

***AMERICAN SHORT LINE AND REGIONAL
RAILROAD ASSOCIATION**



SUPPLEMENT 15

TO

FREIGHT TARIFF ASLG 6007
(Supplements shown in Item 1.10 contain all changes)

**NAMING
MILEAGE ALLOWANCES AND RULES
GOVERNING
HANDLING AND PAYMENT OF MILEAGE
ALSO CHARGES
ON
CARS OF PRIVATE OWNERSHIP
BY
RAILROAD MEMBERS
OF
*AMERICAN SHORT LINE AND REGIONAL RAILROAD ASSOCIATION
SHOWN AS PARTICIPANTS HEREIN**

This tariff is also applicable on intrastate traffic, except where expressly provided to the contrary in connection with particular items.

ISSUED: February 5, 1999

EFFECTIVE: March 1, 1999

ISSUED BY
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*Formerly The American Short Line Railroad Association

(The provisions published herein, if effective, will not result in an effect on the quality of the human environment.)

SUPPLEMENT 15 TO FT ASLG 6007

ITEM 1.10

SUPPLEMENTS

- Supplement 1 - Item 2.10 - Add Lewis & Clark Railway Company (LINC) as a Participating Carrier.
Add Hollis & Eastern Railroad Company (HE) as a Participating Carrier.
Eliminate Huron and Eastern Railway Company, Inc. (HE) as a Participating Carrier.
- Supplement 2 - Item 2.10 - Eliminate Maryland Midland Railway, Inc. (MMID) as a participating carrier.
Item 67-A - Change for account BPRR.
Item 187-A - Change.
Item 192-A - Change.
Item 195-A - Change.
Item 446-A - Change for account BPRR.
- Supplement 3 - Item 2.10 - Add Elgin, Joliet and Eastern Railway Company (EJE)
Item 35-A - Include IAIS.
Item 112 - Add for account EJE.
Item 500 - Add for account EJE.
Item 501 - Add for account EJE.
- Supplement 4 - Item 2.10 - Add Duluth, Missabe and Iron Range Railway Company (DMIR).
Item 498 - Add for account DMIR.
- Supplement 5 - Item 495-A - Change for account DME.
- Supplement 6 - Item 2.10 - Eliminate Wisconsin & Southern Railroad Company (WSOR) as a Participating Carrier.
- Supplement 7 - Item 605-A - Change.
- Supplement 8 - Item 86 - Add for account CEDR
Item 92 - Add for account CC
Item 470-A - Change for account CEDR
Item 470.12 - Add for account CEDR
Item 470.13 - Add for account CEDR
Item 470.14 - Add for account CEDR
Item 470.15 - Add for account CEDR
Item 470.17 - Add for account CEDR
Item 483-A - Change for account CC
Item 483.12 - Add for account CC
Item 483.13 - Add for account CC
Item 483.14 - Add for account CC
Item 483.15 - Add for account CC
Item 483.17 - Add for account CC
- Supplement 9 - Item 2.10 - Eliminate Arkansas Midland Railroad Company, Inc. (AKMD) as a Participating Carrier.
Item 195-B - Change.
- Supplement 10 - Eliminate Utah Railway Company (UTAH) as a Participating Carrier.
- Supplement 11 - Item 2.10 - Add Nebraska Northeastern Railway Company (NENE) as a Participating Carrier.
Item 139-A - Change for account PAL.
Item 460 - Add for account NENE.
Item 552-A - Cancel for account PAL (See Item 139-A).
- Supplement 12 - Item 187-B - Change.
Item 192-B - Change.
Item 195-C - Change.
- Supplement 13 - Item 195-D. Change.
- Supplement 14 - Item 187-C - Change.
Item 192-C - Change.
Item 195-E - Change.
- Supplement 15 - Item 195-E. Change.

ITEM 2.10 [PA]

**LIST OF PARTICIPATING CARRIERS
ALPHABETIZED BY STANDARD CARRIER ABBREVIATION**

ABBR	NAME OF CARRIER	ITEM
AKMD	- Arkansas Midland Railroad Company, Inc. [D-2]	
CC	- Chicago, Central & Pacific Railroad Company.....	88, 91, 198, 483, 483.12, 483.13, 483.14, 483.15, 483.17, 622
CEDR	- Cedar River Railroad Company.....	82, 85, 86, 470, 470.12, 470.13, 470.15, 470.17
DMIR	- Duluth, Missabe and Iron Range Railway Company..	498
EJE	- Elgin, Joliet and Eastern Railway Company...	112, 500
HE	- Hollis & Eastern Railroad Company [A-1]	
HE	- Huron and Eastern Railway Company [D-1]	
IAIS	- Iowa Interstate Railroad, Ltc.....	35, 120, 121
LINC	- Lewis & Clark Railway Company	
MMID	- Maryland Midland Railway, Inc. [D-2]	
NENE	- Nebraska Northeastern Railway Company.....	460, [A-2]
PAL	- Paducah & Louisville Railway, Inc.....	139, 198, 622
UTAH	- Utah Railway Company [D-2]	
WSOR	- Wisconsin & Southern Railroad Company....	[D-2]

For explanation of abbreviations and reference marks not shown herein, see last page of this supplement or last page of this tariff.

