

FILE

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**Public Utilities
Commission**

180 East Broad Street
Columbus Ohio 43215-3793

17-01-AU-RPT
Annual Report Letters

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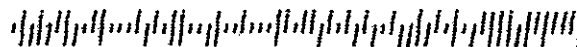
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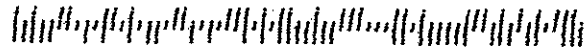
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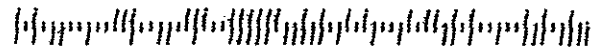
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NOTICE: 2016 ANNUAL REPORTS
Docketing Division
(614) 466-4095

Dear Regulated Railroads --

We are writing to provide guidance regarding your filing requirements for the Public Utilities Commission of Ohio annual report for fiscal assessment, required under R.C. 4905.14 and R.C. 4905.10. In particular, we have received inquiries into what the definition of "intrastate gross revenue" is for railroads. The Staff of the PUCO would provide the following guidance.

Intrastate Railroads: Revenue for wholly intrastate railroads is defined as the "entire gross transportation receipts."

Interstate Railroads: For non-wholly intrastate railroads revenue is based upon "the average gross transportation receipts per mile over its whole extent within and without the state of Ohio and multiplying the result by the number of miles operated within Ohio."

As you know, your annual report is required to be filed online before May 31, 2017, in accordance with the PUCO's order in Case No. 17-01-AU-RPT. Please ensure your filing is in compliance with the above guidance. If you have already submitted your report, and it is necessary to amend your report based on the above guidance, please send your contact information, user name and certificate number to the annual reports mailbox at annualreports@puco.ohio.gov. This guidance is to be applied on a going forward basis from this year's annual report onward. If this method was not employed in prior annual reports, there is no need to amend these previously filed reports.

Help in filing your annual report?

Please visit the PUCO's website at <https://www.puco.ohio.gov> to view annual report Step-by-Step Instructions, Video tutorial, and Annual Report FAQ's.

Please note that all regulated entities are encouraged to subscribe to the appropriate PUCO industry listserve(s) and take appropriate actions to ensure that e-mail from the PUCO is not blocked or disabled. The use of multiple and/or generic company mailboxes should be considered as a best practice to facilitate e-mail service.

If you have any questions, please contact the PUCO Docketing Division at (614) 466-4095.

The Public Utilities Commission of Ohio speaks through its published opinions and decisions. This message may not accurately reflect the views of the PUCO and does not constitute legal advice to be relied upon by any party. This message and any response to it may constitute a public record subject to public disclosure in accordance with Ohio Revised Code Section 149.43.