SUPPLEMENT TO FT ASLG 6007

AMERICAN SHORT LINE AND REGIONAL RAILROAD ASSOCIATION



SUPPLEMENT 61 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 CHANGES ON CARS OF PRIVATE OWNERSHIP BY RAILROADS SHOWN AS PARTICIPANTS HEREIN (Except as otherwise provided)

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

ISSUED: August 9, 2007

EFFECTIVE: September 1, 2007

ISSUED BY

North America Railroad Publishing Services, Inc. 916 Champions Way McDonough, GA 30252

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

NOTICE	ITEM 1.10 (Cont'd.)
1. "Official Railway Equipment Register, RER 6414" is to be	SUPPLEMENTS (Cont'd.)
substituted for "Official Railway Equipment Register, ICC RER 6412" wherever shown.	Supplement 13 - Item 195-D. Change.
2. "Business Services, Association of American Railroads" is to be	Supplement 14 - Item 187-C - Change.
substituted for "Customer Service Division, Association of American Railroads (AAR)" wherever shown.	Item 192-C - Change. Item 195-E - Change.
3. "Technical Services, Association of American Railroads" is to be substituted for "Mechanical Division, Association of American	Supplement 15 - Item 195-E. Change.
Railroads (AAR)" wherever shown.	Supplement 16 - Item 187-D - Change.
	ltem 192-D - Change. Item 195-F - Change.
ITEM 1.10	Supplement 17 - Item 615-A. Change for account BXN, PCN and RSS.
SUPPLEMENTS	Supplement 18 - Item 198-A - Change.
Supplement 1 - Item 2.10 - Add Lewis & Clark Railway Company (LINC) as a Participating Carrier.	Item 622-A - Change. Supplement 19 - Item 2.10 - Eliminate Kiamichi Railroad
Add Hollis & Eastern Railroad Company (HE) as a Participating Carrier.	Company, Inc. (KRR) as a participating carrier.
Eliminate Huron and Eastern Railway Company, Inc. (HE) as a Participating Carrier.	Item 620-A - Cancel KRR. Item 630-A - Cancel KRR.
Supplement 2 - Item 2.10 - Eliminate Maryland Midland	Supplement 20 - Item 195-G. Change.
Railway, Inc. (MMID) as a participating carrier.	Supplement 21 - Item 2.10 - Eliminate New England Central Railroad, Inc. (NECR) as Participating Carrier.
Item 67-A - Change for account BPRR. Item 187-A - Change.	Eliminate Peoria and Pekin Union Railway Company (PPU) as Participating Carrier.
Item 192-A - Change. Item 195-A - Change.	Eliminate Santa Maria Valley Railroad
Item 446-A - Change for account BPRR.	Company (SMV) as Participating Carrier. Item 139-B - Change for account PAL.
Supplement 3 - Item 2.10 - Add Elgin, Joliet and Eastern Railway	Item 552-B - Change for account PAL.
Company (EJE) Item 35-A - Include IAIS.	Supplement 22 - Item 187-E - Change. Item 192-E- Change.
Item 112 - Add for account EJE. Item 500 - Add for account EJE.	Item 195-H - Change. Item 198-B - Canceled.
Item 501 - Add for account EJE.	Item 622-A - Canceled. Supplement 23 - Item 70 - Add for account CIC.
Supplement 4 - Item 2.10 - Add Duluth, Missabe and Iron Range Railway Company (DMIR).	Item 450 - Add for account CIC.
ltem 498 - Add for account DMIR.	Supplement 24 - Eliminate IORY as a participating carrier.
Supplement 5 - Item 495-A - Change for account DME.	Supplement 25 - Item 180-A - Change. Item 605-B - Change.
Supplement 6 - Item 2.10 - Eliminate Wisconsin & Southern Railroad Company (WSOR) as a Participating	Supplement 26 - Item 195-I - Change.
Carrier.	Supplement 27 - Item 2.10 - Eliminate Dansville and Mount Morris Railroad Company (DMM) as a Participating Carrier.
Supplement 7 - Item 605-A - Change.	Eliminate Genesee and Wyoming Railroad Company (GNWR) as a Participating Carrier.
Supplement 8 - Item 86 - Add for account CEDR	Eliminate San Diego & Imperial Valley Rallroad Company (SDIY) as a Participating Carrier.
Item 92 - Add for account CC Item 470-A - Change for account CEDR	Supplement 28 - Item 620-B - Change.
Item 470.12 - Add for account CEDR Item 470.13 - Add for account CEDR	Item 630-B - Change.
Item 470.14 - Add for account CEDR Item 470.15 - Add for account CEDR	Supplement 29- Item 187-F- Change Item 192-F- Change
Item 470.17 - Add for account CEDR Item 483-A - Change for account CC	Item 195-J- Change
Item 483.12 - Add for account CC	Supplement 30- Item 187-F- Brought forward without change Item 192-F- Brought forward without change
Item 483.13 - Add for account CC Item 483.14 - Add for account CC	Item 195-K- Change
Item 483.15 - Add for account CC Item 483.17 - Add for account CC	Supplement 31- Item 187-G- Change. Item 192-G- Change.
Supplement 9 - Item 2.10 - Eliminate Arkansas Midland Railroad	ltem 195-L- Change.
Company, Inc. (AKMD) as a Participating Carrier. Item 195-B - Change.	Supplement 32- Item 195-M- Change.
Supplement 10 - Eliminate Utah Railway Company (UTAH) as a	Supplement 33 - Item 2.10 - Eliminate Lauringburg and Southern Railroad Company (LRS) as a Participating Carrier.
Participating Carrier. Supplement 11 - Item 2.10 - Add Nebraska Northeastern Railway	Eliminate Nash County Railroad (NCYR) as a Participating Carrier.
Company (NENE) as a Participating Carrier.	Supplement 34- Item 2.10 - Eliminate Central Railroad of
Item 139-A - Change for account PAL. Item 460 - Add for account NENE.	Indianapolis (CERA) as a Participating Carrier. Supplement 35 -Item 195-N - Change.
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.	(CONTINUED ON NEXT PAGE)
(CONT'D IN NEXT COLUMN)	

