORK IN PROGRESS	-	-	-	-	-	-
18	TOTALS	919,060,140	84,987,965	10,819,805	829,752	829,752	993,228,300
19	NON-OPERATING PROPERTY AND EQUIPMENT	35,691,147	-	35,541,147	-	-	150,000
20	TOTAL OPERATING AND NON-OPERATING PROPERTY AND EQUIPMENT.	954,751,287	84,987,965	46,360,952	829,752	829,752	993,378,300

TABLE 6A. CP AIR - PROPERTY AND EQUIPMENT AND ACCUMULATED DEPRECIATION, YEAR ENDED DECEMBER 31, 1972

NO.	CP AIR	BEGINNING	ADDITIONS	RETIREMENTS	ADJUSTMENTS		END OF YEAR
		OF YEAR			DEBIT	CREDIT	
		AU DEBUT DE L'ANNEE			DEBIT	CREDIT	A LA FIN DE L'ANNEE
DOLLARS							
	OPERATING PROPERTY AND EQUIPMENT:						
	FLIGHT EQUIPMENT:						
1	AIRFRAMES	144,381,119	10,877,132	-	-	-	155,258,251
2	AIRCRAFT ENGINES	16,884,226	51,805	-	-	-	16,936,031
3	AIRCRAFT PROPELLERS	12,475	-	-	-	-	12,475
4	AIRCRAFT COMMUNICATIONS AND NAVIGATIONAL EQUIPMENT.	673,881	-	-	-	-	673,881
5	MISCELLANEOUS FLIGHT EQUIPMENT	393,829	81,611	-	-	-	475,440
6	FLIGHT EQUIPMENT, SPARE PARTS AND ASSEMBLIES	13,127,002	142,675	303,064	-	-	12,966,613
7	TOTALS	175,472,532	11,153,223	303,064	-	-	186,322,691
	GROUND PROPERTY AND EQUIPMENT:						
8	RAMP EQUIPMENT	2,485,490	194,249	23,464	-	-	2,656,275
9	COMMUNICATIONS AND METEOROLOGICAL EQUIPMENT	7,879	-	-	-	-	7,879
10	MAINTENANCE AND ENGINEERING EQUIPMENT	5,024,783	192,529	29,562	-	-	5,187,750
11	SURFACE TRANSPORT VEHICLES AND EQUIPMENT	302,194	70,861	29,769	-	-	343,286
12	FURNITURE, FIXTURES AND OFFICE EQUIPMENT	1,072,830	80,367	30,564	-	-	1,122,633
13	MISCELLANEOUS GROUND EQUIPMENT	4,028,108	72,379	1,564	-	3,578	4,095,345
14	BUILDINGS AND OTHER IMPROVEMENTS	26,705,423	252,675	1,206,713	-	1,134	25,750,251
15	TOTALS	39,626,707	863,060	1,321,636	-	4,712	39,163,419
16	LAND	526	-	(4,712)	-	-	526
17	CONSTRUCTION WORK IN PROGRESS	-	-	-	11,145	6,433	-
18	TOTALS	215,099,765	12,011,571	1,624,700	11,145	11,145	225,486,636
19	NON-OPERATING PROPERTY AND EQUIPMENT	-	-	-	-	-	-
20	TOTAL OPERATING AND NON-OPERATING PROPERTY AND EQUIPMENT.	215,099,765	12,011,571	1,624,700	11,145	11,145	225,486,636

TABLEAU 5. AIR CANADA - BIENS ET MATERIEL ET DEPRECIATION ACCUMULEE, ANNEE TERMINEE LE 31 DECEMBRE, 1972

ACCUMULATED DEPRECIATION										N°	
DEPRECIATION ACCUMULEE											
BEGINNING OF YEAR	ADJUSTMENTS		DEPRECIATION DURING YEAR		END OF YEAR		AIR CANADA				
AU DEBUT DE L'ANNEE	REDRESSEMENTS		DEPRECIAITON AU COURS DE L'ANNEE	RATE	AMOUNT	A LA FIN DE L'ANNEE					
DEBIT	DEBIT	CREDIT	TAUX	MONTANTS	DOLLARS						
202,818,136	3,394,793	287,352	-	42,932,680	242,643,375						
-	-	-	-	-	-						
-	-	-	-	-	-						
-	-	-	-	-	-						
27,584,005	5,105,148	(287,352)	-	3,726,352	25,917,857						
230,402,141	8,499,941	-	-	46,659,032	268,561,232						
						TOTAL				7	
8,415,190	371,696	-	-	1,304,360	9,347,854						
234,684	13,436	-	-	3,380	224,628						
7,093,871	143,716	-	-	805,790	7,755,945						
308,441	59,131	-	-	79,440	328,750						
679,111	34,922	-	-	108,760	752,949						
10,783,843	428,881	-	-	5,446,301	15,801,263						
22,261,448	26,854	-	-	6,263,749	28,498,343						
49,776,588	1,078,636	-	-	14,011,780	62,709,732						
						TOTAL				15	
-	-	-	-	-	-						
-	-	-	-	-	-						
280,178,729	9,578,977	-	-	60,670,812	331,270,964						
35,141,147	35,141,147	-	-	-	-						
345,319,876	44,719,724	-	-	60,670,812	331,270,964						
						TOTAL, BIENS ET MATERIEL VOLANT ET AU SOL				20	

TABLEAU 5A. CP AIR - BIENS ET MATERIEL ET DEPRECIATION ACCUMULEE, ANNEE TERMINEE LE 31 DECEMBRE, 1972

ACCUMULATED DEPRECIATION										N°	
DEPRECIATION ACCUMULEE											
BEGINNING OF YEAR	ADJUSTMENTS		DEPRECIATION DURING YEAR		END OF YEAR		CP AIR				
AU DEBUT DE L'ANNEE	REDRESSEMENTS		DEPRECIAITON AU COURS DE L'ANNEE	RATE	AMOUNT	A LA FIN DE L'ANNEE					
DEBIT	DEBIT	CREDIT	TAUX	MONTANTS	DOLLARS						
52,429,601	-	-	-	11,947,043	64,376,644						
5,487,066	-	-	-	1,380,473	6,867,539						
12,301	-	-	-	-	12,301						
179,867	-	-	-	54,840	234,707						
198,187	-	-	-	23,892	222,079						
5,548,837	146,581	-	-	1,303,013	6,705,269						
63,855,859	146,581	-	-	14,709,261	78,418,539						
						TOTAL				7	
1,448,584	23,351	-	-	163,468	1,588,701						
7,879	-	-	-	-	7,879						
2,330,146	23,105	-	-	495,187	2,802,228						
166,113	25,841	-	-	50,942	191,214						
663,872	29,793	-	-	110,895	744,974						
1,589,670	1,434	-	-	395,423	1,983,659						
3,436,079	84,713	-	-	1,350,401	4,701,767						
9,642,343	188,237	-	-	2,566,316	12,020,422						
						TOTAL				15	
-	-	-	-	-	-						
-	-	-	-	-	-						
78,408,200	324,418	-	-	17,275,577	90,438,961						
-	-	-	-	-	-						
73,408,200	324,418	-	-	17,275,577	90,438,961						
						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, 1972

NO.	EASTERN PROVINCIAL AIRWAYS (1963) LTD.	COST		ADJUSTMENTS		END OF YEAR A LA FIN DE L'ANNEE
		BEGINNING OF YEAR	ADDITIONS	RETIREMENTS	REDRESSEMENTS	
		AU DEBUT DE L'ANNEE	ADDITIONS	DESAFFEC- TION	DEBIT	CREDIT
DOLLARS						
	OPERATING PROPERTY AND EQUIPMENT:					
	FLIGHT EQUIPMENT:					
1	AIRFRAMES	2,569,011	45,355	218,561	-	2,395,805
2	AIRCRAFT ENGINES	1,047,838	479,325	197,056	-	1,330,107
3	AIRCRAFT PROPELLERS	174,061	-	7,603	-	166,458
4	AIRCRAFT COMMUNICATIONS AND NAVIGATIONAL EQUIPMENT,	532,788	13,710	22,000	-	524,498
5	MISCELLANEOUS FLIGHT EQUIPMENT	89,495	47,381	-	-	136,876
6	FLIGHT EQUIPMENT, SPARE PARTS AND ASSEMBLIES	1,743,632	740,113	92,748	-	2,390,997
7	TOTALS	6,156,825	1,325,884	537,968	-	6,944,741
	GROUND PROPERTY AND EQUIPMENT:					
8	RAMP EQUIPMENT	202,611	22,380	-	-	224,991
9	COMMUNICATIONS AND METEOROLOGICAL EQUIPMENT	69,202	-	-	-	69,202
10	MAINTENANCE AND ENGINEERING EQUIPMENT	303,023	52,384	-	-	355,407
11	SURFACE TRANSPORT VEHICLES AND EQUIPMENT	4,625	-	-	-	4,625
12	FURNITURE, FIXTURES AND OFFICE EQUIPMENT	193,127	32,307	300	-	225,134
13	MISCELLANEOUS GROUND EQUIPMENT	56,521	20	-	-	56,541
14	BUILDINGS AND OTHER IMPROVEMENTS	839,790	203,560	10,000	-	1,033,350
15	TOTALS	1,668,899	310,651	10,300	-	1,969,250
16	LAND	1,853	-	-	-	1,853
17	CONSTRUCTION WORK IN PROGRESS	-	1,026,997	-	-	1,026,997
18	TOTALS	7,827,577	2,663,532	548,268	-	9,942,841
19	NON-OPERATING PROPERTY AND EQUIPMENT	-	-	-	-	-
20	TOTAL OPERATING AND NON-OPERATING PROPERTY AND EQUIPMENT.	7,827,577	2,663,532	548,268	-	9,942,841