SUPPLEMENT 15 TO FT ASLG 6007

SECTION 1 RULES AND REGULATIONS (APPLIES ONLY ON TANK CARS)			SECTION 1 RULES AND REGULATIONS (APPLIES ONLY ON TANK CARS)		
ITEM 195-E [I] MILEAGE RATE ALLOWANCE ON TANK "T" AND HOUSE CAR "XT" (SEE ITEM 196 FOR EXPLANATION OF DESIGNATING SYMBOLS) (See Note 1) 1. Mileage rate allowance for cars of foregoing mechanical designations shall be in cents per loaded mile (See Notes 2 and 7) as follows: Col 1 - Original cost or fair market value in dollars (See Note 3, 4, 5 and 6). Col 2 - Cars in service years 1 through 30. Col 3 - Cars in service years 31 and over.			ITEM 195-E (CONT'D) [I] 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	COLUMN 1	COLUMN 2	COLUMN 3
\$ 0 - 1000	32.3	31.9	40001 - 41000	65.0	33.4
1001 - 2000	33.2	32.0	41001 - 42000	65.7	33.3
2001 - 3000	34.1	32.0	42001 - 43000	66.3	33.3
3001 - 4000	35.0	32.1	43001 - 44000	67.0	33.3
4001 - 5000	35.9	32.2	44001 - 45000	67.6	33.3
5001 - 6000	36.8	32.3	45001 - 46000	68.3	33.2
6001 - 7000	37.7	32.3	46001 - 47000	68.9	33.2
7001 - 8000	38.6	32.4	47001 - 48000	69.5	33.2
8001 - 9000	39.5	32.5	48001 - 49000	70.2	33.1
9001 - 10000	40.4	32.6	49001 - 50000	70.8	33.1
10001 - 11000	41.3	32.7	50001 - 51000	71.4	33.1
11001 - 12000	42.2	32.7	51001 - 52000	72.0	33.1
12001 - 13000	43.0	32.8	52001 - 53000	72.6	33.0
13001 - 14000	43.9	32.9	53001 - 54000	73.2	33.0
14001 - 15000	44.8	33.0	54001 - 55000	73.8	33.0
15001 - 16000	45.7	33.0	55001 - 56000	74.5	33.0
16001 - 17000	46.6	33.1	56001 - 57000	75.0	32.9
17001 - 18000	47.5	33.2	57001 - 58000	75.6	32.9
18001 - 19000	48.4	33.3	58001 - 59000	76.2	32.9
19001 - 20000	49.3	33.3	59001 - 60000	76.8	32.9
20001 - 21000	50.2	33.4	60001 - 61000	77.4	32.8
21001 - 22000	51.1	33.5	61001 - 62000	78.0	32.8
22001 - 23000	52.0	33.6	62001 - 63000	78.6	32.8
23001 - 24000	52.9	33.7	63001 - 64000	79.1	32.8
24001 - 25000	53.8	33.7	64001 - 65000	79.7	32.7
25001 - 26000	54.7	33.8	65001 - 66000	80.3	32.7
26001 - 27000	55.4	33.8	66001 - 67000	80.9	32.7
27001 - 28000	56.1	33.8	67001 - 68000	81.4	32.7
28001 - 29000	56.8	33.7	68001 - 69000	82.0	32.6
29001 - 30000	57.6	33.7	69001 - 70000	82.5	32.6
30001 - 31000	58.2	33.7	70001 - 71000	83.1	32.6
31001 - 32000	59.0	33.6	71001 - 72000	83.6	32.6
32001 - 33000	59.6	33.6	72001 - 73000	84.2	32.5
33001 - 34000	60.3	33.6	73001 - 74000	84.7	32.5
34001 - 35000	61.0	33.5	74001 - 75000	85.3	32.5
35001 - 36000	61.7	33.5	75001 - 76000	85.8	32.5
36001 - 37000	62.4	33.5	76001 - 77000	86.3	32.5
37001 - 38000	63.0	33.5	77001 - 78000	86.9	32.4
38001 - 39000	63.7	33.4	78001 - 79000	87.4	32.4
39001 - 40000	64.4	33.4	79001 - 80000	87.9	32.4
(CONT'D IN NEXT COLUMN)			80001 - 81000	88.4	32.4
			81001 - 82000	89.0	32.3
			82001 - 83000	89.5	32.3
			83001 - 84000	90.0	32.3
			84001 - 85000	90.5	32.3
			85001 - 86000	91.0	32.3
			86001 - 87000	91.5	32.2
			87001 - 88000	92.0	32.2
			88001 - 89000	92.5	32.2
			OVER - 89000	93.0	32.2

