

SUPPLEMENT
TO
FT ASLG 6007

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



SUPPLEMENT 26

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 26, 2001

EFFECTIVE: March 1, 2001

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.)

NOTICE

1. "Official Railway Equipment Register, RER 6413" is to be substituted for "Official Railway Equipment Register, ICC RER 6412" wherever shown.
2. "Business Services, Association of American Railroads" is to be substituted for "Customer Service Division, Association of American Railroads (AAR)" wherever shown.
3. "Technical Services, Association of American Railroads" is to be substituted for "Mechanical Division, Association of American Railroads (AAR)" wherever shown.

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.

(CONT'D IN NEXT COLUMN)

ITEM 1.10 (Cont'd.)

SUPPLEMENTS (Cont'd.)

- 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.
- Supplement 16 - Item 187-D - Change.
Item 192-D - Change.
Item 195-F - Change.
- Supplement 17 - Item 615-A - Change for account BXN, PCN and RSS.
- Supplement 18 - Item 198-A - Change.
Item 622-A - Change.
- Supplement 19 - Item 2.10 - Eliminate Kiamichi Railroad Company, Inc. (KRR) as a participating carrier. Item 620-A - Cancel KRR. Item 630-A - Cancel KRR.
- Supplement 20 - Item 195-G - Change.
- Supplement 21 - Item 2.10 - Eliminate New England Central Railroad, Inc. (NECR) as Participating Carrier. Eliminate Peoria and Pekin Union Railway Company (PPU) as Participating Carrier. Eliminate Santa Maria Valley Railroad Company (SMV) as Participating Carrier. Item 319-B - Change for account PAL. Item 552-B - Change for account PAL.
- Supplement 22 - Item 187-E - Change.
Item 192-E - Change.
Item 195-H - Change.
Item 198-B - Canceled.
Item 622-A - Canceled.
- Supplement 23 - Item 70 - Add for account CIC. Item 450 - Add for account CIC.
- Supplement 24 - Eliminate IQRY as a participating carrier.
- Supplement 25 - Item 180-A - Change.
Item 605-B - Change.
- Supplement 26 - Item 195-I - 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
CIC	Cedar Rapids and Iowa City Railway Company.....	70[A-2] 450[A-2]
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
IQRY	Indiana & Ohio Railway Company [D-2]	
KRR	Kiamichi Railroad Company, Inc.[D-2]	
LINC	Lewis & Clark Railway Company	
MMID	Maryland Midland Railway, Inc. [D-2]	
NECR	New England Central Railroad, Inc. [D-2]	
NENE	Nebraska Northeastern Railway Company.....	460,
PAL	Paducah & Louisville Railway, Inc.....	139, 198, 552, 622
PPU	Peoria and Pekin Union Railway Company [D-2]	
SMV	Santa Maria Valley Railroad Company [D-2]	
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.

SECTION 1 RULES AND REGULATIONS (APPLIES ONLY ON TANK CARS)		
ITEM 195-I [R] 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.		
COLUMN 1	COLUMN 2	COLUMN 3
\$ 0 - 1000	29.9	29.4
1001 - 2000	31.0	29.5
2001 - 3000	32.0	29.6
3001 - 4000	33.1	29.7
4001 - 5000	34.1	29.8
5001 - 6000	35.1	29.9
6001 - 7000	36.2	30.0
7001 - 8000	37.2	30.1
8001 - 9000	38.3	30.2
9001 - 10000	39.3	30.3
10001 - 11000	40.4	30.4
11001 - 12000	41.4	30.5
12001 - 13000	42.4	30.6
13001 - 14000	43.5	30.7
14001 - 15000	44.5	30.8
15001 - 16000	45.6	30.9
16001 - 17000	46.6	31.0
17001 - 18000	47.7	31.1
18001 - 19000	48.7	31.2
19001 - 20000	49.8	31.2
20001 - 21000	50.8	31.3
21001 - 22000	51.8	31.4
22001 - 23000	52.9	31.5
23001 - 24000	53.9	31.6
24001 - 25000	55.0	31.7
25001 - 26000	56.0	31.8
26001 - 27000	57.1	31.9
27001 - 28000	58.1	32.0
28001 - 29000	59.2	32.1
29001 - 30000	60.2	32.2
30001 - 31000	61.2	32.3
31001 - 32000	62.1	32.3
32001 - 33000	62.9	32.3
33001 - 34000	63.8	32.3
34001 - 35000	64.6	32.3
35001 - 36000	65.4	32.3
36001 - 37000	66.2	32.2
37001 - 38000	67.1	32.2
38001 - 39000	67.9	32.2
39001 - 40000	68.7	32.2
40001 - 41000	69.5	32.2
41001 - 42000	70.3	32.2
42001 - 43000	71.0	32.2
43001 - 44000	71.8	32.2
44001 - 45000	72.6	32.2
(CONT'D IN NEXT COLUMN)		

