

## ***Train Operator Reporting:***

Any person transporting motor vehicle fuel, diesel fuel, jet fuel, or fuel grade alcohol by rail in California (Train Operators) will be required to register with the Board of Equalization (BOE) as a common carrier of petroleum products and report them on the *Petroleum Carrier Report*.

The train operator involved in the first receipt event in California is responsible for reporting the carrier receipt, and the train operator involved in the delivery to the final destination or movement out of California is responsible for reporting the carrier delivery. This may or may not be the same train operator. These example transactions illustrate the reporting requirements for each entity associated with a variety of transactions.

## **Special Reporting Notes:**

Due to their unique operations, train operators have specific reporting requirements for some fields on the *Petroleum Carrier Report*. The following list identifies those fields and their special requirements:

### **Product Code**

Use the FTA product code. A list of product codes used by the BOE is provided on form BOE-810-FTA, "Product Code Table."

### **Document Number**

Use the railcar initials and railcar number together. For example, combining railcar initials WXYZ with railcar number 45678 creates document number WXYZ45678.

### **Net Gallons**

Report net gallons shipped in the railcar. If you use a conversion table to convert pounds to gallons, please contact the BOE for approval.

### **Schedule 14D "Carrier Receipt" Consignor (Shipper) Name**

Report the shipper's name in the consignor field on the receipt schedule.

### **Schedule 14D "Carrier Receipt" Consignor (Shipper) FEIN**

Report the shipper's federal employer identification number in the consignor field on the receipt schedule.

### **Schedule 14D "Carrier Receipt" Origin Terminal TCN (City)**

If the origin is not an approved IRS terminal or the terminal control number is not known, report the city where the railcar shipment originated. Do not use spaces, and limit the entry to 9 characters. For example, San Francisco would be entered as SANFRANCI and Sacramento would be entered as SACRAMENT.

### **Schedule 14D "Carrier Receipt" Document Date**

This is the date the railcar was received by the train operator at the shipment's point of origin.

*(Continued Next Page)*

**Schedule 14E “Carrier Delivery” Consignor (Receiver) Name**

Report the receiver’s name in the consignor field on the delivery schedule.

**Schedule 14E “Carrier Delivery” Consignor (Receiver) FEIN**

Report the receiver’s federal employer identification number in the consignor field on the delivery schedule.

**Schedule 14E “Carrier Delivery” Destination Terminal TCN (City)**

If the destination is not an approved IRS terminal or the terminal control number is not known, report the city where the railcar shipment reached its final destination. Do not use spaces, and limit the entry to 9 characters. For example, San Francisco would be entered as SANFRANCI and Sacramento would be entered as SACRAMENT.

**Schedule 14E “Carrier Delivery” Document Date**

This is the date the railcar was delivered by the train operator to the shipment’s final destination.

**Example Transaction #1:**

Train Operator *Reading RR* (FEIN 888555222, Account Number PC MT 05-050999) receives three railcars in Omaha, Nebraska on March 22, 2009, and delivers them to *XYZ Oil Terminal* (TCN T33CA444555) in Chico, California on April 7, 2009.

Two railcars contain ethanol (STCC code 2818445, FTA product code 241) and one railcar contains biodiesel (STCC code 2899416, FTA product code 170). The shipper is *Midwest AgGiant* (FEIN 111222333), and the receiver is *XYZ Oil* (FEIN 999888777, Account Number DD MT 57-250777).

The railcar information is as follows:

Car #1: car initial DSER and number 554433 transporting 24,500 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #2: car initial GHUY and number 9876 transporting 25,000 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #3: car initial BYWRD and number 23465 transporting 25,200 gallons of biodiesel (STCC code 2899416, FTA product code 170)

*(Continued Next Page)*

**Receiving Train Operator:**

*Reading RR* is the receiving train operator since it is the train operator when the railcar enters California (first CA event). *Reading RR* will report the receipt of the railcars in Omaha, Nebraska on Schedule 14D "Carrier Receipts." Three transactions will be reported.

**Receipt Transaction #1:**

Carrier Name: Reading RR  
 Carrier Account: 05050999  
 Product Code: 241  
 Consignor (Shipper) Name: Midwest AgGiant  
 Consignor (Shipper) FEIN: 111222333  
 Mode: R  
 Origin State: NE  
 Origin Terminal TCN (City): Omaha  
 Document Date: 3/22/2009  
 Document Number: DSER554433  
 Net Gallons: 24,500

**Receipt Transaction #2:**

Carrier Name: Reading RR  
 Carrier Account: 05050999  
 Product Code: 241  
 Consignor (Shipper) Name: Midwest AgGiant  
 Consignor (Shipper) FEIN: 111222333  
 Mode: R  
 Origin State: NE  
 Origin Terminal TCN (City): Omaha  
 Document Date: 3/22/2009  
 Document Number: GHUY9876  
 Net Gallons: 25,000

**Receipt Transaction #3:**

Carrier Name: Reading RR  
 Carrier Account: 05050999  
 Product Code: 170  
 Consignor (Shipper) Name: Midwest AgGiant  
 Consignor (Shipper) FEIN: 111222333  
 Mode: R  
 Origin State: NE  
 Origin Terminal TCN (City): Omaha  
 Document Date: 3/22/2009  
 Document Number: BYWRD23465  
 Net Gallons: 25,200

**Delivering Train Operator:**

*Reading RR* is the delivering train operator since it is the train operator when the railcar is delivered to its final destination in California (last CA event). *Reading RR* will report the delivery of the railcars in Chico, California on Schedule 14E "Carrier Deliveries." Three transactions will be reported.