TABLE 6C. NORDAIR LTD.-LTEE - PROPERTY AND EQUIPMENT AND ACCUMULATED DEPRECIATION, YEAR ENDED DECEMBER 31, 1972

NO.	NORDAIR LTD.-LTEE	COST		ADJUSTMENTS		END OF YEAR A LA FIN DE L'ANNEE
		BEGINNING OF YEAR	ADDITIONS	RETIREMENTS	REDRESSEMENTS	
		AU DEBUT DE L'ANNEE	ADDITIONS	DESAFFEC- TION	DEBIT	CREDIT
DOLLARS						
	OPERATING PROPERTY AND EQUIPMENT:					
	FLIGHT EQUIPMENT:					
1	AIRFRAMES	19,341,393	3,043,590	-	-	22,384,983
2	AIRCRAFT ENGINES	4,225,644	1,228,745	10,103	-	5,444,286
3	AIRCRAFT PROPELLERS	91,936	264,489	-	-	356,425
4	AIRCRAFT COMMUNICATIONS AND NAVIGATIONAL EQUIPMENT,	287,879	17,561	-	-	305,440
5	MISCELLANEOUS FLIGHT EQUIPMENT	331,284	42,105	-	-	373,389
6	FLIGHT EQUIPMENT, SPARE PARTS AND ASSEMBLIES	1,763,035	2,796,662	5,533	-	4,554,164
7	TOTALS	26,041,171	7,393,152	15,636	-	33,418,687
	GROUND PROPERTY AND EQUIPMENT:					
8	RAMP EQUIPMENT	243,906	22,498	26,493	-	239,911
9	COMMUNICATIONS AND METEOROLOGICAL EQUIPMENT	97,314	22,174	6,101	-	113,387
10	MAINTENANCE AND ENGINEERING EQUIPMENT	378,147	59,232	25,128	-	412,251
11	SURFACE TRANSPORT VEHICLES AND EQUIPMENT	39,271	72,397	3,486	-	108,182
12	FURNITURE, FIXTURES AND OFFICE EQUIPMENT	164,623	46,089	4,926	-	205,786
13	MISCELLANEOUS GROUND EQUIPMENT	246,820	75,272	18,342	-	303,750
14	BUILDINGS AND OTHER IMPROVEMENTS	1,305,416	898,373	43,007	-	2,160,782
15	TOTALS	2,475,497	1,196,035	127,483	-	3,544,049
16	LAND	102,952	-	-	-	102,952
17	CONSTRUCTION WORK IN PROGRESS	167,202	-	-	130,010	37,192
18	TOTALS	28,786,822	8,589,187	143,119	130,010	37,102,880
19	NON-OPERATING PROPERTY AND EQUIPMENT	6,770	-	-	-	6,770
20	TOTAL OPERATING AND NON-OPERATING PROPERTY AND EQUIPMENT.	28,793,592	8,589,187	143,119	130,010	37,109,650

TABLEAU 6B. EASTERN PROVINCIAL AIRWAYS (1963) LTD. - BIENS ET MATERIEL ET DEPRECIATION ACCUMULEE,
ANNEE TERMINEE LE 31 DECEMBRE, 1972

TABLEAU 6C. NORDIUM LTD. - TEE BIER ET MATERIEL ET DEPRÉCIATION ACCUMULÉE, ANNÉE TERMINÉE LE 31 DÉCEMBRE, 1972

TABLE 6D. PACIFIC WESTERN AIR LINES LTD. - PROPERTY AND EQUIPMENT AND ACCUMULATED DEPRECIATION, YEAR ENDED DECEMBER 31, 1972

NO.	PACIFIC WESTERN AIR LINES LTD.	BEGINNING OF YEAR	ADDITIONS -- AU DEBUT DE L'ANNEE	RETIREMENTS -- DESAFFEC- TION	ADJUSTMENTS		END OF YEAR -- A LA FIN DE L'ANNEE				
		COST -- COUT			REDRESSEMENTS -- CREDIT						
		DEBIT			DEBIT						
DOLLARS											
OPERATING PROPERTY AND EQUIPMENT:											
1	AIRFRAMES	12,598,713	8,373,055	1,501,289	27,460	-	19,497,939				
2	AIRCRAFT ENGINES	5,533,954	1,757,536	1,108,876	10,669	-	6,193,283				
3	AIRCRAFT PROPELLERS	522,598	133,324	30,546	21,849	-	647,225				
4	AIRCRAFT COMMUNICATIONS AND NAVIGATIONAL EQUIPMENT	1,562,005	1,233,770	110,624	-	1,805	2,683,346				
5	MISCELLANEOUS FLIGHT EQUIPMENT	175,129	28,562	-	10,215	-	213,906				
6	FLIGHT EQUIPMENT, SPARE PARTS AND ASSEMBLIES	4,208,805	1,204,221	1,050,346	-	44,281	4,918,399				
7	TOTALS	29,201,204	12,730,468	3,801,681	70,193	46,086	34,154,098				
GROUND PROPERTY AND EQUIPMENT:											
8	RAMP EQUIPMENT	-	6,992	-	-	44,303	220,551				
9	COMMUNICATIONS AND METEOROLOGICAL EQUIPMENT	257,862	68,361	1,555	-	5,867	794,989				
10	MAINTENANCE AND ENGINEERING EQUIPMENT	734,050	73,343	7,890	-	4,114	282,098				
11	SURFACE TRANSPORT VEHICLES AND EQUIPMENT	220,759	76,863	1,708	-	5,343	572,622				
12	FURNITURE, FIXTURES AND OFFICE EQUIPMENT	502,810	139,572	22,831	4,135	-	917,245				
13	MISCELLANEOUS GROUND EQUIPMENT	796,369	392,909	233,308	-	6,049	1,412,526				
14	BUILDINGS AND OTHER IMPROVEMENTS	1,259,094	-	-	-	-	-				
15	TOTALS	3,770,944	758,120	267,492	4,135	65,676	4,200,031				
16	LAND	214,474	-	-	-	-	214,474				
17	CONSTRUCTION WORK IN PROGRESS	1,224,889	-	220,005	-	2,716	1,002,168				
18	TOTALS	30,411,511	13,488,588	4,289,178	74,328	114,478	39,570,771				
19	NON-OPERATING PROPERTY AND EQUIPMENT	1,715,552	722,908	-	-	-	2,438,460				
20	TOTAL OPERATING AND NON-OPERATING PROPERTY AND EQUIPMENT.	22,127,063	14,211,496	4,289,178	74,328	114,478	42,009,231				

