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BEFORE THE
SURFACE TRANSPORTATION BOARD

ENTERED
Office of Proceedings
August 3, 2018
Part of

RAILROAD REVENUE ADEQUACY)
— 2017 DETERMINATION)

EP 552 (Sub-No. 22)

Public Record

RAILROAD COST OF CAPITAL –)
2017)

EP 558 (Sub-No. 21)

UNIFORM RAILROAD COSTING)
SYSTEM – 2017 CALCULATIONS)

EP 750

**WESTERN COAL TRAFFIC LEAGUE
REQUEST FOR AN EXTENSION OF TIME**

WESTERN COAL TRAFFIC LEAGUE

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Dated: August 3, 2018

Its Attorneys

BEFORE THE
SURFACE TRANSPORTATION BOARD

RAILROAD REVENUE ADEQUACY	)	EP 552 (Sub-No. 22)
— 2017 DETERMINATION	)	

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SYSTEM – 2017 CALCULATIONS	)	

**WESTERN COAL TRAFFIC LEAGUE
REQUEST FOR AN EXTENSION OF TIME**

The Western Coal Traffic League (“WCTL”) respectfully requests an extension of time for submitting comments in response to the notice (“Notice”) that the Surface Transportation Board (“Board” or “STB”) served in the three above-captioned proceedings on July 27, 2018. WCTL requests that the following schedule be adopted:

Event	Original Date	Revised Date
AAR files revised financial data	August 16, 2018	August 16, 2018
Comments due	August 16, 2018	September 17, 2018
Reply comments due	September 5, 2018	October 8, 2018

In support of this request, WCTL respectfully states as follows:

1. The Notice seeks comments on significant changes to three important determinations by the Board: revenue adequacy, cost of capital, and variable

costs calculated under the Uniform Railroad Costing System (“URCS”). These are consequential matters. They should not be acted upon, nor should parties be required to file, in haste.

2. The Notice gives parties less than three weeks to submit responsive comments. That is an inadequate period of time for matters of such consequence, particularly when it falls during a common summer vacation period. It is not apparent why the agency waited so long to issue its notice, when the core elements at issue (the impact of the 2017 tax cut on deferred tax liabilities and associated income) were directly raised in the comments that WCTL filed in EP 558 (Sub-No. 21) on May 11, 2018.

3. The railroads are already somewhat up to speed on these matters, as they previously requested the accounting treatment that is equivalent to that proposed in the Notice. Notice at 2 n.4. Moreover, the railroads presumably already have the benefit of the underlying data, which they are to submit the Board on the same date as opening comments are due. Other parties should have a reasonable period of time to review the railroads’ data before submitting comments so that there will be a level playing field.

4. Under the circumstances, WCTL and other parties should be afforded sufficient time, *e.g.*, a month after the railroads submit their responsive data, before their comments are due. Parties should continue to be afforded three weeks to submit reply comments. The extension is needed so that parties can review data, consult with experts, consider ramifications, and file appropriate comments.

5. WCTL did consult with counsel for the Association of American Railroads regarding this extension, but was unable to obtain its consent. Nonetheless, no party will be unduly prejudiced by the requested extension.

For the reasons stated above, WCTL respectfully requests that the AAR still be required to file revised data on August 16, 2018, but that comments be due September 17, 2018 (instead of August 16, 2018), and that reply comments be due October 8, 2018 (instead of September 5, 2018).

Respectfully submitted,

WESTERN COAL TRAFFIC LEAGUE

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Dated: August 3, 2018

Its Attorneys

CERTIFICATE OF SERVICE

I hereby certify that on this 3rd day of August 2018, I have caused true and accurate copies of the foregoing of the Western Coal Traffic League Motion for Extension of Time to be served upon all parties on the service lists in EP 558 (Sub-No. 21) (the only one of the three captioned proceeding with an existing service list) by first class mail, postage prepaid, or by more expeditious means.

/s/ Robert D. Rosenberg