

SUPPLEMENT 15 TO FREIGHT TARIFF RIC 6007-N

(Supplement 15 cancels Supplement 14) (Supplement 15 contains all changes)

MILEAGE ALLOWANCES AND RULES GOVERNING

THE HANDLING OF AND THE PAYMENT OF MILEAGE

ALSO CHARGES

ON
CARS OF PRIVATE OWNERSHIP
AS DEFINED IN ITEMS 25 AND 400

BY RAILROADS PARTIES TO THIS TARIFF

For List of Participating Carriers, see Item 2.10

This tariff is also applicable on intrastate traffic, except where expressly provided to the contrary in connection with particular rates and provisions contained herein.

ISSUED: April 13, 2011 EFFECTIVE: April 14, 2011

ISSUED BY

RAILINC, AGENT 7001 WESTON PARKWAY, SUITE 200 CARY, NC 27513

Copyright 2008 © RAILINC

ITEM 2.10 [PA]

LIST OF PARTICIPATING CARRIERS

ALPHABETIZED BY STANDARD CARRIER **ABBREVIATION** (See Note 1, this item)

BXN - Bauxite & Northern Railway Company [D]

- Chicago SouthShore & South Bend Railroad......104, CSS 451. 452-A

- Elgin, Joliet and Eastern Railway Company......112-A, EJE 488-A, 490-A

ΕV - Everett Railroad Company [D]

FWCR - Florida West Coast Railroad Company [D]

ICE - Iowa, Chicago & Eastern Railroad Corporation [D] IORY - Indiana & Ohio Railway Company [D]

LNW - Louisiana and North West Railroad Company [D]

MCR - McCloud Railway Company [D]

- Morristown & Erie Railway, Inc. ME

PCN - Point Comfort & Northern Railway Company [D]

RSS - Rockdale, Sandow & Southern Railroad Company [D]

SMA - San Manuel Arizona Railroad Company [D]

- ST Rail System [D]

WTNN - West Tennessee Railroad Corp. [D]

EXPLANATION OF NOTES

1. Items of general application in Sections 1 and 2 affecting the participation of all or large groups or numbers of carriers are not listed in this column.

ITEM 2.20-M

CUMULATIVE INDEX OF NEW OR CHANGED ITEMS

New Items added in supplements and items in the original tariff which have been amended in supplements are listed below with reference to the supplement in which such items may be found. (See Item 15 for Method of Cancellation).

ITEM	SUPPLEMENT	
2.10 [PA]	15	
2.20-M	15	
35-A	15	
55-A	15	
99-A	15	
104	15	
112-A	15	
150-C	15	
187-B	15	
192-B	15	
195-E	15	
416-A	15	
436-A	15	
442-A	15	
452-A	15	
459-A	15	
488-A	15	
490-A	15	
499-A	15	
555-C	15	
560-C	15	
565-C	15	
591-A	15	
605-C	15	

SECTION 1 EXCEPTION TO APPLICATION AND RULES APPLIES ONLY ON TANK CARS

9 ITEM 35-A

APPLIES ONLY FOR CARRIERS NAMED IN THIS ITEM

The provisions of Item 187-Series "Equalization of Mileage on Tank Cars of Private Ownership", will not apply in connection with carriers named below:

Angelina and Neches River Railroad Company Apache Railway Company, The Columbia and Cowlitz Railway Company Escanaba and Lake Superior Railroad Company Iowa Interstate Railroad, Ltd. Kansas City Southern Railway Company (Stations 31011

Mississippi Export Railroad Providence and Worcester Railroad Company Tomahawk Railway, Limited Partnership Trona Railway Company Tulsa Sapulpa Union Railway Company

to 31315 only)

(Carriers formerly listed herein and not brought forward are hereby canceled.)

9 ITEM 55-A

(Provisions formerly shown herein and not brought forward are hereby canceled.)

7 ITEM 99-A

CANADIAN PACIFIC RAILWAY (EXCEPTION TO ITEM 190)

The provisions of Item 190 Series for the movement of empty tank cars without charge to or from facilities for cleaning, lining, relining, maintenance, modification or repair, will not apply to such cars moving via CPRS from or to said facilities unless the empty movement is immediately preceded by a loaded revenue movement via CPRS. In all other circumstances, the published tariff charges in Tariff CP 4000 Series for movement of empty cars on their own wheels shall apply and will be assessed to the car owner.

On shipments moving within Canada, CP's Mileage Equalization program in Tariff CP 6 applies, except on miles in Canada for "bridge traffic" which only passes through the Canada for routing purposes that are under the terms of this tariff

SECTION 1 EXCEPTION TO APPLICATION AND RULES APPLIES ONLY ON TANK CARS

1 ITEM 104

CHICAGO SOUTH SHORE AND SOUTH BEND RAILROAD (CSS)

The provisions of Item 190 Series, or other provisions for the movement of empty tank cars without charge to or from facilities for cleaning, lining, relining, maintenance, modification, repair or storage, will not apply to such cars moving via Chicago South Shore and South Bend Railroad from or to said facilities unless the empty movement is immediately preceded by or followed by a loaded revenue movement via Chicago South Shore and South Bend Railroad. In all other circumstances, the applicable CSS publication for the movement of empty cars on their own wheels shall apply.

2 ITEM 112-A

ELGIN, JOLIET AND EASTERN RAILWAY COMPANY (EJE)

For rules to apply, see Item 90 of FT RIC 6007-N.

12 ITEM 150-C

(Provisions formerly shown herein and not brought forward are hereby canceled.)

