ANNEX XII

Order of the Agency of the Republic of Kazakhstan on Regulation of Natural Monopolies and Protection of Competition as of September 8, 2004 N 375-OD

On Regulations of Approval of Transient Lowering Coefficients for Tariffs (prices, rates of levies) on Regulated Services of the Railway’s Trunk Network (including changes, invested by Order of Acting Chairman of the Agency of the Republic of Kazakhstan on Regulation of Natural Monopolies N 80-OD of 11.03.2005)

Title is stated in wording of the Order of the Acting Chairman of the Agency of the Republic of Kazakhstan on Regulation of Natural Monopolies N 80-OD of 11.03.2005 (ref. previous edition)

In accordance with sub-item b) of the article 14-1 and with sub-item 3) of the item 1 of the article 15 of the Law of the Republic of Kazakhstan “On Natural Monopolies” I ORDER:

Item 1 is amended in accordance with the Order of the Acting Chairman of the Agency of the Republic of Kazakhstan on Regulation of Natural Monopolies No. 80-OD of 11.03.2005 (ref. previous edition).

1. To approve the enclosed Regulations of approval of transient lowering coefficients for tariffs (prices, rates of levies) on regulated services of the Railway’s trunk network

2. Department on Regulation and Control in the Sphere of Railway Transport of the Agency of the Republic of Kazakhstan on Regulation of Natural Monopolies and Protection of Competition (Mr. Zhusanbayev E.K.) has to ensure the public registration of the present Order in the Ministry of Justice of the Republic of Kazakhstan in accordance with the established procedure.

3. Department of the Administrative and Territorial Work of the Agency of the Republic of Kazakhstan on Regulation of Natural Monopolies and Protection of Competition (Mrs. Tokareva M.A.) after the public registration:

1) to provide the publication of the present Order in the official mass media in accordance with established procedure;

2) to bring to attention of organization developments and territorial institutions of the Agency of the Republic of Kazakhstan on Regulation of Natural Monopolies and Protection of Competition, Ministry of Transport and Communications of the Republic of Kazakhstan, Taxation Committee under the Ministry of Finance of the Republic of Kazakhstan, Joint-Stock Company “The National Company "Kazakhstan Temir Zholy”.

4. Control over the fulfillment of present Order I reserve to myself.

5. The present Order is put in force from day of the state registration in the Ministry of Justice of the Republic of Kazakhstan.

Acting Chairman of the Agency of the Republic of Kazakhstan on Regulation of Natural Monopolies B. Sagyntayev
Agreed
Minister of Transport and Communications and
Chairman of the Taxation Committee under
the Ministry of Finance of the Republic of Kazakhstan

Approved
under the Order
of the Acting Chairman of the Agency
of the Republic of Kazakhstan
on Regulation of Natural Monopolies
No. 375-OD of September 8, 2004

Changes are entered in the title and the text of Regulations in accordance with the Order of the Acting Chairman of the Agency of the Republic of Kazakhstan as of 11.03.2005 No. 80-OD (see previous edition)

Regulations
on approval of transient lowering coefficients for tariffs (prices, rates of levies) on regulated services of the Railway’s trunk network


Changes are entered in item 1 in accordance with the Order of the Acting Chairman of the Agency of the Republic of Kazakhstan on Regulation of Natural Monopolies N 80-OD of 11.03.2005 (ref. previous edition).

1. Regulations of approval of transient lowering coefficients for tariffs (prices, rates of levies) on regulated services of the railway’s trunk network (further – Regulations) are developed in accordance with the Law of the Republic of Kazakhstan “On Natural Monopolies” as well as with other regulatory legal acts of the Republic Kazakhstan.

2. Regulations determine procedure and conditions of approval of transient lowering coefficients for tariffs (prices, rates of levies) on regulated services of the railway’s trunk network.

Item 1 is amended in accordance with the Order of the Acting Chairman of the Agency of the Republic of Kazakhstan on Regulation of Natural Monopolies and Protection of Competition No. 80-OD as of 11.03.2005 (ref. previous edition).

