

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



SUPPLEMENT 48

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 9, 2005

EFFECTIVE: March 1, 2005

ISSUED BY
K. Grant Ozburn, Jr., Executive Director
Traffic & E-Commerce
American Short Line And Regional- Railroad Association
50 F Street, N. W., Suite 7020
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(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.
- Supplement 13 - Item 195-D - Change.
(CONT'D IN NEXT COLUMN)

ITEM 1.10 (Cont'd.)

SUPPLEMENTS (Cont'd.)

- 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 139-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 IORY as a participating carrier.
- Supplement 25 - Item 180-A - Change. Item 605-B - Change.
- Supplement 26 - Item 195-I - Change.
- Supplement 27 - Item 2.10 - Eliminate Dansville and Mount Morris Railroad Company (DMM) as a Participating Carrier. Eliminate Genesee and Wyoming Railroad Company (GNWR) as a Participating Carrier. Eliminate San Diego & Imperial Valley Railroad Company (SDIY) as a Participating Carrier.
- Supplement 28 - Item 620-B - Change. Item 630-B - Change.
- Supplement 29 - Item 187-F - Change. Item 192-F - Change. Item 195-J - Change.
- Supplement 30 - Item 187-F - Brought forward without change. Item 192-F - Brought forward without change. Item 195-K - Change.
- Supplement 31 - Item 187-G - Change. Item 192-G - Change. Item 195-L - Change.
- Supplement 32 - Item 195-M - Change.
- Supplement 33 - Item 2.10 - Eliminate Lauringburg and Southern Railroad Company (LRS) as a Participating Carrier. Eliminate Nash County Railroad (NCYR) as a Participating Carrier.
- Supplement 34 - Item 2.10 - Eliminate Central Railroad of Indianapolis (CERA) as a Participating Carrier.
- Supplement 35 - Item 195-N - Change.

