

**SUPPLEMENT
TO
FT RIC 6007-N**



**SUPPLEMENT 27
TO
FREIGHT TARIFF RIC 6007-N**
(Supplement 27 cancels Supplement 26)
(Supplement 27 contains all changes)

**MILEAGE ALLOWANCES AND RULES
GOVERNING**

THE HANDLING OF AND THE PAYMENT OF MILEAGE

ALSO CHARGES

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

**BY
RAILROADS PARTIES TO THIS TARIFF**

For List of Participating Carriers, see Item 2.10

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

ISSUED: February 7, 2014

EFFECTIVE: March 1, 2014

ISSUED BY

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

SUPPLEMENT 27 TO FT RIC 6007-N

<p>ITEM 2.10 [PA]</p> <p align="center">LIST OF PARTICIPATING CARRIERS ALPHABETIZED BY STANDARD CARRIER ABBREVIATION (See Note 1, this item)</p> <p>BS - Birmingham Southern Railroad Company [D] BXN - Bauxite & Northern Railway Company [D] CSS - Chicago SouthShore & South Bend Railroad.....104, 451, 452-A ECBR - East Cooper & Berkeley Railroad Company [D-1] EJE - Elgin, Joliet and Eastern Railway Company.....112-A, 488-A, 490-A EV - Everett Railroad Company [D] FWCR - Florida West Coast Railroad Company [D] IAIS - Iowa Interstate Railroad, Ltd.....35-A, 120-A, 121-A ICE - Iowa, Chicago & Eastern Railroad Corporation [D] IORY - Indiana & Ohio Railway Company [D] LNW - Louisiana and North West Railroad Company [D] MCR - McCloud Railway Company [D] ME - Morristown & Erie Railway, Inc. PCN - Point Comfort & Northern Railway Company [D] PNR - Panhandle Northern Railroad Co. [D] PR - Palmetto Railways [A-1] RSS - Rockdale, Sandow & Southern Railroad Company [D] SMA - San Manuel Arizona Railroad Company [D] ST - ST Rail System WTNN - West Tennessee Railroad Corp. [D]</p> <p align="center">EXPLANATION OF NOTES</p> <p>1. Items of general application in Sections 1 and 2 affecting the participation of all or large groups or numbers of carriers are not listed in this column.</p>	<p>ITEM 2.20-Y (Cont'd)</p> <p align="center">CUMULATIVE INDEX OF NEW OR CHANGED ITEMS</p> <p>New Items added in supplements and items in the original tariff which have been amended in supplements are listed below with reference to the supplement in which such items may be found. (See Item 15 for Method of Cancellation).</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:60%;">ITEM</th> <th style="width:40%;">SUPPLEMENT</th> </tr> </thead> <tbody> <tr><td>150-D.....</td><td align="center">27</td></tr> <tr><td>180-A.....</td><td align="center">27</td></tr> <tr><td>182-A.....</td><td align="center">27</td></tr> <tr><td>187-F.....</td><td align="center">27</td></tr> <tr><td>192-F.....</td><td align="center">27</td></tr> <tr><td>195-L.....</td><td align="center">27</td></tr> <tr><td>196-A.....</td><td align="center">27</td></tr> <tr><td>400-A.....</td><td align="center">27</td></tr> <tr><td>405-A.....</td><td align="center">27</td></tr> <tr><td>410-A.....</td><td align="center">27</td></tr> <tr><td>416-A.....</td><td align="center">27</td></tr> <tr><td>418-A.....</td><td align="center">27</td></tr> <tr><td>436-A.....</td><td align="center">27</td></tr> <tr><td>442-A.....</td><td align="center">27</td></tr> <tr><td>444-B.....</td><td align="center">27</td></tr> <tr><td>452-A.....</td><td align="center">27</td></tr> <tr><td>459-A.....</td><td align="center">27</td></tr> <tr><td>484-A.....</td><td align="center">27</td></tr> <tr><td>488-A.....</td><td align="center">27</td></tr> <tr><td>490-A.....</td><td align="center">27</td></tr> <tr><td>499-A.....</td><td align="center">27</td></tr> <tr><td>546-A.....</td><td align="center">27</td></tr> <tr><td>555-E.....</td><td align="center">27</td></tr> <tr><td>560-D.....</td><td align="center">27</td></tr> <tr><td>565-D.....</td><td align="center">27</td></tr> <tr><td>591-A.....</td><td align="center">27</td></tr> <tr><td>592-A.....</td><td align="center">27</td></tr> <tr><td>605-D.....</td><td align="center">27</td></tr> <tr><td>606-A.....</td><td align="center">27</td></tr> <tr><td>620-A.....</td><td align="center">27</td></tr> </tbody> </table> <p align="center">(Continued on next page)</p>	ITEM	SUPPLEMENT	150-D.....	27	180-A.....	27	182-A.....	27	187-F.....	27	192-F.....	27	195-L.....	27	196-A.....	27	400-A.....	27	405-A.....	27	410-A.....	27	416-A.....	27	418-A.....	27	436-A.....	27	442-A.....	27	444-B.....	27	452-A.....	27	459-A.....	27	484-A.....	27	488-A.....	27	490-A.....	27	499-A.....	27	546-A.....	27	555-E.....	27	560-D.....	27	565-D.....	27	591-A.....	27	592-A.....	27	605-D.....	27	606-A.....	27	620-A.....	27
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SUPPLEMENT 27 TO FT RIC 6007-N

ITEM 2.20-Y (Cont'd)

CUMULATIVE INDEX OF NEW OR CHANGED ITEMS

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

ITEM	SUPPLEMENT
621-A.....	27
625-A.....	27
630-A.....	27
635-A.....	27
640-A.....	27
645-A.....	27
650-A.....	27
1200-A.....	27
1205-A.....	27
1220-A.....	27
1245-A.....	27
1610-A.....	27

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

9 ITEM 35-A

APPLIES ONLY FOR CARRIERS NAMED IN THIS ITEM

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

- Angelina and Neches River Railroad Company
- Apache Railway Company, The
- Columbia and Cowlitz Railway Company
- Escanaba and Lake Superior Railroad Company
- Iowa Interstate Railroad, Ltd.
- Kansas City Southern Railway Company (Stations 31011 to 31315 only)
- Mississippi Export Railroad
- Providence and Worcester Railroad Company
- Tomahawk Railway, Limited Partnership
- Trona Railway Company
- Tulsa Sapulpa Union Railway Company

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

9 ITEM 55-A

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

7 ITEM 64-A

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

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

17 ITEM 99-A

**CANADIAN PACIFIC RAILWAY
(EXCEPTION TO ITEM 190)**

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

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

1 ITEM 104

**CHICAGO SOUTH SHORE AND SOUTH BEND
RAILROAD (CSS)**

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

2 ITEM 112-A

**ELGIN, JOLIET AND EASTERN RAILWAY COMPANY
(EJE)**

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

26 ITEM 120-A

**IOWA INTERSTATE RAILROAD, LTD (IAIS)
(Exception to Item 190-Series)**

The provisions of Item 190-Series, or other provisions for the movement of empty tank cars without charge to or from facilities for cleaning, lining, relining, maintenance, modification or repair, will not apply to such cars moving to or from facilities served by this railroad unless the empty movement is immediately preceded by or followed by a loaded revenue movement via the IAIS. In all other circumstances, the published tariff charges in Tariff IAIS 3000-Series for movement of empty cars on their own wheels shall apply.

18 ITEM 121-A

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

For explanation of terms, abbreviations and reference marks not explained herein, see last page, this tariff.

SUPPLEMENT 27 TO FT RIC 6007-N

<p align="center">SECTION 1 EXCEPTION TO APPLICATION AND RULES APPLIES ONLY ON TANK CARS</p>	<p align="center">SECTION 1 RULES AND REGULATIONS APPLIES ONLY ON TANK CARS</p>
<p>16 ITEM 150-D</p> <p align="center">ST RAIL SYSTEM</p> <ol style="list-style-type: none"> 1. The provisions of Item 190 Series or other provisions for the movement of empty tank cars without charge to or from facilities for cleaning, lining, relining, maintenance, modification or repair, will not apply to such cars moving via ST Rail System from or to said facilities unless the empty movement is immediately preceded by or followed by a loaded revenue movement via the ST Rail System. In all other circumstances, the published tariff charges in Tariff ST 4020 Series for movement of empty cars on their own wheels shall apply. 2. The provisions of Item 180 Series concerning the payment of mileage will not apply to cars which are moving via ST Rail System under rates published in tariffs, quotes or contracts that are identified as "zero mileage rates". In the event that the party responsible for the payment of freight charges associated with zero mileage rates is different than the party to whom the reporting marks for said cars are assigned, the car owner must secure mileage payments from the freight paying party. 	<p>25 ITEM 180-A</p> <p align="center">PAYMENT OF MILEAGE</p> <ol style="list-style-type: none"> 1. Upon written application reporting marks will be assigned to car owner or lessee by the Assistant Vice President, Business Services, Association of American Railroads, provided applicants are subscribers to the AAR Mechanical Interchange Agreement. Applications for reporting marks shall state the owner and lessee for cars under lease. Contact information is required in FindUs.Rail (www.Railinc.com). 2. Mileage allowance must be reported to the car owner (person or company at a single address, to whom the reporting marks are assigned) within one (1) month and ten (10) days from the last day of the month in which it is earned including payment for cars on hand at the end of that month. 3. Mileage allowance for the use of tank cars will be paid only to the person or company at a single address, to whom the reporting marks are assigned provided cars are properly equipped and marked with the assigned reporting marks and car number, and providing further that: <ol style="list-style-type: none"> A. A description of each car is furnished to the Assistant Vice President, Business Services, AAR, as required in the Umler file for the assignment of applicable mileage allowances. Such information received by the Assistant Vice President by the last working day of the month except, data transfers requiring data entry by AAR/Railinc staff must be received by the 25th day of the month, will be effective the first day of the subsequent month. Cars registered with transportation code "S_", "SX", "XA", "XZ" or "YA" are not eligible for mileage allowances and will be assigned a zero rate. 4. Reporting marks assigned to private car owners shall consist of four letters including the final letter "X". 5. Assigned reporting marks must be painted or stenciled on the body of the car. When reporting mileage allowances, the carding, placarding, or boarding of cars will not be recognized.
<p>For explanation of terms, abbreviations and reference marks not explained herein, see last page, this tariff.</p>	