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

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ITEM 1.10 (Cont'd.)	ITEM 1.10 (Cont'd.)
SUPPLEMENTS (Cont'd.)	SUPPLEMENTS (Cont'd.)
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	Supplement 51 - Item 2.10 - Eliminate Modesto and Empire Traction Company as a participating carrier Item 35-C - Add West Tennessee Railroad Corp Eliminate Modesto and Empire Traction Company Item 187-K- Change Item 192-J- Change Item 195-S- Change
Company (OAR) as Participating Carriers.	
	ltem 192-K - Change ltem 195-U - Change
	(Continued on next page)

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ITEM 1.10 (Cont'd.)	
SUPPLEMENTS (Cont'd.)	
Supplement 57 - ITEM 2.10-B - Change for account Bauxite & Northern Railway Company, Point Comfort & Northern Railway Company and Rockdale, Sandow & Southern Railroad Company	
ITEM 45 - Add for account Bauxite & Northern Railway Company,Point Comfort & Northern Railway Company and Rockdale, Sandow & Southern Railroad Company	
ITEM 427 - Add for account Bauxite & Northern Railway Company, Point Comfort & Northern Railway Company and Rockdale, Sandow & Southern Railroad Company	
ITEM 615-B - Change for account Bauxite & Northern Railway Company, Point Comfort & Northern Railway Company and Rockdale, Sandow & Southern Railroad Company	
Supplement 58 - ITEM 2.10-C - Eliminate Bay Colony Railroad Corporation Eliminate Belfast and MooseHead Lake Railroad Company Eliminate Montana Western Railway Company, Inc. Eliminate Seminole Gulf Railway, L.P.	
ITEM 195-V - Change	()
Supplement 59 - ITEM 2.10-D - Add Great Lakes Central Railroad Eliminate Minnesota Central Railroad Co. Eliminate Paducah & Louisville Railway, Inc. Eliminate Tuscola and Saginaw Bay Railway Company, Inc. Eliminate West Michigan Railroad Company	
Supplement 60 - ITEM 2.10-E - Eliminate Arkansas and Missouri Railroad Company ITEM 35-E - Eliminate Arkansas and Missouri Railroad Company	
ITEM 425-A - Canceled Supplement 61 - ITEM 2.10-E - Brought forword from Supplement 60 without change. ITEM 187-M - Change	
ITEM 192-L - Change ITEM 195-W - Change	

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ITEM 2	.10-E	ITEM 2	.10-E
LIST OF PARTICIPATING CARRIERS ALPHABETIZED BY STANDARD CARRIER ABBREVIATION (SEE NOTE, THIS ITEM)		LIST OF PARTICIPATING CARRIERS ALPHABETIZED BY STANDARD CARRIER ABBREVIATION (SEE NOTE, THIS ITEM)	
ABBR	NAME OF CARRIER ITEM	ABBR	NAME OF CARRIER ITEM
AAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA	 Ann Arbor Railroad	ME MCR MNBR MNJ MRL MSE NHN NYSW PBVR PCN PDRR PVS PW RSR RSS SAN SBVR SLC SLR SMA TR TRC TSRR TSU VR VTR WACR WTNN Note - It any of th column.	 Morristown & Erie Railway, Inc. McCloud Railway Company M & B Railroad, LL.C. Middletown and New Jersey Railway Company, Inc. Montana Rail Link, Inc