TABLE 6E. QUEBECAIR - PROPERTY AND EQUIPMENT AND ACCUMULATED DEPRECIATION, YEAR ENDED DECEMBER 31, 1972

NO.	QUEBECAIR	BEGINNING OF YEAR	ADDITIONS -- AU DEBUT DE L'ANNEE	RETIREMENTS -- DESAFFEC- TION	ADJUSTMENTS		END OF YEAR -- A LA FIN DE L'ANNEE				
		COST -- COUT			REDRESSEMENTS -- CREDIT						
		DEBIT			DEBIT						
DOLLARS											
OPERATING PROPERTY AND EQUIPMENT:											
1	AIRFRAMES	10,204,969	20,511	-	-	-	10,225,480				
2	AIRCRAFT ENGINES	839,901	35,000	-	113,188	-	988,089				
3	AIRCRAFT PROPELLERS	-	-	-	-	-	-				
4	AIRCRAFT COMMUNICATIONS AND NAVIGATIONAL EQUIPMENT	220,376	10,304	100	230,213	-	460,793				
5	MISCELLANEOUS FLIGHT EQUIPMENT	100,957	13,232	-	78,164	-	192,353				
6	FLIGHT EQUIPMENT, SPARE PARTS AND ASSEMBLIES	619,566	278,944	-	-	-	898,510				
7	TOTALS	11,985,769	397,991	100	421,965	-	12,765,225				
GROUND PROPERTY AND EQUIPMENT:											
8	RAMP EQUIPMENT	70,998	28,588	-	149,042	-	249,428				
9	COMMUNICATIONS AND METEOROLOGICAL EQUIPMENT	251,133	-	-	-	-	25,133				
10	MAINTENANCE AND ENGINEERING EQUIPMENT	221,741	8,720	-	39,368	-	269,829				
11	SURFACE TRANSPORT VEHICLES AND EQUIPMENT	39,706	9,477	-	6,308	-	33,491				
12	FURNITURE, FIXTURES AND OFFICE EQUIPMENT	205,855	18,815	20	-	-	224,650				
13	MISCELLANEOUS GROUND EQUIPMENT	110,475	1,475	1,300	56,653	-	167,303				
14	BUILDINGS AND OTHER IMPROVEMENTS	1,433,126	40,355	-	-	-	1,473,481				
15	TOTALS	2,107,034	107,430	1,320	252,171	-	2,465,315				
16	LAND	-	-	-	-	-	-				
17	CONSTRUCTION WORK IN PROGRESS	88,927	-	71,772	-	-	17,155				
18	TOTALS	14,181,730	465,421	73,192	673,736	-	15,247,625				
19	NON-OPERATING PROPERTY AND EQUIPMENT	-	20,578	-	-	-	20,578				
20	TOTAL OPERATING AND NON-OPERATING PROPERTY AND EQUIPMENT.	14,181,730	485,999	73,192	673,736	-	15,264,773				

TABLEAU 6B. PACIFIC WESTERN AIR LINES LTD. - BIENS ET MATERIEL DE DEPRECIATION ACCUMULEE, ANNEE TERMINEE LE 31 DECEMBRE, 1972

TABLEAU 6E. QUEBECAIR - BIENS ET MATERIEL ET DEPRECIATION ACCUMULEE, ANNEE TERMINEE LE 31 DECEMBRE, 1972

ACCUMULATED DEPRECIATION							
DEPRECIATION ACCUMULEE							
BEGINNING OF YEAR	ADJUSTMENTS		DEPRECIATION DURING YEAR		END OF YEAR		QUEBECAIR
AU DEBUT DE L'ANNEE	REOURESSSEMENTS		DEPRECIATION AU COURS DE L'ANNEE		A LA FIN DE L'ANNEE		
	DEBIT	CREDIT	RATE	AMOUNT			
	DEBIT	CREDIT	TAUX	MONTANTS			
			DOLLARS				
4,051,691	566	-	-	514,086	4,565,211		
138,830	-	71,420	-	72,777	283,027		
-	-	-	-	-	-		
71,597	-	136,626	-	47,579	255,802		
37,462	-	48,310	-	17,691	103,463		
108,595	136	-	-	104,912	213,371		
4,408,175	702	256,356	-	757,045	5,420,874		
						TOTAL	
							7
						BIENS ET MATERIEL D'EXPLOITATION:	
						MATERIEL VOLANT:	
26,477	-	101,554	-	13,193	141,224	CELLULES	
12,260	-	-	-	2,517	14,777	MOTEURS D'AERONEFS	2
135,285	-	10,148	-	32,758	178,191	HELICES D'AERONEFS	3
9,022	-	6,308	-	8,448	23,778	MATERIEL DE TELECOMMUNICATIONS ET DE NAVIGATION DE BORD.	4
156,512	20	-	-	10,979	167,471	EQUIPEMENT DE BORD DIVERS	5
49,080	1,300	36,939	-	12,323	97,042	PIECES ET ASSEMBLAGES DE RECHARGE DE MATERIEL VOLANT	6
111,214	-	-	-	36,840	148,054		
499,830	1,320	154,949	-	117,058	770,537	TOTAL	15
-	-	-	-	-	-		
						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
						MOBILIER, INSTALLATIONS ET MATERIEL DE BUREAU	12
						MATERIEL DIVERS AU SOL	13
						BATIMENTS ET AUTRES AMELIORATIONS	14
						TERRAINS	16
						TRAUVAS DE CONSTRUCTION EN COURS	17
4,908,025	2,022	411,305	-	874,103	6,191,411	TOTAL	18
-	-	-	-	-	-		
						BIENS ET MATERIEL ETRANGERS A L'EXPLOITATION	19
3,708,825	2,022	411,305	-	874,103	6,191,411		
						TOTAL, BIENS ET MATERIEL VOLANT ET AU SOL	20

TABLE 6F. TRUSAIR LTD. - PROPERTY AND EQUIPMENT AND ACCUMULATED DEPRECIATION, YEAR ENDED DECEMBER 31, 1973

NO.	TRANSAIR LTD.	BEGINNING OF YEAR	ADDITIONS -- AU DEBUT DE L'ANNEE	RETIREMENTS -- DESAPPEC- TION	ADJUSTMENTS		END OF YEAR -- A LA FIN DE L'ANNEE				
					- - REDRESSEMENTS						
		DOLLARS			DEBIT	CREDIT					
OPERATING PROPERTY AND EQUIPMENT:											
FLIGHT EQUIPMENT:											
1	AIRFRAMES	4,736,760	40,000	138,566	-	1,182,403	3,455,791				
2	AIRCRAFT ENGINES	1,384,833	400,211	175,595	63,831	489,137	1,184,143				
3	AIRCRAFT PROPELLERS	228,952	37,623	11,311	-	25,000	230,264				
4	AIRCRAFT COMMUNICATIONS AND NAVIGATIONAL EQUIPMENT	201,610	3,998	-	-	101,945	103,663				
5	MISCELLANEOUS FLIGHT EQUIPMENT	237,436	-	-	-	41,258	196,178				
6	FLIGHT EQUIPMENT, SPARE PARTS AND ASSEMBLIES	1,753,549	262,556	47,480	31,807	-	2,000,432				
7	TOTALS	8,543,140	744,388	372,952	95,638	1,839,743	7,170,471				
GROUND PROPERTY AND EQUIPMENT:											
8	RAMP EQUIPMENT	-	-	-	-	-	-				
9	COMMUNICATIONS AND METEOROLOGICAL EQUIPMENT	81,180	2,261	-	-	-	83,441				
10	MAINTENANCE AND ENGINEERING EQUIPMENT	287,768	114,309	-	-	-	402,077				
11	SURFACE TRANSPORT VEHICLES AND EQUIPMENT ...	96,398	10,350	14,549	-	-	92,199				
12	FURNITURE, FIXTURES AND OFFICE EQUIPMENT ...	126,474	71,702	6,327	-	-	191,849				
13	MISCELLANEOUS GROUND EQUIPMENT	202,217	47,639	14,928	-	-	234,928				
14	BUILDINGS AND OTHER IMPROVEMENTS	865,932	148,136	105,518	-	-	908,550				
15	TOTALS	1,659,969	394,397	141,322	-	-	1,913,044				
16	LAND	13,005	1,240	11,404	-	-	2,841				
17	CONSTRUCTION WORK IN PROGRESS	-	-	-	-	-	-				
18	TOTALS	10,216,114	1,140,025	525,678	95,638	1,839,743	9,086,356				
19	NON-OPERATING PROPERTY AND EQUIPMENT	-	-	-	-	-	-				
20	TOTAL OPERATING AND NON-OPERATING PROPERTY AND EQUIPMENT	10,216,114	1,140,025	525,678	95,638	1,839,743	9,086,356				

