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FILED

JUN 30 2004

**SURFACE
TRANSPORTATION BOARD**



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June 29, 2004

VIA FEDERAL EXPRESS

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, N.W., Room 700
Washington, DC 20006

ENTERED
Office of Proceedings

JUN 30 2004

Part of
Public Record

211463

Re: **Docket No. AB-303 (Sub-No. 27)**
Wisconsin Central Ltd. -- Abandonment --
In Ozaukee, Sheboygan and Manitowoc Counties, WI

Dear Secretary Williams:

Enclosed for filing in the above-captioned proceeding are an original and ten copies of the **Abandonment Application of Wisconsin Central Ltd.**, dated June 29, 2004. Please note that the Application is in two volumes, as indicated on the cover of each volume. A check in the amount of \$16,500, representing the appropriate filing fee or this Application, also is enclosed.

In accordance with the requirements of 49 C.F.R. § 1152.22(i), a computer diskette containing the text of the draft *Federal Register* notice of this abandonment (Exhibit 8 to the Application) in MS Word 2000 format is enclosed. This diskette also contains the text of the Application and the accompanying verified statements (excluding the land appraisal).

A separate enclosed compact disk contains the costing exhibits and appendices to the verified statement of Ms. Diane R. Monnich in MS Excel format. A description of how to use these electronic files is provided in Ms. Monnich's verified statement at page 3, note 1. Applicant will provide a copy of this compact disk to any party upon request.

Finally, one extra copy of the Application and this letter are enclosed as well. I would request that you date-stamp those items to show receipt of this filing and return them to me in the provided envelope.

FEE RECEIVED

JUN 30 2004

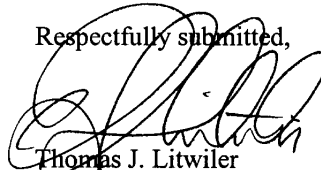
**SURFACE
TRANSPORTATION BOARD**

FLETCHER & SIPPEL LLC

Mr. Vernon A. Williams
June 29, 2004
Page 2

Please feel free to contact me should any questions arise regarding this filing.
Thank you for your assistance on this matter. Kind regards.

Respectfully submitted,



Thomas J. Litwiler
Attorney for Wisconsin Central Ltd.

TJL:tl

Enclosures

cc: Parties on Certificate of Service (Exhibit 10)

211463

ORIGINAL

FEE RECEIVED
JUN 30 2004
SURFACE
TRANSPORTATION BOARD

BEFORE THE
SURFACE TRANSPORTATION BOARD



DOCKET NO. AB-303 (SUB-NO. 27)

WISCONSIN CENTRAL LTD.
-- ABANDONMENT --
IN OZAUKEE, SHEBOYGAN AND MANITOWOC COUNTIES, WI

ENTERED
Office of Proceedings
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Public Record

**ABANDONMENT APPLICATION OF
WISCONSIN CENTRAL LTD.**

FILED
JUN 30 2004
SURFACE
TRANSPORTATION BOARD

VOLUME 1 OF 2

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**ATTORNEYS FOR
WISCONSIN CENTRAL LTD.**

Dated: June 29, 2004

BEFORE THE
SURFACE TRANSPORTATION BOARD

WISCONSIN CENTRAL LTD.
-- ABANDONMENT --

IN OZAUKEE, SHEBOYGAN AND MANITOWOC COUNTIES, WIS.



ABANDONMENT APPLICATION OF
WISCONSIN CENTRAL LTD.

Pursuant to 49 U.S.C. § 10903 and the regulations of the Surface Transportation Board (the "Board") at 49 C.F.R. § 1152.22, Applicant Wisconsin Central Ltd. ("WCL") hereby seeks authorization for the abandonment of its line of railroad (the "Plymouth Line") between Saukville and Kiel, Wisconsin, a distance of approximately 37 miles in Ozaukee, Sheboygan and Manitowoc Counties, Wisconsin. The proposed abandonment will not affect rail service to the stations of Kiel or Saukville; the Plymouth Line is the middle segment of a longer WCL line extending from North Milwaukee to Hilbert and Green Leaf, Wisconsin, and after abandonment WCL will continue to serve Kiel from the north and Saukville from the south.

As the evidence submitted with this application demonstrates, the Plymouth Line is a low-density branch line that suffers from extensive deferred maintenance and is incapable of supporting the rehabilitation expenses necessary to keep the line in operation. Operations today on the Plymouth Line are unprofitable, even though current maintenance-of-way expenditures on the line are at a bare minimum -- and plainly unsustainable -- level. The addition of any reasonable normalized maintenance costs to the line would make the economics of continued operation completely unviable. And even then, several million dollars in capital expenditures would still be required immediately just to return this unprofitable line to Federal Railroad

Administration ("FRA") Class 1 status from its present deteriorated, "excepted" track status. There is no justifiable rationale for imposing such burdensome expenditures on WCL and the remainder of its rail system and customers.

One portion of the Plymouth Line is currently out-of-service and has no on-line traffic of any kind. The remainder of the line handled 206 cars of originating and terminating traffic in the base year of 2003 -- an average of just four cars per week -- and there is no reasonable indication or likelihood that traffic will increase meaningfully in the future. The only significant traffic volumes on the line are seasonal inbound movements of agricultural fertilizer that move primarily during periods in the spring and fall. Shippers have other rail and motor carrier options to meet their needs, and in several instances have affiliated rail-served facilities in nearby locations that could handle existing traffic.

As is detailed below and in the attached verified statements, WCL suffered an operating loss of almost \$60,000 on the Plymouth Line in the base year of 2003. Under conservative estimates, avoidable operating losses on the line in the forecast year would be more than \$171,000, and rise to over \$365,000 when opportunity costs are included. In addition, this line has been steadily deteriorating for years, well before the current owner of WCL acquired it. There had been no programmatic tie replacement on most of the Plymouth Line for over twenty years and no surfacing work on the line for nearly fifteen years, and approximately \$2 million in tie replacement and surfacing would be required simply to keep the line in service. The Plymouth Line has reached the end of its viable economic life; the deferral of capital investment and maintenance may have postponed the inevitable, but time and condition have now caught up with the Plymouth Line.

Under 49 U.S.C. § 10903(d), the Board considers whether the present or future public convenience and necessity require or permit the proposed abandonment. In making that determination, the Board balances the future harm to affected shippers and communities against the present and future burden that continued operations could impose on the railroad and on interstate commerce. Colorado v. United States, 271 U.S. 153 (1926). With respect to harm to shippers, this agency and its predecessor have long held that the fact that shippers are likely to incur some inconvenience and added expense from the termination of rail service is insufficient by itself to outweigh the detriment to the public interest of continued operation of uneconomic and excess facilities. See, e.g., Conrail -- Aban. -- Bet. Warsaw & Valparaiso, IN, 9 I.C.C.2d 1299, 1317 (1993). Here, shippers on the Plymouth Line use rail service for a limited volume of inbound traffic -- and virtually none of their outbound traffic -- and will have other reasonably cost-effective means to handle that traffic after abandonment. On the other hand, retention of the Plymouth Line would significantly burden WCL in every relevant category: avoidable operating losses, opportunity costs and rehabilitation expenses. WCL respectfully submits that abandonment of the Plymouth Line is warranted under the relevant statutory standards.

In support of this application and in accordance with the Board's regulations, WCL states as follows:

General Corporate Information: 49 C.F.R. § 1152.22(a)(1)-(2)

The party filing this application is Wisconsin Central Ltd., a common carrier by rail subject to the jurisdiction of the Surface Transportation Board under Subtitle IV, chapter 105 of Title 49 of the U.S. Code. WCL's complete name and address are:

Wisconsin Central Ltd.
17641 South Ashland Avenue
Homewood, Illinois 60430

WCL was acquired by Canadian National Railway Company ("CN") in the fall of 2001,¹ and is part of a Class I system of railroads in the United States controlled by Grand Trunk Corporation ("GTC"), a wholly-owned CN subsidiary.² Pursuant to the Board's decision in Proposal to Require Consolidated Reporting By Commonly Controlled Railroads, Ex Parte No. 634 (STB served November 7, 2001), codified at 49 C.F.R. § 1201(1-1)(b)(1), the GTC-controlled rail carriers in the United States report to the Board as a single, Class I carrier, using the GTC name. This application similarly treats WCL and the other GTC-controlled carriers as a single railroad for purposes of abandonment revenue and cost accounting,³ although WCL remains the actual and appropriate party applicant.

Relief Sought: 49 C.F.R. § 1152.22(a)(3)

Pursuant to 49 U.S.C. § 10903, WCL seeks authority to abandon its line of railroad extending from milepost 114.8 near Saukville, Wisconsin to milepost 151.8 near Kiel, Wisconsin, a distance of approximately 37 miles in Ozaukee, Sheboygan and Manitowoc Counties, Wisconsin.

¹ Canadian National Railway Company, Grand Trunk Corporation and WC Merger Sub, Inc. -- Control -- Wisconsin Central Transportation Corporation, Wisconsin Central Ltd., Fox Valley & Western Ltd., Sault Ste. Marie Bridge Company and Wisconsin Chicago Link Ltd., Finance Docket No. 34000 (STB served September 7, 2001).

² The other GTC-controlled rail carriers in the United States are Grand Trunk Western Railroad, Inc., Illinois Central Railroad Company, Chicago, Central & Pacific Railroad Company, Cedar River Railroad Company, Sault Ste. Marie Bridge Company, Duluth, Winnipeg & Pacific Railway Company, St. Clair Tunnel Company, Waterloo Railway Company and Wisconsin Chicago Link Ltd. On May 10, 2004, CN (through GTC) acquired control of three additional rail carriers owned by Great Lakes Transportation LLC. See Canadian National Railway Company and Grand Trunk Corporation -- Control -- Duluth, Missabe and Iron Range Railway Company, Bessemer & Lake Erie Railroad Company and The Pittsburgh & Conneaut Dock Company, Finance Docket No. 34424 (STB served April 9, 2004). The data in this application do not reflect that just-concluded transaction, which is not material to the issues and conclusions presented herein.

³ An exception to this treatment occurs with respect to the statutory corporate income tax rate used in connection with certain return on investment calculations. The rate used in this proceeding is WCL's actual statutory rate within the state of Wisconsin.

Map: 49 C.F.R. § 1152.22(a)(4)

A map showing the location of the Plymouth Line and its relation to other rail lines, highways, water routes and population centers in the area is attached hereto as Exhibit 2.

Inclusion on System Diagram Map: 49 C.F.R. § 1152.22(a)(5)

The Plymouth Line was included in category 1 on the system diagram map filed by WCL on October 15, 2001 in compliance with the requirements of 49 C.F.R. §§ 1152.10-1152.13. A copy of the line description of the Plymouth Line that accompanied WCL's system diagram map is attached hereto as Exhibit 3. While that description included additional trackage extending from Kiel to milepost 161.80 in Chilton, Wisconsin and from milepost 114.45 to milepost 114.8 in Saukville, those segments are not included in this abandonment application. WCL will continue to provide service to customers located on those segments at Saukville and Kiel.

Reasons for Filing Application: 49 C.F.R. § 1152.22(a)(6)

A detailed statement of the reasons for WCL's request to abandon the Plymouth Line is presented supra at pages 1-3. The Plymouth Line is a low-density branch line in seriously deteriorated condition that generates small volumes of traffic, with no reasonable prospect of increases in traffic sufficient to make it viable. Tie replacement and surfacing expenditures had been deferred for decades by previous owners, and several million dollars in rehabilitation expense will be necessary to restore the line to FRA Class 1 status and allow operations to continue. Operating losses on the line are continuing, and are conservatively estimated at more than \$171,000 for the forecast year. Inclusion of opportunity costs increases the annual avoidable loss on the line to over \$366,000. The Plymouth Line is an undue burden both on interstate commerce and on the remainder of the CN/WCL rail system.

Applicant's Representative: 49 C.F.R. § 1152.22(a)(7)

Any correspondence regarding the proposed abandonment should be sent to WCL's representative at the following address:

Thomas J. Litwiler
Fletcher & Sippel LLC
29 North Wacker Drive
Suite 920
Chicago, Illinois 60606-2832
(312) 252-1500

ZIP Codes Traversed: 49 C.F.R. § 1152.22(a)(8)

The Plymouth Line traverses U.S. Postal Service ZIP Codes 53001, 53014, 53020, 53021, 53042, 53061, 53073, 53075, 53080, and 53093.

Condition of Rail Line: 49 C.F.R. § 1152.22(b)

A detailed review of the condition of the Plymouth Line and the rehabilitation necessary to upgrade the line to minimum FRA Class 1 safety standards is provided in the verified statement of Gregory J. Guthrie ("Guthrie V.S.") attached hereto at Tab D. Except for four miles of track at its southernmost end,⁴ the currently active segment of the Plymouth Line (from milepost 118.7 to milepost 135.0) is FRA "excepted" track with a maximum speed of ten miles per hour. The segment has had no new non-emergency tie installations for at least twenty years, and no surfacing of any kind for nearly fifteen years. Tie condition and track alignment, gage and surface on the line are extremely poor, and WCL believes operations will have to cease shortly in the absence of significant repairs. The northern segment of the Plymouth Line, from milepost 135.0 at Waldo to milepost 151.8 at Kiel is largely similar to the southern segment, except that some spot tie installation was done on the southern segment in 1991. Guthrie V.S. at 2-4.

⁴ These four miles of track are equipped with 112-pound continuous welded rail and are FRA Class 3 with a maximum of speed of 35 miles per hour.

Rehabilitation of the Plymouth Line to allow operation at FRA Class 1 safety standards would cost \$2,032,731. Guthrie V.S. at 4-8.

Base Year Service: 49 C.F.R. § 1152.22(c)

A detailed description of the service provided by WCL on the Plymouth Line in the base year of 2003 is contained in the verified statement of Brian McIntyre ("McIntyre V.S.") attached hereto at Tab B. Specific information is as follows:

Trains Operated: 49 C.F.R. § 1152.22(c)(1)

During the 2003 base year, WCL operated 102 trains on the Plymouth Line. Train frequency was generally twice per week, with additional trains operating as necessary to meet seasonal traffic flows on the line in May-June and September-October. See McIntyre V.S. at 3, 4.

Miles of Track Operated: 49 C.F.R. § 1152.22(c)(2)

The Plymouth Line consists of approximately 37 miles of main track and 0.5 miles of railroad-owned side tracks, or a total of 37.5 track miles. See McIntyre V.S. at 1.

Locomotive Units Operated: 49 C.F.R. § 1152.22(c)(3)

WCL's trains on the Plymouth Line are generally powered by a single 2,000 horsepower EMD GP-38 locomotive. The trains may also be powered by a 3,000 horsepower EMD GP-40 locomotive, and at times two locomotive are used in order to accommodate traffic handled by the same train assignment for points off of the Plymouth Line south of Saukville. McIntyre V.S. at 2. This application has assumed that service on the Plymouth Line is provided at all times by a single 2,000 horsepower EMD locomotive.

Traffic by Commodity, Carloads and Tonnage: 49 C.F.R. § 1152.22(c)(4)

A break-down of originating and terminating traffic on the Plymouth Line by commodity, carloads and tonnage during the base year of 2003 is attached hereto as Exhibit 4, and is described the verified statement of Gary L. Kolbe ("Kolbe V.S.") attached hereto at Tab C. 206 carloads of local traffic (200 cars inbound, 6 cars outbound) were handled on the line in 2003, consisting primarily of fertilizer, potash and urea. Other commodities handled in minor quantities were logs, lumber, soybeans, soybean meal, pea seed and dried milk.

Overhead Traffic: 49 C.F.R. § 1152.22(c)(5)

No overhead traffic is handled on the Plymouth Line.

Average Crew Size: 49 C.F.R. § 1152.22(c)(6)

Train service on the Plymouth Line is provided by a two-man crew. McIntyre V.S. at 2.

Level of Maintenance: 49 C.F.R. § 1152.22(c)(7)

Track maintenance expenditures on the Plymouth Line during the base year of 2003 were \$20,582, or approximately \$1,020 per active track mile. See Guthrie V.S. at 8-9 and Attachment F. Grade crossing signal maintenance expenses were \$32,255, resulting in total base year maintenance of way expenses of \$58,837. These amounts are insufficient to maintain the line in operable condition, and significant rehabilitation expenditures are required to restore the line to FRA Class 1 status and allow the continuation of service.

Changes in Train Service: 49 C.F.R. § 1152.22(c)(8)

Train service on the Plymouth Line has not significantly changed since October, 2002. Prior to that time, the line was served by crews based in Plymouth that operated north and south from that location. Since that time, service has been provided by crews based at DBR

Junction, southwest of the Plymouth Line. McIntyre V.S. at 4-5. In July, 2003, this train assignment was formally rescheduled to operate on the Plymouth Line two days per week (Tuesdays and Thursdays) from three days per week (Tuesday, Wednesday, Thursday). Actual train operations during the 2003 base year, however, showed a fairly consistent pattern of two day per week service, with additional movements during the May-June and September-October peak periods for fertilizer traffic and occasional weeks with less than twice/weekly service when there was no traffic to be moved. See McIntyre V.S. at 3; Verified Statement of Diane R. Monnich ("Monnich V.S."), attached hereto at Tab A, at Appendices F and J.

Reasons for Traffic Decline: 49 C.F.R. § 1152.22(c)(9)

Overall traffic levels on the Plymouth Line have been relatively stagnant in recent years. A modest increase in fertilizer traffic on the line in 2003, for example, was offset by a reduction in log originations, some of which went to other available rail transloading sites in the area. See Kolbe V.S. at 2,4. The continued deterioration of the Plymouth Line, the need to increase unsustainably low maintenance of way expenditures on the line, and the urgent requirement for significant rehabilitation make future operation of the line unviable given existing traffic levels.

Revenue and Cost Data: 49 C.F.R. § 1152.22(d)(1)-(3)

Computations of the attributable revenues, avoidable costs and returns on investment for the Plymouth Line for the base year and the forecast year, as well as a calculation of the estimated subsidy for the line, are provided in Exhibit 1 hereto⁵ and are explained in detail in the verified statement of Diane R. Monnich attached at Tab A. As this evidence demonstrates, the avoidable operating loss for the Plymouth Line for the base year of 2003 was \$59,883, and

⁵ This information also is included as Exhibit 1 to Ms. Monnich's verified statement.

for the forecast year of June 1, 2004 to May 31, 2005 is projected to be \$171,089. Particularly when contrasted with just \$241,530 in total attributable revenue on the line during the forecast year, an operating loss of this magnitude (in both absolute and relative terms) is unsustainable.

Return on value or opportunity costs in the forecast year are projected to be \$194,912, based on a total net liquidation value ("NLV") for the Plymouth Line of \$2,068,522.⁶ Thus, total avoidable losses in the forecast year are \$366,001. Subsidization expenses for the subsidy year are \$2,401,147, reflecting estimated rehabilitation costs on Plymouth Line of \$2,032,731. See Guthrie V.S. at 8.

On-Line Communities: 49 C.F.R. § 1152.22(e)(1)

The name and population of each community in which a station on the Plymouth Line is located are as follows:

<u>Community</u>	<u>Population</u>
Fredonia	1,934
Random Lake	1,551
Adell	517
Waldo	450
Plymouth	7,781
Elkhart Lake	1,021

Source: 2000 Census, as reported in U.S. Bureau of the Census, *County & City Data Book*, on-line version.

Significant Users: 49 C.F.R. § 1152.22(e)(2)

A compilation of the "significant users" of the Plymouth Line (which by definition in this instance encompasses all shippers on the line) with their addresses and commodities by carloads and tonnage for the two preceding calendar years (2002 and 2003), the base year (also 2003) and the first four months of 2004 is provided as Exhibit 5 to this

⁶ Total NLV is comprised of road property NLV of \$1,248,522, see Guthrie V.S. at 10-11, and land NLV of \$820,000, see statement of Kenneth Young & Associates, attached hereto at Tab E.

application. A similar compilation of total carloadings and tonnages for each commodity originating or terminating on the line for the same time periods is included as Exhibit 6 to this application.

Alternative Transportation Services: 49 C.F.R. § 1152.22(e)(3)

As Mr. Kolbe explains in his verified statement, shippers on the Plymouth Line will have a number of available transportation options after abandonment. A Union Pacific Railroad Company ("UP") rail line closely parallels the Plymouth Line to the east, and two shippers -- Kettle Lakes and Lakeside Foods -- have facilities served by the UP line through which they can receive rail traffic. Service will continue to be available from WCL at Saukville and Kiel, as well at West Bend on WCL's West Bend Subdivision (approximately 20 miles southwest of most points on the Plymouth Line). Kolbe V.S. at 5-6.

The area around the Plymouth Line has well-developed primary and secondary highways and is served by a variety of motor carriers, including several carriers with personal knowledge of the Plymouth Line shippers and experience handling their commodities. And WCL has worked with on-line shippers to explore the development of new transloading locations where feasible. Kolbe V.S. at 6-7. Shippers who currently utilize the Plymouth Line thus should not suffer significant harm from the proposed abandonment.

Suitability for Other Public Purposes: 49 C.F.R. § 1152.22(e)(4)

WCL believes the right-of-way of the Plymouth Line may be suitable for conversion to a recreational trail. WCL holds good title to much but not all of the real property constituting the right-of-way.

Environmental and Historic Preservation Data: 49 C.F.R. § 1152.22(f)

An Environmental/Historic Report for the proposed abandonment, prepared in compliance with the requirements and specifications of 49 C.F.R. § 1105, was served on the required parties and filed with the Board in this abandonment docket on June 9, 2004. Since that time, WCL has received comments on the proposed abandonment from the U.S. Environmental Protection Agency, Region 7. A copy of the EPA's comments is attached as Exhibit 7.

Passenger Service: 49 C.F.R. § 1152.22(g)

Not applicable. No passenger service is provided or operated on the Plymouth Line.

Federal Register Notice: 49 C.F.R. § 1152.22(i)

A draft *Federal Register* notice of the proposed abandonment, in the form specified in the Board's regulations, is attached as Exhibit 8 to this application. A computer diskette containing the text of the draft notice in MS Word 2000 format also is submitted herewith.

Compliance with Notice of Intent Requirement: 49 C.F.R. § 1152.24(b)

An affidavit that, in compliance with the requirements of 49 C.F.R. § 1152.20, WCL has posted, published and served on the appropriate parties a notice of its intent to seek abandonment of the Plymouth Line is attached hereto as Exhibit 9.

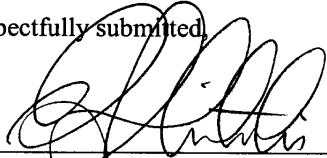
Service Requirements: 49 C.F.R. § 1152.24(c)

WCL has served a copy of this application on the Governor of Wisconsin and the Wisconsin Department of Transportation in compliance with the requirements of 49 C.F.R. § 1152.24(c). Copies of the application will be made available for inspection at the off-line rail

facilities in Stevens Point and North Fond du Lac, Wisconsin, and also will be available upon request. A certificate of service to this effect is attached hereto as Exhibit 10.

WHEREFORE, Wisconsin Central Ltd. respectfully requests that the Board authorize the abandonment of WCL's line of railroad between Saukville and Kiel, Wisconsin.

Respectfully submitted,

By: 

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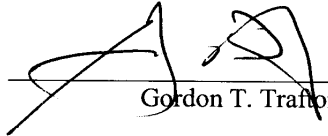
**ATTORNEYS FOR
WISCONSIN CENTRAL LTD.**

Dated: June 29, 2004

VERIFICATION

State of Illinois)
) SS:
County of Cook)

Gordon T. Trafton, being duly sworn, deposes and says that he is Senior Vice-President, United States Region for Canadian National Railway Company; that he holds the same position with Wisconsin Central Ltd., applicant herein; that he has been authorized by the applicant to verify and file with the Surface Transportation Board the foregoing application in STB Docket No. AB-303 (Sub-No. 27); that he has reviewed all of the statements in the application, as well as the exhibits attached thereto and made a part thereof; that he has knowledge of the facts and matters relied upon in the application; and that all representations set forth therein are true and correct to the best of his knowledge, information and belief.



Gordon T. Trafton

SUBSCRIBED AND SWORN TO
before me this 28th day
of June, 2004.



Notary Public



My Commission expires: 8-9-05

1

Plymouth Subdivision, From Saukville, WI to Kiel, WI
Revenue and Cost Data
For the Base Year, Forecast Year, and Projected Subsidy Year

Exhibit 1

	Base Year - 2003 1/	Forecast Year 2/	Projected Subsidy Year
Revenues Attributable for:			
1. Freight Orig. and/or Term. on Branch 3/	\$234,096	\$238,387	\$238,387
2. Bridge Traffic	0	0	0
3. All Other Revenue and Income 4/	<u>3,069</u>	<u>3,142</u>	<u>3,142</u>
4. Total Attributable Revenues (li 1 thru 3)	<u>\$237,165</u>	<u>\$241,530</u>	<u>\$241,530</u>
Avoidable Costs for:			
5. On-Branch Costs (li 5a thru 5k) 5/			
a. Maintenance of Way and Structures	\$58,835	\$165,188	\$165,188
b. Maintenance of Equipment	4,291	4,463	4,463
c. Transportation	65,168	66,806	66,806
d. General Administrative	0	0	0
e. Deadhead, Taxi and Hotel	6,080	6,253	6,253
f. Overhead Movement	0	0	0
g. Freight Car Costs (other than Return on Frt. Cars)	2,850	2,937	2,937
h. Return on Value - Locomotives (Net)	4,040	4,164	4,164
i. Return on Value - Freight Cars (Net)	1,757	1,811	1,811
j. Revenue Taxes	0	0	0
k. Property Taxes	0	0	0
Total On-Branch Costs (li 5a thru 5k)	<u>\$143,020</u>	<u>\$251,621</u>	<u>\$251,621</u>
6. Off-Branch Costs (li 6a thru 6b) 6/			
a. Off-Branch Costs (Other than Return on Frt. Cars)	\$148,526	\$155,241	\$155,241
b. Off-Branch Costs Freight Car ROI Costs (Net)	<u>5,501</u>	<u>5,756</u>	<u>5,756</u>
Total Off-Branch Costs (li 6a thru 6b)	<u>\$154,027</u>	<u>\$160,997</u>	<u>\$160,997</u>
7. Total Avoidable Costs (li 5 plus li 6)	<u>\$297,047</u>	<u>\$412,618</u>	<u>\$412,618</u>
Subsidization Costs for:			
8. Rehabilitation 7/	xxx	xxx	\$2,032,731
9. Administrative Costs (Subsidy Year Only)	xxx	xxx	2,415
10. Casualty Reserve Account 8/	xxx	xxx	0
11. Total Subsidization Costs (li 8 thru 10)	<u>xxx</u>	<u>xxx</u>	<u>\$2,035,146</u>
Return on Value for:			
12. Valuation of Road Properties (li 12a thru 12c)			
a. Working Capital 9/	xxx	\$10,022	\$10,022
b. Income Tax Consequences 9/	xxx	(406,916)	(406,916)
c. Net Liquidation Value 9/	xxx	<u>2,068,522</u>	<u>2,068,522</u>
Total Valuation of Road Properties (li 12a thru 12c)	<u>xxx</u>	<u>\$1,671,628</u>	<u>\$1,671,628</u>
13. Nominal Rate of Return	xxx	13.32%	13.32%
14. Nominal Return on Value (li 12 * li 13) 9/	xxx	222,661	222,661
15. Holding Gain (Loss) 9/	xxx	<u>27,749</u>	<u>27,749</u>
16. Total Return on Value (li 14 minus li 15)	xxx	<u>194,912</u>	<u>194,912</u>
17. Avoidable Loss from Operations (li 4 minus li 7)	<u>\$59,883</u>	<u>\$171,089</u>	<u>\$171,089</u>
18. Estimated Forecast Year Total Avoidable Loss (li 4-li 7-li 16)		<u>\$366,001</u>	
19. Estimated Subsidy (li 4-li 7-li 11-li 16)			<u>\$2,401,147</u>

1/ Base Year data reflects actual operation for twelve month ended December 31, 2003.

2/ Forecast Year reflects the period between June 1, 2004 to May 31, 2005.

3/ Source: File "Revenue Base Yr & Forecast Yr.xls".

4/ Source: File "Miscellaneous Revenue.xls", TAB "Recap Accessorial Revenues".

5/ Source: File "On Branch Avoidable Costs.xls", TABs "Base" and "Forecast".

6/ Source: File "Off Branch Avoidable Costs.xls", TAB "Summary".

7/ Source: Witness Guthrie's Statement

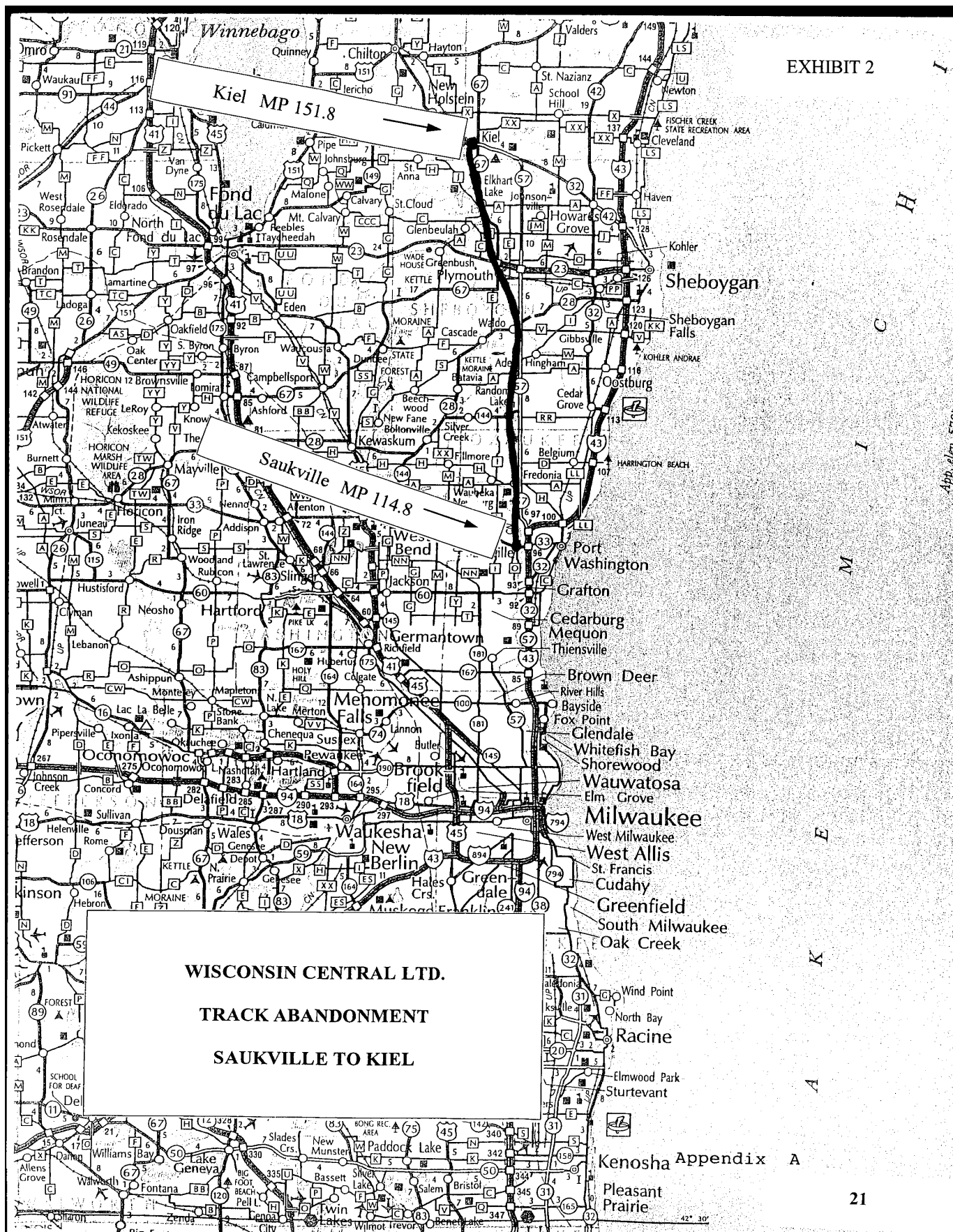
8/ The subsidizer shall be required to hold the RR harmless from any damage, injury or death resulting from operation of this line, and shall be required to obtain insurance for an amount equal to RR's uninsured liability, and must pay its proportionate share of the RR's system insurance costs. This expense has not been estimated.

9/ Source: File "Opportunity Cost & Working Capital.xls".

C:\CN Abandonment\Abandonment Summary.xls
Summary

6/28/2004

2



App. elev. 570'

3

EXHIBIT 3

203747



OFFICE:

One O'Hare Centre
6250 North River Road
Suite 9000
Rosemont, IL 60018
Tel (847) 318-4600

MAILING ADDRESS:

P.O. Box 5062
Rosemont, IL 60017-5062
Website: www.wclx.com

October 8, 2001

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, DC 20423-0001

Re: System Diagram Maps

Dear Mr. Williams:

Enclosed are three System Diagram Maps for the Wisconsin Central Ltd., along with the accompanying Line Descriptions. Also enclosed is an affidavit of the Vice President-Engineering attesting that the required service of the System Diagram Map and accompanying descriptions was made on the appropriate governors and state agencies and attesting that the required notices were published in newspapers of general circulation.

Please call me if you have any questions.

Very truly yours,


Michael J. Barron, Jr.
Attorney for
Wisconsin Central Ltd.

Encl.



ENTERED
Office of the Secretary

OCT 15 2001

Part of
Public Record

**DESCRIPTION OF LINES LISTED ON WISCONSIN CENTRAL LTD'S ("WCL")
SYSTEM DIAGRAM MAP ("SDM") WHICH LINES ARE SHOWN AS
CATEGORY 1 THROUGH 3 LINES, SUBMITTED IN ACCORDANCE WITH
49 CFR §§ 1152.11**

This description supplements the SDM submitted by WCL to the Surface Transportation Board and others by providing information on lines designed as Categories 1 through 3, as required by 49 CFR 1152.11. Mileposts shown in black on the SDM are station mileposts. Mileposts shown in red are limits for Category 1 lines. WCL's SDM does not show any lines in Categories 2 and 3. Category 1 lines are further described as follows:

A. Almena, Wisconsin to Ladysmith, Wisconsin

1. This Category 1 line is designated as the Ladysmith-Almena Segment.
2. This Category 1 line runs entirely in Wisconsin.
3. This Category 1 line runs entirely in Barron and Rusk Counties.
4. The mileposts for this Category 1 line run from Milepost 129.8 to Milepost 80.88, which is the end of track.
5. The stations on this Category 1 line, with their mileposts are Bruce at Milepost 121.3, Weyerhauser at Milepost 114.1, Canton at Milepost 100.6, Cameron at Milepost 96.1, Barron at Milepost 91, Poskin at Milepost 85.4 and Almena at Milepost 81. WCL is not including the station at Ladysmith, as that also serves the Superior Subdivision.

Please note the revision of the mileposts of this Category 1 line from our previous SDM. The previous SDM Category 1 mileposts for this line were 90.6 to 80.88. The new Category 1 mileposts cover a greater distance, from Milepost 129.8 to Milepost 80.88.

B. Rice Lake, Wisconsin to Cameron, Wisconsin.

1. This Category 1 line is designated the Rice Lake - Cameron Segment.
2. The Category 1 line runs entirely in Wisconsin.
3. The Category 1 line runs entirely in Barron County.
4. The mileposts for this Category 1 line run from Milepost 56.35 (the end of track to Milepost 49.
5. The stations on this Category 1 line, with their mileposts, are Rice Lake at Milepost 56 and Cameron at Milepost 49.9.

C. Chilton, Wisconsin to Saukville, Wisconsin.

1. This Category 1 line is designated at the Chilton-Saukville Segment.
2. This Category 1 line runs entirely in Wisconsin.
3. This Category 1 line runs entirely in Calumet, Manitowoc, Sheboygan and Ozaukee Counties.
4. The mileposts for this Category 1 line run from Milepost 161.80 to Milepost 114.45.
5. The stations on this Category 1 line, with their mileposts, are New Holstein at Milepost 155.5, Kiel at Milepost 151.9, Elkhart Lake at Milepost 146.0, Plymouth at Milepost 139.2, Adell at Milepost 130.2, Random Lake at Milepost 125.3, and Fredonia at Milepost 119.5. The stations at Chilton and Saukville are not within the Category 1 line limits.

4

EXHIBIT 4

**WISCONSIN CENTRAL LTD. PLYMOUTH LINE
BASE YEAR TONNAGE AND CARLOADS BY COMMODITY
49 C.F.R. § 1152.22(c)(4)**

<u>Commodity</u>	<u>Carloads</u>	<u>Tonnage</u>
Fertilizer, potash, urea	166	16402
Lumber	9	781
Pea seed	5	232
Dried milk	10	724
Soybean meal	12	1119
Misc. agricultural prod.	3	205
Logs	<u>1</u>	<u>60</u>
Totals:	206	19523

5

EXHIBIT 5

WISCONSIN CENTRAL LTD. PLYMOUTH LINE
SIGNIFICANT USER TRAFFIC DATA
49 C.F.R. § 1152.22(e)(2)

Shipper	2002		2003 (base year)		Jan.-Apr. 2004	
	Carloads	Tonnage	Carloads	Tonnage	Carloads	Tonnage
Neuens Fredonia Lumber Co. 441 Fredonia Avenue Fredonia, WI 53021						
Lumber	6	524	9	781	1	64
Adell Cooperative 607 Mill Street Adell, WI 53001						
Fertilizer, potash, urea	52	5216	80	8113	5	499
Soybean meal	-	-	12	1119	9	817
Wheat	15	1485	-	-	-	-
Total:	67	6701	92	9232	14	1316
Adell Warehouse Cold Stor. 615 Tower Avenue Adell, WI 53001						
Misc. agricultural prod.	6	395	3	205	-	-
Kettle Lakes Cooperative 430 First Street Random Lake, WI 53075						
Fertilizer, potash, urea	55	5458	86	8289	10	1001
Lakeside Foods Inc. P.O. Box 483 Random Lake, WI						
Pea seed	8	480	5	232	14	759
Glacier Transit & Storage P.O. Box 378 Plymouth, WI (Waldo)						
Dried milk	20	1456	10	724	8	619
Weekly Timber & Pulp Inc. Zimmerman Logging						
Logs	37	2130	1	60	2	120
Totals:	199	17144	206	19523	49	3879

6

EXHIBIT 6

**WISCONSIN CENTRAL LTD. PLYMOUTH LINE
COMMODITY GROUP BY CARLOAD AND TONNAGE
49 C.F.R. § 1152.22(e)(2)**

<u>Commodity:</u>	2002		2003 (base year)		Jan.-Apr. 2004	
	Carloads	Tonnage	Carloads	Tonnage	Carloads	Tonnage
Fertilizer, potash, urea	107	10674	166	16402	15	1500
Lumber	6	524	9	781	1	64
Pea seed	8	480	5	232	14	759
Dried milk	20	1456	10	724	8	619
Soybean meal	-	-	12	1119	9	817
Misc. agricultural prod.	6	395	3	205	-	-
Logs	37	2130	1	60	2	120
Wheat	15	1485	-	-	-	-
Totals:	199	17144	206	19523	49	3879

7



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 5

77 WEST JACKSON BOULEVARD
CHICAGO, IL 60604-3590

EXHIBIT 7

JUN 18 2004

REPLY TO THE ATTENTION OF

B-19J

David Navecky
Section of Environmental Analysis
Surface Transportation Board
1925 K Street, NW
Washington, DC 20423

Re: Docket No. AB-303, Sub. No. 27X, *Wisconsin Central Ltd. - Abandonment Exemption*

Dear Mr. Navecky:

In accordance with the National Environmental Policy Act (NEPA), the Council on Environmental Quality's NEPA Implementing Regulations (40 CFR 1500-1508), and Section 309 of the Clean Air Act, the U.S. Environmental Protection Agency (U.S. EPA) has reviewed an Environmental/Historic Report (Report) from counsel for Wisconsin Central Ltd. (WCL). The Report addresses a petition for abandonment offered by WCL for a distance of 37 miles of rail line between Saukville and Kiel in Ozaukee, Sheboygan, and Manitowoc Counties, Wisconsin.

Pursuant to a review of the Report, we understand WCL intends to remove the rails, crossties, but leave the right-of-way (ROW) intact for the possible subsequent conversion to a recreational trail. In particular, we feel that removal poses questions regarding subsequent use of said equipment (e.g., salvage/recycle or disposal in accordance with appropriate regulations). To that end, we have the following comments which should be discussed in the forthcoming Environmental Assessment (EA).

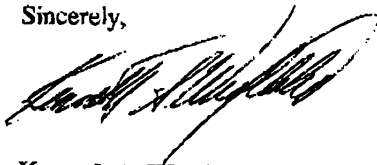
- Removal and ultimate disposal of rails should be conducted according to applicable environmental regulations;
- Per the July 3, 1984 Rebuttable Presumption Against Registration for three major wood preservatives under the Federal Insecticide, Fungicide, and Rodenticide Act, wood treated with creosote should be buried in a non-hazardous waste landfill unless otherwise required by the State of Wisconsin;
- The Report indicated that bridges and culverts will remain in place to facilitate the conversion to trail use, however, maintenance is an important issue. Ideally, culvert maintenance should be planned at least once per season to prevent blockage and damaging floods, while bridge maintenance activities should be planned yearly. Disposal of obstruction materials should take place away from the streambed, and the use of equipment in the streambed should be minimized and scheduled to coincide with periods of low or normal flow. Consideration of native flora to revegetate around culvert ends and bridge foundations

- to prevent erosion should be addressed. In particular, provision of maintenance activities for culverts and bridges should be provided until the property is sold, at which time, maintenance activities should be transferred to the new owner via specific real estate provisions;
- ▶ The Report indicates that structures of historical note are not located within the project area. We encourage confirmation of this opinion with the Wisconsin State Historic Preservation Office (SHPO). Consultation should include the railroad itself which may be viewed as a historic feature of the area. The railroad could be memorialized through photographs prior to abandonment and removal. We feel the EA would be incomplete without the SHPO's opinion regarding this action;
 - ▶ Removal of material should be accomplished using the ROW for access, along with existing public and private crossings, particularly in wooded areas and areas adjacent to wetlands. We recommend silt fencing be placed along the wetlands prior to removal activities to provide proper erosion control. In addition, areas of disturbed soil should be restored to original grade and reseeded immediately with a native species mix;
 - ▶ Storing and fueling of construction equipment should take place in upland areas, away from water bodies, floodplains or other sensitive habitat; and
 - ▶ Prevention and/or control of spills (i.e., fuels, lubricants or other pollutants) from construction equipment should be conducted according to applicable environmental regulations.

Lastly, we encourage discussions between WCL and the Wisconsin Department of Natural Resources to convert the ROW into a recreational trail. The conversion could link the Ice Age, Old Plank, and other trails with fishing, recreation, and wildlife areas as well as environmental corridors in the area and offer unique natural and recreational opportunities.

We look forward to receiving the EA regarding this abandonment. Should you have any questions, please do not hesitate to contact me or Kathleen Kowal of my staff at (312) 353-5206 or via e-mail at kowal.kathleen@epa.gov.

Sincerely,



Kenneth A. Westlake, Chief
Environmental Planning and Evaluation Branch

cc: Michael J. Barron, Jr., counsel for Wisconsin Central Ltd.

8

DRAFT FEDERAL REGISTER NOTICE

STB DOCKET NO. AB-303 (SUB-NO. 27)

NOTICE OF INTENT TO ABANDON SERVICE

On June 30, 2004, Wisconsin Central Ltd. ("WCL") filed with the Surface Transportation Board, Washington, DC 20423, an application for permission for the abandonment of a line of railroad known as the "Plymouth Line" extending from milepost 114.8 near Saukville, Wisconsin to milepost 151.8 near Kiel, Wisconsin, a distance of approximately 37 miles in Ozaukee, Sheboygan and Manitowoc Counties, Wisconsin. The line includes the stations of Fredonia, milepost 119.5; Random Lake, milepost 125.3; Adell, milepost 130.2; Waldo, milepost 134.1; Plymouth, milepost 139.2 and Elkhart Lake, milepost 146.0, and traverses U.S. Postal Service ZIP Codes 53001, 53014, 53020, 53021, 53042, 53061, 53073, 53075, 53080, and 53093.

The line does not contain federally granted rights-of-way. Any documentation in the railroad's possession will be made available promptly to those requesting it. The applicant's entire case for abandonment (case in chief) was filed with the application.

The Plymouth Line has appeared on WCL's system diagram map in category 1 since October 15, 2001.

The interest of railroad employees will be protected by the conditions set forth in *Oregon Short Line Co. -- Abandonment -- Goshen*, 360 I.C.C. 91 (1979).

Any interested person may file with the Surface Transportation Board written comments concerning the proposed abandonment or protests (including the protestant's entire opposition case) within 45 days after the application is filed. All interested persons should be aware that following any abandonment of rail service and salvage of the line, the line may be

suitable for other public use, including interim trail use. Any request for a public use condition under 49 U.S.C. § 10905 (49 C.F.R. § 1152.28 of the Board's rules) and any request for a trail use condition under 16 U.S.C. § 1247(d) (49 C.F.R. § 1152.29 of the Board's rules) must also be filed within 45 days after the application is filed. Persons who may oppose the abandonment but who do not wish to participate fully in the process by appearing at any oral hearings or by submitting verified statements of witnesses, containing detailed evidence, should file comments. Persons interested only in seeking public use or trail use conditions should also file comments. Persons opposing the proposed abandonment or discontinuance that do wish to participate actively and fully in the process should file a protest.

In addition, a commenting party or protestant may provide:

- (i) An offer of financial assistance, pursuant to 49 U.S.C. § 10904 (due 120 days after the application is filed or 10 days after the application is granted by the Board, whichever occurs sooner);
- (ii) Recommended provisions for protection of the interests of employees;
- (iii) A request for a public use condition under 49 U.S.C. § 10905; and
- (iv) A statement pertaining to prospective use of the right-of-way for interim trail use and rail banking under 16 U.S.C. § 1247(d) and 49 C.F.R. § 1152.29.

Parties seeking information concerning the filing of protests should refer to 49 C.F.R. § 1152.25.

Written comments and protests, including all requests for public use and trail use conditions, should indicate the proceeding designation STB Docket No. AB-303 (Sub-No. 27) and should be filed with the Secretary, Surface Transportation Board, Washington, DC 20423, no later than August 16, 2004. Interested persons may file a written comment or protest with the

Board to become a party to this abandonment proceeding. A copy of each written comment or protest shall be served upon Thomas J. Litwiler, Fletcher & Sippel LLC, 29 North Wacker Drive, Suite 920, Chicago, Illinois 60606-2832, (312) 252-1500. The original and 10 copies of all comments or protests shall be filed with the Board with a certificate of service. Except as otherwise set forth in 49 C.F.R., Part 1152, each document filed with the Board must be served on all parties to the abandonment proceeding. 49 C.F.R. § 1104.12(a).

The line sought to be abandoned will be available for subsidy or sale for continued rail use, if the Board decides to permit the abandonment, in accordance with applicable laws and regulations (49 U.S.C. § 10904 and 49 C.F.R. § 1152.27). No subsidy arrangement approved under 49 U.S.C. § 10904 shall remain in effect for more than 1 year unless otherwise mutually agreed by the parties (49 U.S.C. § 10904(f)(4)(B)). WCL will promptly provide upon request to each interested party an estimate of the subsidy and minimum purchase price required to keep the line in operation. WCL's representative to whom inquiries may be made concerning sale or subsidy terms is:

Thomas J. Litwiler
Fletcher & Sippel LLC
29 North Wacker Drive
Suite 920
Chicago, Illinois 60606-2832

Persons seeking further information concerning abandonment procedures may contact the Surface Transportation Board or refer to the full abandonment regulations at 49 C.F.R., Part 1152. Questions concerning environmental issues may be directed to the Board's Section of Environmental Analysis.

An environmental assessment (EA) (or environmental impact statement (EIS), if necessary) prepared by the Section of Environmental Analysis will be served upon all parties of

record and upon any agencies or other persons who commented during its preparation. Any other persons who would like to obtain a copy of the EA (or EIS) may contact the Section of Environmental Analysis. EAs in these abandonment proceedings normally will be made available within 33 days of the filing of the application. The deadline for submission of comments on the EA will generally be within 30 days of its service. The comments received will be addressed in the Board's decision. A supplemental EA may be issued where appropriate.

9

**CERTIFICATION OF COMPLIANCE
WITH NOTICE REQUIREMENTS OF 49 C.F.R. § 1152.20**

I, Thomas J. Litwiler, hereby certify as follows:

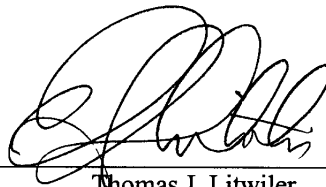
1. A Notice of Intent in the form prescribed in 49 C.F.R. § 1152.21 and as attached hereto was served by certified or first class mail on June 9, 2004 upon each of the parties designated in 49 C.F.R. § 1152.20(a)(1) and (2).

2. The Notice of Intent was posted in compliance with 49 C.F.R. § 1152.20(a)(3) at the stations through which business for the line to be abandoned is received or forwarded, as specified in the Notice of Intent.

3. The Notice of Intent was published in compliance with 49 C.F.R. § 1152.20(a)(4) in the following newspaper of general circulation for the counties in which the rail line to be abandoned is located:

Milwaukee Journal Sentinel
P.O. Box 661
Milwaukee, WI 53201

4. A proof of publication from the *Milwaukee Journal Sentinel*, showing publication of the Notice of Intent in that newspaper on June 9, 2004, June 16, 2004 and June 23, 2004, is attached.

A handwritten signature in black ink, appearing to read 'T. Litwiler', is written over a horizontal line.

Thomas J. Litwiler

Dated: June 30, 2004

STB DOCKET NO. AB-303 (SUB-NO. 27)

NOTICE OF INTENT TO ABANDON SERVICE

Wisconsin Central Ltd. ("WCL") gives notice that on or about June 30, 2004, it intends to file with the Surface Transportation Board, Washington, DC 20423, an application for permission for the abandonment of a line of railroad known as the "Plymouth Sub" extending from milepost 114.8 near Saukville, Wisconsin to milepost 151.8 near Kiel, Wisconsin and traversing U.S. Postal Service ZIP Codes 53001, 53014, 53020, 53021, 53042, 53061, 53073, 53075, 53080, and 53093, a distance of approximately 37 miles in Ozaukee, Sheboygan and Manitowoc Counties, Wisconsin. The line includes the stations of:

<u>Station Name</u>	<u>Milepost</u>
Fredonia	119.5
Random Lake	125.3
Adell	130.2
Waldo	134.1
Plymouth	139.2
Elkhart Lake	146.0

The reason for the proposed abandonment is that the Plymouth Sub is a light-density rail line requiring significant rehabilitation expenditures without the prospect of future traffic levels that would justify that investment or support viable operation of the line. Based on information in our possession, the Plymouth Sub does not contain federally granted rights-of-way. Any documentation in the railroad's possession will be made available promptly to those requesting it.

The Plymouth Sub has appeared on WCL's system diagram map in category 1 since October 15, 2001.

The level of labor protection applicable in this proposed abandonment is that established in *Oregon Short Line Co. -- Abandonment -- Goshen*, 360 I.C.C. 91 (1979).