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<p>25 ITEM 182-A</p> <p align="center">DEDUCTIONS AND MILEAGE CLAIM HANDLING PROCEDURES</p> <p>1. Deductions By Railroads To Private Car Owners</p> <p>A. Mileage allowed in error, by a railroad, including, but not limited to mileage allowed at incorrect rates for any reason, may be deducted from the car owner's account within twenty-four (24) months from the last day of the month for which the mileage was reported as earned, but not later. A railroad may tender an invoice for mileage allowed in error at any time within twenty-four (24) months from the last day of the month for which the mileage was reported as earned. Except as provided in paragraph 3, an owner-lessor of a private car must remit within eight (8) months after the invoice is presented the entire amount of any invoice issued to it.</p> <p>B. Deductions for amounts of \$25.00 or less shall not be taken after the expiration of two (2) months and ten (10) days from the last day of the month the mileage was earned.</p> <p>2. Claims Issued By Private Car Owners To Railroads.</p> <p>A. A private car owner must, within twenty-four (24) months from the last day of the month the completed cycle was reported, present any claim for mileage allowance discrepancies, including incorrect rates or omissions, to the applicable rail carrier in the prescribed AAR format, as published in AAR Circular No. OT-3 Series at www.Railinc.com, Reference Files. Claims not presented in the required format will not be processed. The railroad receiving the claim must within the four (4) months from the date on which the claim was presented allow it in whole or in part, or decline it. The private car owner may reissue its claim, if applicable within four (4) months from the last day of the four (4) months' period allowed the railroad which handled the claim prior to reissuance. The railroad receiving the reissue claim must within four (4) months from the date of which the reissued claim was presented allow it in whole or in part or decline it. If the railroad fails to handle the original or reissued claim within the prescribed time limits, it will constitute a valid claim as last presented and must be honored by the railroad to which presented. Claim for amounts of \$25.00 per car per cycle or less shall not be issued. The \$25.00 limit is not applicable where no miles were reported for the railroad cycle.</p> <p>3. Claims by Owners-Lessors</p> <p>A. If a railroad takes a deduction against or issues an invoice to an owner-lessor for mileage allowed in error, including, but not limited to, mileage allowed at incorrect rates for any reason, but the erroneous allowance payment is not recoverable by the owner-lessor as defined below, the owner-lessor may present a claim for the recovery of the amounts deducted by the railroad or the cancellation of an unpaid invoice within two (2) years of receiving notice of the railroad's deduction or invoice.</p> <p align="center">(Continued in next column)</p>	<p>25 ITEM 182-A</p> <p align="center">DEDUCTIONS AND MILEAGE CLAIM HANDLING PROCEDURES</p> <p>3. Claims by Owners-Lessors (Cont'd)</p> <p>A. (Cont'd) For application of this tariff provision, an owner-lessor may claim that an erroneous mileage payment is "not recoverable" only when (a) the erroneous mileage payment was actually paid or credited by the owner-lessor to a lessee (except those lessees whose primary business is the leasing of cars to entities other than those within a lessee's corporate family and who ship only incidentally) irrespective of whether the lessee subsequently paid or credited the mileage allowance payment to a sublessee; (b) the erroneous allowance payment cannot be recovered from the lessee because the lessee has declared bankruptcy or sought reorganization or is no longer a lessee of the owner-lessor; (c) the owner-lessor exercised timely efforts to recover the erroneous allowance payment beginning within ninety (90) days of receiving notice of the railroad's deduction or invoice; and (d) the owner-lessor undertook diligent collection efforts to recover the erroneous allowance payments until eight (8) months from the date of such notice or invoice (or until the earlier date of initiation of bankruptcy/reorganization proceedings), including making demands for payment and taking deductions against lessees' accounts. Such a claim must be accompanied by a certificate assigned by an officer or other person specifically authorized to sign the certificate of the owner-lessor stating how the claim satisfied each of the requirements set forth above, together with documents reflecting the owner-lessor's collection efforts. If, using reasonable efforts, the railroad is unable to determine whether the lessee's primary business is the leasing of cars to entities other than those in the lessee's corporate family, it shall consult with the owner-lessor, which shall provide the railroad with any evidence of the lessee's shipping activities which may be available to the owner-lessor using reasonable efforts. The owner-lessor shall provide the railroad with an assignment of the owner-lessor's claims and rights to collect the amount not recovered upon payment of the claim of cancellation of the invoice by the railroad.</p> <p>B. If the railroad had deducted the amount of an erroneous allowance payment from an owner-lessor, the railroad must remit to the owner-lessor the amount deducted within four (4) months of its receipt of a properly presented, valid claim from the owner-lessor.</p>
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<p align="center">SECTION 1 RULES AND REGULATIONS APPLIES ONLY ON TANK CARS</p>	<p align="center">SECTION 1 RULES AND REGULATIONS APPLIES ONLY ON TANK CARS</p>
<p>25 ITEM 187-F</p> <p align="center">EQUALIZATION OF MILEAGE ON TANK CARS OF PRIVATE OWNERSHIP</p> <p align="center">PART A AGGREGATE EMPTY MILEAGE VERSUS LOADED MILEAGE (SEE NOTE 1)</p> <ol style="list-style-type: none"> Should the aggregate empty mileage accumulated by tank cars carrying any of the reported marks assigned to any one person or company during a calendar year exceed the aggregate loaded mileage during the same calendar year by more than six (6) percent, such excess mileage must be paid for by the person or company to whom the reporting marks are assigned at the rate of eighty-two (82) cents per mile, without minimum, subject to the procedures outlined in Part D (See Note 2, this item). Mileage on empty cars moving on revenue billing will not be included in the equalization account. Empty mileage accumulated on cars moving to and from repair facilities for modification under DOT mandated retrofit programs or for inspection and/or repair under FRA Emergency Order Nos. 16 and 17, O & M Circular No. 4, or AAR Circular Letter 7697 will not be included in the equalization account. Empty mileage accumulated on cars moving under AAR Early Warning letters to and from repair facilities associated with the removal of certain truck bolsters that were manufactured by the National Castings of Mexico facility in Sahagun, Mexico, will not be included in the equalization account. Except as outlined in Item 190 Series, Paragraph 2 (C), no adjustments to loaded or empty mileage will be made in the equalization account for mileage caused by error in handling of the reporting railroad or of another railroad, or for mileage accumulated on cars moving on their own wheels to and from repair facilities due to railroad damage or for mileage accumulated due to longer routes for railroad convenience, detours and Surface Transportation Board Service Orders. Rail carriers will make equalization adjustments to the owners of excess reported on-line empty mileage on cars, they lease and operate under private marks, or cars of other lessees and/or owners operating on their line for company material, weed killer and similar service. Adjustments to loaded or empty mileage will be made in the AAR equalization account for apparent accounting errors in the total mileage reported for participating rail carriers under the following procedures. In the absence of appropriate adjustments being made by the AAR or a participating carrier for such accounting errors, a private car company or owner may request an appropriate adjustment for mileage summaries reported in error, from the involved rail carrier in the format prescribed by the AAR, provided such request is made within thirty (30) days of the forwarding of the monthly AAR "Year to Date Equalization Register", containing the alleged error, furnishing a duplicate of such request to the Assistant Vice President, Business Services, AAR. The rail carriers will have thirty (30) days from the date of such request in which to decline or make all or a portion of the requested adjustment, advising the Assistant Vice President of the handling accorded. <p align="center">(Continued in next column)</p>	<p>25 ITEM 187-F (Cont'd)</p> <p align="center">EQUALIZATION OF MILEAGE ON TANK CARS OF PRIVATE OWNERSHIP</p> <p align="center">PART A AGGREGATE EMPTY MILEAGE VERSUS LOADED MILEAGE (SEE NOTE 1)</p> <ol style="list-style-type: none"> (Cont'd) If the rail carrier fails to act upon a request for adjustments in the AAR summary totals within the specified time frame, the AAR is authorized to make the adjustment to the equalization account of the private car company or owner for the amount of mileage originally requested. Exceptions to the annual national equalization statement will be handled in accordance with the provisions of Part D (2). ALL requests for adjustments to the equalization account must be presented by the private car company or owner to the involved rail carrier(s) or presented by the rail carrier(s) to the private car company or owner within three (3) years from the last day of the reporting month in question. However, such request for adjustments will not be accepted by the AAR if the involved rail carrier or car owner is no longer an operating entity, except as provided for in Part C. Aggregate loaded and empty mileage will be computed on the basis of actual distance, as defined in Item 185-Series. Adjustments made subsequent to the deadline specified in Part D will be computed in the subsequent equalization account year. <p align="center">PART B REPORTING OF ACTUAL LOADED AND EMPTY MILEAGE</p> <p>Each participating carrier will submit a monthly mileage report in the format prescribed by the AAR to the assignee of each reporting mark forty (40) days after the close of the movement month reporting by individual car number the actual loaded and empty miles moved as computed in accordance with Item 185-Series. In addition, total actual monthly loaded and empty mileage accumulated by all cars bearing each reporting mark will be reported to the assignee of such mark in the format prescribed by the AAR, furnishing a duplicate of this summary report to the Assistant Vice President, Business Services, AAR. Adjustments for prior months will be indicated on this monthly summary report.</p> <p align="center">PART C CHANGE OF OWNERSHIP</p> <p>When a private tank car company or owner discontinues business or disposes of all tank car equipment, any excess empty mileage balance which has accrued to the date of such action, on the tank cars bearing the reporting marks of such company or owner, shall be subject to bill as of that date, in accordance with the provisions of Parts A and D of Item 187-Series, subject to any applicable adjustments.</p> <p align="center">(Continued on next page)</p>
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SUPPLEMENT 27 TO FT RIC 6007-N

<p align="center">SECTION 1 RULES AND REGULATIONS APPLIES ONLY ON TANK CARS</p>	<p align="center">SECTION 1 RULES AND REGULATIONS APPLIES ONLY ON TANK CARS</p>
<p>25 ITEM 187-F (Cont'd)</p> <p align="center">EQUALIZATION OF MILEAGE ON TANK CARS OF PRIVATE OWNERSHIP</p> <p align="center">PART D ANNUAL NATIONAL EQUALIZATION ACCOUNTING</p> <ol style="list-style-type: none"> After May 20 of each year, the Assistant Vice President, Business Services, AAR will summarize all empty and loaded mileage by reporting mark assigned to any person or company, reporting for the proceeding calendar year, by all participating carriers to this tariff. Should the aggregate empty mileage exceed the aggregate loaded mileage of all participating carriers by more than (6) percent for any such group of reporting marks, the person or company to whom the reporting marks are assigned will be billed at the rate of eighty-two (82) cents per mile without minimum and must pay the AAR on behalf of each participating carrier for such excess for such empty mileage. The charges collected for this excess empty mileage will be distributed to the participating carriers by the AAR in direct proportion to such carriers portion of excess empty mileage to the total accumulated excess empty mileage. Only that mileage and any related adjustments reported to the Assistant Vice President prior to May 20 will be considered in determining and excess empty mileage, as outlined herein (See Notes 1, 2 and 3). An annual national equalization statement detailing the excess empty mileage accumulated and any applicable charges will be tendered by the Assistant Vice President 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 Assistant Vice President within 30 days of the date tendered, and payment for all excess empty mileage is due immediately thereafter. Any adjustments made by the participating carriers up to and including the March account applicable to the prior year(s) will be incorporated in the equalization accounts for the prior equalization accounting year. Any railroad or AAR adjustments made subsequent to the March account will be carried over to the following equalization accounting year (see Note 3). A private car company or owner failing to render complete payment for all excess empty mileage within thirty (30) days of the date its equalization statement is tendered by the AAR will be subject to a penalty of one and a half percent (1.5%) interest per month (i.e., annual rate of 18%) for each calendar month or fraction thereof on any outstanding balance due from the date of the AAR's invoice statement. If any portion of a private car company's or owner's equalization statement remains unpaid in excess of 3 months from the date initially tendered, all mileage allowances accrued by the tank cars registered in the Umler file bearing its reporting marks will be withheld by the carriers participating in this item until such time as complete payment including applicable penalty interest is made. Once complete payment is made, the participating carriers will be notified by the AAR and claims for any applicable mileage allowances withheld will be honored, less a 15% penalty charge for the carriers' administrative expense. <p align="center">(Continued in next column)</p>	<p>25 ITEM 187-F (Cont'd)</p> <p align="center">EQUALIZATION OF MILEAGE ON TANK CARS OF PRIVATE OWNERSHIP</p> <p align="center">PART D ANNUAL NATIONAL EQUALIZATION ACCOUNTING</p> <p align="center">EXPLANATION OF NOTES</p> <ol style="list-style-type: none"> The eighty-two (82) cents per mile charges for excess empty mileage under the provisions of this item is subject to revision September 1 of each year under Ex Parte No. 328 agreed annual update procedures, and will be retroactively applied to cover the entire calendar year involved. Close out dates specified in Part D may be extended by the AAR for a maximum of 60 days for special national accounting problem conditions, affecting substantially all carriers and all owners. Invoices that have been issued which, after investigation, are determined to have been erroneous due to rail carriers or AAR accounting and/or system errors may be cancelled by the Assistant Vice President.
<p>For explanation of terms, abbreviations and reference marks not explained herein, see last page, this tariff.</p>	<p>25 ITEM 192-F</p> <p align="center">HANDLING AND HOLDING OF EMPTY TANK CARS BY RAILROADS ON RAILROAD TRACKS (SEE NOTE 1)</p> <ol style="list-style-type: none"> 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. The rules and charges do not apply to: <ol style="list-style-type: none"> Empty private tank cars moving as revenue freight under the provisions of Item 190-Series, Paragraph B 2. Empty private tank cars handled or held for carrier operating convenience. Empty private tank cars en route to facilities for cleaning, lining, relining or repair for heavy repairs following railroad damage. 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. <p align="center">(Continued on next page)</p>

SUPPLEMENT 27 TO FT RIC 6007-N

SECTION 1 RULES AND REGULATIONS APPLIES ONLY ON TANK CARS	SECTION 1 RULES AND REGULATIONS APPLIES ONLY ON TANK CARS																																																																																																																											
<p>25 ITEM 192-F (Cont'd)</p> <p align="center">HANDLING AND HOLDING OF EMPTY TANK CARS BY RAILROADS ON RAILROAD TRACKS (SEE NOTE 1)</p> <p>4. Charges applicable under these provisions will apply to empty private tank cars which the consignee has not ordered to their cleaning, lining, relining, maintenance, modification or repair facility (or their owned or leased tracks in the vicinity thereof) before the expiration of 48 hours free time (not counting Saturdays, Sundays or holidays) after placement. The time calculation will start the first 7 A.M. subsequent to carrier notification to the consignee that the empty private car is ready for placement and the time calculation will stop when the carrier places or forwards the car pursuant to instructions or should have placed or forwarded the car pursuant to instructions.</p> <p>5. After expiration of free time as provided in Paragraph 4, charges will be as follows: (See Note 2)</p> <p style="margin-left: 20px;">A. Supplementary handling charge of \$91.00 per car.</p> <p style="margin-left: 20px;">B. Holding charge of \$1 per car per calendar day or fraction thereof including Saturdays, Sundays and holidays while held by carrier on non-leased tracks awaiting disposition.</p> <p>6. In the event the consignee orders the car to tracks owned or leased by the consignee in the vicinity of the facility for cleaning, lining, relining, maintenance, modification or repair within the forty-eight hour period described under Paragraph 4, this item, there will be no supplementary handling charge for the movement; however, such cars will be subject to the supplementary handling charge of \$91.00 per car (See Note 2) at such time that the empty tank car is subsequently ordered and moved onto the facility for cleaning, lining, relining, maintenance, modification or repair or ordered moved from that facility to the tracks or leased by the consignee in the vicinity of the facility.</p> <p>7. Applicable billing will be monthly to the facility involved.</p> <p align="center">EXPLANATION OF NOTES</p> <p>1. The rules and charges in this item do not in any way supersede or duplicate existing, or new written contractual operating, side track, track lease, property lease, etc., agreements or tariffs that contain empty private tank car handling and holding provisions as part of the overall agreement.</p> <p>2. Per ExParte No. 328, the supplemental handling charge will be revised annually at the same time as the tank car mileage allowance update, utilizing the same method as that prescribed for updating the excess mileage equalization charge.</p>	<p>▲◆ ITEM 195-L</p> <p align="center">MILEAGE RATE ALLOWANCE ON TANK "T" CAR (SEE ITEM 196 FOR EXPLANATION OF DESIGNATING SYMBOL) (SEE NOTE 1)</p> <p>Mileage rate allowance for cars of foregoing mechanical designations shall be in cents per loaded mile (See Notes 2 and 7) as follows:</p> <p style="margin-left: 40px;">COLUMN 1 - Original cost or fair market value in dollars (see Notes 3, 4, 5 and 6, this item).</p> <p style="margin-left: 40px;">COLUMN 2 - Cars in service years 1 through 30.</p> <p style="margin-left: 40px;">COLUMN 3 - Cars in service years 31 and over.</p> <table border="1" style="width:100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width:33%; text-align:center;">COLUMN 1</th> <th style="width:33%; text-align:center;">COLUMN 2</th> <th style="width:33%; text-align:center;">COLUMN 3</th> </tr> </thead> <tbody> <tr><td style="text-align:center;">\$ 0 – 1000</td><td style="text-align:center;">29.1</td><td style="text-align:center;">28.8</td></tr> <tr><td style="text-align:center;">1001 – 2000</td><td style="text-align:center;">29.7</td><td style="text-align:center;">28.8</td></tr> <tr><td style="text-align:center;">2001 – 3000</td><td style="text-align:center;">30.4</td><td style="text-align:center;">28.8</td></tr> <tr><td style="text-align:center;">3001 – 4000</td><td style="text-align:center;">31.1</td><td style="text-align:center;">28.9</td></tr> <tr><td style="text-align:center;">4001 – 5000</td><td style="text-align:center;">31.8</td><td style="text-align:center;">28.9</td></tr> <tr><td style="text-align:center;">5001 - 6000</td><td style="text-align:center;">32.5</td><td style="text-align:center;">29.0</td></tr> <tr><td style="text-align:center;">6001 - 7000</td><td style="text-align:center;">33.1</td><td style="text-align:center;">29.0</td></tr> <tr><td style="text-align:center;">7001 - 8000</td><td style="text-align:center;">33.8</td><td style="text-align:center;">29.1</td></tr> <tr><td style="text-align:center;">8001 - 9000</td><td style="text-align:center;">34.5</td><td style="text-align:center;">29.1</td></tr> <tr><td style="text-align:center;">9001 - 10000</td><td style="text-align:center;">35.2</td><td style="text-align:center;">29.2</td></tr> <tr><td style="text-align:center;">10001 - 11000</td><td style="text-align:center;">35.9</td><td style="text-align:center;">29.2</td></tr> <tr><td style="text-align:center;">11001 - 12000</td><td style="text-align:center;">36.5</td><td style="text-align:center;">29.3</td></tr> <tr><td style="text-align:center;">12001 - 13000</td><td style="text-align:center;">37.2</td><td style="text-align:center;">29.3</td></tr> <tr><td style="text-align:center;">13001 - 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24000	44.7	29.8	24001 - 25000	45.4	29.9	25001 - 26000	46.0	29.9	26001 - 27000	46.7	30.0	27001 - 28000	47.4	30.0	28001 - 29000	48.1	30.1	29001 - 30000	48.8	30.1	30001 - 31000	49.4	30.2	31001 - 32000	50.1	30.2	32001 - 33000	50.8	30.3	33001 - 34000	51.5	30.3	34001 - 35000	52.2	30.3	35001 - 36000	52.8	30.4	36001 - 37000	53.5	30.4	37001 - 38000	54.2	30.5	38001 - 39000	54.9	30.5	39001 - 40000	55.5	30.6
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SUPPLEMENT 27 TO FT RIC 6007-N