SECTION 1 RULES AND REGULATIONS APPLIES ONLY ON TANK CARS

12 ITEM 187-B

EQUALIZATION OF MILEAGE ON TANK CARS OF PRIVATE OWNERSHIP

PART A AGGREGATE EMPTY MILEAGE VERSUS LOADED MILEAGE (SEE NOTE 1)

- 1. Should the aggregate empty mileage accumulated by tank cars carrying any of the reported marks assigned to any one person or company during a calendar year exceed the aggregate loaded mileage during the same calendar year by more than six (6) percent, such excess mileage must be paid for by the person or company to whom the reporting marks are assigned at the rate of sixty-three (63) cents per mile, without minimum, subject to the procedures outlined in Part D (See Note 2, this item).
- 2. Mileage on empty cars moving on revenue billing will not be included in the equalization account.
- 3. Empty mileage accumulated on cars moving to and from repair facilities for modification under DOT mandated retrofit programs or for inspection and/or repair under FRA Emergency Order Nos. 16 and 17, O & M Circular No. 4, or AAR Circular Letter 7697 will not be included in the equalization account. Empty mileage accumulated on cars moving under AAR Early Warning letters to and from repair facilities associated with the removal of certain truck bolsters that were manufactured by the National Castings of Mexico facility in Sahagun, Mexico, will not be included in the equalization account.
- 4. Except as outlined in Item 190 Series, paragraph 2 (c), no adjustments to loaded or empty mileage will be made in the equalization account for mileage caused by error in handling of the reporting railroad or of another railroad, or for mileage accumulated on cars moving on their own wheels to and from repair facilities due to railroad damage or for mileage accumulated due to longer routes for railroad convenience, detours and Surface Transportation Board Service Orders. Rail carriers will make equalization adjustments to the owners of excess reported on-line empty mileage on cars, they lease and operate under private marks, or cars of other lessees and/or owners operating on their line for company material, weed killer and similar service.
- Adjustments to loaded or empty mileage will be made in the AAR equalization account for apparent accounting errors in the total mileage reported for participating rail carriers under the following procedures. In the absence of appropriate adjustments being made by the AAR or a participating carrier for such accounting errors, a private car company or owner may request an appropriate adjustment for mileage summaries reported in error, from the involved rail carrier in the format prescribed by the AAR, provided such request is made within thirty (30) days of the forwarding of the monthly AAR "Year to Date Equalization Register", containing the alleged error, furnishing a duplicate of such request to the Secretary. Business Services, AAR. The rail carriers will have thirty (30) days from the date of such request in which to decline or make all or a portion of the requested adjustment, advising the Secretary of the handling accorded.

(Continued in next column)

SECTION 1 RULES AND REGULATIONS APPLIES ONLY ON TANK CARS

12 ITEM 187-B (Cont'd)

EQUALIZATION OF MILEAGE ON TANK CARS OF PRIVATE OWNERSHIP

PART A AGGREGATE EMPTY MILEAGE VERSUS LOADED MILEAGE (SEE NOTE 1)

5. (Cont'd) If the rail carrier fails to act upon a request for adjustments in the AAR summary totals within the specified time frame, the AAR is authorized to make the adjustment to the equalization account of the private car company or owner for the amount of mileage originally requested. Exceptions to the annual national equalization statement will be handled in accordance with the provisions of Part D (2).

ALL requests for adjustments to the equalization account must be presented by the private car company or owner to the involved rail carrier(s) or presented by the rail carrier(s) to the private car company or owner within three (3) years from the last day of the reporting month in question. However, such request for adjustments will not be accepted by the AAR if the involved rail carrier or car owner is no longer an operating entity, except as provided for in Part C.

 Aggregate loaded and empty mileage will be computed on the basis of actual distance, as defined in Item 185-Series.
 Adjustments made subsequent to the deadline specified in Part D will be computed in the subsequent equalization account year.

PART B REPORTING OF ACTUAL LOADED AND EMPTY MILEAGE

Each participating carrier will submit a monthly mileage report in the format prescribed by the AAR to the assignee of each reporting mark forty (40) days after the close of the movement month reporting by individual car number the actual loaded and empty miles moved as computed in accordance with Item 185-Series. In addition, total actual monthly loaded and empty mileage accumulated by all cars bearing each reporting mark will be reported to the assignee of such mark in the format prescribed by the AAR, furnishing a duplicate of this summary report to the Secretary, Business Services, AAR. Adjustments for prior months will be indicated on this monthly summary report.

PART C CHANGE OF OWNERSHIP

When a private tank car company or owner discontinues business or disposes of all tank car equipment, any excess empty mileage balance which has accrued to the date of such action, on the tank cars bearing the reporting marks of such company or owner, shall be subject to bill as of that date, in accordance with the provisions of Parts A and D of Item 187-Series, subject to any applicable adjustments.

(Continued on next page)

SECTION 1 RULES AND REGULATIONS APPLIES ONLY ON TANK CARS

12 ITEM 187-B (Cont'd)

EQUALIZATION OF MILEAGE ON TANK CARS OF PRIVATE OWNERSHIP

PART D ANNUAL NATIONAL EQUALIZATION ACCOUNTING

- 1. After May 20 of each year, the Secretary, Business Services, AAR will summarize all empty and loaded mileage by reporting mark assigned to any person or company, reporting for the proceeding calendar year, by all participating carriers to this tariff. Should the aggregate empty mileage exceed the aggregate loaded mileage of all participating carriers by more than (6) percent for any such group of reporting marks, the person or company to whom the reporting marks are assigned will be billed at the rate of sixty-three (63) cents per mile without minimum and must pay the AAR on behalf of each participating carrier for such excess for such empty mileage. The charges collected for this excess empty mileage will be distributed to the participating carriers by the AAR in direct proportion to such carriers portion of excess empty mileage to the total accumulated excess empty mileage. Only that mileage and any related adjustments reported to the Secretary prior to May 20 will be considered in determining and excess empty mileage, as outlined herein (See Notes 1, 2 and 3).
- 2. An annual national equalization statement detailing the excess empty mileage accumulated and any applicable charges will be tendered by the Secretary to the person or company assigned the reporting mark(s) for such cars for verification no later than July 1 of the year succeeding the equalization accounting year. Exceptions to this statement must be received by the Secretary within 30 days of the date tendered, and payment for all excess empty mileage is due immediately thereafter. Any adjustments made by the participating carriers up to and including the March account applicable to the prior year(s) will be incorporated in the equalization accounts for the prior equalization accounting year. Any railroad or AAR adjustments made subsequent to the March account will be carried over to the following equalization accounting year (see Note 3).
- A private car company or owner failing to render complete payment for all excess empty mileage within thirty (30) days of the date its equalization statement is tendered by the AAR will be subject to a penalty of one and a half percent (1.5%) interest per month (i.e., annual rate of 18%) for each calendar month or fraction thereof on any outstanding balance due from the date of the AAR's invoice statement. If any portion of a private car company's or owner's equalization statement remains unpaid in excess of 3 months from the date initially tendered, all mileage allowances accrued by the tank cars registered in the UMLER file bearing its reporting marks will be withheld by the carriers participating in this item until such time as complete payment including applicable penalty interest is made. Once complete payment is made, the participating carriers will be notified by the AAR and claims for any applicable mileage allowances withheld will be honored, less a 15% penalty charge for the carriers' administrative expense.