The application will include WCL's entire case for abandonment. Any interested person, after the application is filed on or about June 30, 2004, may file with the Surface Transportation Board written comments concerning the proposed abandonment or protests to it. These filings are due 45 days from the date of filing of the application. All interested persons should be aware that following any abandonment of rail service and salvage of the line, the line may be suitable for other public use, including interim trail use. Any request for a public use condition under 49 U.S.C. § 10905 (49 C.F.R. § 1152.28 of the Board's rules) and any request for a trail use condition under 16 U.S.C. § 1247(d) (49 C.F.R. § 1152.29 of the Board's rules) must also be filed within 45 days from the date of filing of the application. Persons who may oppose the abandonment but who do not wish to participate fully in the process by appearing at any oral hearings or by submitting verified statements of witnesses, containing detailed evidence, should file comments. Persons interested only in seeking public use or trail use conditions should also file comments. Persons opposing the proposed abandonment or discontinuance that do wish to participate actively and fully in the process should file a protest.

Protests must contain that party's entire case in opposition including the following:

- (1) Protestant's name, address and business.
- (2) A statement describing protestant's interest in the proceeding including:
 - (i) A description of protestant's use of the line;
 - (ii) If protestant does not use the line, information concerning the group or public interest it represents; and
 - (iii) If protestant's interest is limited to the retention of service over a portion of the line, a description of the portion of the line subject to

protestant's interest (with milepost designations if available) and evidence showing that WCL can operate the portion of the line profitably, including an appropriate return on its investment for those operations.

(3) Specific reasons why protestant opposes the application including information regarding protestant's reliance on the involved service (this information must be supported by affidavits of persons with personal knowledge of the facts).

(4) Any rebuttal of material submitted by WCL.

In addition, a commenting party or protestant may provide a statement of position and evidence regarding:

- (i) Intent to offer financial assistance pursuant to 49 U.S.C. § 10904;
- (ii) Environmental impact;
- (iii) Impact on rural and community development;
- (iv) Recommended provisions for protection of the interests of employees;
- (v) Suitability of the properties for other public purposes pursuant to 49 U.S.C. § 10905; and
- (vi) Prospective use of the right-of-way for interim trail use and rail banking under 16 U.S.C. § 1247(d) and 49 C.F.R. §1152.29.

A protest may demonstrate that: (1) the protestant filed a feeder line application under 49 U.S.C. § 10907; (2) the feeder line application involves any portion of the rail line involved in the abandonment application; (3) the feeder line application was filed prior to the date the abandonment application was filed; and (4) the feeder line application is pending before the Board.

Written comments and protests will be considered by the Board in determining what disposition to make of the application. The commenting party or protestant may participate in the proceeding as its interests may appear.

If an oral hearing is desired, the requester must make a request for an oral hearing and provide reasons why an oral hearing is necessary. Oral hearing requests must be filed with the Board no later than 10 days after the application is filed.

Those parties filing protests to the proposed abandonment should be prepared to participate actively either in an oral hearing or through the submission of their entire opposition case in the form of verified statements and arguments at the time they file a protest. Parties seeking information concerning the filing of protests should refer to 49 C.F.R. §1152.25.

Written comments and protests, including all requests for public use and trail use conditions, should indicate the proceeding designation STB Docket No. AB-303 (Sub-No. 27) and must be filed with the Secretary, Surface Transportation Board, Washington, DC 20423, no later than August 16, 2004. Interested persons may file a written comment or protest with the Board to become a party to this abandonment proceeding. A copy of each written comment or protest shall be served upon Thomas J. Litwiler, Fletcher & Sippel LLC, 29 North Wacker Drive, Suite 920, Chicago, Illinois 60606-2832, (312) 252-1500. The original and 10 copies of all comments or protests shall be filed with the Board with a certificate of service. Except as otherwise set forth in 49 C.F.R., Part 1152, each document filed with the Board must be served on all parties to the abandonment proceeding. 49 C.F.R. § 1104.12(a).

The line sought to be abandoned will be available for subsidy or sale for continued rail use, if the Board decides to permit the abandonment, in accordance with applicable laws and regulations (49 U.S.C. § 10904 and 49 C.F.R. § 1152.27). No subsidy arrangement approved under 49 U.S.C. § 10904 shall remain in effect for more than 1 year unless otherwise mutually agreed by the parties (49 U.S.C. § 10904(f)(4)(B)). WCL will promptly provide upon request to each interested party an estimate of the subsidy and minimum

purchase price required to keep the line in operation. WCL's representative to whom inquiries may be made concerning sale or subsidy terms is:

Thomas J. Litwiler
Fletcher & Sippel LLC
29 North Wacker Drive
Suite 920
Chicago, Illinois 60606-2832

Persons seeking further information concerning abandonment procedures may contact the Surface Transportation Board or refer to the full abandonment regulations at 49 C.F.R., Part 1152. Questions concerning environmental issues may be directed to the Board's Section of Environmental Analysis.

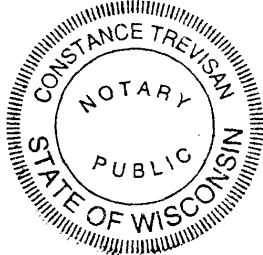
A copy of the application will be available for public inspection on or after June 30, 2004, at all stations through which business for the line is received and forwarded from 10:00 a.m. until 4:00 p.m., Monday through Friday (excluding all holidays), as follows: 1) 1625 Depot Street, Stevens Point, Wisconsin 54481; and 2) 2 Harrison Street, North Fond du Lac, Wisconsin 54937. WCL shall furnish a copy of the application to any interested person proposing to file a protest or comment, upon request.

An environmental assessment (EA) prepared by the Surface Transportation Board Section of Environmental Analysis will be served upon all parties of record and upon any agencies or other persons who commented during its preparation. Any other persons who would like to obtain a copy of the EA may contact the Section of Environmental Analysis. EAs in abandonment proceedings normally will be made available within 33 days of the filing of the application. The deadline for submission of comments on the EA will generally be within 30 days of its service. The comments received will be addressed in the Board's decision. A supplemental EA may be issued where appropriate.

State of Wisconsin)
)SS:
County of Milwaukee)

Subscribed and sworn before me this 21 day of June, 2004.

Constance Trevisan
Notary Public State of Wisconsin
My Commission Expires 7-29-07



**STB DOCKET NO. AB-303 (SUB-NO.27)
NOTICE OF INTENT TO ABANDON SERVICE**

Wisconsin Central Ltd. (WCL) gives notice that on or about June 30, 2004, it intends to file with the Surface Transportation Board (STB) a petition for permission for the abandonment of a line of railroad known as the Plymouth Sub, extending from milepost 114.8 at Saukville, Wisconsin to milepost 151.8 near Kiel, Wisconsin and traversing the following mileposts: 114.8, 115.8, 116.8, 117.8, 118.8, 119.8, 120.8, 121.8, 122.8, 123.8, 124.8, 125.8, 126.8, 127.8, 128.8, 129.8, 130.8, 131.8, 132.8, 133.8, 134.8, 135.8, 136.8, 137.8, 138.8, 139.8, 140.8, 141.8, 142.8, 143.8, 144.8, 145.8, 146.8, 147.8, 148.8, 149.8, 150.8, 151.8. The line includes the stations of:

Station Name	Milepost
Frank	119.5
Randolph Lake	125.3
Adell	130.2
Waldo	134.1
Plymouth	139.2
Elkhart Lake	146.0

The reason for the proposed abandonment is that the Plymouth Sub is a light-density rail line requiring significant rehabilitation expenditures, the prospect of future traffic levels that would justify that investment or support viable operation of the line. Based on information in its possession, the Plymouth Sub does not contain federally granted rights-of-way. Any documentation in the railroad's possession will be made available promptly to those requesting it.

The Plymouth Sub has appeared on WCL's system diagram map in category 3 since October 15, 2001.

The level of labor protection applicable in this proposed abandonment is that established in *Oregon Short Line Co. - Abandonment*, 360 U.S.C. 91 (1979).

The application will include WCL's entire case for abandonment. Any interested person, after the application is filed on or about June 30, 2004, may file with the Surface Transportation Board written comments concerning the proposed abandonment or protest. These filings are due 45 days from the date of filing of the application. All interested persons should be aware that following any abandonment of rail service and salvage of the line, the line may be suitable for other public use, including trail use. Any request for a public use condition under 49 U.S.C. § 10905 (49 C.F.R. § 1152.28 of the Board's rules) must also be filed with the application. Persons who may oppose the abandonment but who do not wish to participate actively in the process by appearing at any oral hearings or by submitting verified statements of opposition should file comments. Persons who do not wish to participate in the proposed abandonment of discontinuance that do wish to participate actively and fully in the process should file a protest.

Protests must contain that party's entire case in opposition including the following:

- (1) Protester's name, address and business;
 - (2) A statement of the protester's interest in the proceeding including:
 - (i) the protester's use of the line;
 - (ii) the protester's interest in the line, information concerning the group or public interest it represents; and
 - (iii) the protester's interest in the retention of service over a portion of the line, a description of the portion of the line subject to protester's interest with milepost designations if available) and a statement of how the WCL can operate the portion of the line profitably, including an appropriate benefit for those operations;
 - (3) Specific reasons why protester opposes the application including information regarding protester's reliance on the involved service (this information must be supported by affidavits of persons with personal knowledge of the facts);
 - (4) Any rebuttal of material submitted by WCL.
- In addition, a commenting party or protester may provide a statement of position and evidence regarding:
- (1) the need for other financial assistance pursuant to 49 U.S.C. § 10904;
 - (2) the need for other financial assistance for community development;
 - (3) the need for other financial assistance for protection of the interests of employees;
 - (4) the need for other financial assistance for other public purposes pursuant to 49 U.S.C. § 10905; and
 - (5) the need for other financial assistance for interim trail use and rail banking under 16 U.S.C. § 1247(d) and 49 C.F.R. § 1152.29.

A protest may demonstrate that: (1) the protester filed a feeder line application under 49 U.S.C. § 10907; (2) the feeder line application involves any portion of the rail line involved in the abandonment application; (3) the feeder line application was filed prior to the date the abandonment application was filed; and (4) the feeder line application is pending before the Board.

Written comments and protests will be considered by the Board in determining what disposition to make of the application. The commenting party or protester may participate in the proceeding as its interests may appear.

If an oral hearing is desired, the protester must make a request for an oral hearing and provide reasons why an oral hearing is necessary. The request must be filed with the Board no later than 10 days after the application is filed.

Those parties filing protests to the proposed abandonment should be prepared to participate actively either in an oral hearing or through the submission of their entire opposition case in the form of verified statements and arguments at the time they file a protest. Parties seeking information concerning the filing of protests should refer to 49 C.F.R. § 1152.25.

Written comments and protests, including all requests for public use and trail use conditions, should indicate the proceeding designation STB Docket No. AB-303 (Sub-No. 27) and must be filed with the Secretary, Surface Transportation Board, Washington, D.C. 20423, no later than August 16, 2004. Interested persons may file a written comment or protest with the Board by mail and a party to this abandonment proceeding. A copy of each written comment or protest shall be served upon Thomas J. Fitcher, Fletcher & Sippel LLC, 29 North Wacker Drive, Suite 2200, Chicago, Illinois 60606-2832, (312) 252-1500. The original and 10 copies of all comments or protests shall be filed with the Board with a certificate of service. Except as otherwise set forth in 49 C.F.R., Part 1152, each document filed with the Board must be served on all parties to the abandonment proceeding 49 C.F.R. § 1104.12(a).

The line sought to be abandoned will be available for subsidy or sale for continued rail use. If the Board decides to permit the abandonment, in accordance with applicable laws and regulations (49 U.S.C. § 10904 and 49 C.F.R. § 1152.27). No subsidy arrangement approved under 49 U.S.C. § 10904 shall remain in effect for more than one year unless otherwise mutually agreed by the parties (49 U.S.C. § 10904(f)(4)(B)). WCL will promptly provide upon request to each interested party an estimate of the subsidy and minimum purchase price required to keep the line in operation. WCL's representative to whom inquiries may be made concerning sale or subsidy terms is:

Thomas J. Fitcher
Fletcher & Sippel LLC
29 North Wacker Drive
Suite 2200
Chicago, Illinois 60606-2832

Persons seeking further information concerning abandonment procedures may contact the Surface Transportation Board or refer to the full abandonment regulations at 49 C.F.R., Part 1152. Questions concerning environmental issues may be directed to the Board's Section of Environmental Analysis.

A copy of the application will be available for public inspection on or after June 30, 2004, at all stations through which business for the line is received and forwarded from 10:00 a.m. until 4:00 p.m., Monday through Friday (excluding all holidays), as follows: 1) 1025 Depot Street, Stevens Point, Wisconsin 54481; and 2) 212 Madison Street, Fond du Lac, Wisconsin 54937. WCL shall furnish a copy of the application to any interested person proposing to file a protest or comment, upon request.

An environmental assessment (EA) prepared by the Surface Transportation Board's Section of Environmental Analysis will be served upon all parties of record and upon any agencies or other persons who commented during its preparation. Any other persons who would like to obtain a copy of the EA may contact the Section of Environmental Analysis. EAs in abandonment proceedings normally will be made available within 33 days of the filing of the application. The deadline for submission of comments on the EA will generally be within 30 days of its service. The comments received will be addressed in the Board's decision. A supplemental EA may be issued where appropriate.

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**CERTIFICATE OF SERVICE
PURSUANT TO 49 C.F.R. § 1152.24(c)**

I hereby certify that on June 29, 2004, a copy of the foregoing application was served by first-class mail, postage prepaid, upon each of the following agencies designated in 49 C.F.R. § 1152.24(c):

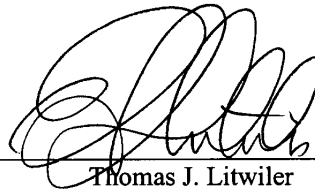
The Honorable James E. Doyle
Governor
State of Wisconsin
115 East State Capitol
Madison, WI 53702

Mr. Allyn J. Lepeska
Office of General Counsel
Wisconsin Department of Transportation
P.O. Box 7810
Madison, Wisconsin 53702

A copy of the application may be reviewed during normal business hours at the following locations through which business for the line to be abandoned is received or forwarded:

Stevens Point, Wisconsin, at 1625 Depot Street; and

North Fond du Lac, Wisconsin, at 2 Harrison Street.



Thomas J. Litwiler

A

VERIFIED STATEMENT
OF
DIANE R. MONNICH

My name is Diane R. Monnich, I am Vice President at L. E. Peabody & Associates, Inc. and manage the Firm's Chicago office located at 5901 N. Cicero Av., Suite 504, Chicago, IL 60646. L. E. Peabody & Associates is an economic consulting firm specializing in transportation issues. In this abandonment we have been retained to prepare the costs associated with the abandonment of the Wisconsin Central's Plymouth, WI subdivision between Saukville, WI and Kiel, WI.

Briefly, my background includes twenty-five years with the Chicago and North Western Transportation Co. (CNW), a Class I railroad that was acquired by the Union Pacific Railroad in 1995. At the time of that acquisition, I was the CNW's Assistant Vice President Cost and Financial Analysis and as such was responsible for directing the efforts of the staff that performed all the Carrier's cost, economic, and financial analyses. Those efforts included the preparation and filing of cost evidence in abandonment cases. Following the acquisition I formed my owned transportation consulting firm and in 2001 I joined the firm of L. E. Peabody & Associates opening their Chicago office. My qualifications and verification are set out elsewhere in this filing.

I am familiar with the facts and issues in this abandonment and have worked closely with the Railroad's staff as they have collected and furnished the accounting, operating, maintenance and capital expense, traffic and revenue data, both historic and forecast, on

which this abandonment evidence is based. The data submitted in this proceeding have been developed in accordance with the rules and regulations prescribed by the Surface Transportation Board in Title 49, Code of Federal Regulations, Part 1152, Abandonment and Discontinuance of Rail Lines and Rail Transportation, Subpart D – Standards for Determining Costs, Revenues, and Return on Value.

This statement will present and explain the basis for developing the revenue and cost data submitted in the proposed abandonment of the Wisconsin Central's Plymouth, WI subdivision between Saukville, WI, at milepost 114.8 and Kiel, WI at milepost 151.8, a distance of 37 miles (the "Line").

Exhibit 1 provides the revenue and costs for the base year operations, which is the twelve-months ended December 31, 2003, for the forecast year, which is the twelve-months ended May 31, 2005, as well as for the subsidy year. The results show an Avoidable Loss from Operations in the Base Year of \$59,883 on \$237,165 in revenues for the 206 carloads handled during the year 2003. The negative impact of the Plymouth subdivision between Saukville, WI and Kiel, WI on the core railroad becomes significantly more dramatic when normalized maintenance of way and structures expenses are included in the analysis of the Forecast Year, even before any consideration is given to Return on Value. In the Forecast Year, Revenues less Avoidable Costs produce a net Loss of \$171,089, or \$831 per carload. When looking at the results and giving consideration to Return on Value, the Total Avoidable Loss increases to \$366,001 for the year. In the Subsidy Year consideration is given to both the cost of the necessary

rehabilitation for continued operations and to a nominal amount for administrative costs, as a result the Estimated Subsidy is \$2,401,147.

Included as an attachment to this filing are copies of the supporting work papers used in this analysis, as well as the spreadsheets used to calculate the revenues and costs related to this abandonment in accordance with the STB's abandonment regulations. It should be noted that these spreadsheets have been prepared utilizing Excel.¹ Where data is from a source other than one of the Excel spreadsheets, the applicable reference is shown either in a column of source documents or footnote description. Footnotes also provide the necessary input to examine the linked relationships from spreadsheet to spreadsheet. An Index of Exhibits and Appendices can be found at the conclusion of this statement. That Index is followed by a Table which provides a Summary of Links showing by exhibit and appendix where data is linked from as well as linked to.

Revenue

Currently the customers active on this Line are located at the southern end of the Line at the stations of Adell, Fredonia, Random Lake, and Waldo, WI. During the Base Year, 206 carloads were handled on this line, of which 200 terminated and 6 originated. During the base year this traffic generated \$234,096 in freight revenue from the U.S. operation of Grand Trunk Corporation. There was no traffic handled overhead on this

¹ When reviewing the electronic version of this analysis you will find that resultant data from one spreadsheet is linked from spreadsheet to spreadsheet to arrive at the final results in Exhibit 1. To insure the integrity of the electronic spreadsheets' internal formula links, the files must be installed on the C drive in a directory called "CN Abandonment" (C:\CN Abandonment\).

Line. For traffic that moved on CN rail lines in both the United States and Canada, it was necessary to calculate what portion of the CN line-haul revenues associated with such cross-border movements was attributable to U.S. operations and thus included in the presentation of revenues and costs required by the Board's abandonment regulations. Such cross-border line-haul revenues were allocated between the CN family carriers in the United States (that is, the operating subsidiaries of Grand Trunk Corporation, namely Wisconsin Central Ltd., Sault Ste. Marie Bridge Company, Duluth, Winnipeg & Pacific Railway Company, Illinois Central Railroad Company, Chicago, Central & Pacific Railroad Company, Cedar River Railroad Company and Grand Trunk Western Railroad, Inc.) and CN family carriers in Canada (principally Canadian National Railway Company) according to the following business rules:

1. 19% of waybill revenue to the originating family carrier.
2. 13% of the waybill revenue to the terminating family carrier.
3. Allocate the balance of the "system" revenue (waybill revenue less foreign roads' revenue) among the participating family carriers by route miles.

These family carrier revenue allocations are intended to reflect real-world revenue divisions between independent interchanging railroads and are used in the ordinary course of business for various inter-subsidary applications throughout CN, including the preparation of annual R-1 report data to the STB.

Sales and Marketing Staff of the Railroad have provided their review of the existing customers and volume of business on the line and determined that Base Year volume will

not likely vary into the future and the traffic characteristics are also likely to remain constant. Thus, 206 carloads are included in the Forecast Year and in the Subsidy Year and their relevant operating statistics and the related equipment and service parameters from the base year have been utilized in the forecast and subsidy calculations.

No change in the components of miscellaneous revenue from the base year branch line traffic to the forecast year is anticipated. These revenues include minor amounts for switch revenue and demurrage, totaling \$500 in the Base Year. Currently, no increase in these rates is forecast. In addition, there are lease and license related revenues associated with the Line that amounted to \$2,569 in the Base Year. Base Year miscellaneous revenue totals \$3,069. All Lease and License Charges have been escalated from the Base Year to reflect forecast estimates based on the CPI-U. Railroad Staff, however, estimates that a few of these charges may not be subject to escalation. Thus, forecast miscellaneous revenue at \$3,142, as shown in Appendix B, may be slightly overstated.

Avoidable Costs

The Avoidable Costs of providing freight service On Branch are those just and reasonable costs as calculated in accordance with abandonment regulations, Section 1152.32 of Title 49, Code of Federal Regulations. The procedures utilized in this abandonment are those provided for in these abandonment regulations. The procedures define which cost elements are eligible for inclusion in the calculation of avoidable costs,

the conditions under which costs may be included, as well as the basis for apportioning those costs which are not assigned to the branch on an actual expense basis.

Actual costs are those incurred as a result of continuation of rail freight service on the branch. The operating expense groups and accounts shown in Section 1152.32 specify which expenses are to be actual, as well as those for certain items which are calculated based on specific procedures, following specific formulae, whose application is prescribed in the abandonment regulations.

Operating statistics for the Base Year have been provided by the Railroad and are based on the actual traffic on the Line to be abandoned. The actual number of trips, time on branch, miles traveled on and off branch and related crew wages were determined for the Base Year. Service to the branch is provided by a two-man crew, occasionally requiring an additional crew member due to a specific trip's conditions (new crewman learning condition of track, etc.) with one locomotive unit. Results of summarized Train Reports verify the Operating Witness's statement that, on average over the year, train service is provided the equivalent of two times per week. Review of Train Reports showed all cars moved at 100% empty return ratio on branch. Actual crew wage reports show the trains are operated with just over two men on average.

On Branch car day costs for the Base Year period are the actual days spent on the line segment at issue, as retrieved from Train Reports and recapped in work paper "On Branch Train Activity.xls," Appendix F. Base Year car days are used as a reasonable

projection of car days for the forecast period. The mix of car ownership, railroad owned versus private, and actual type of cars, covered hopper versus equipped box, etc., has been provided by the Railroad in a report, "Plymouth Sub Kiel to Saukville Traffic Data 2003.xls," Appendix A, drawn from their system traffic database to include only those carloads handled to or from the Line. Traffic data in the Railroad's report were provided by carload. In order to generate the various operating statistics necessary for expense calculation in this abandonment, several different levels of summarization/compilation of this base year traffic data were developed. Each work paper is attached. This database was also the source for lading weights developed. Information for the Base Year was utilized for Forecast Year calculations, once again based on the Railroad's Sales and Marketing Staff determination that Forecast Year traffic loadings and traffic mix would remain unchanged from that of the Base Year.

Detailed work papers are attached which show the development of each expense. The work papers have been prepared utilizing Microsoft Excel. The schedules include references for the sources of the unit costs and operating statistics. For the most part, the work papers have been linked from schedule to schedule in order to provide the ability to follow a calculation from its source to its inclusion in each work paper and ultimately to the development of Summary Exhibit 1, Revenue and Cost Data.

Crew Wages

Crew wages On Branch have been developed from the Railroad's crew wage database for those trips where the crew served the Line. Crew wage records show that the crews serving the branch receive overtime pay for almost every train. The Line is a 10 MPH railroad. Based on Train Reports (work orders) for these trains, it has been determined that the crews travel thirty-five miles round trip on branch, on average, when serving the industries on the Line. That three and one half hours, coupled with the time serving the industries on line, conservatively produces four hours on Line. Vacation and holiday pay railroad additive percentages were provided by Railroad Staff and have been applied to the actual wages for these crews. In the Base Year, crew wages before fringes totaled \$34,396, as shown in Exhibit F. No increase in those crew wages has been forecast. Fringe benefits' assignment follows the procedures outlined in the abandonment regulations.

The Railroad's Operating Witness has described the operation performed by the crews enroute to and from the Line and while serving the customers on the Line. He notes that crews serving the Line frequently expire under Hours of Service and require being taxied to their home base. As a result, for those days when the Line was served, Railroad personnel reviewed detailed taxi records and were able to report the amount paid for taxi service to transport crews serving the branch. Records show that fully seventy-five percent of the time the crews are taxied, for a Base Year cost of \$6,080 and a Forecast Year cost of \$6,253, as shown in Exhibit T. The crews serving the Line are paid for the

time while being taxied, thus this additional travel time of forty-five minutes, on average, has been included for seventy-five percent of the crews. No hotel or deadheading expenses relate to serving the Line. Furthermore, it must be recognized that another crew must go out to pick-up the engine and cars and return to the terminal. No portion of this second crew's wages are included in the avoidable costs associated with this Line, yet a review of this second crew's wage records has shown they frequently receive overtime pay. We have been very conservative in not charging this additional expense to the Branch Line.

Unit Costs and URCS Unit Costs

On Branch unit costs have been developed from the 2003 GTC Annual Report R-1 data for the Base Year, Forecast Year and Subsidy Year periods. The Plymouth sub, Kiel to Saukville, WI was part of the former Wisconsin Central which is now part of the Canadian National operations in the United States. The Wisconsin Central data are consolidated in Grand Trunk Corporation data for reporting to the Surface Transportation Board.

Uniform Rail Costing System (URCS) unit costs, where applicable in the abandonment formula, are based on GTC's 2003 data. These unit costs have been developed by L. E. Peabody & Associates, Inc. and are the most current costs available.

The railroad industry's 2003 Cost of Capital Rate is that developed by the Association of American Railroads and adopted by the Surface Transportation Board on June 22, 2004 in *Railroad Costs of Capital* Ex Parte No. 588 (Sub-No.7). It should be noted that Grand Trunk Corporation data are not utilized in the cost of capital determination since they do not meet the selection criteria of the Surface Transportation Board. GTC's rail assets account for less than 50% of its parent company, the CN, which is a Canadian corporation. The STB cost of capital proceeding is concerned with determining costs for U.S. railroads under their jurisdiction. Thus the overall railroad cost of capital determination, 9.4% after tax, for 2003 has been utilized as the basis for establishing the nominal rate of return utilized in this abandonment. Work paper "Cost of Capital.xls," Appendix E, shows the calculation of the pre-tax nominal cost of capital, the holding gain calculation based on the Gross Domestic Product – Implicit Price Deflator, as well as the real cost of capital rates, 13.32%, 1.67%, and 11.65%, respectively.

The URCS costs have been indexed for the forecast and subsidy year periods. The units costs, supporting URCS detail, applicable operating statistics, and the calculation of indices utilized are included in the attached work papers. An electronic version of the Railroad's URCS is being provided along with hard copies of those URCS Work Tables utilized (Appendix M) as input directly in the abandonment costing.

Maintenance of Way and Structures

Railroad Engineering Staff has provided Base Year maintenance of way and structure expenditures of \$58,837 for track and for grade crossing signal maintenance. The Forecast Year maintenance includes the same routine track maintenance and grade crossing signal maintenance, escalated for anticipated expense increases, as well as a normalized tie replacement program and surfacing program. Total On Branch maintenance of way and structures has been calculated at \$58,837 for the Base Year and \$165,188 for the Forecast Year. The Forecast Year average annual expenditure for the 37 mile branch line is then \$4,465 per mile (see Appendices J and I). This is well within the range of normalized maintenance estimates the STB has accepted in previous cases.

Railroad Engineering Staff has also provided the cost of rehabilitating the Line in the Subsidy Year, \$2,032,731.

Equipment

Locomotive Depreciation is based on the ratio of On Branch Locomotive Unit Hours to System Wide Locomotive Unit Hours per Unit which is multiplied times the annual depreciation for the type of locomotive unit utilized On Branch on the replacement cost basis provided by CN Staff as prescribed in the abandonment regulations. While both 2000 HP and 3000 HP units are utilized in serving the Line, the costs in this abandonment analysis are based on that of the lower cost 2000 HP unit and as such are

conservative. The Base Year cost of \$1,732 has been escalated to the Forecast Year cost of \$1,786, as shown in Exhibit L.

Locomotive Repair and Maintenance is based on the relationship of On Branch Locomotive Gross Ton Miles to System Wide Locomotive Gross Ton Miles Road Service. That ratio is applied to annual road locomotive repair expenses as prescribed in the abandonment regulations. The Base Year cost of \$2,166 is then escalated to the Forecast Year cost of \$2,267, as shown in Exhibit M.

Return on Value Locomotives is based on the depreciated replacement value for the type of locomotive unit utilized to serve the Line, less accumulated depreciation times the before tax real cost of capital. While both 2000 HP and 3000 HP units are utilized in serving the Line, the costs in this abandonment analysis are based on that of the lower cost 2000 HP unit and as such are conservative. The before tax real cost of capital has been calculated from the decision of the Surface Transportation Board served June 28, 2004 in *Railroad Cost of Capital*, Ex Parte No. 588 (Sub-No. 7), which calculated the after tax cost of capital for the railroads at 9.4%. The real cost of capital of 11.65% is the nominal cost of capital (13.32%) adjusted for anticipated holding gains based on the GDP deflator calculated by the U.S. Department of Commerce for the year 2003 (1.67%), once again as prescribed in the abandonment regulations. In the Base Year the Return on Value for locomotives is \$4,040, escalated to the Forecast Year it becomes \$4,164, see Exhibit O.

Freight Car Costs are calculated for Return on Value Freight Cars and Other than Return on Value Freight Cars. Based on abandonment regulations, repair and maintenance costs are prorated 50% to time related and 50% to mileage related costs. Depreciation is prorated 60% to time and 40% to mileage. Return on Value is related solely to time. The railroad cars utilized in service to the Line's customers are valued on a depreciated replacement basis for each type of car utilized to serve the industries on Line, in this case covered hoppers, plain 50' box, equipped box, non mechanical reefers, and flats-other. Private line plain 50' box, equipped box, covered hoppers and tank cars were also utilized to serve the industries on Line. Actual mileage rates were utilized for On Branch private line car costs. Those private cars which incurred no mileage charges show zero related expense. The time cars spent on branch was developed from Train Orders for those trains serving the branch. Miles On Branch reflect the miles traveled on branch by industry location.

The replacement cost for each railroad car type utilized in service to the Line has been provided by Railroad Staff, Exhibit H. The Return on Value applies the same cost of capital procedures as described above for locomotives On Branch. The attached work papers provide the calculation of the per day and per car mile costs, as well as an explanation of how the cost factors were developed in accordance with prescribed abandonment regulations.

In the Base Year, On Branch freight car costs other than return on value were \$2,850, indexed to the forecast year at \$2,937, Exhibit G. On Branch return on value in the Base

Year was \$1,757, when indexed the Forecast Year expense is \$1,811, Exhibit I. Off Branch return on value freight cars cost per day is also determined on a depreciated reproduction basis.

Transportation

On Branch locomotive fuel cost is based on the locomotive unit hours on branch for the type of unit utilized by the trains serving. While both 2000 HP and 3000 HP units are utilized in serving the Line, the costs in this abandonment analysis are based on that of the lower cost 2000 HP unit and as such are conservative. The cost per unit hour is that prescribed in the abandonment regulations, a rate based on the calculation of GMA fuel expense escalated to the base year of 2003, further escalated to the forecast year, as shown in Exhibit N. The Base Year cost is \$14,162, the Forecast Year, \$15,700.

On Branch train inspection cost is based on the relationship of On Branch car miles to total system freight car miles, as well as on the relationship of On Branch carloads to total system carloads as applied to Annual Report R-1 reported expense for the year 2003, Exhibit U. The weighting is 69% to miles for running expense and 31% to time as terminal expense. This expense is then indexed to the Forecast Year. The Base Year cost is \$560, the Forecast Year is \$585.

On Branch servicing locomotive cost is based on the relationship of On Branch locomotive unit miles road service to system locomotive unit miles road service as

applied to Annual Report R-1 reported expense for the year 2003. This expense is then indexed to the Forecast Year, Exhibit Q. The Base Year cost is \$1,075, the Forecast Year is \$1,125.

Fringe benefits' assignment to the salary portion of these transportation expenses follows the procedures outlined in the abandonment regulations. The relationship of system transportation fringe benefit expense to system transportation salaries is applied to the transportation salary expense incurred On Branch, as shown in Exhibit J. The Base Year transportation fringe cost is \$14,976, the Forecast Year is \$14,999.

Indexing from Base Year to Forecast Year

Throughout this statement there are references to indexing or escalating revenues and expenses from the Base Year to the Forecast Year. Revenues are indexed either by the percent provided by Railroad Staff or by a forecast of a specific index that the Railroad Staff indicated was applicable. Expenses are indexed base on forecasts provided to the Railroad by Global Insights (formerly DRI). Forecasts include those for the Rail Cost Adjustment Factor and its Components, the PPI for Railroad Equipment, and the CPI. Individual work papers attached by cost component indicate the applicable forecast change as derived in Exhibit K.

Off Branch

The portion of the Railroad's transportation of carloads beyond the Line Saukville, WI to Kiel, WI is referred to as Off Branch. Off Branch costs are separated between costs other than return on freight cars and return on freight cars. Terminal, interchange and modified terminal costs by car type and ownership for the cars utilized in service to the Line, as well as line-haul costs, are considered the off-branch avoidable costs of providing service over the remainder of the Railroad's system. The costs are based on the Uniform Rail Cost System (URCS) cost formula applied to the Railroad's 2003 data with the exception that railroad owned cars will be based on their depreciated replacement value for freight car depreciation and return at the real cost of capital rate. Procedures followed are described in Section 1152.32 (n) of Title 49, Code of Federal Regulations.

Operating statistics for loaded miles off branch and weights have been calculated for the Line's 2003 traffic by car owner and by car type grouping utilized in URCS. The Base Year 2003 unit costs were indexed to the Forecast Year by application of indices as shown on work paper "Indices.xls" attached, Exhibit K.

Adjustments, referred to as a make-whole adjustment, have been included to take into account the inefficiencies of transporting single carload shipments. A review of the waybill information contained in the database furnished by the Railroad Staff for traffic on the Line was conducted to verify that shipments originating and terminating on the Line were single carload shipments. These make-whole adjustments are generally

accepted in costing, based on adjustments found valid in Investigation of Railroad Frt. Rate Structure – Coal, 345 I.C.C. 71 (1974) and adopted as part of URCS in Review of the General Purpose Costing System, Ex Parte No. 431 (Sub-No. 2) (ICC served March 1, 1993). The calculation of the amounts of the make-whole adjustments is shown in Appendix N. This same appendix also shows the STB's procedures for data substitutions and the substitutions made to URCS data for 2003 following the methodology identified in those procedures.

URCS loss and damage expense based on the commodities and ladings weights of those commodities handled is included in the off branch calculation, as are the actual charges incurred for intermediate switching expense paid to other carriers at interchange, shown in Exhibits R and S, respectively. In the Base Year loss and damage is \$2,127 and in the Forecast Year it is \$2,197. Intermediate switching expense is \$2,858 in the Base Year with no change anticipated for the Forecast Year.

For those carloads handled in private cars, the related car costs for those cars that were mileage free reflect that zero mileage rate, while the car costs on which mileage was paid reflect the actual mileage rate paid.

Total Off Branch Costs are estimated at \$154,027 in the Base Year and \$160,997 in the Forecast Year as shown in Exhibit D with \$5,501 of Base Year costs and \$5,756 of Forecast Year costs related to return on value – railroad owned freight cars and the remainder of the costs to other than return on value for railroad owned freight cars.

Work papers attached show the development of each off branch cost, citing sources and references. In the electronic version of the work papers, the links from work paper to work paper can be seen.

Return on Value Road Property

The methodology for valuing the Road Property adds working capital, income tax consequences, and net liquidation value of the Line. The allowable working capital is computed at 15 days of On Branch avoidable costs less depreciation. The current income tax consequences are those resulting from abandonment of the line. The net liquidation value is based on the market value of the Line for other than transportation purposes, less the costs of dismantling and disposing of the line's improvements in order to make the remaining properties available for the highest and best use while complying with applicable zoning, land use, and environmental regulations, excluding subsidy year rehabilitation project costs. The nominal rate of return, 13.32% is then applied to the value to arrive at nominal return on value, then the holding gain estimated based on the GDP IPD is deducted to arrive at the Return on Road Property after tax consequences of \$171,089 as shown in Exhibit 1.

Subsidy Year

The Revenue Attributable to the Branch, as well as the Avoidable On Branch and Off Branch Costs are anticipated to be the same in the Subsidy Year as in the Forecast Year. In the Subsidy Year the rehabilitation costs discussed above are included as are administrative costs. The Administrative Costs are those costs which would be incurred by the Railroad if the Line were subsidized. This expense is computed by taking one percent of the total annual revenues attributable to the branch in the estimated subsidy year. The method for computing administrative costs is prescribed in 49 C.F.R., Part 1152.32, paragraph k. In addition, the Subsidy Year includes an amount for Casualty Reserve. This is the amount that would be necessary to obtain insurance for an amount equal to the Railroad's uninsured liability and to pay for a proportionate share of the Railroad's system insurance cost. Since the cost of such an insurance policy depends on many factors which would only be known when a subsidy agreement has been reached, no attempt to estimate this cost has been made, therefore no expense is included. The Return on Value in the Subsidy Year is the same calculation as discussed above.

The Avoidable Loss from Operations

Exhibit 1 demonstrates that the continued operation of the Wisconsin Central's Plymouth, WI subdivision between Saukville, WI, at milepost 114.8 and Kiel, WI at milepost 151.8 places a significant burden on the Railroad. During the Base Year 2003, the operation of this Line generated an avoidable loss from operations of \$59,883 in order to handle 206

carloads that generated \$237,165 in revenues. As Railroad Engineering witnesses have testified, the Line is in need of significant expenditures beyond that incurred in the Base Year. A normalized maintenance program, as included in the Forecast Year, brings the avoidable loss from operations to \$171,089 before giving consideration to the lost opportunity cost resulting from continued operation of the Line. In the Subsidy Year, it is estimated that approximately \$2.4 million dollars, or over an additional \$10,000 per carload would be required to support continued operation of the Saukville, WI to Kiel, WI subdivision.

VERIFICATION

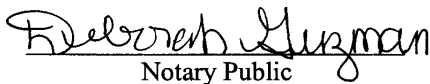
State of Illinois)
)
County of Cook) SS:

Diane R. Monnich, being duly sworn, deposes and says that she is Vice President of L.E. Peabody & Associates, Inc., that she has read the foregoing statement and knows the facts asserted therein, and that the same are true as stated.

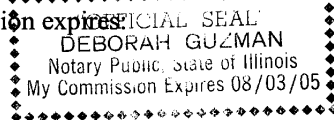


Diane R. Monnich

SUBSCRIBED AND SWORN TO
before me this 27th day
of June, 2004.


Notary Public

My Commission expires



Index of Exhibits and Appendices

Number	Description
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Exhibiti B	Miscellaneous Revenue.xls
Exhibit C	On Branch Avoidable Costs.xls
Exhibit D	Off Branch Avoidable Costs.xls
Exhibit E	Opportunity Cost & Working Capital.xls
Exhibit F	Crew wages.xls
Exhibit G	Freight Car - On Branch Replacement Car Costs.xls
Exhibit H	Freight Car Replacement.xls
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Appendix O	Work Papers Available in Hard Copy Form Only
	Global Insight's Forecasts
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	Land Valuation
	Statutory Tax Rates
	Leases and Licenses
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Summary of Electronic Files and Table Links

Table	Contains Links From	Is Input Linked To	Is Shown As
Abandonment Summary.xls	Miscellaneous Revenue.xls	n/a	Exhibit 1
	Off Branch Avoidable Costs.xls	n/a	
	On Branch Avoidable Costs.xls	n/a	
	Opportunity Cost & Working Capital.xls	n/a	
	Revenue Base Yr & Forecast Yr.xls	n/a	
Car hire days.xls	n/a	Freight Car Replacement.xls	Appendix B
Car miles Gross ton miles Terminal count .xls	n/a	Freight Car ROI.xls	Appendix C
	n/a	Off Branch Avoidable Costs.xls	
	n/a	Freight Car - On Branch Replacement Car Costs.xls	
	n/a	Train Inspection.xls	
Car Replacement Costs from CN.xls	n/a	Freight Car Replacement.xls	Appendix D
Cost of Capital.xls	n/a	n/a	Appendix E
Crew wages.xls	n/a	On Branch Avoidable Costs.xls	Exhibit F
Freight Car - On Branch Replacement Car Costs.xls	Car miles Gross ton miles Terminal count .xls	Freight Car ROI.xls	Exhibit G
	Freight Car Replacement.xls	On Branch Avoidable Costs.xls	
	Indices.xls	n/a	
	On Branch Train Activity.xls	n/a	
	Private Cars.xls	n/a	
Freight Car Replacement.xls	Car hire days.xls	Freight Car ROI.xls	Exhibit H
	Car Replacement Costs from CN.xls	Freight Car - On Branch Replacement Car Costs.xls	
	n/a	URCS Costs off branch.xls	
Freight Car ROI.xls	Car miles Gross ton miles Terminal count .xls	On Branch Avoidable Costs.xls	Exhibit I
	Freight Car Replacement.xls	n/a	
	Indices.xls	n/a	
	Freight Car - On Branch Replacement Car Costs.xls	n/a	
Fringe Benefits.xls	Loco Repairs.xls	On Branch Avoidable Costs.xls	Exhibit J
	On Branch Avoidable Costs.xls	n/a	
	Servicing Locomotives.xls	n/a	
	Train Inspection.xls	n/a	
Indices.xls	n/a	Freight Car ROI.xls	Exhibit K
	n/a	Loco Depreciation.xls	
	n/a	Loco Repairs.xls	
	n/a	Locomotive Fuel.xls	
	n/a	Locomotive ROI.xls	
	n/a	Miscellaneous Revenue.xls	
	n/a	On Branch Avoidable Costs.xls	
	n/a	Freight Car - On Branch Replacement Car Costs.xls	
	n/a	Servicing Locomotives.xls	
	n/a	STCC L&D.xls	
	n/a	Taxi.xls	
	n/a	Train Inspection.xls	
Locomotive and Carload Background Data.xls	n/a	URCS Costs off branch.xls	Appendix G
Loco Depreciation.xls	Indices.xls	Locomotive ROI.xls	Exhibit L
	On Branch Train Activity.xls	On Branch Avoidable Costs.xls	
Loco Repairs.xls	Indices.xls	Fringe Benefits.xls	Exhibit M
	n/a	On Branch Avoidable Costs.xls	
Locomotive Fuel.xls	Indices.xls	On Branch Avoidable Costs.xls	Exhibit N
	On Branch Train Activity.xls	n/a	

Summary of Electronic Files and Table Links

Table	Contains Links From	Is Input Linked To	Is Shown As
Locomotive ROI.xls	Indices.xls	On Branch Avoidable Costs.xls	Exhibit O
	Loco Depreciation.xls	n/a	
	On Branch Train Activity.xls	n/a	
Mileage Calculations Updated.xls	n/a	n/a	Appendix H
Miscellaneous Revenue.xls	Indices.xls	Abandonment Summary.xls	Exhibit B
MOW Normalized.xls	n/a	n/a	Appendix I
MOW Plymouth 2003.xls	n/a	n/a	Appendix J
Off Branch Avoidable Costs.xls	Car miles Gross ton miles Terminal count .xls	Abandonment Summary.xls	Exhibit D
	STCC L&D.xls	n/a	
	Switch Off Branch.xls	n/a	
	URCS Costs off branch.xls	n/a	
On Branch Avoidable Costs.xls	Crew wages.xls	Abandonment Summary.xls	Exhibit C
	Freight Car ROI.xls	Fringe Benefits.xls	
	Fringe Benefits.xls	n/a	
	Indices.xls	n/a	
	Loco Depreciation.xls	n/a	
	Loco Repairs.xls	n/a	
	Locomotive Fuel.xls	n/a	
	Locomotive ROI.xls	n/a	
	Replacement Car Costs.xls	n/a	
	Servicing Locomotives.xls	n/a	
	Taxi.xls	n/a	
	Train Inspection.xls	n/a	
On Branch Train Activity.xls	n/a	Loco Depreciation.xls	Appendix F
	n/a	Locomotive Fuel.xls	
	n/a	Locomotive ROI.xls	
	n/a	Freight Car - On Branch Replacement Car Costs.xls	
	n/a	Servicing Locomotives.xls	
Opportunity Cost & Working Capital.xls	On Branch Avoidable Costs.xls	Abandonment Summary.xls	Exhibit E
Plymouth Sub Kiel to Saukville Traffic Data.xls	n/a	n/a	Appendix A
Private Cars.xls	n/a	Freight Car - On Branch Replacement Car Costs.xls	Exhibit P
RCAF Forecast - Global Insight March 2004.pdf	n/a	n/a	Appendix K
Revenue Base Yr & Forecast Yr.xls	n/a	Abandonment Summary.xls	Exhibit A
Servicing Locomotives.xls	Indices.xls	Fringe Benefits.xls	Exhibit Q
	On Branch Train Activity.xls	On Branch Avoidable Costs.xls	
STCC L&D.xls	Indices.xls	Off Branch Avoidable Costs.xls	Exhibit R
Switch Off Branch.xls	n/a	Off Branch Avoidable Costs.xls	Exhibit S
Taxi.xls	Indices.xls	On Branch Avoidable Costs.xls	Exhibit T
Track NLV.xls	n/a	n/a	Appendix L
Train Inspection.xls	Car miles Gross ton miles Terminal count .xls	Fringe Benefits.xls	Exhibit U
	Indices.xls	On Branch Avoidable Costs.xls	
Uniform Rail Cost System Grand Trunk Corp. 2003	n/a	n/a	Appendix M
URCS Costs off branch.xls	Freight Car Replacement.xls	Off Branch Avoidable Costs.xls	Exhibit V
	Indices.xls	n/a	
	URCS STB Procedures Date Substitutions & Make-Whole.xls	n/a	
URCS STB Procedures Date Substitutions & Make-Whole.xls	n/a	URCS Costs off branch.xls	Appendix N

Plymouth Subdivision, From Saukville, WI to Kiel, WI
Revenue and Cost Data
For the Base Year, Forecast Year, and Projected Subsidy Year

Exhibit 1

	Base Year - 2003 1/	Forecast Year 2/	Projected Subsidy Year
Revenues Attributable for:			
1. Freight Orig. and/or Term. on Branch 3/	\$234,096	\$238,387	\$238,387
2. Bridge Traffic	0	0	0
3. All Other Revenue and Income 4/	3,069	3,142	3,142
4. Total Attributable Revenues (li 1 thru 3)	<u>\$237,165</u>	<u>\$241,530</u>	<u>\$241,530</u>
Avoidable Costs for:			
5. On-Branch Costs (li 5a thru 5k) 5/			
a. Maintenance of Way and Structures	\$58,835	\$165,188	\$165,188
b. Maintenance of Equipment	4,291	4,463	4,463
c. Transportation	65,168	66,806	66,806
d. General Administrative	0	0	0
e. Deadhead, Taxi and Hotel	6,080	6,253	6,253
f. Overhead Movement	0	0	0
g. Freight Car Costs (other than Return on Frt. Cars)	2,850	2,937	2,937
h. Return on Value - Locomotives (Net)	4,040	4,164	4,164
i. Return on Value - Freight Cars (Net)	1,757	1,811	1,811
j. Revenue Taxes	0	0	0
k. Property Taxes	0	0	0
Total On-Branch Costs (li 5a thru 5k)	<u>\$143,020</u>	<u>\$251,621</u>	<u>\$251,621</u>
6. Off-Branch Costs (li 6a thru 6b) 6/			
a. Off-Branch Costs (Other than Return on Frt. Cars)	\$148,526	\$155,241	\$155,241
b. Off-Branch Costs Freight Car ROI Costs (Net)	5,501	5,756	5,756
Total Off-Branch Costs (li 6a thru 6b)	<u>\$154,027</u>	<u>\$160,997</u>	<u>\$160,997</u>
7. Total Avoidable Costs (li 5 plus li 6)	<u>\$297,047</u>	<u>\$412,618</u>	<u>\$412,618</u>
Subsidization Costs for:			
8. Rehabilitation 7/	xxx	xxx	\$2,032,731
9. Administrative Costs (Subsidy Year Only)	xxx	xxx	2,415
10. Casualty Reserve Account 8/	xxx	xxx	0
11. Total Subsidization Costs (li 8 thru 10)	<u>xxx</u>	<u>xxx</u>	<u>\$2,035,146</u>
Return on Value for:			
12. Valuation of Road Properties (li 12a thru 12c)			
a. Working Capital 9/	xxx	\$10,022	\$10,022
b. Income Tax Consequences 9/	xxx	(406,916)	(406,916)
c. Net Liquidation Value 9/	xxx	2,068,522	2,068,522
Total Valuation of Road Properties (li 12a thru 12c)	<u>xxx</u>	<u>\$1,671,628</u>	<u>\$1,671,628</u>
13. Nominal Rate of Return	xxx	13.32%	13.32%
14. Nominal Return on Value (li 12 * li 13) 9/	xxx	222,661	222,661
15. Holding Gain (Loss) 9/	xxx	27,749	27,749
16. Total Return on Value (li 14 minus li 15)	xxx	194,912	194,912
17. Avoidable Loss from Operations (li 4 minus li 7)	<u>\$59,883</u>	<u>\$171,089</u>	<u>\$171,089</u>
18. Estimated Forecast Year Total Avoidable Loss (li 4-li 7-li 16)		<u>\$366,001</u>	
19. Estimated Subsidy (li 4-li 7-li 11-li 16)			<u>\$2,401,147</u>

1/ Base Year data reflects actual operation for twelve month ended December 31, 2003.

2/ Forecast Year reflects the period between June 1, 2004 to May 31, 2005.

3/ Source: File "Revenue Base Yr & Forecast Yr.xls".

4/ Source: File "Miscellaneous Revenue.xls", TAB "Recap Accessorial Revenues".

5/ Source: File "On Branch Avoidable Costs.xls", TABs "Base" and "Forecast".

6/ Source: File "Off Branch Avoidable Costs.xls", TAB "Summary".

7/ Source: Witness Guthrie's Statement

8/ The subsidizer shall be required to hold the RR harmless from any damage, injury or death resulting from operation of this line, and shall be required to obtain insurance for an amount equal to RR's uninsured liability, and must pay its proportionate share of the RR's system insurance costs. This expense has not been estimated.

9/ Source: File "Opportunity Cost & Working Capital.xls".

C:\CN Abandonment\Abandonment Summary.xls
Summary

6/28/2004

Exhibit A

Plymouth Subdivision, From Saukville, WI to Kiel, WI
Number of Cars and Tons and the Attributable Revenue of Carload Freight
Originating and/or Terminating on the Line
By Station and Class of Traffic

Traffic by Station by Traffic Type

Station	Traffic Type	Base Year 2003			Forecast Year June 2004-May 2005 2/		
		Carloads	Tons	Revenue	Carloads	Tons	Revenue
Adell	Received	95	9,243	\$108,072	95	9,243	\$110,053
	Forwarded	0	0	\$0	0	0	\$0
Fredonia	Received	9	781	\$10,050	9	781	\$10,235
	Forwarded	0	0	\$0	0	0	\$0
Random Lake	Received	86	8,235	\$99,703	86	8,235	\$101,531
	Forwarded	5	480	\$7,331	5	480	\$7,465
Waldo	Received	10	724	\$8,237	10	724	\$8,388
	Forwarded	1	60	\$703	1	60	\$716
Subtotal	Received	200	18,983	\$226,062	200	18,983	\$230,206
	Forwarded	6	540	\$8,034	6	540	\$8,181
Grand Total		206	19,523	\$234,096	206	19,523	\$238,387

1/ See tab "station COT cl ton rev."

2/ Forecast Year volume is anticipated to be the same as that of the base year.

