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**BEFORE THE
SURFACE TRANSPORTATION BOARD**

DUKE ENERGY CORPORATION,

Complainant,

v.

CSX TRANSPORTATION, INC.

Defendant.

Docket No. 42070

ENTERED
Office of Proceedings

MAR 16 2004

Part of
Public Record

**PETITION TO CORRECT TECHNICAL
AND COMPUTATIONAL ERRORS**

PUBLIC VERSION – CONFIDENTIAL AND HIGHLY
CONFIDENTIAL INFORMATION HAS BEEN REDACTED

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	)	
Defendant.	)	
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**PETITION TO CORRECT TECHNICAL
AND COMPUTATIONAL ERRORS**

Pursuant to 49 C.F.R. § 1117, Complainant, Duke Energy Corporation (“Duke”) respectfully petitions the Board to correct technical and computational errors in its decision served in this proceeding on February 4, 2004 (the “Decision”) and in support thereof shows:

I

PREFACE

It is the Board’s policy to encourage parties to bring computational or technical errors to its attention. See Docket No. 42069, Duke Energy Corp. v. Norfolk Southern Ry. (STB served Feb. 3, 2004), at 2 (“Duke v. NS II”). The instant petition furthers the Board’s policy.

II

TECHNICAL AND COMPUTATIONAL ERRORS IN THE BOARD'S DECISION

The Board's Decision contains a number of technical errors. As a consequence of these errors, the Board's decision overstates SARR operating expenses and investment costs and understates SARR revenues. There follows a listing of the specific errors in the Board's Decision and their quantification.

A. Errors in SARR Operating Expenses

There are three categories of technical error with regard to SARR operating expenses: (1) errors that impact all years; (2) errors that impact years { } only; and (3) errors that impact the first year (2002) only. Each of these categories is discussed below.

1. Technical Errors that Impact All Years

The Board's Decision contains five (5) technical errors that impact all years of the SARR.

a. Switch, Helper and Work Train Crew Shifts Per Year

At pages 56-57 of the Decision, the Board states that it accepts Duke's use of 270 shifts per year for train crew personnel based on "SAC precedent" (page 57). While the Board used 270 shifts in its train crew calculations, the Board used 250 shifts per year, rather than 270, to calculate the personnel requirements for switch, helper and

work train crews.¹ All train crew personnel requirements should be based on 270 shifts per year. This error results in an overstatement in operating expenses for T&E wages and safety gear of \$250,069 per year. Based on the Board's insurance ratio of 2.5% of operating expenses, this error also causes an overstatement of \$6,252 in insurance expenses for a total overstatement of \$256,321.

b. Double-Count of Chief Engineer and Administrative Staff

The Board included the cost of the chief engineer and five (5) clerks in the Maintenance of Way ("MOW") Department and the cost of the chief engineer and four (4) clerks in the General & Administrative ("G&A") Department. Specifically, at pages 59-60 of the Decision, the Board states that it accepted Duke's G&A department personnel (including the chief engineer and four clerks) and includes them in its electronic workpapers (see "STB-ACW Payroll.xls," tab "CSX SAAR Payroll," cells D30 and D83). At page 67 of the Decision, the Board states that it accepted CSXT's MOW department staffing (including the chief engineer and five clerks) and includes them in its electronic workpapers (see "STB Maintenance of Way.xls," tab "Personnel," cells D7 and D24). Including these positions again in the MOW department results in an overstatement of \$307,140 per year in expenses for salary, benefits, travel, and, meals. Based on the Board's insurance ratio of 2.5% of operating expenses, this error also causes

¹ See STB electronic workpaper "STB-switch and helper crews (Modified).xls", tab "Switch Crews" (cells F13:F16), tab "helper crew" (cells G14:G16) and tab "mow trains" (cell G14).

an overstatement of \$7,678 in insurance expenses for a total overstatement of \$314,818 per year.

c. Outside Services

At page 59 of the Decision, the Board states that it accepts Duke's G&A department staffing levels which presumably means that the Board also accepted Duke's outsourcing of various G&A functions. However, in its cost calculations, the Board utilized CSXT's outsourcing costs rather than Duke's outsourcing costs. See STB electronic workpaper "STB-OPERATING EXPENSE (Modified Off Jct) v3.xls," tab "SARR Base Exp," cell D166 which references cell K40 in the tab "Contract Services" rather than cell I40 in the same tab. This error results in an understatement of annual G&A expense by \$269,000 per year. Based on the Board's insurance ratio of 2.5% of operating expenses, this error also causes an understatement of \$6,725 in insurance expenses for a total understatement of \$275,725 per year.

d. Non-Executive G&A Department Personnel Wages

At page 62 of the Decision, the Board states that "Duke's estimates for non-executive G&A staff salaries are used here." However, because the Board relied on CSXT's operating expense spreadsheet, the Board incorrectly utilized CSXT's salaries. This error causes an overstatement in annual operating expenses of \$367,542 in wages, \$37,802 in travel expenses and \$10,134 in insurance or a total overstatement of \$415,477 per year.