(Continued in next column)

SECTION 1 RULES AND REGULATIONS APPLIES ONLY ON TANK CARS

12 ITEM 187-B (Cont'd)

EQUALIZATION OF MILEAGE ON TANK CARS OF PRIVATE OWNERSHIP

PART D ANNUAL NATIONAL EQUALIZATION ACCOUNTING

EXPLANATION OF NOTES

- The sixty-three (63) cents per mile charges for excess empty mileage under the provisions of this item is subject to revision September 1 of each year under Ex Parte No. 328 agreed annual update procedures, and will be retroactively applied to cover the entire calendar year involved.
- Close out dates specified in Part D may be extended by the AAR for a maximum of 60 days for special national accounting problem conditions, affecting substantially all carriers and all owners.
- Invoices that have been issued which, after investigation, are determined to have been erroneous due to rail carriers or AAR accounting and/or system errors may be cancelled by the Secretary.

12 ITEM 192-B

HANDLING AND HOLDING OF EMPTY TANK CARS BY RAILROADS ON RAILROAD TRACKS (SEE NOTE 1)

- The rules and charges in this item apply only to empty private tank cars consigned to non-railroad repair facilities; i.e., facilities for cleaning, lining, relining, maintenance, modification or repair.
- 2. The rules and charges do not apply to:
 - A. Empty private tank cars moving as revenue freight under the provisions of Item 190-Series, Paragraph B 2.
 - Empty private tank cars handled or held for carrier operating convenience.
 - C. Empty private tank cars en route to facilities for cleaning, lining, relining or repair for heavy repairs following railroad damage.
 - D. Empty private tank cars en route to repair facilities located on the premises of a shipping facility, provided that the empty car, after repair, is subsequently shipped from the facility in revenue freight service.
- No allowance will be made by carriers for mileage accrued during supplemental empty movement of tank cars that are assessed charges as provided in Paragraph 5.

(Continued on next page)

SECTION 1 RULES AND REGULATIONS APPLIES ONLY ON TANK CARS

12 ITEM 192-B (Cont'd)

HANDLING AND HOLDING OF EMPTY TANK CARS BY RAILROADS ON RAILROAD TRACKS (SEE NOTE 1)

- 4. Charges applicable under these provisions will apply to empty private tank cars which the consignee has not ordered to his cleaning, lining, relining, maintenance, modification or repair facility (or his owned or leased tracks in the vicinity thereof) before the expiration of 48 hours free time (not counting Saturdays, Sundays or holidays) after placement. The time calculation will start the first 7 A.M. subsequent to carrier notification to the consignee that the empty private car is ready for placement and the time calculation will stop when the carrier places or forwards the car pursuant to instructions or should have placed or forwarded the car pursuant to instructions.
- After expiration of free time as provided in Paragraph 4, charges will be as follows: (See Note 2)
 - A. Supplementary handling charge of \$70.00 per car.
 - B. Holding charge of \$1 per car per calendar day or fraction thereof including Saturdays, Sundays and holidays while held by carrier on non-leased tracks awaiting disposition.
- 6. In the event the consignee orders the car to tracks owned or leased by the consignee in the vicinity of the facility for cleaning, lining, relining, maintenance, modification or repair within the forty-eight hour period described under Paragraph 4, this item, there will be no supplementary handling charge for the movement; however, such cars will be subject to the supplementary handling charge of \$70.00 per car (See Note 2) at such time that the empty tank car is subsequently ordered and moved onto the facility for cleaning, lining, relining, maintenance, modification or repair or ordered moved from that facility to the tracks or leased by the consignee in the vicinity of the facility.
- 7. Applicable billing will be monthly to the facility involved.

EXPLANATION OF NOTES

- The rules and charges in this item do not in any way supersede or duplicate existing, or new written contractual operating, side track, track lease, property lease, etc., agreements or tariffs that contain empty private tank car handling and holding provisions as part of the overall agreement.
- Per ExParte No. 328, the supplemental handling charge will be revised annually at the same time as the tank car mileage allowance update, utilizing the same method as that prescribed for updating the excess mileage equalization charge.

SECTION 1 RULES AND REGULATIONS APPLIES ONLY ON TANK CARS

14 ITEM 195-E

MILEAGE RATE ALLOWANCE ON TANK "T" AND HOUSE CAR "XT"

(SEE ITEM 196 FOR EXPLANATION OF DESIGNATING SYMBOLS) (SEE NOTE 1)

Mileage rate allowance for cars of foregoing mechanical designations shall be in cents per loaded mile (See Notes 2 and 7) as follows:

COLUMN 1 - Original cost or fair market value in dollars (see Notes 3, 4, 5 and 6, this item).

COLUMN 2 - Cars in service years 1 through 30. COLUMN 3 - Cars in service years 31 and over.