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

SUPPLEMENT 48 TO FT ASLG 6007

ITEM 1.10 (Cont'd.)	ITEM 2.10 [PA]
SUPPLEMENTS (Cont'd.)	LIST OF PARTICIPATING CARRIERS ALPHABETIZED BY STANDARD CARRIER ABBREVIATION
	ABBR NAME OF CARRIER ITEM
<p>Supplement 36 - Item 2.10 - Eliminate the Ashley Drew & Northern Railway Co. (ADN); Arkansas Louisiana & Mississippi Railroad (ALM); Fordyce & Princeton Railroad (FP); Iowa Traction Railroad Company (IATR); and, Old Augusta Railroad Company (OAR) as Participating Carriers. Item 425 - Add for account AM</p> <p>Supplement 37 - Supplement 37 cancels Supplement 36 Item 2.10 - Eliminate the Ashley Drew & Northern Railway Co. (ADN); Eliminate the Arkansas Louisiana & Mississippi Railroad (ALM); Eliminate the Fordyce & Princeton Railroad (FP); Eliminate the Iowa Traction Railroad Company (IATR); Eliminate the Old Augusta Railroad Company (OAR), as Participating Carriers. Item 425 - Brought forward for account AM</p> <p>Supplement 38 - Item 2.10 - Add the Iowa, Chicago & Eastern Railroad Corporation as a Participating Carrier. Item 499 - Add for account Iowa, Chicago & Eastern Railroad Corporation</p> <p>Supplement 39 - Item 187-H - Change</p> <p>Supplement 40 - Item 187-I - Change Item 192-H - Change Item 195-O - Change</p> <p>Supplement 41 - Item 2.10 - Eliminate the Louisiana & Delta Railroad, Inc. as a participating carrier.</p> <p>Supplement 42 - Item 2.10 - Add M & B Railroad, L.L.C. Eliminate the Meridian & Bigbee Railroad Company as a participating carrier. Eliminate the Western Kentucky Railway, L.L.C. as a participating carrier. Item 35-B - Eliminate Bay Line Railroad, L.L.C. Item 130-A - Canceled. Item 536-A - Canceled. Item 538-A - Canceled.</p> <p>Supplement 43 - Item 195-P - Change</p> <p>Supplement 44 - Item 2.10 - Eliminate the Chattahoochee Industrial Railroad Eliminate the Maryland and Pennsylvania Railroad Company Eliminate the Yorkrail, Inc.</p> <p>Supplement 45 - Item 2.10 - Eliminate the Willamette & Pacific Railroad, Inc. Add the Aberdeen and Rockfish Railroad Company Add the Pee Dee River Railroad Item 36 - Add for account AR Item 140 - Add for account PDRR Item 411 - Add for account AR Item 554 - Add for account PDRR</p> <p>Supplement 46 - Item 2.10 - Add/Reinstate Arkansas Louisiana & Mississippi Railroad (ALM) as a participating carrier.</p> <p>Supplement 47 - Item 2.10 - Add Chicago, Ft. Wayne & Eastern Railroad, a division of Central Railroad of Indianapolis, Inc. as a participating carrier. Eliminate Central Michigan Railway Company as a participating carrier. Item 187-J - Change Item 192-I - Change Item 195-Q - Change</p> <p>Supplement 48 - Item 195-R - Change</p>	<p>ADN - Ashley, Drew & Northern Railway Company [D-3] AKMD - Arkansas Midland Railroad Company, Inc. [D-2] ALM - Arkansas Louisiana & Mississippi Railroad AM - Arkansas and Missouri Railroad Company.....425 AR - Aberdeen and Rockfish Railroad Company.....36, 411 BAYL - Bay Line Railroad, L.L.C. 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...70 450 CEDR - Cedar River Railroad Company.....82, 85, 86, 470, 470.12, 470.13, 470.15, 470.17 CMGN - Central Michigan Railway Company [D-2] CERA - Central Railroad of Indianapolis [D-2] CFE - Chicago, Ft. Wayne & Eastern Railroad, a division of Central Railroad of Indianapolis, Inc.[A] CIRR - Chattahoochee Industrial Railroad [D-2] DMIR - Duluth, Missabe and Iron Range Railway Company..498 DMM - Dansville and Mount Morris Railroad Company [D-2] EJE - Elgin, Joliet and Eastern Railway Company...112, 500 FP - Fordyce & Princeton Railroad [D-3] GNWR - Genesee and Wyoming Railroad Company [D-2] HE - Hollis & Eastern Railroad Company [A-1] HE - Huron and Eastern Railway Company [D-1] IAIS - Iowa Interstate Railroad, Ltc.....35, 120, 121 IATR - Iowa Traction Railroad Company [D-2] ICE - Iowa, Chicago & Eastern Railroad Corporation IORY - Indiana & Ohio Railway Company [D-2] KRR - Kiamichi Railroad Company, Inc.[D-2] LDRR - Louisiana & Delta Railroad, Inc. [D-2] LINC - Lewis & Clark Railway Company LRS - Lauringburg and Southern Railroad Company [D-2] MBRR - Meridian & Bigbee Railroad Company [D-2] MMID - Maryland Midland Railway, Inc. [D-2] MNBR - M & B Railroad, L.L.C. MPA - Maryland and Pennsylvania Railroad Company [D-2] NCYR - Nash County Railroad [D-2] NECR - New England Central Railroad, Inc. [D-2] NENE - Nebraska Northeastern Railway Company.....460 OAR - Old Augusta Railroad Company [D-3] PAL - Paducah & Louisville Railway, Inc.....139, 198, 552, 622 PDRR - Pee Dee River Railroad.....140, 554 PPU - Peoria and Pekin Union Railway Company [D-2] SDIY - San Diego & Imperial Valley Railroad Company [D-2] SMV - Santa Maria Valley Railroad Company [D-2] UTAH - Utah Railway Company [D-2] WSOR - Wisconsin & Southern Railroad Company....[D-2] WPRR - Willamette & Pacific Railroad, Inc.....[D-2] WKRL - Western Kentucky Railway, L.L.C. [D-2] YKR - Yorkrail, Inc.[D-2]</p>