SECTION 1 RULES AND REGULATIONS APPLIES ONLY ON TANK CARS		
▲◆ ITEM 195-L (Cont'd)		
MILEAGE RATE ALLOWANCE ON TANK "T" CAR (SEE ITEM 196 FOR EXPLANATION OF DESIGNATING SYMBOL) (SEE NOTE 1)		
COLUMN 1	COLUMN 2	COLUMN 3
40001 - 41000	56.2	30.6
41001 - 42000	56.9	30.7
42001 - 43000	57.6	30.7
43001 - 44000	58.3	30.8
44001 - 45000	58.9	30.8
45001 - 46000	59.6	30.9
46001 - 47000	60.3	30.9
47001 - 48000	61.0	31.0
48001 - 49000	61.7	31.0
49001 - 50000	62.3	31.0
50001 - 51000	63.0	31.1
51001 - 52000	63.7	31.1
52001 - 53000	64.4	31.2
53001 - 54000	65.1	31.2
54001 - 55000	65.7	31.3
55001 - 56000	66.4	31.3
56001 - 57000	67.1	31.4
57001 - 58000	67.8	31.4
58001 - 59000	68.5	31.5
59001 - 60000	69.1	31.5
60001 - 61000	69.8	31.6
61001 - 62000	70.5	31.6
62001 - 63000	71.2	31.7
63001 - 64000	71.8	31.7
64001 - 65000	72.5	31.7
65001 - 66000	73.2	31.8
66001 - 67000	73.9	31.8
67001 - 68000	74.6	31.9
68001 - 69000	75.2	31.9
69001 - 70000	75.9	32.0
70001 - 71000	76.6	32.0
71001 - 72000	77.3	32.1
72001 - 73000	78.0	32.1
73001 - 74000	78.6	32.2
74001 - 75000	79.3	32.2
75001 - 76000	80.0	32.3
76001 - 77000	80.7	32.3
77001 - 78000	81.4	32.4
78001 - 79000	82.0	32.4
79001 - 80000	82.7	32.5
(Continued in next column)		

SECTION 1 RULES AND REGULATIONS APPLIES ONLY ON TANK CARS		
▲◆ ITEM 195-L (Cont'd)		
MILEAGE RATE ALLOWANCE ON TANK "T" CAR (SEE ITEM 196 FOR EXPLANATION OF DESIGNATING SYMBOL) (SEE NOTE 1)		
COLUMN 1	COLUMN 2	COLUMN 3
80001 - 81000	83.4	32.5
81001 - 82000	83.8	32.4
82001 - 83000	84.2	32.4
83001 - 84000	84.6	32.3
84001 - 85000	85.0	32.3
85001 - 86000	85.4	32.2
86001 - 87000	85.8	32.2
87001 - 88000	86.2	32.1
88001 - 89000	86.6	32.1
89001 - 90000	87.0	32.0
90001 - 91000	87.4	31.9
91001 - 92000	87.8	31.9
92001 - 93000	88.2	31.8
93001 - 94000	88.5	31.8
94001 - 95000	88.9	31.7
95001 - 96000	89.3	31.7
96001 - 97000	89.7	31.6
97001 - 98000	90.0	31.6
98001 - 99000	90.4	31.5
99001 - 100000	90.8	31.5
100001 - 101000	91.1	31.4
101001 - 102000	91.5	31.4
102001 - 103000	91.9	31.3
103001 - 104000	92.2	31.3
104001 - 105000	92.6	31.2
105001 - 106000	92.9	31.2
106001 - 107000	93.3	31.1
107001 - 108000	93.6	31.1
108001 - 109000	94.0	31.0
109001 - 110000	94.3	31.0
110001 - 111000	94.7	30.9
111001 - 112000	95.0	30.9
112001 - 113000	95.4	30.8
113001 - 114000	95.7	30.8
114001 - 115000	96.0	30.7
115001 - 116000	96.4	30.7
116001 - 117000	96.7	30.7
117001 - 118000	97.0	30.6
118001 - 119000	97.4	30.6
119001 - 120000	97.7	30.5
(Continued on next page)		

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SUPPLEMENT 27 TO FT RIC 6007-N

SECTION 1 RULES AND REGULATIONS APPLIES ONLY ON TANK CARS		
▲◆ ITEM 195-L (Cont'd)		
MILEAGE RATE ALLOWANCE ON TANK "T" CAR (SEE ITEM 196 FOR EXPLANATION OF DESIGNATING SYMBOL) (SEE NOTE 1)		
COLUMN 1	COLUMN 2	COLUMN 3
120001 - 121000	98.0	30.5
121001 - 122000	98.3	30.4
122001 - 123000	98.7	30.4
123001 - 124000	99.0	30.3
124001 - 125000	99.3	30.3
125001 - 126000	99.6	30.3
126001 - 127000	99.9	30.2
127001 - 128000	100.2	30.2
128001 - 129000	100.5	30.1
129001 - 130000	100.8	30.1
130001 - 131000	101.2	30.0
131001 - 132000	101.5	30.0
132001 - 133000	101.8	30.0
133001 - 134000	102.1	29.9
134001 - 135000	102.4	29.9
135001 - 136000	102.7	29.8
136001 - 137000	103.0	29.8
137001 - 138000	103.3	29.7
138001 - 139000	103.6	29.7
139001 - 140000	103.8	29.7
140001 - 141000	104.1	29.6
141001 - 142000	104.4	29.6
142001 - 143000	104.7	29.5
143001 - 144000	105.0	29.5
OVER - 144000	105.3	29.5
EXPLANATION OF NOTES		
<p>1. Designating symbols (mechanical designation) will be assigned to car owner or lessee by the Executive Director, Rules and Standards, Technical Services, Association of American Railroads, upon written application.</p> <p>2. For mileage allowance purposes, the service year of a car is calculated based upon year of construction of underframe. A car's first service year is the year built. Its second service year begins on January 1 of the year following the year built, with succeeding service years starting on January 1 of each following year. If the tank's service year exceeds 30, the car's service year is considered to be in excess of 30 regardless of year of construction of underframe. For those cars constructed without an underframe, the car's service year is calculated based upon year of construction of tank. Service year is determined by subtracting the year of construction (built/rebuilt) from the current calendar year, plus 1, e.g., (2000 - 1970) + 1 = 31, or Service Years 31 and over allowance bracket.</p>		
(Continued in next column)		

SECTION 1 RULES AND REGULATIONS APPLIES ONLY ON TANK CARS
▲◆ ITEM 195-L (Cont'd)
MILEAGE RATE ALLOWANCE ON TANK "T" CAR (SEE ITEM 196 FOR EXPLANATION OF DESIGNATING SYMBOL) (SEE NOTE 1)
EXPLANATION OF NOTES
<p>3. Applies as follows:</p> <p>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.</p> <p>B. Assignment to value groups of cars placed into service after July 1, 1991 will be determined by the original cost of the car to the original buyer as stated in the manufacturer's invoice. In only two circumstances, owners may certify as alternative "true value" in lieu of invoice price: (a) manufacturers who retain cars for their own leasing service and (b) purchasers who can demonstrate that they contributed physical assets of significant value that were used by the manufacturer in fabricating a car, resulting in a reduction of the invoice price by more than \$1,000 per car below the price that otherwise would have been charged. For manufacturers "true value" is the price for which a car or group of cars manufactured as a group would have been sold in an arm's length transaction. For purchasers who have made a qualifying contribution to fabrication, "true value" is the invoice price plus the depreciated value of the contributed assets distributed over the cars for which the assets were used, subject to the same limitations on "true value" which would apply to a manufacturer. "True value" shall not exceed the average price of similar cars registered in Umler at invoice price within the most recent 12 months for which registration information is available in Umler, adjusted for changes in the market values of new tank cars as reflected in average car prices. If the AAR determines by audit that a certified "true value" exceeds this value limit by an amount that causes a car to be placed in a higher allowance value bracket, the value of the car will be reduced to the appropriate value bracket. In addition, if the AAR determines by audit that a certified, "true value" exceeds this value limit by an amount that causes a car to be placed in allowance value bracket more than one bracket above the otherwise applicable bracket, excess allowances paid as a result of the over valuation shall be reimbursed to the paying railroads.</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 Data Specification Manual. Notwithstanding any other provision of this tariff item, "true value" will be subject to audit directly by the AAR.</p>
(Continued on next page)

For explanation of terms, abbreviations and reference marks not explained herein, see last page, this tariff.

SUPPLEMENT 27 TO FT RIC 6007-N

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

▲◆ ITEM 195-L (Cont'd)

**MILEAGE RATE ALLOWANCE ON TANK "T" CAR
(SEE ITEM 196 FOR EXPLANATION OF DESIGNATING
SYMBOL) (SEE NOTE 1)**

EXPLANATION OF NOTES

3. Applies as follows: (Cont'd)
- C. If applicable, initial into service transportation costs, capitalized original lining costs, capitalized additions and capitalized betterments shall be added to car values determined pursuant to Paragraphs 3 (A) and 3 (B), above, if not already included in the value of the car. For cars built after January 1, 1988, capitalized inspection costs shall be added to the value, if applicable and if not already included in the value, if applicable and if not already included in the value of the car. Values other than invoice price shall be identified in accordance with the current AAR Umler Data Specification Manual at the time cars are submitted to the Assistant Vice President, Business Services, AAR, for registration in the Umler file (see Note 6, this item).
- D. The rebuilt year and rebuilt valuation of a private car will be utilized for the purpose of computing applicable mileage allowances subject to the following conditions:
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 the Executive Director, Rules and Standards, AAR Technical Services and written formal approval received prior to 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 3. (A), 3. (B) and 3. (C) herein, except that the maximum valuation of a rebuilt private car shall not exceed the lesser of:
 - a. 75 percent of the original cost of a comparable new car.
 - b. 75 percent of the calculated replacement cost of the rebuilt car prior to rebuilding, as computed per AAR Interchange Rule 107.
- E. All car ages and values submitted are subject to verification by the AAR, and audit by the AAR or the owners independent public accountant upon reasonable request by the AAR. If the car owner elects to have the audit performed by its independent public accountant, such audit must be performed in a timely fashion in the manner prescribed by the AAR, will be performed at the car owner's expense and must be duly certified by the car owner's auditor as representing the true value of all cars included in such audit. Failure of the car owner to furnish the required car valuation data to the AAR Umler file, to arrange for the requested audit, or to correct errors determined as a result of such audit, will result in such car(s) being assigned to the lowest applicable mileage allowance rate group.

(Continued in next column)

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

▲◆ ITEM 195-L (Cont'd)

**MILEAGE RATE ALLOWANCE ON TANK "T" CAR
(SEE ITEM 196 FOR EXPLANATION OF DESIGNATING
SYMBOL) (SEE NOTE 1)**

EXPLANATION OF NOTES

3. Applies as follows: (Cont'd)
- F. Maximum original cost of 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 | \$ 93,001 |
| 25. For cars built in 2005 | \$ 101,001 |
| 26. For cars built in 2006 | \$ 97,001 |
| 27. For cars built in 2007 | \$ 112,001 |
| 28. For cars built in 2008 | \$ 112,001 |
| 29. For cars built in 2009 | \$ 117,001 |
| 30. For cars built in 2010 | \$ 102,001 |
| 31. For cars built in 2011 | \$ 107,001 |
| 32. For cars built in 2012 | \$ 129,001 |
| 33. For cars built in 2013 and subsequent | \$ 144,001 |

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

4. For cars built or rebuilt subsequent to December 31, 1977, all values reported to the AAR Umler file must be stated in equivalent U.S. 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 U.S. dollars at the time such improvements were made.

(Continued on next page)

For explanation of terms, abbreviations and reference marks not explained herein, see last page, this tariff.

SUPPLEMENT 27 TO FT RIC 6007-N

<p align="center">SECTION 1 RULES AND REGULATIONS APPLIES ONLY ON TANK CARS</p>	<p align="center">SECTION 1 RULES AND REGULATIONS APPLIES ONLY ON TANK CARS</p>
<p>▲◆ ITEM 195-L (Cont'd)</p> <p align="center">MILEAGE RATE ALLOWANCE ON TANK "T" CAR (SEE ITEM 196 FOR EXPLANATION OF DESIGNATING SYMBOL) (SEE NOTE 1)</p> <p align="center">EXPLANATION OF NOTES</p> <p>5. Applies as follows:</p> <p>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.</p> <p>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.</p> <p>C. Applies as follows:</p> <ol style="list-style-type: none"> 1. An addition or betterment has the effect of: <ol style="list-style-type: none"> a. Extending the useful life of a car beyond the life projected when the car was entered into service; or b. Increasing a car's normal use beyond that which was in effect when the car was entered into service; or c. Lowering the operating costs beyond that which was in effect at the time the car was entered into service; or d. Otherwise adding to the worth of the benefits a car can yield beyond that in effect when the car was entered into service (e.g., enhance safety, etc). e. Any repair that maintains a car in its customary state of operating efficiency is NOT an addition or betterment. 2. An addition is the installation of a new component of a car (not a replacement) which meets the above tests. The value registered in Umler shall be the cost of the component added, including labor. 3. A betterment is the replacement of a component of the car with a superior component. The value registered in Umler for a betterment should not exceed the cost of the superior component, including labor minus (1) the original value of the component that was replaced (i.e., retired) and (2) the cost (i.e., expense) incurred in removing the old component. 4. 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. 5. Any cost recovered under AAR Defect Car Billing, if applicable, must be deducted from the cost of an addition or betterment. <p align="center">(Continued in next column)</p>	<p>▲◆ ITEM 195-L (Cont'd)</p> <p align="center">MILEAGE RATE ALLOWANCE ON TANK "T" CAR (SEE ITEM 196 FOR EXPLANATION OF DESIGNATING SYMBOL) (SEE NOTE 1)</p> <p align="center">EXPLANATION OF NOTES</p> <p>6. 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 Assistant Vice President, 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 Assistant Vice President. The car owner is required to furnish the Assistant Vice President 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 Assistant Vice President. After receiving such notification, the using carrier shall deduct such amount(s), in the next open mileage reports to the car owner, plus fifteen (15) percent to reimburse the handling road for audit and associated administrative expenses. If the owner fails to send notification to the users within five (5) months, the Assistant Vice President 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 Assistant Vice President. 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>For explanation of terms, abbreviations and reference marks not explained herein, see last page, this tariff.</p>	