COLUMN 1	COLUMN 2	COLUMN 3		
\$ 0 – 1000	35.3	34.9		
1001 – 2000	36.0	35.0		
2001 – 3000	36.8	35.1		
3001 – 4000	37.5	35.1		
4001 – 5000	38.2	35.2		
5001 - 6000	39.0	35.2		
6001 - 7000	39.7	35.3		
7001 - 8000	40.4	35.3		
8001 - 9000	41.2	35.4		
9001 - 10000	41.9	35.5		
10001 - 11000	42.6	35.5		
11001 - 12000	43.4	35.6		
12001 - 13000	44.1	35.6		
13001 - 14000	44.9	35.7		
14001 - 15000	45.6	35.7		
15001 - 16000	46.3	35.8		
16001 - 17000	47.1	35.9		
17001 - 18000	47.8	35.9		
18001 - 19000	48.5	36.0		
19001 - 20000	49.3	36.0		
20001 - 21000	50.0	36.1		
21001 - 22000	50.7	36.1		
22001 - 23000	51.5	36.2		
23001 - 24000				
24001 - 25000	53.0	36.3		
21001 20000	00.0	00.0		
25001 - 26000	53.7	36.4		
26001 - 27000	54.4	36.4		
27001 - 28000	55.2	36.5		
28001 - 29000	55.9	36.5		
29001 - 30000	56.6	36.6		
30001 - 31000	57.4	36.7		
31001 - 32000	58.1	36.7		
32001 - 33000	58.8	36.8		
33001 - 34000	59.6	36.8		
34001 - 35000	60.3	36.9		
35001 - 36000	61.1	36.9		
36001 - 37000	61.8	37.0		
37001 - 38000	62.5	37.1		
38001 - 39000	63.3	37.1		
39001 - 40000	64.0	37.2		
(Continued on next page)				

SECTION 1 RULES AND REGULATIONS APPLIES ONLY ON TANK CARS

14 ITEM 195-E (Cont'd)

MILEAGE RATE ALLOWANCE ON TANK "T" AND HOUSE CAR "XT"

(SEE ITEM 196 FOR EXPLANATION OF DESIGNATING SYMBOLS) (SEE NOTE 1)

COLUMN 1	COLUMN 2	COLUMN 3
40001 - 41000	64.7	37.2
41001 - 42000	65.5	37.3
42001 - 43000	66.2	37.3
43001 - 44000	66.9	37.4
44001 - 45000	67.7	37.4
45001 - 46000	68.4	37.5
46001 - 47000	69.2	37.6
47001 - 48000	69.9	37.6
48001 - 49000	70.6	37.7
49001 - 50000	71.4	37.7
50001 - 51000	72.1	37.8
51001 - 52000	72.8	37.8
52001 - 53000	73.6	37.9
53001 - 54000	74.3	38.0
54001 - 55000	74.8	37.9
55001 - 56000	75.3	37.8
56001 - 57000	75.8	37.8
57001 - 58000	76.3	37.7
58001 - 59000	76.8	37.6
59001 - 60000	77.2	37.6
00001 00000	11.2	01.0
60001 - 61000	77.7	37.5
61001 - 62000	78.2	37.5
62001 - 63000	78.7	37.4
63001 - 64000	79.1	37.3
64001 - 65000	79.6	37.3
65001 - 66000	80.1	37.2
66001 - 67000	80.5	37.2
67001 - 68000	81.0	37.1
68001 - 69000	81.4	37.0
69001 - 70000	81.9	37.0
70004 74000	00.0	20.0
70001 - 71000	82.3	36.9
71001 - 72000	82.8	36.9
72001 - 73000	83.2	36.8
73001 - 74000 74001 - 75000	83.7 84.1	36.7 36.7
74001 - 73000	04.1	30.1
75001 - 76000	84.5	36.6
76001 - 77000	85.0	36.6
77001 - 78000	85.4	36.5
78001 - 79000	85.8	36.5
79001 - 80000	86.3	36.4

(Continued in next column)

SECTION 1 RULES AND REGULATIONS APPLIES ONLY ON TANK CARS

14 ITEM 195-E (Cont'd)

MILEAGE RATE ALLOWANCE ON TANK "T" AND HOUSE CAR "XT"

(SEE ITEM 196 FOR EXPLANATION OF DESIGNATING SYMBOLS) (SEE NOTE 1)

l	, ,	,
COLUMN 1	COLUMN 2	COLUMN 3
80001 - 81000	86.7	36.4
81001 - 82000	87.1	36.3
82001 - 83000	87.5	36.2
83001 - 84000	87.9	36.2
84001 - 85000	88.4	36.1
85001 - 86000	88.8	36.1
86001 - 87000	89.2	36.0
87001 - 88000	89.6	36.0
88001 - 89000	90.0	35.9
89001 - 90000	90.4	35.9
90001 - 91000	90.8	35.8
91001 - 92000	91.2	35.8
92001 - 93000	91.6	35.7
93001 - 94000	92.0	35.7
94001 - 95000	92.4	35.6
95001 - 96000	92.8	35.6
96001 - 97000	93.1	35.5
97001 - 98000	93.5	35.5
98001 - 99000	93.9	35.4
99001 - 100000	94.3	35.4
00001 100000	04.0	00.4
100001 - 101000	94.7	35.3
101001 - 102000	95.0	35.3
102001 - 103000	95.4	35.2
103001 - 104000	95.8	35.2
104001 - 105000	96.2	35.1
105001 - 106000	96.5	35.1
106001 - 107000	96.9	35.0
107001 - 108000	97.3	35.0
108001 - 109000	97.6	34.9
109001 - 110000	98.0	34.9
110001 111000	00.0	04.0
110001 - 111000 111001 - 112000	98.3	34.8
112001 - 112000	98.7 99.0	34.8 34.8
113001 - 113000	99.0	34.8
114001 - 115000	99.4	34.7
117001 - 110000	99. <i>1</i>	34.1
115001 - 116000	100.1	34.6
116001 - 117000	100.1	34.6
OVER - 117000	100.4	34.5
OVER - 11/000	100.0	34.5

EXPLANATION OF NOTES

 Designating symbols (mechanical designation) will be assigned to car owner or lessee by the Secretary, Technical Services, Association of American Railroads, upon written application.