TABLEAU 6F. TRANSAIR LTD. - BIENS ET MATERIEL ET DEPRECIATION ACCUMULEE, ANNEE TERMINEE LE 31 DECEMBRE, 1972

TABLE 7. OPERATING EXPENSE ANALYSIS, CANADIAN SCHEDULED CARRIERS - ALL SERVICES,
YEAR ENDED DECEMBER 31, 1972

NO.	EXPENSES - DEPENSES	FLYING OPERATIONS - VOLS	FUNCTIONAL CLASSIFICATION				AIRCRAFT AND TRAFFIC SERVICING - SERVICE COURANT DES AERONEFS ET DU TRAFIC	
			MAINTENANCE - ENTRETIEN		PASSENGER SERVICING - SOINS DES PASSAGERS			
			DIRECT MAINTENANCE GROUND PROPERTY AND EQUIPMENT	Maintenance Burden				
			DIRECT MAINTENANCE FLIGHT EQUIPMENT	Maintenance Burden	PASSENGER SERVICING - SOINS DES PASSAGERS	AIRCRAFT SERVICING - COURANT DES AERONEFS		
			FRAIS DIRECTS D'ENTRETIEN MATERIEL DE VOL	FRAIS DIRECTS D'ENTRETIEN BIENS ET MATERIEL AU SOL	FRAIS INDIRECTS D'ENTRETIEN			
						DOLLARS		
SALARIES, WAGES AND PERSONNEL EXPENSES:								
1	GENERAL MANAGEMENT	-	-	48,150	2,088,072	665,386	801,536	
2	PILOTS AND CO-PILOTS	61,546,333	-	-	-	-	-	
3	OTHER FLIGHT PERSONNEL	-	-	-	-	26,645,063	-	
4	MAINTENANCE LABOUR	-	26,108,391	2,572,467	3,938,749	1,634	11,423	
5	AIRCRAFT AND TRAFFIC HANDLING	-	-	-	-	72,667	27,761,779	
6	TRAINEES, INSTRUCTORS, UNALLOCATED SHOP LABOUR	-	-	-	13,708,768	642,259	866,010	
7	COMMUNICATION	-	-	-	831,687	-	551,847	
8	OTHER PERSONNEL	-	-	-	20,175,585	4,068,837	2,256,218	
9	PERSONNEL EXPENSES	-	-	25,081	635,474	8,092,091	646,177	
10	TOTALS	61,546,333	26,108,391	2,645,698	41,378,335	40,187,937	32,894,998	
MATERIALS AND SUPPLIES:								
11	AIRCRAFT FUELS AND OILS	92,530,206	-	-	-	-	-	
12	MAINTENANCE MATERIALS AND SUPPLIES	-	19,659,229	1,324,339	1,116,703	-	79,135	
13	SHOP AND SERVICING SUPPLIES	-	-	25,765	1,877,680	-	269,972	
14	STATIONERY, PRINTING AND OFFICE SUPPLIES	-	-	-	848,455	250,435	354,380	
15	PASSENGER FOOD EXPENSE	-	-	-	-	31,726,139	-	
16	OTHER SUPPLIES	-	-	30,063	247,086	6,317,751	676,157	
17	INVENTORY ADJUSTMENTS	-	-	-	24,183	(18,248)	-	
18	TOTALS	92,530,206	19,659,229	1,380,167	4,114,107	38,276,077	1,379,644	
OTHER EXPENSES:								
19	COMMUNICATIONS PURCHASED	-	-	1,730	262,142	42,763	1,336,711	
20	LIGHT, HEAT, POWER AND WATER	-	-	186,418	1,529,048	54,806	113,157	
21	TRAFFIC COMMISSIONS	-	-	-	-	-	-	
22	PROFESSIONAL AND TECHNICAL FEES AND EXPENSES	-	-	-	5,988	49,448	81,854	
23	OTHER SERVICES - ASSOCIATED COMPANIES	-	-	-	-	169	(28)	
24	TOTAL REPAIRS AND OTHER SERVICES - OUTSIDE	-	10,525,306	2,222,000	3,554,678	627,087	8,377,503	
25	RENTALS	10,656,624	-	95,112	1,513,012	458,018	1,244,333	
26	LANDING FEES - CANADIAN	24,221,820	-	-	-	-	-	
27	FOREIGN	-	-	-	-	-	-	
28	INSURANCE - P.L., P.D. AND TRAFFIC LIABILITIES	8,725,860	-	-	324,228	6,085,816	325	
29	EMPLOYEE WELFARE	-	-	14,260	5,355,972	2,284,485	2,839,939	
30	INJURIES, LOSS AND DAMAGE	-	-	-	180,148	845,935	121,433	
31	ADVERTISING AND PUBLICITY	-	-	-	-	-	-	
32	INTERRUPTED EXPENSE	-	-	-	-	3,076,292	-	
33	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	

TABLEAU 7. ANALYSE DES DEPENSES, TRANSPORTEURS AERIENS A HORAIRE FIXE - TOUS LES SERVICES,
ANNEE TERMINEE LE 31 DECEMBRE, 1972

FUNCTIONAL CLASSIFICATION CLASSIFICATION FONCTIONNELLE									
AIRCRAFT AND TRAFFIC SERVICING		PROMOTIONS AND SALES		GENERAL AND ADMINISTRA- TION		DEPRECIA- TION AND AMORTIZA- TION		GRAND TOTAL	EXPENSES DEPENSES
SERVICE COURANT DES AERONEFS ET DU TRAFIC	SERVICING	PUBLICITE ET VENTES	RESERVATIONS AND SALES	ADVERTISING AND PUBLICITY	GENERAUX ET ADMINISTRA- TION	FRAIS DEPRECIA- TION ET AMORTISSE- MENT	TOTAL GLOBAL		
TRAFFIC SERVICING	ADMINISTRA- TION	LOCATIONS DES PLACES ET VENTES	ANNONCES ET PUBLICITE						
SERVICE COURANT DU TRAFIC	ADMINISTRA- TION DES SERVICES COURANTS								
		DOLLARS							NO
APPOINTEMENTS, SALAIRES ET DEPENSES DU PERSONNEL:									
324,817	547,028	1,236,712	230,709	4,202,898	-	10,145,308	ADMINISTRATION GENERALE	1	
-	-	-	-	-	-	61,546,333	PILOTES ET CO-PILOTES	2	
-	-	-	-	-	-	26,645,063	AUTRE PERSONNEL NAVIGANT	3	
30,881,134	6,547,185	27,334,541	8,315	-	-	32,632,664	MAIN-D'OEUVRE D'ENTRETIEN	4	
35,123	343,794	694,298	-	170,406	-	92,605,621	PERSONNEL PREPOSE AUX AERONEFS ET AU TRAFIC,	5	
16,901	635,828	394,872	-	130,992	-	16,460,658	PERSONNEL A L'ENTRAINEMENT, IN- STRUCTEURS ET MAIN-D'OEUVRE D'ATELIER SANS AFFECTIONAT.	6	
2,056,686	1,248,271	15,511,188	1,496,877	17,658,838	-	2,562,127	PERSONNEL DES TELECOMMUNICATIONS	7	
602,036	493,620	4,711,295	205,850	1,021,222	-	64,472,500	AUTRE PERSONNEL	8	
33,916,697	9,815,726	49,882,906	1,941,751	23,184,356	-	16,432,846	DEPENSES DU PERSONNEL	9	
						323,503,120	TOTAL	10	
MATERIAUX ET FOURNITURES:									
-	-	-	-	-	-	92,530,206	CARBURANTS ET HUILES POUR LES AERONEFS.	11	
-	-	-	-	7,826	-	22,187,232	MATERIAUX ET FOURNITURES D'ENTRETIEN.	12	
-	-	-	-	1,450,076	-	3,623,493	FOURNITURES D'ATELIER ET DE SERVICE COURANT.	13	
905,211	242,712	1,872,030	428,638	-	-	4,901,861	PAPETERIE, IMPRESSIONS ET FOUR- NITURES DE BUREAU.	14	
198,948	58,517	45,146	21,428	288,934	-	31,726,139	VIVRES DESTINES AUX PASSAGERS	15	
1,104,159	301,229	1,917,176	450,066	1,746,836	-	7,884,030	AUTRES FOURNITURES	16	
						5,935	REDRESSEMENTS D'INVENTAIRE	17	
						162,858,896	TOTAL	18	
AUTRES DEPENSES:									
942,884	3,334,464	7,331,881	72,992	520,328	-	13,845,895	FRAIS DE TELECOMMUNICATIONS	19	
370,727	245,799	450,958	3,949	215,618	-	3,170,480	ECLAIRAGE, CHAUFFAGE, ENERGIE ET EAU.	20	
24,036	-	32,257,293	186,029	-	-	32,467,358	COMMISSIONS AFFERENTES AU TRAFIC	21	
2,074	1,921	508,737	39,459	1,443,790	-	2,133,271	HONORAIRES ET DEPENSES POUR SER- VICES PROFESSIONNEL ET TECHNIQUE.	22	
4,154,791	-	45,584	82,672	581,746	-	4,864,934	AUTRES SERVICES - COMPAGNIES ASSOCIEES.	23	
7,349,611	4,746,039	938,192	128,076	671,629	-	39,140,121	TOTAL DES REPARATIONS ET AUTRES SERVICES - EN DEHORS.	24	
4,047,583	1,752,895	4,812,598	92,263	3,340,799	-	28,013,237	LOYERS	25	
-	-	-	-	-	-	24,221,820	{ FRAIS D'ATTERISSAGE - AU CANADA ..	26	
250,030	846	18,519	14,592	591,240	-	16,011,456	A L'ETRANGER 27 ASSURANCES - AU TIERS, DOMMAGE A LA PROPRIETE ET TRAFCIC.	28	
2,553,041	914,258	4,352,513	101,487	3,335,536	-	21,731,490	PROTECTION DES EMPLOYES.	29	
934,928	2,452	30,217	14	121,415	-	2,305,682	BLESSURES, PERTES ET DOMMAGES	30	
-	50,386	313,184	18,833,275	-	-	19,146,459	ANNONCES ET PUBLICITE	31	
-	-	-	-	2,064,812	-	3,126,639	FRAIS IMPUTABLES AUX INTERRUPTIONS DE VOYAGE.	32	
						2,064,812	COMPTES IRRECOUVRABLES	33	