SUPPLEMENT 27 TO FT RIC 6007-N

<p align="center">SECTION 1 RULES AND REGULATIONS APPLIES ONLY ON TANK CARS</p>	<p align="center">SECTION 2 EXCEPTION TO APPLICATION AND RULES APPLIES ON CARS OTHER TANK CARS</p>				
<p>25 ITEM 196-A</p> <p align="center">EXPLANATION OF SYMBOL USED IN ITEM 195</p> <table border="0"> <thead> <tr> <th data-bbox="162 344 253 365">SYMBOL</th> <th data-bbox="418 344 571 365">EXPLANATION</th> </tr> </thead> <tbody> <tr> <td data-bbox="162 380 191 401">"T"</td> <td data-bbox="224 380 792 642">Tank Car. Tank car means any car which is used only for the transportation of liquids, liquefied gases, compressed gases, or solids that are liquefied prior to unloading. Car may be without underframe if container serving as superstructure is designed to serve as underframe. If car has underframe, it must be designed only for the carriage of one or more enclosed containers (with or without compartments) that form the superstructure and are integral parts of the car. All such containers must be securely attached to underframe when offered for transportation but may have demountable features.</td> </tr> </tbody> </table>	SYMBOL	EXPLANATION	"T"	Tank Car. Tank car means any car which is used only for the transportation of liquids, liquefied gases, compressed gases, or solids that are liquefied prior to unloading. Car may be without underframe if container serving as superstructure is designed to serve as underframe. If car has underframe, it must be designed only for the carriage of one or more enclosed containers (with or without compartments) that form the superstructure and are integral parts of the car. All such containers must be securely attached to underframe when offered for transportation but may have demountable features.	<p>25 ITEM 405-A</p> <p align="center">GENERAL EXCEPTION</p> <ol style="list-style-type: none"> The rules and mileage allowances published herein will not apply to: <ol style="list-style-type: none"> Cars that are not properly registered in the AAR's Umler file with assigned reporting marks and mechanical designations. Railroad controlled cars bearing private reporting marks equipped with bi- or tri-level racks moving under direction or authority of the rack owner en route to or from non-railroad facilities for the repair or modification of such racks. Mileage allowances will not apply to cars handled under the provisions of Item 615, Parts A. 2. B. 2. B. and C. 2. D. and E.
SYMBOL	EXPLANATION				
"T"	Tank Car. Tank car means any car which is used only for the transportation of liquids, liquefied gases, compressed gases, or solids that are liquefied prior to unloading. Car may be without underframe if container serving as superstructure is designed to serve as underframe. If car has underframe, it must be designed only for the carriage of one or more enclosed containers (with or without compartments) that form the superstructure and are integral parts of the car. All such containers must be securely attached to underframe when offered for transportation but may have demountable features.				
<p align="center">SECTION 2 EXCEPTION TO APPLICATION AND RULES APPLIES ON CARS OTHER TANK CARS</p>	<p>9 ITEM 410-A</p> <p>(Provisions formerly shown herein and not brought forward are hereby canceled.)</p>				
<p>25 ITEM 400-A</p> <p align="center">APPLICATION - APPLIES ON CARS OTHER THAN TANK CARS</p> <ol style="list-style-type: none"> The term "Cars of Private Ownership", when used in this tariff, is defined as cars bearing other than Railroad Reporting marks that are owned by individuals, firms, corporations, or car companies, including cars owned and/or operated by railroads controlled car lines. Except as otherwise provided herein, these rules govern the handling of cars other than tank cars, including the payment of mileage allowances when used by railroads party to this tariff individually or jointly where specifically provided herein, for transportation over their lines, as follows: <ol style="list-style-type: none"> Between points in the United States (interstate and intrastate) including movements where part of the through route is through Canada. Internationally, i.e., between points in the United States and points in Canada. Between points in Canada in connection with the Norfolk Southern Railway Company. For that portion of the haul in the United States in connection with movements between points in Canada where part of the through route is through the United States. 	<p>9 ITEM 416-A</p> <p>(Provisions formerly shown herein and not brought forward are hereby canceled.)</p>				
	<p>22 ITEM 418-A</p> <p>(Provisions formerly shown herein and not brought forward are hereby canceled.)</p>				
<p>For explanation of terms, abbreviations and reference marks not explained herein, see last page, this tariff.</p>					

SUPPLEMENT 27 TO FT RIC 6007-N

SECTION 2 EXCEPTION TO APPLICATION AND RULES APPLIES ON CARS OTHER TANK CARS	SECTION 2 EXCEPTION TO APPLICATION AND RULES APPLIES ON CARS OTHER THAN TANK CARS			
<p>15 ITEM 436-A</p> <p align="center">BNSF RAILWAY COMPANY</p> <p>1. For the account of the BNSF Railway Company, the line haul movement of empty private freight to and from a cleaning facility will be assessed line haul charges as specified in tariff BNSF 90020. Such charges will be assessed and collected from the person, firm, or corporation ordering the movement.</p> <p>2. Line haul charges will not apply if the movement to the cleaning facility was immediately preceded by a BNSF line haul revenue movement, having moved within 150 days of the loaded waybill date.</p> <p>3. Only one free empty move is allowed for each loaded move.</p>	<p>25 ITEM 444-B</p> <p align="center">BNSF RAILWAY COMPANY (SEE NOTES 3 AND 4)</p> <p>1. Except as otherwise provided in this item, the rules, allowances and other provisions of Section 2 of this tariff will apply.</p>			
	CAR TYPE	DESIGNATING SYMBOLS (SEE NOTE 1) (FOR EXPLANATION OF SYMBOLS SEE ITEMS 625 AND 650, INCLUSIVE)	MILEAGE RATE ALLOWANCE IN CENTS PER LOADED MILE (SEE EXCEPTIONS 1 AND 2)	
<p>15 ITEM 442-A</p> <p align="center">BNSF RAILWAY COMPANY</p> <p>1. For the account of the BNSF Railway Company, charges for line haul movement of empty private freight or empty railroad marked freight cars of private ownership to a customer facility, BNSF team track, foreign railroad, repair shop or storage facility will not apply if the movement was immediately preceded by a BNSF line haul revenue movement, having moved within 150 days of the loaded waybill date.</p> <p>2. The rates in BNSF 90020 apply for line haul movements of empty private freight or empty railroad marked freight cars of private ownership where BNSF did not receive any portion of the previous loaded line haul movement within 150 days of the waybill date of the previous loaded move. Such charges will be assessed against and collected from the car owner as reflected in the AAR Umler if no freight payer is mentioned on the bill of lading.</p> <p>3. Only one free empty move is allowed for each loaded move.</p>	FLAT	<p>"FMS" of 280,000 lb and over nominal capacity equipped with permanent chain tie-down devices</p> <p>"FD", "FW"</p> <p>"FM" of 200,000 lb and over nominal capacity</p> <p>"FB" and "FBS": On cars with inside length of at least 48 feet, 6 inches, but not exceeding 61 feet, 0 inches</p> <p>"FB" and "FBS": On cars with inside length exceeding 61 feet, 0 inches</p>	<p>37.6</p> <p>8.0</p> <p>8.0</p> <p>10.0</p> <p>12.0</p>	
	GONDOLA	<p>"GA", "GD", "GH", "GS", "GW" (see Note 2)</p> <p>"GT", except "GTS" with a capacity of 6,810 cubic feet or greater (see Note 2)</p> <p>"GTS" with a capacity of 6,810 cubic feet or greater (see Note 2)</p> <p>"GB" (see Note 2)</p>	<p>3.0</p> <p>3.0</p> <p>13.0</p> <p>1.2</p>	
	HOPPER	"HFA", "HK", "HM", "HMA", "HT", "HTA" (see Note 2)	7.6	
	REFRIGERATOR	<p>"RS"</p> <p>"RB", "RBL"</p> <p>"RP", "RPL"</p>	<p>10.0</p> <p>27.5</p> <p>24.0</p>	
	STOCK	"SC", "SM"	4.6	
	SPECIAL	<p>"LO"</p> <p>"LM"</p> <p>"LP"</p> <p>"LF"</p> <p>"LG"</p> <p>"LU"</p> <p>"LS"</p> <p>"LRC"</p>	<p>(see Item 621)</p> <p>11.0</p> <p>3.0</p> <p>24.0</p> <p>14.0</p> <p>28.2</p> <p>8.0</p> <p>10.0</p>	
	ALL OTHER FREIGHT CARS	(See Exception 3)	1.2	
	(Continued on next page)			
	For explanation of terms, abbreviations and reference marks not explained herein, see last page, this tariff.			

SUPPLEMENT 27 TO FT RIC 6007-N

<p align="center">SECTION 2 EXCEPTION TO APPLICATION AND RULES APPLIES ON CARS OTHER THAN TANK CARS</p>	<p align="center">SECTION 2 EXCEPTION TO APPLICATION AND RULES APPLIES ON CARS OTHER TANK CARS</p>
<p>25 ITEM 444-B (Cont'd)</p> <p align="center">BNSF RAILWAY COMPANY (SEE NOTES 3 AND 4)</p> <p align="center">EXPLANATION OF NOTES</p> <ol style="list-style-type: none"> Designating symbols (mechanical designations) will be assigned to car owner or lessee by the Executive Director, Rules and Standards, Technical Services, Association of American Railroads, upon written application. Mileage allowance named will also apply on cars carrying letters "R" and "S" affixed to the foregoing designating symbols. The mileage allowance published herein are not applicable to cars bearing reporting marks ABOX, GONX and RBOX." Mileage will be computed as follows: <ol style="list-style-type: none"> Mileage will be computed on the basis of the distance over the routes of the BNSF based on non-familized interactive miles from ALK Technologies' PC*Miler Rail Fuel Surcharge router from the station of origin or station at which received from connecting line to destination station or the station at which delivered to connecting line. When a car is both loaded and unloaded within a switching district, no mileage will be allowed. Mileage between an industry or public track and freight station at station of origin or destination will not be allowed. <p align="center">EXPLANATION OF EXCEPTIONS</p> <ol style="list-style-type: none"> Provisions of this item will not apply when the applicable freight tariff provides that shipper must supply equipment and that no mileage allowance will be paid. Mileage allowance provided in this item will not apply to new cars or newly acquired cars moving prior to their first loaded move in commercial service nor will the allowance be paid on cars moving for sale or as scrap. Such movements will be subject to applicable rates. No mileage allowance will be paid on privately owned or leased cars bearing "MBPX" reporting mark. 	<p>1 ITEM 452-A</p> <p align="center">CHICAGO SOUTH SHORE AND SOUTH BEND RAILROAD (CSS)</p> <p>The provisions of Item 615 Series or other provisions for the movement of empty freight cars, other than tank cars, without charge, to or from facilities for cleaning, lining, relining, maintenance, modification, repair or storage, will not apply to such cars moving via Chicago South Shore and South Bend Railroad from or to said facilities unless the empty movement is immediately preceded by or followed by a loaded revenue movement via Chicago South Shore and South Bend Railroad. In all other circumstances, the applicable CSS publication for the movement of empty cars on their own wheels shall apply.</p> <hr/> <p>7 ITEM 459-A</p> <p align="center">CP RAIL SYSTEM (EXCEPTION TO ITEM 615)</p> <ol style="list-style-type: none"> Provisions of Item 615 for movement of empty private freight cars, other than tank cars, free of line haul charge from or to shop facilities for cleaning, lining, relining, maintenance, modification or repair to or from a storage facility will not apply unless: <ol style="list-style-type: none"> The empty movement into a shop or storage facility is immediately preceded by a CPRS loaded revenue line-haul movement. If not immediately preceded by a CPRS loaded revenue line-haul movement, charges in Tariff CP 4000 Series for movement of empty cars on their own wheels shall apply, charges for movement into shop will be assessed to the car owner. (NOTE 1). The empty movement out of a shop or storage facility is subject to charges in Tariff CP 4000 Series for movement of empty cars on their own wheels, charges for movement out of shop will be assessed to the car owner. (NOTE 1). <p align="center">EXPLANATION OF NOTES</p> <ol style="list-style-type: none"> Movements from shop to shop, shop to repair facility, shop to storage facility or vice versa will not be moved for free. Charges in Tariff CP 4000 Series for movement of empty cars on their own wheels shall apply.
<p>For explanation of terms, abbreviations and reference marks not explained herein, see last page, this tariff.</p>	

SUPPLEMENT 27 TO FT RIC 6007-N

SECTION 2 EXCEPTION TO APPLICATION AND RULES APPLIES ON CARS OTHER THAN TANK CARS		
<p>25 ITEM 484-A</p> <p align="center">CSX TRANSPORTATION, INC.</p> <p>Mileage allowances for account CSXT on LOADED cars will be as follows:</p>		
TYPE OF CAR	DESIGNATING SYMBOLS (SEE NOTE 1)	MILEAGE RATE ALLOWANCE IN CENTS PER LOADED MILE (SEE NOTE 4)
FLAT (See Note 5)	"FMS" of 280,000 lb and over nominal capacity equipped with permanent chain tie-down devices	37.6
	"FD", "FW"	8.0
	"FM" of 200,000 lb and over nominal capacity	8.0
	"FB" (see Note 2).	10.0
	"FB" (see Note 3).	12.0
GONDOLA	"GA", "GD", "GH", "GS", "GT", "GW", also the foregoing symbols with letter "R" affixed	3.0
	"GB", also the foregoing symbols with letter "R" affixed	1.2
HOPPER	"HFA", "HK", "HM", "HMA", "HT", "HTA", also the foregoing symbols with letter "R" affixed	7.6
REFRIGERATOR	"RS"	10.0
	"RB", "RBL"	31.3
	"RP", "RPL"	24.0
STOCK	"SC", "SM"	4.6
SPECIAL	"LO"	(see Item 621)
	"LM"	11.0
	"LP"	3.0
	"LF"	24.0
	"LG"	11.0
	"LU"	32.2
	"LS"	8.0
	"LRC"	10.0
ALL OTHER FREIGHT CARS		1.2
(Continued in next column)		

SECTION 2 EXCEPTION TO APPLICATION AND RULES APPLIES ON CARS OTHER THAN TANK CARS
<p>25 ITEM 484-A (Cont'd)</p> <p align="center">CSX TRANSPORTATION, INC.</p> <p align="center">EXPLANATION OF NOTES</p> <ol style="list-style-type: none"> Designating symbols (mechanical designations) will be assigned to car owner or lessee by the Executive Director, Rules and Standards, Technical Services, Association of American Railroads, upon written application. Applicable on cars with inside length of at least 48 feet, 6 inches, but not exceeding 61 feet, 0 inches. Applicable on cars with inside length exceeding 61 feet, 0 inches in length. Mileage will be computed as follows: <ol style="list-style-type: none"> Mileage will be computed on the basis of the shortest distance over the routes of these carriers based on freight mileage table published by CSXT, from the station of origin or station at which received from connecting line to destination station or to station at which delivered to connecting line. When the transportation begins and ends, i.e., when a car is both loaded or unloaded within a switching district, no mileage will be allowed. Mileage between an industry or public track and freight station at station of origin or destination will not be allowed. An allowance of eight (8) cents per mile will be paid for flat cars specially equipped with bulkheaded ends, a steel "A" frame or steel center beam down the center and chains, cables and clamps providing adjustable tie-downs for handling packaged units of lumber and building materials.