3. The following concepts shall be used in the Regulations:
   repayment schedule – repayment schedule of indebtedness of consumer of regulated services of the railway’s trunk network to the operator of the railway’s trunk network, certified by signatures of consumer and a head of operator of the railway’s trunk network;
   turnover of goods (passenger turnover) – the volume of the fulfilled hauling work for delivery of goods (of passengers) with calculation of haul distance;
   declared turnover of goods (passenger turnover) – scheduled turnover of goods (passenger turnover), stated in consumer application on approval of transient lowering coefficients;
   competent authority – Ministry of Transport and Communications of the Republic of Kazakhstan;
   consumer – natural or juridical person enjoying services of railway’s trunk network;
   branch state structures – the state structures of the Republic of Kazakhstan connected by virtue of their competence with approval of transient lowering coefficients for tariffs (prices, rates of levies) on regulated services of the railway’s trunk network, except for representative and
competent authorities as well as the Taxation Committee under the Ministry of Finance of the Republic of Kazakhstan;

authorized body – the central state authority realizing control and regulation of activity in the area of the natural monopolies, or provincial (city of republican subordination, capital) operating agency within the limits of prescribed competence.

Other concepts and terms to be used in the Regulations are adjusted in accordance with the legislation of the Republic of Kazakhstan.

Changes are entered in the title of chapter 2 in accordance with the Order of the Acting Chairman of the Agency of the Republic of Kazakhstan on Regulation of Natural Monopolies No 80-OD of 11.03.2005 (ref. previous edition).

2. Foundations and criteria of approval of transient lowering coefficients for tariffs (prices, rates of levies) on regulated services of the railway’s trunk network

4. Transient lowering coefficient is determined on basis of calculation of the cost efficiency and expedience of this measure for state, for operator of the railway’s trunk network and for consumer. Cost efficiency of approval transient lowering coefficient is determined by the increase of the volume of the rendering services, by receiving profits of operator of the railway’s trunk network and consumer, by growth of the state budget earnings.

Changes are entered in item 5 in accordance with the Order of the Acting Chairman of the Agency of the Republic of Kazakhstan on Regulation of Natural Monopolies No 80-OD of 11.03.2005 (ref. previous edition).

5. Earnings of the railway’s trunk operator from rendering regulated services using transient lowering coefficient must cover expenses required for rendering of regulated services of the railway’s trunk network.

6. Transient lowering coefficient is established for the specified period but no more than one calendar year.

Changes are entered in item 7 in accordance with the Order of Acting Chairman of the Agency of the Republic of Kazakhstan on Regulation of Natural Monopolies No 80-OD of 11.03.2005 (ref. previous edition).

7. Expediency criteria of approval of transient lowering coefficients for tariffs (prices, rates of levies) on regulated services rendered by the railway’s trunk network are:

1) declared turnover of goods exceeds (retains) the actual turnover of goods during the relevant period of preceding year. Opinion of respective branch state structure about impossibility of further gradual raising of the production volume is produced in case of turnover of goods maintenance;

2) availability of vacant or badly equipped sections of railway’s trunk network. Vacancy or bad equipment of railway’s trunk network sections is scheduled to confirm by opinion of competent authority;

3) ecological risk of incidental output of industrial production. Ecological risk of incidental output of industrial production is scheduled to confirm by opinion of authorized body in the area of the environment protection of the Republic of Kazakhstan. Approval of transient lowering coefficients in case of conformity with criterion showed in present sub-item is made only under observance of criterion, provided by sub-item 1) of present item of Regulations;

Changes are entered in sub-item 4 in accordance with the Order of the Acting Chairman of the Agency of the Republic of Kazakhstan on Regulation of Natural Monopolies No. 80-OD of 11.03.2005 (ref. previous edition).

4) securing of equal tariff status on access to regulated services of the railway’s trunk network;
5) social importance of passenger traffic.

Changes are entered in title of chapter 3 in accordance with the Order of the Acting Chairman of the Agency of the Republic of Kazakhstan on Regulation of Natural Monopolies No. 80-OD of 11.03.2005 (ref. previous edition).