TABLE 7. OPERATING EXPENSE ANALYSIS, CANADIAN SCHEDULED CARRIERS - ALL SERVICES,
YEAR ENDED DECEMBER 31, 1972 - CONCLUDED

NO.	EXPENSES - DEPENSES	FLYING OPERATIONS - VOLS	FUNCTIONAL CLASSIFICATION				AIRCRAFT AND TRAFFIC SERVICING - SERVICE COURANT DES AERONEFS ET DU TRADE	
			CLASSIFICATION FONCTIONNELLE					
			MAINTENANCE - ENTRETIEN		PASSENGER SERVICING - SOINS DES PASSAGERS			
			DIRECT MAINTENANCE FLIGHT EQUIPMENT	PROPERTY AND EQUIPMENT	Maintenance BURDEN	PASSENGER SERVICING - SOINS DES PASSAGERS	AIRCRAFT SERVICING	
			FRAIS DIRECTS D'ENTRETIEN MATERIEL DE VOL	FRAIS DIRECTS D'ENTRETIEN BIENS ET MATERIEL AU SOL	FRAIS INDIRECTS D'ENTRETIEN	SERVICE COURANT DES AERONEFS	SERVICE COURANT DES AERONEFS	
						DOLLARS		
OTHER EXPENSES¹ - CONCLUDED								
34	TAXES, OTHER THAN INCOME AND PAYROLL ..	-	-	-	-	-	-	
35	OTHER EXPENSES	3,381,950	-	1,538	590,117	1,530,252	452,192	
36	OVERHAUL PROVISIONS - AIRFRAMES	-	588,729	-	-	-	-	
37	AIRCRAFT ENGINES	-	4,040,351	-	-	-	-	
38	TOTALS	46,986,254	15,154,386	2,521,058	13,315,333	15,055,052	14,637,438	
 DEPRECIATION AND AMORTIZATION:								
39	AMORTIZATION	-	-	-	-	-	-	
40	DEPRECIATION - FLIGHT EQUIPMENT	-	-	-	-	-	-	
41	MAINTENANCE EQUIPMENT AND HANGARS.	-	-	-	-	-	-	
42	GENERAL GROUND PROPERTY	-	-	-	-	-	-	
43	GRAND TOTALS	201,062,793	60,922,006	6,546,923	58,807,775	93,519,066	48,912,072	

TABLEAU 7. ANALYSE DES DEPENSES, TRANSPORTEURS AERIENS A HORAIRE FIXE - TOUS LES SERVICES,
ANNEE TERMINEE LE 31 DECEMBRE, 1972 - FIN

FUNCTIONAL CLASSIFICATION CLASSIFICATION FONCTIONNELLE										
AIRCRAFT AND TRAFFIC SERVICING		PROMOTIONS AND SALES		GENERAL AND ADMINISTRA- TION		DEPRECIA- TION AND AMORTIZA- TION		GRAND TOTAL GLOBAL		EXPENSES - DEPENSES
SERVICE COURANT DES AERONEFS ET DU TRAFIC		PUBLICITE ET VENTES		RESERVATIONS AND SALES		ADVERTISING AND PUBLICITY		FRAIS GENERAUX ET ADMINISTRA- TION		
TRAFFIC SERVICING	SERVICING	ADMINISTRA- TION	LOCATIONS DES PLACES	ANNONCES ET PUBLICITE						
SERVICE COURANT DU TRAFIC	ADMINISTRA- TION DES SERVICES COURANTS	ADMINISTRA- TION DES PLACES ET VENTES								
DOLLARS										N°
AUTRES DEPENSES: - FIN										
-	-	-	-	4,878,923	-	4,878,923	TAXES - AUTRES QU IMPOTS SUR REVENU ET AFFERENTES AUX BORDEREAUX DE PAIE.	34		
2,158,957	344,619	737,046	150,987	802,080	-	10,149,738	AUTRES DEPENSES	35		
-	-	-	-	-	-	588,729	PROVISIONS DE REVISION - CELLULES MOTEURS	36		
-	-	-	-	-	-	4,040,351	D'AERO- NEFS.	37		
22,767,762	11,393,679	51,796,722	19,705,795	18,567,916	-	231,901,395	TOTAL	38		
DEPRECIACTION ET AMORTISSEMENT:										
-	-	-	-	-	1,179,610	1,179,610	AMORTISSEMENT	39		
-	-	-	-	-	68,297,502	68,297,502	DEPRECIACTION - MATERIEL VOLANT ...	40		
-	-	-	-	-	6,789,080	6,789,080	MATERIEL D'ENTRETIEN ET HANGAR,	41		
-	-	-	-	-	12,063,486	12,063,486	AUTRES BIENS AU SOL	42		
57,788,618	21,510,634	103,596,804	22,097,612	43,499,108	88,329,686	806,593,097	TOTAL GLOBAL	43		

TABLE 8. OPERATING EXPENSE ANALYSIS, CANADIAN LEVEL III CARRIERS.
YEAR ENDED DECEMBER 31, 1972

NO.	EXPENSES -- DEPENSES	FLYING OPERATIONS -- VOLS	FUNCTIONAL CLASSIFICATION			
			DIRECT MAINTENANCE FLIGHT EQUIPMENT	MAINTENANCE GROUND PROPERTY AND EQUIPMENT	ENTRETIEN DIRECT MAINTENANCE MATERIEL DE VOL	ENTRETIEN INDIRECTS D'ENTRETIEN AU SOL
						DOLLARS
SALARIES, WAGES AND PERSONNEL EXPENSES:						
1	GENERAL MANAGEMENT	-	-	-	-	452,983
2	PILOTS AND CO-PILOTS	15,338,874	-	-	-	-
3	OTHER FLIGHT PERSONNEL	-	-	-	-	-
4	MAINTENANCE LABOUR	-	6,912,882	241,514	1,237,686	-
5	AIRCRAFT AND TRAFFIC HANDLING	-	-	-	-	-
6	TRAINEES, INSTRUCTORS AND UNALLOCATED SHOP LABOUR.	-	-	-	-	353,162
7	COMMUNICATIONS	-	-	-	-	18,242
8	OTHER PERSONNEL	-	-	-	-	210,748
9	PERSONNEL EXPENSES	-	-	-	-	255,379
10	TOTALS	15,338,874	6,912,882	241,514	2,520,200	
MATERIALS AND SUPPLIES:						
11	AIRCRAFT FUELS AND OILS	12,306,095	-	-	-	-
12	MAINTENANCE MATERIALS AND SUPPLIES	-	5,537,930	438,082	472,690	-
13	SHOP AND SERVICING SUPPLIES	-	-	-	-	283,673
14	STATIONERY, PRINTING AND OFFICE SUPPLIES	-	-	-	-	35,089
15	PASSENGER FOOD EXPENSE	-	-	-	-	-
16	OTHER SUPPLIES	-	-	-	-	32,056
17	INVENTORY ADJUSTMENTS	-	-	-	-	(109,233)
18	TOTALS	12,306,095	5,537,930	438,082	919,275	
OTHER EXPENSES:						
19	COMMUNICATIONS PURCHASED	-	-	-	-	128,030
20	LIGHT, HEAT, POWER AND WATER	-	-	-	-	163,212
21	TRAFFIC COMMISSIONS	-	-	-	-	-
22	PROFESSIONAL AND TECHNICAL FEES AND EXPENSES	-	-	-	-	1,800
23	OTHER SERVICES - ASSOCIATED COMPANIES	-	-	-	-	5,350
24	TOTAL REPAIRS AND OTHER SERVICES - OUTSIDE ..	-	5,034,429	261,267	150,961	-
25	RENTALS	7,432,854	-	-	-	423,548
26	LANDING FEES - CANADIAN	1,019,555	-	-	-	-
27	FOREIGN	-	-	-	-	-
28	INSURANCE - P.L. P.D. AND TRAFFIC LIABILITY	7,685,088	-	-	-	143,451
29	EMPLOYEE WELFARE	-	-	-	-	225,879
30	INJURIES, LOSS AND DAMAGE	-	-	-	-	507
31	ADVERTISING AND PUBLICITY	-	-	-	-	-
32	INTERRRUPTED TRIP EXPENSE	-	-	-	-	-
33	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-
34	TAXES, OTHER THAN INCOME AND PAYROLL	-	-	-	-	-
35	OTHER EXPENSES	2,485,113	-	-	-	432,700

TABLEAU 8. ANALYSE DES FRAIS D'EXPLOITATION, TRANSPORTEURS CANADIENS DU NIVEAU III,
ANNEE TERMINEE LE 31 DECEMBRE, 1972

FUNCTIONAL CLASSIFICATION

CLASSIFICATION FONCTIONNELLE

GENERAL SERVICES AND ADMINISTRATION	DEPRECIATION AND AMORTIZATION	GRAND TOTAL	EXPENSES -- DEPENSES	NO
FRAIS GENERAUX ET ADMINISTRATION	DEPRECIATION ET AMORTISSEMENT	TOTAL GLOBAL		
		DOLLARS		

