



**American Short Line and
Regional Railroad Association**

May 25, 2010

The Honorable Sander Levin
United States House of Representatives
Washington, DC 20515

Dear Chairman Levin:

I write today to express the American Short Line and Regional Railroad Association's strong support for the short line railroad tax provisions contained in H.R. 4213, the American Jobs and Closing Tax Loopholes Act of 2010. I express this support on behalf of 572 small freight railroads and their 19,422 hardworking railroad employees. These small businesses provide critical transportation services to 12,000 railroad customers who employ over one million American workers.

H.R. 4213 contains a one-year extension of Section 45G, the railroad track maintenance credit. Section 45G creates jobs and generates environmentally sustainable transportation assets that will benefit railroad customers for decades to come. This credit generates nearly seven million rail maintenance-of-way worker-hours each year. This does not include thousands of jobs that are created in the forestry, railroad tie, steel, and track materials supply industries when section 45G is in effect.

America's short lines preserve 50,000 miles of track that often otherwise would have been abandoned. This track received little investment by its previous owners and must be upgraded to keep rail customers connected to the main line rail network. Section 45G helps to stretch the private sector infrastructure investment dollars of small railroads in order to build a better transportation future for our communities.

The Section 45G credit promotes sound private sector investment in critical infrastructure that creates jobs and keeps America moving. The small freight railroad industry urges Congress to act quickly to extend this credit and pass H.R. 4213.

Respectfully,

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President

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