SECTION 1 RULES AND REGULATIONS (APPLIES ONLY ON TANK CARS)		
ITEM 195-I (CONT'D) [R] 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
45001 - 46000	73.4	32.2
46001 - 47000	74.1	32.2
47001 - 48000	74.9	32.2
48001 - 49000	75.7	32.2
49001 - 50000	76.4	32.1
50001 - 51000	77.2	32.1
51001 - 52000	77.9	32.1
52001 - 53000	78.7	32.1
53001 - 54000	79.4	32.1
54001 - 55000	80.1	32.1
55001 - 56000	80.9	32.1
56001 - 57000	81.6	32.1
57001 - 58000	82.3	32.1
58001 - 59000	83.0	32.1
59001 - 60000	83.7	32.1
60001 - 61000	84.5	32.1
61001 - 62000	85.2	32.1
62001 - 63000	85.9	32.0
63001 - 64000	86.6	32.0
64001 - 65000	87.2	32.0
65001 - 66000	87.9	32.0
66001 - 67000	88.6	32.0
67001 - 68000	89.3	32.0
68001 - 69000	90.0	32.0
69001 - 70000	90.6	32.0
70001 - 71000	91.3	32.0
71001 - 72000	92.0	32.0
72001 - 73000	92.6	32.0
73001 - 74000	93.3	32.0
74001 - 75000	94.0	32.0
75001 - 76000	94.6	32.0
76001 - 77000	95.3	32.0
77001 - 78000	95.9	32.0
78001 - 79000	96.5	31.9
79001 - 80000	97.2	31.9
80001 - 81000	97.8	31.9
81001 - 82000	98.4	31.9
82001 - 83000	99.1	31.9
83001 - 84000	99.7	31.9
84001 - 85000	100.3	31.9
85001 - 86000	100.9	31.9
86001 - 87000	101.5	31.9
87001 - 88000	102.1	31.9
88001 - 89000	102.7	31.9
89001 - 90000	103.3	31.9
90001 - 91000	103.9	31.9
91001 - 92000	104.5	31.9
92001 - 93000	105.1	31.9
93001 - 94000	105.7	31.9
OVER 94000	106.3	31.9
(CONT'D ON NEXT PAGE)		

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

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

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

EXPLANATION OF NOTES

1. Designating symbols (mechanical designation) will be assigned to car owner or lessee by the Secretary, Technical Services, 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., (2000 - 1970) + 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:
 - 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.

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

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

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

EXPLANATION OF NOTES

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 brackets, 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 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 Business Services, 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:
 1. 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 AAR Technical Services 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:
 - 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.

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

ITEM 195-I (CONT'D)
(R)

**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
18. For cars built in 1998	\$89,001
19. For cars built in 1999	\$94,001
20. For cars built in 2000 and subsequent	\$92,001

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

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.

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

ITEM 195-I (CONT'D)
(R)

**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, 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.

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**SECTION 1
RULES AND REGULATIONS
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ITEM 195-I (CONT'D)
[R]

**MILEAGE RATE ALLOWANCE ON TANK "T" AND HOUSE CAR
"XT"**
(See Item 196 For Explanation Of Designating Symbols)
(See Note 1)

EXPLANATION OF NOTES

- 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.
- 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.

EXPLANATION OF REFERENCES CONTAINED HEREIN

- [A-1] - Supplement 1 corrected name of carrier for abbreviation shown.
- [D-1] - Cancelled - See [A-1] above.
- [D-2] - Cancelled.
- [PA] - Denotes Partial Amendment.
- [I] - Increase.
- [R] - Reduction.

Provisions formerly shown and not brought forward are hereby cancelled.