APPOINTEMENTS, SALAIRES ET DEPENSES DU PERSONNEL:

4,020,853	-	4,473,836	ADMINISTRATION GENERALE	1
-	-	15,338,874	PILOTE ET CO-PILOTES	2
786,508	-	786,508	AUTRE PERSONNEL NAVIGANT	3
-	-	8,392,082	MAIN-D'OEUVRE D'ENTRETIEN	4
1,584,621	-	1,584,621	PERSONNEL PREPOSE AUX AERONEFS ET AU TRAFIC	5
236,059	-	589,221	PERSONNEL A L'ENTRAINEMENT, INSTRUCTEURS ET MAIN- D'OEUVRE D'ATELIER SANS AFFECTATION.	6
121,972	-	140,214	PERSONNEL DES TELECOMMUNICATIONS	7
1,633,098	-	1,843,846	AUTRE PERSONNEL	8
894,450	-	1,149,829	DEPENSES DU PERSONNEL	9
9,277,581	-	34,299,031	TOTAL	10

MATERIAUX ET FOURNITURES:

-	-	12,306,095	CARBURANTS ET HUILES POUR LES AERONEFS	11
-	-	6,648,702	MATERIAUX ET FOURNITURES D'ENTRETIEN	12
87,519	-	376,192	FOURNITURES D'ATELIER ET DE SERVICE COURANT	13
596,972	-	632,061	PAPETERIE, IMPRESSIONS ET FOURNITURES DE BUREAU	14
859,250	-	859,250	VIVRES DESTINES AUX PASSAGERS	15
352,437	-	384,493	AUTRES FOURNITURES	16
(7,335)	-	(116,568)	REDRESSEMENTS D'INVENTAIRE	17
1,888,843	-	21,090,225	TOTAL	18

AUTRES DEPENSES:

749,487	-	877,517	FRAIS DE TELECOMMUNICATIONS	19
267,729	-	430,941	ECLAIRAGE, CHAUFFAGE, ENERGIE ET EAU	20
118,753	-	118,753	COMMISSIONS AFFERENTES AU TRAFIC	21
883,636	-	885,436	HONORAIRE ET DEPENSES POUR SERVICES PROFESSIONNELS ET TECHNIQUE.	22
206,153	-	211,503	AUTRES SERVICES - COMPAGNIES ASSOCIEES	23
1,319,075	-	6,765,732	TOTAL DES REPARATIONS ET AUTRES SERVICES - EN DEHORS ..	24
716,043	-	8,572,445	LOYERS	25
-	-	1,019,555	(FRAIS D'ATTERRISSAGE - AU CANADA	26
550,091	-	8,378,630	(A L'ETRANGER	27
663,319	-	889,198	ASSURANCES - AU TIERS, DOMMAGE A LA PROPRIETE ET TRAFIC	28
32,184	-	32,691	PROTECTION DES EMPLOYES	29
771,886	-	771,886	BELESURES, PERTES ET DOMMAGES	30
127,743	-	127,743	ANNONCES ET PUBLICITE	31
364,285	-	364,285	FRAIS IMPUTABLES AUX INTERRUPTIONS DE VOYAGE	32
244,776	-	244,776	COMPTES IRRECOUVRABLES	33
701,730	-	3,619,543	TAXES - AUTRES QU'IMPOS SUR LE REVENU ET AFFERENTES AUX BORDEREAUX DE PAIE.	34
			AUTRES DEPENSES	35

TABLE 8. OPERATING EXPENSE ANALYSIS, CANADIAN LEVEL III CARRIERS,
YEAR ENDED DECEMBER 31, 1972 - CONCLUDED

NO.	EXPENSES -- DEPENSES	FLYING OPERATIONS -- VOLS	FUNCTIONAL CLASSIFICATION			
			DIRECT MAINTENANCE FLIGHT EQUIPMENT	MAINTENANCE GROUND PROPERTY AND EQUIPMENT	MAINTENANCE DIRECT ENTRÉTIEN MATERIEL DE VOL	MAINTENANCE BURDEN FRAIS INDIRECTS D'ENTRETIEN BIEN ET MATERIEL AU SOL
						DOLLARS
OTHER EXPENSES: - CONCLUDED						
36	OVERHAUL PROVISIONS - AIRFRAMES			1,991,692		
37	AIRCRAFT ENGINES			2,554,289		
38	TOTALS	18,622,610	9,580,410	261,267	1,675,438	
 DEPRECIATION AND AMORTIZATION:						
39	AMORTIZATION					
40	DEPRECIATION - FLIGHT EQUIPMENT					
41	MAINTENANCE EQUIPMENT AND HANGARS.					
42	GENERAL GROUND PROPERTY					
43	GRAND TOTALS	46,267,579	22,031,222	940,863	5,122,913	

TABLEAU 8. ANALYSE DES FRAIS D'EXPLOITATION, TRANSPORTEURS CANADIENS DU NIVEAU III,
ANNEE TERMINEE LE 31 DECEMBRE, 1972 - FIN

FUNCTIONAL CLASSIFICATION

CLASSIFICATION FONCTIONNELLE

GENERAL SERVICES AND ADMINISTRATION	DEPRECIATION AND AMORTIZATION	GRAND TOTAL	EXPENSES -- DEPENSES
FRAIS GENERAUX ET ADMINISTRATION	DEPRECIATION ET AMORTISSEMENT	TOTAL GLOBAL	
<hr/>			
DOLLARS			
<hr/>			
AUTRES DEPENSES: - FIN			
-	-	1,991,692	PROVISIONS DE REVISION - CELLULES
-	-	2,554,289	MOTEURS D'AERONEFS
7,716,890	-	37,856,615	TOTAL
<hr/>			
DEPRECIACTION ET AMORTISSEMENT:			
-	354,811	354,811	AMORTISSEMENT
-	7,239,195	7,239,195	DEPRECIACTION - MATERIEL VOLANT
-	677,181	677,181	MATERIEL D'ENTRETIEN ET HANGAR
-	513,732	513,732	AUTRES BIENS AU SOL
18,883,294	8,784,919	102,030,790	TOTAL GLOBAL
<hr/>			

TABLE 9. OPERATING EXPENSE ANALYSIS, CANADIAN LEVÉE-TV CARRIERS,
YEAR ENDED DECEMBER 31, 1972

NO.	EXPENSES - DEPENSES	FUNCTIONAL CLASSIFICATION			
		CLASSIFICATION FONCTIONNELLE			
		FLYING OPERATIONS - VOLS	FLIGHT EQUIPMENT - MATERIEL DE VOL	ENTRETIEN	GROUND PROPERTY AND EQUIPMENT BIENS ET MATERIEL AU SOL
				DOLLARS	
SALARIES, WAGES, AND PERSONNEL EXPENSES:					
1	GENERAL MANAGEMENT	-	73,183	23,754	
2	FLIGHT PERSONNEL	4,966,996	-	-	
3	MAINTENANCE LABOUR	-	2,672,899	422,423	
4	AIRCRAFT AND TRAFFIC HANDLING	-	-	-	
5	OTHER PERSONNEL	-	137,771	90,375	
6	PERSONNEL EXPENSES	452,041	80,320	43,607	
7	TOTALS	5,419,037	2,964,173	580,159	
MATERIALS AND SUPPLIES:					
8	AIRCRAFT FUEL AND OILS	3,594,435	-	-	
9	MAINTENANCE MATERIALS AND SUPPLIES	-	2,291,032	367,100	
10	OTHER SUPPLIES	70,924	90,679	102,734	
11	TOTALS	3,665,359	2,381,711	469,834	
OTHER EXPENSES:					
12	REPAIRS AND OTHER SERVICES - OUTSIDE	-	1,493,127	192,812	
13	RENTALS	3,076,039	2,017	123,197	
14	INSURANCE - P.L., P.D. AND TRAFFIC LIABILITY	1,935,832	84,888	43,905	
15	OTHER EXPENSES	1,691,739	219,665	108,461	
16	DEPRECIATION - FLIGHT EQUIPMENT	-	-	-	
17	GROUND PROPERTY AND EQUIPMENT	-	-	-	
18	TOTALS	6,703,610	1,799,697	468,375	
19	GRAND TOTALS	15,788,006	7,145,581	1,518,368	

TABLEAU 2. ANALYSE DES FRAIS D'EXPLOITATION, TRANSPORTEURS CANADIENS DU NIVEAU IV,
ANNEE TERMINEE LE 31 DECEMBRE, 1972

FUNCTIONAL CLASSIFICATION

CLASSIFICATION FONCTIONNELLE

GENERAL SERVICES AND ADMINISTRATION	DEPRECIATION AND AMORTIZATION - - DEPRECIATION ET AMORTISSEMENT	GRAND TOTAL - - TOTAL GLOBAL	EXPENSES - - DEPENSES
FRAIS GENERAUX ET ADMINISTRATION	DOLLARS		NO