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SECTION 1 RULES AND REGULATIONS (APPLIES ONLY ON TANK CARS)	SECTION 1 RULES AND REGULATIONS (APPLIES ONLY ON TANK CARS)
ITEM 187-M	ITEM 187-M (CONT'D)
EQUALIZATION OF MILEAGE ON TANK CARS OF PRIVATE OWNERSHIP PART A	EQUALIZATION OF MILEAGE ON TANK CARS OF PRIVATE OWNERSHIP
AGGREGATE EMPTY MILEAGE VERSUS LOADED MILEAGE (See Note 1)	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 reporting 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 percent (6%), such excess mileage must be paid for by the person or company to whom the reporting marks are assigned at the rate of [I]fifty-three (53) cents per mile, without minimum, subject to the procedures outlined in Part D	 6. 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
(See Note 2). 2. Mileage on empty cars moving on revenue billing will not be included in the equalization account.	Each participating carrier will submit a monthly mileage report in the format prescribed by the AAR to the assignee of each reporting
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 equilization 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	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 monthy summary report.
Sahagun, Mexico, will not be included in the equalization account.	PART C CHANGE OF OWNERSHIP
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 STB 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.	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, subject to any applicable adjustments. 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 preceeding calendar year, by all participating carriers to this tariff. Should the aggregate empty mileage exceed the
5. 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 adjustment, advising the Secretary of the handling accorded. 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).	 aggregate loaded mileage of all participating carriers by more than six percent (6%) 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 [I]fifty-three (53) cents per mile without minimum and must pay the AAR on behalf of each participating carrier for such excess 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 any excess empty mileage, as outlined herein (See Notes 1, 2 and 3, this Item). 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.
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, excent as provided for in Part C.	Any railroad or AAR adjustments made subsequent to the March account will be carried over to the following equalization accounting year (See Note 3). (CONT'D ON NEXT PAGE)

ept as provided for in Part C. (CONTINUED IN NEXT COLUMN)

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SECTION 1	SECTION 1 RULES AND REGULATIONS
RULES AND REGULATIONS (APPLIES ONLY ON TANK CARS)	(APPLIES ONLY ON TANK CARS)
ITEM 187-M (CONT'D)	ITEM 192-L (CONT'D)
EQUALIZATION OF MILEAGE ON TANK CARS OF PRIVATE OWNERSHIP	HANDLING AND HOLDING OF EMPTY TANK CARS BY RAILROADS ON RAILROAD TRACK (See Note 1)
 PART D (CONT[*]D) ANNUAL NATIONAL EQUALIZATION ACCOUNTING 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 three (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. EXPLANATION OF NOTES The [I]fifty-three (53) cents per mile charges for excess empty mileage incurred 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 erroneous due to rail carriers or AAR accounting and/or system errors may be cancelled by the Secretary. 	 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 and holidays) after placement. The time calculation will start with 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. 5. After expiration of free time as provided in Paragraph 4, charges will be as follows: (See Note 2) A. Supplementary handling charge of [I]\$59.00 per car. B. Holding charge of \$1.00 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 (48) hour period described under Paragraph 4, there will be no supplementary handling charge for the movement; however, such cars will be subject to the supplementary handling charge of [I]\$59.00 per car (See Note 2) at such time that the empty tank car is subsequently ordered and moved into the facility for cleaning, lining, relining, maintenance, modification or repair within the forty-eight (48) hour period described under Paragraph 4, there will be no supplementary handling charge for the movement; however, such cars is subsequently ordered and moved into the facility for cleaning, lining, relining, maintenance, modification or repair or ordered moved from that facility to the tracks owned or leased by the consignee in the vicinity of the facility
ITEM 192-L	1. The rules and charges in this item do not in any way supersede
HANDLING AND HOLDING OF EMPTY TANK CARS BY RAILROADS ON RAILROAD TRACK (See Note 1)	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.
 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. Per Ex Parte 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 empty mileage equalization charge.
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.	
 B. 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. 	
(CONT'D IN NEXT COLUMN)	

