

WASHINGTON & IDAHO RAILWAY INC.

FREIGHT TARIFF WIR 8000 (NEW)

**NAMING
GENERAL CAR DEMURRAGE RULES AND CHARGES
AND
SWITCHING AND MISCELLANEOUS RULES AND CHARGES
APPLYING
ON ALL POINTS AND STATIONS ON THE
WASHINGTON & IDAHO RAILWAY INC.**

LOCAL FREIGHT TARIFF

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

ISSUED: JUNE 1, 2007

EFFECTIVE: JUNE 1, 2007

ISSUED BY:

**Stan Patterson
President
Washington & Idaho Railway Inc.
329 Mill Road
Lewiston, ID 83501**

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For explanation of terms and explanation of abbreviations and reference marks, see last page of tariff.

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<p align="center">RULES AND OTHER GOVERNING PROVISIONS RULES AND REGULATIONS - GENERAL</p>	<p align="center">RULES AND OTHER GOVERNING PROVISIONS RULES AND REGULATIONS - GENERAL</p>
<p>ITEM 5</p> <p align="center">DESCRIPTION OF GOVERNING CLASSIFICATION AND EXCEPTIONS</p> <p>The terms "Governing Classifications" and "Uniform Freight Classification" when used herein, mean: Uniform Freight Classification 6000-series, issued by National Railroad Freight Committee Agent.</p>	<p>ITEM 20</p> <p align="center">CONSECUTIVE NUMBERS</p> <p>Where consecutive numbers are represented in this tariff by the first and last numbers connected by the word "to" or a hyphen, they will be understood to include both of the numbers shown.</p> <p>If the first number only bears a reference mark, such reference mark also applies to the last number shown and to all numbers between the first and last numbers.</p>
<p>ITEM 10</p> <p align="center">STATION LISTS AND CONDITIONS</p> <p>This tariff is governed by Official Railroad Station List, Railinc, Agent, OPSS 6000-series, to the extent below:</p> <p>PREPAY REQUIREMENTS AND STATION CONDITIONS</p> <p>(a) For additions and abandonments of stations, and except as otherwise shown herein, for prepay requirements, changes in names of stations, restrictions as to acceptance or delivery of freight, and changes in station facilities.</p> <p>When a station is abandoned as of a date specified in the above named tariff, the rates from and to such station as published in this tariff are inapplicable on and after that date.</p> <p align="center">GEOGRAPHIC LIST OF STATIONS</p> <p>(b) For geographical locations of stations referred to in this tariff by station numbers.</p> <p align="center">STATION NUMBERS</p> <p>(c) For the identification of stations when stations are shown or referred to by numbers in this tariff.</p>	<p>ITEM 30</p> <p align="center">METHOD OF CANCELLING ITEMS</p> <p>As this tariff is supplemented, numbered items with letter suffixes cancel correspondingly numbered items in the original tariff or in a prior supplement. Letter suffixes will be used in alphabetical sequence starting with A.</p> <p>Example - Item 5-A cause's Item 5 and Item 10-B cancels. Item 10-A in a prior supplement, which in turn, cancelled Item 10.</p>
<p>ITEM 15</p> <p align="center">REFERENCE TO TARIFFS, ITEMS, NOTES, RULES, ETC.</p> <p>Where reference is made in this tariff to tariffs, items, notes, rules, etc., such references are continuous and include supplements to and successive issues of such tariffs and reissues of such items, notes, rules, etc.</p>	
<p>For explanation of terms and explanation of abbreviations and reference marks, see last page of tariff.</p>	