APPOINTEMENTS, SALAIRES ET DEPENSES DU PERSONNEL

1,391,594	-	1,488,531	ADMINISTRATION GENERALE	1
104,967	-	5,071,963	PERSONNEL NAVIGANT	2
-	-	3,095,322	MAIN-D'OEUVRE D'ENTRETIEN	3
362,516	-	362,516	PERSONNEL PREPOSE AUX AERONEFS ET AU TRAFIC	4
632,828	-	860,974	AUTRE PERSONNEL	5
225,799	-	801,767	DEPENSES DU PERSONNEL	6
2,717,704	-	11,681,073	TOTAL	7

MATERIAUX ET FOURNITURES:

-	3,594,435	CARBURANTS ET HUILES POUR LES AERONEFS	8
-	2,658,132	MATERIAUX ET FOURNITURES D'ENTRETIEN	9
139,645	503,982	AUTRES FOURNITURES	10
239,645	6,756,549	TOTAL	11

AUTRES DEPENSES:

186,621	-	1,872,560	REPARATIONS ET AUTRES SERVICES - EN DEHORS	12
235,171	-	3,436,424	LOYERS	13
102,760	-	2,167,385	ASSURANCES - AU TIERS, DOMMAGES A LA PROPRIETE ET TRAFFIC.	14
2,247,783	-	4,267,648	AUTRES DEPENSES	15
-	2,092,606	2,092,606	DEPRECIACTION - MATERIEL VOLANT	16
-	536,038	536,038	BIENS ET MATERIEL AU SOL	17
2,772,335	2,628,644	14,372,661	TOTAL	18
5,729,684	2,628,644	32,810,283	TOTAL GLOBAL	19

TABLE 10. BALANCE SHEET - CANADIAN CARRIERS OPERATING HELICOPTERS ONLY, 1972

TABLEAU 10. BILAN - TRANSPORTEURS CANADIENS EXPLOITANT DES HELICOPTERS SEULEMENT, 1972

1972

ASSETS - ACTIF

CURRENT ASSETS - ACTIF DISPONIBLE:

CASH - ENCAISSE	837,780
ACCOUNTS RECEIVABLE - COMPTES A RECEVOIR	8,351,184
LESS: RESERVE FOR UNCOLLECTIBLE ACCOUNTS - MOINS: RESERVE POUR COMPTES IRRECOUVRAKLES ..	258,921
MATERIALS AND SUPPLIES - MATERIAUX ET FOURNITURES	4,861,416
SHORT TERM PREPAYMENTS - PAIEMENTS ANTICIPES A COURT TERME	1,612,534
OTHER CURRENT ASSETS - AUTRES DISPONIBILITES	736,051
TOTAL	16,140,044

INVESTMENTS - PLACEMENTS	1,585,653
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PROPERTY AND EQUIPMENT - BIENS ET MATERIEL:

OPERATING - BIENS ET MATERIEL D'EXPLOITATION	45,147,624
LESS: ACCUMULATED DEPRECIATION - MOINS: DEPRECIACTION ACCUMULEE	11,228,512
NON-OPERATING - BIENS ET MATERIEL ETRANGERS A L'EXPLOITATION	19,362
LESS: ACCUMULATED DEPRECIATION - MOINS: DEPRECIACTION ACCUMULEE	10,609

DEFERRED CHARGES - FRAIS DIFFERES:

LONG TERM PREPAYMENTS - PAIEMENTS ANTICIPES A LONG TERME	368,387
OTHER DEFERRED CHARGES - AUTRES FRAIS DIFFERES	770,500
TOTAL	1,138,887

ASSETS - TOTAL - ACTIF	52,792,449
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LIABILITIES - PASSIF

CURRENT LIABILITIES - PASSIF EXIGIBLE:

NOTES AND ACCOUNTS PAYABLE - EFFETS ET COMPTES A PAYER	11,191,180
CURRENT PORTION OF LONG TERM DEBT - PARTIE EXIGIBLE DE LA DETTE A LONG TERME	3,951,542
ACCRUED TAXES - IMPOTS COURUS	(97,236)
OTHER AND ACCRUED LIABILITIES - AUTRES EXIGIBILITES COURUES	1,311,060
TOTAL	16,356,546

NON-CURRENT LIABILITIES - PASSIF NON EXIGIBLE:

LONG TERM DEBT - DETTE A LONG TERME	13,348,277
OTHER NON-CURRENT LIABILITIES - AUTRES VALEURS PASSIVES NON EXIGIBLES	4,220,298
TOTAL	17,568,575

DEFERRED CREDITS - CREDITOS DIFFERES	4,357,787
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RESERVES	2,504,832
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CAPITAL STOCK AND SURPLUS - CAPITAL ACTIONS ET SURPLUS:

CAPITAL STOCK ISSUED AND OUTSTANDING - ACTIONS EMISES ET EN CIRCULATION:	
PREFERRED - ACTIONS PRIVILEGIEES	1,014,180
COMMON - ACTIONS ORDINAIRES	2,204,325
OTHER PAID-IN CAPITAL - AUTRE CAPITAL VERSE	327,980
UNAPPROPRIATED SURPLUS - SURPLUS NON AFFECTE	8,458,224
TOTAL	12,004,709

LIABILITIES - TOTAL - PASSIF	52,792,449
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GLOSSARY

AIRCRAFT AND TRAFFIC SERVICING EXPENSE - This includes: compensation paid to ground personnel; the ground expenses involved in servicing and handling the traffic on the ground, in servicing and handling individual aircraft, in preparing aircraft crews for flight assignment, and in controlling the in-flight movement of aircraft; as well as the in-flight expenses of handling all non-passenger traffic including baggage.

CAPITAL GAINS OR LOSSES - Gains or losses involved in retiring operating property and equipment, flight equipment, expendable parts, miscellaneous materials and supplies, etc., when they are sold or otherwise removed from service as part of a general retirement program and not as incidental sales performed as a service to others.

CARGO - Both freight and express carried on an aircraft.

CHARTER TRANSPORTATION - Public transport of passengers and/or goods from a designated base at a toll per mile or per hour for the hire of the capacity of an aircraft.

DEPRECIATION AND AMORTIZATION - Include all charges to expense to record losses incurred in normal wear and tear on property and equipment which have not been replaced by current repair, as well as losses in serviceability occasioned by obsolescence - innovation, and changes in popular demand - or by action of a public authority. Also included are charges for the amortization of capitalized development, and other intangible assets.

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.

EXTRA-SECTION MILES - Miles flown on flights which are added to those timetabled because of extra demand for air service.

FINANCIAL LEVEL 1 CARRIERS - Air Canada & CP Air.

FINANCIAL LEVEL 2 CARRIERS - Pacific Western Airlines, Transair, Nordair, Quebecair, & Eastern Provincial Airways. Prior to 1970, Nordair was included in Financial Level 3.

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

FINANCIAL LEVEL 5 CARRIERS - All air carriers reporting less than \$150,000 gross annual flying revenues.

FOREIGN AIR CARRIER - An airline of a foreign country operating scheduled and/or charter services to and from Canada.

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 as well as those 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 operational administrations not directly applicable to a particular function.

GOODS - This term includes all types of non-passenger traffic, that is, freight, express and mail.

INCIDENTAL REVENUES - Revenues less related expenses from services incidental to air transportation, such as sales of service supplies and parts as well as the rental of operating property and equipment.

INTEREST EXPENSE - Interest on all classes of debt including premium, discount and expense on short-term obligations; 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 as well as ground and indirect operating expenses.

OPERATING INCOME - The profit or loss from performance of air transportation based on total operating revenues less 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 both salaries and expenses of cabin attendants, and the passenger food expense.

PROMOTION AND SALES EXPENSE - Costs incurred both in promoting the use of air transportation generally, and in creating a public preference for the service of a particular air carrier. It includes selling, advertising, space reservations, and the development of tariffs and flight schedules for publication.

REGULAR, IRREGULAR AND SPECIFIC POINT AIR CARRIER - Any carrier authorized by the Air Transport Committee of the Canadian Transport Commission to perform Classes 2, 9-2, 3, or 9-3 regular or irregular unit toll services to specified points. Class 1 and Class 8 licences indicate "scheduled" air carriers.

SCHEDULED CARRIER - Any airline having a Class 1 or Class 8 licence to perform scheduled unit toll operations.

SPECIALITY FLYING - Revenue flying services performed under authority of a Class 7 licence. Specialty flying consists of activities such as sightseeing, flight 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 Licences - Public transportation of persons and/or goods between designated points in accordance with a service schedule and at a toll per unit.

Class 2 or Class 9-2, Regular Specific Point Licences - Public transportation of persons and/or goods between designated points on a route pattern with some degree of regularity and at a toll per unit.