This error can be corrected by making several changes in the Board's electronic worksheet "STB-ACW Payroll.xls." First, cell G22 of tab "CSX AB" reflects only salaries from CSXT's 2001 Wage Forms A & B. It should be replaced with the total compensation figure contained in Duke's Rebuttal electronic worksheet "SALARIES2001_REB.123," tab "Salaries," sum of cells D57 through F57. Next, the following changes need to be made to the cells listed below in the Board's electronic worksheet "STB-ACW Payroll.xls," tab "CSX SARR Payroll":²

Cell H22	Use the compensation for REF/STB Code 103 of { }
Cell H119	Use the compensation for REF/STB Code 104 of { }
Cell H129	Use the compensation for REF/STB Code 102 of { }
Cell H130	Use the compensation for REF/STB Code 104 of { }
Cell H131	Use the compensation for REF/STB Code 212 of { }
Cell H132	Use the compensation for REF/STB Code 104 of { }
Cell H133	Use the compensation for REF/STB Code 212 of { }
Cell H147	Use the compensation for REF/STB Code 201 of { }
Cell H153	Use the compensation for REF/STB Code 201 of { }
Cell H157	Use the compensation for REF/STB Code 104 of { }
Cell H166	Use the compensation for REF/STB Code 104 of { }

² These changes will make the salaries conform to those contained in Duke's Rebuttal electronic worksheet "SALARIES2001_REB.123."

Cell H181 Use the compensation for REF/STB Code 104 of { }

Cell H184 Use the compensation for REF/STB Code 205 of { }

e. Disallowed Re-route Tonnage

The ACW's operating statistics are developed by the Board based on the peak year 2004 tonnage levels for each movement. See STB electronic workpaper "STB-LUMS and Carmiles (CSX) v4 (Modified Off Jct) v3.xls," tab "SUMMARY." The Board uses these statistics to develop various crew, locomotive and car requirements for 2004 and adjusts the operating statistics, as well as the personnel and equipment requirements, to base year 2002 levels based on the ratio of 2004 tons to 2002 tons. See STB electronic workpaper "STB-Equipment Counts (Modified Off Jct) v3.xls." The Board erred in its development of the adjustment ratio from 2004 to 2002 (contained in cell A31 in STB electronic workpaper "STB-Equipment Counts (Modified Off Jct) v3.xls"). In developing the adjustment ratio, the Board used 105,429,255 tons for the 2004 peak year and 104,426,898 for base year 2002. The resulting ratio is 99.05% peak to base year adjustment. As explained below, the 105,429,255 tons for 2004 are overstated.

At page 20 of the Decision, the Board states that eight (8) re-routed movements (the last eight movements listed in Table 1 at page 18 of the Decision) were excluded from the SAC analysis. In its restatement of the operating statistics, the Board properly excluded the tons for these eight movements. See STB electronic workpaper

“STB-LUMS and Carmiles (CSX) v4 (Modified Off Jct) v3.xls,” tab “LUMS & Carmiles,” Lines 175 through 181 and 592. However, when totaling the 2004 tons of 105,429,255, the Board included 495,869 tons for these eight movements. See STB electronic workpaper “STB-LUMS and Carmiles (CSX) v4 (Modified Off Jct) v3.xls,” tab “LUMS & Carmiles,” cells A175 through A181 and A592. When these tons are eliminated, the correct total for 2004 is 104,933,386 tons. Using this total in the calculation of the adjustment ratio increase the ratio from 99.05% to 99.52%. This increase in the adjustment ratio translates into increases in the base year 2002 operating statistics of the ACW.

This increase in operating statistics for 2002 increases the ACW’s base year operating costs for T&E wages, safety gear, overnights, taxi trips, locomotive lease, locomotive maintenance, locomotive fuel, locomotive servicing, railcar lease and maintenance, end of train devices, locomotive radios, trackage rights and insurance. The combined impact of this error is an understatement in 2002 operating costs of \$684,991.