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SECTION 1 RULES AND REGULATIONS (APPLIES ONLY ON TANK CARS)		SECTION 1 RULES AND REGULATIONS (APPLIES ONLY ON TANK CARS)			
ITEM 195-W 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		ITEM 195-W (CONT'D) MILEAGE RATE ALLOWANCE ON TANK "T" AND HOUSE CAR "XT" (SEE ITEM 196 FOR EXPLANATION OF DESIGNATING SYMBOLS) (See Note 1)			
designations shall be i 7) as follows:	n cents per loaded mil	e (See Notes 2 and	COLUMN 1	[I]COLUMN 2	[I]COLUMN 3
 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. 		45001 - 46000 46001 - 47000 47001 - 48000 48001 - 49000	67.8 68.4 69.1 69.7	31.5 31.4 31.4 31.4 31.4	
COLUMN 1	[I]COLUMN 2	[I]COLUMN 3	49001 - 50000 50001 - 51000	70.4 71.0	31.4 31.3
\$ 0 - 1000 1001 - 2000 2001 - 3000 3001 - 4000	28.6 29.5 30.3 31.2	28.2 28.3 28.3 28.4	51001 - 52000 52001 - 53000 53001 - 54000 54001 - 55000	71.6 72.3 72.9 73.5	31.3 31.3 31.3 31.2
4001 - 5000 5001 - 6000 6001 - 7000 7001 - 8000	32.1 33.0 33.8 34.7 25 6	28.5 28.6 28.6 28.7	55001 - 56000 56001 - 57000 57001 - 58000 58001 - 59000 59001 - 60000	74.1 74.7 75.3 76.0 76.6	31.2 31.2 31.1 31.1 31.1 31.1
8001 - 9000 9001 - 10000 10001 - 11000 11001 - 12000 12001 - 13000	35.6 36.4 37.3 38.2 39.0	28.8 28.9 28.9 29.0 29.1	60001 - 61000 61001 - 62000 62001 - 63000 63001 - 64000	77.2 77.7 78.3 78.9	31.1 31.0 31.0 31.0
13001 - 14000 14001 - 15000 15001 - 16000 16001 - 17000	39.9 40.8 41.7 42.5	29.1 29.2 29.3 29.4	64001 - 65000 65001 - 66000 66001 - 67000 67001 - 68000 68001 - 69000	79.5 80.1 80.7 81.2 81.8	31.0 30.9 30.9 30.9 30.9 30.9
17001 - 18000 18001 - 19000 19001 - 20000 20001 - 21000	43.4 44.3 45.1 46.0	29.4 29.5 29.6 29.7	69001 - 70000 70001 - 71000 71001 - 72000	82.4 82.9 83.5	30.8 30.8 30.8
21001 - 22000 22001 - 23000 23001 - 24000 24001 - 25000	46.9 47.8 48.6 49.5	29.7 29.8 29.9 29.9	72001 - 73000 73001 - 74000 74001 - 75000 75001 - 76000	84.0 84.6 85.1 85.7	30.8 30.7 30.7 30.7
25001 - 26000 26001 - 27000 27001 - 28000 28001 - 29000 29001 - 30000	50.4 51.2 52.1 53.0 53.9	30.0 30.1 30.2 30.2 30.3	76001 - 77000 77001 - 78000 78001 - 79000 79001 - 80000	86.2 86.8 87.3 87.8	30.7 30.7 30.6 30.6
30001 - 31000 31001 - 32000 32001 - 33000 33001 - 34000 34001 - 35000	54.7 55.6 56.5 57.3 58.2	30.4 30.5 30.5 30.6 30.7	80001 - 81000 81001 - 82000 82001 - 83000 83001 - 84000 84001 - 85000	88.4 88.9 89.4 90.0 90.5	30.6 30.6 30.5 30.5 30.5 30.5
35001 - 36000 36001 - 37000 37001 - 38000 38001 - 39000 39001 - 40000	59.1 60.0 60.8 61.7 62.6	30.7 30.8 30.9 31.0 31.0			
40001 - 41000 41001 - 42000 42001 - 43000 43001 - 44000 44001 - 45000	63.4 64.3 65.2 66.0 66.9	31.1 31.2 31.3 31.3 31.3 31.4		(CONT'D ON NEXT PAG	iE)
(C	CONT'D IN NEXT COLU	 JMN)			
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RUL	SECTION 1 LES AND REGULATION	IS (PS)	SECTION 1 RULES AND REGULATIONS (APPLIES ONLY ON TANK CARS)
(APPLIES ONLY ON TANK CARS)		(KS)	
ITEM 195-W (CONT'D)			ITEM 195-W (CONT'D)
MILEAGE RATE ALLOWANCE ON TANK "T" AND HOUSE CAR "XT" (SEE ITEM 196 FOR EXPLANATION OF DESIGNATING			MILEAGE RATE ALLOWANCE ON TANK "T" AND HOUSE CAR "XT" (SEE ITEM 196 FOR EXPLANATION OF DESIGNATING
(SEETTEM 190 FC	SYMBOLS) (See Note 1)	JESIGNATING	SYMBOLS) (See Note 1)
COLUMN 1	[I]COLUMN 2	[I]COLUMN 3	EXPLANATION OF NOTES 4. Applies as follows:
 Designating symbols to car owner or lesse Association of Ameri For mileage allowand calculated based up car's first service yea begins on January 1 succeeding service year of construction without an underfran based upon year of determined by subtr (built/rebuilt) from th 1970) + 1 = 31, or bracket. For cars built prior to leased cars to value undepreciated base additions and better already included in t 	91.0 91.5 92.0 92.5 93.0 93.5 94.0 94.5 95.5 95.0 95.5 96.0 96.5 97.0 97.4 97.4 97.9 98.4 98.8 99.3 99.8 100.3 100.7 101.2 101.6 102.1 102.5 PLANATION OF NOTES is (mechanical designation be by the Secretary, Tech ican Railroads, upon writt ce purposes, the service yoon year of construction of ar is the year built. Its sec of the year following the years starting on January tanks' service year exce dered to be in excess of 3 of underframe. For those me, the car's service year of constru- te current calendar year, Service Years 31 and ove of January 1, 1968, assigning groups will be determine classification value. In ad- ments shall be added to the BCV system.	n) will be assigned nical Services, ien application. year of a car is f underframe. A cond service year year built, with 1 of each eds 30, the car's 30 regardless of e cars constructed is calculated vice year is Jotion plus 1, e.g., (2000 - r allowance	 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's 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 reatin 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 tor 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 by the deprecisted 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 at invoice price within the true value" walues of new tark cars as reflected in average car prices. If the AAR determines by audit that a certified "true value" evolue evolue evolue evolue the other value of the cars with easing any evolution and an one cars to be
			(CONT'D ON NEXT PAGE)