**Delivery Transaction #1:**

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	Chico
Document Date:	4/7/2009
Document Number:	DSER554433
Net Gallons:	24,500

**Delivery Transaction #2:**

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	Chico
Document Date:	4/7/2009
Document Number:	GHUY9876
Net Gallons:	25,000

**Delivery Transaction #3:**

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	170
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	Chico
Document Date:	4/7/2009
Document Number:	BYWRD23465
Net Gallons:	25,200

**Example Transaction #2:**

Train Operator *Reading RR* (FEIN 888555222, Account Number PC MT 05-050999) receives three railcars in Omaha, Nebraska on March 22, 2009, and delivers them to a rail yard in Reno, Nevada on March 26, 2009.

Train Operator *Pennsylvania RR* (FEIN 333666999, Account Number PC MT 05-050963) receives the three railcars in Reno, Nevada on March 27, 2009, and delivers them to their final destination in Benicia, California on April 7, 2009.

Two railcars contain ethanol (STCC code 2818445, FTA product code 241) and one railcar contains biodiesel (STCC code 2899416, FTA product code 170). The shipper is *Midwest AgGiant* (FEIN 111222333) and the receiver is *XYZ Oil* (FEIN 999888777, Account Number DD MT 57-250777).

The railcar information is as follows:

Car #1: car initial DSER and number 554433 transporting 24,500 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #2: car initial GHUY and number 9876 transporting 25,000 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #3: car initial BYWRD and number 23465 transporting 25,200 gallons of biodiesel (STCC code 2899416, FTA product code 170)

*(Continued Next Page)*

**Receiving Train Operator:**

*Pennsylvania RR* is the receiving train operator since it is the train operator when the railcar enters California (first CA event). *Pennsylvania RR* will report the receipt of the railcars in Omaha, Nebraska on Schedule 14D "Carrier Receipts." Three transactions will be reported.

**Receipt Transaction #1:**

Carrier Name:	Pennsylvania RR
Carrier Account:	05050963
Product Code:	241
Consignor (Shipper) Name	Midwest AgGiant
Consignor (Shipper) FEIN	111222333
Mode:	R
Origin State:	NE
Origin Terminal TCN (City)	Omaha
Document Date:	3/22/2009
Document Number:	DSER554433
Net Gallons:	24,500

**Receipt Transaction #2:**

Carrier Name:	Pennsylvania RR
Carrier Account:	05050963
Product Code:	241
Consignor (Shipper) Name	Midwest AgGiant
Consignor (Shipper) FEIN	111222333
Mode:	R
Origin State:	NE
Origin Terminal TCN (City)	Omaha
Document Date:	3/22/2009
Document Number:	GHUY9876
Net Gallons:	25,000

**Receipt Transaction #3:**

Carrier Name:	Pennsylvania RR
Carrier Account:	05050963
Product Code:	170
Consignor (Shipper) Name	Midwest AgGiant
Consignor (Shipper) FEIN	111222333
Mode:	R
Origin State:	NE
Origin Terminal TCN (City)	Omaha
Document Date:	3/22/2009
Document Number:	BYWRD23465
Net Gallons:	25,200

**Delivering Train Operator:**

*Pennsylvania RR* is the delivering train operator since it is the train operator when the railcar is delivered to its final destination in California (last CA event). *Pennsylvania RR* will report the delivery of the railcars in Benicia, California on Schedule 14E "Carrier Deliveries." Three transactions will be reported.

**Delivery Transaction #1:**

Carrier Name:	Pennsylvania RR
Carrier Account:	05050963
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	Benicia
Document Date:	4/7/2009
Document Number:	DSER554433
Net Gallons:	24,500

**Delivery Transaction #2:**

Carrier Name:	Pennsylvania RR
Carrier Account:	05050963
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	Benicia
Document Date:	4/7/2009
Document Number:	GHUY9876
Net Gallons:	25,000

**Delivery Transaction #3:**

Carrier Name:	Pennsylvania RR
Carrier Account:	05050963
Product Code:	170
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	Benicia
Document Date:	4/7/2009
Document Number:	BYWRD23465
Net Gallons:	25,200

**Example Transaction #3:**

Train Operator *Reading RR* (FEIN 888555222, Account Number PC MT 05-050999) receives three railcars in Omaha, Nebraska on March 22, 2009, and delivers them to a rail yard in Salt Lake City, Utah on March 25, 2009.

Train Operator *Pennsylvania RR* (FEIN 333666999, Account Number PC MT 05-050963) receives the railcars in Salt Lake City, Utah on March 26, 2009, and delivers them to a rail yard in Reno, Nevada on March 30, 2009.