2. Technical Error that Impacts { } Only

At page 71 of the Decision, the STB stated that it accepted CSXT’s calculation of \$48.9 million in payments to mines as an expense for the ACW in 2002. CSXT submitted two electronic workpapers in Reply associated with payments to mines - “REFUND ANALYSIS 4-25-02.xls” and “ACW payments to Mines.xls.” The Board’s electronic workpaper “STB-RESTATEMENT-DCF.123” utilizes the total payment monies

shown on the total line of “ACW payments to Mines.xls.” These payments continue from { }. A review of the calculations submitted by CSXT (and accepted without question by the Board) reveals that these expenses are grossly overstated due to calculation errors.

Specifically, the payments associated with the { } are calculated incorrectly. CSXT’s workpapers show that {

{ }. See CSXT Reply electronic workpaper “REFUND ANALYSIS 4-25-02.xls,” cell J9. In applying this cost { }, CSXT failed to divide the per-car cost { } per ton.³ This error caused an overstatement of { }.

CSXT’s calculation of the mine payments { } are also erroneous. In CSXT Reply electronic workpaper “REFUND ANALYSIS 4-25-02.xls,” cell X7, CSXT shows the payment as { }. However, in CSXT Reply electronic workpaper “ACW payments to Mines.xls,” cell F29, CSXT shows the payment as an unsupported { }. This error caused an overstatement of { }.

³ CSXT made this adjustment for other mines where the payments were initially stated on a per car basis. See the per-car payments for the { } in CSXT Reply electronic workpaper “REFUND ANALYSIS 4-25-02.xls,” cells J26, J23, J22 and J8, respectively, and the per-ton payments in CSXT Reply electronic workpaper “ACW payments to Mines.xls,” cells F20, F21, F22 and F22, respectively.

In total, CSXT (and the Board) overstated the payments to mines by { } for 2002. This error also caused an overstatement in insurance costs of { } for a grand total overstatement of { } in 2002. These errors also { } and need to be corrected in the same manner as described above.

3. Technical Errors that Impacts 2002 Only

The Board also erred in its calculation of training and recruiting costs. At pages 64-65 of the Decision, the Board accepted CSXT's contention that the ACW would include recruiting costs for executives. In its Reply calculations, CSXT defined executives as employees { }

{ }. See CSXT Reply electronic workpaper "OPERATING EXPENSE.xls," tab "Initial Training," cells P5 through R10.

In its restated operating cost calculations, the Board improperly included five (5) employees with an Occupation Code of { } in with the personnel count for employees with an Occupation Code of { }. See STB electronic workpaper "STB-OPERATING EXPENSE (Modified Off Jct) v3.xls," tab "Initial Training," cells Q10 and R10. This error causes an overstatement of { } in executive recruiting costs and a corresponding overstatement of { } in insurance costs for a total overstatement of { }. This error can be corrected by eliminating cells AD59,

AD60, AD61 and AD62 from the formula in cell Q10 and by eliminating cells AG59, AG60, AG61 and AG62 from the formula in cell R10.

B. Technical Errors in Investment Costs

1. Yard Grading (exclusive of Fayette Yard)

At page 77 of the Decision, the Board accepted Duke's methodology for calculating yard grading for all SARR yards except Fayette Yard. However, the Board did not make the necessary adjustments to CSXT's Reply grading spreadsheet and overstated yard grading by \$3.25 million (\$3.96 million including additives).

CSXT's Reply grading spreadsheet (which the Board modified for use in its Decision) is set up to calculate the cubic yards required for yard grading (separately for each yard) by either the use of Duke's methodology or CXST's methodology. The designation of which methodology is used is controlled by the placement of an "X" in the appropriate cell in Column P of the sheet "IIIF_9 Yards" of electronic workpaper "STB III F 2 Grading.xls." In doing its restatement, the Board failed to clear the "X" out of cells P15, P16, P17, P18 and P22 in sheet "IIIF_9 Yards" of electronic workpaper "STB III F 2 Grading.xls." This error causes the yard grading earthwork requirements to be overstated in total and improperly allocates the earthwork to all types of earthwork instead of borrow.

The Board overstated yard grading costs by \$3,247,984. This overstatement also caused overstatements in mobilization (\$32,967 for mobilization and demobilization

and \$21,761 for performance bond costs), engineering (\$328,046) and contingency (\$324,798) for a grand total overstatement of \$3,955,556.