CN Staff has forecast a two per cent rate increase July 1, 2004 over base year revenues

11/12 times 2%

1.833%

**US Revenue Carloads and Tons
Year 2003**

Sorted by Station

DEST STATION NAME	DEST PROV/ STATE	ORIG STATION NAME	ORIG PROV/ STATE	CARLOADS	TONS	US Revenue In US Dollars
ADELL	WI	ARCCO	IL	1	102	1,879.37
ADELL	WI	CHICAGO B	IL	1	101	826.18
ADELL	WI	CHICAGO B	IL	1	101	808.65
ADELL	WI	CHICAGO B	IL	1	100	798.27
ADELL	WI	CHICAGO B	IL	1	99	795.67
ADELL	WI	CHICAGO B	IL	1	96	937.16
ADELL	WI	CHICAGO B	IL	1	101	815.67
ADELL	WI	CHICAGO B	IL	1	97	739.33
ADELL	WI	CHICAGO B	IL	1	97	1,641.83
ADELL	WI	CHICAGO B	IL	1	97	1,639.66
ADELL	WI	CHICAGO B	IL	1	97	819.47
ADELL	WI	CHICAGO B	IL	1	97	821.64
ADELL	WI	CHICAGO B	IL	1	99	1,342.92
ADELL	WI	CHICAGO B	IL	1	99	801.82
ADELL	WI	CHICAGO B	IL	1	77	920.79
ADELL	WI	CHICAGO B	IL	1	101	825.46
ADELL	WI	CHICAGO B	IL	1	101	809.43
ADELL	WI	CHICAGO B	IL	1	64	902.83
ADELL	WI	CHICAGO B	IL	1	100	822.46
ADELL	WI	CHICAGO B	IL	1	101	826.81
ADELL	WI	CHICAGO B	IL	1	64	924.55
ADELL	WI	CHICAGO B	IL	1	98	949.89
ADELL	WI	CHICAGO B	IL	1	102	1,001.68
ADELL	WI	CHICAGO B	IL	1	101	808.87
ADELL	WI	CHICAGO B	IL	1	99	952.73
ADELL	WI	CHICAGO B	IL	1	96	1,486.35
ADELL	WI	CHICAGO B	IL	2	194	1,856.29
ADELL	WI	CHICAGO B	IL	1	95	1,385.31
ADELL	WI	CHICAGO B	IL	1	100	831.34
ADELL	WI	CHICAGO B	IL	1	98	947.93
ADELL	WI	GEISMAR	LA	1	102	2,411.29
ADELL	WI	GEISMAR	LA	1	101	2,400.31
ADELL	WI	MINNEAPOL	MN	4	408	5,822.83
ADELL	WI	MINNEAPOL	MN	1	100	1,451.22
ADELL	WI	MINNEAPOL	MN	1	100	1,448.33
ADELL	WI	MINNEAPOL	MN	1	91	1,372.32
ADELL	WI	MINNEAPOL	MN	1	95	1,568.16
ADELL	WI	MINNEAPOL	MN	1	90	1,497.21
ADELL	WI	MINNEAPOL	MN	4	404	5,806.32
ADELL	WI	MINNEAPOL	MN	4	404	5,791.54
ADELL	WI	MINNEAPOL	MN	1	99	688.01
ADELL	WI	MINNEAPOL	MN	1	87	691.42
ADELL	WI	MINNEAPOL	MN	1	98	634.22
ADELL	WI	MINNEAPOL	MN	1	90	625.07
ADELL	WI	MINNEAPOL	MN	1	97	628.65
ADELL	WI	MINNEAPOL	MN	1	87	625.07
ADELL	WI	MINNEAPOL	MN	1	101	1,135.50
ADELL	WI	MINNEAPOL	MN	1	101	1,135.50
ADELL	WI	MINNEAPOL	MN	1	101	1,135.50
ADELL	WI	MINNEAPOL	MN	1	101	1,135.50
ADELL	WI	MINNEAPOL	MN	1	99	623.90
ADELL	WI	MINNEAPOL	MN	1	101	1,453.44
ADELL	WI	MINNEAPOL	MN	1	89	1,434.52
ADELL	WI	MINNEAPOL	MN	1	93	646.94
ADELL	WI	MINNEAPOL	MN	1	92	659.89
ADELL	WI	MINNEAPOL	MN	1	97	642.37
ADELL	WI	MINNEAPOL	MN	2	204	2,951.99
ADELL	WI	MINNEAPOL	MN	1	102	1,475.99
ADELL	WI	MINNEAPOL	MN	1	102	1,475.99
ADELL	WI	MINNEAPOL	MN	1	102	1,475.99

Exhibit A

DEST STATION NAME	DEST PROV/ STATE	ORIG STATION NAME	ORIG PROV/ STATE	CARLOADS	TONS	US Revenue in US Dollars
ADELL	WI	SAFERCOSK	SK	1	101	1,371.98
ADELL	WI	SAFERCOSK	SK	1	100	1,304.20
ADELL	WI	SAFERCOSK	SK	1	83	1,363.63
ADELL	WI	SAFERCOSK	SK	1	96	1,142.26
ADELL	WI	SAFERCOSK	SK	1	100	1,360.29
ADELL	WI	SAFERCOSK	SK	1	83	1,334.58
ADELL	WI	SAFERCOSK	SK	1	100	1,351.95
ADELL	WI	SAFERCOSK	SK	1	98	1,337.92
ADELL	WI	SAFERCOSK	SK	1	99	1,329.24
ADELL	WI	SAFERCOSK	SK	1	99	1,123.23
ADELL	WI	SAFERCOSK	SK	1	94	1,264.80
ADELL	WI	SAFERCOSK	SK	1	94	1,269.47
ADELL	WI	SAFERCOSK	SK	1	94	1,271.81
ADELL	WI	SAFERCOSK	SK	1	94	1,265.47
ADELL	WI	SAFERCOSK	SK	1	94	1,273.48
ADELL	WI	SAFERCOSK	SK	1	97	1,342.31
ADELL	WI	WINSYMYAR	MB	1	101	550.10
ADELL	WI	WINSYMYAR	MB	1	101	551.47
ADELL	WI	WINSYMYAR	MB	1	102	549.64
ADELL	WI	WINSYMYAR	MB	1	101	1,688.10
ADELL	WI	WINSYMYAR	MB	1	100	564.96
ADELL	WI	WINSYMYAR	MB	1	100	564.00
ADELL	WI	WINSYMYAR	MB	1	100	566.89
ADELL	WI	WINSYMYAR	MB	1	100	564.72
subtotal				95	9243	108,071.87
FREDONIA	WI	CHICAGO B	IL	1	98	934.28
FREDONIA	WI	CHICAGO B	IL	1	83	926.79
FREDONIA	WI	HINTON	AB	1	67	1,007.51
FREDONIA	WI	HINTON	AB	1	67	984.34
FREDONIA	WI	HINTON	AB	1	93	1,536.74
FREDONIA	WI	HOUSTON	BC	1	93	1,187.04
FREDONIA	WI	HOUSTON	BC	1	93	1,182.50
FREDONIA	WI	HOUSTON	BC	1	93	1,223.66
FREDONIA	WI	STPAUL	MN	1	94	1,067.56
subtotal				9	781	10,050.43
RANLAKE	WI	CHICAGO B	IL	1	96	516.60
RANLAKE	WI	CHICAGO B	IL	1	29	812.92
RANLAKE	WI	CHICAGO B	IL	1	27	666.11
RANLAKE	WI	CHICAGO B	IL	1	36	800.56
RANLAKE	WI	CHICAGO B	IL	1	65	816.34
RANLAKE	WI	CHICAGO B	IL	1	99	833.91
RANLAKE	WI	CHICAGO B	IL	1	93	530.67
RANLAKE	WI	CHICAGO B	IL	1	98	561.72
RANLAKE	WI	CHICAGO B	IL	1	97	558.11
RANLAKE	WI	CHICAGO B	IL	1	101	854.13
RANLAKE	WI	CHICAGO B	IL	1	100	841.13
RANLAKE	WI	CHICAGO B	IL	1	101	854.13
RANLAKE	WI	CHICAGO B	IL	1	98	565.33
RANLAKE	WI	CHICAGO B	IL	1	98	1,030.29
RANLAKE	WI	CHICAGO B	IL	1	96	535.72
RANLAKE	WI	CHICAGO B	IL	1	99	554.99
RANLAKE	WI	CHICAGO B	IL	1	98	807.73
RANLAKE	WI	CHICAGO B	IL	1	101	832.85
RANLAKE	WI	CHICAGO B	IL	1	100	819.55
RANLAKE	WI	CHICAGO B	IL	1	100	825.46
RANLAKE	WI	CHICAGO B	IL	1	100	821.03
RANLAKE	WI	CHICAGO B	IL	1	99	1,536.54
RANLAKE	WI	CHICAGO B	IL	1	94	1,472.10
RANLAKE	WI	CHICAGO B	IL	1	96	1,502.50
RANLAKE	WI	CHICAGO B	IL	1	96	1,504.70

Exhibit A

DEST STATION NAME	DEST PROV/ STATE	ORIG STATION NAME	ORIG PROV/ STATE	CARLOADS	TONS	US Revenue in US Dollars
RANLAKE	WI	CHICAGO B	IL	1	99	1,548.74
RANLAKE	WI	CHICAGO B	IL	1	97	937.92
RANLAKE	WI	CHICAGO B	IL	1	98	909.91
RANLAKE	WI	CHICAGO B	IL	1	99	898.56
RANLAKE	WI	CHICAGO B	IL	1	98	900.07
RANLAKE	WI	CHICAGO B	IL	1	94	529.14
RANLAKE	WI	CHICAGO B	IL	1	99	875.85
RANLAKE	WI	CHICAGO B	IL	1	99	909.16
RANLAKE	WI	CHICAGO B	IL	1	95	907.64
RANLAKE	WI	CHICAGO B	IL	1	98	900.07
RANLAKE	WI	CHICAGO B	IL	1	99	903.10
RANLAKE	WI	CHICAGO B	IL	1	98	912.19
RANLAKE	WI	CHICAGO B	IL	1	98	898.56
RANLAKE	WI	CHICAGO B	IL	1	99	903.86
RANLAKE	WI	CHICAGO B	IL	1	99	900.07
RANLAKE	WI	CHICAGO B	IL	1	99	902.34
RANLAKE	WI	CHICAGO B	IL	1	92	511.73
RANLAKE	WI	CHICAGO B	IL	1	98	890.23
RANLAKE	WI	CHICAGO B	IL	1	99	906.13
RANLAKE	WI	CHICAGO B	IL	1	98	944.12
RANLAKE	WI	DUVCO	SK	1	100	1,507.74
RANLAKE	WI	DUVCO	SK	1	100	1,519.00
RANLAKE	WI	DUVCO	SK	1	99	1,523.74
RANLAKE	WI	DUVCO	SK	1	100	1,705.05
RANLAKE	WI	DUVCO	SK	1	101	1,557.23
RANLAKE	WI	DUVCO	SK	1	100	1,541.25
RANLAKE	WI	DUVCO	SK	1	100	1,544.49
RANLAKE	WI	DUVCO	SK	1	100	1,592.60
RANLAKE	WI	DUVCO	SK	1	99	1,849.79
RANLAKE	WI	DUVCO	SK	1	100	1,758.75
RANLAKE	WI	DUVCO	SK	1	100	1,585.50
RANLAKE	WI	DUVCO	SK	1	101	1,638.82
RANLAKE	WI	DUVCO	SK	1	100	1,632.51
RANLAKE	WI	DUVCO	SK	1	100	1,618.57
RANLAKE	WI	DUVCO	SK	1	99	1,592.64
RANLAKE	WI	DUVCO	SK	1	100	1,614.26
RANLAKE	WI	DUVCO	SK	1	100	1,609.10
RANLAKE	WI	DUVCO	SK	1	100	1,611.51
RANLAKE	WI	MINNEAPOL	MN	1	75	831.23
RANLAKE	WI	MINNEAPOL	MN	4	396	5,802.63
RANLAKE	WI	MINNEAPOL	MN	1	100	1,455.83
RANLAKE	WI	MINNEAPOL	MN	1	99	1,469.34
RANLAKE	WI	MINNEAPOL	MN	1	100	1,469.34
RANLAKE	WI	MINNEAPOL	MN	1	100	1,469.34
RANLAKE	WI	MINNEAPOL	MN	1	99	1,434.52
RANLAKE	WI	MINNEAPOL	MN	1	98	1,434.52
RANLAKE	WI	MINNEAPOL	MN	1	99	1,434.52
RANLAKE	WI	MINNEAPOL	MN	1	100	1,434.52
RANLAKE	WI	MINNEAPOL	MN	1	100	653.29
RANLAKE	WI	MINNEAPOL	MN	1	100	1,434.52
RANLAKE	WI	MINNEAPOL	MN	1	100	1,448.56
RANLAKE	WI	MINNEAPOL	MN	1	100	1,448.56
RANLAKE	WI	SASYARD	SK	1	99	1,691.18
RANLAKE	WI	SASYARD	SK	1	100	1,697.76
RANLAKE	WI	SASYARD	SK	1	101	1,727.19
RANLAKE	WI	STPAUL	MN	1	99	1,219.35
RANLAKE	WI	STPAUL	MN	1	98	1,198.66
RANLAKE	WI	WISRAPIDS	WI	1	101	501.07
subtotal				86	8235	99,702.94

Exhibit A

DEST STATION NAME	DEST PROV/ STATE	ORIG STATION NAME	ORIG PROV/ STATE	CARLOADS	TONS	US Revenue in US Dollars
WALDO	WI	APPLETON	WI	1	77	517.67
WALDO	WI	APPLETON	WI	1	78	480.04
WALDO	WI	CHICAGO B	IL	1	51	920.28
WALDO	WI	CHICAGO B	IL	1	70	907.16
WALDO	WI	CHICAGO B	IL	1	68	907.16
WALDO	WI	CHICAGO B	IL	1	71	907.16
WALDO	WI	CHICAGO B	IL	1	77	900.01
WALDO	WI	CHICAGO B	IL	1	77	900.01
WALDO	WI	CHICAGO B	IL	1	77	897.86
WALDO	WI	CHICAGO B	IL	1	78	899.30
	subtotal			10	724	8,236.67
CHICAGO B	IL	RANLAKE	WI	1	95	1,456.99
CHICAGO B	IL	RANLAKE	WI	1	96	1,472.40
CHICAGO B	IL	RANLAKE	WI	1	95	1,453.32
CHICAGO B	IL	RANLAKE	WI	1	96	1,463.60
CHICAGO B	IL	RANLAKE	WI	1	98	1,484.48
				5	480	7,330.79
PRENTICE	WI	WALDO	WI	1	60	703.11
				1	60	703.11
				206	19523	234,095.81

US Revenue Carloads and Tons
Year 2003

ORIG STATION NAME	ORIG PROV/ STATE	DEST STATION NAME	DEST PROV/ STATE	CARLOADS	TONS	US Revenue in US Dollars
WALDO	WI	PRENTICE	WI	1	60	703.11
RANLAKE	WI	CHICAGO B	IL	1	95	1,456.99
RANLAKE	WI	CHICAGO B	IL	1	96	1,472.40
RANLAKE	WI	CHICAGO B	IL	1	95	1,453.32
RANLAKE	WI	CHICAGO B	IL	1	96	1,463.60
RANLAKE	WI	CHICAGO B	IL	1	98	1,484.48
Subtotal Originated on Branch				6	540	8,033.90
CHICAGO B	IL	WALDO	WI	1	51	920.28
CHICAGO B	IL	RANLAKE	WI	1	96	516.60
CHICAGO B	IL	ADELL	WI	1	101	826.18
CHICAGO B	IL	ADELL	WI	1	101	808.65
MINNEAPOL	MN	ADELL	WI	4	408	5,822.83
CHICAGO B	IL	ADELL	WI	1	100	798.27
DUVCO	SK	RANLAKE	WI	1	100	1,507.74
DUVCO	SK	RANLAKE	WI	1	100	1,519.00
DUVCO	SK	RANLAKE	WI	1	99	1,523.74
DUVCO	SK	RANLAKE	WI	1	100	1,705.05
DUVCO	SK	RANLAKE	WI	1	101	1,557.23
DUVCO	SK	RANLAKE	WI	1	100	1,541.25
DUVCO	SK	RANLAKE	WI	1	100	1,544.49
CHICAGO B	IL	ADELL	WI	1	99	795.67
CHICAGO B	IL	ADELL	WI	1	96	937.16
CHICAGO B	IL	ADELL	WI	1	101	815.67
DUVCO	SK	RANLAKE	WI	1	100	1,592.60
CHICAGO B	IL	WALDO	WI	1	70	907.16
CHICAGO B	IL	WALDO	WI	1	68	907.16
CHICAGO B	IL	WALDO	WI	1	71	907.16
MINNEAPOL	MN	RANLAKE	WI	1	75	831.23
CHICAGO B	IL	FREDONIA	WI	1	98	934.28
HOUSTON	BC	FREDONIA	WI	1	93	1,187.04
CHICAGO B	IL	RANLAKE	WI	1	29	812.92
CHICAGO B	IL	RANLAKE	WI	1	27	666.11
CHICAGO B	IL	RANLAKE	WI	1	36	800.56
DUVCO	SK	RANLAKE	WI	1	99	1,849.79
DUVCO	SK	RANLAKE	WI	1	100	1,758.75
DUVCO	SK	RANLAKE	WI	1	100	1,585.50
CHICAGO B	IL	RANLAKE	WI	1	65	816.34
DUVCO	SK	RANLAKE	WI	1	101	1,638.82
DUVCO	SK	RANLAKE	WI	1	100	1,632.51
WINSYMYAR	MB	ADELL	WI	1	101	550.10
WINSYMYAR	MB	ADELL	WI	1	101	551.47
WINSYMYAR	MB	ADELL	WI	1	102	549.64
HOUSTON	BC	FREDONIA	WI	1	93	1,182.50
CHICAGO B	IL	FREDONIA	WI	1	83	926.79
GEISMAR	LA	ADELL	WI	1	102	2,411.29
WINSYMYAR	MB	ADELL	WI	1	101	1,688.10
GEISMAR	LA	ADELL	WI	1	101	2,400.31
DUVCO	SK	RANLAKE	WI	1	100	1,618.57
CHICAGO B	IL	ADELL	WI	1	97	739.33
CHICAGO B	IL	ADELL	WI	1	97	1,641.83
CHICAGO B	IL	RANLAKE	WI	1	99	833.91

Exhibit A

ORIG STATION NAME	ORIG PROV/ STATE	DEST STATION NAME	DEST PROV/ STATE	CARLOADS	TONS	US Revenue in US Dollars
WINSYMYAR	MB	ADELL	WI	1	100	564.96
WINSYMYAR	MB	ADELL	WI	1	100	564.00
WINSYMYAR	MB	ADELL	WI	1	100	566.89
WINSYMYAR	MB	ADELL	WI	1	100	564.72
CHICAGO B	IL	RANLAKE	WI	1	93	530.67
CHICAGO B	IL	RANLAKE	WI	1	98	561.72
CHICAGO B	IL	RANLAKE	WI	1	97	558.11
CHICAGO B	IL	ADELL	WI	1	97	1,639.66
SASYARD	SK	RANLAKE	WI	1	99	1,691.18
CHICAGO B	IL	RANLAKE	WI	1	101	854.13
CHICAGO B	IL	RANLAKE	WI	1	100	841.13
CHICAGO B	IL	RANLAKE	WI	1	101	854.13
CHICAGO B	IL	ADELL	WI	1	97	819.47
CHICAGO B	IL	RANLAKE	WI	1	98	565.33
CHICAGO B	IL	ADELL	WI	1	97	821.64
APPLETON	WI	WALDO	WI	1	77	517.67
SASYARD	SK	RANLAKE	WI	1	100	1,697.76
SASYARD	SK	RANLAKE	WI	1	101	1,727.19
WISRAPIDS	WI	RANLAKE	WI	1	101	501.07
CHICAGO B	IL	ADELL	WI	1	99	1,342.92
DUVCO	SK	RANLAKE	WI	1	99	1,592.64
DUVCO	SK	RANLAKE	WI	1	100	1,614.26
CHICAGO B	IL	RANLAKE	WI	1	98	1,030.29
ARCCO	IL	ADELL	WI	1	102	1,879.37
CHICAGO B	IL	RANLAKE	WI	1	96	535.72
MINNEAPOL	MN	ADELL	WI	1	100	1,451.22
MINNEAPOL	MN	ADELL	WI	1	100	1,448.33
DUVCO	SK	RANLAKE	WI	1	100	1,609.10
DUVCO	SK	RANLAKE	WI	1	100	1,611.51
STPAUL	MN	RANLAKE	WI	1	99	1,219.35
STPAUL	MN	RANLAKE	WI	1	98	1,198.66
MINNEAPOL	MN	ADELL	WI	1	91	1,372.32
CHICAGO B	IL	RANLAKE	WI	1	99	554.99
HOUSTON	BC	FREDONIA	WI	1	93	1,223.66
MINNEAPOL	MN	ADELL	WI	1	95	1,568.16
MINNEAPOL	MN	ADELL	WI	1	90	1,497.21
MINNEAPOL	MN	ADELL	WI	4	404	5,806.32
MINNEAPOL	MN	ADELL	WI	4	404	5,791.54
MINNEAPOL	MN	ADELL	WI	1	99	688.01
CHICAGO B	IL	RANLAKE	WI	1	98	807.73
CHICAGO B	IL	RANLAKE	WI	1	101	832.85
CHICAGO B	IL	RANLAKE	WI	1	100	819.55
CHICAGO B	IL	RANLAKE	WI	1	100	825.46
CHICAGO B	IL	RANLAKE	WI	1	100	821.03
MINNEAPOL	MN	RANLAKE	WI	4	396	5,802.63
CHICAGO B	IL	ADELL	WI	1	99	801.82
MINNEAPOL	MN	RANLAKE	WI	1	100	1,455.83
CHICAGO B	IL	ADELL	WI	1	77	920.79
CHICAGO B	IL	ADELL	WI	1	101	825.46
CHICAGO B	IL	ADELL	WI	1	101	809.43
CHICAGO B	IL	ADELL	WI	1	64	902.83
CHICAGO B	IL	ADELL	WI	1	100	822.46
CHICAGO B	IL	ADELL	WI	1	101	826.81
CHICAGO B	IL	ADELL	WI	1	64	924.55
MINNEAPOL	MN	ADELL	WI	1	87	691.42
CHICAGO B	IL	ADELL	WI	1	98	949.89
MINNEAPOL	MN	ADELL	WI	1	98	634.22
CHICAGO B	IL	WALDO	WI	1	77	900.01
CHICAGO B	IL	WALDO	WI	1	77	900.01
HINTON	AB	FREDONIA	WI	1	67	1,007.51
CHICAGO B	IL	WALDO	WI	1	77	897.86

Exhibit A

ORIG STATION NAME	ORIG PROV/ STATE	DEST STATION NAME	DEST PROV/ STATE	CARLOADS	TONS	US Revenue in US Dollars
MINNEAPOL	MN	ADELL	WI	1	90	625.07
HINTON	AB	FREDONIA	WI	1	67	984.34
CHICAGO B	IL	WALDO	WI	1	78	899.30
CHICAGO B	IL	ADELL	WI	1	102	1,001.68
MINNEAPOL	MN	ADELL	WI	1	97	628.65
CHICAGO B	IL	RANLAKE	WI	1	99	1,536.54
CHICAGO B	IL	RANLAKE	WI	1	94	1,472.10
MINNEAPOL	MN	ADELL	WI	1	87	625.07
CHICAGO B	IL	RANLAKE	WI	1	96	1,502.50
SAFERCOSK	SK	ADELL	WI	1	101	1,371.98
SAFERCOSK	SK	ADELL	WI	1	100	1,304.20
SAFERCOSK	SK	ADELL	WI	1	83	1,363.63
SAFERCOSK	SK	ADELL	WI	1	96	1,142.26
SAFERCOSK	SK	ADELL	WI	1	100	1,360.29
CHICAGO B	IL	RANLAKE	WI	1	96	1,504.70
CHICAGO B	IL	RANLAKE	WI	1	99	1,548.74
CHICAGO B	IL	ADELL	WI	1	101	808.87
APPLETON	WI	WALDO	WI	1	78	480.04
SAFERCOSK	SK	ADELL	WI	1	83	1,334.58
SAFERCOSK	SK	ADELL	WI	1	100	1,351.95
SAFERCOSK	SK	ADELL	WI	1	98	1,337.92
SAFERCOSK	SK	ADELL	WI	1	99	1,329.24
SAFERCOSK	SK	ADELL	WI	1	99	1,123.23
SAFERCOSK	SK	ADELL	WI	1	94	1,264.80
SAFERCOSK	SK	ADELL	WI	1	94	1,269.47
SAFERCOSK	SK	ADELL	WI	1	94	1,271.81
SAFERCOSK	SK	ADELL	WI	1	94	1,265.47
SAFERCOSK	SK	ADELL	WI	1	94	1,273.48
CHICAGO B	IL	ADELL	WI	1	99	952.73
MINNEAPOL	MN	ADELL	WI	1	101	1,135.50
MINNEAPOL	MN	ADELL	WI	1	101	1,135.50
MINNEAPOL	MN	ADELL	WI	1	101	1,135.50
MINNEAPOL	MN	ADELL	WI	1	101	1,135.50
MINNEAPOL	MN	ADELL	WI	1	99	623.90
CHICAGO B	IL	ADELL	WI	1	96	1,486.35
CHICAGO B	IL	ADELL	WI	2	194	1,856.29
CHICAGO B	IL	RANLAKE	WI	1	97	937.92
CHICAGO B	IL	ADELL	WI	1	95	1,385.31
MINNEAPOL	MN	RANLAKE	WI	1	99	1,469.34
MINNEAPOL	MN	RANLAKE	WI	1	100	1,469.34
MINNEAPOL	MN	RANLAKE	WI	1	100	1,469.34
MINNEAPOL	MN	ADELL	WI	1	101	1,453.44
CHICAGO B	IL	RANLAKE	WI	1	98	909.91
CHICAGO B	IL	RANLAKE	WI	1	99	898.56
CHICAGO B	IL	RANLAKE	WI	1	98	900.07
CHICAGO B	IL	RANLAKE	WI	1	94	529.14
MINNEAPOL	MN	RANLAKE	WI	1	99	1,434.52
MINNEAPOL	MN	RANLAKE	WI	1	98	1,434.52
MINNEAPOL	MN	RANLAKE	WI	1	99	1,434.52
MINNEAPOL	MN	RANLAKE	WI	1	100	1,434.52
MINNEAPOL	MN	RANLAKE	WI	1	100	653.29
MINNEAPOL	MN	RANLAKE	WI	1	100	1,434.52
MINNEAPOL	MN	ADELL	WI	1	89	1,434.52
SAFERCOSK	SK	ADELL	WI	1	97	1,342.31

ORIG STATION NAME	ORIG PROV/ STATE	DEST STATION NAME	DEST PROV/ STATE	CARLOADS	TONS	US Revenue in US Dollars
CHICAGO B	IL	RANLAKE	WI	1	99	875.85
CHICAGO B	IL	RANLAKE	WI	1	99	909.16
CHICAGO B	IL	RANLAKE	WI	1	95	907.64
CHICAGO B	IL	RANLAKE	WI	1	98	900.07
CHICAGO B	IL	RANLAKE	WI	1	99	903.10
CHICAGO B	IL	RANLAKE	WI	1	98	912.19
CHICAGO B	IL	RANLAKE	WI	1	98	898.56
CHICAGO B	IL	RANLAKE	WI	1	99	903.86
CHICAGO B	IL	RANLAKE	WI	1	99	900.07
CHICAGO B	IL	RANLAKE	WI	1	99	902.34
CHICAGO B	IL	RANLAKE	WI	1	92	511.73
CHICAGO B	IL	RANLAKE	WI	1	98	890.23
CHICAGO B	IL	RANLAKE	WI	1	99	906.13
HINTON	AB	FREDONIA	WI	1	93	1,536.74
CHICAGO B	IL	RANLAKE	WI	1	98	944.12
MINNEAPOL	MN	ADELL	WI	1	93	646.94
STPAUL	MN	FREDONIA	WI	1	94	1,067.56
CHICAGO B	IL	ADELL	WI	1	100	831.34
MINNEAPOL	MN	ADELL	WI	1	92	659.89
CHICAGO B	IL	ADELL	WI	1	98	947.93
MINNEAPOL	MN	RANLAKE	WI	1	100	1,448.56
MINNEAPOL	MN	RANLAKE	WI	1	100	1,448.56
MINNEAPOL	MN	ADELL	WI	1	97	642.37
MINNEAPOL	MN	ADELL	WI	2	204	2,951.99
MINNEAPOL	MN	ADELL	WI	1	102	1,475.99
MINNEAPOL	MN	ADELL	WI	1	102	1,475.99
MINNEAPOL	MN	ADELL	WI	1	102	1,475.99
Subtotal Terminated on Branch Total				200	18983	226062
Grand Total				206	19523	234096

Plymouth Subdivision, From Saukville, BI to Kiel, WI
Miscellaneous Revenues

Year 2003

Demurrage 1/	\$350
Switching 1/	\$150
Leases and Licenses 2/	<u>\$2,569</u>
Total	<u>\$3,069</u>

Forecast Year

Demurrage 3/	\$350
Switching 3/	\$150
Leases and Licenses 4/	<u>\$2,642</u>
Total	<u>\$3,142</u>

1/ See tab "Sorted Demurrage & Switching".

2/ Leases and Licenses source hard copy work paper list of leases and licenses for Line.

3/ For forecast year Railroad Staff estimates that demurrage and switching will remain the same as in base year at base year rate levels

4/ Leases and Licenses will remain on same facilities/properties as in base year
all leases/licenses are conservatively forecast to increase based on the CPI-U,
in fact a number of the leases are not subject to annual increase
see "Indices.xls".

2.845%

Exhibit B

Demurrage Post 9 1 03

Customer Name	CS Category Description	Waybill #	Waybill Date	Station Name	Invoiced	Adjusted	AR Status	AR
AGRILIANCE LLC	Demurrage	585183	27-Nov-03	RANDOM LAKE	525.00	(525.00)		
AGRILIANCE LLC	Demurrage	585184	27-Nov-03	RANDOM LAKE	2,200.00	(2,200.00)		
				Totals 2003	2,725.00	(2,725.00)		

Exhibit B

Demurrage and Switching

CN Customer Name	CS Category Description	Original Invoice Date	CN Station Name	Billed Amt	Adjusted	Paid	Outstanding
KETTLE LAKES COOPERATIVE	Demurrage	16-Mar-03	RANLAKE	150.00	-	(150.00)	-
GLACIER TRANSIT & STORAGE INC	Demurrage	13-Apr-03	WALDO	150.00	-	(150.00)	-
ADELL COOPERATIVE	Demurrage	15-Jun-03	ADELL	50.00	-	(50.00)	-
				350.00	-	(350.00)	
GREAT LAKES AGRI-SERVICE LL	Switching	28-Jul-03	ADELL	150.00	-	(150.00)	-

Exhibit B

ROAD #	CN Customer Name	CS Category Description	Original Invoice Date	CN Station Name	Billed Amt	Adjusted	Paid	Outstanding
4	KETTLE LAKES COOPERATIVE	Demurrage	16-Mar-03	RANLAKE	150.00	-	(150.00)	-
4	GLACIER TRANSIT & STORAGE INC	Demurrage	13-Apr-03	WALDO	150.00	-	(150.00)	-
4	KETTLE LAKES COOPERATIVE	Demurrage	14-May-03	RANLAKE	900.00	(900.00)	-	-
4	ADELL COOPERATIVE	Demurrage	15-Jun-03	ADELL	50.00	-	(50.00)	-
4	GREAT LAKES AGRI-SERVICE LL	Switching	28-Jul-03	ADELL	150.00	-	(150.00)	-
4	NEUENS LUMBER CO	Demurrage	13-Sep-03	FREDONIA	50.00	(50.00)	-	-

Data as received from CN Staff

Exhibit C

Plymouth Subdivision, From Saukville, WI to Kiel, WI
On-Branch Avoidable Costs
For the Base Year 2003

	Salaries and Wages	Materials, Tools, Supplies, Fuels and Lubricants	Purchased Services	General	Total
Maintenance of Way and Structures					
Repair and Maintenance:					
Roadway - running 1/	\$13,896	\$0	\$0	\$0	\$13,896
Roadway - switching	0	0	0	0	0
Tunnels & subways - running	0	0	0	0	0
Tunnels & subways - switching	0	0	0	0	0
Bridges & culverts - running	0	0	0	0	0
Bridges & culverts - switching	0	0	0	0	0
Ties - running 1/	0	415	n/a	n/a	415
Ties - switching	0	0	n/a	n/a	0
Rail and Other Track Material - running 1/	0	548	n/a	n/a	548
Rail and Other Track Material - switching	0	0	n/a	n/a	0
Ballast - running 1/	0	159	n/a	n/a	159
Ballast - switching	0	0	n/a	n/a	0
Track Laying and Surfacing - running	0	0	0	0	0
Track Laying and Surfacing - switching	0	0	0	0	0
Road property damaged - running	0	0	0	0	0
Road property damaged - switching	0	0	0	0	0
Road property damaged - other	0	0	0	0	0
Signals & interlockers - running	0	0	0	0	0
Signals & interlockers - switching	0	0	0	0	0
Communications systems	0	0	0	0	0
Highway grade crossings - running 1/	23,034	6,000	0	0	29,034
Highway grade crossings - switching	0	0	0	0	0
Station & office buildings	0	0	0	0	0
Miscellaneous buildings & structures	0	0	0	0	0
Roadway machines	0	0	0	0	0
Small tools & supplies	0	0	0	0	0
Snow removal	0	0	0	0	0
Fringe benefits - running 2/	n/a	n/a	n/a	14,783	14,783
Fringe benefits - switching	n/a	n/a	n/a	0	0
Fringe benefits - other	n/a	n/a	n/a	0	0
Casualties & insurance - running	n/a	n/a	n/a	0	0
Casualties & insurance - switching	n/a	n/a	n/a	0	0
Casualties & insurance - other	n/a	n/a	n/a	0	0
Joint facility rent - debit - running	0	0	0	0	0
Joint facility rent - debit - switching	0	0	0	0	0
Joint facility rent - debit - other	0	0	0	0	0
Joint facility rent - (credit) - running	0	0	0	0	0
Joint facility rent - (credit) - switching	0	0	0	0	0
Joint facility rent - (credit) - other	0	0	0	0	0
Depreciation - running	0	0	0	0	0
Depreciation - switching	0	0	0	0	0
Depreciation - other	0	0	0	0	0
Joint facility - debit - running	0	0	0	0	0
Joint facility - debit - switching	0	0	0	0	0
Joint facility - debit - other	0	0	0	0	0

Exhibit C

Plymouth Subdivision, From Saukville, WI to Kiel, WI
On-Branch Avoidable Costs
For the Base Year 2003

	Salaries and Wages	Materials, Tools, Supplies, Fuels and Lubricants	Purchased Services	General	Total
Joint facility - (credit) - running	0	0	0	0	0
Joint facility - (credit) - switching	0	0	0	0	0
Joint facility - (credit) - other	0	0	0	0	0
Other - running	0	0	0	0	0
Other - switching	0	0	0	0	0
Other - other	0	0	0	0	0
Total Maintenance of Way and Structures	\$36,930	\$7,122	\$0	\$14,783	\$58,835
Maintenance of Equipment					
Locomotives					
Repair & maintenance 3/	\$894	\$1,018	\$290	(\$36)	\$2,166
Equipment damaged	0	0	0	0	0
Fringe benefits 4/	n/a	n/a	n/a	392	392
Depreciation 5/	n/a	n/a	n/a	1,732	1,732
Freight Cars					
Equipment damaged	0	0	0	0	0
Total Maintenance of Equipment	\$894	\$1,018	\$290	\$2,088	\$4,291
Transportation					
Train Operations					
Engine crews 6/	\$17,793	\$0	\$0	\$0	\$17,793
Train crews 6/	16,603	0	0	0	16,603
Operating signals & interlockers	0	0	0	0	0
Highway crossing protection	0	0	0	0	0
Train inspection & lubrication 7/	517	43	0	0	560
Locomotive fuel 8/	0	14,162	0	0	14,162
Servicing locomotives 9/	705	317	47	7	1,075
Freight lost or damaged - solely related	n/a	n/a	n/a	0	0
Clearing wrecks	0	0	0	0	0
Fringe benefits 10/	n/a	n/a	n/a	14,976	14,976
Other casualties & insurance	n/a	n/a	n/a	0	0
Joint facility - debit	n/a	n/a	0	n/a	0
Joint facility - (credit)	n/a	n/a	0	n/a	0
Other	0	0	0	0	0
Yard Operations					
Switch crews	0	0	0	0	0
Locomotive fuel	0	0	0	0	0
Servicing locomotives	0	0	0	0	0
Fringe benefits	n/a	n/a	n/a	0	0
Train and Yard Operations - Common					
Adjusting & transferring loads	0	0	0	0	0
Fringe benefits	n/a	n/a	n/a	0	0
Specialized Service Operations					
Other	0	0	0	0	0
Administrative Support Operations					
Employees performing clerical & acctg. functions	0	0	0	0	0
Communication systems operations	0	0	0	0	0

Exhibit C

Plymouth Subdivision, From Saukville, WI to Kiel, WI
On-Branch Avoidable Costs
For the Base Year 2003

	Salaries and Wages	Materials, Tools, Supplies, Fuels and Lubricants	Purchased Services	General	Total
Fringe benefits	n/a	n/a	n/a	0	0
Other	0	0	0	0	0
Total Transportation	\$35,617	\$14,522	\$47	\$14,982	\$65,168
Deadheading, Taxi and Hotel					
Deadheading	\$0	\$0	\$0	\$0	\$0
Taxi 11/	0	0	6,080	0	6,080
Hotel	0	0	0	0	0
Total Deadheading, Taxi and Hotel	\$0	\$0	\$6,080	\$0	\$6,080
Overhead Movement	\$0	\$0	\$0	\$0	\$0
Freight Car Costs 12/	n/a	n/a	n/a	\$2,850	\$2,850
Return on Value					
Locomotives 13/	n/a	n/a	n/a	\$4,040	\$4,040
Freight Cars 14/	n/a	n/a	n/a	1,757	1,757
Total On-Branch Avoidable Costs	\$73,441	\$22,662	\$6,417	\$40,500	\$143,020

1/ CN Engineering Staff provided the Expenses shown under the MoW category.

2/ Fringe Benefits calculated in File "Fringe Benefits.xls", Tab "MoW Run".

3/ Source: File "Loco Repairs.xls", TAB "Repairs".

4/ Fringe Benefits calculated in File "Fringe Benefits.xls", Tab "MoE Loco".

5/ Source: File "Loco Depreciation.xls", TAB "Loco".

6/ Source: File "Crew wages.xls", TAB "Recap".

7/ Source: File "Train Inspection.xls".

8/ Source: File "Locomotive Fuel.xls", TAB "Fuel Expense".

9/ Source: File "Servicing Locomotives.xls".

10/ Fringe Benefits calculated in File "Fringe Benefits.xls", Tab "Trn Ops".

11/ Source: File "Taxi.xls", TAB "Taxi Expense".

12/ Source: File "Replacement Car Costs.xls", TAB "Base".

13/ Source: File "Locomotive ROI.xls", TAB "Loco".

14/ Source: File "Freight Car ROI.xls".

Shaded areas indicate formula linked from another work sheet.

Exhibit C

Plymouth Subdivision, From Saukville, WI to Kiel, WI
On-Branch Avoidable Costs
For the Forecast Year

Routine Maintenance, Normalized Separately Shown	Salaries and Wages	Materials, Tools, Supplies, Fuels and Lubricants	Purchased Services	General	Total
Maintenance of Way and Structures 1/					
Repair and Maintenance:					
Roadway - running	\$14,560	\$0	\$0	\$0	\$14,560
Roadway - switching	0	0	0	0	\$0
Tunnels & subways - running	0	0	0	0	0
Tunnels & subways - switching	0	0	0	0	0
Bridges & culverts - running	0	0	0	0	0
Bridges & culverts - switching	0	0	0	0	0
Ties - running	0	426	0	0	426
Ties - switching	0	0	0	0	0
Rail and Other Track Material - running	0	562	0	0	562
Rail and Other Track Material - switching	0	0	0	0	0
Ballast - running	0	163	0	0	163
Ballast - switching	0	0	0	0	0
Track Laying and Surfacing - running	0	0	0	0	0
Track Laying and Surfacing - switching	0	0	0	0	0
Road property damaged - running	0	0	0	0	0
Road property damaged - switching	0	0	0	0	0
Road property damaged - other	0	0	0	0	0
Signals & interlockers - running	0	0	0	0	0
Signals & interlockers - switching	0	0	0	0	0
Communications systems	0	0	0	0	0
Highway grade crossings - running	24,434	6,152	0	0	30,286
Highway grade crossings - switching	0	0	0	0	0
Station & office buildings	0	0	0	0	0
Miscellaneous buildings & structures	0	0	0	0	0
Roadway machines	0	0	0	0	0
Small tools & supplies	0	0	0	0	0
Snow removal	0	0	0	0	0
Fringe benefits - running	0	0	0	15,490	15,490
Fringe benefits - switching	0	0	0	0	0
Fringe benefits - other	0	0	0	0	0
Casualties & insurance - running	0	0	0	0	0
Casualties & insurance - switching	0	0	0	0	0
Casualties & insurance - other	0	0	0	0	0
Joint facility rent - debit - running	0	0	0	0	0
Joint facility rent - debit - switching	0	0	0	0	0
Joint facility rent - debit - other	0	0	0	0	0
Joint facility rent - (credit) - running	0	0	0	0	0
Joint facility rent - (credit) - switching	0	0	0	0	0
Joint facility rent - (credit) - other	0	0	0	0	0
Depreciation - running	0	0	0	0	0
Depreciation - switching	0	0	0	0	0
Depreciation - other	0	0	0	0	0
Joint facility - debit - running	0	0	0	0	0
Joint facility - debit - switching	0	0	0	0	0
Joint facility - debit - other	0	0	0	0	0
Joint facility - (credit) - running	0	0	0	0	0
Joint facility - (credit) - switching	0	0	0	0	0

Exhibit C

Plymouth Subdivision, From Saukville, WI to Kiel, WI
On-Branch Avoidable Costs
For the Forecast Year

	Salaries and Wages	Materials, Tools, Supplies, Fuels and Lubricants	Purchased Services	General	Total
Routine Maintenance, Normalized Separately Shown					
Joint facility - (credit) - other	0	0	0	0	0
Other - running	0	0	0	0	0
Other - switching	0	0	0	0	0
Other - other	0	0	0	0	0
Sub Total Maintenance of Way and Structures	\$38,694	\$7,302	\$0	\$15,490	\$61,486
Normalized Maintenance 2/					
Tie Replacement Program					\$72,836
Surfacing Program					\$30,865
Subtotal Normalized Maintenance					\$103,701
Total Maintenance of Way	\$38,694	\$7,302	\$0	\$15,490	\$61,486
Maintenance of Equipment					
Locomotives					
Repair & maintenance 3/	\$935	\$1,066	\$304	\$38	\$2,267
Equipment damaged	0	0	0	0	0
Fringe benefits 4/	n/a	n/a	n/a	410	410
Depreciation 5/	n/a	n/a	n/a	1,786	1,786
Freight Cars					
Equipment damaged	0	0	0	0	0
Total Maintenance of Equipment	\$935	\$1,066	\$304	\$2,158	\$4,463
Transportation					
Train Operations					
Engine crews 6/	\$17,793	\$0	\$0	\$0	\$17,793
Train crews 6/	16,603	0	0	0	16,603
Operating signals & interlockers	0	0	0	0	0
Highway crossing protection	0	0	0	0	0
Train inspection & lubrication 7/	\$40	45	0	0	585
Locomotive fuel 8/	0	15,700	0	0	15,700
Servicing locomotives 9/	738	331	49	7	1,125
Freight lost or damaged - solely related	n/a	n/a	n/a	0	0
Clearing wrecks	0	0	0	0	0
Fringe benefits 10/	n/a	n/a	n/a	14,999	14,999
Other casualties & insurance	n/a	n/a	n/a	0	0
Joint facility - debit	n/a	n/a	0	n/a	0
Joint facility - (credit)	n/a	n/a	0	n/a	0
Other	0	0	0	0	0
Yard Operations					
Switch crews	0	0	0	0	0
Locomotive fuel	0	0	0	0	0
Servicing locomotives	0	0	0	0	0
Fringe benefits	n/a	n/a	n/a	0	0
Train and Yard Operations - Common					
Adjusting & transferring loads	0	0	0	0	0
Fringe benefits	n/a	n/a	n/a	0	0
Specialized Service Operations					
Other	0	0	0	0	0
Administrative Support Operations					
Employees performing clerical & acctg. functions	0	0	0	0	0

Exhibit C

Plymouth Subdivision, From Saukville, WI to Kiel, WI
On-Branch Avoidable Costs
For the Forecast Year

Routine Maintenance, Normalized Separately Shown	Salaries and Wages	Materials, Tools, Supplies, Fuels and Lubricants	Purchased Services	General	Total
Communication systems operations	0	0	0	0	0
Fringe benefits	n/a	n/a	n/a	0	0
Other	0	0	0	0	0
Total Transportation	\$35,674	\$16,077	\$49	\$15,006	\$66,806
Deadheading, Taxi and Hotel					
Deadheading	\$0	\$0	\$0	\$0	\$0
Taxi 11/	0	0	6,253	0	6,253
Hotel	0	0	0	0	0
Total Deadheading, Taxi and Hotel	\$0	\$0	\$6,253	\$0	\$6,253
Overhead Movement	\$0	\$0	\$0	\$0	\$0
Freight Car Costs 12/	n/a	n/a	n/a	\$2,937	\$2,937
Return on Value					
Locomotives 13/	n/a	n/a	n/a	\$4,164	\$4,164
Freight Cars 14/	n/a	n/a	n/a	1,811	1,811
Total On-Branch Avoidable Costs	\$75,304	\$24,445	\$6,606	\$41,566	\$251,621

- 1/ MoW forecast year data source tab "Base" escalated by "Indices.xls" various columns, Other Expenses shown on Page
Forecast values were developed on the pages from which they are linked.
- 2/ Source Railroad Staff Work Paper "Plymouth Subdivision Abandonment MP 114.8 to MP 151.8 Normalized Maintenance of Way"
escalated from 2003 level to 2004 by "Indices.xls" RCAF column.
- 3/ Source: File "Loco Repairs.xls", TAB "Repairs".
- 4/ Fringe Benefits calculated in File "Fringe Benefits.xls", Tab "MoE Loco".
- 5/ Source: File "Loco Depreciation.xls", TAB "Loco".
- 6/ Source: File "Crew wages.xls", TAB "Recap".
- 7/ Source: File "Train Inspection.xls".
- 8/ Source: File "Locomotive Fuel.xls", TAB "Fuel Expense".
- 9/ Source: File "Servicing Locomotives.xls".
- 10/ Fringe Benefits calculated in File "Fringe Benefits.xls", Tab "Trn Ops".
- 11/ Source: File "Taxi.xls", TAB "Taxi Expense".
- 12/ Source: File "Replacement Car Costs.xls", TAB "Forecast".
- 13/ Source: File "Locomotive ROI.xls", TAB "Loco".
- 14/ Source: File "Freight Car ROI.xls".

Plymouth Subdivision, From Saukville, WI to Kiel, WI
Off-Branch Costs Summary

	Base Year - 2003	Forecast Year
<u>Other Than ROI - Freight Cars</u>		
Railroad Owned Cars (Other Than Return on Cars) 1/	\$84,850	\$88,784
Private Owned Cars (Other Than Return on Cars) 2/	58,681	61,402
Reciprocal Switching Cost 3/	2,858	2,858
Loss and Damage 4/	<u>2,137</u>	<u>2,197</u>
Total Off-Branch Costs (Other than Return on Freight Cars)	<u>\$148,526</u>	<u>\$155,241</u>
<u>ROI - Freight Cars</u>		
Return on Value - Railroad Owned Freight Cars 5/	\$5,501	\$5,756

- 1/ Source: TABs "Base RR" and "Forecast RR".
 2/ Source: TABs "Base Pvt" and "Forecast Pvt".
 3/ Source: File "Switch Off Branch.xls", TAB "Intermediate Sw Summary".
 4/ Source: File "STCC L&D.xls", TAB "STCCs L&D".
 5/ Source: TABs "FC ROI Base" and "FC ROI Forecast".

Exhibit D

Plymouth Subdivision, From Saukville, WI to Kiel, WI
Off-Branch Costs - URCS Basis - Railroad Owned Cars
ROI - Freight Cars
For the Base Year - 2003

	Modified Terminal Costs			Regular Terminal Costs		
	Number of Cars Orig. & Term. On Branch 1/	Cost Per Carload 2/	Amount	Number of Cars Orig. & Term. On Branch Local to CN 1/	Cost Per Carload 3/	Amount
Plain Box - 50 Foot	5	\$7.04	\$35	0	\$40.69	\$0
Equipped Box	7	9.56	67	2	27.71	55
Covered Hopper	92	5.76	530	0	15.56	0
Flat - Other	10	16.14	161	1	39.95	40
Refrigerator, Non-Mechanical	3	7.62	23	0	53.49	0
Total	117		\$816	3		\$95

	Interchange Costs			Linehaul Cost per Car Mile (L + E)			Total Off Branch ROI Costs
	Number of Cars Orig. & Term. On Branch Interchanged 1/	Cost Per Carload 4/	Amount	Off-Branch Car Miles 5/	Cost Per Car Mile 6/	Amount	
Plain Box - 50 Foot	5	\$10.49	\$52	2,207	\$0.11148	\$246	\$334
Equipped Box	5	6.61	33	2,643	0.06391	169	324
Covered Hopper	92	3.79	349	72,851	0.03667	2,671	3,550
Flat - Other	9	9.95	90	8,781	0.07835	688	979
Refrigerator, Non-Mechanical	3	15.58	47	1,906	0.12801	244	314
Total	114		\$571	88,387		\$4,018	\$5,501

- 1/ Source: File "Car Mile Gross Ton Miles Terminal Count.xls" tab "Terminal Count by Car Type".
2/ Source: File "URCS Costs off branch.xls", TAB "Mod Term ROI".
3/ Source: File "URCS Costs off branch.xls", TAB "Reg Term RR ROI".
4/ Source: File "URCS Costs off branch.xls", TAB "IC Term ROI".
5/ Source: File "Car Mile Gross Ton Miles Terminal Count.xls" tab "CAR MILES GTMS".
6/ Source: File "URCS Costs off branch.xls", TAB "Car Mile ROI".