Train Operator *Short Line RR* (FEIN 777555333, Account Number PC MT 05-050951) receives the railcars in Reno, Nevada on March 31, 2009, and delivers them to a rail yard in Roseville, California on April 4, 2009.

Train Operator *B&O RR* (FEIN 111555999, Account Number PC MT 05-050987) receives the railcars in Roseville, California on April 4, 2009, and delivers them to their final destination in Benicia, California on April 7, 2009.

Two railcars contain ethanol (STCC code 2818445, FTA product code 241) and one railcar contains biodiesel (STCC code 2899416, FTA product code 170). The shipper is *Midwest AgGiant* (FEIN 111222333) and the receiver is *XYZ Oil* (FEIN 999888777, Account Number DD MT 57-250777).

The railcar information is as follows:

Car #1: car initial DSER and number 554433 transporting 24,500 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #2: car initial GHUY and number 9876 transporting 25,000 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #3: car initial BYWRD and number 23465 transporting 25,200 gallons of biodiesel (STCC code 2899416, FTA product code 170)

*(Continued Next Page)*

**Receiving Train Operator:**

*Short Line RR* is the receiving train operator since it is the train operator when the railcar enters California (first CA event). *Short Line RR* will report the receipt of the railcars in Omaha, Nebraska on Schedule 14D "Carrier Receipts." Three transactions will be reported.

**Receipt Transaction #1:**

Carrier Name: Short Line RR  
 Carrier Account: 05050951  
 Product Code: 241  
 Consignor (Shipper) Name: Midwest AgGiant  
 Consignor (Shipper) FEIN: 111222333  
 Mode: R  
 Origin State: NE  
 Origin Terminal TCN (City): Omaha  
 Document Date: 3/22/2009  
 Document Number: DSER554433  
 Net Gallons: 24,500

**Receipt Transaction #2:**

Carrier Name: Short Line RR  
 Carrier Account: 05050951  
 Product Code: 241  
 Consignor (Shipper) Name: Midwest AgGiant  
 Consignor (Shipper) FEIN: 111222333  
 Mode: R  
 Origin State: NE  
 Origin Terminal TCN (City): Omaha  
 Document Date: 3/22/2009  
 Document Number: GHUY9876  
 Net Gallons: 25,000

**Receipt Transaction #3:**

Carrier Name: Short Line RR  
 Carrier Account: 05050951  
 Product Code: 170  
 Consignor (Shipper) Name: Midwest AgGiant  
 Consignor (Shipper) FEIN: 111222333  
 Mode: R  
 Origin State: NE  
 Origin Terminal TCN (City): Omaha  
 Document Date: 3/22/2009  
 Document Number: BYWRD23465  
 Net Gallons: 25,200

**Delivering Train Operator:**

*B&O RR* is the delivering train operator since it is the train operator when the railcar is delivered to its final destination in California (last CA event). *B&O RR* will report the delivery of the railcars in Benecia, California on Schedule 14E “Carrier Deliveries.” Three transactions will be reported.

**Delivery Transaction #1:**

Carrier Name:	B&O RR
Carrier Account:	05050987
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	Benecia
Document Date:	4/7/2009
Document Number:	DSER554433
Net Gallons:	24,500

**Delivery Transaction #2:**

Carrier Name:	B&O RR
Carrier Account:	05050987
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	Benecia
Document Date:	4/7/2009
Document Number:	GHUY9876
Net Gallons:	25,000

**Delivery Transaction #3:**

Carrier Name:	B&O RR
Carrier Account:	05050987
Product Code:	170
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	Benecia
Document Date:	4/7/2009
Document Number:	BYWRD23465
Net Gallons:	25,200

**Example Transaction #4:**

Train Operator *Reading RR* (FEIN 888555222, Account Number PC MT 05-050999) receives three railcars in Benicia, California on March 22, 2009, and delivers them to their final destination in Richmond, California on April 7, 2009.

Two railcars contain ethanol (STCC code 2818445, FTA product code 241) and one railcar contains biodiesel (STCC code 2899416, FTA product code 170). The shipper is *Midwest AgGiant* (FEIN 111222333) and the receiver is *XYZ Oil* (FEIN 999888777, Account Number DD MT 57-250777).

The railcar information is as follows:

Car #1: car initial DSER and number 554433 transporting 24,500 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #2: car initial GHUY and number 9876 transporting 25,000 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #3: car initial BYWRD and number 23465 transporting 25,200 gallons of biodiesel (STCC code 2899416, FTA product code 170)

*(Continued Next Page)*

**Receiving Train Operator:**

*Reading RR* is the receiving train operator since it is the train operator when the railcar is received for shipment in California (first CA event). *Reading RR* will report the receipt of the railcars in Benicia, California on Schedule 14D "Carrier Receipts." Three transactions will be reported.