(Continued on next page)

SECTION 1 RULES AND REGULATIONS APPLIES ONLY ON TANK CARS

14 **195-E** (Cont'd)

MILEAGE RATE ALLOWANCE ON TANK "T" AND HOUSE CAR "XT" (SEE ITEM 196 FOR EXPLANATION OF DESIGNATING SYMBOLS) (SEE NOTE 1)

EXPLANATION OF NOTES

- 2. For mileage allowance purposes, the service year of a car is calculated based upon year of construction of underframe. A car's first service year is the year built. Its second service year begins on January 1 of the year following the year built, with succeeding service years starting on January 1 of each following year. If the tank's service year exceeds 30, the car's service year is considered to be in excess of 30 regardless of year of construction of underframe. For those cars constructed without an underframe, the car's service year is calculated based upon year of construction of tank. Service year is determined by subtracting the year of construction (built/rebuilt) from the current calendar year, plus 1, e.g., (2000 1970) + 1 = 31, or Service Years 31 and over allowance bracket.
- For cars built prior to January 1, 1968 assignment of owned or leased cars to value groups will be determined by the undepreciated base classification value. In addition, capitalized additions and betterments shall be added to the value if not already included in the BCV system.
- 4. Applies as follows:
 - A. For cars built between January 1, 1968 and July 1, 1991, assignment of owned or leased cars to value groups will be determined by the original cost as represented to the original buyer by the manufacturer's invoice price at the time of original installation into service. In the case of a manufacturer-lessor, the fair market value or the value which was certified, or would have been certified, for investment tax credit purposes shall be substituted therefore.
 - B. Assignment to value groups of cars placed into service after July 1, 1991 will be determined by the original cost of the car to the original buyer as stated in the manufacturer's invoice. In only two circumstances, owners may certify as alternative "true value" in lieu of invoice price: (a) manufacturers who retain cars for their own leasing service and (b) purchasers who can demonstrate that they contributed physical assets of significant value that were used by the manufacturer in fabricating a car, resulting in a reduction of the invoice price by more than \$1,000 per car below the price that otherwise would have been charged. For manufacturers "true value" is the price for which a car or group of cars manufactured as a group would have been sold in an arm's length transaction. For purchasers who have made a qualifying contribution to fabrication, "true value" is the invoice price plus the depreciated value of the contributed assets distributed over the cars for which the assets were used, subject to the same limitations on "true value" which would apply to a manufacturer.

(Continued in next column)

SECTION 1 RULES AND REGULATIONS APPLIES ONLY ON TANK CARS

14 ITEM 195-E (Cont'd)

MILEAGE RATE ALLOWANCE ON TANK "T" AND HOUSE CAR "XT" (SEE ITEM 196 FOR EXPLANATION OF DESIGNATING SYMBOLS) (SEE NOTE 1)

EXPLANATION OF NOTES

- 4. Applies as follows: (Cont'd)
 - B. (Cont'd) "True value" shall not exceed the average price of similar cars registered in UMLER at invoice price within the most recent 12 months for which registration information is available in UMLER, adjusted for changes in the market values of new tank cars as reflected in average car prices. If the AAR determines by audit that a certified "true value" exceeds this value limit by an amount that causes a car to be placed in a higher allowance value bracket, the value of the car will be reduced to the appropriate value bracket. In addition, if the AAR determines by audit that a certified, "true value" exceeds this value limit by an amount that causes a car to be placed in allowance value bracket more than one bracket above the otherwise applicable bracket, excess allowances paid as a result of the over valuation shall be reimbursed to the paying railroads.

Those owners who certify a "true value" in lieu of invoice price during the calendar year must provide to the AAR an officer's certificate at the end of the year stating that, based on all information available to the owner, the owner has complied with the terms of this item. Car owners must supply for entry into UMLER all information required for tank cars in the UMLER Specification Manual. Notwithstanding any other provision of this tariff item, "true value" will be subject to audit directly by the AAR.

- C. If applicable, initial into service transportation costs, capitalized original lining costs, capitalized additions and capitalized betterments shall be added to car values determined pursuant to paragraphs 4 (A) and 4 (B), above, if not already included in the value of the car. For cars built after January 1, 1988, capitalized inspection costs shall be added to the value, if applicable and if not already included in the value, if applicable and if not already included in the value of the car. Values other than invoice price shall be identified in accordance with the current AAR UMLER format at the time cars are submitted to the Secretary, Business Services, AAR, for registration in the UMLER file (see Note 6, this item).
- D. The rebuilt year and rebuilt valuation of a private car will be utilized for the purpose of computing applicable mileage allowances subject to the following conditions:
 - The car must be rebuilt in accordance with the current requirements of Rule 88, Section C of the Office Manual and Sections A & B of the Field Manual, AAR Interchange Rules, Application for official rebuilt status must be filed with the AAR Technical Services and written formal approval received prior to registering such car in the UMLER file with rebuilt age and valuation data.