Plymouth Subdivision, From Saukville, WI to Kiel, WI
 Off-Branch Costs - URCS Basis - Railroad Owned Cars
 OPR + DRL Plus ROI - Other Than Freight Cars

	Modified Terminal Costs			Regular Terminal Costs			Interchange Costs		
	Number of Cars Orig. & Term. On Branch 1/	Cost Per Carload 2/	Amount	Number of Cars Orig. & Term. On Branch Local to CN 1/	Cost Per Carload 3/	Amount	Number of Cars Orig. & Term. On Branch Interchanged 1/	Cost Per Carload 4/	Amount
Plain Box - 50 Foot	5	\$81.34	\$407	0	\$331.77	\$0	5	\$99.84	\$499
Equipped Box	7	66.16	463	2	158.05	316	5	52.35	262
Covered Hopper	92	66.73	6,139	0	150.62	0	92	53.51	4,923
Flat - Other	10	71.93	719	1	167.46	167	9	56.59	509
Refrigerator, Non-Mechanical	3	65.25	196	0	186.27	0	3	70.08	210
Total	117		\$7,924	3		\$484	114		\$6,404

	Linehaul Cost per Car Mile (L + E)			Way Trains			Thru Trains			Total Off-Branch Costs
	Off-Branch Car Miles 5/	Cost Per Car Mile 6/	Amount	Off-Branch Ton Miles 5/	Cost Per Ton Mile 7/	Amount	Off-Branch Ton Miles 5/	Cost Per Ton Mile 7/	Amount	
Plain Box - 50 Foot	2,207	\$0.51689	\$1,141	51,409	\$0.01136	\$584	102,486	\$0.00732	\$750	\$3,380
Equipped Box	2,643	0.13904	367	72,359	0.01136	822	107,079	0.00732	783	3,014
Covered Hopper	72,851	0.13712	9,990	1,373,738	0.01136	15,612	4,368,499	0.00732	31,958	68,622
Flat - Other	8,781	0.13680	1,201	133,054	0.01136	1,512	507,443	0.00732	3,712	7,822
Refrigerator, Non-Mechanical	1,906	0.23119	441	67,572	0.01136	768	54,291	0.00732	397	2,012
Total	88,387		\$13,140	1,698,132		\$19,299	5,139,798		\$37,600	\$84,850

1/ Source: File "Car Mile Gross Ton Miles Terminal Count.xls" tab "Terminal Count by Car Type".

2/ Source: File "URCS Costs off branch.xls", TAB "Mod Term RR".

3/ Source: File "URCS Costs off branch.xls", TAB "Reg Term RR".

4/ Source: File "URCS Costs off branch.xls", TAB "IC Term RR".

5/ Source: File "Car Mile Gross Ton Miles Terminal Count.xls" tab "CAR MILES GTMS".

6/ Source: File "URCS Costs off branch.xls", TAB "Car Mile RR".

7/ Source: File "URCS Costs off branch.xls", TAB "Off Branch GTM".

Exhibit D

Plymouth Subdivision, From Saukville, WI to Kiel, WI
Off-Branch Costs - URCS Basis - Private Cars
OPR + DRL Plus ROI - Other Than Freight Cars
For the Base Year - 2003

	Modified Terminal Costs			Regular Terminal Costs			Interchange Costs		
	Number of Cars Orig. & Term. On Branch 1/	Cost Per Carload 2/	Amount	Number of Cars Orig. & Term. On Branch Local to CN 1/	Cost Per Carload 3/	Amount	Number of Cars Orig. & Term. On Branch Interchanged 1/	Cost Per Carload 4/	Amount
Plain Box - 50'	1	\$43.48	\$43	1	\$90.64	\$91	0	\$35.16	\$0
Equipped Box	2	45.38	91	2	97.43	195	0	39.33	0
Covered Hopper	77	45.79	3,525	42	97.43	4,092	35	40.22	1,408
Tank - Under 22,000 Gallons	9	45.63	411	3	97.43	292	6	39.89	239
Total	89		\$4,070	48		\$4,670	41		\$1,647

	Linehaul Cost per Car Mile (L + E)			Way Trains			Thru Trains			Total Off-Branch Costs
	Off-Branch Car Miles 5/	Cost Per Car Mile 6/	Amount	Off-Branch Ton Miles 5/	Cost Per Ton Mile 7/	Amount	Off-Branch Ton Miles 5/	Cost Per Ton Mile 7/	Amount	
Plain Box - 50'	355	\$0.04815	\$17	8,500	\$0.01136	\$97	16,946	\$0.00732	\$124	\$372
Equipped Box	1,424	0.04815	69	31,014	0.01136	352	61,827	0.00732	452	1,159
Covered Hopper 8/	41,882	0.13127	4,095	2,368,172	0.01136	26,914	1,401,095	0.00732	10,250	50,285
Tank - Under 22,000 Gallons	7,683	0.04815	370	114,437	0.01136	1,301	581,298	0.00732	4,253	8,865
Total	51,345		\$4,551	2,522,123		\$28,664	2,061,166		\$15,079	\$58,681

- 1/ Source: File "Car Mile Gross Ton Miles Terminal Count.xls" tab "Terminal Count by Car Type".
2/ Source: File "URCS Costs off branch.xls", TAB "Mod Term Pvt".
3/ Source: File "URCS Costs off branch.xls", TAB "Reg Term Pvt".
4/ Source: File "URCS Costs off branch.xls", TAB "IC Term Pvt".
5/ Source: File "Car Mile Gross Ton Miles Terminal Count.xls" tab "CAR MILES GTMS".
6/ Source: File "URCS Costs off branch.xls", TAB "Car Mile Pvt".
7/ Source: File "URCS Costs off branch.xls", TAB "Off Branch GTM".
8/ Linehaul Cost per Car Mile calculated to reflect mileage payment only on loaded miles.

Total Loaded Miles 25,009
Mileage Rate-Rental \$0.08312
Total Rental \$2,079

Total Round Trip Miles 41,882
Sw. Eng Min cost/mile \$0.04815
Total SEM Cost \$2,017

Total Linehaul Car Mile Cost for Covered Hoppers \$4,095

Plymouth Subdivision, From Saukville, WI to Kiel, WI
Off-Branch Costs - URCS Basis - Railroad Owned Cars
ROI - Freight Cars
For the Forecast Year

	Modified Terminal Costs			Regular Terminal Costs		
	Number of Cars Orig. & Term. On Branch 1/	Cost Per Carload 2/	Amount	Number of Cars Orig. & Term. On Branch Local to CN 1/	Cost Per Carload 3/	Amount
Plain Box - 50 Foot	5	\$7.37	\$37	0	\$42.57	\$0
Equipped Box	7	10.00	70	2	29.00	58
Covered Hopper	92	6.03	554	0	16.28	0
Flat - Other	10	16.89	169	1	41.80	42
Refrigerator, Non-Mechanical	3	7.98	24	0	55.97	0
Total	117		\$854	3		\$100

	Interchange Costs			Linehaul Cost per Car Mile (L + E)			Total Off Branch ROI Costs
	Number of Cars Orig. & Term. On Branch Interchanged 1/	Cost Per Carload 4/	Amount	Off-Branch Car Miles 5/	Cost Per Car Mile 6/	Amount	
Plain Box - 50 Foot	5	\$10.97	\$55	2,207	\$0.11665	\$257	\$349
Equipped Box	5	6.92	35	2,643	0.06688	177	339
Covered Hopper	92	3.97	365	72,851	0.03837	2,795	3,715
Flat - Other	9	10.42	94	8,781	0.08198	720	1,024
Refrigerator, Non-Mechanical	3	16.31	49	1,906	0.13395	255	328
Total	114		\$597	88,387		\$4,204	\$5,756

1/ Source: File "Car Mile Gross Ton Miles Terminal Count.xls" tab "Terminal Count by Car Type".

2/ Source: File "URCS Costs off branch.xls", TAB "Mod Term ROI".

3/ Source: File "URCS Costs off branch.xls", TAB "Reg Term RR ROI".

4/ Source: File "URCS Costs off branch.xls", TAB "IC Term ROI".

5/ Source: File "Car Mile Gross Ton Miles Terminal Count.xls" tab "CAR MILES GTMS".

6/ Source: File "URCS Costs off branch.xls", TAB "Car Mile ROI".

Plymouth Subdivision, From Saukville, WI to Kiel, WI
Off-Branch Costs - URCS Basis - Railroad Owned Cars
OPR + DRL Plus ROI - Other Than Freight Cars
For the Forecast Year

	Modified Terminal Costs			Regular Terminal Costs			Interchange Costs		
	Number of Cars Orig. & Term. On Branch 1/	Cost Per Carload 2/	Amount	Number of Cars Orig. & Term. On Branch Local to CN 1/	Cost Per Carload 3/	Amount	Number of Cars Orig. & Term. On Branch Interchanged 1/	Cost Per Carload 4/	Amount
Plain Box - 50 Foot	5	\$85.11	\$426	0	\$347.16	\$0	5	\$104.47	\$522
Equipped Box	7	69.23	485	2	165.36	331	5	54.78	274
Covered Hopper	92	69.82	6,424	0	157.60	0	92	56.00	5,152
Flat - Other	10	75.26	753	1	175.23	175	9	59.22	533
Refrigerator, Non-Mechanical	3	68.27	205	0	194.91	0	3	73.33	220
Total	117		\$8,291	3		\$506	114		\$6,701

	Linehaul Cost per Car Mile (L + E)			Way Trains			Thru Trains			Total Off-Branch Costs
	Off-Branch Car Miles 5/	Cost Per Car Mile 6/	Amount	Off-Branch Ton Miles 5/	Cost Per Ton Mile 7/	Amount	Off-Branch Ton Miles 5/	Cost Per Ton Mile 7/	Amount	
Plain Box - 50 Foot	2,207	\$0.54086	\$1,193	51,409	\$0.01189	\$611	102,486	\$0.00765	\$784	\$3,537
Equipped Box	2,643	0.14549	385	72,359	0.01189	860	107,079	0.00765	820	3,154
Covered Hopper	72,851	0.14348	10,453	1,373,738	0.01189	16,336	4,368,499	0.00765	33,440	71,804
Flat - Other	8,781	0.14314	1,257	133,054	0.01189	1,582	507,443	0.00765	3,884	8,184
Refrigerator, Non-Mechanical	1,906	0.24191	461	67,572	0.01189	804	54,291	0.00765	416	2,105
Total	88,387		\$13,749	1,698,132		\$20,194	5,139,798		\$39,344	\$88,784

1/ Source: File "Car Mile Gross Ton Miles Terminal Count.xls" tab "Terminal Count by Car Type".

2/ Source: File "URCS Costs off branch.xls", TAB "Mod Term RR".

3/ Source: File "URCS Costs off branch.xls", TAB "Reg Term RR".

4/ Source: File "URCS Costs off branch.xls", TAB "IC Term RR".

5/ Source: File "Car Mile Gross Ton Miles Terminal Count.xls" tab "CAR MILES GTMS".

6/ Source: File "URCS Costs off branch.xls", TAB "Car Mile RR".

7/ Source: File "URCS Costs off branch.xls", TAB "Off Branch GTM".

Exhibit D

Plymouth Subdivision, From Saukville, WI to Kiel, WI
Off-Branch Costs - URCS Basis - Private Cars
OPR + DRL Plus ROI - Other Than Freight Cars

	Modified Terminal Costs			Regular Terminal Costs			Interchange Costs		
	Number of Cars Orig. & Term. On Branch 1/	Cost Per Carload 2/	Amount	Number of Cars Orig. & Term. On Branch Local to CN 1/	Cost Per Carload 3/	Amount	Number of Cars Orig. & Term. On Branch Interchanged 1/	Cost Per Carload 4/	Amount
Plain Box - 50'	1	\$45.50	\$46	1	\$94.84	95	0	\$36.79	\$0
Equipped Box	2	47.48	95	2	101.95	204	0	41.15	0
Covered Hopper	77	47.91	3,689	42	101.95	4,282	35	42.09	1,473
Tank - Under 22,000 Gallons	9	47.75	430	3	101.95	306	6	41.74	250
Total	89		4,259	48		4,887	41		1,723

	Linehaul Cost per Car Mile (L + E)			Way Trains			Thru Trains			Total Off-Branch Costs
	Off-Branch Car Miles 5/	Cost Per Car Mile 6/	Amount	Off-Branch Ton Miles 5/	Cost Per Ton Mile 7/	Amount	Off-Branch Ton Miles 5/	Cost Per Ton Mile 7/	Amount	
Plain Box - 50'	355	\$0.05039	\$18	8,500	\$0.01189	\$101	16,946	\$0.00765	\$130	\$389
Equipped Box	1,424	0.05039	72	31,014	0.01189	369	61,827	0.00765	473	1,213
Covered Hopper	41,882	0.13736	4,285	2,368,172	0.01189	28,162	1,401,095	0.00765	10,725	52,616
Tank - Under 22,000 Gallons	7,683	0.05039	387	114,437	0.01189	1,361	581,298	0.00765	4,450	7,184
Total	51,345		\$4,762	2,522,123		\$29,993	2,061,166		\$15,778	\$61,402

- 1/ Source: File "Car Mile Gross Ton Miles Terminal Count.xls" tab "Terminal Count by Car Type".
2/ Source: File "URCS Costs off branch.xls", TAB "Mod Term Pvt".
3/ Source: File "URCS Costs off branch.xls", TAB "Reg Term Pvt".
4/ Source: File "URCS Costs off branch.xls", TAB "IC Term Pvt".
5/ Source: File "Car Mile Gross Ton Miles Terminal Count.xls" tab "CAR MILES GTMS".
6/ Source: File "URCS Costs off branch.xls", TAB "Car Mile Pvt".
7/ Source: File "URCS Costs off branch.xls", TAB "Off Branch GTM".
8/ Linehaul Cost per Car Mile calculated to reflect mileage payment only on loaded miles.

Total Loaded Miles 25,009
Mileage Rate-Rental \$0.08697
Total Rental \$2,175

Total Round Trip Miles 41,882
Sw. Eng Min cost/mile \$0.05039
Total SEM Cost \$2,110

Total Linehaul Car Mile Cost
for Covered Hoppers \$4,285

Plymouth Subdivision, From Saukville, WI to Kiel, WI

Opportunity Cost as a result of Operating the Line

1.	Market Value of Merchantable Land 1/	\$820,000
2.	Value of Salvageable Scrap and Usable Material 2/	1,933,000
3.	Cost of Disposing of Land (included in Market Value L 1)	0
4.	Cost of Track Removal 2/	<u>(684,478)</u>
5.	Net Liquidation Value (Sum L1 through L4)	\$2,068,522
6.	Working Capital (L 28)	10,022
7.	Income Tax Consequences (L15 below)	<u>(406,916)</u>
8.	Total Valuation For Road Property (Sum L5 through L7)	\$1,671,628
9.	Current Nominal Cost Of Capital	<u>13.32%</u>
10.	Opportunity cost (L8*L9)	<u>\$222,661</u>

Calculation of Income Tax Consequences

11	Net Liquidation Value	\$2,068,522
12	Book Value - Land 3/	<u>1,120,000</u>
13	Gain on Sale (L11 - L12)	\$948,522
14	Income Tax Rate 4/	<u>42.9%</u>
15	Income Tax Consequences (L13*L14)	<u>\$406,916</u>

Calculation of Holding Gains

16	Net Liquidation Value	\$2,068,522
17	Holding Gain %	<u>1.67%</u>
18	Holding Gain Before Taxes (L16*L17)	\$34,544
19	Income Taxes on Holding Gains 5/	<u>6,795</u>
20	Holding Gains (Net) (L18-L19)	<u>\$27,749</u>

Working Capital 6/

21	Maintenance of Way	\$165,188
22	Maintenance of Equipment Excl. Depreciation	2,677
23	Transportation	66,806
24	Deadheading, Taxi and Hotel	6,253
25	Freight Car Costs Other Than ROI	<u>2,937</u>
26	Subtotal	\$243,860

On-Branch Cash Avoidable Costs

27	15 Days / 365 days	<u>0.04109589</u>
28	Total Working Capital	<u>\$10,022</u>

- 1/ Source: Appendix O, Work Paper Land Valuation
 2/ Source: "Track NFV.xls"
 3/ Source: Railroad Staff Work Paper
 4/ The Income Tax Rate of 42.9% is that of the Wisconsin Central
 5/ If the NLV of this line increases 1.67% over the next year, the gain on the sale of the line one year hence increases by \$34,544 (\$2,068,522 * 1.67%) and therefore our income taxes increase by \$6,795, from \$406,916 to \$413,711.
 6/ Source: File "On Branch Avoidable Costs.xls", TAB "Forecast".

Exhibit F

Plymouth Subdivision, From Saukville, WI to Kiel, WI
Crew Wages for Crew Serving the Plymouth Sub Saukville to Kiel

	Straight 1/ time rate	Overtime rate	Avg crew size/train	Hours @ OT	Hours @ Straight time	Wages	Trains/ Year	Wages before additives	Additives, non fringe benefits 2/	Wages (Col b R 1 Sch 410 format)
<u>Base Year</u>										
Engineer	28	42	1.03	1.87	2.63	\$157.29	102	\$16,044	10.9%	\$17,793
Trainman	26	39	1.03	1.92	2.58	\$146.77	102	\$14,971	10.9%	\$16,603
								\$31,015		\$34,395
<u>Forecast Year</u> 3/										
Engineer	28	42	1.03	1.87	2.63	\$157.29	102	\$16,044	10.9%	\$17,793
Trainman	26	39	1.03	1.92	2.58	\$146.77	102	\$14,971	10.9%	\$16,603
								\$31,015		\$34,395

1/ Wage hours and dollars data in this worksheet is linked from tab "Wages by Train Engine" in this workbook.

2/ Fringe benefits percents for Crews provided by CN Staff, see Appendix O.

3/ Wage rates in effective during 2003 through June 2004, at this time no forecast of salaries is available.

Thus crew wages in the forecast year may be understated.

Exhibit F

Crew Wages paid to Crews serving the Plymouth Sub Saukville to Kiel during the period 9/1/03 - 12/31/03
Data sorted by Train and Engine Crew Member

Date MM/DD/YYYY	Crew size	Train ID	\$ of Regular Time	\$ of Over Time	Total \$	Craft Code	ID'd train to branch 1/	
09/02/2003 00:00:00	2	L50781 02	280	98	377.99	EN	x	1
09/03/2003 00:00:00	2	L50781 03	280	95	374.50	EN	x	1
09/09/2003 00:00:00	2	L50781 09	280	98	377.99	EN	x	1
09/11/2003 00:00:00	3	L50781 11	280	77	356.99	EN	x	
09/11/2003 00:00:00	3	L50781 11	280	119	398.99	ET	DB x	1
09/16/2003 00:00:00	2	L50781 16	280	74	353.50	EN	x	1
09/18/2003 00:00:00	3	L50781 18	280	77	356.99	EN	x	1
09/23/2003 00:00:00	2	L50781 23	280	112	392.01	EN	x	1
09/25/2003 00:00:00	2	L50781 25	280	84	364.00	EN	x	1
09/30/2003 00:00:00	2	L50781 30	280	105	385.00	EN	x	1
10/02/2003 00:00:00	2	L50781 02	280	105	385.00	EN	x	1
10/07/2003 00:00:00	2	L50781 07	280	74	353.50	EN	x	1
10/09/2003 00:00:00	2	L50781 09	280	105	385.00	EN	x	1
10/14/2003 00:00:00	2	L50781 14	280	70	350.01	EN	x	1
10/16/2003 00:00:00	2	L50781 16	280	77	356.99	EN	x	1
10/21/2003 00:00:00	2	L50781 21	280	105	385.00	EN	x	1
10/23/2003 00:00:00	2	L50781 23	280	35	314.99	EN	x	1
10/28/2003 00:00:00	2	L50781 28	280	84	364.00	EN	x	1
10/30/2003 00:00:00	2	L50781 30	280	84	364.00	EN	x	1
11/04/2003 00:00:00	2	L50781 04	280	119	398.99	EN	x	1
11/06/2003 00:00:00	2	L50781 06	280	53	332.50	EN	x	1
11/12/2003 00:00:00	2	L50781 12	280	105	385.00	EN	x	1
11/18/2003 00:00:00	2	L50781 18	280	74	353.50	EN	x	1
12/02/2003 00:00:00	2	L50781 02	280	-	280.00	EN	x	1
12/04/2003 00:00:00	2	L50781 04	280	49	329.01	EN	x	1
12/05/2003 00:00:00	2	L50781 05	280	-	280.00	EN	x	1
12/08/2003 00:00:00	2	L50781 08	280	74	353.50	EN	x	1
12/09/2003 00:00:00	2	L50781 09	280	63	343.00	EN	x	1
12/11/2003 00:00:00	2	L50781 11	280	56	335.99	EN	x	1
12/23/2003 00:00:00	2	L50781 23	280	84	364.00	EN	x	1
12/30/2003 00:00:00	2	L50781 30	280	84	364.00	EN	x	1
			8680	2435.94	11115.94	trains		30
			OT hours paid (at \$42/hr)	58		# crewmen		31
			Avg OT hours per man	1.87		avg crew size		1.03
09/02/2003 00:00:00	2	L50781 02	260	91	350.99	CO	x	1
09/03/2003 00:00:00	2	L50781 03	260	88	347.75	CO	x	1
09/09/2003 00:00:00	2	L50781 09	260	91	350.99	CO	x	1
09/11/2003 00:00:00	3	L50781 11	260	71	331.49	CO	x	1
09/16/2003 00:00:00	2	L50781 16	260	68	328.25	CO	x	1
09/18/2003 00:00:00	3	L50781 18	260	71	331.49	CO	x	1
09/18/2003 00:00:00	3	L50781 18	260	172	432.26	TT	x	
09/23/2003 00:00:00	2	L50781 23	260	104	364.01	CO	x	1
09/25/2003 00:00:00	2	L50781 25	260	78	338.00	CO	x	1
09/30/2003 00:00:00	2	L50781 30	260	98	357.50	CO	x	1
10/02/2003 00:00:00	2	L50781 02	260	98	357.50	CO	x	1
10/07/2003 00:00:00	2	L50781 07	260	68	328.25	CO	x	1
10/09/2003 00:00:00	2	L50781 09	260	98	357.50	CO	x	1
10/14/2003 00:00:00	2	L50781 14	260	65	325.01	CO	x	1
10/16/2003 00:00:00	2	L50781 16	260	71	331.49	CO	x	1
10/21/2003 00:00:00	2	L50781 21	260	98	357.50	CO	x	1

Exhibit F

Crew Wages paid to Crews serving the Plymouth Sub Saukville to Kiel during the period 9/1/03 - 12/31/03
Data sorted by Train and Engine Crew Member

Date MM/DD/YYYY	Crew size	Train ID	\$ of Regular Time	\$ of Over Time	Total \$	Craft Code	ID'd train to branch 1/	
10/23/2003 00:00:00	2	L50781 23	260	32	292.49	CO	x	1
10/28/2003 00:00:00	2	L50781 28	260	78	338.00	CO	x	1
10/30/2003 00:00:00	2	L50781 30	260	78	338.00	CO	x	1
11/04/2003 00:00:00	2	L50781 04	260	110	370.49	CO	x	1
11/06/2003 00:00:00	2	L50781 06	260	49	308.75	CO	x	1
11/12/2003 00:00:00	2	L50781 12	260	98	357.50	CO	x	1
11/18/2003 00:00:00	2	L50781 18	260	68	328.25	CO	x	1
12/02/2003 00:00:00	2	L50781 02	260	-	260.00	CO	x	1
12/04/2003 00:00:00	2	L50781 04	260	46	305.51	CO	x	1
12/05/2003 00:00:00	2	L50781 05	260	-	260.00	CO	x	1
12/08/2003 00:00:00	2	L50781 08	260	68	328.25	CO	x	1
12/09/2003 00:00:00	2	L50781 09	260	59	318.50	CO	x	1
12/11/2003 00:00:00	2	L50781 11	260	52	311.99	CO	x	1
12/23/2003 00:00:00	2	L50781 23	260	78	338.00	CO	x	1
12/30/2003 00:00:00	2	L50781 30	260	78	338.00	CO	x	1
			\$8,060	\$2,324	\$10,384	trains		\$30
			OT hours paid (at \$39/hr)	60		# crewmen		31
			Avg OT hours per man	1.92		avg crew size		1.03

1/ See "On Branch Train Activity.xls" tab "Calender" for dates the branch was served.

Taxi expenses are incurred related to 75% of the trains serving the branch line (see "Taxi.xls"), the average taxi trip is 35 miles per the Operating Witness, therefore a minimum of 3/4 hour of over time is related to being taxied home from the branch service. Therefore in addition to the 3 1/2 hours traveling on branch and the minimum 1/2 hour to serve to spot and pull from industries on branch, more than another half hour is spent by the crew returning home. Time related to serving the branch for crew wages:

approximately 2 hours at overtime plus
approximately 2 1/2 hours at straight time. (4-1.87=2.13+.5=2.63)

Engineer OT 1.87
Engineer ST 2.63
Trainmen OT 1.92
Trainmen ST 2.58

Crew Wages paid to Crews serving the Plymouth Sub Saukville to Kiel during the period 9/1/03 - 12/31/03
Data sorted by Train and Engine Crew Member

Date MM/DD/YYYY	Crew size	Train ID	\$ of Regular Time	\$ of Over Time	Doubling	Other	Total \$	Craft Code	ID'd train to branch 1/
09/02/2003 00:00:00	2	L50781 02	260	91	-	-	350.99	CO x	
09/02/2003 00:00:00	2	L50781 02	280	98	-	-	377.99	EN x	1
09/03/2003 00:00:00	2	L50781 03	260	88	-	-	347.75	CO x	
09/03/2003 00:00:00	2	L50781 03	280	95	-	-	374.50	EN x	1
09/09/2003 00:00:00	2	L50781 09	260	91	-	-	350.99	CO x	
09/09/2003 00:00:00	2	L50781 09	280	98	-	-	377.99	EN x	1
09/11/2003 00:00:00	3	L50781 11	260	71	-	-	331.49	CO x	
09/11/2003 00:00:00	3	L50781 11	280	77	-	-	356.99	EN x	
09/11/2003 00:00:00	3	L50781 11	280	119	-	-	398.99	ET DB x	1
09/16/2003 00:00:00	2	L50781 16	260	68	-	-	328.25	CO x	
09/16/2003 00:00:00	2	L50781 16	280	74	-	-	353.50	EN x	1
09/18/2003 00:00:00	3	L50781 18	260	71	-	-	331.49	CO x	
09/18/2003 00:00:00	3	L50781 18	280	77	-	-	356.99	EN x	
09/18/2003 00:00:00	3	L50781 18	260	172	-	-	432.26	TT x	1
09/23/2003 00:00:00	2	L50781 23	260	104	-	-	364.01	CO x	
09/23/2003 00:00:00	2	L50781 23	280	112	-	-	392.01	EN x	1
09/25/2003 00:00:00	2	L50781 25	260	78	-	-	338.00	CO x	
09/25/2003 00:00:00	2	L50781 25	280	84	-	-	364.00	EN x	1
09/30/2003 00:00:00	2	L50781 30	260	98	-	-	357.50	CO x	
09/30/2003 00:00:00	2	L50781 30	280	105	-	-	385.00	EN x	1
10/02/2003 00:00:00	2	L50781 02	260	98	-	-	357.50	CO x	
10/02/2003 00:00:00	2	L50781 02	280	105	-	-	385.00	EN x	1
10/07/2003 00:00:00	2	L50781 07	260	68	-	-	328.25	CO x	
10/07/2003 00:00:00	2	L50781 07	280	74	-	-	353.50	EN x	1
10/09/2003 00:00:00	2	L50781 09	260	98	-	-	357.50	CO x	
10/09/2003 00:00:00	2	L50781 09	280	105	-	-	385.00	EN x	1
10/14/2003 00:00:00	2	L50781 14	260	65	-	-	325.01	CO x	
10/14/2003 00:00:00	2	L50781 14	280	70	-	-	350.01	EN x	1
10/16/2003 00:00:00	2	L50781 16	260	71	-	-	331.49	CO x	
10/16/2003 00:00:00	2	L50781 16	280	77	-	-	356.99	EN x	1
10/21/2003 00:00:00	2	L50781 21	260	98	-	-	357.50	CO x	
10/21/2003 00:00:00	2	L50781 21	280	105	-	-	385.00	EN x	1
10/23/2003 00:00:00	2	L50781 23	260	32	-	-	292.49	CO x	
10/23/2003 00:00:00	2	L50781 23	280	35	-	-	314.99	EN x	1
10/28/2003 00:00:00	2	L50781 28	260	78	-	-	338.00	CO x	
10/28/2003 00:00:00	2	L50781 28	280	84	-	-	364.00	EN x	1
10/30/2003 00:00:00	2	L50781 30	260	78	-	-	338.00	CO x	
10/30/2003 00:00:00	2	L50781 30	280	84	-	-	364.00	EN x	1
11/04/2003 00:00:00	2	L50781 04	260	110	-	-	370.49	CO x	
11/04/2003 00:00:00	2	L50781 04	280	119	-	-	398.99	EN x	1
11/06/2003 00:00:00	2	L50781 06	260	49	-	-	308.75	CO x	
11/06/2003 00:00:00	2	L50781 06	280	53	-	-	332.50	EN x	1
11/12/2003 00:00:00	2	L50781 12	260	98	-	-	357.50	CO x	
11/12/2003 00:00:00	2	L50781 12	280	105	-	-	385.00	EN x	1
11/18/2003 00:00:00	2	L50781 18	260	68	-	-	328.25	CO x	
11/18/2003 00:00:00	2	L50781 18	280	74	-	-	353.50	EN x	1
12/02/2003 00:00:00	2	L50781 02	260	-	-	-	260.00	CO x	
12/02/2003 00:00:00	2	L50781 02	280	-	-	-	280.00	EN x	1
12/04/2003 00:00:00	2	L50781 04	260	46	-	-	305.51	CO x	
12/04/2003 00:00:00	2	L50781 04	280	49	-	-	329.01	EN x	1
12/05/2003 00:00:00	2	L50781 05	260	-	-	-	260.00	CO x	
12/05/2003 00:00:00	2	L50781 05	280	-	-	-	280.00	EN x	1
12/08/2003 00:00:00	2	L50781 08	260	68	-	-	328.25	CO x	
12/08/2003 00:00:00	2	L50781 08	280	74	-	-	353.50	EN x	1
12/09/2003 00:00:00	2	L50781 09	260	59	-	-	318.50	CO x	
12/09/2003 00:00:00	2	L50781 09	280	63	-	-	343.00	EN x	1
12/11/2003 00:00:00	2	L50781 11	260	52	-	-	311.99	CO x	
12/11/2003 00:00:00	2	L50781 11	280	56	-	-	335.99	EN x	1
12/23/2003 00:00:00	2	L50781 23	260	78	-	-	338.00	CO x	
12/23/2003 00:00:00	2	L50781 23	280	84	-	-	364.00	EN x	1
12/30/2003 00:00:00	2	L50781 30	260	78	-	-	338.00	CO x	
12/30/2003 00:00:00	2	L50781 30	280	84	-	-	364.00	EN x	1
				4,760					
									30 trains
									62 number of crewmen
									2.07 average crew size

Crew Wages paid to Crews serving the Plymouth Sub Saukville to Kiel during the period 9/1/03 - 12/31/03
Data sorted by Train and Engine Crew Member

Date MM/DD/YYYY	Crew size	Train ID	\$ of Regular Time	\$ of Over Time	Doubling	Other	Total \$	Craft Code	ID'd train to branch 1/
1/ See "On Branch Train Activity.xls" tab "Calendar" for dates the branch was served.									
09/04/2003 00:00:00	2	L50781 04	260	104	-	-	364.01	CO	
09/04/2003 00:00:00	2	L50781 04	280	112	-	-	392.01	EN	
09/05/2003 00:00:00	2	L50781 05	260	68	-	-	328.25	CO	
09/05/2003 00:00:00	2	L50781 05	280	74	-	-	353.50	EN	
09/08/2003 00:00:00	2	L50781 08	260	55	-	-	315.26	CO	
09/08/2003 00:00:00	2	L50781 08	280	60	-	-	339.51	EN	
09/10/2003 00:00:00	3	L50781 10	260	59	-	-	318.50	CO	
09/10/2003 00:00:00	3	L50781 10	280	63	-	-	343.00	EN	
09/10/2003 00:00:00	3	L50781 10	260	137	-	-	396.50	TT	
09/11/2003 00:00:00	3	L50781 11	280	77	-	-	356.99	ET	
09/11/2003 00:00:00	3	L50781 11	-280	(77)	-	-	(356.99)	ET	CR
09/12/2003 00:00:00	3	L50781 12	260	-	-	-	260.00	CO	
09/12/2003 00:00:00	3	L50781 12	280	-	-	-	280.00	EN	
09/12/2003 00:00:00	3	L50781 12	280	-	-	-	280.00	SE	
09/15/2003 00:00:00	2	L50781 15	260	10	-	-	269.75	CO	
09/15/2003 00:00:00	2	L50781 15	280	11	-	-	290.50	EN	
09/17/2003 00:00:00	3	L50781 17	260	59	-	-	318.50	B1	
09/17/2003 00:00:00	3	L50781 17	260	59	-	-	318.50	CO	
09/17/2003 00:00:00	3	L50781 17	280	-	-	-	280.00	EN	
09/19/2003 00:00:00	2	L50781 19	260	-	-	-	260.00	CO	
09/19/2003 00:00:00	2	L50781 19	280	-	-	-	280.00	EN	
09/22/2003 00:00:00	2	L50781 22	260	-	-	-	260.00	CO	
09/22/2003 00:00:00	2	L50781 22	280	-	-	-	280.00	EN	
09/24/2003 00:00:00	2	L50781 24	280	7	-	-	287.01	EN	
09/26/2003 00:00:00	2	L50781 26	260	-	-	-	260.00	CO	
09/26/2003 00:00:00	2	L50781 26	280	-	-	-	280.00	EN	
09/29/2003 00:00:00	2	L50781 29	260	88	-	-	347.75	CO	
09/29/2003 00:00:00	2	L50781 29	280	95	-	-	374.50	EN	
10/01/2003 00:00:00	2	L50781 01	260	-	-	-	260.00	CO	
10/01/2003 00:00:00	2	L50781 01	280	-	-	-	280.00	EN	
10/03/2003 00:00:00	2	L50781 03	260	39	-	-	299.00	CO	
10/03/2003 00:00:00	2	L50781 03	280	42	-	-	322.00	EN	
10/06/2003 00:00:00	2	L50781 06	260	59	-	-	318.50	CO	
10/06/2003 00:00:00	2	L50781 06	280	63	-	-	343.00	EN	
10/08/2003 00:00:00	2	L50781 08	260	-	-	-	260.00	CO	
10/08/2003 00:00:00	2	L50781 08	280	-	-	-	280.00	EN	
10/10/2003 00:00:00	2	L50781 10	260	10	-	-	269.75	CO	
10/10/2003 00:00:00	2	L50781 10	280	11	-	-	290.50	EN	
10/13/2003 00:00:00	2	L50781 13	260	20	-	-	279.50	CO	
10/13/2003 00:00:00	2	L50781 13	280	21	-	-	301.00	EN	
10/15/2003 00:00:00	2	L50781 15	260	-	-	-	260.00	CO	
10/15/2003 00:00:00	2	L50781 15	280	-	-	-	280.00	EN	
10/17/2003 00:00:00	2	L50781 17	260	-	-	-	260.00	CO	
10/17/2003 00:00:00	2	L50781 17	280	-	-	-	280.00	EN	
10/20/2003 00:00:00	2	L50781 20	260	130	-	-	389.99	CO	
10/20/2003 00:00:00	2	L50781 20	280	98	-	-	377.99	EN	
10/22/2003 00:00:00	2	L50781 22	260	39	-	-	299.00	CO	
10/22/2003 00:00:00	2	L50781 22	280	42	-	-	322.00	EN	
10/24/2003 00:00:00	2	L50781 24	260	78	-	-	338.00	CO	
10/24/2003 00:00:00	2	L50781 24	280	126	-	-	406.00	EN	
10/27/2003 00:00:00	2	L50781 27	260	49	-	-	308.75	CO	
10/27/2003 00:00:00	2	L50781 27	280	53	-	-	332.50	EN	
10/29/2003 00:00:00	2	L50781 29	260	-	-	-	260.00	CO	
10/29/2003 00:00:00	2	L50781 29	280	-	-	-	280.00	EN	
10/31/2003 00:00:00	2	L50781 31	260	-	-	-	260.00	CO	
10/31/2003 00:00:00	2	L50781 31	280	-	-	-	280.00	EN	
11/03/2003 00:00:00	2	L50781 03	260	59	-	-	318.50	CO	
11/03/2003 00:00:00	2	L50781 03	280	63	-	-	343.00	EN	
11/05/2003 00:00:00	2	L50781 05	260	-	-	-	260.00	CO	
11/05/2003 00:00:00	2	L50781 05	280	-	-	-	280.00	EN	
11/07/2003 00:00:00	2	L50781 07	260	39	-	-	299.00	CO	
11/07/2003 00:00:00	2	L50781 07	280	42	-	-	322.00	EN	
11/10/2003 00:00:00	2	L50781 10	260	68	-	-	328.25	CO	
11/10/2003 00:00:00	2	L50781 10	280	74	-	-	353.50	EN	
11/11/2003 00:00:00	2	L50781 11	260	59	-	-	318.50	CO	
11/11/2003 00:00:00	2	L50781 11	280	63	-	-	343.00	EN	
11/13/2003 00:00:00	2	L50781 13	260	71	-	-	331.49	CO	
11/13/2003 00:00:00	2	L50781 13	280	77	-	-	356.99	EN	

Crew Wages paid to Crews serving the Plymouth Sub Saukville to Kiel during the period 9/1/03 - 12/31/03
Data sorted by Train and Engine Crew Member

Date MM/DD/YYYY	Crew size	Train ID	\$ of Regular Time	\$ of Over Time	Doubling	Other	Total \$	Craft Code	ID'd train to branch 1/
11/14/2003 00:00:00	2	L50781 14	260	-	-	-	260.00	CO	
11/14/2003 00:00:00	2	L50781 14	280	-	-	-	280.00	EN	
11/17/2003 00:00:00	2	L50781 17	260	124	-	-	383.51	CO	
11/17/2003 00:00:00	2	L50781 17	280	49	-	-	329.01	EN	
11/19/2003 00:00:00	2	L50781 19	260	-	-	-	260.00	CO	
11/19/2003 00:00:00	2	L50781 19	280	-	-	-	280.00	EN	
11/20/2003 00:00:00	2	L50781 20	260	59	-	-	318.50	CO	
11/20/2003 00:00:00	2	L50781 20	280	63	-	-	343.00	EN	
11/21/2003 00:00:00	2	L50781 21	260	195	-	-	455.00	CO	
11/21/2003 00:00:00	2	L50781 21	280	84	-	-	364.00	EN	
11/21/2003 00:00:00	2	L50781R 21	260	94	-	-	354.26	CO	
11/21/2003 00:00:00	2	L50781R 21	280	102	-	-	381.51	EN	
11/24/2003 00:00:00	2	L50781 24	260	29	-	-	289.25	CO	
11/24/2003 00:00:00	2	L50781 24	280	32	-	-	311.50	EN	
11/25/2003 00:00:00	2	L50781 25	260	88	-	-	347.75	CO	
11/25/2003 00:00:00	2	L50781 25	280	95	-	-	374.50	EN	
11/26/2003 00:00:00	2	L50781 26	260	-	-	-	260.00	CO	
11/26/2003 00:00:00	2	L50781 26	280	-	-	-	280.00	EN	
09/24/2003 00:00:00	2	L50781 24	260	7	-	-	266.51	CO	
10/04/2003 00:00:00	2	L50781X	234	129	-	-	362.71	CO	
10/04/2003 00:00:00	2	L50781X	280	154	-	-	434.01	EN	
12/01/2003 00:00:00	2	L50781 01	260	52	-	-	311.99	CO	
12/01/2003 00:00:00	2	L50781 01	280	56	-	-	335.99	EN	
12/03/2003 00:00:00	2	L50781 03	260	-	-	-	260.00	CO	
12/03/2003 00:00:00	2	L50781 03	280	-	-	-	280.00	EN	
12/10/2003 00:00:00	2	L50781 10	260	-	-	-	260.00	CO	
12/10/2003 00:00:00	2	L50781 10	280	-	-	-	280.00	EN	
12/12/2003 00:00:00	2	L50781 12	260	59	-	-	318.50	CO	
12/12/2003 00:00:00	2	L50781 12	280	63	-	-	343.00	EN	
12/15/2003 00:00:00	2	L50781 15	260	65	-	-	325.01	CO	
12/15/2003 00:00:00	2	L50781 15	280	70	-	-	350.01	EN	
12/16/2003 00:00:00	2	L50781 16	260	39	-	-	299.00	CO	
12/16/2003 00:00:00	2	L50781 16	280	42	-	-	322.00	EN	
12/17/2003 00:00:00	2	L50781 17	260	140	-	-	399.74	CO	
12/17/2003 00:00:00	2	L50781 17	280	108	-	-	388.49	EN	
12/18/2003 00:00:00	2	L50781 18	260	-	-	-	260.00	CO	
12/18/2003 00:00:00	2	L50781 18	280	-	-	-	280.00	EN	
12/19/2003 00:00:00	2	L50781 19	260	-	-	-	260.00	CO	
12/19/2003 00:00:00	2	L50781 19	280	-	-	-	280.00	EN	
12/22/2003 00:00:00	2	L50781 22	260	71	-	-	331.49	CO	
12/22/2003 00:00:00	2	L50781 22	280	77	-	-	356.99	EN	
12/29/2003 00:00:00	2	L50781 29	260	39	-	-	299.00	CO	
12/29/2003 00:00:00	2	L50781 29	280	83	-	-	363.29	EN	
12/31/2003 00:00:00	2	L50781 31	260	20	-	-	279.50	CO	
12/31/2003 00:00:00	2	L50781 31	280	21	-	-	301.00	EN	
			\$ 46,674.00	\$ 14,374.08	\$ -	\$ -	\$ 56,288.43		0

OCAS Summary

Dec '03	\$ 12,594.75
Nov 03	\$ 12,561.00
Oct 03	\$ 15,518.43
Sept 03	\$ 15,614.25
	\$ 56,288.43

Exhibit F

Crew Wages paid to Crews serving the Plymouth Sub Saukville to Kiel during the period 9/1/03 - 12/31/03

Date MM/DD/YYYY	Crew size	Train ID	\$ of Regular Time 1/	\$ of Over Time 1/	Doubling	Other	Total \$	Craft Code
09/02/2003 00:00:00	2	L50781 02	260	91	-	-	350.99	CO
09/02/2003 00:00:00	2	L50781 02	280	98	-	-	377.99	EN
09/03/2003 00:00:00	2	L50781 03	260	88	-	-	347.75	CO
09/03/2003 00:00:00	2	L50781 03	280	95	-	-	374.50	EN
09/04/2003 00:00:00	2	L50781 04	260	104	-	-	364.01	CO
09/04/2003 00:00:00	2	L50781 04	280	112	-	-	392.01	EN
09/05/2003 00:00:00	2	L50781 05	260	68	-	-	328.25	CO
09/05/2003 00:00:00	2	L50781 05	280	74	-	-	353.50	EN
09/08/2003 00:00:00	2	L50781 08	260	55	-	-	315.26	CO
09/08/2003 00:00:00	2	L50781 08	280	60	-	-	339.51	EN
09/09/2003 00:00:00	2	L50781 09	260	91	-	-	350.99	CO
09/09/2003 00:00:00	2	L50781 09	280	98	-	-	377.99	EN
09/10/2003 00:00:00	3	L50781 10	260	59	-	-	318.50	CO
09/10/2003 00:00:00	3	L50781 10	280	63	-	-	343.00	EN
09/10/2003 00:00:00	3	L50781 10	260	137	-	-	396.50	TT
09/11/2003 00:00:00	3	L50781 11	260	71	-	-	331.49	CO
09/11/2003 00:00:00	3	L50781 11	280	77	-	-	356.99	EN
09/11/2003 00:00:00	3	L50781 11	280	77	-	-	356.99	ET
09/11/2003 00:00:00	3	L50781 11	-280	(77)	-	-	(356.99)	ET
09/11/2003 00:00:00	3	L50781 11	280	119	-	-	398.99	ET
09/12/2003 00:00:00	3	L50781 12	260	-	-	-	260.00	CO
09/12/2003 00:00:00	3	L50781 12	280	-	-	-	280.00	EN
09/12/2003 00:00:00	3	L50781 12	280	-	-	-	280.00	SE
09/15/2003 00:00:00	2	L50781 15	260	10	-	-	269.75	CO
09/15/2003 00:00:00	2	L50781 15	280	11	-	-	290.50	EN
09/16/2003 00:00:00	2	L50781 16	260	68	-	-	328.25	CO
09/16/2003 00:00:00	2	L50781 16	280	74	-	-	353.50	EN
09/17/2003 00:00:00	3	L50781 17	260	59	-	-	318.50	CO
09/17/2003 00:00:00	3	L50781 17	260	59	-	-	280.00	EN
09/17/2003 00:00:00	3	L50781 17	280	-	-	-	280.00	EN
09/18/2003 00:00:00	3	L50781 18	260	71	-	-	331.49	CO
09/18/2003 00:00:00	3	L50781 18	280	77	-	-	356.99	EN
09/18/2003 00:00:00	3	L50781 18	260	172	-	-	432.26	TT
09/19/2003 00:00:00	2	L50781 19	260	-	-	-	260.00	CO
09/19/2003 00:00:00	2	L50781 19	280	-	-	-	280.00	EN
09/22/2003 00:00:00	2	L50781 22	260	-	-	-	260.00	CO
09/22/2003 00:00:00	2	L50781 22	280	-	-	-	280.00	EN
09/23/2003 00:00:00	2	L50781 23	260	104	-	-	364.01	CO
09/23/2003 00:00:00	2	L50781 23	280	112	-	-	392.01	EN
09/24/2003 00:00:00	2	L50781 24	260	7	-	-	266.51	CO
09/24/2003 00:00:00	2	L50781 24	280	7	-	-	287.01	EN
09/25/2003 00:00:00	2	L50781 25	260	78	-	-	338.00	CO
09/25/2003 00:00:00	2	L50781 25	280	84	-	-	364.00	EN
09/26/2003 00:00:00	2	L50781 26	260	-	-	-	260.00	CO
09/26/2003 00:00:00	2	L50781 26	280	-	-	-	280.00	EN
09/29/2003 00:00:00	2	L50781 29	260	88	-	-	347.75	CO
09/29/2003 00:00:00	2	L50781 29	280	95	-	-	374.50	EN
09/30/2003 00:00:00	2	L50781 30	260	98	-	-	357.50	CO
09/30/2003 00:00:00	2	L50781 30	280	105	-	-	385.00	EN
10/01/2003 00:00:00	2	L50781 01	260	-	-	-	260.00	CO
10/01/2003 00:00:00	2	L50781 01	280	-	-	-	280.00	EN
10/02/2003 00:00:00	2	L50781 02	260	98	-	-	357.50	CO
10/02/2003 00:00:00	2	L50781 02	280	105	-	-	385.00	EN
10/03/2003 00:00:00	2	L50781 03	260	39	-	-	299.00	CO
10/03/2003 00:00:00	2	L50781 03	280	42	-	-	322.00	EN
10/06/2003 00:00:00	2	L50781 06	260	59	-	-	318.50	CO
10/06/2003 00:00:00	2	L50781 06	280	63	-	-	343.00	EN
10/07/2003 00:00:00	2	L50781 07	260	68	-	-	328.25	CO
10/07/2003 00:00:00	2	L50781 07	280	74	-	-	353.50	EN
10/08/2003 00:00:00	2	L50781 08	260	-	-	-	260.00	CO
10/08/2003 00:00:00	2	L50781 08	280	-	-	-	280.00	EN
10/09/2003 00:00:00	2	L50781 09	260	98	-	-	357.50	CO
10/09/2003 00:00:00	2	L50781 09	280	105	-	-	385.00	EN
10/10/2003 00:00:00	2	L50781 10	260	10	-	-	269.75	CO
10/10/2003 00:00:00	2	L50781 10	280	11	-	-	290.50	EN

CR
DB

Exhibit F

Crew Wages paid to Crews serving the Plymouth Sub Saukville to Kiel during the period 9/1/03 - 12/31/03									
Date MM/DD/YYYY	Crew size	Train ID	\$ of Regular Time 1/	\$ of Over Time 1/	Doubling	Other	Total \$	Craft Code	
10/13/2003 00:00:00	2	L50781 13	260	20	-	-	279.50	CO	
10/13/2003 00:00:00	2	L50781 13	280	21	-	-	301.00	EN	
10/14/2003 00:00:00	2	L50781 14	260	65	-	-	325.01	CO	
10/14/2003 00:00:00	2	L50781 14	280	70	-	-	350.01	EN	
10/15/2003 00:00:00	2	L50781 15	260	-	-	-	260.00	CO	
10/15/2003 00:00:00	2	L50781 15	280	-	-	-	280.00	EN	
10/16/2003 00:00:00	2	L50781 16	260	71	-	-	331.49	CO	
10/16/2003 00:00:00	2	L50781 16	280	77	-	-	356.99	EN	
10/17/2003 00:00:00	2	L50781 17	260	-	-	-	260.00	CO	
10/17/2003 00:00:00	2	L50781 17	280	-	-	-	280.00	EN	
10/20/2003 00:00:00	2	L50781 20	260	130	-	-	389.99	CO	
10/20/2003 00:00:00	2	L50781 20	280	98	-	-	377.99	EN	
10/21/2003 00:00:00	2	L50781 21	260	98	-	-	357.50	CO	
10/21/2003 00:00:00	2	L50781 21	280	105	-	-	385.00	EN	
10/22/2003 00:00:00	2	L50781 22	260	39	-	-	299.00	CO	
10/22/2003 00:00:00	2	L50781 22	280	42	-	-	322.00	EN	
10/23/2003 00:00:00	2	L50781 23	260	32	-	-	292.49	CO	
10/23/2003 00:00:00	2	L50781 23	280	35	-	-	314.99	EN	
10/24/2003 00:00:00	2	L50781 24	260	78	-	-	338.00	CO	
10/24/2003 00:00:00	2	L50781 24	280	126	-	-	406.00	EN	
10/27/2003 00:00:00	2	L50781 27	260	49	-	-	308.75	CO	
10/27/2003 00:00:00	2	L50781 27	280	53	-	-	332.50	EN	
10/28/2003 00:00:00	2	L50781 28	260	78	-	-	338.00	CO	
10/28/2003 00:00:00	2	L50781 28	280	84	-	-	364.00	EN	
10/29/2003 00:00:00	2	L50781 29	260	-	-	-	260.00	CO	
10/29/2003 00:00:00	2	L50781 29	280	-	-	-	280.00	EN	
10/30/2003 00:00:00	2	L50781 30	260	78	-	-	338.00	CO	
10/30/2003 00:00:00	2	L50781 30	280	84	-	-	364.00	EN	
10/31/2003 00:00:00	2	L50781 31	260	-	-	-	260.00	CO	
10/31/2003 00:00:00	2	L50781 31	280	-	-	-	280.00	EN	
10/04/2003 00:00:00	2	L50781X	234	129	-	-	362.71	CO	
10/04/2003 00:00:00	2	L50781X	280	154	-	-	434.01	EN	
11/03/2003 00:00:00	2	L50781 03	260	59	-	-	318.50	CO	
11/03/2003 00:00:00	2	L50781 03	280	63	-	-	343.00	EN	
11/04/2003 00:00:00	2	L50781 04	260	110	-	-	370.49	CO	
11/04/2003 00:00:00	2	L50781 04	280	119	-	-	398.99	EN	
11/05/2003 00:00:00	2	L50781 05	260	-	-	-	260.00	CO	
11/05/2003 00:00:00	2	L50781 05	280	-	-	-	280.00	EN	
11/06/2003 00:00:00	2	L50781 06	260	49	-	-	308.75	CO	
11/06/2003 00:00:00	2	L50781 06	280	53	-	-	332.50	EN	
11/07/2003 00:00:00	2	L50781 07	260	39	-	-	299.00	CO	
11/07/2003 00:00:00	2	L50781 07	280	42	-	-	322.00	EN	
11/10/2003 00:00:00	2	L50781 10	260	68	-	-	328.25	CO	
11/10/2003 00:00:00	2	L50781 10	280	74	-	-	353.50	EN	
11/11/2003 00:00:00	2	L50781 11	260	59	-	-	318.50	CO	
11/11/2003 00:00:00	2	L50781 11	280	63	-	-	343.00	EN	
11/12/2003 00:00:00	2	L50781 12	260	98	-	-	357.50	CO	
11/12/2003 00:00:00	2	L50781 12	280	105	-	-	385.00	EN	
11/13/2003 00:00:00	2	L50781 13	260	71	-	-	331.49	CO	
11/13/2003 00:00:00	2	L50781 13	280	77	-	-	356.99	EN	
11/14/2003 00:00:00	2	L50781 14	260	-	-	-	260.00	CO	
11/14/2003 00:00:00	2	L50781 14	280	-	-	-	280.00	EN	
11/17/2003 00:00:00	2	L50781 17	260	124	-	-	383.51	CO	
11/17/2003 00:00:00	2	L50781 17	280	49	-	-	329.01	EN	
11/18/2003 00:00:00	2	L50781 18	260	68	-	-	328.25	CO	
11/18/2003 00:00:00	2	L50781 18	280	74	-	-	353.50	EN	
11/19/2003 00:00:00	2	L50781 19	260	-	-	-	260.00	CO	
11/19/2003 00:00:00	2	L50781 19	280	-	-	-	280.00	EN	
11/20/2003 00:00:00	2	L50781 20	260	59	-	-	318.50	CO	
11/20/2003 00:00:00	2	L50781 20	280	63	-	-	343.00	EN	
11/21/2003 00:00:00	2	L50781 21	260	195	-	-	455.00	CO	
11/21/2003 00:00:00	2	L50781 21	280	84	-	-	364.00	EN	
11/24/2003 00:00:00	2	L50781 24	260	29	-	-	289.25	CO	
11/24/2003 00:00:00	2	L50781 24	280	32	-	-	311.50	EN	
11/25/2003 00:00:00	2	L50781 25	260	88	-	-	347.75	CO	
11/25/2003 00:00:00	2	L50781 25	280	95	-	-	374.50	EN	

C:\CN Abandonment\Crew wages.xls
Base Data Rec'd

2 of 3
6/23/2004

Exhibit F

Crew Wages paid to Crews serving the Plymouth Sub Saukville to Kiel during the period 9/1/03 - 12/31/03

Date MM/DD/YYYY	Crew size	Train ID	\$ of Regular Time 1/	\$ of Over Time 1/	Doubling	Other	Total \$	Craft Code
11/26/2003 00:00:00	2	L50781 26	260	-	-	-	260.00	CO
11/26/2003 00:00:00	2	L50781 26	280	-	-	-	280.00	EN
11/21/2003 00:00:00	2	L50781R 21	260	94	-	-	354.26	CO
11/21/2003 00:00:00	2	L50781R 21	280	102	-	-	381.51	EN
12/01/2003 00:00:00	2	L50781 01	260	52	-	-	311.99	CO
12/01/2003 00:00:00	2	L50781 01	280	56	-	-	335.99	EN
12/02/2003 00:00:00	2	L50781 02	260	-	-	-	260.00	CO
12/02/2003 00:00:00	2	L50781 02	280	-	-	-	280.00	EN
12/03/2003 00:00:00	2	L50781 03	260	-	-	-	260.00	CO
12/03/2003 00:00:00	2	L50781 03	280	-	-	-	280.00	EN
12/04/2003 00:00:00	2	L50781 04	260	46	-	-	305.51	CO
12/04/2003 00:00:00	2	L50781 04	280	49	-	-	329.01	EN
12/05/2003 00:00:00	2	L50781 05	260	-	-	-	260.00	CO
12/05/2003 00:00:00	2	L50781 05	280	-	-	-	280.00	EN
12/08/2003 00:00:00	2	L50781 08	260	68	-	-	328.25	CO
12/08/2003 00:00:00	2	L50781 08	280	74	-	-	353.50	EN
12/09/2003 00:00:00	2	L50781 09	260	59	-	-	318.50	CO
12/09/2003 00:00:00	2	L50781 09	280	63	-	-	343.00	EN
12/10/2003 00:00:00	2	L50781 10	260	-	-	-	260.00	CO
12/10/2003 00:00:00	2	L50781 10	280	-	-	-	280.00	EN
12/11/2003 00:00:00	2	L50781 11	260	52	-	-	311.99	CO
12/11/2003 00:00:00	2	L50781 11	280	56	-	-	335.99	EN
12/12/2003 00:00:00	2	L50781 12	260	59	-	-	318.50	CO
12/12/2003 00:00:00	2	L50781 12	280	63	-	-	343.00	EN
12/15/2003 00:00:00	2	L50781 15	260	65	-	-	325.01	CO
12/15/2003 00:00:00	2	L50781 15	280	70	-	-	350.01	EN
12/16/2003 00:00:00	2	L50781 16	260	39	-	-	299.00	CO
12/16/2003 00:00:00	2	L50781 16	280	42	-	-	322.00	EN
12/17/2003 00:00:00	2	L50781 17	260	140	-	-	399.74	CO
12/17/2003 00:00:00	2	L50781 17	280	108	-	-	388.49	EN
12/18/2003 00:00:00	2	L50781 18	260	-	-	-	260.00	CO
12/18/2003 00:00:00	2	L50781 18	280	-	-	-	280.00	EN
12/19/2003 00:00:00	2	L50781 19	260	-	-	-	260.00	CO
12/19/2003 00:00:00	2	L50781 19	280	-	-	-	280.00	EN
12/22/2003 00:00:00	2	L50781 22	260	71	-	-	331.49	CO
12/22/2003 00:00:00	2	L50781 22	280	77	-	-	356.99	EN
12/23/2003 00:00:00	2	L50781 23	260	78	-	-	338.00	CO
12/23/2003 00:00:00	2	L50781 23	280	84	-	-	364.00	EN
12/29/2003 00:00:00	2	L50781 29	260	39	-	-	299.00	CO
12/29/2003 00:00:00	2	L50781 29	280	83	-	-	363.29	EN
12/30/2003 00:00:00	2	L50781 30	260	78	-	-	338.00	CO
12/30/2003 00:00:00	2	L50781 30	280	84	-	-	364.00	EN
12/31/2003 00:00:00	2	L50781 31	260	20	-	-	279.50	CO
12/31/2003 00:00:00	2	L50781 31	280	21	-	-	301.00	EN
			\$ 46,674.00	\$ 9,614.43	\$ -	\$ -	\$ 56,288.43	

OCAS Summary

Dec '03	\$	12,594.75
Nov 03	\$	12,561.00
Oct 03	\$	15,518.43
Sept 03	\$	15,614.25
		=====
	\$	56,288.43

1/ The rate of pay reflected here was in effect for all of 2003.