**Receipt Transaction #1:**

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	241
Consignor (Shipper) Name	Midwest AgGiant
Consignor (Shipper) FEIN	111222333
Mode:	R
Origin State:	CA
Origin Terminal TCN (City)	Benicia
Document Date:	3/22/2009
Document Number:	DSER554433
Net Gallons:	24,500

**Receipt Transaction #2:**

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	241
Consignor (Shipper) Name	Midwest AgGiant
Consignor (Shipper) FEIN	111222333
Mode:	R
Origin State:	CA
Origin Terminal TCN (City)	Benicia
Document Date:	3/22/2009
Document Number:	GHUY9876
Net Gallons:	25,000

**Receipt Transaction #3:**

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	170
Consignor (Shipper) Name	Midwest AgGiant
Consignor (Shipper) FEIN	111222333
Mode:	R
Origin State:	CA
Origin Terminal TCN (City)	Benicia
Document Date:	3/22/2009
Document Number:	BYWRD23465
Net Gallons:	25,200

**Delivering Train Operator:**

*Reading RR* is the delivering train operator since it is the train operator when the railcar is delivered to its final destination in California (last CA event). *Reading RR* will report the delivery of the railcars in Richmond, California on Schedule 14E "Carrier Deliveries." Three transactions will be reported.

**Delivery Transaction #1:**

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	Richmond
Document Date:	4/7/2009
Document Number:	DSER554433
Net Gallons:	24,500

**Delivery Transaction #2:**

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	Richmond
Document Date:	4/7/2009
Document Number:	GHUY9876
Net Gallons:	25,000

**Delivery Transaction #3:**

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	170
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	Richmond
Document Date:	4/7/2009
Document Number:	BYWRD23465
Net Gallons:	25,200

**Example Transaction #5:**

Train Operator *Reading RR* (FEIN 888555222, Account Number PC MT 05-050999) receives three railcars in Benicia, California on March 22, 2009, and delivers them to a rail yard in Roseville, California on March 25, 2009.

Train Operator *Pennsylvania RR* (FEIN 333666999, Account Number PC MT 05-050963) receives the railcars in Roseville, California on March 26, 2009, and delivers them to their final destination in Bakersfield, California on April 7, 2009.

Two railcars contain ethanol (STCC code 2818445, FTA product code 241) and one railcar contains biodiesel (STCC code 2899416, FTA product code 170). The shipper is *Midwest AgGiant* (FEIN 111222333) and the receiver is *XYZ Oil* (FEIN 999888777, Account Number DD MT 57-250777).

The railcar information is as follows:

Car #1: car initial DSER and number 554433 transporting 24,500 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #2: car initial GHUY and number 9876 transporting 25,000 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #3: car initial BYWRD and number 23465 transporting 25,200 gallons of biodiesel (STCC code 2899416, FTA product code 170)

*(Continued Next Page)*

**Receiving Train Operator:**

*Reading RR* is the receiving train operator since it is the train operator when the railcar is received for shipment in California (first CA event). *Reading RR* will report the receipt of the railcars in Benicia, California on Schedule 14D "Carrier Receipts." Three transactions will be reported.

**Receipt Transaction #1:**

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	241
Consignor (Shipper) Name	Midwest AgGiant
Consignor (Shipper) FEIN	111222333
Mode:	R
Origin State:	CA
Origin Terminal TCN (City)	Benicia
Document Date:	3/22/2009
Document Number:	DSER554433
Net Gallons:	24,500

**Receipt Transaction #2:**

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	241
Consignor (Shipper) Name	Midwest AgGiant
Consignor (Shipper) FEIN	111222333
Mode:	R
Origin State:	CA
Origin Terminal TCN (City)	Benicia
Document Date:	3/22/2009
Document Number:	GHUY9876
Net Gallons:	25,000

**Receipt Transaction #3:**

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	170
Consignor (Shipper) Name	Midwest AgGiant
Consignor (Shipper) FEIN	111222333
Mode:	R
Origin State:	CA
Origin Terminal TCN (City)	Benicia
Document Date:	3/22/2009
Document Number:	BYWRD23465
Net Gallons:	25,200

**Delivering Train Operator:**

*Pennsylvania RR* is the delivering train operator since it is the train operator when the railcar is delivered to its final destination in California (last CA event). *Pennsylvania RR* will report the delivery of the railcars in Bakersfield, California on Schedule 14E "Carrier Deliveries." Three transactions will be reported. Note that the destination city is reported using only the first nine characters since that is the size limit of the field.

**Delivery Transaction #1:**

Carrier Name:	Pennsylvania RR
Carrier Account:	05050963
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	Bakersfie
Document Date:	4/7/2009
Document Number:	DSER554433
Net Gallons:	24,500

**Delivery Transaction #2:**

Carrier Name:	Pennsylvania RR
Carrier Account:	05050963
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	Bakersfie
Document Date:	4/7/2009
Document Number:	GHUY9876
Net Gallons:	25,000

**Delivery Transaction #3:**

Carrier Name:	Pennsylvania RR
Carrier Account:	05050963
Product Code:	170
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	Bakersfie
Document Date:	4/7/2009
Document Number:	BYWRD23465
Net Gallons:	25,200

**Example Transaction #6:**

Train Operator *Reading RR* (FEIN 888555222, Account Number PC MT 05-050999) receives three railcars in Benicia, California on March 22, 2009, and delivers them to a rail yard in Roseville, California on March 25, 2009.