<p style="text-align: center;">SECTION 1 RULES AND REGULATIONS (APPLIES ONLY ON TANK CARS)</p>	<p style="text-align: center;">SECTION 1 RULES AND REGULATIONS (APPLIES ONLY ON TANK CARS)</p>
<p>ITEM 195-E (CONT'D) [I]</p> <p style="text-align: center;">MILEAGE RATE ALLOWANCE ON TANK "T" AND HOUSE CAR "XT" (SEE ITEM 196 FOR EXPLANATION OF DESIGNATING SYMBOLS) (See Note 1)</p> <p style="text-align: center;">EXPLANATION OF NOTES</p> <ol style="list-style-type: none"> 1. Designating symbols (mechanical designation) will be assigned to car owner or lessee by the Secretary, Mechanical Division, Association of American Railroads, upon written application. 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 tanks' 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., (1986 - 1956) + 1 = 31, or Service Years 31 and over allowance bracket. 3. 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: <ol style="list-style-type: none"> 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 an 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. 	<p>ITEM 195-E (CONT'D) [I]</p> <p style="text-align: center;">MILEAGE RATE ALLOWANCE ON TANK "T" AND HOUSE CAR "XT" (SEE ITEM 196 FOR EXPLANATION OF DESIGNATING SYMBOLS) (See Note 1)</p> <p style="text-align: center;">EXPLANATION OF NOTES</p> <p>B. (Cont'd)</p> <p>"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 brackets, excess allowances paid as a result of the over valuation shall be reimbursed to the paying railroads.</p> <p>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.</p> <ol style="list-style-type: none"> 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 Paragraph A and 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 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 Transportation Division, AAR, for registration in the UMLER file (see Note 6). 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: <ol style="list-style-type: none"> 1. The car must be rebuilt in accordance with the current requirements of Rule 88, Sections B&D 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 Mechanical Division and written formal approval received prior to the registering such car in the UMLER file with rebuilt age and valuation data. 2. Assignment of owned or leased rebuilt cars to value groups will be determined as outlined in Notes 4A, 4B and 4C herein, except that the maximum valuation of a rebuilt private car shall not exceed the lesser of: <p style="margin-left: 40px;">75% of the original cost of a comparable new car; or 75% of the calculated replacement cost of the rebuilt car prior to rebuilding, as computed per AAR Interchange Rule 107.</p>
<p style="text-align: center;">(CONT'D IN NEXT COLUMN)</p>	<p style="text-align: center;">(CONT'D IN NEXT COLUMN)</p>

**SECTION 1
RULES AND REGULATIONS
(APPLIES ONLY ON TANK CARS)**

ITEM 195-E (CONT'D)
[I]

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

EXPLANATION OF NOTES

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 or fair market value will be as follows:

1. For cars built in 1981 and prior	\$64,001
2. For cars built in 1982	\$58,001
3. For cars built in 1983	\$56,001
4. For cars built in 1984	\$51,001
5. For cars built in 1985	\$54,001
6. For cars built in 1986	\$66,001
7. 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	\$67,001
11. For cars built in 1991	\$71,001
12. For cars built in 1992	\$70,001
13. For cars built in 1993	\$76,001
14. For cars built in 1994	\$74,001
15. For cars built in 1995	\$80,001
16. For cars built in 1996	\$83,001
17. For cars built in 1997	\$84,001
17. For cars built in 1998 and subsequent	\$89,001

(Age is determined by subtracting the year of construction (built/rebuilt) from the current calendar year plus 1, e.g. (1984-1972) + 1 = 13.)

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. No adjustments to mileage allowances accrued prior to August 1, 1980 will be required.

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.

(CONT'D IN NEXT COLUMN)

**SECTION 1
RULES AND REGULATIONS
(APPLIES ONLY ON TANK CARS)**

ITEM 195-E (CONT'D)
[I]

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. An addition or betterment has the effect of:

1. extending the useful life of a car beyond the life projected when the car was entered into service; or
2. increasing a car's normal use beyond that which was in effect when the car was entered into service; or
3. lowering the operating costs beyond that which was in effect at the time the car was entered into service; or
4. 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.

D. 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.

E. A betterment is the replacement of a component of the car with a superior component. The value registered in UMLER of 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.

F. 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.

G. 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, Transportation Division, 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.

(CONT'D IN NEXT COLUMN)

<p align="center">SECTION 1 RULES AND REGULATIONS (APPLIES ONLY ON TANK CARS)</p>	<p align="center">EXPLANATION OF REFERENCES CONTAINED HEREIN</p>
<p>ITEM 195-E (CONT'D) [I]</p> <p>MILEAGE RATE ALLOWANCE ON TANK "T" AND HOUSE CAR "XT" (See Item 196 For Explanation Of Designating Symbols) (See Note 1)</p> <p align="center">EXPLANATION OF NOTES</p> <p>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 over-collections, 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 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.</p> <p>(The fifteen (15) percent additional amount for audit and administrative expense applies only to over-collections due to retroactive decreases in allowances resulting from corrections or changes made to the UMLER file after June 30, 1984.)</p> <p>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 under collections, 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.</p> <p>(The fifteen (15) percent deduction for audit and administrative expense applies only to under collection due to retroactive increases in allowances resulting from corrections or changes made to the UMLER file after June 30, 1984.)</p>	<p>[A-1] - Supplement 1 corrected name of carrier for abbreviation shown. - Cancelled - See [A-1] above. [D-1] - Cancelled. [D-2] - Denotes Partial Amendment. [PA] - Increase. [I] - Reduction. [R]</p>