(Continued on next page)

SECTION 1 RULES AND REGULATIONS APPLIES ONLY ON TANK CARS

14 ITEM 195-E (Cont'd)

MILEAGE RATE ALLOWANCE ON TANK "T" AND HOUSE CAR "XT" (SEE ITEM 196 FOR EXPLANATION OF DESIGNATING SYMBOLS) (SEE NOTE 1)

EXPLANATION OF NOTES

- D. (Cont'd)
 - Assignment of owned or leased rebuilt cars to value groups will be determined as outlined in Notes 4. (A), 4. (B) and 4. (C) herein, except that the maximum valuation of a rebuilt private car shall not exceed the lesser of:
 - a. 75 percent of the original cost of a comparable new car.
 - b. 75 percent of the calculated replacement cost of the rebuilt car prior to rebuilding, as computed per AAR Interchange Rule 107.
- E. All car ages and values submitted are subject to verification by the AAR, and audit by the AAR or the owners independent public accountant upon reasonable request by the AAR. If the car owner elects to have the audit performed by its independent public accountant, such audit must be performed in a timely fashion in the manner prescribed by the AAR, will be performed at the car owner's expense and must be duly certified by the car owner's auditor as representing the true value of all cars included in such audit. Failure of the car owner to furnish the required car valuation data to the AAR UMLER file, to arrange for the requested audit, or to correct errors determined as a result of such audit, will result in such car(s) being assigned to the lowest applicable mileage allowance rate group.
- F. Maximum original cost of fair market value will be as follows:

Max	ximum original cost of fair market value will	be	as	tollows
	For cars built in 1981 and prior		64,	
2.	For cars built in 1982		58,	
3.	For cars built in 1983		56,	
4.	For cars built in 1984		51,	001
5.	For cars built in 1985	\$	54,	001
6.	For cars built in 1986		66,	
	For cars built in 1987		62,	001
8.	For cars built in 1988	\$	63,	001
9.	For cars built in 1989	\$	64,	001
10.	For cars built in 1990	\$	67,0	001
11.	For cars built in 1991	\$	71,0	001
12.	For cars built in 1992	\$	70,0	001
13.	For cars built in 1993	\$	76,	001
14.	For cars built in 1994	\$	74,0	001
15.	For cars built in 1995	\$	80,0	001
16.	For cars built in 1996	\$	83,0	001
17.	For cars built in 1997		84,0	
18.	For cars built in 1998	\$	89,	001
19.	For cars built in 1999	\$	94,0	001
20.	For cars built in 2000	\$	92,0	001
21.	For cars built in 2001	\$1	06,	001
22.	For cars built in 2002	\$1	09,	001
23.	For cars built in 2003	\$	85,0	001
24.	For cars built in 2004	\$	93,	001
25.	For cars built in 2005	\$1	01,0	001
26.	For cars built in 2006	\$	97,0	001
27.	For cars built in 2007	\$ 1	112	,001
28.	For cars built in 2008	\$ 1	112	,001
29.	For cars built in 2009	\$ 1	117,	,001
30.	For cars built in 2010 and subsequent	\$	98	,001

NOTE: Age is determined by subtracting the year of construction (built/rebuilt) from the calendar year plus 1. e.g. (2000-1988) + 1 = 13.

(Continued in next column)

SECTION 1 RULES AND REGULATIONS APPLIES ONLY ON TANK CARS

14 ITEM 195-E (Cont'd)

MILEAGE RATE ALLOWANCE ON TANK "T" AND HOUSE CAR
"XT"

(SEE ITEM 196 FOR EXPLANATION OF DESIGNATING
SYMBOLS)
(SEE NOTE 1)

EXPLANATION OF NOTES

- 5. For cars built or rebuilt subsequent to December 31, 1977, all values reported to the AAR UMLER file must be stated in equivalent US dollars based on the applicable exchange rate at the time such cars were built or rebuilt. Subsequent capitalized additions and betterments reported to UMLER must also be stated in equivalent US dollars at the time such improvements were made.
- 6. Applies as follows:
 - A. Into service transportation costs are those freight charges associated with the movement of a car that is ready for its first load to the locations of the car's original installation into service. Other transportation charges incurred during construction (e.g., to a facility which installs the original lining, etc) may be included in ledger value provided that the cost is capitalized.
 - B. A capital expenditure is an expenditure intended to benefit future periods in contrast to revenue expenditure/current expense which benefits a current period. It is an addition to a capital asset and is initially reflected on the balance sheet. A capital expenditure normally is subject to depreciation in future years.
 - C. Applies as follows:
 - 1. An addition or betterment has the effect of:
 - Extending the useful life of a car beyond the life projected when the car was entered into service;
 - b. Increasing a car's normal use beyond that which was in effect when the car was entered into service; or
 - Lowering the operating costs beyond that which was in effect at the time the car was entered into service; or
 - d. Otherwise adding to the worth of the benefits a car can yield beyond that in effect when the car was entered into service (e.g., enhance safety, etc).
 - Any repair that maintains a car in its customary state of operating efficiency is NOT an addition or betterment.
 - An addition is the installation of a new component of a car (not a replacement) which meets the above tests.
 The value registered in UMLER shall be the cost of the component added, including labor.
 - 3. A betterment is the replacement of a component of the car with a superior component. The value registered in UMLER for a betterment should not exceed the cost of the superior component, including labor minus (1) the original value of the component that was replaced (i.e., retired) and (2) the cost (i.e., expense) incurred in removing the old component.

(Continued on next page)

SECTION 1 RULES AND REGULATIONS APPLIES ONLY ON TANK CARS

14 ITEM 195-E (Cont'd)

MILEAGE RATE ALLOWANCE ON TANK "T" AND HOUSE CAR
"XT"

(SEE ITEM 196 FOR EXPLANATION OF DESIGNATING
SYMBOLS)
(SEE NOTE 1)

EXPLANATION OF NOTES

- C. Applies as follows: (Cont'd)
 - When a unit of property is removed from a car (i.e., partial retirement), the ledger value registered in UMLER shall be reduced by the original value of the unit removed
 - Any cost recovered under AAR Defect Car Billing, if applicable, must be deducted from the cost of an addition or betterment.