Train Operator *Pennsylvania RR* (FEIN 333666999, Account Number PC MT 05-050963) receives the railcars in Roseville, California on March 26, 2009, and delivers them to a rail yard in Bakersfield, California on March 30, 2009.

Train Operator *Short Line RR* (FEIN 777555333, Account Number PC MT 05-050951) receives the railcars in Bakersfield, California on March 31, 2009, and delivers them to their final destination in San Francisco, California on April 7, 2009.

Two railcars contain ethanol (STCC code 2818445, FTA product code 241) and one railcar contains biodiesel (STCC code 2899416, FTA product code 170). The shipper is *Midwest AgGiant* (FEIN 111222333) and the receiver is *XYZ Oil* (FEIN 999888777, Account Number DD MT 57-250777).

The railcar information is as follows:

Car #1: car initial DSER and number 554433 transporting 24,500 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #2: car initial GHUY and number 9876 transporting 25,000 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #3: car initial BYWRD and number 23465 transporting 25,200 gallons of biodiesel (STCC code 2899416, FTA product code 170)

*(Continued Next Page)*

**Receiving Train Operator:**

*Reading RR* is the receiving train operator since it is the train operator when the railcar is first received for shipment in California (first CA event). *Reading RR* will report the receipt of the railcars in Benicia, California on Schedule 14D "Carrier Receipts." Three transactions will be reported.

**Receipt Transaction #1:**

Carrier Name: Reading RR  
 Carrier Account: 05050999  
 Product Code: 241  
 Consignor (Shipper) Name: Midwest AgGiant  
 Consignor (Shipper) FEIN: 111222333  
 Mode: R  
 Origin State: CA  
 Origin Terminal TCN (City): Benicia  
 Document Date: 3/22/2009  
 Document Number: DSER554433  
 Net Gallons: 24,500

**Receipt Transaction #2:**

Carrier Name: Reading RR  
 Carrier Account: 05050999  
 Product Code: 241  
 Consignor (Shipper) Name: Midwest AgGiant  
 Consignor (Shipper) FEIN: 111222333  
 Mode: R  
 Origin State: CA  
 Origin Terminal TCN (City): Benicia  
 Document Date: 3/22/2009  
 Document Number: GHUY9876  
 Net Gallons: 25,000

**Receipt Transaction #3:**

Carrier Name: Reading RR  
 Carrier Account: 05050999  
 Product Code: 170  
 Consignor (Shipper) Name: Midwest AgGiant  
 Consignor (Shipper) FEIN: 111222333  
 Mode: R  
 Origin State: CA  
 Origin Terminal TCN (City): Benicia  
 Document Date: 3/22/2009  
 Document Number: BYWRD23465  
 Net Gallons: 25,200

**Delivering Train Operator:**

*Short Line RR* is the delivering train operator since it is the train operator when the railcar is delivered to its final destination in California (last CA event). *Short Line RR* will report the delivery of the railcars in San Francisco, California on Schedule 14E "Carrier Deliveries." Three transactions will be reported. Note that the destination city is reported using only the first nine characters (spaces removed) since that is the size limit of the field. Spaces and extraneous characters, like dashes, should be removed.

**Delivery Transaction #1:**

Carrier Name:	Short Line RR
Carrier Account:	05050951
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	SanFranci
Document Date:	4/7/2009
Document Number:	DSER554433
Net Gallons:	24,500

**Delivery Transaction #2:**

Carrier Name:	Short Line RR
Carrier Account:	05050951
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	SanFranci
Document Date:	4/7/2009
Document Number:	GHUY9876
Net Gallons:	25,000

**Delivery Transaction #3:**

Carrier Name:	Short Line RR
Carrier Account:	05050951
Product Code:	170
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	CA
Destination Terminal TCN (City)	SanFranci
Document Date:	4/7/2009
Document Number:	BYWRD23465
Net Gallons:	25,200

**Example Transaction #7:**

Train Operator *Reading RR* (FEIN 888555222, Account Number PC MT 05-050999) receives three railcars in Benicia, California on March 22, 2009, and delivers them to their final destination in Las Vegas, Nevada on April 7, 2009.

Two railcars contain ethanol (STCC code 2818445, FTA product code 241) and one railcar contains biodiesel (STCC code 2899416, FTA product code 170). The shipper is *Midwest AgGiant* (FEIN 111222333) and the receiver is *XYZ Oil* (FEIN 999888777, Account Number DD MT 57-250777).

The railcar information is as follows:

Car #1: car initial DSER and number 554433 transporting 24,500 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #2: car initial GHUY and number 9876 transporting 25,000 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #3: car initial BYWRD and number 23465 transporting 25,200 gallons of biodiesel (STCC code 2899416, FTA product code 170)

*(Continued Next Page)*

**Receiving Train Operator:**

*Reading RR* is the receiving train operator since it is the train operator when the railcar is first received for shipment in California (first CA event). *Reading RR* will report the receipt of the railcars in Benicia, California on Schedule 14D "Carrier Receipts." Three transactions will be reported.