3. Order of approval of transient lowering coefficients for tariffs (prices, rates of levies) on regulated services of the railway’s trunk network

8. Approval of transient lowering coefficients is made by authorized body according to the consumer’s request with attached substantiating documents according to supplements 1-3 to Regulations with observance of the following applications:

1) every sheet of substantiating documents is initialed by the consumer’s head or by acting official with enclosure of confirmation documents, whereas financial documents is initialed by chief accountant too;

2) to submit the facts on the results of the financial and economy activity for the previous period, as well as the anticipated results of transient lowering coefficients use for the required period of their approval;

9. Consumer, interested in approval of transient lowering coefficients, represents application about a need of such approval to the railway’s trunk network operator, branch state structures, competent and representative authorities, Taxation Committee under the Ministry of Finance of the Republic of Kazakhstan simultaneously. At this the aforesaid state structures are responsible for disclosure of information referred to commercial and other secrets reserved by law.

10. Failure to submit or incomplete submission of necessary documents and information required in accordance with the Regulations, as well as inconsistency between presented materials and requirements of item 8 of the Regulations is an argument to reject submission of the application.

11. The railway’s trunk network operator, branch state structures, competent authority and Taxation Committee under the Ministry of Finance of the Republic of Kazakhstan notify the consumer on acceptance of application for submission or about rejection to accept the application including reasons for reject within 5 working days from the day of the application receipt.

At this, the railway’s trunk network operator, branch state structures, competent authority and Taxation Committee under the Ministry of Finance of the Republic of Kazakhstan simultaneously inform the authorized body about acceptance of the application for consideration or about reasoned rejection of acceptance.

In case of non-submission of the confirmation documents on the acceptance or rejection of the application to the authorized body in the established terms the railway’s trunk network operator, branch state structures, competent authority and Taxation Committee under the Ministry of Finance of the Republic of Kazakhstan, the consideration of the application is suspended in seven workdays.

Consideration of the application is recommenced taking into account terms provided in item 16 of the Regulations after elimination of these defects.

Should the aforesaid deviations stay unrepaired within seven workdays from the moment of suspense of the application consideration would raise reasons for rejection of the application.

12. Consideration of application by the authorized body is suspended for ten days in case of non-acceptance of the consumer’s application by operator of the railway’s trunk network, and/or branch state structures, competent authority, Taxation Committee under the Ministry of Finance of the Republic of Kazakhstan. Operator of the railway’s trunk network, and/or branch state structures, competent authority, Taxation Committee under the Ministry of Finance of the Republic of Kazakhstan inform the authorized body about the application acceptance for
consideration after the customer have eliminated the remarks within the terms, prescribed by item 1, **item 11** of the Regulations

Non-elimination of remarks by consumer during ten workdays from the moment of suspense the application consideration is an argument for rejection of this application.

Consumer in case of such disaffirmation has a right to turn with application, processed in accordance with article 8 of the Regulations, no earlier than in thirty calendar days.

13. The railway’s trunk network operator, branch state structures, competent and authorized body and Taxation Committee under the Ministry of Finance of the Republic of Kazakhstan in case of need have a right to demand necessary information of consumer.

If the consumer failures to present the required information within ten workdays from the date of the inquiry receipt, the authorized body has a right to reject approval of transient lowering coefficient providing delivery of written notification about it to the railway’s trunk network operator, branch state structures competent authority, Taxation Committee under the Ministry of Finance of the Republic of Kazakhstan.

Changes are entered in item 14 in accordance with the **order** of the Acting Chairman of the Agency of the Republic of Kazakhstan on Regulation of Natural Monopolies No. 80-OD of 11.03.2005 (ref. previous edition).

14. Within fifteen days the railway’s trunk network operator, the branch state structures, the competent authority, the Taxation Committee under the Ministry of Finance of the Republic of Kazakhstan issue to authorized body and consumer their conclusion on expediency or inexpediency of approval of transient lowering coefficient.

At this, the railway’s trunk network operator, the branch state structures, the competent authority, the Taxation Committee under the Ministry of Finance of the Republic of Kazakhstan should indicate in their conclusion the level of transient lowering coefficient or reasons for inexpediency of the approval.

Should the indicated authorized bodies and organizations failure to submit their conclusion within the established terms the term of the application consideration would be suspended for five workdays until the receipt of respective conclusions.

After the elimination of such violations the consideration of application is recommenced taking into account terms provided at **item 16** of the Regulations.

Authorized body has a right to reject the application in case of failure to issue conclusions by mentioned authorities and by the state structures during five workdays from moment of suspense of application consideration providing reasonable written notification of consumer or has a right to make a decision confidently.