7. Applies as follows:

- A. When an owner: (1) makes a valuation correction to the UMLER file; or (2) changes the mechanical designation of cars registered in the UMLER file; and such changes result in an increase or decrease in the mileage allowance rates, the Secretary, Business Services, AAR, will be so notified and the increase or decrease will be applied retroactively. Once cars have been reported to the UMLER file, any of the foregoing corrections or changes that result in a retroactive increase or decrease in the mileage allowance rates will be identified by the Secretary. The car owner is required to furnish the Secretary documented proof of the basis of the correction or change and advise as to any applicable mileage allowance adjustments which are required.
- B. Retroactive Mileage Allowance Decrease: Within five (5) months from the date of a change to the UMLER file resulting in a retroactive mileage allowance rate decrease, the owner will notify all using carriers of such decrease with either supporting details or a summary of the overcollections, with a copy to the Secretary. After receiving such notification, the using carrier shall deduct such amount(s), in the next open mileage reports to the car owner, plus fifteen (15) percent to reimburse the handling road for audit and associated administrative expenses. If the owner fails to send notification to the users within five (5) months, the Secretary shall notify carriers of the car initial(s) and number(s) involved and the user(s) shall make an adjustment, as described above.
- C. Retroactive Mileage Allowance Increase: Within five (5) months from the date of a change to the UMLER file resulting in a retroactive mileage allowance rate increase, the owner will notify all using carriers of such increase with either supporting details or a summary of the undercollections, with a copy to the Secretary. After receiving such notification, the using carriers shall add such amount(s) in their next open mileage reports to the car owner, less fifteen (15) percent to reimburse the handling roads for audit and associated administrative expense. No retroactive mileage allowance rate increase will be applicable if the owner fails to notify the using carriers of such increase within five (5) months from the date of a change to the UMLER file.

SECTION 2 EXCEPTION TO APPLICATION AND RULES APPLIES ON CARS OTHER TANK CARS

9 ITEM 416-A

(Provisions formerly shown herein and not brought forward are hereby canceled)

♦ ITEM 436-A

BNSF RAILWAY COMPANY

- For the account of the BNSF Railway Company, the line haul movement of empty private freight to and from a cleaning facility will be assessed line haul charges as specified in tariff BNSF 90020. Such charges will be assessed and collected from the person, firm, or corporation ordering the movement.
- Line haul charges will not apply if the movement to the cleaning facility was immediately preceded by a BNSF line haul revenue movement, <u>having moved within 150 days of</u> the loaded waybill date.
- 3. Only one free empty move is allowed for each loaded move.

♦ ITEM 442-A

BNSF RAILWAY COMPANY

- For the account of the BNSF Railway Company, charges for line haul movement of empty private freight or empty railroad marked freight cars of private ownership to <u>a customer facility</u>. <u>BNSF team track, foreign railroad, repair shop or storage</u> facility will not apply if the movement was immediately <u>preceded by a BNSF line haul revenue movement, having</u> moved within 150 days of the loaded waybill date.
- 2. The rates in BNSF 90020 apply for line haul movements of empty private freight or empty railroad marked freight cars of private ownership where BNSF did not receive any portion of the previous loaded line haul movement within 150 days of the waybill date of the previous loaded move. Such charges will be assessed against and collected from the car owner as reflected in the AAR UMLER if no freight payer is mentioned on the bill of lading.
- 3. Only one free empty move is allowed for each loaded move.

1 ITEM 452-A

CHICAGO SOUTH SHORE AND SOUTH BEND RAILROAD (CSS)

The provisions of Item 615 Series or other provisions for the movement of empty freight cars, other than tank cars, without charge, to or from facilities for cleaning, lining, relining, maintenance, modification, repair or storage, will not apply to such cars moving via Chicago South Shore and South Bend Railroad from or to said facilities unless the empty movement is immediately preceded by or followed by a loaded revenue movement via Chicago South Shore and South Bend Railroad. In all other circumstances, the applicable CSS publication for the movement of empty cars on their own wheels shall apply.

SECTION 2 EXCEPTION TO APPLICATION AND RULES APPLIES ON CARS OTHER TANK CARS

7 ITEM 459-A

CP RAIL SYSTEM (EXCEPTION TO ITEM 615)

- 1. Provisions of Item 615 for movement of empty private freight cars, other than tank cars, free of line haul charge from or to shop facilities for cleaning, lining, relining, maintenance, modification or repair to or from a storage facility will not apply unless:
 - A. The empty movement into a shop or storage facility is immediately preceded by a CPRS loaded revenue linehaul movement. If not immediately preceded by a CPRS loaded revenue line-haul movement, charges in Tariff CP 4000 Series for movement of empty cars on their own wheels shall apply, charges for movement into shop will be assessed to the car owner. (NOTE 1).
 - B. The empty movement out of a shop or storage facility is subject to charges in Tariff CP 4000 Series for movement of empty cars on their own wheels, charges for movement out of shop will be assessed to the car owner. (NOTE 1).

EXPLANATION OF NOTES

 Movements from shop to shop, shop to repair facility, shop to storage facility or vice versa will not be moved for free. Charges in Tariff CP 4000 Series for movement of empty cars on their own wheels shall apply.

2 ITEM 488-A

ELGIN, JOLIET AND EASTERN RAILWAY COMPANY (EJE)

For rules to apply, see Item 454 of FT RIC 6007-N.

2 ITEM 490-A

ELGIN, JOLIET AND EASTERN RAILWAY COMPANY (EJE)

(Provisions formerly shown herein and not brought forward are hereby canceled.)