**Receipt Transaction #1:**

Carrier Name: Reading RR  
 Carrier Account: 05050999  
 Product Code: 241  
 Consignor (Shipper) Name: Midwest AgGiant  
 Consignor (Shipper) FEIN: 111222333  
 Mode: R  
 Origin State: CA  
 Origin Terminal TCN (City): Benicia  
 Document Date: 3/22/2009  
 Document Number: DSER554433  
 Net Gallons: 24,500

**Receipt Transaction #2:**

Carrier Name: Reading RR  
 Carrier Account: 05050999  
 Product Code: 241  
 Consignor (Shipper) Name: Midwest AgGiant  
 Consignor (Shipper) FEIN: 111222333  
 Mode: R  
 Origin State: CA  
 Origin Terminal TCN (City): Benicia  
 Document Date: 3/22/2009  
 Document Number: GHUY9876  
 Net Gallons: 25,000

**Receipt Transaction #3:**

Carrier Name: Reading RR  
 Carrier Account: 05050999  
 Product Code: 170  
 Consignor (Shipper) Name: Midwest AgGiant  
 Consignor (Shipper) FEIN: 111222333  
 Mode: R  
 Origin State: CA  
 Origin Terminal TCN (City): Benicia  
 Document Date: 3/22/2009  
 Document Number: BYWRD23465  
 Net Gallons: 25,200

**Delivering Train Operator:**

*Reading RR* is the delivering train operator since it is the train operator when the railcar leaves California (last CA event). *Reading RR* will report the delivery of the railcars in Las Vegas, Nevada on Schedule 14E "Carrier Deliveries." Three transactions will be reported. Note that the destination city is reported with spaces removed. Spaces and extraneous characters, like dashes, should be removed.

**Delivery Transaction #1:**

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	NV
Destination Terminal TCN (City)	LasVegas
Document Date:	4/7/2009
Document Number:	DSER554433
Net Gallons:	24,500

**Delivery Transaction #2:**

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	NV
Destination Terminal TCN (City)	LasVegas
Document Date:	4/7/2009
Document Number:	GHUY9876
Net Gallons:	25,000

**Delivery Transaction #3:**

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	170
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	NV
Destination Terminal TCN (City)	LasVegas
Document Date:	4/7/2009
Document Number:	BYWRD23465
Net Gallons:	25,200

**Example Transaction #8:**

Train Operator *Reading RR* (FEIN 888555222, Account Number PC MT 05-050999) receives three railcars in Benicia, California on March 22, 2009, and delivers them to a rail yard in Roseville, California on March 25, 2009.

Train Operator *Pennsylvania RR* (FEIN 333666999, Account Number PC MT 05-050963) receives the railcars in Roseville, California on March 26, 2009, and delivers them to their final destination in Las Vegas, Nevada on April 7, 2009.

Two railcars contain ethanol (STCC code 2818445, FTA product code 241) and one railcar contains biodiesel (STCC code 2899416, FTA product code 170). The shipper is *Midwest AgGiant* (FEIN 111222333) and the receiver is *XYZ Oil* (FEIN 999888777, Account Number DD MT 57-250777).

The railcar information is as follows:

Car #1: car initial DSER and number 554433 transporting 24,500 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #2: car initial GHUY and number 9876 transporting 25,000 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #3: car initial BYWRD and number 23465 transporting 25,200 gallons of biodiesel (STCC code 2899416, FTA product code 170)

*(Continued Next Page)*

**Receiving Train Operator:**

*Reading RR* is the receiving train operator since it is the train operator when the railcar is first received for shipment in California (first CA event). *Reading RR* will report the receipt of the railcars in Benicia, California on Schedule 14D "Carrier Receipts." Three transactions will be reported.

**Receipt Transaction #1:**

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	241
Consignor (Shipper) Name	Midwest AgGiant
Consignor (Shipper) FEIN	111222333
Mode:	R
Origin State:	CA
Origin Terminal TCN (City)	Benicia
Document Date:	3/22/2009
Document Number:	DSER554433
Net Gallons:	24,500

**Receipt Transaction #2:**

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	241
Consignor (Shipper) Name	Midwest AgGiant
Consignor (Shipper) FEIN	111222333
Mode:	R
Origin State:	CA
Origin Terminal TCN (City)	Benicia
Document Date:	3/22/2009
Document Number:	GHUY9876
Net Gallons:	25,000

**Receipt Transaction #3:**

Carrier Name:	Reading RR
Carrier Account:	05050999
Product Code:	170
Consignor (Shipper) Name	Midwest AgGiant
Consignor (Shipper) FEIN	111222333
Mode:	R
Origin State:	CA
Origin Terminal TCN (City)	Benicia
Document Date:	3/22/2009
Document Number:	BYWRD23465
Net Gallons:	25,200

**Delivering Train Operator:**

*Pennsylvania RR* is the delivering train operator since it is the train operator when the railcar leaves California (last CA event). *Pennsylvania RR* will report the delivery of the railcars in Las Vegas, Nevada on Schedule 14E "Carrier Deliveries." Three transactions will be reported. Note that the destination city is reported with spaces removed. Spaces and extraneous characters, like dashes, should be removed.