2. Clearing & Grubbing

At pages 75-76 of the Decision, the Board stated that: (a) clearing quantities needed to be restated to reflect the Board's restated track miles; and (b) it accepted Duke's unit costs for clearing and grubbing. Based on this, the Board calculated \$27,131,158 for clearing costs and \$7,635,393 for grubbing costs. A review of the Board's workpapers shows that the Board used the correct unit costs but erred in its application of the restated track miles. Specifically, the Board understated the total yard track miles and, in some instances, placed the yard track miles in the wrong valuation section. See STB electronic workpaper "STB III F 2 Grading.xls", tab "IIIF_Othr EW." Therefore, the Board's clearing and grubbing costs need to be revised to reflect the correct number of yard track miles placed with the correct valuation section. Electronic workpaper "clearing & grubbing corrections.xls" included with this Petition shows the correct matching between the yard track miles and the valuation sections for purposes of calculating clearing and grubbing costs.

Making the specified modifications in the Board's electronic workpaper results in revised clearing costs of \$28,174,204 and grubbing costs of \$7,870,178. The revised calculation increase clearing costs by \$1,043,046 and grubbing costs by \$234,785. The correction also increases mobilization (performance bond) by \$8,561 (performance

bond), engineering by \$129,061, and contingencies by \$127,784. The Board's total understatement in clearing and grubbing costs (including additives) is \$1,543,237.

3. Tunnels

In its Decision, the Board made two errors in its calculation of tunnel investment costs. First, in its cost calculations, the Board overstated the number of tunnel feet for the ACW based on the discussion contained in the text of the Decision at pages 93-94. Second, the Board erred by not excluding the feet for a non-existent tunnel near Holden, WV. Each of these errors is discussed below.

a. Tunnel Feet

The Board's Decision, at pages 93-94, discusses tunnel costs. In its discussion, the Board states that CSXT included 66,735 LF of tunnels on Reply and Duke included 67,136 LF of tunnels on Rebuttal. The Board then states that its restated tunnel quantity is 66,136 feet. The Board then goes on to state that it accepted Duke's unit cost.

The Board is correct with regard to the total feet (66,735) presented by CSXT on Reply. However, the Board is incorrect with regard to the number of feet (67,136) included by Duke on Rebuttal. Furthermore, the Board states in the Decision that the restated tunnel feet are 66,136 yet uses 67,136 in its cost calculations and has no workpapers supporting the calculation of either figure. Based on a review of CSXT's Reply workpapers and Duke's Rebuttal workpapers combined with the Board's text, Duke has determined how all the figures were developed.

In Duke's Rebuttal filing, Duke included a total of 65,721 tunnel feet.⁴ This figure included extending the Hagans tunnel at Smiley, VA from its current length of { }. However, in Duke's Rebuttal text (page III-F-102), a figure of { } was shown for the extended "Smiley Tunnel at Hagans, VA". Using these figures, the Board calculated what it claimed was Duke's Rebuttal tunnel feet of 67,136.⁵

Not only is the 67,136-foot figure incorrect, Duke's 65,721 tunnel feet was calculated incorrectly. There are two errors in Duke's calculation. First, Duke totaled the feet for all tunnels and then subtracted the tunnel feet for daylighted tunnels. Duke's Rebuttal electronic workpapers show a hard-coded figure of 7,691 feet of daylighted tunnels; however, adding up the tunnel feet for daylighted tunnels equals only 7,370 feet of daylighted tunnels.⁶ This caused an understatement of the tunnel feet to be constructed by 321 feet. Second, Duke overstated tunnel feet by including the { } for the Trace Fork tunnel at Holden that it meant to exclude.⁷ Duke's Rebuttal figure should have been 63,173 tunnel feet. However, these errors did not come to light because, as discussed

⁴ See Duke Reb. electronic workpaper "comparison 10-29-02.xls, tab "Comparison."

⁵ { }.

⁶ See Duke Reb. electronic workpaper "comparison 10-29-02.xls," tab "Comparison."

⁷ See Duke Reb. at III-F-102 where the exclusion of this tunnel is discussed. The error arises because Duke listed this tunnel twice in its spreadsheet. In Duke Rebuttal electronic workpaper "comparison 10-29-02.xls," tab "Comparison," this tunnel is listed on row 25 (where Duke included it) and again on row 81 (where Duke did not include it).

below, the Board appears to have made its restatement based on adjustments to CSXT's Reply figures.