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<p align="center">SECTION 1 GENERAL CAR DEMURRAGE RULES AND CHARGES</p>	<p align="center">SECTION 1 GENERAL CAR DEMURRAGE RULES AND CHARGES</p>
<p>ITEM 40</p> <p align="center">DEMURRAGE CHARGES</p> <p>On cars subject to demurrage charges after expiration of free time allowed (See Item 80), the following charges per car, per day, or fraction of a day, will be made until the car is released (See Item 115):</p> <p align="center">\$48.00 per day</p> <p>The applicable charge will accrue on all days, except holidays (See Item 90) that fall as the first chargeable day.</p>	<p>ITEM 70</p> <p align="center">CARS HELD FOR PURPOSES OTHER THAN LOADING AND UNLOADING</p> <p>Applicable to cars held:</p> <p>A. On orders of the loader or unloader. B. While awaiting proper disposition from the loader, unloader, or in connection with diversion request, or the freight payer. C. As a result of conditions attributable to the loader or unloader.</p> <p>Computation: (See Items 40 for charges)</p> <p>A. Demurrage will be computed on the following from the first 12:01 AM:</p> <ol style="list-style-type: none"> 1. After notification of actual or constructive placement until car is released, forwarding instructions are received, or disposition advice is received on: <ol style="list-style-type: none"> a. Cars diverted or reshipped. b. Cars held empty for loading – ordered and not used (other than rejected car). c. Cars held for “Surrender of Order notify Bills of Lading” at destination. d. Cars waiting for payment of accrued charges at origin or destination. e. Cars held for official grading or inspection. f. Cars held for any other purpose, except as covered by Items 50 and 60, which is not attributable to the WIR. 2. After a car is received by WIR until date and time of disposition on: <ol style="list-style-type: none"> a. Cars received from connecting carriers. b. Loaded private cars returned to railroad tracks. 3. After actual or constructive placement until date and time of refusal on a refused loaded cars. 4. After notification is given to loader/beneficial owner until date of disposition of a refused loaded car. 5. After actual placement or car order date, whichever is later, until date and time of rejection, on empty cars rejected as being unsuitable for loading.
<p>ITEM 50</p> <p align="center">EMPTY CARS ORDERED OR APPROPRIATED FOR LOADING BUT NOT USED</p> <p>When a car so ordered and placed is not used, and no advice from the party who ordered the car has been received within twenty-four (24) hours exclusive of Saturdays and Sundays, demurrage charges will start from the first 12:01 AM after car is placed and will be charged until the car has been removed from the loading location.</p>	<p>ITEM 80</p> <p align="center">FREE TIME</p> <p>Cars for loading or unloading will be allowed forty-eight (48) hours free time. Free time begins at the first 12:01 AM after the car is actually placed (See Item 100), and notification is given (See Item 110).</p>
<p>ITEM 60</p> <p align="center">LOADED PRIVATE CARS HELD ON RAILROAD TRACKS</p> <p>The demurrage clock starts at the first 12:01 AM after the car is placed on hold. (See item 40 for charges).</p>	
<p>For explanation of terms and explanation of abbreviations and reference marks, see last page of tariff.</p>	