9 ITEM 499-A

(Provisions formerly shown herein and not brought forward are hereby canceled)

14 ITEM 555-C

(Provisions formerly shown herein and not brought forward are hereby canceled)

14 ITEM 560-C

(Provisions formerly shown herein and not brought forward are hereby canceled)

14 ITEM 565-C

(Provisions formerly shown herein and not brought forward are hereby canceled)

SECTION 2 EXCEPTION TO APPLICATION AND RULES APPLIES ON CARS OTHER THAN TANK CARS

8 ITEM 591-A

UNION PACIFIC RAILROAD COMPANY
(APPLIES ONLY ON SHIPMENTS OF GRAIN PRODUCTS, WITH
STANDARD TRANSPORTATION COMMODITY CODE
NUMBERS SHOWN IN PARAGRAPHS 1 AND 2 OF THIS ITEM,
WHILE ON THE RAILS OF THE UP)

 The UP will pay the mileage allowance on special car type "LO" as provided in Item 621, subject to a maximum mileage allowance of ten (10) cents per loaded mile when containing commodities with the following Standard Transportation Commodity Code (STCC) Numbers:

1-131	01-136	01-144	20-419-79
01-132	01-137	01-149	20-419-81
01-133	01-139-30	20-419-52	
01-135	01-139-40	20-419-53	

 The UP will pay the mileage allowance on special car type "LO" as provided in Item 621, subject to a maximum mileage allowance of twenty-one (21) cents per loaded mile when containing commodities with the following Standard Transportation Commodity Code (STCC) Numbers:

01-134	20-411	20-449	20-914
01-141	20-412	20-45	20-921
01-143	20-413	20-465	20-923
01-151	20-414	20-467	20-931
01-152	20-415	20-469	20-933
01-159	20-416	20-621	20-939
01-191	20-418	20-823	20-941
01-196	20-419	20-831	20-942
01-199	20-421	20-832	20-999-39
01-294	20-441	20-839	
01-295	20-442	20-859	
01-34	20-443	20-911	

 The Standard Transportation Commodity Code Numbers referred to are as described (and also embrace all articles assigned additional digits listed thereunder) in Tariff STCC 6001 Series.

SECTION 2 RULES AND REGULATIONS APPLIES ON CARS OTHER THAN TANK CARS

11 ITEM 605-C

USE OF PRIVATE CARS AND PAYMENT OF MILEAGE

- Reporting marks will be assigned for use on cars other than tank cars only by the Secretary, Business Services, Association of American Railroads. As a condition for the assignment and retention of reporting marks, applicants must be subscribers to the AAR Mechanical Interchange Agreement and all cars bearing such reporting marks must be properly registered in the Universal Machine Language Equipment Register (UMLER).
- 2. Application for use of cars bearing such reporting marks shall state the name of the owner (assignee of reporting marks) and lessee, if leased, and the station or stations and industry or industries at which loads are intended to originate, and the name of the first line haul carrier or carriers. The application will be transmitted by the applicant to the originating line haul carrier(s) for approval. Application for approval for shipper provided cars cannot be denied by the carriers except for reasons of safety, mechanical factors or inadequate storage space.
- 3. After reporting marks are approved, the cars may be used by the owner or lessee for the origination of traffic only at the station or stations on the carrier or carriers that granted application approval. As to use of the cars for the origination of traffic at some other station or stations, or some other carrier or carriers, application must be made by the owner or lessee to the originating carrier.
- After reporting marks have been assigned, they may be used on any cars that meet the requirements of the AAR Mechanical Interchange Rules and which are properly registered in UMLER.
- The number of cars of any type shall not be increased nor shall destroyed cars be replaced without specific authority granted by the originating line haul carrier(s).
- 6. Mileage allowance must be reported to the car owner (person or company at a single address, to whom the reporting marks are assigned) within one (1) month and ten (10) days from the last day of the month in which it is earned including payment for cars on hand at the end of that month.
- 7. Mileage allowance for the use of cars will be paid only to the person or company, at a single address, to whom the reporting marks are assigned provided cars are properly equipped and marked with the assigned reporting marks and car number and provided further:
 - A. The marked capacity and assigned reporting marks are properly submitted, not later than the date of installation of cars in service, to the Official Railway Equipment Register for publication in the next succeeding issue.
 - B. Refrigerator cars of private ownership are handled in conformity with the provisions of Rule 36 (or successive issues) Perishable Protective Tariff PPT 619.

(Continued in next column)

SECTION 2 RULES AND REGULATIONS APPLIES ON CARS OTHER THAN TANK CARS

11 ITEM 605-C (Cont'd)

USE OF PRIVATE CARS AND PAYMENT OF MILEAGE

- A description of each car is furnished to the Secretary, Business Services, AAR, as required in the Universal Machine Language Equipment Register for the assignment of application mileage allowances. Such information must be received by the Secretary not later than 5:00 PM, E.T. on the last day of the month prior to the month in which the cars are placed in service except, submissions requiring data entry by AAR staff must be received by the 25th day of the month. When the last day of the month falls on a Saturday, Sunday or a holiday, such information must be received by 5:00 PM on the last working day prior to the last day of the month except submissions requiring data entry by AAR staff must be received by the 25th day of the month. Cars registered with a transportation code "S", "X", or" Y" are not eligible for mileage allowances and will be assigned a zero rate.
- 8. Reporting marks assigned to private car owners will consist of four letters including the final letter "X".
- Assigned reporting marks must be painted or stenciled on the body of the car. When reporting mileage allowances, carding, placarding or boarding of cars will not be recognized.
- 10. NOTE: Prior to the acceptance of privately owned railcars for loading by customers on Norfolk Southern Railway Company (NS) lines, the railcar owner or controlling entity must submit an OT-5 application request to NS via the Railinc OT-5 registration system** (www.railinc.com). To access the OT-5 registration system a user must be registered through Railinc single sign on (Railinc SSO). [C]
- NOTE: When applications are required, an OT-5 application must be submitted electronically via Ralinc's Circular OT-5 Internet system (www.railinc.com).

	EXPLANATION OF REFERENCE MARKS		
	REF	EXPLANATION	
	MARK •	No Change	
	•	Increase	
	•	Reduction	
	<u> </u>	Change in wording which results in neither an	
		increase or decrease in charges	
	[A]	Addition - Reinstated	
	[C]	Change	
	[D]	Canceled	
	(<u>Unders</u>	scored portion denotes change.)	
or explanation of terms, abbreviations and reference marks not	explained he	erein, see Item 99999, this tariff	
For explanation of terms, abbreviations and reference marks not explained herein, see Item 99999, this tariff.			