In the text of the Decision, at pages 93-94, the Board says that it: (a) excluded the three tunnels that Duke claimed did not appear on CSXT track charts, valuation maps or USGS maps [totaling 922 feet⁸]; (b) included the tunnel that Duke included and CSXT did not⁹ [323 feet]; (c) included two tunnels that Duke excluded without any explanation or support;¹⁰ and (d) rejected Duke's extension of the "Smiley [Hagans] tunnel." Based on these adjustments, the Board calculated a total of 66,136 tunnel feet as noted in its decision.¹¹

⁸ These are the {
}. See Duke Rebuttal electronic workpaper "comparison 10-29-02.xls," tab "Comparison."

⁹ This is the {
}. Duke included this tunnel on Opening and labeled it as being included by CSXT on Reply (although it does not show up in CSXT's Reply listing) and included it on Rebuttal. See Duke Reb. electronic workpaper "comparison 10-29-02.xls," tabs "Comparison" and "CSXT Response." A review of the ACW's mileage sheet indicates that this tunnel should be included as its location coincides with the mileposts of the ACW's segments in this area.

¹⁰ These are the {
}. Duke's Rebuttal workpapers indicated that these two tunnels were not included in CSXT's Reply listing and therefore Duke excluded them. However, CSXT did include these two tunnels in its Reply listing. See Duke Rebuttal electronic workpaper "comparison 10-29-02.xls," tabs "Comparison" and "CSXR Response."

¹¹ The Board appears to have started with CSXT's Reply tunnel feet of 66,735 {

(continued...)

In its cost calculations, however, the Board used a figure of 67,136 tunnel feet, equal to the incorrect figure the Board had stated for Duke's Rebuttal and 1,000 feet higher than the restated calculation of 66,136 feet based on the Board's textual description. Reducing tunnel feet from 67,136 to 66,136 results in a decrease in tunnel investment, i.e., an overstatement, of \$5,150,000. This overstatement also caused overstatements in mobilization (\$463,433 for mobilization and demobilization and \$34,505 for performance bond costs), engineering (\$520,150) and contingency (\$515,000) for a grand total overstatement of \$6,683,088.

b. Holden Tunnel

In the Decision, at pages 93-94, the Board states that Duke did not support its exclusion of two tunnels and references Duke's Rebuttal workpaper 227 (see note 49 on page 94 of the Decision). The Board has confused two issues. The Smiley tunnel (at Flagler, KY) and the Stephens Branch tunnel are the two tunnels for which Duke did not support exclusion. As discussed above, these tunnels should be included. However, Duke's Rebuttal workpaper 227 was included to support Duke's exclusion of a {
 } tunnel near Holden, WV (see Duke Reb. at III-F-102). The Board did not discuss this tunnel and it is included in the restated 66,136 tunnel feet used by the Board. Duke's

¹¹(...continued)

}

Rebuttal workpaper 227 clearly shows that this tunnel is not shown on the CSXT track charts and therefore it should be excluded. And as noted, supra, Duke's error arose because Duke listed this tunnel twice in its spreadsheet. In Duke Rebuttal electronic workpaper "comparison 10-29-02.xls," tab "Comparison," this tunnel is listed on row 25 (where Duke included it) and again on row 81 (where Duke did not include it).

Reducing tunnel feet by { } feet results in a decrease in tunnel investment, i.e., an overstatement, of \$14,775,350. This overstatement also causes overstatements in mobilization (\$1,329,590 for mobilization and demobilization and \$98,995 for performance bond costs), engineering (\$1,492,310) and contingency (\$1,477,535) for a grand total overstatement of \$19,173,780.

4. Facilities

At page 102 of the Decision, the Board states that it accepts CSXT's costs for the ACW's headquarters building. However, in its cost calculations, the Board utilized Duke's cost for the headquarters building. Correcting the Board's error results in an increase of \$512,065 in facility costs for the ACW. This also causes increases of \$15,618 in mobilization (\$10,241 for mobilization and demobilization and \$5,377 in performance bond), \$51,719 in engineering and \$51,207 in contingencies. The Board's total understatement in facility costs (including additives) is \$630,608.