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SECTION 1 GENERAL CAR DEMURRAGE RULES AND CHARGES	SECTION 2 SWITCHING AND MISCELLANEOUS CHARGES
<p>ITEM 90</p> <p align="center">HOLIDAYS</p> <p>Wherever reference is made to "holidays", it shall mean only the days listed below:</p> <p>New Year's Day – January 1 (See Note). Good Friday Memorial Day – Last Monday of May. Independence Day – July 4 (See Note). Labor Day – First Monday of September. Thanksgiving Day – Fourth Thursday of November. Christmas Day – December 25 (See Note)</p> <p>NOTE: When this day occurs on a Sunday, the following Monday will be observed as the holiday.</p>	<p>ITEM 200</p> <p align="center">WEIGHING</p> <p>A charge of \$125.00 per car when scale is enroute of movement and no special switching is required, \$250.00 per car for out of route movement to weigh.</p>
<p>ITEM 100</p> <p align="center">PLACEMENT</p> <p>ACTUAL PLACEMENT – Actual placement is made when a car is placed in an accessible position for loading or unloading or at a point previously designated by the consignor or consignee. Railroad will not issue actual placement notices.</p> <p>CONSTRUCTIVE PLACEMENT – When a car consigned or ordered to a private track, or an other-than-public-delivery track cannot be actually placed because of a condition attributable to the consigner or consignee, such car will be held at destination, or if it cannot reasonably be accommodated there, at an available hold point; however, if car is placed on the private track, industrial interchange track or other-than-public-delivery track serving the consignor or consignee, the car shall be considered constructively placed without notice.</p>	<p>ITEM 201</p> <p align="center">TURNING CARS</p> <p>A charge of \$125.00 per car, \$250.00 per car for out of route movement to turn, will be assessed for the turning of a car at shipper/consigner request.</p>
<p>ITEM 110</p> <p align="center">NOTIFICATION</p> <p>Notification by industry of release of cars must be:</p> <p>A. In writing by fax to Lewiston, ID (208) 798-7948</p>	<p>ITEM 202</p> <p align="center">RECONSIGNMENT OR DIVERSION</p> <p>\$225.00 If car has not reached destination station. \$300.00 If car reached destination station, but has not been spotted. \$375.00 If car reached destination station and has been spotted.</p> <p>Shipper must provide WIR a new Bill of Lading as authority to move car.</p>
<p>ITEM 115</p> <p align="center">RELEASES</p> <p>A railcar is considered released only after billing instructions have been received in writing by fax, regardless of who is responsible for the billing.</p> <p>NOTE: Demurrage charges will continue to accrue to the Origin Industry even when cars are released to a Third-party, until the time billing is received from the Third-party.</p>	<p>ITEM 203</p> <p align="center">INTRA-PLANT SWITCHING</p> <p>The WIR will perform intra-plant switching on loaded or empty cars at a charge of \$125.00 per car non-hazardous or \$150.00 per car hazardous (STCC series 28,29,48,49).</p> <p>Intra-plant switching is a switching movement from one track to another track within the same plant or industry, or from one location to another location on the same track within the same plant or industry.</p>
	<p>ITEM 204</p> <p align="center">INTRA-TERMINAL SWITCHING</p> <p>The WIR will perform intra-terminal switching on loaded or empty cars at a charge of \$200.00 per car.</p> <p>Intra-terminal switching is a switching movement (other than intra-plant switching) from one private or assigned track to another private or assigned track of the same railroad, within the switching limits of same station or industrial switching district.</p>
<p>For explanation of terms and explanation of abbreviations and reference marks, see last page of tariff.</p>	

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SECTION 2 SWITCHING AND MISCELLANEOUS CHARGES	SECTION 2 SWITCHING AND MISCELLANEOUS CHARGES
<p>ITEM 205</p> <p align="center">SPECIAL SWITCH</p> <p>\$1100.00 Per Request Additional \$250.00/hour, for services over 4 hours.</p> <p>Requests must be received in writing prior to any movements being performed. The WIR will review all requests for special train and will approve or deny depending on railroad availability. (Over-sized / dimension leads handled on individual basis.)</p>	<p>ITEM 209</p> <p align="center">OVERLOADED CARS-NOTIFICATION OF</p> <p>The party contracting for services or owner of the lading will be notified of the overload and will be allowed to remove excess. Demurrage charges commence with the first 12:01 A.M. after notification is given or owner of the lading by WIR, with no other free time allowed.</p>
<p>ITEM 206</p> <p align="center">SPECIAL TRAIN</p> <p>\$2000.00 Per Request Additional \$300.00/hour, for services over 8 hours.</p> <p>Requests must be received in writing prior to any movements being performed. The WIR will review all requests for special train and will approve or deny depending on railroad availability. (Over-sized / dimensional loads handled on individual basis.)</p>	<p>ITEM 210</p> <p align="center">OVERLOAD CARS AT ORIGIN</p> <p>When a car is overloaded and such fact is discovered at origin station, shipper or owner of the lading will be notified to remove the excess as provided in this tariff. If the car is returned to the industry where loaded, one intra-terminal switch charge will be assessed in addition to a \$350.00 per car penalty.</p>
<p>ITEM 207</p> <p align="center">EMPTY CARS ORDERED OR SUPPLIED FOR SPECIFIC DESTINATIONS OR JUNCTIONS</p> <p>Empty cars that are ordered or supplied for specific destinations or junctions that are loaded and billed to travel other than ordered or supplied route will incur a charge of:</p> <p align="center">\$500.00 Per car</p> <p>This charge will be assessed by the WIR and there could be other charges imposed by the other roads involved or car owners.</p>	<p>ITEM 211</p> <p align="center">OVERLOADED CARS AT OTHER THAN ORIGIN</p> <p>When a car at a station is discovered to be overloaded and such fact is discovered after the shipment has left the origin station, shipper will be notified to remove the excess as provided in this tariff. The applicable intra-terminal switch charge from the point where the overloaded condition is discovered to the nearest public track will be assessed in addition to a \$350.00 per car penalty.</p>
<p>ITEM 208</p> <p align="center">OVERLOADED CARS DEFINITION</p> <p>A car will be considered overloaded when the weight of the lading thereof exceeds the maximum carrying capacity (load limit) stenciled on the car.</p>	<p>ITEM 212</p> <p align="center">OVERLOADED CARS-DISPOSITION OF</p> <p>When a customer fails to respond within the first twenty-four (24) hours, a second notice will be sent. If shipper fails to respond within seven (7) calendar days from the first 12:01A.M. after the first notification, WIR will, at our option, transfer the shipment, transfer the excess to another car or remove the excess and sell it to the best advantage.</p> <p>The actual cost of transfer for removing the excess plus any additional charge(s), less the proceeds of the sales of the excess, if any, will be assessed against the shipper, unless satisfactory arrangements are made with WIR.</p>
<p>For explanation of terms and explanation of abbreviations and reference marks, see last page of tariff.</p>	