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 toll per unit.

GLOSSAIRE

CARGASION — Comprend le fret et les envois exprès par aéronef.

DÉPRÉCIATION ET AMORTISSEMENT — Comprend toutes les imputations pour tenir compte des pertes provenant de l'usure normale et la détérioration de biens et de matériel 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, du remplacement par un modèle plus perfectionné, d'une évolution de la demande du public et de l'intervention des services officiels. Sont également compris les frais imputés pour l'amortissement des frais de mise en valeur et autres valeurs immatérielles.

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 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 qui ne peuvent pas être imputés directement à une fonction déterminée.

FRAIS D'ENTRETIEN: AÉRONEFS ET EXPLOITATION — Ce poste comprend la rémunération du personnel au sol, les frais au sol pour la manœuvre et l'acheminement du trafic au sol, la manœuvre et l'entretien des aéronefs particuliers, la préparation des équipages au vol et le contrôle des aéronefs en vol, plus les frais en vol pour l'acheminement du trafic (y compris les bagages) sauf les passagers.

FRAIS DE PUBLICITÉ ET DES SERVICES DE VENTES — Frais de promotion générale des transports aériens et de publicité auprès du public pour l'inciter à voyager par une compagnie aérienne donnée. Sont compris les ventes, la publicité, la location des supports publicitaires, la création et la diffusion de barèmes et d'horaires des vols.

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 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 entraînés par le retrait du service de biens et de matériel d'exploitation, du matériel volant, des pièces consommables, de divers matériaux ou fournitures, etc., lorsque les articles précités 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.

INTÉRÊTS PAYÉS — Intérêts sur les dettes de toute nature, y compris les primes, les escomptes et les dépenses liées aux obligations à court terme, l'amortissement des primes, des escomptes 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 et courrier).

PASSAGER — Toute personne qui achète un billet et fait un voyage par avion est considérée comme passager payant. Les enfants en bas âge, pour lesquels le prix du billet de passage équivaut à 10% de celui du billet pour adulte, ne sont pas comptés.

RECETTES ACCESOIRIES — Recettes (moins les frais correspondants) provenant de services accessoires au transport aérien, comme par exemple la vente de fournitures d'entretien et de pièces de rechange, et la 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.

SERVICE DES GRANDES LIGNES — Genre de service à tarif unitaire, le plus souvent suivant un horaire régulier, utilisant en général les aéronefs des groupes A ou AA seulement. Un tel service figure en général sur un horaire et est présenté suivant un diagramme de rayonnement. On tient également compte de la fréquence des vols ainsi que du genre et de l'importance des transports en surface sur des itinéraires particuliers.

TRANSPORT À LA DEMANDE — Transport public de passagers ou de marchandises à partir d'une base désignée, suivant un barème au mille ou à l'heure de location de l'aéronef.

TRANSPORT À TARIF UNITAIRE — Transport effectué en vertu de l'une des catégories suivantes de licence délivrée par le Comité des transports aériens de la Commission canadienne des transports:

Service régulier, classe 1 ou 8 – Transport public de personnes et/ou de marchandises entre des points désignés suivant un horaire régulier et un tarif unitaire.

Service régulier entre points déterminés, classe 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 tarif unitaire.

Service irrégulier entre points déterminés, classe 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 tarif unitaire.

TRANSPORTEUR 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 tarif unitaire.

TRANSPORTEURS AÉRIENS ASSURANT UN SERVICE REGULIER OU IRREGULIER ENTRE POINTS DETERMINES – Tout transporteur aérien titulaire d'une licence des classes 2, 9-2, 3 ou 9-3 émise par le Comité des transports aériens de la Commission canadienne des transports et l'autorisant à effectuer un service régulier ou irrégulier à tarif unitaire entre des points déterminés. Les titulaires de licences de classe 1 ou de classe 8 sont considérés comme des transporteurs "à horaire fixe".

TRANSPORTEURS DU NIVEAU FINANCIER 1 – Air Canada et CP Air.

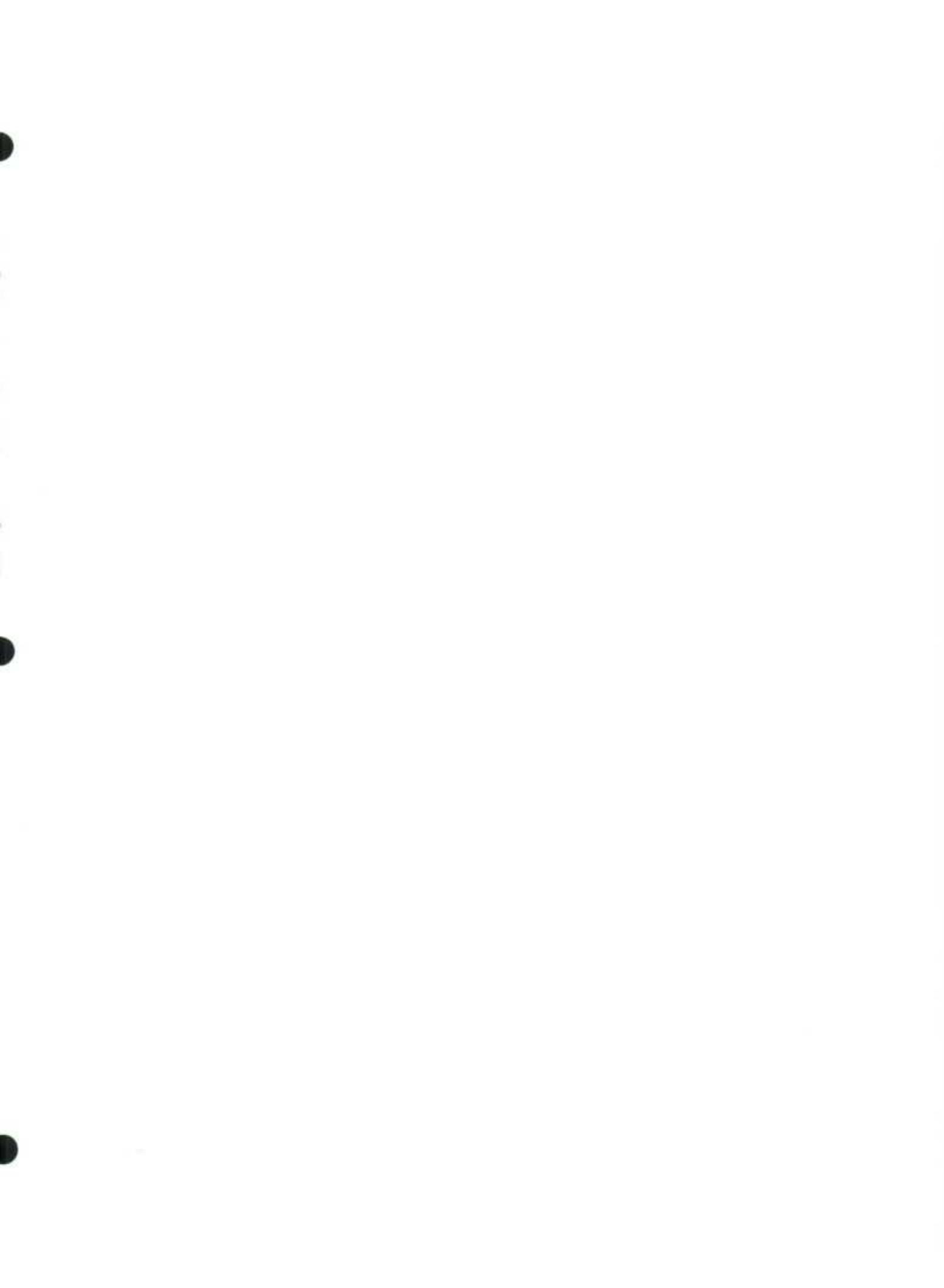
TRANSPORTEURS DU NIVEAU FINANCIER 2 – Pacific Western Airlines, Transair, Nordair, Quebecair et Eastern Provincial Airways. Avant 1970, Nordair faisait partie des transporteurs du Niveau financier 3.

TRANSPORTEURS DU NIVEAU FINANCIER 3 – Comprend 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 frêtement, ou qui ont déclaré des recettes annuelles supérieures à \$150,000 provenant seulement du transport à taxe unitaire.

TRANSPORTEURS DU NIVEAU FINANCIER 4 – Comprend tous les transporteurs aériens qui ont déclaré des recettes supérieures à \$150,000 provenant de l'exploitation aérienne, mais qui ne se classent pas au niveau financier 3.

TRANSPORTEURS DU NIVEAU FINANCIER 5 – Comprend tous les transporteurs aériens qui ont déclaré des recettes inférieures à \$150,000 provenant de l'exploitation aérienne.

VOLS SPECIALISES – Services aériens spécialisés 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.



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