For explanation of terms, abbreviations and reference marks not explained herein, see last page, this tariff.

SUPPLEMENT 27 TO FT RIC 6007-N

SECTION 2 EXCEPTION TO APPLICATION AND RULES APPLIES ON CARS OTHER TANK CARS	SECTION 2 EXCEPTIONS TO APPLICATION AND RULES APPLIES ON CARS OTHER THAN TANK CARS		
<p>2 ITEM 488-A</p> <p align="center">ELGIN, JOLIET AND EASTERN RAILWAY COMPANY (EJE)</p> <p>For rules to apply, see Item 454 of FT RIC 6007-N.</p>	<p>25 ITEM 546-A</p> <p align="center">NORFOLK SOUTHERN RAILWAY COMPANY (SEE NOTES 5, 9, 10 AND 12)</p>		
<p>2 ITEM 490-A</p> <p align="center">ELGIN, JOLIET AND EASTERN RAILWAY COMPANY (EJE)</p> <p>(Provisions formerly shown herein and not brought forward are hereby canceled.)</p>	TYPE OF CAR	DESIGNATING SYMBOLS (SEE NOTE 1)(FOR EXPLANATION OF SYMBOLS, SEE ITEMS 625 TO 650, INCLUSIVE)	MILEAGE RATE ALLOWANCE IN CENTS PER LOADED MILE
<p>9 ITEM 499-A</p> <p>(Provisions formerly shown herein and not brought forward are hereby canceled.)</p>	FLAT	"FMS" of 280,000 lb and over nominal capacity equipped with permanent chain tie-down devices	37.6
		"FD", "FW"	8.0
		"FM" of 200,000 lb and over nominal capacity	8.0
		"FB" (See Note 3)	10.0
		"FB" (See Note 4)	12.0
	GONDOLA	"GA", "GD", "GH", "GS", "GT", "GW" (See Note 2)	3.0
		"GB" (See Note 2)	1.2
	HOPPER	"HFA", "HK", "HM", "HMA", "HT", "HTA" (See Note 2)	7.6
	REFRIG- ERATOR	"RS"	10.0
		"RB", "RBL"	27.5 <u>1</u>
		"RP", "RPL"	24.0
		"RPC"	24.0
	STOCK	"SC", "SM"	4.6
	SPECIAL	"LO"	(see Item 621 and Notes 6, 7 and 8)
		"LM"	11.0
		"LP"	3.0
		"LF"	24.0
		"LG"	11.0
		"LU"	28.2 <u>1</u>
		"LS"	8.0
		"LRC"	10.0
	ALL OTHER FREIGHT CARS		1.2
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<p>25 ITEM 546-A (Cont'd)</p> <p align="center">EXPLANATION OF NOTES</p> <ol style="list-style-type: none"> 1. Designating symbols (mechanical designations) will be assigned to car owner or lessee by the Executive Director, Rules and Standards, Technical Services, Association of American Railroads, upon written application. 2. Mileage allowance named will also apply on cars carrying letters "R" and "S" affixed to the foregoing designating symbols. 3. Applicable on cars with inside length of at least 48 feet, 6 inches, but not exceeding 61 feet, 0 inches. 4. Applicable on cars with inside length exceeding 61 feet, 0 inches. 5. Mileage will be computed as follows: <ol style="list-style-type: none"> A. Mileage will be computed on the basis of the shortest distance over the routes of the lines named in this item, based on the freight mileage tables published in tariffs lawfully on file from station of origin at which received from connecting line to destination station or station at which delivered to connecting lines. B. When the transportation begins and ends, i.e., when a car is both loaded or unloaded within a switching district, no mileage will be allowed. Mileage between an industry or public track and freight station at station of origin or destination will not be allowed. C. Empty cars will be moved over the NS as provided in Item 615. No allowance will be made for empty movement of such cars. D. Except as otherwise provided above, the rules, allowances and other provisions of Section 2 of this tariff will apply. 6. Norfolk Southern Railway Company will pay twenty-two and one-half (22.5) cents per mile on the following covered hoppers: <p align="center">SAUX 604, 606-609.</p> 7. Norfolk Southern Railway Company will pay the following mileage allowances on the following "LO" covered hoppers: <table style="width:100%; margin-top: 10px;"> <thead> <tr> <th style="text-align:left;">CARS:</th> <th style="text-align:right;">ALLOWANCE (CENTS PER MILE):</th> </tr> </thead> <tbody> <tr><td>"ACFX" 46486, 46500.....</td><td style="text-align:right;">28.5</td></tr> <tr><td>"ACFX" 46488, 46494.....</td><td style="text-align:right;">26.9</td></tr> <tr><td>"ACFX" 46489, 46493.....</td><td style="text-align:right;">26.0</td></tr> <tr><td>"ACFX" 46491.....</td><td style="text-align:right;">22.7</td></tr> <tr><td>"ACFX" 46497.....</td><td style="text-align:right;">29.4</td></tr> <tr><td>"ACFX" 46504.....</td><td style="text-align:right;">27.7</td></tr> <tr><td>"ACFX" 46507.....</td><td style="text-align:right;">30.2</td></tr> <tr><td>"ACFX" 46510.....</td><td style="text-align:right;">25.2</td></tr> <tr><td>"ACFX" 49165.....</td><td style="text-align:right;">36.9</td></tr> <tr><td>"PLWX" 23250, 23259,)</td><td></td></tr> <tr><td>23270, 23271, 23290,)</td><td></td></tr> <tr><td>23298, 23310, 23315,)</td><td></td></tr> <tr><td>23318, 23320, 23327).....</td><td style="text-align:right;">22.0</td></tr> </tbody> </table> <p align="center">(Continued in next column)</p>	CARS:	ALLOWANCE (CENTS PER MILE):	"ACFX" 46486, 46500.....	28.5	"ACFX" 46488, 46494.....	26.9	"ACFX" 46489, 46493.....	26.0	"ACFX" 46491.....	22.7	"ACFX" 46497.....	29.4	"ACFX" 46504.....	27.7	"ACFX" 46507.....	30.2	"ACFX" 46510.....	25.2	"ACFX" 49165.....	36.9	"PLWX" 23250, 23259,)		23270, 23271, 23290,)		23298, 23310, 23315,)		23318, 23320, 23327).....	22.0	<p>25 ITEM 546-A (Cont'd)</p> <p align="center">EXPLANATION OF NOTES</p> <ol style="list-style-type: none"> 8. Mileage allowance will not be paid by the Norfolk Southern Railway Company (nor by the BNSF Railway Company or Norfolk Southern Railway Company on all traffic moving via BNSF alternate route between Des Moines, IA on the one hand and Hannibal or St Louis, MO on the other and outlined in Item 1212 Series of Tariff RRRR 6000 Series) on shipments of the following commodities in "LO" covered hopper cars: <table style="width:100%; margin-top: 10px;"> <thead> <tr> <th style="text-align:left;">STCC</th> <th style="text-align:left;">COMMODITY DESCRIPTION</th> </tr> </thead> <tbody> <tr><td>01-13</td><td>Grain</td></tr> <tr><td>01-144</td><td>Soybeans</td></tr> <tr><td>01-149-40</td><td>Seeds, Sunflower</td></tr> <tr><td>20-923</td><td>Soybean cake, flour, grits, meal or other by-products</td></tr> <tr><td>20-914-41</td><td>Cottonseed meal</td></tr> <tr><td>20-914-55</td><td>Cottonseed oil foots, sediments or tank bottoms, liquid or solidified</td></tr> <tr><td>20-914-66</td><td>Cottonseed hulls not pelletized</td></tr> <tr><td>20-939-14</td><td>Peanut meal</td></tr> <tr><td>20-939-15</td><td>Linseed (Flaxseed) oil cake or meal</td></tr> <tr><td>20-939-16</td><td>Sunflower meal</td></tr> <tr><td>20-939-17</td><td>Peanut oil cake or meal, including crushed or ground cake, or cake screenings</td></tr> <tr><td>20-939-34</td><td>Guar meal or guar bean meal</td></tr> <tr><td>20-939-39</td><td>Canola meal</td></tr> <tr><td>20-939-73</td><td>Peanut hulls</td></tr> </tbody> </table> 9. Payment of Mileage allowances are not applicable on RBOX, ABOX and GONX cars. 10. Payment of mileage allowance is not applicable on the following commodities: STCC No. , 01 (X), 10 1(X), 11 (X), 29 914 (X), 49 173 07. 11. Effective with mileage accumulated in April 2004, deductions for amounts of \$100.00 or less shall not be taken by NS after the expiration of two (2) months and ten (10) days from the last day of the month the mileage was earned. <p align="center">Effective with mileage accumulated in April 2004, claims for amounts of \$100.00 per car per cycle or less shall not be issued to NS. The \$100 limit is not applicable where no miles were reported for the railroad cycle.</p> <p align="center">(Continued on next page)</p>	STCC	COMMODITY DESCRIPTION	01-13	Grain	01-144	Soybeans	01-149-40	Seeds, Sunflower	20-923	Soybean cake, flour, grits, meal or other by-products	20-914-41	Cottonseed meal	20-914-55	Cottonseed oil foots, sediments or tank bottoms, liquid or solidified	20-914-66	Cottonseed hulls not pelletized	20-939-14	Peanut meal	20-939-15	Linseed (Flaxseed) oil cake or meal	20-939-16	Sunflower meal	20-939-17	Peanut oil cake or meal, including crushed or ground cake, or cake screenings	20-939-34	Guar meal or guar bean meal	20-939-39	Canola meal	20-939-73	Peanut hulls
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<p>25 ITEM 546-A (Cont'd)</p> <p align="center">EXPLANATION OF NOTES (Cont'd.)</p> <p>12. Norfolk Southern Railway Company will pay the following mileage allowances on the following "DODX" cars:</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:30%;">CARS</th> <th style="width:20%;">ALLOWANCE (\$ Per Mile)</th> <th style="width:50%;">TYPES OF CARS</th> </tr> </thead> <tbody> <tr> <td>"DODX" 900 – 905</td> <td>\$0.50</td> <td>CABOOSES</td> </tr> <tr> <td>"DODX" 20000 – 29499</td> <td>\$0.30</td> <td>BOX CARS</td> </tr> <tr> <td>"DODX" 29500 – 29508</td> <td>\$1.00</td> <td>REFRIGERATED CARS</td> </tr> <tr> <td>"DODX" 29509 – 29999</td> <td>\$0.30</td> <td>BOX CARS</td> </tr> <tr> <td>"DODX" 30000 – 35999</td> <td>\$0.50</td> <td>FLATCARS VARIED</td> </tr> <tr> <td>"DODX" 36000 – 36006</td> <td>\$1.00</td> <td>FLATCARS REFRIGERATED CONTAINERS</td> </tr> <tr> <td>"DODX" 36007 – 39999</td> <td>\$0.50</td> <td>FLATCARS VARIED</td> </tr> <tr> <td>"DODX" 40000 – 40999</td> <td>\$0.376</td> <td>68' FLATCARS, CHAIN TIEDOWN @ COFC</td> </tr> <tr> <td>"DODX" 41000 - 49999</td> <td>\$0.30</td> <td>FLATCARS, COFC, CHAIN TIEDOWN</td> </tr> </tbody> </table> <p align="center">EXPLANATION OF REFERENCE MARKS</p> <p>1. Applies per actual loaded mile only.</p>	CARS	ALLOWANCE (\$ Per Mile)	TYPES OF CARS	"DODX" 900 – 905	\$0.50	CABOOSES	"DODX" 20000 – 29499	\$0.30	BOX CARS	"DODX" 29500 – 29508	\$1.00	REFRIGERATED CARS	"DODX" 29509 – 29999	\$0.30	BOX CARS	"DODX" 30000 – 35999	\$0.50	FLATCARS VARIED	"DODX" 36000 – 36006	\$1.00	FLATCARS REFRIGERATED CONTAINERS	"DODX" 36007 – 39999	\$0.50	FLATCARS VARIED	"DODX" 40000 – 40999	\$0.376	68' FLATCARS, CHAIN TIEDOWN @ COFC	"DODX" 41000 - 49999	\$0.30	FLATCARS, COFC, CHAIN TIEDOWN	<p>25 ITEM 555-E</p> <p align="center">ST RAIL SYSTEM (NOTE 3)</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:15%;">TYPE OF CAR</th> <th style="width:55%;">DESIGNATING SYMBOLS (SEE NOTE 1)(FOR EXPLANATION OF SYMBOLS, SEE ITEMS 625 TO 650, INCLUSIVE)</th> <th style="width:30%;">MILEAGE RATE ALLOWANCE IN CENTS PER LOADED MILE</th> </tr> </thead> <tbody> <tr> <td rowspan="4">FLAT</td> <td>"FD", "FW"</td> <td align="center">8.0</td> </tr> <tr> <td>"FM" of 200,000 lb and over nominal capacity</td> <td align="center">8.0</td> </tr> <tr> <td>"FB" (Exception 3)</td> <td align="center">8.0</td> </tr> <tr> <td>"FMS" of 280,000 lb and over nominal capacity equipped with permanent chain tie-down devices</td> <td align="center">37.6</td> </tr> <tr> <td rowspan="2">GONDOLA</td> <td>"GA", "GD", "GH", "GS", "GT", "GW" (Note 2)</td> <td align="center">3.0</td> </tr> <tr> <td>"GB" (Note 2)</td> <td align="center">1.2</td> </tr> <tr> <td>HOPPER</td> <td>"HFA", "HK", "HM", "HMA", "HT", "HTA" (Note 2)</td> <td align="center">7.6</td> </tr> <tr> <td rowspan="3">REFRIG- ERATOR</td> <td>"RS"</td> <td align="center">10.0</td> </tr> <tr> <td>"RB", "RBL"</td> <td align="center">(See Item 620)</td> </tr> <tr> <td>"RP", "RPL"</td> <td align="center">24.0</td> </tr> <tr> <td>STOCK</td> <td>"SC", "SM"</td> <td align="center">4.6</td> </tr> <tr> <td rowspan="8">SPECIAL</td> <td>"LO"</td> <td align="center">(See Item 621)</td> </tr> <tr> <td>"LM"</td> <td align="center">11.0</td> </tr> <tr> <td>"LP"</td> <td align="center">3.0</td> </tr> <tr> <td>"LF"</td> <td align="center">24.0</td> </tr> <tr> <td>"LG"</td> <td align="center">11.0</td> </tr> <tr> <td>"LU"</td> <td align="center">(see Item 620)</td> </tr> <tr> <td>"LS"</td> <td align="center">8.0</td> </tr> <tr> <td>"LRC"</td> <td align="center">10.0</td> </tr> <tr> <td colspan="2">ALL OTHER FREIGHT CARS.....</td> <td align="center">1.2</td> </tr> </tbody> </table> <p align="center">(Continued on next page)</p>	TYPE OF CAR	DESIGNATING SYMBOLS (SEE NOTE 1)(FOR EXPLANATION OF SYMBOLS, SEE ITEMS 625 TO 650, INCLUSIVE)	MILEAGE RATE ALLOWANCE IN CENTS PER LOADED MILE	FLAT	"FD", "FW"	8.0	"FM" of 200,000 lb and over nominal capacity	8.0	"FB" (Exception 3)	8.0	"FMS" of 280,000 lb and over nominal capacity equipped with permanent chain tie-down devices	37.6	GONDOLA	"GA", "GD", "GH", "GS", "GT", "GW" (Note 2)	3.0	"GB" (Note 2)	1.2	HOPPER	"HFA", "HK", "HM", "HMA", "HT", "HTA" (Note 2)	7.6	REFRIG- ERATOR	"RS"	10.0	"RB", "RBL"	(See Item 620)	"RP", "RPL"	24.0	STOCK	"SC", "SM"	4.6	SPECIAL	"LO"	(See Item 621)	"LM"	11.0	"LP"	3.0	"LF"	24.0	"LG"	11.0	"LU"	(see Item 620)	"LS"	8.0	"LRC"	10.0	ALL OTHER FREIGHT CARS.....		1.2
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SUPPLEMENT 27 TO FT RIC 6007-N