**Delivery Transaction #1:**

Carrier Name:	Pennsylvania RR
Carrier Account:	05050963
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	NV
Destination Terminal TCN (City)	LasVegas
Document Date:	4/7/2009
Document Number:	DSER554433
Net Gallons:	24,500

**Delivery Transaction #2:**

Carrier Name:	Pennsylvania RR
Carrier Account:	05050963
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	NV
Destination Terminal TCN (City)	LasVegas
Document Date:	4/7/2009
Document Number:	GHUY9876
Net Gallons:	25,000

**Delivery Transaction #3:**

Carrier Name:	Pennsylvania RR
Carrier Account:	05050963
Product Code:	170
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	NV
Destination Terminal TCN (City)	LasVegas
Document Date:	4/7/2009
Document Number:	BYWRD23465
Net Gallons:	25,200

**Example Transaction #9:**

Train Operator *Reading RR* (FEIN 888555222, Account Number PC MT 05-050999) receives three railcars in Benicia, California on March 22, 2009, and delivers them to a rail yard in Roseville, California on March 25, 2009.

Train Operator *Short Line RR* (FEIN 777555333, Account Number PC MT 05-050951) receives the railcars in Roseville, California on March 26, 2009, and delivers them to a rail yard in Fresno, California on March 30, 2009.

Train Operator *Pennsylvania RR* (FEIN 333666999, Account Number PC MT 05-050963) receives the railcars in Fresno, California on March 31, 2009, and delivers them to their final destination in Las Vegas, Nevada on April 7, 2009.

Two railcars contain ethanol (STCC code 2818445, FTA product code 241) and one railcar contains biodiesel (STCC code 2899416, FTA product code 170). The shipper is *Midwest AgGiant* (FEIN 111222333) and the receiver is *XYZ Oil* (FEIN 999888777, Account Number DD MT 57-250777).

The railcar information is as follows:

Car #1: car initial DSER and number 554433 transporting 24,500 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #2: car initial GHUY and number 9876 transporting 25,000 gallons of ethanol (STCC code 2818445, FTA product code 241)

Car #3: car initial BYWRD and number 23465 transporting 25,200 gallons of biodiesel (STCC code 2899416, FTA product code 170)

*(Continued Next Page)*

**Receiving Train Operator:**

*Reading RR* is the receiving train operator since it is the train operator when the railcar is first received for shipment in California (first CA event). *Reading RR* will report the receipt of the railcars in Benicia, California on Schedule 14D "Carrier Receipts." Three transactions will be reported.

**Receipt Transaction #1:**

Carrier Name: Reading RR  
 Carrier Account: 05050999  
 Product Code: 241  
 Consignor (Shipper) Name: Midwest AgGiant  
 Consignor (Shipper) FEIN: 111222333  
 Mode: R  
 Origin State: CA  
 Origin Terminal TCN (City): Benicia  
 Document Date: 3/22/2009  
 Document Number: DSER554433  
 Net Gallons: 24,500

**Receipt Transaction #2:**

Carrier Name: Reading RR  
 Carrier Account: 05050999  
 Product Code: 241  
 Consignor (Shipper) Name: Midwest AgGiant  
 Consignor (Shipper) FEIN: 111222333  
 Mode: R  
 Origin State: CA  
 Origin Terminal TCN (City): Benicia  
 Document Date: 3/22/2009  
 Document Number: GHUY9876  
 Net Gallons: 25,000

**Receipt Transaction #3:**

Carrier Name: Reading RR  
 Carrier Account: 05050999  
 Product Code: 170  
 Consignor (Shipper) Name: Midwest AgGiant  
 Consignor (Shipper) FEIN: 111222333  
 Mode: R  
 Origin State: CA  
 Origin Terminal TCN (City): Benicia  
 Document Date: 3/22/2009  
 Document Number: BYWRD23465  
 Net Gallons: 25,200

**Delivering Train Operator:**

*Pennsylvania RR* is the delivering train operator since it is the train operator when the railcar leaves California (last CA event). *Pennsylvania RR* will report the delivery of the railcars in Las Vegas, Nevada on Schedule 14E "Carrier Deliveries." Three transactions will be reported. Note that the destination city is reported with spaces removed. Spaces and extraneous characters, like dashes, should be removed.

**Delivery Transaction #1:**

Carrier Name:	Pennsylvania RR
Carrier Account:	05050963
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	NV
Destination Terminal TCN (City)	LasVegas
Document Date:	4/7/2009
Document Number:	DSER554433
Net Gallons:	24,500

**Delivery Transaction #2:**

Carrier Name:	Pennsylvania RR
Carrier Account:	05050963
Product Code:	241
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	NV
Destination Terminal TCN (City)	LasVegas
Document Date:	4/7/2009
Document Number:	GHUY9876
Net Gallons:	25,000

**Delivery Transaction #3:**

Carrier Name:	Pennsylvania RR
Carrier Account:	05050963
Product Code:	170
Consignor (Receiver) Name	XYZ Oil
Consignor (Receiver) FEIN	999888777
Mode:	R
Destination State:	NV
Destination Terminal TCN (City)	LasVegas
Document Date:	4/7/2009
Document Number:	BYWRD23465
Net Gallons:	25,200

**Example Transaction #10:**

Train Operator *Reading RR* (FEIN 888555222, Account Number PC MT 05-050999) receives three railcars in Benicia, California on March 22, 2009, and delivers them to a rail yard in Roseville, California on March 25, 2009.