SECTION 1 RULES AND REGULATIONS (APPLIES ONLY ON TANK CARS)	SECTION 1 RULES AND REGULATIONS (APPLIES ONLY ON TANK CARS)
ITEM 195-W (CONT'D)	ITEM 195-W (CONT'D)
MILEAGE RATE ALLOWANCE ON TANK "T" AND HOUSE CAR "XT"	MILEAGE RATE ALLOWANCE ON TANK "T" AND HOUSE CAR "XT"
(SEE ITEM 196 FOR EXPLANATION OF DESIGNATING SYMBOLS) (See Note 1)	(SEE ITEM 196 FOR EXPLANATION OF DESIGNATING SYMBOLS) (See Note 1)
EXPLANATION OF NOTES	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. 	 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. Applies as follows:
 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 	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 control exponditure is an exponditure intended to herefit
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	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.
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.	 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
F. Maximum original cost or fair market value will be as follows:	 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.)
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 1989 \$ 64,001 11. For cars built in 1990 \$ 67,001 12. For cars built in 1991 \$ 71,001 13. For cars built in 1993 \$ 76,001 14. For cars built in 1995 \$ 80,001 15. For cars built in 1995 \$ 83,001 16. For cars built in 1996 \$ 83,001 17. For cars built in 1997 \$ 84,001	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.
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	 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
22. For cars built in 2002 \$109,001 23. For cars built in 2003 \$85,001 24. For cars built in 2004 \$93,001 25. For cars built in 2005 \$101,001	applicable, must be deducted from the cost of an addition or betterment.
26. For cars built in 2006 and subsequent \$ 97,001	(CONT'D ON NEXT PAGE)
(Age is determined by subtracting the year of construction (built/rebuilt) from the current calendar year plus 1, e.g. $(2000-1988) + 1 = 13.)$	
(CONT'D IN NEXT COLUMN)	

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SECTION 1 RULES AND REGULATIONS (APPLIES ONLY ON TANK CARS)	EXPLANATION OF REFERENCES CONTAINED HEREIN
	[1] - Increase. [R] - Reduction.
ITEM 195-W (CONT'D)	[NC] - Indicate no change in some charges.
MILEAGE RATE ALLOWANCE ON TANK "T" AND HOUSE CAR	Provisions formerly shown and not brought forward are hereby cancelled.
"XT" (See Item 196 For Explanation Of Designating Symbols) (See Note 1)	
EXPLANATION OF NOTES	
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 wil 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 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.	