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<p>SECTION 2 SWITCHING AND MISCELLANEOUS CHARGES</p>	<p>SECTION 3 LOCAL / RULE 11 RATES</p>
<p>ITEM 213</p> <p align="center">OVERLOADED CARS RECEIVED FROM CONNECTING LINES</p> <p>When a car is received from a connecting line in road haul service, and is discovered to be overloaded, shipper and delivery line will be notified to remove the excess as provided in this tariff. If the overload is discovered at the junction and car is ordered returned the delivering carrier, the applicable inter-terminal switch charge will be assessed in addition to a \$350.00 per car penalty.</p>	<p>ITEM 300</p> <p align="center">FREIGHT ALL KINDS</p> <p>Freight all kinds, when moving locally on the WIR, will be moved at the rate of \$550.00 per car.</p>
<p>ITEM 220</p> <p align="center">SETBACK CHARGES FOR CARS HANDLED IN ERROR</p> <p>A charge of \$150.00 per car will be assessed on cars interchanged to or from WIR due to error on the part of rail carrier making such interchange.</p>	<p>ITEM 310</p> <p align="center">RULE 11 RATES</p> <p>For traffic originating or terminating on the WIR, the following rate will apply:</p> <p align="center">All Traffic.....\$492.00 per car</p>
<p>ITEM 230</p> <p align="center">PER DIEM</p> <p>WIR does not pay private car mileage allowance.</p>	<p>ITEM 311</p> <p align="center">UNIT TRAIN RATES</p> <p>WIR will negotiate special rates on unit train movements. Unit trains are defined as movements of 25 cars or more.</p>
	<p>SECTION 4 SURCHARGE</p>
	<p>ITEM 320</p> <p align="center">SURCHARGE</p> <p>A charge of \$870.00 per car will be assessed on all cars originated or terminated on the branch line between the Washington-Idaho State line and Moscow, ID.</p>
<p>For explanation of terms and explanation of abbreviations and reference marks, see last page of tariff.</p>	

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	EXPLANATION OF ABBREVIATIONS AND REFERENCE MARKS
	<p style="text-align: center;">EXPLANATIONS AND ABBREVIATIONS AND REFERENCE MARKS</p> <p>WIR - Washington & Idaho Railway Inc. OPSL - Official Railroad Station List STCC - Standard Transportation Commodity Code UFC - Uniform Freight Classification & - And \$ - Dollars [I] - Denotes Increase [R] - Denotes Reduction [NC] - Denotes change in wording which results in neither an increase nor reduction.</p>