Train Operator *Short Line RR* (FEIN 777555333, Account Number PC MT 05-050951) receives the railcars in Roseville, California on March 26, 2009, and delivers them to a rail yard in Fresno, California on March 30, 2009.

Train Operator *Pennsylvania RR* (FEIN 333666999, Account Number PC MT 05-050963) receives the railcars in Fresno, California on March 31, 2009, and delivers them to a rail yard in Las Vegas, Nevada on April 4, 2009.

Train Operator *B&O RR* (FEIN 111555999, Account Number PC MT 05-050987) receives the railcars in Las Vegas, Nevada on April 4, 2009, and delivers them to their final destination in Phoenix, Arizona on April 7, 2009.

Two railcars contain ethanol (STCC code 2818445, FTA product code 241) and one railcar contains biodiesel (STCC code 2899416, FTA product code 170). The shipper is *Midwest AgGiant* (FEIN 111222333) and the receiver is *XYZ Oil* (FEIN 999888777, Account Number DD MT 57-250777).

The railcar information is as follows:

- Car #1: car initial DSER and number 554433 transporting 24,500 gallons of ethanol (STCC code 2818445, FTA product code 241)
- Car #2: car initial GHUY and number 9876 transporting 25,000 gallons of ethanol (STCC code 2818445, FTA product code 241)
- Car #3: car initial BYWRD and number 23465 transporting 25,200 gallons of biodiesel (STCC code 2899416, FTA product code 170)

*(Continued Next Page)*

**Receiving Train Operator:**

*Reading RR* is the receiving train operator since it is the train operator when the railcar is first received for shipment in California (first CA event). *Reading RR* will report the receipt of the railcars in Benicia, California on Schedule 14D "Carrier Receipts." Three transactions will be reported.

**Receipt Transaction #1:**

Carrier Name: Reading RR  
 Carrier Account: 05050999  
 Product Code: 241  
 Consignor (Shipper) Name: Midwest AgGiant  
 Consignor (Shipper) FEIN: 111222333  
 Mode: R  
 Origin State: CA  
 Origin Terminal TCN (City): Benicia  
 Document Date: 3/22/2009  
 Document Number: DSER554433  
 Net Gallons: 24,500

**Receipt Transaction #2:**

Carrier Name: Reading RR  
 Carrier Account: 05050999  
 Product Code: 241  
 Consignor (Shipper) Name: Midwest AgGiant  
 Consignor (Shipper) FEIN: 111222333  
 Mode: R  
 Origin State: CA  
 Origin Terminal TCN (City): Benicia  
 Document Date: 3/22/2009  
 Document Number: GHUY9876  
 Net Gallons: 25,000

**Receipt Transaction #3:**

Carrier Name: Reading RR  
 Carrier Account: 05050999  
 Product Code: 170  
 Consignor (Shipper) Name: Midwest AgGiant  
 Consignor (Shipper) FEIN: 111222333  
 Mode: R  
 Origin State: CA  
 Origin Terminal TCN (City): Benicia  
 Document Date: 3/22/2009  
 Document Number: BYWRD23465  
 Net Gallons: 25,200

**Delivering Train Operator:**

*Pennsylvania RR* is the delivering train operator since it is the train operator when the railcar leaves California (last CA event). *Pennsylvania RR* will report the delivery of the railcars in Las Vegas, NV on Schedule 14E "Carrier Deliveries." Three transactions will be reported.

**Delivery Transaction #1:**

Carrier Name: Pennsylvania RR  
 Carrier Account: 05050963  
 Product Code: 241  
 Consignor (Receiver) Name: XYZ Oil  
 Consignor (Receiver) FEIN: 999888777  
 Mode: R  
 Destination State: NV  
 Destination Terminal TCN (City): LasVegas  
 Document Date: 4/4/2009  
 Document Number: DSER554433  
 Net Gallons: 24,500

**Delivery Transaction #2:**

Carrier Name: Pennsylvania RR  
 Carrier Account: 05050963  
 Product Code: 241  
 Consignor (Receiver) Name: XYZ Oil  
 Consignor (Receiver) FEIN: 999888777  
 Mode: R  
 Destination State: NV  
 Destination Terminal TCN (City): LasVegas  
 Document Date: 4/4/2009  
 Document Number: GHUY9876  
 Net Gallons: 25,000

**Delivery Transaction #3:**

Carrier Name: Pennsylvania RR  
 Carrier Account: 05050963  
 Product Code: 170  
 Consignor (Receiver) Name: XYZ Oil  
 Consignor (Receiver) FEIN: 999888777  
 Mode: R  
 Destination State: NV  
 Destination Terminal TCN (City): LasVegas  
 Document Date: 4/4/2009  
 Document Number: BYWRD23465  
 Net Gallons: 25,200