5. Mobilization

There are several errors in the Board's calculation of mobilization costs.¹² Specifically, the Board overstated the mobilization costs associated roadbed preparation and tunnels and understated the mobilization costs associated with facilities. The Board also overstated the performance bond costs associated with roadbed preparation and tunnels and understated the performance bond costs associated with facilities. The net result is that the Board overstated mobilization costs by \$2,923,004. Each of these errors is discussed below.

a. Roadbed Preparation

The Board overstated roadbed preparation costs in two ways. First, as noted previously in the discussion of yard grading, the Board overstated the yard earthwork quantities. This, in turn, overstated the earthwork quantities in its mobilization spreadsheet "STB III F 9 Mobilization.xls," tab "Grading." As noted above in the discussion of yard grading, this caused an overstatement of \$32,967 in mobilization costs.

Second, Column (H) in rows 107, 112 and 116 of the same grading sheet reflect mobilization costs for (a) spreading embankment; and (b) excavation and compaction for culverts. The Decision rejected the costs for these activities at pages 78

¹² Mobilization costs also include demobilization and performance bond costs.

and 82, respectively, and the mobilization costs should be zero. This error results in an overstatement in mobilization costs of \$965,932.¹³

The combination of these two errors result in an overstatement of roadbed preparation mobilization costs of \$998,899.

b. Tunnels

As noted above, the Board made two errors in its tunnel investment restatement and overstated tunnel investment by a total of \$19,925,350. Mobilization for tunnels is calculated at 7.7% for mobilization and 1.2987% for demobilization. As noted in the tunnel discussion, application of these percentages to the overstated investment results in an overstatement in mobilization costs of \$1,793,023.

c. Facilities

As noted above, the Board understated facility investment by a total of \$512,065. As noted in the facility discussion, this results in an understatement in mobilization costs of \$10,241.

d. Performance Bond

Costs for performance bonds are included as part of the mobilization costs and are calculated at 0.67% of construction costs for roadbed preparation and tunnels and 1.05% for facilities.

¹³ The equipment count is reduced by 293 pieces resulting in a reduction of \$482,966 for mobilization and a like amount for demobilization.

i. Roadbed Preparation

As noted above, roadbed preparation costs for yard grading, clearing and grubbing were calculated incorrectly resulting in overstated performance bond costs of \$13,200.

ii. Tunnels

As noted above, tunnel investment costs are overstated by \$19,925,350; consequently, performance bond costs are overstated by \$133,500.

iii. Facilities

As noted above, facility investment costs are understated by \$512,065; consequently, performance bond costs are understated by \$5,377.

7. Engineering

The Board's Decision (at pages 106-108) used a 10.1% additive for engineering costs. As the Board overstated investment costs by a total of \$21,383,438, the Board overstated engineering costs by \$2,159,726.

8. Contingencies

The Board's decision (at pages 108-109) used a 10% additive for contingency costs. As the Board overstated investment costs by a total of \$21,383,438, the Board overstated contingency costs by \$2,138,342.

9. Summary of Technical Errors in Investment Costs

In summary, the Board overstated investment costs for the ACW by \$28,604,510.

C. Technical Errors in Revenues

In its electronic workpapers, the Board made two calculation errors with regard to the ACW's revenues.

1. { }

{

}

2. Steel Movement

In its electronic workpapers supporting its calculation of the ACW's revenues, the Board understated the ACW's revenues from the steel movement from Russell, KY to Ashland, KY. The Board improperly used CSXT's revenue division for the steel movement instead of the Board's MSP methodology. This can be corrected as follows. The total miles for this movement equal { } miles. See Duke Reb. electronic workpaper "2001 Steel.xls," cell V33 (carmiles) ÷ cell Q33 (carloads). The ACW miles for this movement equal { }. See Duke Reb. electronic workpaper "CSX MatrixReb.xls," tab "route," cell AW6. Total revenues for the steel movement in 2001 equal { }. See Duke Reb. electronic workpaper "2001 Steel.xls," cell T33. Using the Board's MSP revenue division methodology yields 2001 revenues for the ACW of { }. This value should be substituted for the { } used by the Board. See STB electronic workpaper "csxRevprojbasedontariffs-reroutes-MSP.xls," tab "revsummary," cell D21.)

* * *

Correcting these two errors increases the ACW's revenues by { }
over the 20-year period of the DCF Model.

CONCLUSION

Duke respectfully requests that the Board correct the Decision in the foregoing respects.

Respectfully submitted,

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Date: March 16, 2004

Attorneys for Complainant

CERTIFICATE OF SERVICE

I hereby certify that this 16th day of March, 2004, I have caused copies of
the foregoing Petition to be served by hand on counsel for defendant as follows:

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