SUPPLEMENT 48 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-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.				ITEM 195-R (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		[R][NC]COLUMN 2	[R][NC]COLUMN 3	COLUMN 1		[R]COLUMN 2	[R]COLUMN 3	
0 - 1000	30.9	30.5	45001 - 46000	65.5	33.3	46001 - 47000	66.0	33.3
1001 - 2000	31.7	30.6	47001 - 48000	66.6	33.2	48001 - 49000	67.1	33.2
2001 - 3000	32.4	30.7	49001 - 50000	67.7	33.1	50001 - 51000	68.2	33.1
3001 - 4000	33.2	30.7	51001 - 52000	68.8	33.0	52001 - 53000	69.3	33.0
4001 - 5000	34.0	30.8	53001 - 54000	69.8	33.0	54001 - 55000	70.4	32.9
5001 - 6000	34.7	30.9	55001 - 56000	70.9	32.9	56001 - 57000	71.4	32.8
6001 - 7000	35.5	30.9	57001 - 58000	71.9	32.8	58001 - 59000	72.5	32.7
7001 - 8000	36.3	31.0	59001 - 60000	73.0	32.7	60001 - 61000	73.5	32.7
8001 - 9000	37.0	31.0	61001 - 62000	74.0	32.6	62001 - 63000	74.5	32.6
9001 - 10000	37.8	31.1	63001 - 64000	75.0	32.5	64001 - 65000	75.5	32.5
10001 - 11000	38.6	31.2	65001 - 66000	76.0	32.5	66001 - 67000	76.5	32.4
11001 - 12000	39.4	31.2	67001 - 68000	77.0	32.4	68001 - 69000	77.5	32.3
12001 - 13000	40.1	31.3	69001 - 70000	77.9	32.3	70001 - 71000	78.4	32.3
13001 - 14000	40.9	31.3	71001 - 72000	78.9	32.2	72001 - 73000	79.4	32.2
14001 - 15000	41.7	31.4	73001 - 74000	79.8	32.1	74001 - 75000	80.3	32.1
15001 - 16000	42.4	31.5	75001 - 76000	80.8	32.1	76001 - 77000	81.2	32.0
16001 - 17000	43.2	31.5	77001 - 78000	81.7	32.0	78001 - 79000	82.2	32.0
17001 - 18000	44.0	31.6	79001 - 80000	82.6	31.9	80001 - 81000	83.1	31.9
18001 - 19000	44.7	31.7	81001 - 82000	83.5	31.8	82001 - 83000	84.0	31.8
19001 - 20000	45.5	31.7	83001 - 84000	84.4	31.8	84001 - 85000	84.9	31.7
20001 - 21000	46.3	31.8						
21001 - 22000	47.0	31.8						
22001 - 23000	47.8	31.9						
23001 - 24000	48.6	32.0						
24001 - 25000	49.3	32.0						
25001 - 26000	50.1	32.1						
26001 - 27000	50.9	32.1						
27001 - 28000	51.6	32.2						
28001 - 29000	52.4	32.3						
29001 - 30000	53.2	32.3						
30001 - 31000	54.0	32.4						
31001 - 32000	54.7	32.4						
32001 - 33000	55.5	32.5						
33001 - 34000	56.3	32.6						
34001 - 35000	57.0	32.6						
35001 - 36000	57.8	32.7						
36001 - 37000	58.6	32.8						
37001 - 38000	59.3	32.8						
38001 - 39000	60.1	32.9						
39001 - 40000	60.9	32.9						
40001 - 41000	61.6	33.0						
41001 - 42000	62.4	33.1						
42001 - 43000	63.2	33.1						
43001 - 44000	63.9	33.2						
44001 - 45000	64.7	33.2						
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**SECTION 1
RULES AND REGULATIONS
(APPLIES ONLY ON TANK CARS)**

ITEM 195-R (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	[R]COLUMN 2	[R]COLUMN 3
85001 - 86000	85.3	31.7
86001 - 87000	85.7	31.7
87001 - 88000	86.2	31.6
88001 - 89000	86.6	31.6
89001 - 90000	87.0	31.6
90001 - 91000	87.5	31.5
91001 - 92000	87.9	31.5
92001 - 93000	88.3	31.5
93001 - 94000	88.7	31.4
94001 - 95000	89.1	31.4
95001 - 96000	89.6	31.4
96001 - 97000	90.0	31.3
97001 - 98000	90.4	31.3
98001 - 99000	90.8	31.3
99001 - 100000	91.2	31.2
100001 - 101000	91.6	31.2
101001 - 102000	92.0	31.2
102001 - 103000	92.4	31.1
103001 - 104000	92.8	31.1
104001 - 105000	93.2	31.1
105001 - 106000	93.6	31.0
106001 - 107000	94.0	31.0
107001 - 108000	94.4	31.0
108001 - 109000	94.8	30.9
OVER 109000	95.2	30.9

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.
- 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.
- 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.

(CONT'D IN NEXT COLUMN)

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

ITEM 195-R (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:

- 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.
- 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.

"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.

- 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).

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

ITEM 195-R (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. 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.

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	\$ 92,001
21. For cars built in 2001	\$106,001
22. For cars built in 2002	\$109,001
23. For cars built in 2003	\$ 85,001
24. For cars built in 2004 and subsequent	\$ 93,001

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

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

ITEM 195-R (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. 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.

(CONT'D ON NEXT PAGE)

<p style="text-align: center;">SECTION 1 RULES AND REGULATIONS (APPLIES ONLY ON TANK CARS)</p>	<p style="text-align: center;">EXPLANATION OF REFERENCES CONTAINED HEREIN</p>
<p>ITEM 195-R (CONT'D)</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 style="text-align: center;">EXPLANATION OF NOTES</p> <p>7. Applies as follows:</p> <p>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.</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>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>[A] - Addition [A-1] - Supplement 1 corrected name of carrier for abbreviation shown. [A-2] - Addition Effective August 1, 2004. [D-1] - Cancelled - See [A-1] above. [D-2] - Cancelled. [D-3] - Cancelled Effective April 1, 2003. [PA] - Denotes Partial Amendment. [I] - Increase. [R] - Reduction. [NC] - Indicate no change in some charges.</p> <p>Provisions formerly shown and not brought forward are hereby cancelled.</p>