**Recap of Dates on Which the Plymouth Branch from Saukville to Kiel was Served
Based on Work Order Reports for Trains Serving the Branch**

2003

SPOT
PULL
BOTH
BOLD 2 jobs that day

January						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8		10	11
12	13	14		16	17	18
19	20	21		23	24	25
26	27		29	30		

Trips 9

February						
S	M	T	W	T	F	S
						1
2	3		5		7	8
9	10	11	12	13		15
16	17	18	19	20	21	22
23	24	25	26	27	28	

Trips 4

March						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17		19	20	21	22
23	24	25		27	28	29
30	31					

Trips 6 Trips 19

April						
S	M	T	W	T	F	S
		1	2		4	5
6	7	8	9		11	12
13	14	15	16	17	18	19
20	21	22	23		25	26
27	28	29	30			

Trips 7

May						
S	M	T	W	T	F	S
				1	2	3
4	5		7		9	10
11		13		15		17
18		20	21	22	23	24
25	26		28		30	

Trips 14

June						
S	M	T	W	T	F	S
						1
		4	5	6	7	8
	10	11	12	13	14	15
	17	18		20	21	22
23		25		27	28	29

Trips 14 Trips 35

July						
S	M	T	W	T	F	S
	1	2		4	5	6
7		9	10	11	12	13
14	15	16		18	19	20
21	22	23	24	25	26	27
28		30	31			

Trips 7

August						
S	M	T	W	T	F	S
				1	2	3
4		6		8	9	10
	12		14	15	16	17
18	19	20		22	23	24
25	26		28	29	30	31

Trips 9

September						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8		10	11	12	13	14
15		17		19	20	21
22		24		26	27	28
29		31				

Trips 9 Trips 25

October						
S	M	T	W	T	F	S
			1		3	4
5	6		8		10	11
12	13		15		17	18
19	20		22		24	25
26	27		29		31	

Trips 9

November						
S	M	T	W	T	F	S
						1
2	3		5		7	8
9	10	11	12	13	14	15
16	17		19	20	21	22
23	24	25	26	27	28	29
30						

Trips 4

December						
S	M	T	W	T	F	S
	1	2	3		5	6
7	8	9	10		12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29		31			

Trips 8 Trips 21

Year 2003 Total Trips 100

Sept. - Dec. 2003 Trips 9/1-12/31/03 30

Exhibit G

Plymouth Subdivision, From Saukville, WI to Kiel, WI
 Computation of On-Branch Replacement Car Costs
 For RR Owned Cars and Private Line Car Costs
 For the Base Year 2003

Car Type	Number of Cars 1/	Time/ Mileage Car Days per Load 2/	Total Days	Cost per Car Day 3/	Total	Total Car Miles 1/	Cost per Car Mile 4/	Total	Total Car Costs
Railroad Owned									
Plain Box-50'	5	5.67	28.33	\$12.26	\$347.31	208	\$0.32227	\$67.03	\$414
Equipped Box	7	3.00	21.00	4.65	97.65	256	0.02576	6.59	104
Covered Hopper	92	4.53	416.56	4.42	1,842.51	2,688	0.03106	83.50	1,926
Flat - Other	10	3.88	38.81	7.19	279.16	153	0.02333	3.57	283
Refrigerated - Non-Mechanical	3	3.83	11.50	2.66	30.57	72	0.07103	5.11	36
Total Railroad Owned Cars	<u>117</u>		<u>516.20</u>		<u>\$2,597</u>	<u>3,377</u>		<u>\$166</u>	<u>\$2,763</u>
Private Line Cars 5/									
Plain Box-50' - Mileage Free	1					34		\$0	\$0
Equipped Box - Mileage Free	2					68		0.00	0
Covered Hopper	32					866	\$0.200	86.79	87
Covered Hopper - Mileage Free	45					1,335		0.00	0
Tank - < 22,000 Gallons - Mileage Free	9					285		0.00	0
Total Private Line Cars	<u>89</u>					<u>2,587</u>		<u>87</u>	<u>\$87</u>
Total	<u>206</u>				<u>\$2,597</u>	<u>5,964</u>		<u>\$253</u>	<u>\$2,850</u>

1/ Source: File "Car miles Gross ton miles Terminal Count.xls", TAB "Car Miles GTM's".

2/ Source: File "On Branch Train Activity.xls", TAB "On Branch Days RR Cars".

3/ Source: File "Freight Car Replacement.xls", TAB "Base Car Day Cost", line 13a.

4/ Source: File "Freight Car Replacement.xls", TAB "Base Car Mile Cost", line 9.

5/ Actual private car rates, source file "Private Cars.xls". Mileage rate applied only to loaded miles.

Exhibit G

Plymouth Subdivision, From Saukville, WI to Kiel, WI
Computation of On-Branch Replacement Car Costs
For RR Owned Cars and Private Line Car Costs
For the Forecast Year

Car Type	Number of Carloads 1/	Time/ Mileage Car Days 1/	Total Days	Cost per Car Day 2/	Total	Total Car Miles 1/	Cost per Car Mile 2/	Total	Total Car Cost
Railroad Owned									
Plain Box-50 foot	5	5.67	28.33	\$12.64	\$358.02	208	\$0.33220	\$69.10	\$427
Equipped Box	7	3.00	21.00	4.79	100.66	256	\$0.02655	6.80	107
Covered Hopper	92	4.53	416.56	4.56	1,899.33	2,688	\$0.03202	86.08	1,985
Flat - Other	10	3.88	38.81	7.41	287.77	153	\$0.02405	3.68	291
Refrigerated - Non-Mechanical	3	3.83	11.50	2.74	31.51	72	\$0.07322	5.27	37
Total Railroad Owned Cars	117		516.20		\$2,677.30	3,377		\$170.93	\$2,848
Private Line Cars 3/									
Plain Box-50' - Mileage Free	1					34		\$0.00	\$0
Equipped Box - Mileage Free	2					68		0.00	0
Covered Hopper	32					866	\$0.204	88.37	88
Covered Hopper - Mileage Free	45					1,335		0.00	0
Tank - < 22,000 Gallons - Mileage	9					285		0.00	0
Total Private Line Cars	89					2,587		\$88.37	\$88
Total	206				\$2,677	5,964		\$259	\$2,937

1/ Source: TAB "Base".

2/ See "Indices.xls" for forecast year escalation based on PPI RR Equipment. 3.08%

3/ Actual private car rates base year, indexed.

See "Indices.xls" for forecast year escalation based on the RCAF for Equipment Rents. 1.82%

Exhibit H

Plymouth Subdivision, From Saukville, WI to Kiel, WI
 Computation of Freight Car Costs on a Replacement Replacement Cost Basis
 Cost per Car Day for Time and Mileage Cars
 Base Year - 2003

Line	Cost Factors (000 omitted)	Plain Box 50'	Equipped Box	Covered Hopper	Reefer - Non-Mechanical	Flat - Other
1	Time Portion of Time-Mileage Payments (Form R-1, Sch. 414, Col. G) Payables	1,553	25,818	15,833	137	5,781
2	Time Portion of Time-Mileage Receipts (Form R-1, Sch. 414, Col. D) Receivables	(87)	(34,421)	(16,802)	0	(4,802)
3	Lease and Rentals Expense (Form R-1, Sch. 415, Col. F, 100%)	32	17,882	10,799	0	4,718
4	Freight Train Car Repairs (Form R-1, Sch. 415, Col. B, 50%)	1,201	6,429	3,410	0	515
5	Replacement Cost					
a)	Number of Cars Owned at Start of Year 2003 (2002 Form R-1, Sch. 710, Col. i - end of year)	330	4,611	2,810	136	1,077
b)	Number of Cars Owned at End of Year (2003 Form R-1, Sch. 710, Col. i)	<u>38</u>	<u>4,840</u>	<u>2,855</u>	<u>136</u>	<u>1,633</u>
c)	Average Number of Cars Owned During the Year ((L5a + L5b) / 2)	<u>184</u>	<u>4,726</u>	<u>2,833</u>	<u>136</u>	<u>1,355</u>
d)	Replacement Cost per Car (CN Purchasing Department, see TAB "Fleet Replacement Cost")	<u>\$58,000</u>	<u>\$59,828</u>	<u>\$51,083</u>	<u>\$88,500</u>	<u>\$47,773</u>
e)	Total Replacement Cost (000 omitted) ((L5c * L5d)/1000)	<u>\$10,672</u>	<u>\$282,719</u>	<u>\$144,693</u>	<u>\$12,036</u>	<u>\$64,733</u>
f)	Less Accumulated Depreciation ((Form R-1, Sch. 415 Col (i + j) / Col (g + h)) * L5e) 1/	<u>3,425</u>	<u>114,480</u>	<u>64,354</u>	<u>7,927</u>	<u>(7,367)</u>
g)	Depreciated Replacement Value (L5e - 5f)	<u>\$7,247</u>	<u>\$168,239</u>	<u>\$80,339</u>	<u>\$4,109</u>	<u>\$72,100</u>
6	Depreciation					
a)	Depreciation Rate (Form R-1, Sch 415, Col (C+D) / (G+H))	3.76%	1.99%	1.31%	2.73%	3.28%
b)	Total Depreciation (L5f * L6a)	<u>\$401</u>	<u>\$5,613</u>	<u>\$1,892</u>	<u>\$328</u>	<u>\$2,122</u>
c)	Amount Allocated to Cost per Car Day (L6b * 60%)	<u>\$241</u>	<u>\$3,368</u>	<u>\$1,135</u>	<u>\$197</u>	<u>\$1,273</u>
7	Return on Investment					
a)	Current Real pre tax Cost of Capital 2/	11.65%	11.65%	11.65%	11.65%	11.65%
b)	Return on Investment (L5g * L7a)	<u>\$844</u>	<u>\$19,600</u>	<u>\$9,359</u>	<u>\$479</u>	<u>\$8,400</u>
8	Total Costs (Sum of L1, L2, L3, L4, L6c and L7b)	<u>\$3,784</u>	<u>\$38,676</u>	<u>\$23,735</u>	<u>\$813</u>	<u>\$15,885</u>

Plymouth Subdivision, From Saukville, WI to Kiel, WI
 Computation of Freight Car Costs on a Replacement Replacement Cost Basis
 Cost per Car Day for Time and Mileage Cars
 Base Year - 2003

Line	Cost Factors (000 omitted)	Plain Box 50'	Equipped Box	Covered Hopper	Reefer - Non-Mechanical	Flat - Other
9	Available System Car Days (Owned & Leased)					
a)	Number of Cars Owned at Start of Year (Form R-1, Sch. 710, Col. b)	555	11,384	7,634	388	1,649
b)	Number of Cars Owned at End of Year (Form R-1, Sch. 710, Col. k)	38	11,825	7,581	385	2,076
c)	Average number of Cars in Service During the Year ((L 9a + L9b) / 2)	296.5	11,604.5	7,607.5	386.5	1,862.5
d)	Active Number of Car Days per Year (ICC Docket No. 31358)	346	346	346	346	346
e)	Total Available System Car Days (L9d * L9e)	102,589	4,015,157	2,632,195	133,729	644,425
10	Deduct System Car Days on Foreign Lines (Company Records) 3/	(2,764)	(1,520,104)	(973,562)	(29,554)	(373,542)
11	Foreign Car Days on GT Corp Lines (Company Records) 3/	139,980	1,607,163	1,591,340	21,403	769,690
12	Total Car Days (L9e + L10 + L11)	239,805	4,102,216	3,249,973	125,578	1,040,573
13	Cost per Car Day					
a)	Regular ((L8-L7b) / L12) * 1000	\$12.26	\$4.65	\$4.42	\$2.66	\$7.19
b)	ROI (L7b / L12) * 1000	3.52	4.78	2.88	3.81	8.07
c)	Total Cost per Car Day (L8 / L12)	\$15.78	\$9.43	\$7.30	\$6.47	\$15.27
1/	GTC Form R-1 Schedule 415:					
	Sch 415 Col C - depreciation owned	1,181	3,575	500	55	129
	Sch 415 Col D - depreciation capitalized lease	0	49	366	110	9
	Sch 415 Col G - investment owned	31,438	181,115	48,065	3,402	3,988
	Sch 415 Col H - investment capitalized lease	0	1,410	18,159	2,652	221
	Sch 415 Col I - accumulated depr owned	10,090	73,836	17,901	1,821	-534
	Sch 415 Col J - acculumated dept capitalized leas	0	73	11,553	2,166	55
2/	RAILROAD COST OF CAPITAL - 2003, STB Ex Parte No. 558 (Sub-No. 7), decided June 22, 2004 found the after-tax cost of capital rate to be 9.4%. The Real Cost of Capital is the pre-tax nominal C of C of 13.32% adjusted for 1.67% holding gain based on GDP-IDP, or 11.65%, see "Cost of Capital.xls".					
3/	Source: File "Car Hire Days.xls", TAB "Summary Car Days On Off Line".					

Plymouth Subdivision, From Saukville, WI to Kiel, WI
 Computation of Freight Car Costs on a Replacement Replacement Cost Basis
 Cost per Car Mile for Time and Mileage Cars
 Base Year - 2003

Line	Cost Factors (000 omitted)	Plain Box 50'	Equipped Box	Covered Hopper	Reefer - Non-Mechanical	Flat - Other
1	Mileage Portion of Time-Mileage Payments (Form R-1, Sch. 414, Col. F)	317	8,574	6,001	45	2,027
2	Mileage Portion of Time-Mileage Receipts (Form R-1, Sch. 414, Col. C)	(29)	(11,926)	(5,064)	0	(1,410)
3	Freight Train Car Repairs (Form R-1, Sch. 415, Col. B, 50%)	1,201	6,429	3,410	0	515
4	Replacement Cost					
a)	Number of Cars Owned at Start of Year 2003 (2002 Form R-1, Sch. 710, Col. I - end of year)	330	4,611	2,810	136	1,077
b)	Number of Cars Owned at End of Year (2003 Form R-1, Sch. 710, Col. i)	<u>38</u>	<u>4,840</u>	<u>2,855</u>	<u>136</u>	<u>1,633</u>
c)	Average Number of Cars Owned During the Year (L5a + 5b / 2)	<u>184</u>	<u>4,726</u>	<u>2,833</u>	<u>136</u>	<u>1,355</u>
d)	Replacement Cost per Car (CN Purchasing Department, see TAB "Fleet Replacement Cost")	<u>\$58,000</u>	<u>\$59,828</u>	<u>\$51,083</u>	<u>\$88,500</u>	<u>\$47,773</u>
e)	Total Replacement Cost (000 omitted) (L5c * L5d)/1000	\$10,672	\$282,719	\$144,693	\$12,036	\$64,733
f)	Depreciation Rate (Form R-1, Sch 415, Col (C+D) / (G+H)) 1/	<u>3.76%</u>	<u>1.99%</u>	<u>1.31%</u>	<u>2.73%</u>	<u>3.28%</u>
g)	Total Depreciation (L5e * L5f)	<u>\$401</u>	<u>\$5,613</u>	<u>\$1,892</u>	<u>\$328</u>	<u>\$2,122</u>
h)	Amount Allocated to Cost per Car Mile (L4g * 40%)	<u>\$160</u>	<u>\$2,245</u>	<u>\$757</u>	<u>\$131</u>	<u>\$849</u>
5	Total Costs (Sum of L1, L2, L3, and L4h)	<u>\$1,649</u>	<u>\$5,322</u>	<u>\$5,104</u>	<u>\$176</u>	<u>\$1,980</u>
6	Loaded Car Miles (000 omitted) (Form R-1, Sch. 755, Col. B)	2,680	107,923	80,751	1,090	42,548
7	Empty Car Miles (000 omitted) (Form R-1, Sch. 755, Col. B)	<u>2,438</u>	<u>98,729</u>	<u>83,561</u>	<u>1,391</u>	<u>42,333</u>
8	Total Car Miles (L8 + L9)	<u>5,118</u>	<u>206,652</u>	<u>164,312</u>	<u>2,481</u>	<u>84,881</u>
9	Cost per Car Mile (L5 / L8)	<u>\$0.32227</u>	<u>\$0.02576</u>	<u>\$0.03106</u>	<u>\$0.07103</u>	<u>\$0.02333</u>
1/	GTC Form R-1 Schedule 415:					
	Sch 415 Col C - depreciation owned	1,181	3,575	500	55	129
	Sch 415 Col D - depreciation capitalized lease	0	49	366	110	9
	Sch 415 Col G - investment owned	31,438	181,115	48,065	3,402	3,988
	Sch 415 Col H - investment capitalized lease	0	1,410	18,159	2,652	221
	Sch 415 Col I - accumulated depr owned	10,090	73,836	17,901	1,821	-534
	Sch 415 Col J - acculumated dept capitalized leas	0	73	11,553	2,166	55

C:\CN Abandonment\Freight Car Replacement.xls
 Base Car Mile Cost

6/28/2004

Plymouth Subdivision, From Saukville, WI to Kiel, WI
Computation of Freight Car Replacement Costs
Car Fleet Relacement Costs
Base Year - 2003

<u>Car Type</u>	Replacement
	<u>Cost 1/</u>
Plain Box 50'	<u>Per Car</u> \$58,000
Equipped Box	59,828
Covered Hopper	51,083
Reefer - Non-Mechanical	88,500
Flat - Other	47,773

1/ CN Staff input, see file "Car Replacement Costs from CN.xls".

Plymouth Subdivision, From Saukville, WI to Kiel, WI
 Computation of On-Branch Return on Investment
 For RR Owned Cars

Car Type	Car Days On- Branch/ Load 1/	Number of Cars 2/	Net ROI per Car Day 3/	Total Return (Net)
<u>Base Year - 2003</u>				
Plain Box-50'	5.67	5	\$3.52	\$99.75
Equipped Box	3.00	7	4.78	100.34
Covered Hopper	4.53	92	2.88	1,199.62
Flat - Other	3.88	10	8.07	313.28
Refrigerated - Non-Mechanical	3.83	3	3.81	43.84
Total Railroad Owned Cars		<u>117</u>		<u>\$1,756.83</u>
<u>Forecast Year 4/</u>				
Plain Box-50'	5.67	5	\$3.63	\$102.83
Equipped Box	3.00	7	4.93	103.43
Covered Hopper	4.53	92	2.97	1,236.62
Flat - Other	3.88	10	8.32	322.94
Refrigerated - Non-Mechanical	3.83	3	3.93	45.19
Total Railroad Owned Cars		<u>117.0</u>		<u>\$1,811.00</u>

1/ Source: "Replacement Car Costs.xls"

2/ Source: "Car Miles Gross Tons Miles Terminal Count.xls" tab "Car Miles GTMs"

3/ Base Year calculated in "Freight Car Replacement.xls", on TAB "Base Car Day"

4/ See "Indices.xls" for forecast year escalation based

on the PPI for RR Equipment

3.084%

Plymouth Subdivision, From Saukville, WI to Kiel, WI
 Computation of Maintenance of Way and Structures
 Fringe Benefit Expense - Running
 Pursuant to 49CFR 1152.33(a)(3)(i)

	Base Year - 2003	Forecast Year	
System Fringe Benefits - Running (12-11-00) (000 omitted) 1/	\$15,173	n/a	
System Salaries & Wages - Running (000 omitted) 2/			
11-11-10 Roadway	\$18,041		
11-11-11 Tunnels & Subways	27		
11-11-12 Bridges & Culverts	2,876		
11-11-13 Ties	1,023		
11-11-14 Rail and Other Track Material	2,124		
11-11-16 Ballast	20		
11-11-48 Road Property Damaged	33		
11-11-19 Signals & Interlockers	12,679		
11-11-22 Highway Grade Crossings	999		
11-11-39 Dismantling Retired Road Property	0		
11-11-99 Other	81		
Total	<u>\$37,903</u>	<u>n/a</u>	
Ratio of System Fringe Benefits to System Salaries & Wages - Running	<u>0.40031</u>	<u>0.40031</u>	
On-Branch Salaries & Wages - Running 3/			
11-11-10 Roadway	13,896	14,560	4/
11-11-11 Tunnels & Subways	0	0	4/
11-11-12 Bridges & Culverts	0	0	4/
11-11-13 Ties	0	0	4/
11-11-14 Rail and Other Track Material	0	0	4/
11-11-16 Ballast	0	0	4/
11-11-48 Road Property Damaged	0	0	4/
11-11-19 Signals & Interlockers	0	0	4/
11-11-22 Highway Grade Crossings	23,034	24,134	4/
11-11-39 Dismantling Retired Road Property	0	0	4/
11-11-99 Other	0	0	4/
Total	<u>\$36,930</u>	<u>\$38,694</u>	
Total On-Branch Fringes - Running	<u>\$14,783</u>	<u>\$15,490</u>	

- 1/ Form R-1, Schedule 410, Line 112, Column F.
 2/ Form R-1, Schedule 410, Column B, Lines 6, 8, 10, 12, 14, 16, 18, 21, 25, 145 and 148.
 3/ CN Engineering Staff provided Maintenance Wages including vacations & holidays, proration of wages for two trackmen shown on line roadway running and for grade crossing signal maintainers on line highway grade crossings. See work paper.
 4/ Source: File "On Branch Avoidable Costs.xls", TAB "Forecast".

Plymouth Subdivision, From Saukville, WI to Kiel, WI
 Computation of Transportation
 Fringe Benefit Expense - Train Operations
 Pursuant to 49CFR 1152.33(c)(4)(i)

	Base Year - 2003	Forecast Year
System Fringe Benefits - Train Operations (12-31-00) (000 omitted) 1/	\$63,716	n/a
System Salaries & Wages - Train Operations (000 omitted) 2/		
11-31-01 Administration	\$5,965	
11-31-56 Engine Crews	55,352	
11-31-57 Train Crews	56,584	
11-31-58 Dispatching Trains	10,076	
11-31-59 Operating Signals and Interlockers	0	
11-31-60 Operating Drawbridges	0	
11-31-61 Highway Crossing Protection	2	
11-31-62 Train Inspections and Lubrication	16,504	
11-31-67 Locomotive Fuel	2	
11-31-68 Electric Power Purchased	0	
11-31-69 Servicing Locomotives	6,921	
11-31-63 Clearing Wrecks	131	
11-31-99 Other	4	
Total	<u>\$151,541</u>	<u>n/a</u>
Ratio of System Fringe Benefits to System Salaries & Wages - Running	<u>0.42045</u>	<u>0.42045</u>
On-Branch Salaries & Wages - Running		
11-31-01 Administration	\$0	0
11-31-56 Engine Crews	17,793	17,793 3/
11-31-57 Train Crews	16,603	16,603 3/
11-31-58 Dispatching Trains	0	0
11-31-59 Operating Signals and Interlockers	0	0
11-31-60 Operating Drawbridges	0	0
11-31-61 Highway Crossing Protection	0	0
11-31-62 Train Inspections and Lubrication	517	540 4/
11-31-67 Locomotive Fuel	0	0
11-31-68 Electric Power Purchased	0	0
11-31-69 Servicing Locomotives	705	738 5/
11-31-63 Clearing Wrecks	0	0
11-31-99 Other	0	0
Total	<u>\$35,618</u>	<u>\$35,674</u>
Total On-Branch Fringes - Other	<u>\$14,976</u>	<u>\$14,999</u>

1/ Form R-1, Schedule 410, Line 414, Column F.

2/ Form R-1, Schedule 410, Column B, Lines 401 through 411, and 413 and 418.

3/ Source: File "On Branch Avoidable Costs.xls", TABs "Base" and "Forecast".

4/ Source: File "Train Inspection.xls".

5/ Source: File "Servicing Locomotives.xls".

Plymouth Subdivision, From Saukville, WI to Kiel, WI
 Computation of Maintenance of Equipment
 Fringe Benefit Expense - Locomotives
 Pursuant to 49CFR 1152.33(b)(3)(i)

	Base Year - 2003	Forecast Year
System Fringe Benefits - Locomotives (12-21-00) (000 omitted) 1/	\$6,931	n/a
System Salaries & Wages - Locomotives (000 omitted) 2/		
11-21-01 Administration	\$1,676	
11-21-41 Repairs and Maintenance	14,057	
11-21-40 Machinery Repair	0	
11-21-48 Equipment Damaged	0	
11-21-39 Dismantling Property	0	
11-21-99 Other	67	
Total	<u>\$15,800</u>	<u>n/a</u>
Ratio of System Fringe Benefits to System Salaries & Wages - Running	<u>0.43867</u>	<u>0.43867</u>
On-Branch Salaries & Wages - Locomotives		
11-21-01 Administration	0	0
11-21-41 Repairs and Maintenance	894	935 3/
11-21-40 Machinery Repair	0	0
11-21-48 Equipment Damaged	0	0
11-21-39 Dismantling Property	0	0
11-21-99 Other	0	0
Total	<u>\$894</u>	<u>\$935</u>
Total On-Branch Fringes - Other	<u>\$392</u>	<u>\$410</u>

1/ Form R-1, Schedule 410, Line 205, Column F.

2/ Form R-1, Schedule 410, Column B, Lines 201, 202, 203, 204, 217 and 218.

3/ Source: File "Loco Repairs.xls", TAB "Repairs".

Plymouth Subdivision, From Saukville, WI to Kiel, WI
Indices Utilized in Abandonment Workpapers

Base Year for Abandonment - 2003

Period	Rail Cost Adjustment Factor 1/						PPI 7/	CPI-U
	RCAF 2/	Labor incl Supplements	Materials & Supplies	Mat'l, Wages & Supp 3/ 4/	Fuel 5/	Equipment Rents 6/	RR Equipment 8/	U.S. 9/ 10/
2003 1Q	99.6	269.7	144.2	256.1	113.8	177.0		183.0
2Q	102.0	270.4	152.6	257.7	111.0	176.0	1.288	183.7
3Q	102.0	273.5	152.7	260.5	108.0	175.9	1.292	184.6
4Q	101.7	278.3	154.8	265.0	111.2	176.8	1.298	184.4
2004 1Q	102.5	276.8	160.3	264.2	110.8	176.7	1.306	186.3
2Q	103.3	279.5	155.0	266.1	120.8	173.1	1.312	187.9
3Q	104.0	283.1	154.9	269.3	121.0	177.3	1.319	188.4
4Q	105.4	287.0	155.0	272.7	129.0	179.8	1.327	189.0
2005 1Q	105.8	289.1	155.0	274.6	121.3	181.8	1.337	189.7
2Q	105.7	287.7	154.7	273.3	121.0	182.8	1.342	190.3
3Q	106.8	191.6	154.7	187.6	126.0	183.2	1.347	191.0
4Q	107.9	295.6	154.9	280.4	133.6	183.2	1.352	191.8
Avg for Base Yr 2003	101.3	273.0	151.1	259.8	111.0	176.4	1.289	183.9
Forecast Yr June 2004 through May 2005	105.0	286.0	154.9	271.9	123.1	179.6	1.329	189.2
Forecast Per Cent Increase	3.652%	4.777%	2.531%	4.636%	10.863%	1.824%	3.084%	2.845% 10/
								2.528% 11/
Change to bring 1Q 04 down to average for Base Year							-1.302%	

1/ Source: Global Insights Rail Cost Adjustment Factor Forecast March 2004

2003 1Q - 3Q are historic, 4Q "new", 2004 1Q and 2Q AAR Forecast

2004 3Q through 2005 4Q are Global Insight Forecasts

2/ Index applied to URCS Costs

3/ Source for Weighting Factor: AAR Railroad Cost Indexes, March 2004 Table 2 RCAF Weighting

Factors (2002) have been applied to develop a composite for Material, Wage Rates & Supplement, excl Fuel 38.0% 4.60%

4/ Index applied to Forecast of Servicing Locomotives, Train Inspection Loco Repairs and Maintenance

5/ Index applied to Forecast of Locomotive Fuel On Branch

6/ Index applied to Private Line Replacement Car Costs

7/ Source: Global Insights Cost Planner Tables A3 and Q3 First Quarter 2004

8/ Index applied to Locomotive and Freight Car Replacement Costs

9/ Source: U. S. Department of Labor, Bureau of Labor Stats web-site for history 2003 and first quarter 2004
Global Insights Data received from Railroad Staff for forecast

10/ Index applied to Loss and Damage

11/ Index applied to Taxi expense, base data was four months August-December, 2003

Exhibit L

Plymouth Subdivision, From Saukville, WI to Kiel, WI
Computation of Locomotive Depreciation
Pursuant to 49CFR 1152.32(a)

	Base Year - 2003	Forecast Year
1. System Locomotive Unit Hours Road Diesel 1/	3,352,378	n/a
2. Average Number of units in Service 2/	<u>562</u>	<u>n/a</u>
3. System Average Hours per Unit (L1/L2)	5,970	5,970
4. On-Branch Locomotive Unit Hours 3/	<u>406</u>	<u>406</u>
5. Ratio of On-Branch Locomotive Unit Hours to System Average Hours per Unit (L4/L3)	<u>0.06800</u>	<u>0.06800</u>
6. Replacement Cost of 2000 Horsepower Unit Locomotives Used On-Branch 4/	\$715,563	6/ \$737,629
7. Yearly Depreciation rate 5/	<u>0.0356</u>	<u>0.0356</u>
8. Yearly Depreciation of 2000 Horsepower Locomotives (L6*L7)	<u>\$25,474</u>	<u>\$26,260</u>
9. On Branch 2000 Horsepower Locomotive Depreciation Expense (L8*L5)	<u>\$1,732</u>	<u>\$1,786</u>

1/ CN STAFF COMPUTATION WORKSHEET

2/ Form R-1, Schedule 710, ((Line 1, Col. B + Col. J) + (Line 3, Col. B + Col. J))/2.

3/ Source: File "On Branch Train Activity.xls", TAB "On Branch LUMs & days calc".

4/ CN Staff Computation Worksheet valued 1Q 04 at \$725,000 -1.302%

5/ Form R-1, Schedule 332, Column D, Line 31.

6/ See "Indices.xls" Replacement Cost escalated by Forecast
for PPI - RR Equipment 3.084%

Exhibit M

Plymouth Subdivision, From Saukville, WI to Kiel, WI
Computation of Locomotive Repair and Maintenance Expense
Pursuant to 49CFR 1152.33(b)(1)

	Base Year - 2003	Forecast Year
On Branch Locomotive Gross Ton Miles		
Road Service (Tare 125 tons, LUMs 3549) 1/	443,625	443,625
System Locomotive gross Ton Miles		
Road Service (000 omitted) 2/	6,290,527	
Ratio of On-Branch Locomotive Gross Ton Miles to System Locomotive Gross Ton miles	0.0000705	0.0000705
System Diesel Locomotive Repairs and Maintenance Expense		
Road Service (000 omitted) 3/		
Salaries and Wages	\$12,677	
Materials	14,441	
Purchases	4,114	
General	(514)	
Total	<u>\$30,719</u>	
On-Branch Diesel Locomotive Repairs and Maintenance Expense		
Road Service (000 omitted) 4/		
Salaries and Wages	\$894	\$935
Materials	1,018	\$1,066
Purchases	290	\$304
General	(36)	(\$38)
Total	<u>\$2,166</u>	<u>\$2,267</u>

- 1/ Tare from CN Data, LUMs from "On Branch Train Activity.xls" tab "On Branch LUMs & days calc".
2/ Form R-1, Schedule 755, Line 98.
3/ Form R-1, Schedule 410, Line 202 (\$14,057,\$16,013,\$4,562, and (\$570), respectively times the Ratio of road repairs to total repairs - Schedule 415, Lines 2 and 5, \$30,719 and \$34,062, respectively
4/ Continue to Utilize Form R-1 Base Year Data for Forecast Year, include Escalation to determine unit costs
See "Indices.xls" Material Wages & Supplements Factor 4.636%
excluding Fuels.

Plymouth Subdivision, From Saukville, WI to Kiel, WI
 Computation of Locomotive Fuel Expense
 Pursuant to 49CFR 1152.33(c)(1)(ii)

Locomotive Fuel Cost Running						
Base Year - 2003			Forecast Year			
Fuel Cost per Locomotive Hour ^{1/}	On-Branch Locomotive Hours ^{2/}	On-Branch Locomotive Fuel Cost	Fuel Cost per Locomotive Hour ^{3/}	On-Branch Locomotive Hours	On-Branch Locomotive Fuel Cost	
1. Locomotive Horsepower Classification						
e. 2000 H.P. through 2499 H.P.	\$34.26	406	<u>\$13.910</u>	\$37.98	406	<u>\$15.421</u>
2. Total Locomotive Fuel Cost Running			<u>\$13.910</u>			<u>\$15.421</u>

Locomotive Fuel Cost Idling						
Base Year 2003			Forecast			
Price/ Gallon 4/	Gallons ^{5/}	Cost for Idling	Price/ Gallon ^{3/}	Gallons	Cost for Idling	
3. Cost of Fuel for Idling	\$0.825	306	\$252	0.91	306	\$280
4. Total On-Branch Locomotive Fuel Cost (L2+L3)			<u>\$14.162</u>			<u>\$15.700</u>

- 1/ GMA Rate indexed to current year. See TAB "Historic Fuel Index".
 2/ Source: File "On Branch Train Activity.xls" See tab "On branch LUMs and days calc".
 3/ See "Indices.xls" Forecast Fuel Index Column 10.863%
 4/ Form R-1, Sch. 750, Line 5 * 1000 / Line 4.
 5/ Locomotive Unit Hours Idling 0.5
 * 6 gallons per hour 3
 * Trips per year 102
 Total Locomotive Idling Gallons 306

Plymouth Subdivision, From Saukville, WI to Kiel, WI
 Computation of Locomotive Fuel Expense
 Indexed Fuel Cost per Locomotive unit Hour
 Pursuant to 49CFR 1152.33(c)(1)(ii)

		Classification By Horsepower
GMA 7/1/82 Rate per LUH	Fuel Index 1/	2000-2499
Repairs & Supplies		\$55.60
Fuel (@64%) of Total	267.1	35.58

Fuel Cost per LUH Indexed to:

1983	232.2	30.93
1984	229.4	30.56
1985	214.5	28.57
1986	138.4	18.44
1987	147.4	19.63
1988	133.0	17.72
1989	156.4	20.83
1990	193.8	25.82
1991	188.2	25.07
1992	178.1	23.72
1993	178.3	23.75
1994	168.9	22.5
1995	168.2	22.41
1996	198.0	26.38
1997	192.3	25.62
1998	153.9	20.5
1999	156.3	20.82
2000	252.0	33.57
2001	246.7	32.86
2002	212.5	28.31
2003	257.2	34.26

1/ Source: AAR Railroad Cost Indexes, Table A -
 Annual Indexes of Chargeout Prices and Wage Rates, United States.
 1977 = 100.

Exhibit O

Plymouth Subdivision, From Saukville, WI to Kiel, WI
Computation of On-Branch Return on Investment
On Branch 2000 HP Locomotives

	Base Year - 2003	Forecast Year
1. System Locomotive Unit Hours Road Diesel 1/	3,352,378	n/a
2. Average Number of units in Service 2/	<u>562</u>	<u>n/a</u>
3. System Average Hours per Unit (L1/L2)	5,970	5,970
4. On-Branch Locomotive Unit Hours 3/	<u>406</u>	<u>406</u>
5. Ratio of On-Branch Horsepower Locomotive Unit Hours to System Average Hours per Unit (L4/L3)	<u>0.06800</u>	<u>0.06800</u>
6. Replacement Cost of 2000 Horsepower Locomotives Used On-Branch 4/ 5/	\$715,563	\$737,629
7. Less Accumulated Depreciation		
a. Accumulated Depreciation Rate 6/	28.74%	28.74%
b. Accumulated Depreciation (L7a * L6)	<u>205,662</u>	<u>212,004</u>
8. Depreciated Replacement Value (L6-L7b)	\$509,901	\$525,625
9. Real Cost of Capital 7/	<u>11.65%</u>	<u>11.65%</u>
10. Yearly Return on Investment - 2000 Horsepower Locomotives (L8*L9)	<u>\$59,403</u>	<u>\$61,235</u>
11. On Branch 2000 Horsepower Locomotive Return on Investment, Net of Holding Gains (L10*L5)	<u>\$4,040</u>	<u>\$4,164</u>

- 1/ CN Staff computation Worksheet. See File "Loco Depreciation.xls", Tab "Loco".
2/ Form R-1, Schedule 710, ((Line 1, Col. B + Col. J) + (Line 3, Col. B + Col. J))/2.
3/ Source: File "On Branch Train Activity.xls", TAB "On Branch LUMs & days calc".
4/ CN Staff Computation Worksheet valued 1Q 04 at \$725,000 -1.302%
5/ See "Indices.xls" Replacement Cost excalated by Forecast
for PPI - RR Equipment. 3.084%
6/ Form R-1, Schedule 415, Line 5, Columns (I + J)/(G + H).
7/ RAILROAD COST OF CAPITAL - 2003, STB Ex Parte No. 558 (Sub-No. 7), decided June 22,
2004 found the after-tax cost of capital rate to be 9.4%. The Real Cost of Capital is the pre-tax
nominal C of C of 13.32% adjusted for 1.67% holding gain based on GDP-IDP, or 11.65%,
see "Cost of Capital.xls".

PLYMOUTH, TRAFFIC - 2003

INPUT FILE: M12030.COSTYTD.CL2003.DETAIL

PRPKG359

RAIL RANGE = 56117-56123

RECAP OF TRAFFIC IN PRIVATE CARS ON WHICH MILEAGE IS PAID BY CAR TYPE
 DATA COPIED FOR APPLICABLE RECORDS WITH PRIVATE CAR MILEAGE PAYMENT FLAG
 INTO THIS WORKSHEET TO CALCULATE MILEAGE RATE

ORIG STATION NAME or INTERCHG STATION	ORIG PROV/ STATE	DEST STATION NAME	DEST PROV/ STATE	R 1 Car Type	CAR OWNERSHIP DESCRIPTION	CARL DS	PVT CAR MILEA GE RATE	WAYBI LL #	PVT CAR MILEAGE PAYMENT FLAG
CHICAGO B	IL	RANLAKE	WI	Cov Hop	Pvt-pay	1	0.07	417215	Y
CHICAGO B	IL	RANLAKE	WI	Cov Hop	Pvt-pay	1	0.07	417216	Y
CHICAGO B	IL	RANLAKE	WI	Cov Hop	Pvt-pay	1	0.21	417217	Y
CHICAGO B	IL	RANLAKE	WI	Cov Hop	Pvt-pay	1	0.07	484200	Y
CHICAGO B	IL	RANLAKE	WI	Cov Hop	Pvt-pay	1	0.31	484201	Y
CHICAGO B	IL	RANLAKE	WI	Cov Hop	Pvt-pay	1	0.31	484202	Y
CHICAGO B	IL	RANLAKE	WI	Cov Hop	Pvt-pay	1	0.33	453394	Y
CHICAGO B	IL	RANLAKE	WI	Cov Hop	Pvt-pay	1	0.19	453395	Y
CHICAGO B	IL	RANLAKE	WI	Cov Hop	Pvt-pay	1	0.30	519653	Y
CHICAGO B	IL	RANLAKE	WI	Cov Hop	Pvt-pay	1	0.07	519654	Y
CHICAGO B	IL	RANLAKE	WI	Cov Hop	Pvt-pay	1	0.31	543030	Y
CHICAGO B	IL	RANLAKE	WI	Cov Hop	Pvt-pay	1	0.29	543031	Y
CHICAGO B	IL	RANLAKE	WI	Cov Hop	Pvt-pay	1	0.29	543032	Y
CHICAGO B	IL	RANLAKE	WI	Cov Hop	Pvt-pay	1	0.31	606452	Y
CHICAGO B	IL	RANLAKE	WI	Cov Hop	Pvt-pay	1	0.07	606453	Y
MINNEAPOL	MN	ADELL	WI	Cov Hop	Pvt-pay	1	0.29	240867	Y
MINNEAPOL	MN	ADELL	WI	Cov Hop	Pvt-pay	1	0.28	240867	Y
MINNEAPOL	MN	ADELL	WI	Cov Hop	Pvt-pay	1	0.29	240867	Y
MINNEAPOL	MN	ADELL	WI	Cov Hop	Pvt-pay	1	0.29	240867	Y
MINNEAPOL	MN	RANLAKE	WI	Cov Hop	Pvt-pay	1	0.11	274153	Y
MINNEAPOL	MN	RANLAKE	WI	Cov Hop	Pvt-pay	1	0.11	274168	Y
MINNEAPOL	MN	RANLAKE	WI	Cov Hop	Pvt-pay	1	0.38	274176	Y
MINNEAPOL	MN	ADELL	WI	Cov Hop	Pvt-pay	1	0.29	297077	Y
MINNEAPOL	MN	RANLAKE	WI	Cov Hop	Pvt-pay	1	0.31	336119	Y
MINNEAPOL	MN	RANLAKE	WI	Cov Hop	Pvt-pay	1	0.00	336120	Y
MINNEAPOL	MN	RANLAKE	WI	Cov Hop	Pvt-pay	1	0.11	222390	Y
MINNEAPOL	MN	RANLAKE	WI	Cov Hop	Pvt-pay	1	0.11	222398	Y
MINNEAPOL	MN	ADELL	WI	Cov Hop	Pvt-pay	2	0.09	247321	Y
MINNEAPOL	MN	ADELL	WI	Cov Hop	Pvt-pay	1	0.18	247321	Y
MINNEAPOL	MN	ADELL	WI	Cov Hop	Pvt-pay	1	0.18	247321	Y
MINNEAPOL	MN	ADELL	WI	Cov Hop	Pvt-pay	1	0.18	247321	Y
SUBTOTAL							6.41		
						32	0.2004		

PLYMOUTH, TRAFFIC - 2003

The columns shown below were cut and pasted from the Traffic Database for the Plymouth Sub
PRPKG359 Waybill # is shown so that data can be traced back to original and thus to verify validity.