15. At receipt of additional information submitted by the customer’s initiation, the railway’s trunk network operator, or under petition of the interested state bodies the authorized body is enabled to prolong the application consideration for five working days.

16. **Within thirty calendar days from the date of the application acceptance for consideration the authorized body adopts the decision on the grounds of conclusions submitted by the railway’s trunk network operator, branch state structures, competent authority, Taxation Committee under the Ministry of Finance of the Republic of Kazakhstan, taking into account the expert examination and substantiating documents.**

The authorized body takes a final decision if the railway’s trunk network operator, branch state structures, competent authority, Taxation Committee under the Ministry of Finance of the Republic of Kazakhstan decide on disagreement (consent) to grant the transient lowering coefficient.

17. The authorized body has a right to hold on conferences with the participation of representatives of the railway’s trunk network operator, the branch state structures, the competent authority, the Taxation Committee under the Ministry of Finance of the Republic of Kazakhstan, the consumer and experts.

18. Solution on approval of the transient lowering coefficient is accepted in the form of order issued by director of the authorized body or of acting director.
Order on approval of transient lowering coefficients is delivered to the railway’s trunk network operator, the branch state structures, the competent authority, the Taxation Committee under the Ministry of Finance of the Republic of Kazakhstan not later than fifteen days before the effective date of the order of the authorized body, while the railway’s trunk network operator delivers the order to consumers at least ten days before its effective date.

19. In case of rejection to approve the transient lowering coefficient, the authorized body pronounces the corresponding reasonable judgement which is delivered to the railway’s trunk network operator, the branch state structures, the competent authority, the Taxation Committee under the Ministry of Finance of the Republic of Kazakhstan and consumer within five.

20. Consumer can’t make the application which was given the adequate reasonable conclusion on rejection prior the expiration period of time specified in such application except cases of growth turnover of goods (passenger miles) in the intended period.

The title of article 4 is amended in accordance with the Order of the Acting Chairman of the Agency of the Republic of Kazakhstan on Regulation of Natural Monopolies No. 80-OD of 11.03.2005 (ref. previous edition)

4. Procedure of transient lowering coefficients use for tariffs (prices, rates of levies) on regulated services of the railway’s trunk network

21. The approved transient lowering coefficients are used on the assumption that the customer has not services of the railway’s trunk network operator or burdens to the railway’s trunk network operator or on the assumption of repayment in accordance with the schedule of repayment, fulfillment of the declared turnover of goods (passenger miles). Item 22 was amended in accordance with the Order of Acting Chairman of the Agency of the Republic of Kazakhstan on Regulation of Natural Monopolies No. 80-OD of 11.03.2005 (ref. previous edition).

22. The railway’s trunk network operator uses transient lowering coefficients on the ground of contract between the railway’s trunk network operator and consumer. The given contract provides validity of the approved transient lowering coefficients, as well as the responsibility of the consumer for non-fulfillment of declared volumes of consumption of regulated services of railway’s trunk network in the manner of re-calculation for tariffs (prices, rates of levies) on actually realized volume of consumption of mentioned services without resource of transient lowering coefficients during the relevant period of time.

23. Contract between the railway’s trunk network operator and consumer must be concluded according to the procedure, prescribed by the legislation of the Republic of Kazakhstan, at least ten workdays from day of application submission by the consumer to operator of the railway’s trunk network for making contract on use of transient lowering coefficients approved by authorized body.

Declared turnover of goods (of passengers) is showed in the contract. Item 24 is amended in accordance with the Order of Acting Chairman of the Agency of the Republic of Kazakhstan on Regulation of Natural Monopolies No. 80-OD of 11.03.2005 (ref. previous edition).

24. Every quarter to twentieth day of the month following the accounting quarter the railway’s trunk network operator delivers to the authorized body, materials related to each consumer about actually rendered scope of regulated services with use of transient lowering coefficients in accordance with supplement 4 to the Regulations.