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<p>25 ITEM 555-E (Cont'd)</p> <p align="center">ST RAIL SYSTEM (NOTE 3)</p> <p align="center">EXPLANATION OF NOTES</p> <ol style="list-style-type: none"> Designating symbols (mechanical designations) will be assigned to car owner or lessee by the Executive Director, Rules and Standards, Technical Services, Association of American Railroads, upon written application. Mileage allowances named will also apply on cars carrying letters "R" and "S" affixed to the foregoing designating symbols. Mileage to be determined as follows: <ol style="list-style-type: none"> Mileage to be computed on the basis of the shortest distance over the routes of the ST Rail System, based on the freight mileage tables published in tariffs lawfully on file, from station of origin or station at which received from connecting line to destination station or to station at which delivered to connecting line. When the transportation begins and ends, i.e., when a car is both loaded and unloaded within a switching district, no mileage will be allowed. Mileage between an industry or public track and freight station at station of origin or destination will not be allowed. Empty cars will be moved over the ST Rail System, as provided in Item 615. No allowance will be made for empty movement of such cars. Except as otherwise provided above, the rules, allowances and other provisions of Section 2 of this tariff will apply. <p align="center">EXCEPTIONS</p> <ol style="list-style-type: none"> Provisions of this item will not apply when the applicable freight tariff provides that shipper must supply equipment and that no mileage allowance will be paid. Mileage allowance provided in this item will not apply to new cars or newly acquired cars moving prior to their first loaded move in commercial service, nor will the allowance be paid on cars moving for sale or as scrap. Such movements will be subject to applicable rates. Ten (10.0) cents per loaded mile will be allowed on flat cars specially equipped with bulkheaded ends, and/or a steel "A" frame and/or steel center beam down the center and chains, cables and clamps providing adjustable tie-downs, or other appurtenances for handling packaged units of lumber or building products. 	<p>8 ITEM 591-A</p> <p align="center">UNION PACIFIC RAILROAD COMPANY (APPLIES ONLY ON SHIPMENTS OF GRAIN PRODUCTS, WITH STANDARD TRANSPORTATION COMMODITY CODE NUMBERS SHOWN IN PARAGRAPHS 1 AND 2 OF THIS ITEM, WHILE ON THE RAILS OF THE UP)</p> <ol style="list-style-type: none"> The UP will pay the mileage allowance on special car type "LO" as provided in Item 621, subject to a maximum mileage allowance of ten (10) cents per loaded mile when containing commodities with the following Standard Transportation Commodity Code (STCC) Numbers: <table border="0" data-bbox="852 588 1364 703"> <tr> <td>01-131</td> <td>01-136</td> <td>01-144</td> <td>20-419-79</td> </tr> <tr> <td>01-132</td> <td>01-137</td> <td>01-149</td> <td>20-419-81</td> </tr> <tr> <td>01-133</td> <td>01-139-30</td> <td>20-419-52</td> <td></td> </tr> <tr> <td>01-135</td> <td>01-139-40</td> <td>20-419-53</td> <td></td> </tr> </table> The UP will pay the mileage allowance on special car type "LO" as provided in Item 621, subject to a maximum mileage allowance of twenty-one (21) cents per loaded mile when containing commodities with the following Standard Transportation Commodity Code (STCC) Numbers: <table border="0" data-bbox="852 861 1396 1165"> <tr> <td>01-134</td> <td>20-411</td> <td>20-449</td> <td>20-914</td> </tr> <tr> <td>01-141</td> <td>20-412</td> <td>20-45</td> <td>20-921</td> </tr> <tr> <td>01-143</td> <td>20-413</td> <td>20-465</td> <td>20-923</td> </tr> <tr> <td>01-151</td> <td>20-414</td> <td>20-467</td> <td>20-931</td> </tr> <tr> <td>01-152</td> <td>20-415</td> <td>20-469</td> <td>20-933</td> </tr> <tr> <td>01-159</td> <td>20-416</td> <td>20-621</td> <td>20-939</td> </tr> <tr> <td>01-191</td> <td>20-418</td> <td>20-823</td> <td>20-941</td> </tr> <tr> <td>01-196</td> <td>20-419</td> <td>20-831</td> <td>20-942</td> </tr> <tr> <td>01-199</td> <td>20-421</td> <td>20-832</td> <td>20-999-39</td> </tr> <tr> <td>01-294</td> <td>20-441</td> <td>20-839</td> <td></td> </tr> <tr> <td>01-295</td> <td>20-442</td> <td>20-859</td> <td></td> </tr> <tr> <td>01-34</td> <td>20-443</td> <td>20-911</td> <td></td> </tr> </table> The Standard Transportation Commodity Code Numbers referred to are as described (and also embrace all articles assigned additional digits listed thereunder) in Tariff STCC 6001 Series. 	01-131	01-136	01-144	20-419-79	01-132	01-137	01-149	20-419-81	01-133	01-139-30	20-419-52		01-135	01-139-40	20-419-53		01-134	20-411	20-449	20-914	01-141	20-412	20-45	20-921	01-143	20-413	20-465	20-923	01-151	20-414	20-467	20-931	01-152	20-415	20-469	20-933	01-159	20-416	20-621	20-939	01-191	20-418	20-823	20-941	01-196	20-419	20-831	20-942	01-199	20-421	20-832	20-999-39	01-294	20-441	20-839		01-295	20-442	20-859		01-34	20-443	20-911	
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<p>16 ITEM 560-D</p> <p align="center">ST RAIL SYSTEM</p> <p>The provisions of Items 615 and 620 will not apply on privately-owned freight cars carrying markings DODX 39810 through 39829, or other depressed center flat cars equipped with permanently applied container or containers or framework as a shield for radioactive materials.</p>																																																																	
<p>16 ITEM 565-D</p> <p align="center">ST RAIL SYSTEM (Refrigerator cars owned or controlled by a railroad bearing railroad reporting marks and AAR designation "RS")</p> <p>If the aggregate empty mileage for such cars of any railroad exceeds the aggregate loaded mileage on the ST for the twelve-month period beginning October 1 of each year, such excess empty mileage for that period shall be paid for at the rate of 10 cents per mile plus an amount equal to the excess empty mileage paid by the ST on such cars.</p>																																																																	
<p align="center">For explanation of terms, abbreviations and reference marks not explained herein, see last page, this tariff.</p>																																																																	

SUPPLEMENT 27 TO FT RIC 6007-N

SECTION 2 EXCEPTION TO APPLICATION AND RULES APPLIES ON CARS OTHER THAN TANK CARS		
25 ITEM 592-A UNION PACIFIC RAILROAD COMPANY WHICH CONSISTS OF CARRIERS NAMED IN (NOTE 3)		
TYPE OF CAR	DESIGNATING SYMBOLS (SEE NOTE 1)(FOR EXPLANATION OF SYMBOLS, SEE ITEMS 625 TO 650, INCLUSIVE)(SEE NOTE 1)	MILEAGE RATE ALLOWANCE IN CENTS PER LOADED MILE
FLAT	"FD", "FW"	8.0
	"FM" of 200,000 lb and over nominal capacity	8.0
	"FMS" of 280,000 lb and over nominal capacity equipped with permanent chain tie- down devices	37.6
GONDOLA	"GA", "GD", "GH", "GS", "GT", "GW" (See Note 2)	3.0
	"GB" (See Note 2,)	1.2
HOPPER	"HFA", "HK", "HM", "HMA", "HT", "HTA" (See Note 2)	7.6
REFRIGER- RATOR	"RS"	10.0
	"RB", "RBL", "RPC"	(See Item 620)
	"RP", "RPL"	24.0
STOCK	"SC", "SM"	4.6
SPECIAL	"LO"	(see Item 621)
	"LM"	11.0
	"LP"	3.0
	"LF"	24.0
	"LG"	14.0
	"LU"	(see Item 620)
	"LS"	8.0
	"LRC"	10.0
ALL OTHER FREIGHT CARS		1.2
(Continued in next column)		

SECTION 2 EXCEPTIONS TO APPLICATION AND RULES APPLIES ON CARS OTHER THAN TANK CARS	
25 ITEM 592-A (Cont'd) UNION PACIFIC RAILROAD COMPANY WHICH CONSISTS OF CARRIERS NAMED IN (NOTE 3)	
EXPLANATION OF NOTES	
<ol style="list-style-type: none"> 1. Designating symbols (mechanical designations) will be assigned to car owner or lessee by the Executive Director, Rules and Standards, Technical Services, Association of American Railroads, upon written application. 2. Mileage allowances named will also apply on cars carrying letters "R" and "S" affixed to the foregoing designating symbols. 3. Mileage will be computed as follows: <ol style="list-style-type: none"> A. Mileage will be computed on the basis of the actual distance over the routes of the individual lines shown in Paragraph E of this note based on freight mileage tables published in tariffs lawfully on file, from station of origin or station at which received from connecting line to destination station or to station at which delivered to connecting line. B. When the transportation begins and ends, i.e., when a car is both loaded and unloaded within a switching district, no mileage will be allowed. Mileage between an industry or public track and freight station at station of origin or destination will not be allowed. C. Except as otherwise provided in tariff and specifically as shown in Item 615, cars covered by this item will be moved empty without charge between stations or junction points on the lines named in Paragraph E of this note. No allowance will be made for mileage of such cars during empty movement. D. Except as otherwise provided above, the routes, allowances and other provisions of Section 2 of this tariff will apply. E. Doniphan, Kensett and Searcy Railway. Union Pacific Railroad Company. 	

For explanation of terms, abbreviations and reference marks not explained herein, see last page, this tariff.

SUPPLEMENT 27 TO FT RIC 6007-N

<p align="center">SECTION 2 RULES AND REGULATIONS APPLIES ON CARS OTHER THAN TANK CARS</p>	<p align="center">SECTION 2 RULES AND REGULATIONS APPLIES ON CARS OTHER THAN TANK CARS</p>
<p>25 ITEM 605-D</p> <p align="center">USE OF PRIVATE CARS AND PAYMENT OF MILEAGE</p> <ol style="list-style-type: none"> 1. Reporting marks will be assigned for use on cars other than tank cars only by the Assistant Vice President, Business Services, Association of American Railroads. As a condition for the assignment and retention of reporting marks, applicants must be subscribers to the AAR Mechanical Interchange Agreement and all cars bearing such reporting marks must be properly registered in the Umler file. 2. Application for use of cars bearing such reporting marks shall state the name of the owner (assignee of reporting marks) and lessee, if leased, and the station or stations and industry or industries at which loads are intended to originate, and the name of the first line haul carrier or carriers. The application will be transmitted by the applicant to the originating line haul carrier(s) for approval. Application for approval for shipper provided cars cannot be denied by the carriers except for reasons of safety, mechanical factors or inadequate storage space. 3. After reporting marks are approved, the cars may be used by the owner or lessee for the origination of traffic only at the station or stations on the carrier or carriers that granted application approval. As to use of the cars for the origination of traffic at some other station or stations, or some other carrier or carriers, application must be made by the owner or lessee to the originating carrier. 4. After reporting marks have been assigned, they may be used on any cars that meet the requirements of the AAR Mechanical Interchange Rules and which are properly registered in the Umler file. 5. The number of cars of any type shall not be increased nor shall destroyed cars be replaced without specific authority granted by the originating line haul carrier(s). 6. Mileage allowance must be reported to the car owner (person or company at a single address, to whom the reporting marks are assigned) within one (1) month and ten (10) days from the last day of the month in which it is earned including payment for cars on hand at the end of that month. 7. Mileage allowance for the use of cars will be paid only to the person or company, at a single address, to whom the reporting marks are assigned provided cars are properly equipped and marked with the assigned reporting marks and car number and provided further: <ol style="list-style-type: none"> A. Refrigerator cars of private ownership are handled in conformity with the provisions of Rule 36 (or successive issues) Perishable Protective Tariff PPT 619. <p align="center">(Continued in next column)</p>	<p>25 ITEM 605-D (Cont'd)</p> <p align="center">USE OF PRIVATE CARS AND PAYMENT OF MILEAGE</p> <ol style="list-style-type: none"> B. A description of each car is furnished to the Assistant Vice President, Business Services, AAR, as required in the Umler Data Specification Manual at www.Railinc.com, Products & Services for the assignment of application mileage allowances. Such information must be received by the Assistant Vice President not later than 5:00 PM, E.T. on the last day of the month prior to the month in which the cars are placed in service except, submissions requiring data entry by AAR/Railinc staff must be received by the 25th day of the month. When the last day of the month falls on a Saturday, Sunday or a holiday, such information must be received by 5:00 PM on the last working day prior to the last day of the month except submissions requiring data entry by AAR/Railinc staff must be received by the 25th day of the month. Cars registered with a transportation code "S_", "SX", "XA", "XZ", or "YA" are not eligible for mileage allowances and will be assigned a zero rate. 8. Reporting marks assigned to private car owners will consist of four letters including the final letter "X". 9. Assigned reporting marks must be painted or stenciled on the body of the car. When reporting mileage allowances, carding, placarding or boarding of cars will not be recognized. 10. NOTE: Prior to the acceptance of privately owned railcars for loading by customers on Norfolk Southern Railway Company (NS) lines, the railcar owner or controlling entity must submit an OT-5 application request to NS via the Railinc OT-5 registration system** (www.railinc.com). To access the OT-5 registration system a user must be registered through Railinc single sign on (Railinc SSO). 11. NOTE: When applications are required, an OT-5 application must be submitted electronically via Railinc's Circular OT-5 Internet system (www.railinc.com).
<p>For explanation of terms, abbreviations and reference marks not explained herein, see last page, this tariff.</p>	