US\$

Private Cars - Miles and Mileage Payments

R 1 Car Type	CAR OWNERSHIP DESCRIPTION	PVT CAR MILEAGE RATE	CARLDS	WAYBILL #	ORIG STATION NAME	ORIG PROV/ STATE	DEST STATION NAME	DEST PROV/ STATE
Box 50>	Pvt-no-pay	0.00	1	959524	CHICAGO B	IL	ADELL	WI
Cov Hop	Pvt-no-Pay	0.00	1	268898	RANLAKE	WI	CHICAGO B	IL
Cov Hop	Pvt-no-Pay	0.00	1	557715	RANLAKE	WI	CHICAGO B	IL
Cov Hop	Pvt-no-pay	0.00	1	808439	CHICAGO B	IL	ADELL	WI
Cov Hop	Pvt-no-pay	0.00	4	477334	MINNEAPOL	MN	ADELL	WI
Cov Hop	Pvt-no-pay	0.00	1	800343	CHICAGO B	IL	ADELL	WI
Cov Hop	Pvt-no-pay	0.00	1	639411	WISRAPIDS	WI	RANLAKE	WI
Cov Hop	Pvt-no-pay	0.00	1	246905	CHICAGO B	IL	ADELL	WI
Cov Hop	Pvt-no-pay	0.00	1	524128	MINNEAPOL	MN	ADELL	WI
Cov Hop	Pvt-no-pay	0.00	1	524129	MINNEAPOL	MN	ADELL	WI
Cov Hop	Pvt-no-pay	0.00	1	883351	DUVCO	SK	RANLAKE	WI
Cov Hop	Pvt-no-pay	0.00	1	883352	DUVCO	SK	RANLAKE	WI
Cov Hop	Pvt-no-pay	0.00	1	255487	STPAUL	MN	RANLAKE	WI
Cov Hop	Pvt-no-pay	0.00	1	255489	STPAUL	MN	RANLAKE	WI
Cov Hop	Pvt-no-pay	0.00	1	530277	MINNEAPOL	MN	ADELL	WI
Cov Hop	Pvt-no-pay	0.00	1	530278	MINNEAPOL	MN	ADELL	WI
Cov Hop	Pvt-no-pay	0.00	4	532185	MINNEAPOL	MN	ADELL	WI
Cov Hop	Pvt-no-pay	0.00	4	532193	MINNEAPOL	MN	ADELL	WI
Cov Hop	Pvt-no-pay	0.00	1	806243	CHICAGO B	IL	RANLAKE	WI
Cov Hop	Pvt-no-pay	0.00	4	534026	MINNEAPOL	MN	RANLAKE	WI
Cov Hop	Pvt-no-pay	0.00	1	800534	CHICAGO B	IL	ADELL	WI
Cov Hop	Pvt-no-pay	0.00	1	534373	MINNEAPOL	MN	RANLAKE	WI
Cov Hop	Pvt-no-pay	0.00	1	168177	MINNEAPOL	MN	ADELL	WI
Cov Hop	Pvt-no-pay	0.00	1	264880	CHICAGO B	IL	RANLAKE	WI
Cov Hop	Pvt-no-pay	0.00	1	266908	CHICAGO B	IL	RANLAKE	WI
Cov Hop	Pvt-no-pay	0.00	1	269398	CHICAGO B	IL	ADELL	WI
Cov Hop	Pvt-no-pay	0.00	1	336114	MINNEAPOL	MN	RANLAKE	WI
Cov Hop	Pvt-no-pay	0.00	1	348409	MINNEAPOL	MN	RANLAKE	WI
Cov Hop	Pvt-no-pay	0.00	1	348413	MINNEAPOL	MN	RANLAKE	WI
Cov Hop	Pvt-no-pay	0.00	1	348417	MINNEAPOL	MN	RANLAKE	WI
Cov Hop	Pvt-no-pay	0.00	1	812405	CHICAGO B	IL	ADELL	WI
Cov Hop	Pvt-no-pay	0.00	1	580571	MINNEAPOL	MN	ADELL	WI
Cov Hop	Pvt-no-pay	0.00	1	385651	MINNEAPOL	MN	ADELL	WI
Cov Hop	Pvt-no-pay	0.00	1	395837	MINNEAPOL	MN	ADELL	WI
Cov Hop	Pvt-pay	0.29	1	240867	MINNEAPOL	MN	ADELL	WI
Cov Hop	Pvt-pay	0.28	1	240867	MINNEAPOL	MN	ADELL	WI
Cov Hop	Pvt-pay	0.29	1	240867	MINNEAPOL	MN	ADELL	WI
Cov Hop	Pvt-pay	0.29	1	240867	MINNEAPOL	MN	ADELL	WI
Cov Hop	Pvt-pay	0.11	1	274153	MINNEAPOL	MN	RANLAKE	WI
Cov Hop	Pvt-pay	0.11	1	274168	MINNEAPOL	MN	RANLAKE	WI
Cov Hop	Pvt-pay	0.38	1	274176	MINNEAPOL	MN	RANLAKE	WI
Cov Hop	Pvt-pay	0.29	1	297077	MINNEAPOL	MN	ADELL	WI
Cov Hop	Pvt-pay	0.07	1	417215	CHICAGO B	IL	RANLAKE	WI
Cov Hop	Pvt-pay	0.07	1	417216	CHICAGO B	IL	RANLAKE	WI
Cov Hop	Pvt-pay	0.21	1	417217	CHICAGO B	IL	RANLAKE	WI
Cov Hop	Pvt-pay	0.31	1	336119	MINNEAPOL	MN	RANLAKE	WI
Cov Hop	Pvt-pay	0.00	1	336120	MINNEAPOL	MN	RANLAKE	WI
Cov Hop	Pvt-pay	0.07	1	484200	CHICAGO B	IL	RANLAKE	WI
Cov Hop	Pvt-pay	0.31	1	484201	CHICAGO B	IL	RANLAKE	WI
Cov Hop	Pvt-pay	0.31	1	484202	CHICAGO B	IL	RANLAKE	WI
Cov Hop	Pvt-pay	0.33	1	453394	CHICAGO B	IL	RANLAKE	WI
Cov Hop	Pvt-pay	0.19	1	453395	CHICAGO B	IL	RANLAKE	WI
Cov Hop	Pvt-pay	0.30	1	519653	CHICAGO B	IL	RANLAKE	WI
Cov Hop	Pvt-pay	0.07	1	519654	CHICAGO B	IL	RANLAKE	WI
Cov Hop	Pvt-pay	0.31	1	543030	CHICAGO B	IL	RANLAKE	WI
Cov Hop	Pvt-pay	0.29	1	543031	CHICAGO B	IL	RANLAKE	WI
Cov Hop	Pvt-pay	0.29	1	543032	CHICAGO B	IL	RANLAKE	WI
Cov Hop	Pvt-pay	0.31	1	606452	CHICAGO B	IL	RANLAKE	WI
Cov Hop	Pvt-pay	0.07	1	606453	CHICAGO B	IL	RANLAKE	WI
Cov Hop	Pvt-pay	0.11	1	222390	MINNEAPOL	MN	RANLAKE	WI
Cov Hop	Pvt-pay	0.11	1	222398	MINNEAPOL	MN	RANLAKE	WI
Cov Hop	Pvt-pay	0.09	2	247321	MINNEAPOL	MN	ADELL	WI
Cov Hop	Pvt-pay	0.18	1	247321	MINNEAPOL	MN	ADELL	WI
Cov Hop	Pvt-pay	0.18	1	247321	MINNEAPOL	MN	ADELL	WI
Cov Hop	Pvt-pay	0.18	1	247321	MINNEAPOL	MN	ADELL	WI
subtotal	Pvt pay CH's only		77					
Eq Box	Pvt-no-pay	0.00	1	267562	CHICAGO B	IL	ADELL	WI
Eq Box	Pvt-no-pay	0.00	1	949258	CHICAGO B	IL	ADELL	WI
Tank <22	Pvt-no-pay	0.00	1	811450	GEISMAR	LA	ADELL	WI
Tank <22	Pvt-no-pay	0.00	1	815111	GEISMAR	LA	ADELL	WI
Tank <22	Pvt-no-pay	0.00	1	867082	ARCCO	IL	ADELL	WI
Tank <22	Pvt-no-pay	0.00	1	531890	CHICAGO B	IL	ADELL	WI
Tank <22	Pvt-no-pay	0.00	1	816748	CHICAGO B	IL	ADELL	WI
Tank <22	Pvt-no-pay	0.00	2	218653	CHICAGO B	IL	ADELL	WI
Tank <22	Pvt-no-pay	0.00	1	270205	CHICAGO B	IL	RANLAKE	WI
Tank <22	Pvt-no-pay	0.00	1	246975	CHICAGO B	IL	RANLAKE	WI
Grand Total		6.41	89					

C:\CN Abandonment\Private Cars.xls
private cars all

6/24/2004

Plymouth Subdivision, From Saukville, WI to Kiel, WI
 Computation of Servicing Locomotives Expense
 Pursuant to 49CFR 1152.32(c)(1)(iv)

Line		Base Year - 2003	Forecast Year 4/
1.	On Branch Locomotive Unit Miles Road Service 1/	3,549	3,549
2.	System Locomotive Unit Miles Road Service 2/	34,824,533	34,824,533
3.	Ratio of On-Branch Locomotive Unit Miles to System Locomotive Unit Miles	0.000102	0.000102
4.	System Servicing Train Locomotives Expense (000 omitted) 3/		
	a. Salaries and Wages	\$6,921	
	b. Materials	3,108	
	c. Purchases	458	
	d. General	66	
5.	Total	<u>\$10,553</u>	
6.	On-Branch Servicing Train Locomotives Expense		
	a. Salaries and Wages (L3*L4a)	\$705	\$738
	b. Materials (L3*L4b)	317	331
	c. Purchases (L3*L4c)	47	49
	d. General (L3*L4d)	7	7
7.	Total	<u>\$1,075</u>	<u>\$1,125</u>

1/ Source: File "On Branch Train Activity.xls", TAB "On Branch LUMs & days calc".

2/ Form R-1, Schedule 755, Line 11.

3/ Form R-1, Schedule 410, Line 411.

4/ Continue to Utilize Form R-1 Data for Forecast Year plus Escalation to Forecast costs
 See "Indices.xls" Material Wages & Supplements Factor excluding Fuels.

4.636%

PLYMOUTH, ALL TRAFFIC - 2003

URCS BASIS LOSS AND DAMAGE
SORT BY STCCCOPIED DATA INTO THIS WORK SHEET FOR COLUMNS: STCC, COMMODITY DESCRIPTION, CARLOADS AND LADING
(Waybill Data for Reference only to Relate to Specific Carload)

						WAYBILL			
STCC	COMMODITY DESCRIPTION	CARLDS	LADING IN TONS	URCS SOURCE E1 Part 3	URCS UNIT COST PER TON	Total Loss & Damage	YR	MO	DAY #
114110	SOYBEANS	1	64	Line 306	0.03399		3	7	5 959524
114110	SOYBEANS	1	77	Line 306	0.03399		3	6	26 267562
114110	SOYBEANS	1	64	Line 306	0.03399		3	7	11 949258
115973	SEEDS,NOS	1	75	Line 306	0.03399		3	3	16 808649
115974	PEAS	1	36	Line 306	0.03399		3	4	2 690721
115974	PEAS	1	27	Line 306	0.03399		3	4	2 115811
115974	PEAS	1	29	Line 306	0.03399		3	3	28 625294
134290	PEAS	1	65	Line 306	0.03399		3	4	14 174430
01xxxx	All Other Farm Products	8	437	Line 306	0.03399	\$15			
2023125	AGRIC PRODS	1	70	Line 312	2.47526		3	3	5 325754
2023125	AGRIC PRODS	1	71	Line 312	2.47526		3	3	8 310385
2023125	AGRIC PRODS	1	68	Line 312	2.47526		3	3	5 325767
2023125	AGRIC PRODS	1	77	Line 312	2.47526		3	5	9 518045
2023125	AGRIC PRODS	1	51	Line 312	2.47526		3	1	2 660082
2025950	AGRIC PRODS	1	78	Line 312	2.47526		3	9	17 197664
2025962	AGRIC PRODS	1	77	Line 312	2.47526		3	8	7 625076
2025962	AGRIC PRODS	1	78	Line 312	2.47526		3	8	17 240839
2025962	AGRIC PRODS	1	77	Line 312	2.47526		3	8	1 547237
2025962	AGRIC PRODS	1	77	Line 312	2.47526		3	8	1 546104
202xxxx	Dairy Products	10	724	Line 312	2.47526	\$1,792			
2092314	SOYABEAN MEAL	1	91	Line 325	0.07816		3	6	5 471102
2092314	SOYABEAN MEAL	1	87	Line 325	0.07816		3	7	12 405787
2092314	SOYABEAN MEAL	1	87	Line 325	0.07816		3	8	31 488971
2092314	SOYABEAN MEAL	1	89	Line 325	0.07816		3	10	10 509135
2092314	SOYABEAN MEAL	1	93	Line 325	0.07816		3	11	8 295581
2092314	SOYABEAN MEAL	1	92	Line 325	0.07816		3	12	1 624638
2092314	SOYABEAN MEAL	1	99	Line 325	0.07816		3	6	19 685899
2092314	SOYABEAN MEAL	1	99	Line 325	0.07816		3	9	25 266224
2092314	SOYABEAN MEAL	1	90	Line 325	0.07816		3	8	12 168177
2092314	SOYABEAN MEAL	1	98	Line 325	0.07816		3	7	28 580571
2092314	SOYABEAN MEAL	1	97	Line 325	0.07816		3	8	26 385651
2092314	SOYABEAN MEAL	1	97	Line 325	0.07816		3	12	24 395837
209xxx	FOOD & KINDRED PRDTS	12	1119	Line 325	0.07816	\$87			
2411152	LOGS/POLES/TIES	1	60	Line 331	0.03694		3	8	15 552815
24xxxx	LUMBER & WOOD PRDTS	1	60	Line 331	0.03694	\$2			
2421131	LUMBER SHS LATH	1	83	Line 329	0.05413		3	4	26 457729
2421184	LUMBER SHS LATH	1	98	Line 329	0.05413		3	3	21 520595
2421184	LUMBER SHS LATH	1	67	Line 329	0.05413		3	8	1 410680
2421184	LUMBER SHS LATH	1	67	Line 329	0.05413		3	8	13 434658
2421184	LUMBER SHS LATH	1	93	Line 329	0.05413		3	4	25 807084
2421184	LUMBER SHS LATH	1	93	Line 329	0.05413		3	6	10 905343
2421184	LUMBER SHS LATH	1	94	Line 329	0.05413		3	11	11 242879
2421184	LUMBER SHS LATH	1	93	Line 329	0.05413		3	10	29 470276
2421184	LUMBER SHS LATH	1	93	Line 329	0.05413		3	3	21 729583
2421xxx	LUMBER	9	781	Line 329	0.05413	\$42			
2812534	POTASH	1	101	Line 342	0.0123		3	4	25 806842
2812534	POTASH	1	101	Line 342	0.0123		3	4	25 806843
2812534	POTASH	1	100	Line 342	0.0123		3	5	2 822366
2812534	POTASH	1	100	Line 342	0.0123		3	5	2 822367
2812534	POTASH	1	100	Line 342	0.0123		3	5	2 822368
2812534	POTASH	1	100	Line 342	0.0123		3	5	2 822369

C:\CN Abandonment\STCC L&D.xls
STCCs L&D

6/24/2004

PLYMOUTH, ALL TRAFFIC - 2003

URCS BASIS LOSS AND DAMAGE
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(Waybill Data for Reference only to Relate to Specific Carload)

(Waybill Data for Reference only to Relate to Specific Canada)						WAYBILL				
STCC	COMMODITY DESCRIPTION	CARLDS	LADING IN TONS	URCS SOURCE	URCS UNIT	Total Loss & Damage	YR	MO	DAY	#
CODE					COST PER TON					
2812534	POTASH	1	99	Line 342	0.0123		3	1	17	584114
2812534	POTASH	1	100	Line 342	0.0123		3	1	23	597913
2812534	POTASH	1	100	Line 342	0.0123		3	1	23	597915
2812534	POTASH	1	100	Line 342	0.0123		3	1	24	600388
2812534	POTASH	1	100	Line 342	0.0123		3	5	22	864491
2812534	POTASH	1	100	Line 342	0.0123		3	4	30	817846
2812534	POTASH	1	100	Line 342	0.0123		3	1	17	584112
2812534	POTASH	1	100	Line 342	0.0123		3	1	17	584113
2812534	POTASH	1	101	Line 342	0.0123		3	1	23	597914
2812534	POTASH	1	100	Line 342	0.0123		3	3	4	689120
2812534	POTASH	1	99	Line 342	0.0123		3	4	4	760700
2812534	POTASH	1	100	Line 342	0.0123		3	4	4	760701
2812534	POTASH	1	101	Line 342	0.0123		3	4	22	798595
2812534	POTASH	1	100	Line 342	0.0123		3	4	22	798596
2812534	POTASH	1	99	Line 342	0.0123		3	5	22	864490
2812534	POTASH	1	99	Line 342	0.0123		3	5	5	827695
2812534	POTASH	1	100	Line 342	0.0123		3	5	9	837496
2812534	POTASH	1	101	Line 342	0.0123		3	5	9	837497
2812534	POTASH	1	102	Line 342	0.0123		3	4	25	807082
2812534	POTASH	1	101	Line 342	0.0123		3	4	28	811462
2812534	POTASH	1	100	Line 342	0.0123		3	4	4	760702
2812534	POTASH	1	102	Line 342	0.0123		3	1	16	477334
2812534	POTASH	1	102	Line 342	0.0123		3	1	16	477334
2812534	POTASH	1	102	Line 342	0.0123		3	1	16	477334
2812534	POTASH	1	101	Line 342	0.0123		3	5	12	639411
2812534	POTASH	1	100	Line 342	0.0123		3	5	28	524128
2812534	POTASH	1	100	Line 342	0.0123		3	5	28	524129
2812534	POTASH	1	100	Line 342	0.0123		3	5	30	883351
2812534	POTASH	1	100	Line 342	0.0123		3	5	30	883352
2812534	POTASH	1	95	Line 342	0.0123		3	6	12	530277
2812534	POTASH	1	90	Line 342	0.0123		3	6	12	530278
2812534	POTASH	1	101	Line 342	0.0123		3	6	18	532185
2812534	POTASH	1	101	Line 342	0.0123		3	6	18	532185
2812534	POTASH	1	101	Line 342	0.0123		3	6	18	532185
2812534	POTASH	1	101	Line 342	0.0123		3	6	18	532185
2812534	POTASH	1	101	Line 342	0.0123		3	6	18	532193
2812534	POTASH	1	101	Line 342	0.0123		3	6	18	532193
2812534	POTASH	1	101	Line 342	0.0123		3	6	18	532193
2812534	POTASH	1	99	Line 342	0.0123		3	6	24	534026
2812534	POTASH	1	99	Line 342	0.0123		3	6	24	534026
2812534	POTASH	1	99	Line 342	0.0123		3	6	24	534026
2812534	POTASH	1	99	Line 342	0.0123		3	6	24	534026
2812534	POTASH	1	100	Line 342	0.0123		3	6	25	534373
2812534	POTASH	1	99	Line 342	0.0123		3	10	10	336114
2812534	POTASH	1	100	Line 342	0.0123		3	10	10	348409
2812534	POTASH	1	100	Line 342	0.0123		3	10	10	348413
2812534	POTASH	1	100	Line 342	0.0123		3	10	10	348417
2812534	POTASH	1	101	Line 342	0.0123		3	9	25	240867
2812534	POTASH	1	101	Line 342	0.0123		3	9	25	240867
2812534	POTASH	1	101	Line 342	0.0123		3	9	25	240867
2812534	POTASH	1	101	Line 342	0.0123		3	9	25	240867
2812534	POTASH	1	99	Line 342	0.0123		3	10	2	274153
2812534	POTASH	1	100	Line 342	0.0123		3	10	2	274168
2812534	POTASH	1	100	Line 342	0.0123		3	10	2	274176
2812534	POTASH	1	101	Line 342	0.0123		3	10	2	297077
2812534	POTASH	1	98	Line 342	0.0123		3	10	10	336119

PLYMOUTH, ALL TRAFFIC - 2003

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(Waybill Data for Reference only to Relate to Specific Carload)

(Waybill Data for Reference only to Relate to Specific Carload)						WAYBILL				
STCC			LADING	URCS	URCS	Total				
CODE	COMMODITY DESCRIPTION	CARLDS	IN TONS	SOURCE	COST PER TON	Loss & Damage	YR	MO	DAY	#
2812534	POTASH	1	99	Line 342	0.0123		3	10	10	336120
2812534	POTASH	1	100	Line 342	0.0123		3	12	23	222390
2812534	POTASH	1	100	Line 342	0.0123		3	12	23	222398
2812534	POTASH	1	102	Line 342	0.0123		3	12	30	247321
2812534	POTASH	1	102	Line 342	0.0123		3	12	30	247321
2812534	POTASH	1	102	Line 342	0.0123		3	12	30	247321
2812534	POTASH	1	102	Line 342	0.0123		3	12	30	247321
2812534	POTASH	1	102	Line 342	0.0123		3	12	30	247321
2812567	POTASH	1	98	Line 342	0.0123		3	5	23	874025
2812xxx	POTASSIUM OR SODIUM	73	7310	Line 342	0.0123	\$90				
2818170	UREA	1	96	Line 341	0.004542		3	9	10	151563
2818170	UREA	1	99	Line 341	0.004542		3	9	17	193941
2818170	UREA	1	83	Line 341	0.004542		3	9	10	151562
2818170	UREA	1	83	Line 341	0.004542		3	9	17	193931
2818170	UREA	1	98	Line 341	0.004542		3	9	17	193938
2818170	UREA	1	94	Line 341	0.004542		3	9	24	243322
2818170	UREA	1	96	Line 341	0.004542		3	1	3	12409
2818170	UREA	1	93	Line 341	0.004542		3	5	3	22215
2818170	UREA	1	98	Line 341	0.004542		3	5	3	22255
2818170	UREA	1	97	Line 341	0.004542		3	5	3	22256
2818170	UREA	1	98	Line 341	0.004542		3	5	9	22338
2818170	UREA	1	96	Line 341	0.004542		3	5	28	23931
2818170	UREA	1	94	Line 341	0.004542		3	10	8	33891
2818170	UREA	1	92	Line 341	0.004542		3	10	19	34248
2818170	UREA	1	99	Line 341	0.004542		3	6	10	24486
2818170	UREA	1	101	Line 341	0.004542		3	9	10	151555
2818170	UREA	1	100	Line 341	0.004542		3	9	10	151559
2818170	UREA	1	100	Line 341	0.004542		3	9	10	151564
2818170	UREA	1	100	Line 341	0.004542		3	9	17	193934
2818170	UREA	1	99	Line 341	0.004542		3	9	17	193939
2818170	UREA	1	94	Line 341	0.004542		3	9	24	243321
2818170	UREA	1	94	Line 341	0.004542		3	9	24	243323
2818170	UREA	1	94	Line 341	0.004542		3	9	24	243324
2818170	UREA	1	94	Line 341	0.004542		3	9	24	243326
2818170	UREA	1	97	Line 341	0.004542		3	10	10	353131
2818170	UREA	1	98	Line 341	0.004542		3	10	6	417215
2818170	UREA	1	99	Line 341	0.004542		3	10	6	417216
2818170	UREA	1	98	Line 341	0.004542		3	10	6	417217
2818170	UREA	1	99	Line 341	0.004542		3	10	11	484200
2818170	UREA	1	99	Line 341	0.004542		3	10	11	484201
2818170	UREA	1	95	Line 341	0.004542		3	10	11	484202
2818170	UREA	1	98	Line 341	0.004542		3	10	13	453394
2818170	UREA	1	99	Line 341	0.004542		3	10	13	453395
2818170	UREA	1	98	Line 341	0.004542		3	10	13	519653
2818170	UREA	1	98	Line 341	0.004542		3	10	13	519654
2818170	UREA	1	99	Line 341	0.004542		3	10	16	543030
2818170	UREA	1	99	Line 341	0.004542		3	10	16	543031
2818170	UREA	1	99	Line 341	0.004542		3	10	16	543032
2818170	UREA	1	98	Line 341	0.004542		3	10	21	606452
2818170	UREA	1	99	Line 341	0.004542		3	10	21	606453
281xxxx	INDUSTRIAL CHEMICALS	40	3864	Line 341	0.004542	\$18				
2819155	FERTILIZERS,NOS	1	96	Line 341	0.004542		3	9	28	269232
2819155	FERTILIZERS,NOS	1	95	Line 341	0.004542		3	9	19	268033
2819155	FERTILIZERS,NOS	1	96	Line 341	0.004542		3	9	19	268035
2819155	FERTILIZERS,NOS	1	95	Line 341	0.004542		3	9	27	268894
2819155	FERTILIZERS,NOS	1	99	Line 341	0.004542		3	8	30	264675

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STCCs L&D

6/24/2004

PLYMOUTH, ALL TRAFFIC - 2003

URCS BASIS LOSS AND DAMAGE
SORT BY STCCCOPIED DATA INTO THIS WORK SHEET FOR COLUMNS: STCC, COMMODITY DESCRIPTION, CARLOADS AND LADING
(Waybill Data for Reference only to Relate to Specific Carload)

						WAYBILL			
STCC	COMMODITY DESCRIPTION	CARLDS	LADING IN TONS	URCS SOURCE	URCS UNIT COST PER TON	Total Loss & Damage	YR	MO	DAY #
2819155	FERTILIZERS,NOS	1	96	Line 341	0.004542		3	9	7 266241
2819155	FERTILIZERS,NOS	1	96	Line 341	0.004542		3	9	11 266240
2819155	FERTILIZERS,NOS	1	96	Line 341	0.004542		3	9	27 268898
2819155	FERTILIZERS,NOS	1	98	Line 341	0.004542		3	10	4 557715
2819155	FERTILIZERS,NOS	1	99	Line 341	0.004542		3	5	20 246905
2819155	FERTILIZERS,NOS	1	94	Line 341	0.004542		3	8	30 264680
2819155	FERTILIZERS,NOS	1	99	Line 341	0.004542		3	9	12 266908
2819155	FERTILIZERS,NOS	1	95	Line 341	0.004542		3	10	2 269398
281xxxx	INDUSTRIAL CHEMICALS	13	1254	Line 341	0.004542	\$6			
2871235	FERTILIZERS,NOS	1	101	Line 345	0.02129		3	1	15 808322
2871235	FERTILIZERS,NOS	1	100	Line 345	0.02129		3	1	17 813994
2871235	FERTILIZERS,NOS	1	101	Line 345	0.02129		3	2	8 814815
2871235	FERTILIZERS,NOS	1	97	Line 345	0.02129		3	5	1 807411
2871235	FERTILIZERS,NOS	1	97	Line 345	0.02129		3	5	2 807411
2871235	FERTILIZERS,NOS	1	97	Line 345	0.02129		3	5	4 805358
2871235	FERTILIZERS,NOS	1	97	Line 345	0.02129		3	5	8 815783
2871235	FERTILIZERS,NOS	1	101	Line 345	0.02129		3	6	27 811709
2871235	FERTILIZERS,NOS	1	100	Line 345	0.02129		3	7	10 812222
2871235	FERTILIZERS,NOS	1	101	Line 345	0.02129		3	7	10 812223
2871235	FERTILIZERS,NOS	1	101	Line 345	0.02129		3	9	16 812623
2871235	FERTILIZERS,NOS	1	98	Line 345	0.02129		3	12	20 886608
2871235	FERTILIZERS,NOS	1	101	Line 345	0.02129		3	1	8 808439
2871235	FERTILIZERS,NOS	1	99	Line 345	0.02129		3	1	26 800343
2871235	FERTILIZERS,NOS	1	99	Line 345	0.02129		3	6	25 800534
2871236	FERTILIZERS,NOS	1	96	Line 345	0.02129		3	1	27 406298
2871236	FERTILIZERS,NOS	1	97	Line 345	0.02129		3	5	9 810808
2871236	FERTILIZERS,NOS	1	101	Line 345	0.02129		3	7	1 800094
2871236	FERTILIZERS,NOS	1	99	Line 345	0.02129		3	9	25 801591
2871236	FERTILIZERS,NOS	1	99	Line 345	0.02129		3	5	2 815033
2871236	FERTILIZERS,NOS	1	101	Line 345	0.02129		3	5	7 801549
2871236	FERTILIZERS,NOS	1	100	Line 345	0.02129		3	5	8 808570
2871236	FERTILIZERS,NOS	1	101	Line 345	0.02129		3	5	8 808571
2871236	FERTILIZERS,NOS	1	101	Line 345	0.02129		3	6	21 806244
2871236	FERTILIZERS,NOS	1	100	Line 345	0.02129		3	6	21 806245
2871236	FERTILIZERS,NOS	1	100	Line 345	0.02129		3	6	21 806246
2871236	FERTILIZERS,NOS	1	100	Line 345	0.02129		3	6	24 817292
2871236	FERTILIZERS,NOS	1	99	Line 345	0.02129		3	6	1 255487
2871236	FERTILIZERS,NOS	1	98	Line 345	0.02129		3	6	1 255489
2871236	FERTILIZERS,NOS	1	98	Line 345	0.02129		3	6	21 806243
2871236	FERTILIZERS,NOS	1	100	Line 345	0.02129		3	11	27 812405
2871313	FERTILIZERS,NOS	1	98	Line 345	0.02129		3	7	25 531890
2871315	FERTILIZERS,NOS	1	102	Line 345	0.02129		3	4	28 811450
2871315	FERTILIZERS,NOS	1	101	Line 345	0.02129		3	4	29 815111
2871315	FERTILIZERS,NOS	1	102	Line 345	0.02129		3	5	23 867082
2871315	FERTILIZERS,NOS	1	97	Line 345	0.02129		3	9	29 218653
2871315	FERTILIZERS,NOS	1	97	Line 345	0.02129		3	9	29 218653
2871315	FERTILIZERS,NOS	1	97	Line 345	0.02129		3	10	1 270205
2871315	FERTILIZERS,NOS	1	98	Line 345	0.02129		3	11	4 246975
2871451	FERTILIZERS,NOS	1	102	Line 345	0.02129		3	8	26 816748
28xxxxx	ALL OTHER CHEMICALS	40	3974	Line 345	0.02129	\$85			
TOTAL	BASE YEAR	206	19523			\$2,137			
	FORECAST YEAR								
INDEX	BASED ON CPI-U from File "Index.xls".					2.845%			
TOTAL	FORECAST YEAR					\$2,197			

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STCCs L&D

6/24/2004

**PLYMOUTH SUBDIVISION
ORIGINATING and TERMINATING TRAFFIC - 2003**

Intermediate Switch Expenses

Base Year 2003			
Loads	Charge	Reclaim	Total Expense
87	\$1,827.20	\$1,031.27	\$2,858.47
Forecast Year			
Loads	Charge	Reclaim	Total Expense
87	\$1,827.20	\$1,031.27	\$2,858.47

Note the Reclaim is Based on Actual Payments for this Traffic
All cars on which an intermediate switch was incurred were
either foreign railroad or private cars. Reclaim for private cars is zero,
for foreign cars, it is the car hire rate paid.
No increase in the Switch Charge has been anticipated.

PLYMOUTH, ORIGINATING and TERMINATING TRAFFIC - 2003

Intermediate Switching Charges Incurred for Branch Line Traffic and Related Reclaim Payments on RR Owned Cars (privates zero)

Data related to loads that received a reciprocal switch (intermediate) in interchange and related
one day per diem reclaim has been drawn from Traffic File for Recap here

DEST STATION NAME	DEST STATE	ORIG STATION NAME/On/Off Jct	ORIG PROV/ STATE	WAYBI LL #	CAR OWNER	SWITCHING DETAILS	LOADS	RECIPROCAL SWITCHING CHARGE	One Day Per Diem Reclaim on RR Cars
ADELL	WI	CHICAGO B	IL	814815	Foreign	BRC/IHB	1	20.99	17.98
ADELL	WI	CHICAGO B	IL	811709	Foreign	BRC/IHB	1	20.99	17.97
ADELL	WI	CHICAGO B	IL	810808	Foreign	BRC/IHB	1	20.99	16.32
ADELL	WI	CHICAGO B	IL	807411	Foreign	BRC/IHB	1	20.99	16.32
ADELL	WI	CHICAGO B	IL	807411	Foreign	BRC/IHB	1	20.99	18.03
ADELL	WI	CHICAGO B	IL	805358	Foreign	BRC/IHB	1	20.99	18.03
ADELL	WI	CHICAGO B	IL	815783	Foreign	BRC/IHB	1	20.99	18.03
ADELL	WI	CHICAGO B	IL	813994	Foreign	BRC/IHB	1	21.00	16.29
ADELL	WI	CHICAGO B	IL	808322	Foreign	BRC/IHB	1	21.00	17.99
ADELL	WI	CHICAGO B	IL	406298	Foreign	BRC/IHB	1	21.00	10.66
ADELL	WI	CHICAGO B	IL	812222	Foreign	BRC/IHB	1	21.00	17.98
ADELL	WI	CHICAGO B	IL	800094	Foreign	BRC/IHB	1	21.00	17.98
ADELL	WI	CHICAGO B	IL	812223	Foreign	BRC/IHB	1	21.00	17.98
ADELL	WI	CHICAGO B	IL	886608	Foreign	BRC/IHB	1	21.01	18.02
ADELL	WI	CHICAGO B	IL	269232	Foreign	BRC/IHB	1	21.01	20.82
ADELL	WI	CHICAGO B	IL	801591	Foreign	BRC/IHB	1	21.01	20.92
ADELL	WI	CHICAGO B	IL	812623	Foreign	BRC/IHB	1	21.01	20.82
ADELL	WI	CHICAGO B	IL	816748	Pvt-no-pay	BRC/IHB	1	20.99	0.00
ADELL	WI	CHICAGO B	IL	800534	Pvt-no-pay	BRC/IHB	1	20.99	0.00
ADELL	WI	CHICAGO B	IL	246905	Pvt-no-pay	BRC/IHB	1	20.99	0.00
ADELL	WI	CHICAGO B	IL	812405	Pvt-no-pay	BRC/IHB	1	21.00	0.00
ADELL	WI	CHICAGO B	IL	808439	Pvt-no-pay	BRC/IHB	1	21.00	0.00
ADELL	WI	CHICAGO B	IL	800343	Pvt-no-pay	BRC/IHB	1	21.00	0.00
ADELL	WI	CHICAGO B	IL	531890	Pvt-no-pay	BRC/IHB	1	21.00	0.00
ADELL	WI	CHICAGO B	IL	269398	Pvt-no-pay	BRC/IHB	1	21.01	0.00
ADELL	WI	CHICAGO B	IL	218653	Pvt-no-pay	BRC/IHB	2	42.03	0.00
CHICAGO B	IL	RANLAKE	WI	268894	Foreign	BRC/IHB	1	21.01	16.40
CHICAGO B	IL	RANLAKE	WI	268035	Foreign	BRC/IHB	1	21.01	16.40
CHICAGO B	IL	RANLAKE	WI	268033	Foreign	BRC/IHB	1	21.01	16.40
CHICAGO B	IL	RANLAKE	WI	557715	Pvt-no-Pay	BRC/IHB	1	21.01	0.00
CHICAGO B	IL	RANLAKE	WI	268898	Pvt-no-Pay	BRC/IHB	1	21.01	0.00
FREDONIA	WI	CHICAGO B	IL	520595	Foreign	BRC/IHB	1	21.01	28.50
FREDONIA	WI	CHICAGO B	IL	457729	Foreign	BRC/IHB	1	21.01	28.32
RANLAKE	WI	CHICAGO B	IL	264675	Foreign	BRC/IHB	1	20.99	17.88
RANLAKE	WI	CHICAGO B	IL	806246	Foreign	BRC/IHB	1	20.99	17.87
RANLAKE	WI	CHICAGO B	IL	24486	Foreign	BRC/IHB	1	20.99	16.22
RANLAKE	WI	CHICAGO B	IL	806244	Foreign	BRC/IHB	1	20.99	17.87
RANLAKE	WI	CHICAGO B	IL	806245	Foreign	BRC/IHB	1	20.99	16.22
RANLAKE	WI	CHICAGO B	IL	817292	Foreign	BRC/IHB	1	20.99	17.87
RANLAKE	WI	CHICAGO B	IL	23931	Foreign	BRC/IHB	1	20.99	10.52
RANLAKE	WI	CHICAGO B	IL	22215	Foreign	BRC/IHB	1	20.99	10.52
RANLAKE	WI	CHICAGO B	IL	22255	Foreign	BRC/IHB	1	20.99	16.22
RANLAKE	WI	CHICAGO B	IL	22256	Foreign	BRC/IHB	1	20.99	16.22
RANLAKE	WI	CHICAGO B	IL	22338	Foreign	BRC/IHB	1	20.99	16.22
RANLAKE	WI	CHICAGO B	IL	808570	Foreign	BRC/IHB	1	20.99	16.22
RANLAKE	WI	CHICAGO B	IL	808571	Foreign	BRC/IHB	1	20.99	17.93
RANLAKE	WI	CHICAGO B	IL	801549	Foreign	BRC/IHB	1	20.99	17.93
RANLAKE	WI	CHICAGO B	IL	815033	Foreign	BRC/IHB	1	20.99	17.93
RANLAKE	WI	CHICAGO B	IL	874025	Foreign	BRC/IHB	1	20.99	17.93
RANLAKE	WI	CHICAGO B	IL	12409	Foreign	BRC/IHB	1	21.00	10.57
RANLAKE	WI	CHICAGO B	IL	625294	Foreign	BRC/IHB	1	21.01	19.64
RANLAKE	WI	CHICAGO B	IL	174430	Foreign	BRC/IHB	1	21.01	24.29
RANLAKE	WI	CHICAGO B	IL	690721	Foreign	BRC/IHB	1	21.01	24.29
RANLAKE	WI	CHICAGO B	IL	115811	Foreign	BRC/IHB	1	21.01	20.25
RANLAKE	WI	CHICAGO B	IL	34248	Foreign	BRC/IHB	1	21.01	13.75
RANLAKE	WI	CHICAGO B	IL	33891	Foreign	BRC/IHB	1	21.01	13.75
RANLAKE	WI	CHICAGO B	IL	266241	Foreign	BRC/IHB	1	21.01	17.94
RANLAKE	WI	CHICAGO B	IL	266240	Foreign	BRC/IHB	1	21.01	17.94
RANLAKE	WI	CHICAGO B	IL	264680	Pvt-no-pay	BRC/IHB	1	20.99	0.00
RANLAKE	WI	CHICAGO B	IL	806243	Pvt-no-pay	BRC/IHB	1	20.99	0.00
RANLAKE	WI	CHICAGO B	IL	246975	Pvt-no-pay	BRC/IHB	1	21.00	0.00
RANLAKE	WI	CHICAGO B	IL	270205	Pvt-no-pay	BRC/IHB	1	21.01	0.00
RANLAKE	WI	CHICAGO B	IL	266908	Pvt-no-pay	BRC/IHB	1	21.01	0.00
RANLAKE	WI	CHICAGO B	IL	484201	Pvt-pay	BRC/IHB	1	21.01	0.00
RANLAKE	WI	CHICAGO B	IL	417216	Pvt-pay	BRC/IHB	1	21.01	0.00

Exhibit S

DEST STATION NAME	DEST STATE	ORIG STATION NAME/On/Off Jct	ORIG PROV/ STATE	WAYBI LL #	CAR OWNER	SWITCHING DETAILS	LOADS	RECIPROCAL SWITCHING CHARGE	One Day Per Diem Reclaim on RR Cars
RANLAKE	WI	CHICAGO B	IL	484202	Pvt-pay	BRC/IHB	1	21.01	0.00
RANLAKE	WI	CHICAGO B	IL	519653	Pvt-pay	BRC/IHB	1	21.01	0.00
RANLAKE	WI	CHICAGO B	IL	417215	Pvt-pay	BRC/IHB	1	21.01	0.00
RANLAKE	WI	CHICAGO B	IL	606452	Pvt-pay	BRC/IHB	1	21.01	0.00
RANLAKE	WI	CHICAGO B	IL	606453	Pvt-pay	BRC/IHB	1	21.01	0.00
RANLAKE	WI	CHICAGO B	IL	519654	Pvt-pay	BRC/IHB	1	21.01	0.00
RANLAKE	WI	CHICAGO B	IL	543031	Pvt-pay	BRC/IHB	1	21.01	0.00
RANLAKE	WI	CHICAGO B	IL	543030	Pvt-pay	BRC/IHB	1	21.01	0.00
RANLAKE	WI	CHICAGO B	IL	543032	Pvt-pay	BRC/IHB	1	21.01	0.00
RANLAKE	WI	CHICAGO B	IL	453395	Pvt-pay	BRC/IHB	1	21.01	0.00
RANLAKE	WI	CHICAGO B	IL	484200	Pvt-pay	BRC/IHB	1	21.01	0.00
RANLAKE	WI	CHICAGO B	IL	453394	Pvt-pay	BRC/IHB	1	21.01	0.00
RANLAKE	WI	CHICAGO B	IL	417217	Pvt-pay	BRC/IHB	1	21.01	0.00
WALDO	WI	CHICAGO B	IL	547237	Foreign	BRC/IHB	1	20.99	24.47
WALDO	WI	CHICAGO B	IL	625076	Foreign	BRC/IHB	1	20.99	25.97
WALDO	WI	CHICAGO B	IL	240839	Foreign	BRC/IHB	1	20.99	25.97
WALDO	WI	CHICAGO B	IL	546104	Foreign	BRC/IHB	1	20.99	24.47
WALDO	WI	CHICAGO B	IL	660082	Foreign	BRC/IHB	1	21.00	23.71
WALDO	WI	CHICAGO B	IL	325754	Foreign	BRC/IHB	1	21.01	24.22
WALDO	WI	CHICAGO B	IL	310385	Foreign	BRC/IHB	1	21.01	24.22
WALDO	WI	CHICAGO B	IL	325767	Foreign	BRC/IHB	1	21.01	26.09
TOTAL							87	1827.20	1031.27

Plymouth Subdivision, From Saukville, WI to Kiel, WI

Calculation of Taxi Expense related to Train Service to the Plymouth Sub

Plymouth Subdivision Taxi Expense --- August to December 2003

Ticket Date	Company Name	Origin	Destination	Ticket Train	Ticket Crew	Ticket Pickup	Ticket	Total Charge
2003/08/05	RAILROAD CREW TRANSP	dbj junction	dbj junction	L50781	Becker	1815	157167	101.35
2003/08/07	RAILROAD CREW TRANSP	Plymouth Sub	DBR	I50781	Becker	1830	149365	60.1
2003/08/07	RAILROAD CREW TRANSP	Saukeville Hwy 33	DBR Jct	I50381	White	0735	164744	126.6
2003/08/19	RAILROAD CREW TRANSP	waldo	dbj jct	507	Werner	1812	108803	113.9
2003/08/21	CREW TRANSPORT	dbj mequan	dbj germantown	I50381	Robl	1830	149375	61.5
2003/08/25	RAILROAD CREW TRANSP	Fond du lac	DBR Jct	zI5038	Willis		157190	18
2003/08/25	RAILROAD CREW TRANSP	Fond du lac	DBR Jct	I503r	Norris	1345	157191	86.25
2003/08/25	RAILROAD CREW TRANSP	dbj jct	fdl yard	I503r	Norris	2035	149214	82.5
2003/08/27	CREW TRANSPORT	dungessbayroad	dbj	I50781	McGregor	1830	149381	65.65
2003/09/02	CREW TRANSPORT	Saukville	DBR Jct. then return back to Sauk-	I50781	Becker	1845	140704	149.7
2003/09/04	CREW TRANSPORT	S. end of Ackerville	DBj Junction	I50781	Becker	1850	185152	96.98
2003/09/09	RAILROAD CREW TRANSP	Saukville	DBR Jct & Back to Sukville	I50781	Becker	1815	149388	101.25
2003/09/11	CREW TRANSPORT	saukville	dbj	L50781	Barry Becker	1800	149392	105
2003/09/11	RAILROAD CREW TRANSP	Ackerville	DBR Junction	L50381	Robl/White	02:30	z742671	110.5
2003/09/11	RAILROAD CREW TRANSP	DBR Jct.	Ackerville	L50781	Barry Becker	0705	149391	64.75
2003/09/23	CREW TRANSPORT	Saukville Cold Spring Rd.	DBR. Junct. w/return	L507	Barry Becker	1840	149255	101
2003/09/30	CREW TRANSPORT	Saukville	DBR w/return	I50781	Becker	1830	164515	81.9
2003/10/07	CREW TRANSPORT	donges bay rd	dbj jct	I50781	Becker	1810	173972	112.01
2003/10/09	CREW TRANSPORT	Mequan	DBj junction	I50781	Becker	1900	140752	113.65
2003/10/14	R/C TRANSPORT	dongess bay road	dbj jct	I50781	Becker	1805	108812	43.04
2003/10/21	CREW TRANSPORT	Donges Bay Rd.	DBR Junction	I50781	Becker	1900	Z1030892	20.25
2003/10/28	CREW TRANSPORT	danzas bay rd	dbj jct and return	I50781	Becker	0630	147577	22.5
2003/11/04	RAILROAD CREW TRANSP	Milwaukee	DBR Jct	L50781	Becker	1915	147585	43.75
2003/11/06	R/C TRANSPORT	dongess bay rd	dbj jct w/return	L50781	Becker	1750	147589	41.25
2003/11/11	R/C TRANSPORT	n. milw glendale yd fairmont av	dbj jct	L50381	White	0615	147597	37.5
2003/11/13	RAILROAD CREW TRANSP	HWY 167 WSOR Main Track	DBR Jct.	L50381	White	0735	108810	34.25
2003/11/18	R/C TRANSPORT	hwy 33 sauksville	dbj jct w/return	L50781	Becker	1800	Z771006	57
2003/11/20	CREW TRANSPORT	hwy c cedarburg	dbj jct/ return	L50781	Becker	1800	175439	22.5
2003/12/02	RAILROAD CREW TRANSP	DBR Jct	Milwaukee	L50781	Becker	0750	141070	20.25
2003/12/04	RAILROAD CREW TRANSP	Fairmount Ave N. Milwaukee	DBR Jct.	L50381	White	0215	Z771075	27
2003/12/04	RAILROAD CREW TRANSP	dbj jct	milwaukee	L50781	Becker	0755	141073	22.5
2003/12/09	CREW TRANSPORT	dongess bay rd mequawn	dbj jct and return	L50781	Becker	1805	Z840321	35.5
2003/12/11	RAILROAD CREW TRANSP	dbj jct	north milwaukee	L50781	Becker	0745	Z771076	30.75
2003/12/16	RAILROAD CREW TRANSP	dbj jct	milwaukee--wsor yard	L50781	Becker	0750	Z840330	12.5
2003/12/23	CREW TRANSPORT	36th & cameron	dbj jct	L50781	Becker	1815	164709	42.75
2003/12/30	RAILROAD CREW TRANSP	N. Milwaukee	DBR Jct Fond du Lac	L50781	Becker	1815	Z840339	99
2003/12/30	RAILROAD CREW TRANSP	DBR Jct	N. Milwaukee	I503	Reupert	1927	141087	19.5
								2384.38

According to Train Work Orders in the Period August - December 2003 there were 40 trains to the Branch

Counting the number of days on which taxis were paid for the days on which the train served the Plymouth Branch, 30 of the 40 trains incurred taxi/transport expense.

Therefore \$2,384.38 expense for 40 days of trains to branch

extrapolating to the full year since records prior to August were not kept and yet the service remained the same yields

\$6,080.17 taxi expense for the 102 trains that served the branch in 2003

Forecast Year Taxi

See File "Indices.xls" column CPI-U.

2.845%

Forecast Exper \$6,253.18

Plymouth Subdivision, From Saukville, WI to Kiel, WI
Computation of Train Inspection and Lubrication Expense
Pursuant to 49CFR 1152.33(c)(1)(i)

	Base Year - 2003	Forecast Year 6/
1. Car Mile Portion of System Train Inspection and Lubrication Expenses (000 omitted) 1/		
a. Salaries and Wages	\$11,388	
b. Materials	<u>948</u>	
2. Total (L1a+L1b)	<u>\$12,336</u>	
3. Total System Freight Car Miles (000 omitted) 2/	1,333,609	
4. Cost Per Freight Car Mile		
a. Salaries and Wages (L1a/L3)	\$0.008539	\$0.008935
b. Materials (L1b/L3)	<u>0.000711</u>	<u>\$0.000744</u>
5. Total (L4a+L4b)	<u>\$0.009250</u>	<u>\$0.009679</u>
6. On-Branch Freight Car Miles 3/	5,964	5,964
7. On-Branch Car Mile Portion of Train Inspection		
a. Salaries and Wages (L6*L4a)	\$51	\$53
b. Materials (L6*L4b)	<u>4</u>	<u>4</u>
8. Total (L7a+L7b)	<u>\$55</u>	<u>\$58</u>
9. Carload Portion of System Train Inspection and Lubrication Expenses (000 omitted) 4/		
a. Salaries and Wages	\$5,116	
b. Materials	<u>426</u>	
10. Total (L9a+L9b)	<u>\$5,542</u>	
11. Total System Carloads 5/	2,263,576	
12. Cost Per Freight Car Load		
a. Salaries and Wages (L9a/L11)	\$2.260247	\$2.365035
b. Materials (L9b/L11)	<u>0.188171</u>	<u>\$0.196895</u>
13. Total (L12a+L12b)	<u>\$2.448418</u>	<u>\$2.561930</u>
14. On-Branch Carloads	206	206
15. On-Branch Carload Portion of Train Inspection		
a. Salaries and Wages (L12a*L14)	\$466	\$487
b. Materials (L12b*L14)	<u>39</u>	<u>41</u>
16. Total (L15a+L15b)	<u>\$504</u>	<u>\$528</u>
17. Total On-Branch Train Inspection and Lubrication Expenses		
a. Salaries and Wages (L7a+L15a)	\$517	\$540
b. Materials (L12b*L14)	<u>43</u>	<u>45</u>
18. Total (L17a+L17b)	<u>\$560</u>	<u>\$585</u>

1/ Form R-1, Schedule 410, Line 408 * 69%.

2/ Form R-1, Schedule 755, Lines 30, 46, 64, 82, 84.

3/ Source: File "Car miles Gross ton miles Terminal count .xls", TAB "CAR MILES GTMS".

4/ Form R-1, Schedule 410, Line 408 * 31%.

5/ Source: "Locomotive and Carload Background Data.xls"

6/ See "Indices.xls" Material Wages & Supplements Factor, excluding Fuels. 4.636%

Exhibit V

Plymouth Subdivision, From Saukville, WI to Kiel, WI
URCS Modified Terminal Costs - 2003
OPR + DRL Plus ROI, Other Than Freight Cars
Private Cars

	Index	Plain Box- 50 foot	Equipped Box	Covered Hopper	Tank - Under 22,000 Gallons
<u>Summary 1/</u>					
Base Year - 2003					
Carload and Clerical Costs		\$13.95550	\$13.95550	\$13.95550	\$13.95550
Switch Engine Minute Cost		<u>29.52857</u>	<u>31.42201</u>	<u>31.82957</u>	<u>31.67673</u>
Total 2003		<u>\$43.48407</u>	<u>\$45.37751</u>	<u>\$45.78507</u>	<u>\$45.63223</u>
Indexed to Forecast Year 2/	1.04636				
Carload and Clerical Costs		\$14.60250	\$14.60250	\$14.60250	\$14.60250
Switch Engine Minute Cost		<u>30.89756</u>	<u>32.87878</u>	<u>33.30524</u>	<u>33.14532</u>
Total Forecast Year		<u>\$45.50006</u>	<u>\$47.48128</u>	<u>\$47.90773</u>	<u>\$47.74781</u>

1/ Source: TAB "Mod Term Priv URCS".

2/ See "Indices.xls" Material Wages & Supplements.

Plymouth Subdivision, From Saukville, WI to Kiel, WI
 URCS Modified Terminal Costs - 2003
 OPR + DRL + ROI, Other Than Freight Cars
 Private Cars

Line	Source	Unit Cost	Plain Box- 50 foot	Equipped Box	Covered Hopper	Tank - Under 22,000 Gallons
1	Carload and Clerical Costs					
2	Unit Cost per Carload O/T					
3	Clerical - OPR	E1 L 109 C 1	\$11.15825	\$11.15825	\$11.15825	\$11.15825
4	Other - OPR	E1 L 108 C1	0	0.00000	0.00000	0.00000
5	Make Whole Adjustment	1/	1.4277	1.42770	1.42770	1.42770
6	Unit Cost per Carload handled					
7	Clerical - OPR	E1L 107 C1	0	0.00000	0.00000	0.00000
8	Other -OPR	E1L 106 C1	1.36955	1.36955	1.36955	1.36955
9	Other -DRL	E1L 106 C2	0	0.00000	0.00000	0.00000
10	Other - ROI	E1L 106 C3	0	0.00000	0.00000	0.00000
11	Total Carload and Clerical	L 3 through L10	<u>\$13.95550</u>	<u>\$13.95550</u>	<u>\$13.95550</u>	<u>\$13.95550</u>
12	Switch Engine Minute Cost					
13	Switch Engine Minutes					
14	per I & I Switch Event	E 2 L(ft nt a) C 29	1.82679	1.82679	1.82679	1.82679
15	Empty Return Ratio varies by car	E 2 L(ft nt b) C 3		<u>1.646</u>	<u>1.869</u>	<u>1.899</u>
16	Total Switch Engine Minutes per Event	L 15 * L 14		3.00690	3.41427	3.50196
17	Unit Cost per Switch Engine Minute					
18	OPR	E1 L111 C1	\$3.40198			
19	DRL	E1 L111 C2	0.10074			
20	ROI	E1 L111 C3	1.14519			
21	Total Switch Engine Minute Cost/Minute	L 18 thru L 20	<u>\$4.64791</u>	<u>\$4.64791</u>	<u>\$4.64791</u>	<u>\$4.64791</u>
22	Switch Minute Cost	L 16 * L 21	\$13.97578	\$15.86922	\$16.27678	\$16.12394
23	Make Whole Adjustment	2/	\$15.55279	15.55279	15.55279	15.55279
24	Total Switch Engine Minute Cost	L 22 + L 23	<u>\$29.52857</u>	<u>\$31.42201</u>	<u>\$31.82957</u>	<u>\$31.67673</u>

Foot Note a: the line number refers to the line for the applicable equipment type as shown in the URCS Table - Box 50' - L 102, Equipped Box L103, Covered Hopper - L106, Tank <22,000 gallons - L115.

Foot Note b: Following STB precedent for substitutions to Private Car Empty Return Ratios, URCS Ratios have been adjusted to the values shown above. See "URCS STB Procedures Data Substitutions & Make-Whole.xls".