5. Procedure of disaffirmation of transient lowering coefficients for tariffs (prices, rates of levies) on services of the railway’s trunk network

Item 25 is amended in accordance with the Order of Acting Chairman of the Agency of the Republic of Kazakhstan on Regulation of Natural Monopolies No. 80-OD of 11.03.2005 (ref. previous edition).
25. Effect of transient lowering coefficients stops after the expiry of the established date, as well as from moment of approval by the authorized body of new tariffs (prices, rates of levies) for the regulated services of the railway’s trunk network operator. It isn’t required to make acceptance of the authorized body’s order on disaffirmation of transient lowering coefficients.

26. Approved transient lowering coefficients may be reversed by the authorized body prior to expiration of the established date in the presence of one of following conditions:
   1) economic inexpediency for further use of transient lowering coefficient;
   2) non-fulfillment of repayment schedule;
   3) discrepancy to one of criteria prescribed by item 7 of the Regulations;
   4) non-fulfillment of conditions, provided by contract, concluded in accordance with item 22 of the Regulation.

When conditions mentioned in the present item occur, the railway’s trunk network operator must inform the authorized body about it within five-day term.

27. Consumer, railway’s trunk network operator, branch state structures, competent authority, Taxation Committee under the Ministry of Finance of the Republic of Kazakhstan are entitled to address to the authorized body with a proposal on disaffirmation of transient lowering coefficient effect providing documents and information, which prove the need of such disaffirmation.

During making decision on disaffirmation of the approved transient lowering coefficients the authorized body has a right to address for conclusion to the railway’s trunk network operator, to branch state structures, to competent authority, to Taxation Committee under the Ministry of Finance of the Republic of Kazakhstan as well as to inquire the consumer about this information.

In case of failure to submit conclusions of railway’s trunk network operator, branch state structures, competent authority, Taxation Committee under the Ministry of Finance of the Republic of Kazakhstan during ten workdays from the date of presenting the application the authorized body undertakes an examination of substantiating materials on disaffirmation of transient lowering coefficients taking into account off-the-shelf materials.

28. Within thirty calendar days the authorized body considers and undertakes an examination of the submitted substantiating documents and information taking into account conclusions of the railway’s trunk network operator, the branch state structures, the competent authority, the Taxation Committee under the Ministry of Finance of the Republic of Kazakhstan.

In the events provided by item 26 of the Regulation, the authorized body takes a decision in the manner of the order about disaffirmation of the approved transient lowering coefficients with information during five workdays of railway’s trunk network operator, branch state structures, of competent authority, Taxation Committee under the Ministry of Finance of the Republic of Kazakhstan.

29. The Order on disaffirmation of the approved transient lowering coefficients is directed to the railway’s trunk network operator, the branch state structures, the competent authority, to the Taxation Committee under the Ministry of Finance of the Republic of Kazakhstan at least than fifteen days from the effective date of the order of the authorized body, and by the railway’s trunk network operator – to attention of consumers at least than ten days before its effect date.

At rejection of the proposal on disaffirmation of action of transient lowering coefficients the authorized body issues a motivated decision at delivers it to the applicant who has addressed with such proposal.

Supplement 1

Changes are entered in title and text in accordance with the Order of Acting Chairman of the Agency of the Republic of Kazakhstan on Regulation of Natural Monopolies No. 80-OD of 11.03.2005 (ref. previous edition)
Materials, submitted by consumer for approval of transient lowering coefficients for tariffs (prices, rates of levies) on regulated services of the railway’s trunk network

1) Application for approval of transient lowering coefficient (in arbitrary form) with indication of level of transient lowering coefficient and with indication of period of its assumed action, kind of communication, route, kind of traffic (passenger, goods), operational condition of car (loaded, empty), type of freight;

2) Full name of consumer (juridical person), surname, name, patronymic name (natural person), copy of certificate about state registration of client (juridical person), copy of patent (natural person);

3) Reference-substantiation of necessity of approval of transient lowering coefficient including economic expedience calculation and calculation of its inquiry level;

4) Calculation of growth (conservation) of tax liability to budget taking into account and without taking into account of approval of transient lowering coefficient as compared with similar period of last year;

5) Financial accounts (balance sheet, report on results of financial and economic activity, report on flow of funds, explanatory note), analysis of financial and economic activity for preceding period (quarter, half year, 9 months, year) in the form of a text;

6) Nomenclature of freights planned to transportation with use of transient lowering coefficient, with indicating codes of tariff group as well as positions according to tariff and statistical nomenclature of freights (1);

Changes are entered in subitem 7 in accordance with the Order of Acting Chairman of the Agency of the Republic of Kazakhstan on Regulation of Natural Monopolies No. 80-OD of 11.03.2005 (ref. previous edition).