SUPPLEMENT 27 TO FT RIC 6007-N

<p align="center">SECTION 2 RULES AND REGULATIONS APPLIES ON CARS OTHER THAN TANK CARS</p>	<p align="center">SECTION 2 RULES AND REGULATIONS APPLIES ON CARS OTHER THAN TANK CARS</p>
<p>25 ITEM 606-A</p> <p align="center">DEDUCTIONS AND MILEAGE CLAIM HANDLING PROCEDURES</p> <p>1. Deductions by Railroads to Private Car Owners:</p> <p>A. Mileage allowed in error, by a railroad, including but not limited to, mileage allowed at incorrect rates for any reason, may be deducted from the car owner's account within twenty-four (24) months from the last day of the month for which the mileage was reported as earned, but not later. A railroad may render an invoice for mileage allowed in error at any time within twenty-four (24) months from the last day of the month for which the mileage was reported as earned. Except as provided for in paragraph 3, an owner-lessor of a private car must remit within eight (8) months after the invoice is presented the entire amount of any invoice issued to it.</p> <p>B. Deductions for amounts of \$25.00 or less shall not be taken after the expiration of two (2) months and ten (10) days from the last day of the month the mileage was earned.</p> <p>2. Claims Issued by Private Car Owners to Railroads:</p> <p>A. A private car owner must, within twenty-four (24) months from the last day of the month the completed cycle was reported, present any claim for mileage allowance discrepancies, including incorrect rates to the applicable rail carrier in the prescribed AAR format, as published AAR Circular No. OT-3 Series at www.Railinc.com, Reference Files. Claims not presented in required format will not be processed. The railroad receiving the claim must within four (4) months from the date on which the claim was presented allow it in whole or in part, or decline it. The private car owner may reissue its claim, if applicable, within four (4) months from the last day of the four (4) month period allowed the railroad which handled the claim prior to reissuance. The railroad receiving the reissued claim must within four (4) months from the date on which the reissued claim was presented allow it in whole or in part or decline it. If the railroad fails to handle the original or reissued claim within the prescribed time limits, it will constitute a valid claim as last presented and must be honored by the railroad to which presented. Claims for amounts of \$25.00 per car per cycle or less shall not be issued. The \$25.00 limit is not applicable where no miles were reported for the railroad cycle.</p> <p>3. Claims by Owners-Lessors:</p> <p>A. If a railroad takes a deduction against or issues an invoice to an owner-lessor for mileage allowed in error, including, but not limited to, mileage allowed at incorrect rates for any reason, but the erroneous allowance payment is not recoverable by the owner-lessor as defined below, the owner-lessor may present a claim for the recovery of the amounts deducted by the railroad or the cancellation of an unpaid invoice within two (2) years of receiving notice of the railroad's deduction or invoice.</p> <p align="center">(Continued in next column)</p>	<p>25 ITEM 606-A</p> <p align="center">DEDUCTIONS AND MILEAGE CLAIM HANDLING PROCEDURES</p> <p>A. (Cont'd) For application of this tariff provision, an owner-lessor may claim that an erroneous mileage payment is "not recoverable" only when (a) the erroneous mileage payment was actually paid or credited by the owner-lessor to a lessee (except those lessees whose primary business is the leasing of cars to entities other than those within a lessee's corporate family and who ship only incidentally, irrespective of whether the lessee subsequently paid or credited the mileage allowance payment to a sublessee; (b) the erroneous allowance payment cannot be recovered from the lessee because the lessee has declared bankruptcy or sought reorganization or is no longer a lessee of the owner-lessor; (c) the owner-lessor exercised timely efforts to recover the erroneous allowance payment beginning within ninety (90) days of receiving notice of the railroad's deduction or invoice, and (d) the owner-lessor undertook diligent collection efforts to recover the erroneous allowance payments until eight (8) months from the date of such notice or invoice or until the earlier date of initiation of bankruptcy/reorganization proceedings, including making demands for payment and taking deductions against lessee's accounts. Such a claim must be accompanied by a certificate signed by an officer or other person specifically authorized to sign the certificate of the owner-lessor stating how the claim satisfied each of the requirements set forth above, together with documents reflecting the owner-lessor's collection efforts. If, using reasonable efforts, the railroad is unable to determine whether the lessee's primary business is the leasing of cars to entities other than those in the lessee's corporate family, it shall consult with the owner-lessor, which shall provide the railroad with any evidence of the lessee's shipping activities which may be available to the owner-lessor using reasonable efforts. The owner-lessor shall provide the railroad with an assignment of the owner-lessor's claims and rights to collect the amount not recovered upon payment of the claim or cancellation of the invoice by the railroad.</p> <p>B. If the railroad had deducted the amount of an erroneous allowance payment from an owner-lessor, the railroad must remit to the owner-lessor the amount deducted within four (4) months of its receipt of a properly presented, valid claim from the owner-lessor.</p>
<p>For explanation of terms, abbreviations and reference marks not explained herein, see last page, this tariff.</p>	

SUPPLEMENT 27 TO FT RIC 6007-N

SECTION 2 RULES AND REGULATIONS APPLIES ON CARS OTHER THAN TANK CARS		
25 ITEM 620-A MILEAGE RATE ALLOWANCES (APPLIES ONLY ON CARS OTHER THAN TANK CARS) (SEE NOTES 3 AND 4)		
TYPE OF CAR	DESIGNATING SYMBOLS (SEE NOTE 1)(FOR EXPLANATION OF SYMBOLS, SEE ITEMS 625 TO 650, INCLUSIVE) (See Note 1)	MILEAGE RATE ALLOWANCE IN CENTS PER LOADED AND EMPTY MILE (except as noted)
FLAT	"FD", "FW"	4.0
	"FM" of 200,000 lb and over load limit	4.0
	"FMS" of 280,000 lb and over load limit equipped with permanent chain tie-down devices	37.6 <u>1</u>
GONDOLA	"GS", "GT", "GW" (See Note 2)	1.5
	"GB" (See Note 2)	0.6 <u>6</u> (6 mills)
HOPPER	"HK", "HM", "HT", "HTA" (See Note 2)	3.8
REFRIG-ERATOR	"RB", "RBL"	27.5 <u>2</u>
	"RB", "RBL"	31.3 <u>3</u>
	"RP", "RPL"	12.0
	"RC"	27.5 <u>4</u>
	"RC"	27.5 <u>2-5</u>
	"RC"	31.3 <u>3-5</u>
	"RC"	27.5 <u>2</u>
	"RC"	31.3 <u>3</u>
SPE-CIAL	"LM"	5.5
	"LP"	1.5
	"LF"	12.0
	"LG"	5.5
	"LU"	28.2 <u>2</u>
	"LU"	32.2 <u>3</u>
	"LS"	4.0
ALL OTHER FREIGHT CARS		0.6 <u>6</u> (6 mills)
(Continued in next column)		

SECTION 2 RULES AND REGULATIONS APPLIES ON CARS OTHER THAN TANK CARS	
25 ITEM 620-A (Cont'd) MILEAGE RATE ALLOWANCES (APPLIES ONLY ON CARS OTHER THAN TANK CARS) (SEE NOTES 3 AND 4)	
EXPLANATION OF NOTES	
<ol style="list-style-type: none"> Designating symbols (mechanical designations) will be assigned to car owner or lessee by the Executive Director, Rules and Standards, Technical Services, Association of American Railroads, upon written application. Mileage allowances named will also apply on cars carrying letters "R" and "S" affixed to the foregoing symbols. The mileage allowances published herein are not applicable to cars bearing reporting marks ABOX, GONX and RBOX. The provisions of this item are not applicable for account CSXT. 	
EXPLANATION OF REFERENCE MARKS	
<ol style="list-style-type: none"> <u>1</u> Applies per actual loaded mile only. <u>2</u> Mileage Rate Allowance in cents per actual loaded mile. <u>3</u> Mileage Rate Allowance in cents per short route loaded mile. <u>4</u> Mileage rate allowance in cents per actual loaded mile for account of UP. <u>5</u> Applicable only for account of BNSF, CN, CSP GNBC and MRL. <u>6</u> Mileage Rate Allowance will not apply via or in connection with CPRS. 	

For explanation of terms, abbreviations and reference marks not explained herein, see last page, this tariff.

SUPPLEMENT 27 TO FT RIC 6007-N

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

25 ITEM 621-A

MILEAGE RATE ALLOWANCE ON SPECIAL CAR TYPE "LO"

Original Cost of Fair Market (See Notes 2, 3, 4 and 5) COST BRACKET	Mileage Rate Allowance in Cents For Actual Loaded Mile	
	AGE	AGE
	(See Notes 1 and 6) Years 1 thru 30	(See Notes 1 and 6) Over 30 years
0-1000	10.1	9.7
1001-2000	10.9	9.8
2001-3000	11.7	9.8
3001-4000	12.6	9.9
4001-5000	13.4	10.0
5001-6000	14.3	10.1
6001-7000	15.1	10.1
7001-8000	15.9	10.2
8001-9000	16.8	10.3
9001-10000	17.6	10.4
10001-11000	18.5	10.5
11001-12000	19.3	10.5
12001-13000	20.1	10.6
13001-14000	21.0	10.7
14001-15000	21.8	10.8
15001-16000	22.7	10.8
16001-17000	23.5	10.9
17001-18000	24.3	11.0
18001-19000	25.2	11.1
19001-20000	26.0	11.2
20001-21000	26.9	11.2
21001-22000	27.7	11.3
22001-23000	28.5	11.4
23001-24000	29.4	11.5
24001-25000	30.2	11.5
25001-26000	31.1	11.6
26001-27000	31.9	11.7
27001-28000	32.7	11.8
28001-29000	33.6	11.9
29001-30000	34.4	11.9
30001-31000	35.3	12.0
31001-32000	36.1	12.1
32001-33000	36.9	12.2
33001-34000	37.8	12.2
34001-35000	38.6	12.3
35001-36000	39.4	12.4
36001-37000	40.3	12.5
37001-38000	41.1	12.5
38001-39000	42.0	12.6
39001-40000	42.8	12.7
40001-41000	43.6	12.8
41001-42000	44.5	12.9
42001-43000	45.3	12.9
43001-44000	46.2	13.0
44001-45000	47.0	13.1
45001-46000	47.8	13.2
46001-47000	48.7	13.2
47001-48000	49.5	13.3
48001-49000	50.4	13.4
49001-50000	51.2	13.5

(Continued in next column)

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

25 ITEM 621-A

MILEAGE RATE ALLOWANCE ON SPECIAL CAR TYPE "LO"

Original Cost of Fair Market (See Notes 2, 3, 4 and 5) COST BRACKET	Mileage Rate Allowance in Cents For Actual Loaded Mile	
	AGE	AGE
	(See Notes 1 and 6) Years 1 thru 30	(See Notes 1 and 6) Over 30 years
50001-51000	52.0	13.6
51001-52000	52.9	13.6
52001-53000	53.7	13.7
53001 and over	54.6	13.8

EXPLANATION OF NOTES

- Age of car is calculated upon year of construction. Age is determined by subtracting the year of construction (built/rebuilt) from the current calendar year plus 1, (e.g., <2000-1988> + 1 = 13, or 1 through 30 age bracket).
- (1) Assignment of owned or leased cars to value groups will be determined by 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. In either of the above cases, initial into service transportation costs, capitalized original lining costs, capitalized additions and capitalized betterments shall be added to the value, if applicable, and if not already included in the original cost or the original fair market value figures. Values other than invoice price shall be identified in accordance with the current AAR Umler Data Specification Manual at [www.Railinc.com, Products & Services](http://www.Railinc.com/Products%20and%20Services), at the time cars are submitted to the Assistant Vice President, Business Services, AAR, for the registration in the Umler file (see Note 5).

(2) The rebuilt year and rebuilt valuation of a private car will be utilized for the purpose of computing applicable mileage allowances subject to the following conditions:

 - The car must be rebuilt in accordance with the current requirements of Rule 88, Section C of the Office Manual, and Sections A and B of the Field Manual, AAR Interchange Rules. Application for official rebuilt status must be filed with the Executive Director, Rules and Standards, AAR Technical Services and written formal approval received prior to registering such car in the Umler file with rebuilt age and valuation data.
 - Assignment of owned or leased rebuilt cars to value groups will be determined as outlined in paragraph (1) herein, except that the maximum valuation of a rebuilt 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.

(Continued on next page)

For explanation of terms, abbreviations and reference marks not explained herein, see last page, this tariff.