- 1/ Source "URCS STB Procedures Data Substitutions & Make-Whole.xls", Tab "2003 Make Whole Add On", Line 15.
 2/ Source "URCS STB Procedures Data Substitutions & Make-Whole.xls", Tab "2003 Make Whole Add On", Line 11.

Exhibit V

Plymouth Subdivision, From Saukville, WI to Kiel, WI
URCS Modified Terminal Costs - 2003
OPR + DRL Plus ROI, Other Than Freight Cars
RR Owned Cars

	Index	Plain Box- 50 foot	Equipped Box	Covered Hopper	Flat - Other	Refrigerated - Non- Mechanical
Summary 1/						
Base Year - 2003						
Carload and Clerical Costs		\$21.63006	\$21.63006	\$21.63006	\$21.63006	\$21.63006
Switch Engine Minute Cost		35.18898	35.23236	36.25117	35.91281	38.30041
Car Day (Yard) Cost, incl. Accessorial		<u>24.51607</u>	<u>9.30034</u>	<u>8.84640</u>	<u>14.38618</u>	<u>5.31658</u>
Total 2003		<u>\$81.33511</u>	<u>\$66.16276</u>	<u>\$66.72763</u>	<u>\$71.92905</u>	<u>\$65.24705</u>
Indexed to Forecast Year 2/ 1.04636						
Carload and Clerical Costs		\$22.63286	\$22.63286	\$22.63286	\$22.63286	\$22.63286
Switch Engine Minute Cost		36.82039	36.86579	37.93183	37.57778	40.07608
Car Day (Yard) Cost, incl. Accessorial		<u>25.65267</u>	<u>9.73152</u>	<u>9.25653</u>	<u>15.05314</u>	<u>5.56306</u>
Total Forecast Year		<u>\$85.10592</u>	<u>\$69.23017</u>	<u>\$69.82122</u>	<u>\$75.26379</u>	<u>\$68.27200</u>

- 1/ Source: TAB "Mod Term RR URCS".
2/ See "Indices.xls" Material Wages & Supplements.

Plymouth Subdivision, From Saukville, WI to Kiel, WI
 URCS Modified Terminal Costs - 2003
 OPR + DRL + ROI, Other Than Freight Cars
 RR Owned Cars

Line	Source	Unit Cost	Plain Box-50 foot	Equipped Box	Covered Hopper	Flat - Other	Refrigerated - Non- Mechanical
1	<u>Carload and Clerical Costs</u>						
2	Unit Cost per Carload O/T						
3	Clerical - OPR	E1 L 109 C 1	\$11.15825	\$11.15825	\$11.15825	\$11.15825	\$11.15825
4	Other - OPR	E1 L 108 C 1	0	0.00000	0.00000	0.00000	0.00000
5	Make Whole Adjustment	1/	9.10226	9.10226	9.10226	9.10226	9.10226
6	<u>Unit Cost per Carload handled</u>						
7	Clerical - OPR	E1 L 107 C 1	0	0.00000	0.00000	0.00000	0.00000
8	Other - OPR	E1 L 106 C 1	1.36955	1.36955	1.36955	1.36955	1.36955
9	Other - DRL	E1 L 106 C 2	0	0.00000	0.00000	0.00000	0.00000
10	Other - ROI	E1 L 106 C 3	0	0.00000	0.00000	0.00000	0.00000
11	Total Carload and Clerical	L 3 through L 10	\$21.63006	\$21.63006	\$21.63006	\$21.63006	\$21.63006
12	<u>Switch Engine Minute Cost</u>						
13	Switch Engine Minutes						
14	per 1 & 1 Switch Event	E 2 L(ft nt a) C 29	1.82679	1.82679	1.82679	1.82679	1.82679
15	Empty Return Ratio varies by car	E 2 L(ft nt a) C 2	1.90970	1.91481	2.03480	1.99495	2.27615
16	Total Switch Engine Minutes per Event	L 15 * L 14	3.48862	3.49796	3.71715	3.64435	4.15805
17	<u>Unit Cost per Switch Engine Minute</u>						
18	OPR	E1 L 111 C 1	\$3.40198				
19	DRL	E1 L 111 C 2	0.10074				
20	ROI	E1 L 111 C 3	1.14519				
21	Total Switch Engine Minute Cost/Minute	L 18 thru L 20	\$4.64791	\$4.64791	\$4.64791	\$4.64791	\$4.64791
22	Switch Engine Minute Cost	Line 16 * Line 21		\$16.21480	\$16.25818	\$17.27699	\$16.93863
23	Make Whole Adjustment	2/	\$18.97418	18.97418	18.97418	18.97418	18.97418
24	Total Switch Engine Minute Cost	Line 22 + Line 23	\$35.18898	\$35.23236	\$36.25117	\$35.91281	\$38.30041
25	<u>Car Day Yard Cost including Accessorial</u>						
26	Car Day Yard per Modified Terminal	Abandonment Regs	2	2	2	2	2
27	Unit Cost per Car Day Yard	5/	\$12.26	\$4.65	\$4.42	\$7.19	\$2.66
28	Total Car Day Cost	Line 26 * Line 27	\$24.52	\$9.30	\$8.85	\$14.39	\$5.32

1/ Source "URCS STB Procedures Data Substitutions & Make-Whole.xls", Tab "2003 Make Whole Add On", Line 15.

2/ Source "URCS STB Procedures Data Substitutions & Make-Whole.xls", Tab "2003 Make Whole Add On", Line 11.

5/ Source: "Freight Car Replacement.xls", TAB "Base Car Day Cost", line 13a. Calculated in accordance with on branch abandonment procedures Section 1152.32 (g)(3).

Foot Note a: the line number refers to the line for the applicable equipment type as shown in the URCS Table - Box 50' - L 102, Equipped Box L 103, Covered Hopper - L 106, Flat Other L 114, Refrigerator Non Mech - L 110.

Exhibit V

Plymouth Subdivision, From Saukville, WI to Kiel, WI
URCS Modified Terminal Costs - 2003
ROI Freight Cars
RR Owned Cars

	Index	Plain Box- 50 foot	Equipped Box	Covered Hopper	Flat - Other	Refrigerated Non- Mechanical
Summary 1/						
Base Year - 2003						
Car Day (Yard) Cost, incl. Accessorial		<u>7.03513</u>	<u>9.54753</u>	<u>5.75478</u>	<u>16.13039</u>	<u>7.61815</u>
Total 2003		<u>\$7.04</u>	<u>\$9.55</u>	<u>\$5.75</u>	<u>\$16.13</u>	<u>\$7.62</u>
Indexed to Forecast Year 2/						
	1.04636					
Car Day (Yard) Cost, incl. Accessorial		<u>7.36129</u>	<u>9.99016</u>	<u>6.02158</u>	<u>16.87822</u>	<u>7.97134</u>
Total Forecast Year		<u>\$7.36</u>	<u>\$9.99</u>	<u>\$6.02</u>	<u>\$16.88</u>	<u>\$7.97</u>

1/ Source: TAB "Mod Term RR URCS".

2/ See "Indices.xls" Material Wages & Supplements.

Plymouth Subdivision, From Saukville, WI to Kiel, WI
 URCS Modified Terminal Costs - 2003
 ROI Freight Cars
 RR Owned Cars

	Source	Unit Cost	Plain Box- 50 foot	Equipped Box	Covered Hopper	Flat - Other	Refrigerated - Non- Mechanical
Line							
1	Car-Day Cost						
2	Car-Days per Modified Terminal Regulations	2	2	2	2	2	2
3	Cost per Car Day ROI varies by car 1/		<u>\$3.52</u>	<u>\$4.77</u>	<u>\$2.88</u>	<u>\$8.07</u>	<u>\$3.81</u>
4	Total Car-Day Cost L 2 * L3		<u>\$7.04</u>	<u>\$9.55</u>	<u>\$5.75</u>	<u>\$16.13</u>	<u>\$7.62</u>

1/ Source: "Freight Car Replacement.xls", TAB "Base Car Day Cost", line 13a.
 Calculated in accordance with on branch abandonment procedures Section 1152.32 (g)(3).

Exhibit V

Plymouth Subdivision, From Saukville, WI to Kiel, WI
URCS Interchange Terminal Costs - 2003
OPR + DRL Plus ROI, Other Than Freight Cars
Private Cars

	Index	Plain Box- 50 foot	Equipped Box	Covered Hopper	Tank - Under 22,000 Gallons
<u>Summary 1/</u>					
Base Year - 2003					
Carload and Clerical Costs		\$1.36955	\$1.36955	\$1.36955	\$1.36955
Switch Engine Minute Cost		<u>33.79130</u>	<u>37.95687</u>	<u>38.85350</u>	<u>38.51726</u>
Total 2003		<u>\$35.16085</u>	<u>\$39.32642</u>	<u>\$40.22305</u>	<u>\$39.88681</u>
Indexed to Forecast Year 2/	1.04636				
Carload and Clerical Costs		\$1.43304	\$1.43304	\$1.43304	\$1.43304
Switch Engine Minute Cost		<u>35.35791</u>	<u>39.71661</u>	<u>40.65481</u>	<u>40.30298</u>
Total Forecast Year		<u>\$36.79096</u>	<u>\$41.14966</u>	<u>\$42.08785</u>	<u>\$41.73603</u>

1/ Source: TAB "Interchange Term Priv URCS".

2/ See "Indices.xls" Material Wages & Supplements.

Exhibit V

Plymouth Subdivision, From Saukville, WI to Kiel, WI
URCS Interchange Terminal Costs - 2003
OPR + DRL+ ROI, Other Than Freight Cars
Private Cars

	Source	Unit Cost	Plain Box- 50 foot	Equipped Box	Covered Hopper	Tank - Under 22,000 Gallons
Line						
1	Carload and Clerical Costs					
2	Unit Cost per Carload Handled					
3	Clerical - OPR	E1 L 107 C 1	\$0.00000	\$0.00000	\$0.00000	\$0.00000
4	Other - Opr	E1 L 106 C1	1.36955	1.36955	1.36955	1.36955
5	Other - DRL	E1 L 106 C2	0.00000	0.00000	0.00000	0.00000
6	Other - ROI	E1 L 106 C3	0.00000	0.00000	0.00000	0.00000
7	Total Carload and Clerical	L 3 thru L 6	<u>\$1.36955</u>	<u>\$1.36955</u>	<u>\$1.36955</u>	<u>\$1.36955</u>
8	Switch Engine Minute Cost					
9	Switch Engine Minutes					
10	per Interchange Switch Event	E 2 L(ft nt a) C 26	4.01895	4.01895	4.01895	4.01895
11	Empty Return Ratio varies by car type	E 2 L(ft nt b) C 3	<u>1.646</u>	<u>1.869</u>	<u>1.917</u>	<u>1.899</u>
12	Total Switch Engine Minutes per Event	L 10 * L 11	6.61519	7.51142	7.70433	7.63199
13	Unit Cost per Switch Engine Minute					
14	OPR	E1 L111 C1	\$3.40198			
15	DRL	E1 L111 C2	0.10074			
16	ROI	E1 L111 C3	<u>1.14519</u>			
17	Total Switch Engine Minute Cost/Minute	L 14 thru L 16	<u>\$4.64791</u>	<u>\$4.64791</u>	<u>\$4.64791</u>	<u>\$4.64791</u>
18	Switch Engine Minute Cost	Line 12 * Line 17	\$30.74682	\$34.91239	\$35.80902	\$35.47278
19	Make Whole Adjustment	3/	<u>\$3.04448</u>	<u>3.04448</u>	<u>3.04448</u>	<u>3.04448</u>
20	Total Switch Engine Minute Cost	Line 18 + Line 19	<u>\$33.79130</u>	<u>\$37.95687</u>	<u>\$38.85350</u>	<u>\$38.51726</u>

Foot Note a: the line number refers to the line for the applicable equipment type as shown in the URCS Table - Box 50' - L 102, Equipped Box L103, Covered Hopper - L106, Tank <22,000 gallons - L115.

Foot Note b: Following STB precedent for substitutions to Private Car Empty Return Ratios, URCS Ratios have been adjusted to the values shown above. See "URCS STB Procedures Data Substitutions & Make-Whole.xls" Tab "STB Phase III URCS Substitution".

3/ Source "URCS STB Procedures Data Substitutions & Make-Whole.xls", Tab "2003 Make Whole Add On", Line 23.

Exhibit V

Plymouth Subdivision, From Saukville, WI to Kiel, WI
URCS Interchange Terminal Costs - 2003
OPR + DRL Plus ROI, Other Than Freight Cars
RR Owned Cars

	Index	Plain Box- 50 foot	Equipped Box	Covered Hopper	Flat - Other	Refrigerated Non- Mechanical
<u>Summary 1/</u>						
Base Year - 2003						
Carload and Clerical Costs		\$1.36955	\$1.36955	\$1.36955	\$1.36955	\$1.36955
Switch Engine Minute Cost		38.71714	38.81259	41.05397	40.30958	45.56232
Car Mile (Yard) Cost, incl. Accessorial		2.97364	0.49198	0.60649	0.34186	1.62287
Car Day (Yard) Cost, incl. Accessorial		<u>56.77836</u>	<u>11.67395</u>	<u>10.48407</u>	<u>14.57176</u>	<u>21.52916</u>
Total 2003		<u>\$99.83869</u>	<u>\$52.34808</u>	<u>\$53.51408</u>	<u>\$56.59275</u>	<u>\$70.08389</u>
Indexed to Forecast Year 2/	1.04636					
Carload and Clerical Costs		\$1.43304	\$1.43304	\$1.43304	\$1.43304	\$1.43304
Switch Engine Minute Cost		40.51212	40.61200	42.95729	42.17840	47.67466
Car Mile (Yard) Cost, incl. Accessorial		3.11150	0.51479	0.63460	0.35771	1.69810
Car Day (Yard) Cost, incl. Accessorial		<u>59.41069</u>	<u>12.21517</u>	<u>10.97013</u>	<u>15.24733</u>	<u>22.52728</u>
Total Forecast Year		<u>\$104.46736</u>	<u>\$54.77501</u>	<u>\$55.99507</u>	<u>\$59.21647</u>	<u>\$73.33309</u>

1/ Source: TAB "Interchange Term RR URCS".

2/ See "Indices.xls" Material Wages & Supplements.

Plymouth Subdivision, From Saukville, WI to Kiel, WI
 URCS Interchange Terminal Costs - 2003
 OPR + DRL + ROI, Other Than Freight Cars
 RR Owned Cars

Line	Source	Unit Cost	Plain Box-50 foot	Equipped Box	Covered Hopper	Flat - Other	Refrigerated - Non-Mechanical
1	Carload and Clerical Costs						
2	Unit Cost per Carload Handled						
3	Clerical - OPR	E1 L 107 C 1	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
4	Other - Opr	E1 L 106 C1	1.36955	1.36955	1.36955	1.36955	1.36955
5	Other - DRL	E1 L 106 C2	0.00000	0.00000	0.00000	0.00000	0.00000
6	Other - ROI	E1 L 106 C3	0.00000	0.00000	0.00000	0.00000	\$0.00000
7	Total Carload and Clerical	L 3 thru L 6	<u>\$1.36955</u>	<u>\$1.36955</u>	<u>\$1.36955</u>	<u>\$1.36955</u>	<u>\$1.36955</u>
8	Switch Engine Minute Cost						
9	Switch Engine Minutes						
10	per Interchange Switch Event	E 2 L(ft nt a) C 26	4.01895	4.01895	4.01895	4.01895	4.01895
11	Empty Return Ratio varies by car type	E 2 L(ft nt a) C 2	<u>1.90970</u>	<u>1.91481</u>	<u>2.03480</u>	<u>1.99495</u>	<u>2.27615</u>
12	Total Switch Engine Minutes per Event	L 10 * L 11	7.67499	7.69553	8.17776	8.01760	9.14773
13	Unit Cost per Switch Engine Minute						
14	OPR	E1 L111 C1	\$3.40198				
15	DRL	E1 L111 C2	0.10074				
16	ROI	E1 L111 C3	1.14519				
17	Total Switch Engine Minute Cost/Minute	L 14 thru L 16	<u>\$4.64791</u>	<u>\$4.64791</u>	<u>\$4.64791</u>	<u>\$4.64791</u>	<u>\$4.64791</u>
18	Switch Engine Minute Cost	Line 12 * Line 17	<u>\$35.67266</u>	<u>\$35.76811</u>	<u>\$38.00949</u>	<u>\$37.26510</u>	<u>\$42.51784</u>
19	Make Whole Adjustment	3/	<u>\$3.04448</u>	<u>3.04448</u>	<u>3.04448</u>	<u>3.04448</u>	<u>3.04448</u>
20	Total Switch Engine Minute Cost	Line 18 + Line 19	<u>\$38.71714</u>	<u>\$38.81259</u>	<u>\$41.05397</u>	<u>\$40.30958</u>	<u>\$45.56232</u>
19	Car Mile Yard Cost including Accessorial						
20	Car miles per Interchange Switch Event	E2 L(ft nt a) C18	2.75	2.75	2.75	2.75	2.75
21	Empty Return Ratio varies by car type	E2 L(ft nt a) C2	<u>1.90970</u>	<u>1.91481</u>	<u>2.03480</u>	<u>1.99495</u>	<u>2.27615</u>
22	Total Car Miles Yard per Event	L 21 * L 20	<u>5.251675</u>	<u>5.2657275</u>	<u>5.5957</u>	<u>5.4861125</u>	<u>6.2594125</u>
23	Unit Cost per Car Mile Yard						
24	OPR varies by car type	E1 L(ft nt b) C4	0.33829	0.10623	0.08119	0.01665	0.0763
25	DRL varies by car type	Table B Line 24	<u>0.22750</u>	<u>-0.01324</u>	<u>0.02676</u>	<u>0.04522</u>	<u>0.18253</u>
26	Total Cost per Car Type per car mile	L 24 + L25	<u>\$0.56579</u>	<u>\$0.09299</u>	<u>\$0.10795</u>	<u>\$0.06187</u>	<u>\$0.25883</u>
27	Subtotal Car Mile Yard Cost	L 26 * L 22	<u>\$2.97133</u>	<u>\$0.48967</u>	<u>\$0.60403</u>	<u>\$0.33945</u>	<u>\$1.62012</u>
28	Accessorial Unit Cost per Car Mile Yard						
29	OPR	E1 L219 C4	0				
30	DRL ft nt c	E1 L219 C5	\$0.00044				
31	Total Cost per Car Mile Accessorial Yard	L 29 + L 30	<u>\$0.00044</u>	<u>\$0.00044</u>	<u>\$0.00044</u>	<u>\$0.00044</u>	<u>\$0.00044</u>
32	Subtotal Car Miles Yard per Event	L 22 * L 31	<u>\$0.00230</u>	<u>\$0.00231</u>	<u>\$0.00246</u>	<u>\$0.00241</u>	<u>\$0.00275</u>
33	Total Car Mile Yard Cost	L 27 + L32	<u>\$2.97364</u>	<u>\$0.49198</u>	<u>\$0.60649</u>	<u>\$0.34186</u>	<u>\$1.62287</u>
37	Car Day Yard Cost including Accessorial						
38	Car Day Yard per Interchange Event	E2 L (ft nt a) C10	0.5	0.5	0.5	0.5	0.5
39	Empty Return Ratio varies by car type	E2 L (ft nt a) C2	<u>1.90970</u>	<u>1.91481</u>	<u>2.03480</u>	<u>1.99495</u>	<u>2.27615</u>
40	Total Car Days Yard per Event	L 38 * L 39	0.95485	0.957405	1.0174	0.997475	1.138075
41	Unit Cost per Car Day Yard						
42	OPR varies by car type	E1 L (ft nt b) C10	18.35756	4.9689	3.29436	1.07431	3.75908
43	DRL varies by car type	Table B Line 44	<u>40.79767087</u>	<u>6.9165348</u>	<u>6.7025197</u>	<u>13.226442</u>	<u>14.85019943</u>
44	Subtotal Unit Cost per Day by Car Type	L 42+ L 43	<u>59.15523087</u>	<u>11.885435</u>	<u>9.9968797</u>	<u>14.300752</u>	<u>18.60927943</u>
45	Subtotal Car Day Yard Cost	L 44 * L 40	<u>\$56.48437</u>	<u>\$11.37917</u>	<u>\$10.17083</u>	<u>\$14.26464</u>	<u>\$21.17876</u>
46	Accessorial Unit Cost per Car Mile Yard						
47	OPR	E 1 L 219 C 10	0	0	0	0	0
48	DRL ft nt c	E 1 L 219 C 11	<u>0.307892</u>	<u>0.307892</u>	<u>0.307892</u>	<u>0.307892</u>	<u>0.307892</u>
49	Subtotal Unit Cost per Day by Car Type	L 47 + L 48	<u>0.307892</u>	<u>0.307892</u>	<u>0.307892</u>	<u>0.307892</u>	<u>0.307892</u>
50	Subtotal Accessorial Car Day Yard Cost	L49 * L 40	<u>\$0.29399</u>	<u>\$0.29478</u>	<u>\$0.31325</u>	<u>\$0.30711</u>	<u>\$0.35040</u>
52	Total Car Day Yard Cost	L 45 + L 50	<u>\$56.77836</u>	<u>\$11.67395</u>	<u>\$10.48407</u>	<u>\$14.57176</u>	<u>\$21.52916</u>

Foot Note a: the line number refers to the line for the applicable equipment type as shown in the URCS Table - Box 50' - L 102, Equipped Box L103, Covered Hopper - L106, Flat Other L114, Refrigerator Non Mech - L110.

Foot Note b: the line number refers to the line for the applicable equipment type as shown in the URCS Table - Box 50' - L 202, Equipped Box L203, Covered Hopper - L206, Flat Other L214, Refrigerator Non Mech - L210.

Foot Note c: the STB has recognized that substitution must be made for values in Accessorial Unit Costs where the composite is negative. The STB substituted values for the GTC in 2002. In 2003 the accessorial numbers are again negative. While the STB has not as yet developed the substituted values for 2003, since the URCS calculated values are negative and lower than they were in 2002, we have substituted the STB 2002 values for the negative 2003 values. See "URCS STB Procedures Data Substitutions & Make-Whole.xls", TAB "STB Phase III URCS Substitution".

Exhibit V

Plymouth Subdivision, From Saukville, WI to Kiel, WI
URCS Interchange Terminal Costs - 2003
ROI Freight Cars
RR Owned Cars

	Index	Plain Box- 50 foot	Equipped Box	Covered Hopper	Flat - Other	Refrigerated Non- Mechanical
<u>Summary 1/</u>						
Base Year - 2003						
Car Mile (Yard) Cost, incl. Accessorial		\$0.90672	\$0.51108	\$0.32615	\$0.56019	\$1.22636
Car Day (Yard) Cost, incl. Accessorial		<u>9.58049</u>	<u>6.09800</u>	<u>3.46698</u>	<u>9.39437</u>	<u>14.35708</u>
Total 2003		<u>\$10.48721</u>	<u>\$6.60909</u>	<u>\$3.79314</u>	<u>\$9.95456</u>	<u>\$15.58344</u>
Indexed to Forecast Year 2/	1.04636					
Car Mile (Yard) Cost, incl. Accessorial		\$0.94876	\$0.53478	\$0.34127	\$0.58616	\$1.28321
Car Day (Yard) Cost, incl. Accessorial		<u>10.02465</u>	<u>6.38072</u>	<u>3.62772</u>	<u>9.82990</u>	<u>15.02270</u>
Total Forecast Year		<u>\$10.97341</u>	<u>\$6.91549</u>	<u>\$3.96899</u>	<u>\$10.41606</u>	<u>\$16.30591</u>

1/ Source: TAB "IC Term RR ROI URCS".

2/ See "Indices.xls" Material Wages & Supplements.

Plymouth Subdivision, From Saukville, WI to Kiel, WI
 URCS Interchange Terminal Costs - 2003
 ROI Freight Cars
 RR Owned Cars

Line	Source	Unit Cost	Plain Box- 50 foot	Equipped Box	Covered Hopper	Flat - Other	Refrigerated - Non- Mechanical
1	Car-Mile Yard Cost including Accessorial						
2	Car-Miles Yard per Interchange Switch	E2 L(ft nt a) C18	2.75	2.75	2.75	2.75	2.75
3	Empty Return Ratio - varies by car type	E2 L(ft nt a) C2	<u>1.9097</u>	<u>1.91481</u>	<u>2.0348</u>	<u>1.99495</u>	<u>2.27615</u>
4	Total Car-Miles Yard per Switch	L 2 * L3	<u>5.251675</u>	<u>5.265728</u>	<u>5.5957</u>	<u>5.486113</u>	<u>6.2594125</u>
	Unit Cost per Car Mile Yard ROI						
5	Varies by Car Type	Table C L 39	\$0.17247	\$0.09688	\$0.05810	\$0.10193	\$0.19574
6	Subtotal Car Mile Cost Yard ROI	L 4 * L 5	<u>\$0.91</u>	<u>\$0.51</u>	<u>\$0.33</u>	<u>\$0.56</u>	<u>\$1.23</u>
7	Unit Cost per Car Mile Yard ROI, Accessorial ft nt c	E1 L219 C6	\$0.00018	\$0.00018	\$0.00018	\$0.00018	\$0.00018
8	Subtotal Car Mile Cost Yard ROI Accessorial	L 4 * L 7	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
9	Total Car Mile Cost Yard ROI	L 6 + L 8	<u>\$0.91</u>	<u>\$0.51</u>	<u>\$0.33</u>	<u>\$0.56</u>	<u>\$1.23</u>
10	Car-Day Yard Cost including Accessorial						
11	Car-Day Yard per Interchange Switch	E2 L(ft nt a) C10	0.5	0.5	0.5	0.5	0.5
12	Empty Return Ratio - varies by car type	E2 L(ft nt a) C2	<u>1.9097</u>	<u>1.91481</u>	<u>2.0348</u>	<u>1.99495</u>	<u>2.27615</u>
13	Total Car-Days Yard per Switch	L 11 * L 12	<u>0.95485</u>	<u>0.957405</u>	<u>1.0174</u>	<u>0.997475</u>	<u>1.138075</u>
	Unit Cost per Car Day Yard ROI						
14	Varies by Car Type	Table C L 57	\$10.03	\$6.36	\$3.40	\$9.41	\$12.61
15	Subtotal Car Day Cost Yard ROI	L 13 * L 14	<u>\$9.57</u>	<u>\$6.09</u>	<u>\$3.46</u>	<u>\$9.39</u>	<u>\$14.35</u>
16	Unit Cost per Car Day Yard ROI, Accessorial ft nt c	E1 L219 C12	0.008469	0.008469	0.008469	0.008469	0.008469
17	Subtotal Car Day Cost Yard ROI, Accessorial	L 13 * L 16	<u>\$0.01</u>	<u>\$0.01</u>	<u>\$0.01</u>	<u>\$0.01</u>	<u>\$0.01</u>
18	Total Car Day Cost Yard ROI	L 15 + L 17	<u>\$9.58</u>	<u>\$6.10</u>	<u>\$3.47</u>	<u>\$9.39</u>	<u>\$14.36</u>

Foot Note a: the line number refers to the line for the applicable equipment type as shown in the URCS Table - Covered Hopper - L106, Equipped Box L103, Flat Other L114, Box 50' - L 102, Refrigerator Non Mech - L110.

Foot Note c: the STB has recognized that substitution must be made for values in Accessorial Unit Costs where the composite is negative. The STB substituted values for the GTC in 2002. In 2003 the accessorial numbers are again negative. While the STB has not as yet developed the substituted values for 2003, since the URCS calculated values are negative and lower than they were in 2002, we have substituted the STB 2002 values for the negative 2003 values. See "URCS STB Procedures Data Substitutions & Make-Whole.xls", TAB "STB Phase III URCS Substitution".

Exhibit V

Plymouth Subdivision, From Saukville, WI to Kiel, WI
URCS Regular Terminal Costs - 2003
OPR + DRL Plus ROI, Other Than Freight Cars
Private Cars

	Index	Plain Box- 50 foot	Equipped Box	Covered Hopper	Tank - Under 22,000 Gallons
<u>Summary 1/</u>					
<u>Base Year - 2003</u>					
Carload and Clerical Costs		\$13.95550	\$13.95550	\$13.95550	\$13.95550
Switch Engine Minute Cost		<u>76.68640</u>	<u>83.47902</u>	<u>83.47902</u>	<u>83.47902</u>
Total 2003		<u>\$90.64190</u>	<u>\$97.43452</u>	<u>\$97.43452</u>	<u>\$97.43452</u>
Indexed to Forecast Year 2/	1.04636				
Carload and Clerical Costs		\$14.60250	\$14.60250	\$14.60250	\$14.60250
Switch Engine Minute Cost		<u>80.24169</u>	<u>87.34923</u>	<u>87.34923</u>	<u>87.34923</u>
Total Forecast Year		<u>\$94.84419</u>	<u>\$101.95173</u>	<u>\$101.95173</u>	<u>\$101.95173</u>

1/ Source: TAB "Reg Term Priv URCS".

2/ See "Indices.xls" Material Wages & Supplements.

Exhibit V

Plymouth Subdivision, From Saukville, WI to Kiel, WI
 URCS Regular Terminal Costs - 2003
 OPR + DRL+ ROI, Other Than Freight Cars
 Private Cars

Line	Source	Unit Cost	Plain Box- 50 foot	Equipped Box	Covered Hopper	Tank - Under 22,000 Gallons
1	<u>Carload and Clerical Costs</u>					
2	Unit Cost per Carload O/T					
3	Clerical - OPR	E1 L 109 C 1	\$11.15825	\$11.15825	\$11.15825	\$11.15825
4	Other - OPR	E1 L 108 C1	0	0.00000	0.00000	0.00000
5	Make Whole Adjustment	1/	1.4277	1.42770	1.42770	1.42770
6	Unit Cost per Carload Handled					
7	Clerical - OPR	E1 L 107 C1	0	0.00000	0.00000	0.00000
8	Other - Opr	E1 L 106 C1	1.36955	1.36955	1.36955	1.36955
9	Other - DRL	E1 L 106 C2	0	0.00000	0.00000	0.00000
10	Other - ROI	E1 L 106 C3	0.00000	0.00000	0.00000	0.00000
11	Total Carload and Clerical	L 3 thru L 10	<u>\$13.95550</u>	<u>\$13.95550</u>	<u>\$13.95550</u>	<u>\$13.95550</u>
12	<u>Switch Engine Minute Cost</u>					
13	Switch Engine Minutes					
14	per Industry Switch Event	E 2 L (ft nt a) C 25	7.30718	7.30718	7.30718	7.30718
15	Spotted/Pulled Ratio varies by car type	E 2 L (ft nt a) C 8		<u>1.8</u>	<u>2.0</u>	<u>2.0</u>
16	Total Switch Engine Minutes per Event	L 14 * L 15		<u>13.15292</u>	<u>14.61436</u>	<u>14.61436</u>
17	<u>Unit Cost per Switch Engine Minute</u>					
18	OPR	E1 L111 C1	\$3.40198			
19	DRL	E1 L111 C2	0.10074			
20	ROI	E1 L111 C3	<u>1.14519</u>			
21	Total Switch Engine Cost per Minute	L 18 thru L 20	<u>\$4.64791</u>	<u>\$4.64791</u>	<u>\$4.64791</u>	<u>\$4.64791</u>
22	Switch Engine Minute Cost	L 21 * L 16		\$61.13361	\$67.92623	\$67.92623
23	Make Whole Adjustment	2/	15.55279	15.55279	15.55279	15.55279
24	Total Switch Engine Minute Cost	Line 22 + Line 23		<u>\$76.68640</u>	<u>\$83.47902</u>	<u>\$83.47902</u>

Foot Note a: the line number refers to the line for the applicable equipment type as shown in the URCS Table - Covered Hopper - L106, Equipped Box L103, Box 50' - L 102, Tank <22,000 gallons - L115.

- 1/ Source "URCS STB Procedures Data Substitutions & Make-Whole.xls", Tab "2003 Make Whole Add On", Line 15.
 2/ Source "URCS STB Procedures Data Substitutions & Make-Whole.xls", Tab "2003 Make Whole Add On", Line 11.

Exhibit V

Plymouth Subdivision, From Saukville, WI to Kiel, WI
URCS Regular Terminal Costs - 2003
OPR + DRL Plus ROI, Other Than Freight Cars
RR Owned Cars

	Index	Plain Box-50 foot	Equipped Box	Covered Hopper	Flat - Other	Refrigerated Non- Mechanical
<u>Summary 1/</u>						
Base Year - 2003						
Carload and Clerical Costs		\$21.63	\$21.63	\$21.63	\$21.63	\$21.63
Switch Engine Minute Cost		80.11	86.90	86.90	86.90	86.90
Car Mile (Yard) Cost, incl. Accessorial		4.08	0.75	0.87	0.50	2.07
Car Day (Yard) Cost, incl. Accessorial		<u>225.96</u>	<u>48.77</u>	<u>41.22</u>	<u>58.43</u>	<u>75.67</u>
Total 2003		<u>\$331.77</u>	<u>\$158.05</u>	<u>\$150.62</u>	<u>\$167.46</u>	<u>\$186.27</u>
Indexed to Forecast Year 2/						
	1.04636					
Carload and Clerical Costs		\$22.63	\$22.63	\$22.63	\$22.63	\$22.63
Switch Engine Minute Cost		83.82	90.93	90.93	90.93	90.93
Car Mile (Yard) Cost, incl. Accessorial		4.27	0.78	0.91	0.52	2.17
Car Day (Yard) Cost, incl. Accessorial		<u>236.44</u>	<u>51.03</u>	<u>43.13</u>	<u>61.14</u>	<u>79.18</u>
Total Forecast Year		<u>\$347.16</u>	<u>\$165.38</u>	<u>\$157.60</u>	<u>\$175.23</u>	<u>\$194.91</u>

1/ Source: TAB "Reg Term RR URCS".

2/ See "Indices.xls" Material Wages & Supplements.

Plymouth Subdivision, From Saukville, WI to Kiel, WI
 URCS Regular Terminal Costs - 2003
 OPR + DRL + ROI, Other Than Freight Cars
 RR Owned Cars

Line	Source	Unit Cost	Plain Box-50 foot	Equipped Box	Covered Hopper	Flat - Other	Refrigerated - Non-Mechanical
1	Carload and Clerical Costs						
2	Unit Cost per Carload O/T						
3	Clerical - OPR	E1 L 109 C 1	\$11.15825	\$11.15825	\$11.15825	\$11.15825	\$11.15825
4	Other - OPR	E1 L 108 C 1	0	0.00000	0.00000	0.00000	0.00000
5	Make Whole Adjustment	1/	9.10226	9.10226	9.10226	9.10226	9.10226
6	Unit Cost per Carload Handled						
7	Clerical - OPR	E1 L 107 C 1	0	0.00000	0.00000	0.00000	0.00000
8	Other - OPR	E1 L 106 C 1	1.36955	1.36955	1.36955	1.36955	1.36955
9	Other - DRL	E1 L 106 C 2	0	0.00000	0.00000	0.00000	0.00000
10	Other - ROI	E1 L 106 C 3	0.00000	0.00000	0.00000	0.00000	\$0.00000
11	Total Carload and Clerical	L 3 thru L 10	<u>\$21.63006</u>	<u>\$21.63006</u>	<u>\$21.63006</u>	<u>\$21.63006</u>	<u>\$21.63006</u>
12	Switch Engine Minute Cost						
13	Switch Engine Minutes						
14	per Industry Switch Event	E 2 L (ft nt a) C 25	7.30718	7.30718	7.30718	7.30718	7.30718
15	Spotted/Pulled Ratio varies by car type	E 2 L (ft nt a) C 8		1.8	2.0	2.0	2.0
16	Total Switch Engine Minutes per Event	L 14 * L 15		13.15292	14.61436	14.61436	14.61436
17	Unit Cost per Switch Engine Minute						
18	OPR	E1 L 111 C 1	\$3.40198				
19	DRL	E1 L 111 C 2	0.10074				
20	ROI	E1 L 111 C 3	1.14519				
21	Total Switch Engine Minute Cost/Minute	L 17 thru L 20	<u>\$4.64791</u>	<u>\$4.64791</u>	<u>\$4.64791</u>	<u>\$4.64791</u>	<u>\$4.64791</u>
22	Switch Engine Minute Cost	Line 21 * Line 16		\$61.13361	\$67.92623	\$67.92623	\$67.92623
23	Make Whole Adjustment	2/	\$18.97418	18.97418	18.97418	18.97418	18.97418
24	Switch Engine Minute Cost	Line 22 + Line 23		<u>\$80.10779</u>	<u>\$86.90041</u>	<u>\$86.90041</u>	<u>\$86.90041</u>
25	Car Mile Yard Cost including Accessorial						
26	Car miles per Industry Switch Event	E2 L (ft nt a) C 17	4	4	4	4	4
27	Spotted/Pulled Ratio varies by car type	E 2 L (ft nt a) C 8		1.8	2.0	2.0	2.0
28	Total Car Miles Yard per Event	L 26 * L 27		7.2	8	8	8
29	Unit Cost per Car Mile Yard						
30	OPR varies by car type	E1 L (ft nt b) C 4		0.33829	0.10623	0.08119	0.0763
31	DRL varies by car type	Table B Line 24		0.227497536	-0.0132376	0.0267554	0.182529104
32	Total Cost per Car Type per car mile	L 31 + L 32		\$0.56579	\$0.09299	\$0.10795	\$0.25883
33	Subtotal Car Mile Yard Cost	L 28 * L 32		\$4.07367	\$0.74394	\$0.86356	\$2.07063
34	Accessorial Unit Cost per Car Mile Yard						
35	OPR	E1 L 219 C 4	0				
36	DRL ft nt c	E1 L 219 C 5	0.0004388				
37	Total Cost per Car Mile Accessorial Yard	L 35 + L 36	\$0.00044	\$0.00044	\$0.00044	\$0.00044	\$0.00044
38	Subtotal Car Miles Yard per Event	L 28 * L 37		\$0.00316	\$0.00351	\$0.00351	\$0.00351
39	Total Car Mile Yard Cost	L 33 + L 38	\$0.00000	<u>\$4.07683</u>	<u>\$0.74745</u>	<u>\$0.86707</u>	<u>\$2.07414</u>
40	Car Day Yard Cost including Accessorial						
41	Car Day Yard per Industry Event	E2 L (ft nt a) C 9		1	1	1	1
42	Spotted/Pulled Ratio varies by car type	E 2 L (ft nt a) C 8		1.8	2.0	2.0	2.0
43	Total Car Days Yard per Event	L 41 * L 42		1.8	2	2	2
44	Car Days Yard Loading and Unloading	E2 L (ft nt a) C 14		2	2	2	2
45	Total Car Days Yard per Event	L 43 + L 44		3.8	4	4	4
46	Unit Cost per Car Day Yard						
47	OPR varies by car type	E1 L (ft nt b) C 10		18.35756	4.9689	3.29436	1.07431
48	DRL varies by car type	Table B Line 44		40.79767087	6.9165348	6.7025197	13.226442
49	Subtotal Unit Cost per Day by Car Type	L 47 + L 48		59.15523087	11.885435	9.9968797	18.60927943
50	Subtotal Car Day Yard Cost	L 49 * L 45		<u>\$224.78988</u>	<u>\$47.54174</u>	<u>\$39.98752</u>	<u>\$57.20301</u>
51	Accessorial Unit Cost per Car Mile Yard						
52	OPR	E 1 L 219 C 10	0	0	0	0	0
53	DRL ft nt c	E 1 L 219 C 11	0.307892	0.307892	0.307892	0.307892	0.307892
54	Subtotal Unit Cost per Day by Car Type	L 52 + L 53	0.307892	0.307892	0.307892	0.307892	0.307892
55	Subtotal Accessorial Car Day Yard Cost	L 54 * L 45		\$1.16899	\$1.23157	\$1.23157	\$1.23157
56	Total Car Day Yard Cost	L 50 + L 55		<u>\$225.95887</u>	<u>\$48.77331</u>	<u>\$41.21909</u>	<u>\$58.43458</u>

Foot Note a: the line number refers to the line for the applicable equipment type as shown in the URCS Table - Box 50' - L 102, Equipped Box L103, Covered Hopper - L106, Flat Other L114, Refrigerator Non Mech - L110.

Foot Note b: the line number refers to the line for the applicable equipment type as shown in the URCS Table - Box 50' - L 202, Equipped Box L203, Covered Hopper - L206, Flat Other L214, Refrigerator Non Mech - L210.

Foot Note c: the STB has recognized that substitution must be made for values in Accessorial Unit Costs where the composite is negative. The STB substituted values for the GTC in 2002. In 2003 the accessorial numbers are again negative. While the STB has not as yet developed the substituted values for 2003, since the URCS calculated values are negative and lower than they were in 2002, we have substituted the STB 2002 values for the

1/ Source "URCS STB Procedures Data Substitutions & Make-Whole.xls", Tab "2003 Make Whole Add On", Line 15.

2/ Source "URCS STB Procedures Data Substitutions & Make-Whole.xls", Tab "2003 Make Whole Add On", Line 11.

Exhibit V

Plymouth Subdivision, From Saukville, WI to Kiel, WI
URCS Regular Terminal Costs - 2003
ROI Freight Cars
RR Owned Cars

	Index	Plain Box- 50 foot	Equipped Box	Covered Hopper	Flat - Other	Refrigerated - Non- Mechanical
Summary 1/						
Base Year - 2003						
Car Mile (Yard) Cost, incl. Accessorial		\$2.55824	\$2.23772	\$1.92755	\$2.27814	\$3.02864
Car Day (Yard) Cost, incl. Accessorial		<u>38.12730</u>	<u>25.47722</u>	<u>13.63076</u>	<u>37.67259</u>	<u>50.46094</u>
Total 2003		<u>\$40.68554</u>	<u>\$27.71494</u>	<u>\$15.55831</u>	<u>\$39.95073</u>	<u>\$53.48958</u>
Indexed to Forecast Year 2/						
	1.04636					
Car Mile (Yard) Cost, incl. Accessorial		\$2.67685	\$2.34147	\$2.01691	\$2.38376	\$3.16905
Car Day (Yard) Cost, incl. Accessorial		<u>39.89494</u>	<u>26.65838</u>	<u>14.26271</u>	<u>39.41914</u>	<u>52.80039</u>
Total Forecast Year		<u>\$42.57178</u>	<u>\$28.99985</u>	<u>\$16.27962</u>	<u>\$41.80290</u>	<u>\$55.96943</u>

1/ Source: TAB "Reg Term RR ROI URCS".

2/ See "Indices.xls" Material Wages & Supplements.

Exhibit V

Plymouth Subdivision, From Saukville, WI to Kiel, WI
 URCS Regular Terminal Costs - 2003
 ROI Freight Cars
 RR Owned Cars

		Source	Unit Cost	Plain Box- 50 foot	Equipped Box	Covered Hopper	Flat - Other	Refrigerated - Non- Mechanical
Line								
1	Car-Mile Yard Cost including Accessorial							
2	Car-Miles Yard per Industry Switch	E2 L(ft nt a) C17		4	4	4	4	4
3	Spotted/Pulled Ratio varies by car type	E2 L(ft nt a) C8		1.8	2	2	2	2
4	Total Car-Miles Yard per Switch	L 2 * L 3		7.2	8	8	8	8
	Unit Cost per Car Mile Yard ROI							
5	Varies by Car Type	Table C L 39		0.172471	0.096875	0.058103	0.101928	0.195740
6	Subtotal Car Mile Cost Yard ROI	L 4 * L 5		\$1.241794	\$0.775001	\$0.464827	\$0.815423	\$1.565916
7	Unit Cost per Car Mile Yard ROI, Accessorial ft nt c	E1 L219 C6	\$0.18284	\$0.18284	\$0.18284	\$0.18284	\$0.18284	\$0.18284
8	Subtotal Car Mile Cost Yard ROI Accessorial	L 4 * L 7		\$1.31645	\$1.46272	\$1.46272	\$1.46272	\$1.46272
9	Total Car Mile Cost Yard ROI	L 6 + L 8		\$2.55824	\$2.23772	\$1.92755	\$2.27814	\$3.02864
10	Car-Day Yard Cost including Accessorial							
11	Car-Day Yard per Industry Switch	E2 L(ft nt a) C9		1	1	1	1	1
12	Spotted/Pulled Ratio varies by car type	E2 L(ft nt a) C8		1.8	2	2	2	2
13	Total Car-Days Yard per Switch	L 11 * L 12		1.8	2	2	2	2
14	Car-Day Yard Loading & Unloading	E2 L(ft nt a) C14		2	2	2	2	2
15	Total Car-Days Yard	L 13 + L 14		3.8	4	4	4	4
	Unit Cost per Car Day Yard ROI							
16	Varies by Car Type	Table C L 57		\$10.03	\$6.36	\$3.40	\$9.41	\$12.61
17	Subtotal Car Day Cost Yard ROI	L 15 * L 16		\$38.10	\$25.44	\$13.60	\$37.64	\$50.43
18	Unit Cost per Car Day Yard ROI, Accessorial ft nt c	E1 L219 C12	0.008469	\$0.00847	\$0.00847	\$0.00847	\$0.00847	\$0.00847
19	Subtotal Car Day Cost Yard ROI, Accessorial	L 15 * L 18		\$0.03	\$0.03	\$0.03	\$0.03	\$0.03
20	Total Car Day Cost Yard ROI	L 17 + L 19		\$38.13	\$25.48	\$13.63	\$37.67	\$50.46

Foot Note a: the line number refers to the line for the applicable equipment type as shown in the URCS Table - Box 50' - L 102, Equipped Box L103, Covered Hopper - L106, Flat Other L114, Refrigerator Non Mech - L110.

Foot Note c: the STB has recognized that substitution must be made for values in Accessorial Unit Costs where the composite is negative. The STB substituted values for the GTC in 2002. In 2003 the accessorial numbers are again negative. While the STB has not as yet developed the substituted values for 2003, since the URCS calculated values are negative and lower than they were in 2002, we have substituted the STB 2002 values for the negative 2003 values. See "URCS STB Procedures Data Substitutions & Make-Whole.xls", TAB "STB Phase III URCS Substitution".

Exhibit V

Plymouth Subdivision, From Saukville, WI to Kiel, WI

URCS Cost - 2003

Off-Branch - Cost per Gross Ton Mile

	Index	Through Trains	Way Trains
<u>Summary</u>			
Base Year - 2003			
GTM Cost per GTM		\$0.00486501 1/	\$0.00486501 2/
LUM Cost per GTM		0.00113269 1/	0.00252199 2/
TM - Crew Cost per GTM		0.00112052 1/	0.00338232 2/
TM - Other Cost per GTM		<u>0.00019731 1/</u>	<u>0.00059560 2/</u>
Total 2003 Cost per GTM		<u>\$0.00731554</u>	<u>\$0.01136492</u>
Indexed to Forecast Year 3/	1.04636		
GTM Cost per GTM		\$0.00509056	\$0.00509056
LUM Cost per GTM		0.00118521	0.00263892
TM - Crew Cost per GTM		0.00117247	0.00353913
TM - Other Cost per GTM		<u>0.00020646</u>	<u>0.00062321</u>
Total Forecast Year Cost per GTM		<u>\$0.00765470</u>	<u>\$0.01189182</u>

1/ Source: TAB "URCS Cost GTM Thru Train".

2/ Source: TAB "URCS Cost GTM Way Train".

3/ See "Indices.xls" Material Wages & Supplements.

Exhibit V

Plymouth Subdivision, From Saukville, WI to Kiel, WI
URCS Cost per GTM - 2003
Thru Trains

Line		Source	Unit Cost
1	<u>Cost per GTM - Thru Trains</u>		
2	Unit Cost per GTM		
3	OPR	E1 L101 C1	0.00167602
4	DRL	E1 L101 C2	0.00077720
5	ROI	E1 L101 C3	<u>0.00241179</u>
6	Cost per GTM	L 3+L4+L5	<u>0.00486501</u>
7	<u>Locomotive Unit Mile Cost per GTM</u>		
8	Locomotives per Train	E2 L210 C1	2.161240
9	Gross Tons per Train	E2 L213 C1	<u>6354.0</u>
10	Locomotives per Gross Ton	L 8 / L 9	<u>0.00034014</u>
11	Unit Cost per LUM		
12	OPR	E1 L105 C1	2.768920
13	DRL	E1 L105 C2	0.321090
14	ROI	E1 L105 C3	<u>0.240080</u>
15	Cost per LUM	L12+L13+L14	<u>3.330090</u>
16	LUM Cost per GTM	L15 * L10	<u>0.00113269</u>
17	<u>Train Mile Crew Cost per GTM</u>		
18	Unit Cost for TM Crew OPR	E1 L104 C1	7.119790
19	Train Mile Crew Cost per GTM	L18/L9	<u>0.00112052</u>
20	<u>Train Mile Other Cost per GTM</u>		
21	OPR	E1 L103 C1	1.246740
22	DRL	E1 L103 C2	0.00055066
23	ROI 1/	E1 L103 C3	<u>0.00644253</u>
24	Cost per GTM	L21+L22+L23	<u>1.25373319</u>
25	Train Mile Other Cost per GTM	L24/L9	<u>0.00019731</u>

1/ Source for substitution of URCS negative value: "URCS STB Procedures Data Substitutions & Make-Whole.xls" Tab "STB Phase III URCS Substitution".

Exhibit V

Plymouth Subdivision, From Saukville, WI to Kiel, WI
URCS Cost per GTM - 2003
Way Trains

Line		Source	Unit Cost
1	Cost per GTM - Thru Trains		
2	Unit Cost per GTM		
3	OPR	E1 L101 C1	0.00167602
4	DRL	E1 L101 C2	0.00077720
5	ROI	E1 L101 C3	<u>0.00241179</u>
6	Cost per GTM	L 3+L4+L5	<u>0.00486501</u>
7	Locomotive Unit Mile Cost per GTM		
8	Locomotives per Train	E2 L209 C1	1.594190
9	Gross Tons per Train	E2 L212 C1	<u>2105.0</u>
10	Locomotives per Gross Ton	L 8 / L 9	<u>0.00075733</u>
11	Unit Cost per LUM		
12	OPR	E1 L105 C1	2.768920
13	DRL	E1 L105 C2	0.321090
14	ROI	E1 L105 C3	<u>0.240080</u>
15	Cost per LUM	L12+L13+L14	<u>3.330090</u>
16	LUM Cost per GTM	L15 * L10	<u>0.00252199</u>
17	Train Mile Crew Cost per GTM		
18	Unit Cost for TM Crew OPR	E1 L104 C1	7.119790
19	Train Mile Crew Cost per GTM	L18/L9	<u>0.00338232</u>
20	Train Mile Other Cost per GTM		
21	OPR	E1 L103 C1	1.24674000
22	DRL	E1 L103 C2	0.00055066
23	ROI 1/	E1 L103 C3	<u>0.00644253</u>
24	Cost per GTM	L21+L22+L23	<u>1.25373319</u>
25	Train Mile Other Cost per GTM	L24/L9	<u>0.00059560</u>

1/ Source for substitution of URCS negative value: "URCS STB Procedures Data Substitutions & Make-Whole.xls" Tab "STB Phase III URCS Substitution".