7) Railway tariff (price, rate of duty) on transportation of goods (on askable route) including separately tariff (price, rate of duty) on regulated services of railway’s trunk network, its weight in total expenditures of consumer (industrial and total prime cost);

8) The dynamics of production prices (industrial and total prime cost) and finished commodity realization in the context of articles of costs per 1 unit per month (on askable route);

9) State of debts to railway’s trunk network operator (statement revise of reciprocal calculations on first day of the current month and schedule of debts paying off to railway’s trunk network operator, certified by signatures of consumer and of the principal chief of railway’s trunk network operator);

10) Dynamics of turnover of goods (passenger mills) during previous year with monthly breakdown according to Supplements 2-3 to the Regulations (2);

11) Turnover of goods (of passengers mills) during previous year monthly according to Supplements 2-3 to the Regulations (2);

12) Declared turnover of goods (of passengers mills) with monthly breakdown according to Supplements 2-3 to the Regulations (2) without taking into account of transient lowering coefficient;

13) Declared turnover of goods (passengers) with monthly breakdown according to Supplements 2-3 to the Regulations (2) taking into account of transient lowering coefficient;

14) Type, affiliation of rolling-stock planned for transportation of goods (of passengers mills). Changes are entered in subitem 15 in accordance with the Order of Acting Chairman of the Agency of the Republic of Kazakhstan on Regulation of Natural Monopolies No. 80-OD of 11.03.2005 (ref. previous edition).

15) Users of adjusted services of user, buyer (addressee) – full name (1).
(1) it’s filled up in case if user is ferryman of goods
(2) it’s filled on routes of transportation taking into account of operating status of rolling-stock
Freight traffic activity by railway transport/turnover of goods, thousand tons/thousand tonne-kilometers.

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<th>Volumes/turnover of goods of transportation, in all during year, including monthly</th>
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Republican communication

International (export, import) communication
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<th>Station of destination</th>
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<th>Tariff for transportation, tenge</th>
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Supplement 3

Freight traffic activity by railway transport/turnover of goods, thousand tons/thousand tonne-kilometers.

<table>
<thead>
<tr>
<th>Name</th>
<th>Volumes/turnover of goods of transportation, in all during year, including monthly</th>
</tr>
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<tbody>
<tr>
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<td>January</td>
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Republican communication

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International (export, import) communication

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<thead>
<tr>
<th>December</th>
<th>Departure station</th>
<th>Station of destination</th>
<th>Distance from station of departure to station of destination (passage), km</th>
<th>Tariff for transportation, tenge</th>
<th>Prime cost/debit rate, tenge</th>
<th>Gain/profitable rate, tenge</th>
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Title and text are amended in accordance with the Order of Acting Chairman of the Agency of the Republic of Kazakhstan on Regulation of Natural Monopolies No. 80-OD of 11.03.2005 (ref. previous edition)

Materials submitted by the railway’s trunk network operator at approval of transient lowering coefficients for tariffs (prices, rates of levies) on regulated services of the railway’s trunk network

Item 1 is amended in accordance with the Order of Acting Chairman of the Agency of the Republic of Kazakhstan on Regulation of Natural Monopolies No. 80-OD of 11.03.2005 (ref. previous edition)

1. Information on contracts concluded with the user for rendering regulated services for which the approved transient lowering coefficient (volume of regulated services, number and date of contract, user’s name, validity, route, kind [code] of goods).

Item 2 is amended in accordance with the Order of Acting Chairman of the Agency of the Republic of Kazakhstan on Regulation of Natural Monopolies No. 80-OD of 11.03.2005 (ref. previous edition).

2. Actual scope of regulated services with use of transient lowering coefficient in the context related to each user.

Item 3 is amended in accordance with the Order of Acting Chairman of the Agency of the Republic of Kazakhstan on Regulation of Natural Monopolies No. 80-OD of 11.03.2005 (ref. previous edition).

3. The railway’s trunk network operator’s volume of gains of regulated services, obtained in the result of approval of transient lowering coefficient including in the context of each consumer.