SUPPLEMENT 27 TO FT RIC 6007-N

<p align="center">SECTION 2 RULES AND REGULATIONS APPLIES ON CARS OTHER THAN TANK CARS</p>	<p align="center">SECTION 2 RULES AND REGULATIONS APPLIES ON CARS OTHER THAN TANK CARS</p>
<p>25 ITEM 621-A (Cont'd)</p> <p align="center">EXPLANATION OF NOTES</p> <p>3. All car ages and values submitted are subject to verification by the AAR, and audit by the AAR or the owner's 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. Depreciation will be applied annually from the original date of construction or date rebuilt. 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.</p> <p>4. For cars built or rebuilt subsequent to December 31, 1977, all values reported to the AAR Umler file must be stated in equivalent U.S. dollars based upon 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 U.S. dollars at the time such improvements were made.</p> <p>5. (1) Into-service transportation costs are those freight charges associated with the movement of a car that is ready for its first load to the location 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 the ledger value provided that the cost is capitalized.</p> <p>(2) A capital expenditure is an expenditure intended to benefit future periods in contrast to a 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.</p> <p>(3) A. An addition or betterment has the effect of:</p> <ol style="list-style-type: none"> 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 (e.g., enhance safety, etc.). <p>Any repair that maintains a car in its customary state of operating efficiency is NOT an addition or betterment.</p> <p>B. 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.</p> <p align="center">(Continued in next column)</p>	<p>25 ITEM 621-A (Cont'd)</p> <p align="center">EXPLANATION OF NOTES</p> <p>(3) C. A betterment is the replacement of a component of a car with a superior component. The value registered in Umler for a betterment should not exceed the cost of the superior component, including labor minus (1) the original value of the component that was replaced (i.e., retired) and (2) the cost (i.e., expense) incurred in removing the old component.</p> <p>D. When a unit of property is removed from a car (i.e., partial retirement), the ledger value registered in Umler shall be reduced by the original value of the unit removed.</p> <p>E. Any cost recovered under AAR Defect Car Billing, if applicable must be deducted from the cost of an addition of betterment.</p> <p>6. (1) 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 Assistant Vice President, Business Services, AAR, will be so notified and the increase or decrease will be applied retroactively. Once cars have been reported 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 Assistant Vice President. The car owner is required to furnish the Assistant Vice President documented proof of the basis of the correction or change and advise as to any applicable mileage allowance adjustments which are required.</p> <p>(2) 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 Assistant Vice President. 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 Assistant Vice President 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>(3) 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 Assistant Vice President. 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>For explanation of terms, abbreviations and reference marks not explained herein, see last page, this tariff.</p>	

SUPPLEMENT 27 TO FT RIC 6007-N

<p align="center">SECTION 2 RULES AND REGULATIONS APPLIES ON CARS OTHER THAN TANK CARS</p>	<p align="center">SECTION 2 RULES AND REGULATIONS APPLIES ON CARS OTHER THAN TANK CARS</p>
<p>25 ITEM 625-A</p> <p align="center">FLAT CAR TYPE "F"</p> <p>Definition and Designating Symbols are as follows:</p> <p>"FB"-Bulkhead flat cars, equipped with fixed or permanently attached moveable bulkheads or ends a minimum of three (3) feet in height and flat floor for general commodity loading.</p> <p>"FD"-Depressed center flat car of special construction having the portion of floor extending between trucks depressed to provide necessary overhead clearance for lading.</p> <p>"FM"-Ordinary flat car for general service. This car has flooring laid over the sills and without sides or ends.</p> <p>"FW"-Flat car with hole to enable lading to be lowered due to clearance limits.</p> <p align="center">EXPLANATION OF NOTES</p> <p>1. Where cars are equipped with permanent constant tension devices, permanent tie-down chains, permanent racks for stowing parts, or are specially modified or equipped to provide for loading of a particular commodity, the letter "S" should be affixed to the application designating letters. Such special equipment must be reported in the AAR Umler file per the Umler Data Specification Manual at www.Railinc.com, Products & Services.</p>	<p>25 ITEM 630-A</p> <p align="center">REFRIGERATOR CAR TYPE CLASS "R"</p> <p>Definition and Designating Symbols are as follows:</p> <p>"RB" - Bunkerless refrigerator cars with or without ventilating devices and with or without device for attaching portable heaters. Constructed with insulation in side ends, floor and roof to meet maximum UA factor requirement of 250 BTU/F/ Hour for 50 foot car and 3000 BTU/F/Hour for 60 foot cars ordered new after March 1, 1984. (See Note 1)</p> <p>"RBL" - Car similar in construction to an "RB" type car, but equipped in addition with adjustable loading or stowing device. (See Note 2)</p> <p>"RP"-Mechanical Refrigerator car equipped with or without means of ventilation and provided with apparatus for furnishing protection against heat and/or cold. Apparatus operated by power other than from the car axle.</p> <p>"RPL"-Mechanical Refrigerator. Similar to "RP" but equipped in addition with adjustable loading or stowing devices.</p> <p>"RC" – Refrigerator car similar to an "RB" car using a cryogen to produce temperatures to transport frozen commodities.</p> <p>"RC"-A cryogenic powered co2 refrigerator car. (Applicable only for account of UP).</p> <p>"RC"-Refrigerator car similar to an "RB" car using a cryogen to produce temperatures to transport frozen commodities. (Applicable only for account of BNSF, CN, ,GNBC, KCS, MRL and UP).</p> <p align="center">EXPLANATION OF NOTE</p> <p>1. Cars built or rebuilt prior to March 1, 1984, must have been constructed with a minimum of 3 in. of insulation in the sides and ends and 3 ½ in. in floor and roof based on the insulation requirements given in AAR Standard S-2010 or a thickness reduced in proportion to the thermal conductivity of the insulation.</p> <p>2. Cars equipped with interior side rails only, built new, rebuilt or classified on and after January 1, 1966, in order to qualify for the "RBL" designation, shall have a minimum of four (4) useable side rails on each wall of car each extending from doorway to approximately four (4) feet from end of car.</p>
<p>For explanation of terms, abbreviations and reference marks not explained herein, see last page, this tariff.</p>	

SUPPLEMENT 27 TO FT RIC 6007-N

<p align="center">SECTION 2 RULES AND REGULATIONS APPLIES ON CARS OTHER THAN TANK CARS</p>	<p align="center">SECTION 2 RULES AND REGULATIONS APPLIES ON CARS OTHER THAN TANK CARS</p>
<p>25 ITEM 635-A</p> <p>(Provisions formerly shown herein and not brought forward are hereby canceled.)</p>	<p>25 ITEM 645-A</p> <p align="center">HOPPER CAR TYPE CLASS "H"</p> <p>Definition and Designation Symbols are as follows:</p> <p>"HK"-Open top self-clearing car, having fixed sides and ends and bottom consisting of two or more divided hoppers dumping outside and/or inside of rails.</p> <p>"HM"-Open top self-clearing car, having fixed sides and ends and bottom consisting of two divided hoppers with doors hinged crosswise of car and dumping between rails.</p> <p>"HT"-Open top self-clearing car, having fixed sides, ends and bottom consisting of three or more divided hoppers with doors hinged crosswise of car and dumping between rails.</p> <p>"HTA"-Open top self-clearing car, having fixed sides and ends and bottom consisting of three or more divided hoppers with doors hinged lengthwise of car and dumping between rails.</p> <p align="center">EXPLANATION OF NOTES</p> <ol style="list-style-type: none"> Where cars are equipped with permanent constant tension devices, permanent tie-down chains, permanent racks for stowing parts, or are specially modified or equipped to provide for loading of a particular commodity, the letter "S" should be affixed to the application designating letters. Such special equipment must be reported in the AAR Umler file per the Umler Data Specification Manual at www.Railinc.com, Products & Services. If any of these hopper cars are equipped with a roof or are covered for protection of contents the letter "R" should be affixed to the regular symbol to designate its special class of service.
<p>25 ITEM 640-A</p> <p align="center">GONDOLA CAR TYPE CLASS "G"</p> <p>Definition and Designating Symbols are as follows:</p> <p>"GB"-Open Top Car, having fixed sides, fixed or drop ends and solid bottom.</p> <p>"GS"-Open Top Car having fixed sides and ends and drop bottom, consisting of doors hinged at center sills to dump outside of rails.</p> <p>"GT"-Open Top Car, having high fixed sides and ends and solid bottom, suitable for unloading on dumping machines only.</p> <p>"GW"-Open Top Well-Hole Car for transportation of special commodities. A solid bottom car, with fixed sides and ends, having one or more openings or depressions provided in floor, permitting the lading to be lowered in order to obtain overhead clearance.</p> <p align="center">EXPLANATION OF NOTES</p> <ol style="list-style-type: none"> Where cars are equipped with permanent constant tension devices, permanent tie-down chains, permanent racks for stowing parts, or are specially modified or equipped to provide for loading of a particular commodity, the letter "S" should be affixed to the application designating letters. Such special equipment must be reported in the AAR Umler file per the Umler Data Specification Manual at www.Railinc.com, Products & Services. If any of the gondola cars are equipped with a roof or are covered for protection of contents the letter "R" should be affixed to the regular symbol to designate its special class of service. 	
<p>For explanation of terms, abbreviations and reference marks not explained herein, see last page, this tariff.</p>	

SUPPLEMENT 27 TO FT RIC 6007-N

<p align="center">SECTION 2 RULES AND REGULATIONS APPLIES ON CARS OTHER THAN TANK CARS</p>	<p align="center">SECTION 3 APPLIES ONLY ON PRIVATE CARS (APPLICABLE ONLY FOR ACCOUNT OF CSXT)</p>
<p>25 ITEM 650-A</p> <p align="center">SPECIAL CAR TYPE CLASS "L"</p> <p>Definition and Designation Symbols are as follows:</p> <p>"LF"-Flat car equipped to handle one or more demountable containers for the transportation of commodities not under refrigeration. Note-Not applicable to flat cars designed to handle containers in TOFC/COFC service or containers handling set-up vehicles.</p> <p>"LG"-Gondola car equipped to handle one or more demountable containers for the transportation of commodities not under refrigeration.</p> <p>"LM"-A car equipped with one or more permanently enclosed tanks or containers, provided with one or more openings for loading and equipped for pneumatic or gravity unloading. Car is suitable for handling certain dry powdered or granular commodities, also low viscosity, non-dangerous liquid commodities.</p> <p>"LO"-A permanently enclosed car, other than a box car, regardless of exterior or interior shape, for handling bulk commodities, with or without insulation and provided with openings for loading through top or sides with weather tight covers or doors. Car may be provided with one or more bottom openings for unloading, with tight fitting covers, doors, valves, or tight fitting slide or gate openings in top or sides and may have one or more compartments. Mechanical or other means may be provided within car to expedite loading or unloading.</p> <p>"LP"-Open top car having solid bottom and fixed ends equipped with sloping floor or longitudinal floor risers or sidestakes for the handling of pulpwood, and not suitable for general commodity loading.</p> <p>"LS"-A car of special construction having two separable interlocking units which form a car body. Units may be separated and load interposed between and locked in place to form a complete transportation unit.</p> <p>"LU"-An enclosed car with roof, having a special metal beam of heavy design at top of each side to support a series of retractable overhead side doors and their appurtenances, or other types of doors, running substantially the length of car, which beams also support the roof details. Car may be equipped with special loading devices or racks for handling various commodities.</p>	<p align="center">PART 1 GENERAL RULES</p>
	<p>25 ITEM 1200-A</p> <p align="center">PAYMENT OF MILEAGE ALLOWANCE RATES</p> <p>Distance allowance rates named in this tariff will be paid in Canadian Funds. In no case will mileage allowance be paid if an individual rate in a commodity tariff specifies otherwise. Distance allowance for the use of cars will be paid only to the persons or company to whom the reporting marks are assigned provided cars are properly equipped and marked with the assigned reporting marks and car number, and provided further:</p> <p>1. A description of each car is furnished to the Assistant Vice President, Business Services, Association of American Railroads, as required in the Umler Data Specification Manual at www.Railinc.com, Products & Services. Such information must be received by the Assistant Vice President not later than the last working day of the month prior to the month in which cars are placed in service.</p>
	<p>25 ITEM 1205-A</p> <p align="center">EXPLANATION OF CAR TYPES AND SYMBOLS FOR CARS</p> <p>Explanation of car types and symbols are as explained in the Umler Data Specification Manual at www.Railinc.com, Products & Services.</p>
	<p>25 ITEM 1220-A</p> <p align="center">CARS NOT SHOWN IN OFFICIAL RAILWAY EQUIPMENT REGISTER</p> <p>Mileage will not be paid on movements of cars, the marked capacities and assigned reporting marks of which are not properly registered in the Umler file.</p>
<p>For explanation of terms, abbreviations and reference marks not explained herein, see last page, this tariff.</p>	

SUPPLEMENT 27 TO FT RIC 6007-N

<p>SECTION 3 APPLIES ONLY ON PRIVATE CARS (APPLICABLE ONLY FOR ACCOUNT OF CSXT)</p>	<p>SECTION 3 APPLIES ONLY ON PRIVATE CARS (APPLICABLE ONLY FOR ACCOUNT OF CSXT)</p>
<p>PART 1 GENERAL RULES</p>	<p>PART 5 DISTANCE ALLOWANCE RATES ON COVERED HOPPER CARS ("LO") OF PRIVATE OWNERSHIP</p>
<p>25 ITEM 1245-A</p> <p align="center">REPORTING MARKS</p> <p>Reporting marks will be assigned for use on all car types only be the Assistant Vice President, Business Services, Association of American Railroads upon written application. Application for reporting marks shall state the name of owners and lessee, if leased, and for cars other than tank cars, the station or stations at which loads are intended to originate and the name of the first line haul carrier or carriers. The latter will be notified and the Assistant Vice President will approve or disapprove the application in accordance with the directions of such carrier or carriers; provided, however, that applicants are subscribers to the AAR Mechanical Interchange Agreement.</p> <p>After reporting marks are approved on cars other than tank cars, the cars may be used by the owner or lessee for the origination of traffic only at station or stations on the carrier or carriers that granted such approval to the Assistant Vice President. If the owner or lessee desires to use the cars for the origination of traffic at some other station or stations or on some other carrier or carriers, application for permission must be made by the owner or lessee to the Assistant Vice President who will approve or disapprove the application in accordance with the directions of such carrier or carriers.</p> <p>After reporting marks have been assigned, they may be used only on those cars on which specific approval has been given by the Assistant Vice President.</p> <p>The number of cars of any type (except tank cars) shall not be increased nor shall destroyed cars be replaced without specific authority from the Assistant Vice President, who shall grant or withhold such authority upon instructions of the first line haul carrier or carriers.</p>	<p>25 ITEM 1610-A</p> <p align="center">ASSIGNMENT OF OWNED OR LEASED CARS TO VALUE GROUPS</p> <p>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 therefor. In either of the above cases, initial into-service transportation costs capitalized original lining costs, capitalized additions and capitalized betterments shall be added to the value, if applicable, and if not already included in the original cost or original fair market value figures. Values other than invoice price shall be identified in accordance with the current AAR Umler format at the time cars are submitted to the Assistant Vice President, Business Services Division, AAR, for the registration in the Umler file. All car ages and values submitted are subject to verification by the AAR, and audit by the AAR or the owner's independent public account 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 values of all cars included in such audit. Depreciation will be applied annually from the original date of construction. Failure of the car owner to furnish the required car valuation date 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.</p>
<p>25 ITEM 1250-A</p> <p align="center">DESIGNATING SYMBOLS</p> <p>Designating Symbols (Mechanical Designations) will be assigned to car owner or lessee by the Executive Director, Rules and Standards, Technical Services, AAR, upon written application.</p>	
<p>For explanation of terms, abbreviations and reference marks not explained herein, see last page, this tariff.</p>	

SUPPLEMENT 27 TO FT RIC 6007-N

EXPLANATION OF ABBREVIATIONS AND REFERENCE MARKS	
EXPLANATION OF ABBREVIATIONS	
ABBR	EXPLANATION
AAR	Association of American Railroads
CONT'D	Continued
DOT	Department of Transportation
EDI	Electronic Data Interchange
NOS	Numbers
RIC	Railinc
STCC	Standard Transportation Commodity Code
UFC	Uniform Freight Classification UFC 6000 Series
U.S.	United States of America
EXPLANATION OF REFERENCE MARKS	
REF MARK	EXPLANATION
◆	Increase
●	Reduction
▲	Change in wording which results in neither an increase or decrease in charges
[A]	Addition
[A-1]	Addition - Effective October 1, 2013, the South Carolina Division of Public Railways d/b/a Palmetto Railways consolidated the PUCC, PTR and ECBR into Palmetto Railways (PR).
[D]	Canceled
[D-1]	Canceled - Effective October 1, 2013, the South Carolina Division of Public Railways d/b/a Palmetto Railways consolidated the PUCC, PTR and ECBR into Palmetto Railways (PR).

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