Exhibit V

Plymouth Subdivision, From Saukville, WI to Kiel, WI
URCS Cost per Car Mile (L & E) - 2003
OPR + DRL Plus ROI, Other Than Freight Cars
Private Cars

	Index	Plain Box- 50 foot	Equipped Box	Covered Hopper	Tank - Under 22,000 Gallons
<u>Summary 1/</u>					
<u>Base Year - 2003</u>					
Switch Engine - Minute Cost		\$0.04815	\$0.04815	\$0.04815	\$0.04815
Private Line Car Rental per Car Mile		<u>0.00000</u>	<u>0.00000</u>	<u>0.08312</u>	<u>0.00000</u>
Total 2003		<u>\$0.04815</u>	<u>\$0.04815</u>	<u>\$0.13127</u>	<u>\$0.04815</u>
Indexed to Forecast Year 2/	1.04636				
Switch Engine - Minute Cost		\$0.05039	\$0.05039	\$0.05039	\$0.05039
Private Line Car Rental per Car Mile		<u>0.00000</u>	<u>0.00000</u>	<u>0.08697</u>	<u>0.00000</u>
Total Forecast Year		<u>\$0.05039</u>	<u>\$0.05039</u>	<u>\$0.13736</u>	<u>\$0.05039</u>

1/ Source: TAB "Cost per Car Mile Priv URCS".

2/ See "Indices.xls" Material Wages & Supplements.

Exhibit V

Plymouth Subdivision, From Saukville, WI to Kiel, WI
URCS Cost per Car Mile - 2003
OPR + DRL + ROI, Other Than Freight Cars
Private Cars

	Source	Unit Cost	Plain Box- 50 foot	Equipped Box	Covered Hopper	Tank - Under 22,000 Gallons
Line						
1	Switch Engine Minute Cost					
2	Switch Engine Minutes per I & I Switch	E2 L(ft nt a) C29	1.82679	1.82679	1.82679	1.82679
3	Miles per I & I Switch	E2 L(ft nt a) C23	200	200	200	200
4	I & I Switches per Mile	1/L3	0.00500	0.00500	0.00500	0.00500
5	Switch Engine Minutes per Mile	L 2 * L 4	0.00913	0.00913	0.00913	0.00913
6	Unit Cost per Switch Engine Minute					
7	OPR	E1 L 111 C1	\$3.40198	\$3.40198	\$3.40198	\$3.40198
8	DRL	E1 L 111 C2	0.10074	0.10074	0.10074	0.10074
9	ROI	E1 L 111 C3	1.14519	1.14519	1.14519	1.14519
10	Total Switch Engine Minute Cost per Car	L 7 thru L 9	\$4.64791	\$4.64791	\$4.64791	\$4.64791
11	Switch Engine Minute Car Mile Cost	L 5 * L 10	\$0.04245	\$0.04245	\$0.04245	\$0.04245
12	Make Whole Adjustment	4/	\$0.00570	0.00570	0.00570	0.00570
13	Total Switch Engine Minute Car Mile Cost	L 11 + L 12	\$0.04815	\$0.04815	\$0.04815	\$0.04815

Private Line Car Rentals per Car Mile
varies by car type E1 L(ft nt a) C13 5/ 0 0 \$0.083 0

Foot Note a: the line number refers to the line for the applicable equipment type as shown in the URCS Table - Box 50' - L 102, Equipped Box L103, Covered Hopper - L106, Tank <22,000 gallons - L115.

- 4/ Source "URCS STB Procedures Data Substitutions & Make-Whole.xls", Tab "2003 Make Whole Add On", Line 34.
5/ Actual mileage rates in lieu of URCS averages source "Private Cars.xls". All cars zero mileage except covered hoppers 32 loads @ \$.20, 45 @ zero.

Plymouth Subdivision, From Saukville, WI to Kiel, WI
 URCS Cost per Car Mile (L & E) - 2003
 OPR + DRL Plus ROI, Other Than Freight Cars
 RR Owned Cars

	Index	Plain Box- 50 foot	Equipped Box	Covered Hopper	Flat - Other	Refrigerated - Non- Mechanical
<u>Summary 1/</u>						
Base Year - 2003						
Switch Engine Minute Cost per Car Mile		\$0.05312	\$0.05312	\$0.05312	\$0.05312	\$0.05312
Car Mile (Yard) Cost per Car Mile		0.00283	0.00047	0.00054	0.00031	0.00130
Car Day (Yard) Cost per Car Mile		0.14866	0.03048	0.02576	0.03652	0.04729
Car Mile (Running) Cost per Car Mile		0.21779	0.03594	0.04169	0.02396	0.09972
Car Day (Running) Cost per Car Mile		<u>0.09449</u>	<u>0.01902</u>	<u>0.01601</u>	<u>0.02288</u>	<u>0.02976</u>
Total 2003		<u>\$0.51689</u>	<u>\$0.13904</u>	<u>\$0.13712</u>	<u>\$0.13680</u>	<u>\$0.23119</u>
Indexed to Forecast Year 2/	1.04636					
Switch Engine Minute Cost per Car Mile		\$0.05559	\$0.05559	\$0.05559	\$0.05559	\$0.05559
Car Mile (Yard) Cost per Car Mile		0.00296	0.00049	0.00057	0.00033	0.00136
Car Day (Yard) Cost per Car Mile		0.15555	0.03190	0.02696	0.03821	0.04949
Car Mile (Running) Cost per Car Mile		0.22788	0.03761	0.04362	0.02507	0.10434
Car Day (Running) Cost per Car Mile		<u>0.09887</u>	<u>0.01991</u>	<u>0.01675</u>	<u>0.02394</u>	<u>0.03114</u>
Total Forecast Year		<u>\$0.54086</u>	<u>\$0.14549</u>	<u>\$0.14348</u>	<u>\$0.14314</u>	<u>\$0.24191</u>

1/ Source: TAB "Cost per Car Mile RR URCS".

2/ See "Indices.xls" Material Wages & Supplements.

Plymouth Subdivision, From Saukville, WI to Kiel, WI
 URCS Cost per Car Mile - 2003
 OPR + DRL + ROI, Other Than Freight Cars
 RR Owned Cars

Line	Source	Unit Cost	Plain Box - 50 foot	Equipped Box	Covered Hopper	Flat - Other	Refrigerated - Non- Mechanical
1	Switch Engine Minute Cost						
2	Switch Engine Minutes per I & I Switch	E2 L(ft nt a) C29	1.82679	1.82679	1.82679	1.82679	1.82679
3	Miles per I & I Switch	E2 L(ft nt a) C23	200	200	200	200	200
4	I & I Switches per Mile	1/L3	0.00500	0.00500	0.00500	0.00500	0.00500
5	Switch Engine Minutes per Mile	L 2 * L 4	0.00913	0.00913	0.00913	0.00913	0.00913
6	Unit Cost per Switch Engine Minute						
7	OPR	E1 L 111 C1	\$3.40198	\$3.40198	\$3.40198	\$3.40198	\$3.40198
8	DRL	E1 L 111 C2	0.10074	0.10074	0.10074	0.10074	0.10074
9	ROI	E1 L 111 C3	1.14519	1.14519	1.14519	1.14519	1.14519
10	Total Switch Engine Minute Cost per Car mile	L 7 thru L 9	\$4.64791	\$4.64791	\$4.64791	\$4.64791	\$4.64791
11	Switch Engine Minute Car Mile Cost	L 10 * L 5	\$0.04245	\$0.04245	\$0.04245	\$0.04245	\$0.04245
12	Make Whole Adjustment	4/	\$0.01067	0.01067	0.01067	0.01067	0.01067
13	Total Switch Engine Minute Car Mile Cost	L 11 + L 12	\$0.05312	\$0.05312	\$0.05312	\$0.05312	\$0.05312
Car Mile Yard Cost including Accessorial							
14	Car miles per I & I Switch	E2 L(ft nt a) C21	1	1	1	1	1
15	I & I Switches per Mile	L 4	0.005	0.005	0.005	0.005	0.005
16	Total Car Miles Yard per Mile	L15 * L 14	0	0.005	0.005	0.005	0.005
17	Unit Cost per Car Mile Yard						
18	OPR varies by car type	E1 L(ft nt b) C4	\$0.33629	\$0.10623	\$0.08119	\$0.01665	\$0.07630
19	DRL varies by car type	Table B Line 24	0.22749754	-0.0132376	0.02675541	0.04522465	0.1825291
20	Total Cost per Car Type	L 18 + L19	\$0.00000	\$0.56579	\$0.09299	\$0.10795	\$0.25883
21	Subtotal Car Mile Yard Cost	L 16 * L 20	\$0.00000	\$0.00283	\$0.00046	\$0.00054	\$0.00031
22	Accessorial Unit Cost per Car Mile Yard						
23	OPR	E1 L219 C4	0	0	0	0	0
24	DRL ft nt c	E1 L219 C5	\$0.00044	\$0.00044	\$0.00044	\$0.00044	\$0.00044
25	Total Cost per Car Mile Accessorial Yard	L 23 + L 24	\$0.00044	\$0.00044	\$0.00044	\$0.00044	\$0.00044
26	Subtotal Car Miles Yard per Event	L 25 * L 16	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
27	Total Car Mile Yard Cost	L 21 + L 26	\$0.00000	\$0.00283	\$0.00047	\$0.00054	\$0.00031
Car Day Yard Cost including Accessorial							
28	Car Day Yard per I & I Event	E2 L (ft nt a) C13	0.5	0.5	0.5	0.5	0.5
29	I & I Switches per Mile	L 4	0.005	0.005	0.005	0.005	0.005
30	Total Car Days Yard per Mile	L 29 * L 30	0.0025	0.0025	0.0025	0.0025	0.0025
31	Unit Cost per Car Mile Running						
32	OPR varies by car type	E1 L (ft nt b) C10	18.35756	4.9689	3.29436	1.07431	3.75908
33	DRL varies by car type	Table B Line 44	40.7976709	6.91653477	6.70251974	13.226442	14.8501994
34	Unit Cost per Car Type	L 33 + L 34	\$59.15523	\$11.88543	\$9.99688	\$14.30075	\$18.60928
35	Subtotal Car Yard Cost	L 31 * L 35	\$0.14789	\$0.02971	\$0.02499	\$0.03575	\$0.04652
36	Accessorial Unit Cost per Car Mile Yard						
37	OPR	E1 L 219 C10	0	0	0	0	0
38	DRL ft nt c	E1 L 219 C11	\$0.30789	\$0.30789	\$0.30789	\$0.30789	\$0.30789
39	Unit Cost	L38 + L39	0.307892	0.307892	0.307892	0.307892	0.307892
40	Subtotal Car Day Accessorial Yard Cost	L31 * L40	\$0.00077	\$0.00077	\$0.00077	\$0.00077	\$0.00077
41	Total Car Day Yard Cost per Car Mile	L 41 + L 36	\$0.14866	\$0.03048	\$0.02576	\$0.03652	\$0.04729
Per Car Mile Running							
42	Unit Cost per Car Mile Running						
43	OPR varies by car type	E1 L(ft nt b) C1	\$0.13011	\$0.04086	\$0.03123	\$0.00640	\$0.02935
44	DRL varies by car type	Table B Line 14	0.08750865	-0.0050874	0.01028857	0.01739139	0.07020115
45	Accessorial						
46	OPR	E1 L219 C1	0	0	0	0	0
47	DRL ft nt c	E1 L219 C2	0.00016878	0.00016878	0.00016878	0.00016878	0.00016878
48	Total Cost per Car Mile Running	L 45 thru L 49	\$0.21779	\$0.03594	\$0.04169	\$0.02396	\$0.09972
Per Car Day Running							
49	Unit Cost per Car Day Running						
50	OPR varies by car type	E1 L(ft nt b) C7	18.35756	4.9689	3.29436	1.07431	3.75908
51	DRL varies by car type	Table B Line 34	40.7977779	6.91629961	6.70254559	13.2263352	14.8501843
52	Accessorial						
53	OPR	E1 L219 C7	0	0	0	0	0
54	DRL ft nt c	E1 L219 C8	0.0307892	0.0307892	0.0307892	0.0307892	0.0307892
55	Total Cost per Car Day Running	L 53 thru 57	\$9.18613	\$11.91599	\$10.02769	\$14.33143	\$18.64005
56	Car Miles per Day	E2 L(ft nt a) C22	626.3585	626.3585	626.3585	626.3585	626.3585
57	Days per Car Mile	1 / L 59	0.00159653	0.00159653	0.00159653	0.00159653	0.00159653
58	Total Car Day (Running) Cost per Car Mile	L 60 * L 58	\$0.09449	\$0.01902	\$0.01601	\$0.02268	\$0.02976

Foot Note a: the line number refers to the line for the applicable equipment type as shown in the URCS Table Box 50' - L 102, Equipped Box - L 103, Covered Hopper - L106, Flat Other L114, Refrigerator Non Mech - L110.

Foot Note b: the line number refers to the line for the applicable equipment type as shown in the URCS Table Covered Hopper - L206, Equipped Box L203, Flat Other L214, Box 50' - L 202, Refrigerator Non Mech - L210.

Foot Note c: the STB has recognized that substitution must be made for values in Accessorial Unit Costs where the composite is negative. The STB substituted values for the GTC in 2002. In 2003 the accessorial numbers are again negative. While the STB has not as yet developed the substituted values for 2003, since the URCS calculated values are negative and lower than they were in 2002, we have substituted the STB 2002 values for the negative 2003 values. See "URCS STB Procedures Data Substitutions & Make-Whole.xls", TAB "STB Phase III URCS Substitution".

4/ Source "URCS STB Procedures Data Substitutions & Make-Whole.xls", Tab "2003 Make Whole Add On", Line 34.

Exhibit V

Plymouth Subdivision, From Saukville, WI to Kiel, WI
URCS Cost per Car Mile (L & E) - 2003
ROI Freight Cars
RR Owned Cars

	Index	Plain Box- 50 foot	Equipped Box	Covered Hopper	Flat - Other	Refrigerated Non- Mechanical
<u>Summary 1/</u>						
Base Year - 2003						
Car Mile (Yard) Cost per Car Mile		\$0.00086	\$0.00049	\$0.00029	\$0.00051	\$0.00098
Car Day (Yard) Cost per Car Mile		0.02508	0.01592	0.00852	0.02355	0.03154
Car Mile (Running) Cost per Car Mile		0.06642	0.03734	0.02242	0.03926	0.07536
Car Day (Running) Cost per Car Mile		0.01911	0.01017	0.00544	0.01504	0.02014
Total 2003		<u>\$0.11148</u>	<u>\$0.06391</u>	<u>\$0.03667</u>	<u>\$0.07835</u>	<u>\$0.12801</u>
Indexed to Forecast Year 2/						
	1.04636					
Car Mile (Yard) Cost per Car Mile		\$0.00090	\$0.00051	\$0.00030	\$0.00053	\$0.00103
Car Day (Yard) Cost per Car Mile		0.02625	0.01666	0.00891	0.02464	0.03300
Car Mile (Running) Cost per Car Mile		0.06950	0.03907	0.02346	0.04108	0.07885
Car Day (Running) Cost per Car Mile		0.02000	0.01064	0.00569	0.01573	0.02107
Total Forecast Year		<u>\$0.11665</u>	<u>\$0.06688</u>	<u>\$0.03837</u>	<u>\$0.08198</u>	<u>\$0.13395</u>

1/ Source: TAB "Car Mile RR ROI URCS".

2/ See "Indices.xls" Material Wages & Supplements.

Plymouth Subdivision, From Saukville, WI to Kiel, WI
 URCS Cost per Car Mile - 2003
 ROI Freight Cars
 RR Owned Cars

Line	Source	Unit Cost	Plain Box- 50 foot	Equipped Box	Covered Hopper	Flat - Other	Refrigerated - Non- Mechanical
1	Car Mile Yard Cost including Accessorial						
2	Car miles per I & I Switch	E2 L(ft nt a) C21	1	1	1	1	1
3	I & I Switches per Mile	1/E2 L(ft nt a) C23	0.005	0.005	0.005	0.005	0.005
4	Total Car Miles Yard per Mile	L2 * L 3	0.005	0.005	0.005	0.005	0.005
5	Unit Cost per Car Mile Yard varies by car type	Table C Line 39	\$0.17247	\$0.09688	\$0.05810	\$0.10193	\$0.19574
6	Subtotal Car Mile Yard Cost	L 4 * L 5	\$0.00086	\$0.00048	\$0.00029	\$0.00051	\$0.00098
7	Accessorial Unit Cost per Car Mile Yard						
8	ROI ft nt c	E1 L219 C6	\$0.00018	\$0.00018	\$0.00018	\$0.00018	\$0.00018
9	Subtotal Car Mile Yard Cost	L 4 * L 8	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
10	Total Car Mile Yard Cost	L6+ L9	\$0.00086	\$0.00049	\$0.00029	\$0.00051	\$0.00098
11	Car Day Yard Cost including Accessorial						
12	Car Day Yard per I & I Event	E2 L (ft nt a) C13	0.5	0.5	0.5	0.5	0.5
13	I & I Switches per Mile	L 3	0.005	0.005	0.005	0.005	0.005
14	Total Car Days Yard per Mile	L12 * L 13	0.0025	0.0025	0.0025	0.0025	0.0025
15	Unit Cost Car Day						
16	ROI varies by car type	Table C Line 57	\$10.02503	\$6.36084	\$3.39922	\$9.40968	\$12.60677
17	Subtotal Car Day Yard Cost	L 14 * L 16	\$0.02506	\$0.01590	\$0.00850	\$0.02352	\$0.03152
18	Unit Cost per Car Day Yard, accessorial						
19	ROI ft nt c	E1 L219 C12	\$0.00847	\$0.00847	\$0.00847	\$0.00847	\$0.00847
20	Subtotal Car Day Yard Cost, accessorial	L 14 * L 19	\$0.00002	\$0.00002	\$0.00002	\$0.00002	\$0.00002
21	Total Car Day Yard Cost per Car Mile	L 17 + L 20	\$0.02508	\$0.01592	\$0.00852	\$0.02355	\$0.03154
22	Per Car Mile Running						
23	Unit Cost per Car Mile Running						
24	ROI	Table C Line 30	\$0.06635	\$0.03727	\$0.02235	\$0.03919	\$0.07529
25	Unit Cost per Car Mile Running, Accessorial						
26	ROI ft nt c	E1 L219 C3	\$0.00007	\$0.00007	\$0.00007	\$0.00007	\$0.00007
27	Total Cost per Car Mile Running	L 24 + L26	\$0.06642	\$0.03734	\$0.02242	\$0.03926	\$0.07536
28	Per Car Day Running						
29	Unit Cost per Car Day Running						
30	ROI	Table C Line 48	\$11.96245	\$6.36002	\$3.39935	\$9.40926	\$12.60674
31	Unit Cost per Car Day Running, Accessorial						
32	ROI ft nt c	E1 L 219 C9	0.00846895	\$0.00847	\$0.00847	\$0.00847	\$0.00847
33	Total Cost per Car Day Running	L 30 + L 32	\$11.97092	\$6.36849	\$3.40782	\$9.41773	\$12.61521
34	Car Miles per Day	E2 L(ft nt a) C22	626.3585	626.3585	626.3585	626.3585	626.3585
35	Days per Car Mile	1.0/L34	0.00159653	0.00159653	0.00159653	0.00159653	0.00159653
36	Total Car Day (Running) Cost per Car Mile	L 33 * L 35	\$0.01911	\$0.01017	\$0.00544	\$0.01504	\$0.02014

Foot Note a: the line number refers to the line for the applicable equipment type as shown in the URCS Table - Covered Hopper - L106, Equipped Box L103, Flat Other L114, Box 50' - L 102, Refrigerator Non Mech - L110.

Foot Note c: the STB has recognized that substitution must be made for values in Accessorial Unit Costs where the composite is negative. The STB substituted values for the GTC in 2002. In 2003 the accessorial numbers are again negative. While the STB has not as yet developed the substituted values for 2003, since the URCS calculated values are negative and lower than they were in 2002, we have substituted the STB 2002 values for the negative 2003 values. See "URCS STB Procedures Data Substitutions & Make-Whole.xls", TAB "STB Phase III URCS Substitution".

Plymouth Subdivision, From Saukville, WI to Kiel, WI
Base Year - 2003
Freight Car Replacement Cost

Line		Source	Plain Box-50 foot	Equipped Box	Covered Hopper	Flat - Other	Refrigerated Non- Mechanical
1	Number of Cars Owned at Start of Year	R-1 Sch 710, Col i prior yr, end of yr	330	4,611	2,810	1,077	136
2	Number of Cars Owned at End of Year	R-1 Sch 710, Col i current yr, end of yr	<u>38</u>	<u>4,840</u>	<u>2,855</u>	<u>1,633</u>	<u>136</u>
3	Average Number of Cars Owned	(L1 + L2)/2	184	4725.5	2832.5	1355	136
4	Investment Base	R-1 Sch 415 Col G + Col H	\$31,438	\$182,525	\$66,224	\$4,209	\$6,054
5	Accumulated Depreciation	R-1 Sch 415 Col I + Col J	10,090	73,909	29,454	-479	3,987
6	Ratio of Acc. Dep. To Investment Base	L 5/L4	0.32094917	0.404925353	0.44476323	-0.1138038	0.65857284
7	Replacement Cost per Car	5/	\$58,000	\$59,828	\$51,083	\$47,773	\$88,500
8	Total Replacement Cost Base (000)	L 3 * L 7	\$10,672	\$282,719	\$144,693	\$64,733	\$12,036
9	Total Accumulated Depreciation (000)	L 8 * L 6	\$3,425	\$114,480	\$64,354	-\$7,367	\$7,927
10	Depreciation Rate	R-1 Sch 415, (Col C+D/Col G+H)	3.76%	1.99%	1.31%	3.28%	2.73%
11	Total Annual Depreciation (000)	L 8 * Line 10	\$401	\$5,613	\$1,892	\$2,122	\$328

5/ Source: "Freight Car Replacement.xls", TAB "Fleet Replacement Cost".

Plymouth Subdivision, From Saukville, WI to Kiel, WI

URCS Costs 2003

Calculation of Depreciation and DRL Cost
Replacement Cost Basis

Line		Source	Unit Cost	Plain Box-50 foot	Equipped Box	Covered Hopper	Flat - Other	Refrigerated - Non- Mechanical
1	DRL Cost - Depreciation							
2	Freight Car Depreciation Replacement Basis (000's)	Table A Line 11		\$401	\$5,613	\$1,892	\$2,122	\$328
3	Per Cent Variable	D6 Lx33 C 4		100%	100%	100%	100%	100%
4	Variable Freight Car Depreciation Replacement Basis	L2 * L 3		<u>\$401</u>	<u>\$5,613</u>	<u>\$1,892</u>	<u>\$2,122</u>	<u>\$328</u>
5	Car Mile - Running							
6	Expense Ratio varies by car type	D6 Lx33 C14		0.38301	0.38156	0.38067	0.38867	0.38128
7	Depreciation Car Mile Running Replacement Basis (000's)	L 4 * L 6		\$154	\$2,142	\$720	\$825	\$125
8	Miles varies by car type (000's)	D6 Lx33 C12		5118	206652	164312	84881	2481
9	Frt Car Depr/Car mile Running Replacement Basis	L 7 / L 8		\$0.03000203	\$0.01036441	\$0.00438359	\$0.00971840	\$0.05041282
10	Frt Car Depr/Car mile Running - Book varies by car type	D6 Lx33 C13		<u>0.08838000</u>	<u>0.00669124</u>	<u>0.00200631</u>	<u>0.00063191</u>	<u>0.02536000</u>
11	Difference between Replacement & Book Depr	L 9 - L 10		-\$0.05837797	\$0.00367317	\$0.00237728	\$0.00908649	\$0.02505282
12	General Overhead Ratio - DRL	D8 L608 C1	1.03466	<u>1.03466</u>	<u>1.03466</u>	<u>1.03466</u>	<u>1.03466</u>	<u>1.03466</u>
13	Unit Cost/Car Mile Running DRL Book varies by car type	E1 L(ft nt b) C2		\$0.14791000	\$0.00888788	\$0.00782890	\$0.00798996	\$0.04428000
14	Unit Cost/Car Mile Running DRL Replacement	(L11 * L12) + L13		<u>\$0.08750865</u>	<u>\$0.00508739</u>	<u>\$0.01028857</u>	<u>\$0.01739139</u>	<u>\$0.07020115</u>
15	Car Mile - Yard							
16	Expense Ratio varies by car type	D6 Lx33 C17		0.01699	0.01844	0.01933	0.01133	0.01872
17	Depreciation Car Mile Yard Replacement Basis	L 4 * L 16		\$6.81137	\$103.51003	\$36.57480	\$24.04663	\$6.14087
18	Miles varies by car type	D 6 Lx33 C15		87.33756	3842	3209	951.2715	46.85133
19	Frt Car Depr/Car mile Yard Replacement Basis	L 17 / L 18		0.07798896	0.026941704	0.011397569	0.025278404	0.131071306
20	Frt Car Depr/Car mile Yard - Book varies by car type	D6 Lx33 C16		<u>0.22979</u>	<u>0.0174</u>	<u>0.0052164</u>	<u>0.00164296</u>	<u>0.06593</u>
21	Difference between Replacement & Book Depr	L19 - L 20		-0.15180104	0.009541704	0.006181169	0.023635444	0.065141306
22	General Overhead Ratio - DRL	D8 L608 C1	1.03466	<u>1.03466</u>	<u>1.03466</u>	<u>1.03466</u>	<u>1.03466</u>	<u>1.03466</u>
23	Unit Cost/Car Mile Yard DRL Book varies by car type	E1 L(ft nt b) C5		0.38456	-0.02311	0.02036	0.02077	0.11513
24	Unit Cost/Car Mile Yard DRL Replacement	(L21 * L22) + L23		<u>0.227497536</u>	<u>-0.01323758</u>	<u>0.026755408</u>	<u>0.045224649</u>	<u>0.182529104</u>
25	Car Day - Running							
26	Expense Ratio varies by car type	D6 Lx33 C22		0.11096	0.10429	0.09279	0.14906	0.10206
27	Depreciation Car Day Running Replacement Basis	L 4 * L 2 6		\$44	\$585	\$176	\$316	\$33
28	Days varies by car type	D6 Lx33 C20		8.17104	329.9261	262.329	135.515	3.96099
29	Frt Car Depr/Car Day Running Replacement Basis	L 27 / L 28		5.444147913	1.774383542	0.669275552	2.334522027	8.452312095
30	Frt Car Depr/Car Day Running - Book	D6 Lx33 C21		<u>16.03734</u>	<u>1.14553</u>	<u>0.30632</u>	<u>0.1518</u>	<u>4.25144</u>
31	Difference between Replacement & Book Depr	L 29 - L 30		-10.59319209	0.628853542	0.362955552	2.182722027	4.200872095
32	General Overhead Ratio - DRL	D8 L608 C1	1.03466	<u>1.03466</u>	<u>1.03466</u>	<u>1.03466</u>	<u>1.03466</u>	<u>1.03466</u>
33	Unit Cost/Car Day Running DRL Book varies by car type	E1 L(ft nt b) C8		51.75813	6.26565	6.32701	10.96796	10.50371
34	Unit Cost/Car Day Running DRL Replacement	(L31 * L32) + L33		<u>40.79777788</u>	<u>6.916299606</u>	<u>6.702545591</u>	<u>13.22633517</u>	<u>14.85018432</u>
35	Car Day - Yard							
36	Expense Ratio varies by car type	D6 Lx33 C25		0.48904	0.49571	0.50721	0.45094	0.49794
37	Depreciation Car Day Yard Replacement Basis	L 4 * L 36		\$196	\$2,783	\$960	\$957	\$163
38	Days varies by car type	D 6 Lx33 C23		36.01335	1568	1434	409.9452	19.32522
39	Frt Car Depr/Car Day Yard Replacement Basis	L 37 / L38		5.444044488	1.774610833	0.669250564	2.334625278	8.452326698
40	Frt Car Depr/Car Day Yard - Book	D6 Lx33 C24		<u>16.03734</u>	<u>1.14553</u>	<u>0.30632</u>	<u>0.1518</u>	<u>4.25144</u>
41	Difference between Replacement & Book Depr	L39 - L 40		-10.59329551	0.629080833	0.362930564	2.182825278	4.200886698
42	General Overhead Ratio - DRL	D8 L608 C1	1.03466	<u>1.03466</u>	<u>1.03466</u>	<u>1.03466</u>	<u>1.03466</u>	<u>1.03466</u>
43	Unit Cost/Car Day Yard DRL Book varies by car type	E1 L(ft nt b) C11		51.75813	6.26565	6.32701	10.96796	10.50371
44	Unit Cost/Car Day Yard DRL Replacement	(L41 * L42) + L43		<u>40.79767087</u>	<u>6.916534774</u>	<u>6.702519737</u>	<u>13.226442</u>	<u>14.85019843</u>

Foot Note b: the line number refers to the line for the applicable equipment type as shown in the URCS Table - Box 50' - L 202, Equipped Box L203, Covered Hopper - L206, Flat Other L214, Refrigerator Non Mech - L210.

Plymouth Subdivision, From Saukville, WI to Kiel, WI
URCS Costs 2003
Calculation of ROI
Freight Cars Replacement Cost Basis

Line		Source	Unit Cost	Plain Box- 50 foot	Equipped Box	Covered Hopper	Flat - Other	Refrigerated - Non- Mechanical
1	Replacement Basis Investment							
2	Owned/Capitalized Lease	Table A Line 8		\$10,672	\$282,719	\$144,693	\$64,733	\$12,036
3	Accumulated Depreciation							
4	Owned/Capitalized Lease	Table A Line 9		3,425	114,480	64,354	-7,367	7,927
5	Ratio of Accumulated Depreciation to							
6	Investment Base	L 4 / L 2		\$0.32095	\$0.40493	\$0.44476	-\$0.11380	\$0.65857
7	Allocation of Working Capital to							
8	Equipment Investment							
9	Allocated Working Capital	B5 L342-356 C1E		90.4024	459.9563	155.7100	19.8523	8.7531
10	Reduction for Deferred Taxes	B5 L342-356 C1F 1/		0	0	0	0	0
11	Gross Investment	L 2 + L 9 - L 10		\$10,762	\$283,179	\$144,849	\$64,753	\$12,045
12	Net Investment	L 11 - L 4		\$7,337	\$168,699	\$80,495	\$72,119	\$4,118
13	Cost of Capital Rate	2/	11.65%	11.65%	11.65%	11.65%	11.65%	11.65%
14	Freight Car ROI	L 12 * L 13		\$855	\$19,653	\$9,378	\$8,402	\$480
15	Variability Per Cent	D6 Lx39 C4		100.00%	100.00%	100.00%	100.00%	100.00%
16	Variable Freight Car ROI	L 14 * L 15		\$855	\$19,653	\$9,378	\$8,402	\$480
17	Net Investment Shops							
18	Allocation of Shop Exp to Equipment	B5 L413thru427 C13		\$230.20	\$2,583.00	\$1,436.00	\$148.15	\$24.81
19	Shop ROI	L 18 * L 13		\$26.82	\$300.92	\$167.29	\$17.26	\$2.89
20	Variability Per Cent	D6 Lx38 C4		50.00%	50.00%	50.00%	50.00%	50.00%
21	Variable Shop ROI	L 19 * L 20		\$13.41	\$150.46	\$83.65	\$8.63	\$1.45
22	Car Mile Running							
23	Freight Car Investment ROI exp Ratio	D6 Lx39 C14		0.38301	0.38156	0.38067	0.38867	0.38128
24	Car Mile Running Frt Car Inv ROI	L16 * L 23		\$327	\$7,499	\$3,570	\$3,266	\$183
25	Shop Investment ROI expense Ratio	D6 Lx38 C14		0.47876	0.47694	0.47584	0.48584	0.4766
26	Car Mile Running Shop Inv ROI	L 21 * L 25		\$6.42	\$71.76	\$39.80	\$4.19	\$0.89
27	Total Investment ROI	L 24 + L 26		\$333.81	\$7,570.73	\$3,609.58	\$3,269.76	\$183.61
28	General Overhead Ratio	D8 L609 C1	1.01726	1.01726	1.01726	1.01726	1.01726	1.01726
29	Miles running varies by car type	D6 Lx38 thru 39 C12		5118	206652	164312	84881	2481
30	Unit Cost per Car Mile Running	(L 27 * L 28)/L29		\$0.06635	\$0.03727	\$0.02235	\$0.03919	\$0.07529
31	Car Mile Yard							
32	Freight Car Investment ROI exp Ratio	D6 Lx39 C17		0.01699	0.01844	0.01933	0.01133	0.01872
33	Car Mile Yard Frt Car Inv ROI	L 16 * L 32		\$14.52	\$362.41	\$181.27	\$95.19	\$8.98
34	Shop Investment ROI expense Ratio	D6 Lx38 C17		0.02124	0.02306	0.02416	0.01416	0.0234
35	Car Mile Yard Shop Inv ROI	L21 * L34		0.28481	3.4696018	2.0209115	0.1222006	0.033820801
36	Total Investment ROI	L 33 + L 35		\$14.81	\$365.88	\$183.29	\$95.32	\$9.02
37	General Overhead Ratio	D8 L609 C1	1.01726	1.01726	1.01726	1.01726	1.01726	1.01726
38	Miles Yard varies by car type	D6 Lx38 thru 39 C15		87.33756	3842	3209	951.2715	46.85133
39	Unit Cost per Car Mile Running	(L36 * L37)/L38		\$0.17247	\$0.09688	\$0.05810	\$0.10193	\$0.19574
40	Car Day Running							
41	Freight Car Investment ROI exp Ratio	D6 Lx39 C22		0.11096	0.10429	0.09279	0.14906	0.10206
42	Car Day Running Frt Car Inv ROI	L16 * L 41		\$95	\$2,050	\$870	\$1,252	\$49
43	Shop Investment ROI expense Ratio	D6 Lx38 C22		0.09247	0.08691	0.07733	0.12422	0.08505
44	Car Day Shop Inv ROI	L 21 * L 43		\$1.24	\$13.08	\$6.47	\$1.07	\$0.12
45	Total Investment ROI	L 42 + L 44		\$96.09	\$2,062.73	\$876.62	\$1,253.46	\$49.09
46	General Overhead Ratio	D8 L609 C1	1.01726	1.01726	1.01726	1.01726	1.01726	1.01726
47	Days running varies by car type	D6 Lx38thru 39 C20		8.17104	329.9261	262.329	135.515	3.96099
48	Unit Cost per Car Day Running	(L 45 * L 46)/L47		\$11.96245	\$6.36002	\$3.39935	\$9.40926	\$12.60674
49	Car Day Yard							
50	Freight Car Investment ROI exp Ratio	D6 Lx39 C25		0.40753	0.49571	0.50721	0.45094	0.49794
51	Car Day Yard Frt Car Inv ROI	L 16 * L 50		\$348.35	\$9,742.41	\$4,756.42	\$3,788.76	\$238.90
52	Shop Investment ROI expense Ratio	D6 Lx38 C25		0.48904	0.41309	0.42267	0.37578	0.41495
53	Car Day Yard Shop Inv ROI	L21 * L52		\$6.56	\$62.15	\$35.36	\$3.24	\$0.60
54	Total Investment ROI	L 51 + L 53		\$354.91	\$9,804.56	\$4,791.78	\$3,792.00	\$239.49
55	General Overhead Ratio	D8 L609 C1	1.01726	1.01726	1.01726	1.01726	1.01726	1.01726
56	Days Yard varies by car type	D6 Lx38 thru 39 C23		36.01335	1568	1434	409.9452	19.32522
57	Unit Cost per Car Day Yard	(L54 * L55)/L56		\$10.02503	\$6.36084	\$3.39922	\$9.40968	\$12.60677

1/ Reduction for Deferred Taxes not applicable in abandonment analysis.
Ex Parte No. 274 (Sub-No. 11A)

2/ RAILROAD COST OF CAPITAL - 2003, STB Ex Parte No. 558 (Sub-No. 7), decided June 22, 2004 found the after-tax cost of capital rate to be 9.4%. The Real Cost of Capital is the pre-tax nominal C of C of 13.32% adjusted for 1.67% holding gain based on GDP-IDP, or 11.65%, see "Cost of Capital.xls"

PLYMOUTH, ORIGINATING TRAFFIC - 2003
INPUT FILE: M12030.COSTYTD.CL2003.DETAIL
PRPKG359
US\$

RAIL ORIG RANGE = 56117-56123

WAYBILL

CAR	ORIG STATION	ORIG	DEST STATION	DEST	CONUS	BORDER STA	YR	MO	DAY	#	SHIPPER NAME	CONSIGNEE NAME	BTCC	COM NAME
INIT	CAR NO	NAME	PROV/ST	NAME	PROV/ST	NAME								
WC	38034	WALDO	WI	PRENTICE	WI	-	3	8	15	552815	WEEKLY TIMBER & PULP	BIEWER WISCONSIN SAW	2411152	LOGS/POLES/TIES
NS	641103	RANLAKE	WI	CHICAGO B	IL	-	3	9	19	268033	KETTLE LAKES COOPERA	HONEYWELL LTD	2819155	FERTILIZERS,NOS
NS	252239	RANLAKE	WI	CHICAGO B	IL	-	3	9	19	268035	KETTLE LAKES COOPERA	HONEYWELL LTD	2819155	FERTILIZERS,NOS
NW	173897	RANLAKE	WI	CHICAGO B	IL	-	3	9	27	268804	KETTLE LAKES COOPERA	HONEYWELL LTD	2819155	FERTILIZERS,NOS
NAHX	510429	RANLAKE	WI	CHICAGO B	IL	-	3	9	27	268898	KETTLE LAKES COOPERA	HONEYWELL LTD	2819155	FERTILIZERS,NOS
CRDX	7728	RANLAKE	WI	CHICAGO B	IL	-	3	10	4	557715	KETTLE LAKES COOPERA	HONEYWELL LTD	2819155	FERTILIZERS,NOS

TOTAL

PLYMOUTH, TERMINATING TRAFFIC - 2003
INPUT FILE: M12030.COSTYTD.CL2003.DETAIL
PRPKG359
US\$

RAIL DEST RANGE = 56117-56123

WAYBILL

CAR	ORIG STATION	ORIG	DEST STATION	DEST	CONUS	BORDER STA	YR	MO	DAY	#	SHIPPER NAME	CONSIGNEE NAME	BTCC	COM NAME
INIT	CAR NO	NAME	PROV/ST	NAME	PROV/ST	NAME								
CNW	612781	CHICAGO B	IL	WALDO	WI	-	3	1	2	860082	DAIRY AMERICA INC	GLACIER TRANSIT & ST	2023125	AGRIC PRODS
IMRL	45013	CHICAGO B	IL	RANLAKE	WI	-	3	1	3	12409	C F INDUSTRIES INC	AGRILANCE LLC	2819170	UREA
SIRX	475744	CHICAGO B	IL	ADELL	WI	-	3	1	8	808439	IMC PHOSPHATES COMPA	ADELL COOPERATIVE	2871235	FERTILIZERS,NOS
CSXT	251842	CHICAGO B	IL	ADELL	WI	-	3	1	15	808322	IMC PHOSPHATES COMPA	ADELL COOPERATIVE	2871235	FERTILIZERS,NOS
GCCX	72137	MINNEAPOL	MN	ADELL	WI	-	3	1	18	477334	IMC CANADA LTD	ADELL COOPERATIVE	2812534	POTASH
CSXT	247619	CHICAGO B	IL	ADELL	WI	-	3	1	17	813994	IMC PHOSPHATES COMPA	ADELL COOPERATIVE	2871235	FERTILIZERS,NOS
CNA	385889	DUVCO	SK	RANLAKE	WI	Duluth Jct	3	1	17	584112	PCS SALES (USA) INC	AGRILANCE LLC	2812534	POTASH
CNLX	10900	DUVCO	SK	RANLAKE	WI	Duluth Jct	3	1	17	584113	PCS SALES (USA) INC	AGRILANCE LLC	2812534	POTASH
CNA	385899	DUVCO	SK	RANLAKE	WI	Duluth Jct	3	1	17	584114	PCS SALES (USA) INC	AGRILANCE LLC	2812534	POTASH
CN	377052	DUVCO	SK	RANLAKE	WI	Duluth Jct	3	1	23	597913	PCS SALES (USA) INC	AGRILANCE LLC	2812534	POTASH
CNLX	8187	DUVCO	SK	RANLAKE	WI	Duluth Jct	3	1	23	597914	PCS SALES (USA) INC	AGRILANCE LLC	2812534	POTASH
CNLX	7392	DUVCO	SK	RANLAKE	WI	Duluth Jct	3	1	23	597915	PCS SALES (USA) INC	AGRILANCE LLC	2812534	POTASH
CNLX	7461	DUVCO	SK	RANLAKE	WI	Duluth Jct	3	1	24	800388	PCS SALES (USA) INC	AGRILANCE LLC	2812534	POTASH
FJRX	829772	CHICAGO B	IL	ADELL	WI	-	3	1	26	800343	IMC PHOSPHATES COMPA	ADELL COOPERATIVE	2871235	FERTILIZERS,NOS
CNW	170379	CHICAGO B	IL	ADELL	WI	-	3	1	27	406298	IMC USA INC	ADELL COOPERATIVE	2871235	FERTILIZERS,NOS
CSXT	260658	CHICAGO B	IL	ADELL	WI	-	3	2	8	814815	IMC PHOSPHATES COMPA	ADELL COOPERATIVE	2871235	FERTILIZERS,NOS
CN	383199	DUVCO	SK	RANLAKE	WI	Duluth Jct	3	3	4	689120	PCS SALES (CANADA) I	AGRILANCE LLC	2812534	POTASH
RBOX	32425	CHICAGO B	IL	WALDO	WI	-	3	3	5	325754	DAIRY AMERICA INC	US DEPT AGRICULTURE	2023125	AGRIC PRODS
ABOX	50131	CHICAGO B	IL	WALDO	WI	-	3	3	5	325767	DAIRY AMERICA INC	US DEPT AGRICULTURE	2023125	AGRIC PRODS
RBOX	38015	CHICAGO B	IL	WALDO	WI	-	3	3	8	310385	DAIRY AMERICA INC	US DEPT AGRICULTURE	2023125	AGRIC PRODS
BN	734073	MINNEAPOL	MN	RANLAKE	WI	-	3	3	16	80849	PURE LINE SEEDS INC	LAKESIDE FOODS INC	115973	SEEDS,NOS
NOKL	730396	CHICAGO B	IL	FREDONIA	WI	-	3	3	21	520595	SIERRA PACIFIC INDUS	GEORGIA PACIFIC CORP	2421184	LUMBER SHS LATH
TTZX	85358	HOUSTON	BC	FREDONIA	WI	Duluth Jct	3	3	21	729583	WELWOOD OF CANADA L	PROGRESSIVE AFF LUMB	2421184	LUMBER SHS LATH
DRGW	50638	CHICAGO B	IL	RANLAKE	WI	-	3	3	28	625294	SYNGENTA CROP PROTEC	LAKESIDE FOODS INC	115974	PEAS
GVSX	750100	CHICAGO B	IL	RANLAKE	WI	-	3	4	2	115811	SYNGENTA CROP PROTEC	LAKESIDE FOODS INC	115974	PEAS
MP	267752	CHICAGO B	IL	RANLAKE	WI	-	3	4	2	690721	SYNGENTA CROP PROTEC	LAKESIDE FOODS INC	115974	PEAS
CNLX	5102	DUVCO	SK	RANLAKE	WI	Duluth Jct	3	4	4	760700	PCS SALES (CANADA) I	AGRILANCE LLC	2812534	POTASH
CN	383440	DUVCO	SK	RANLAKE	WI	Duluth Jct	3	4	4	760701	PCS SALES (CANADA) I	AGRILANCE LLC	2812534	POTASH
ICG	766382	DUVCO	SK	RANLAKE	WI	Duluth Jct	3	4	4	760702	PCS SALES (CANADA) I	AGRILANCE LLC	2812534	POTASH
MP	267528	CHICAGO B	IL	RANLAKE	WI	-	3	4	14	174430	CRITES MOSCOW GROWER	LAKESIDE FOODS INC	134290	PEAS
CN	384590	DUVCO	SK	RANLAKE	WI	Duluth Jct	3	4	22	788595	PCS SALES (CANADA) I	AGRILANCE LLC	2812534	POTASH
CNIS	376168	DUVCO	SK	RANLAKE	WI	Duluth Jct	3	4	22	788598	PCS SALES (CANADA) I	AGRILANCE LLC	2812534	POTASH
CN	371680	WINSYMYAR	MB	ADELL	WI	Duluth Jct	3	4	25	808842	AGRIUM INC	UNITED SUPPLIERS INC	2812534	POTASH
CN	369365	WINSYMYAR	MB	ADELL	WI	Duluth Jct	3	4	25	808843	AGRIUM INC	UNITED SUPPLIERS INC	2812534	POTASH
CC	3019	WINSYMYAR	MB	ADELL	WI	Duluth Jct	3	4	25	807082	AGRIUM INC	UNITED SUPPLIERS INC	2812534	POTASH
CN	625660	HOUSTON	BC	FREDONIA	WI	Duluth Jct	3	4	25	807084	WELWOOD OF CANADA L	PROGRESSIVE AFF LUMB	2421184	LUMBER SHS LATH
UP	273064	CHICAGO B	IL	FREDONIA	WI	-	3	4	26	457729	LOUISIANA PACIFIC CO	PROGRESSIVE AFF LUMB	2421184	LUMBER SHS LATH
NATX	75495	GEISMAR	LA	ADELL	WI	-	3	4	28	811450	PCS SALES (USA) INC	OLSEN'S MILL INC	2871315	FERTILIZERS,NOS
CC	481177	WINSYMYAR	MB	ADELL	WI	Duluth Jct	3	4	28	811462	AGRIUM INC	UNITED SUPPLIERS INC	2812534	POTASH
NATX	75500	GEISMAR	LA	ADELL	WI	-	3	4	29	815111	PCS SALES (USA) INC	OLSEN'S MILL INC	2871315	FERTILIZERS,NOS
CNW	100062	DUVCO	SK	RANLAKE	WI	Duluth Jct	3	4	30	817846	PCS SALES (CANADA) I	AGRILANCE LLC	2812534	POTASH
CSXT	248493	CHICAGO B	IL	ADELL	WI	-	3	5	1	807411	CARGILL FERTILIZER	ADELL COOPERATIVE	2871235	FERTILIZERS,NOS
CSXT	248493	CHICAGO B	IL	ADELL	WI	-	3	5	2	807411	CARGILL FERTILIZER	ADELL COOPERATIVE	2871235	FERTILIZERS,NOS
NYC	898911	CHICAGO B	IL	RANLAKE	WI	-	3	5	2	815033	C F INDUSTRIES INC	AGRILANCE LLC	2871235	FERTILIZERS,NOS
CN	382478	WINSYMYAR	MB	ADELL	WI	Duluth Jct	3	5	2	822366	AGRIUM INC	UNITED SUPPLIERS INC	2812534	POTASH
CNLX	5183	WINSYMYAR	MB	ADELL	WI	Duluth Jct	3	5	2	822367	AGRIUM INC	UNITED SUPPLIERS INC	2812534	POTASH
CNLX	5094	WINSYMYAR	MB	ADELL	WI	Duluth Jct	3	5	2	822368	AGRIUM INC	UNITED SUPPLIERS INC	2812534	POTASH
CN	377381	WINSYMYAR	MB	ADELL	WI	Duluth Jct	3	5	2	822369	AGRIUM INC	UNITED SUPPLIERS INC	2812534	POTASH
IMRL	45049	CHICAGO B	IL	RANLAKE	WI	-	3	5	3	22215	C F INDUSTRIES INC	AGRILANCE LLC	2818170	UREA
IMRL	50815	CHICAGO B	IL	RANLAKE	WI	-	3	5	3	22255	C F INDUSTRIES INC	AGRILANCE LLC	2818170	UREA
IMRL	50821	CHICAGO B	IL	RANLAKE	WI	-	3	5	3	22256	C F INDUSTRIES INC	AGRILANCE LLC	2818170	UREA
IMRL	251848	CHICAGO B	IL	ADELL	WI	-	3	5	4	805358	CARGILL FERTILIZER	ADELL COOPERATIVE	2871235	FERTILIZERS,NOS
CN	378249	SASYARD	SK	RANLAKE	WI	Duluth Jct	3	5	5	827895	PCS SALES (CANADA) I	AGRILANCE LLC	2812534	POTASH
CSXT	250381	CHICAGO B	IL	RANLAKE	WI	-	3	5	7	801549	C F INDUSTRIES INC	AGRILANCE LLC	2871235	FERTILIZERS,NOS
CSXT	247504	CHICAGO B	IL	RANLAKE	WI	-	3	5	8	808570	C F INDUSTRIES INC	AGRILANCE LLC	2871235	FERTILIZERS,NOS
CSXT	250259	CHICAGO B	IL	RANLAKE	WI	-	3	5	8	808571	C F INDUSTRIES INC	AGRILANCE LLC	2871235	FERTILIZERS,NOS
CSXT	255819	CHICAGO B	IL	ADELL	WI	-	3	5	8	815783	CARGILL FERTILIZER	ADELL COOPERATIVE	2871235	FERTILIZERS,NOS
IMRL	50851	CHICAGO B	IL	RANLAKE	WI	-	3	5	9	22338	C F INDUSTRIES INC	AGRILANCE LLC	2818170	UREA
CSXT	248120	CHICAGO B	IL	ADELL	WI	-	3	5	9	810808	CARGILL FERTILIZER	ADELL COOPERATIVE	2871235	FERTILIZERS,NOS
MP	357540	APPLETON	WI	WALDO	WI	-	3	5	9	518045	FOREMOST FARMS USA	GLACIER TRANSIT & ST	2023125	AGRIC PRODS
CNLX	5118	SASYARD	SK	RANLAKE	WI	Duluth Jct	3	5	9	837496	PCS SALES (CANADA) I	AGRILANCE LLC	2812534	POTASH
CNA	385807	SASYARD	SK	RANLAKE	WI	Duluth Jct	3	5	9	837497	PCS SALES (CANADA) I	AGRILANCE LLC	2812534	POTASH
COLX	1536	WISRAPIDS	WI	RANLAKE	WI	-	3	5	12	639411	KETTLE LAKES COOPERA	KETTLE LAKES COOPERA	2812534	POTASH
CRDX	8024	CHICAGO B	IL	ADELL	WI	-	3	5	20	248905	HONEYWELL INTERNATIO	QUALI TRADE INC	2819155	FERTILIZERS,NOS
CN	378195	DUVCO	SK	RANLAKE	WI	Duluth Jct	3	5	22	864490	PCS SALES (CANADA) I	AGRILANCE LLC	2812534	POTASH
CNLX	7326	DUVCO	SK	RANLAKE	WI	Duluth Jct	3	5	22	864491	PCS SALES (CANADA) I	AGRILANCE LLC	2812534	POTASH
BN	467328	CHICAGO B	IL	RANLAKE	WI	-	3	5	23	874025	IMC USA INC	KETTLE LAKES COOPERA	2812567	POTASH
UTLX	59487	ARCCO	IL	ADELL	WI	-	3	5	23	867082	ROYSTER-CLARK INC	UNITED SUPPLIERS INC	2871315	FERTILIZERS,NOS
IMRL	45043	CHICAGO B	IL	RANLAKE	WI	-	3	5	28	23931	C F INDUSTRIES INC	AGRILANCE LLC	2818170	UREA
IMCX	12109	MINNEAPOL	MN	ADELL	WI	-	3	5	28	524128	IMC CANADA LTD	ADELL COOPERATIVE	2812534	POTASH
IMCX	12363	MINNEAPOL	MN	ADELL	WI	-	3	5	28	524129	IMC CANADA LTD	ADELL COOPERATIVE	2812534	POTASH
COLX	1370	DUVCO	SK	RANLAKE	WI	Duluth Jct	3	5	30	883351	PCS SALES (CANADA) I	AGRILANCE LLC	2812534	POTASH
COLX	1571	DUVCO	SK	RANLAKE	WI	Duluth Jct	3	5	30	883352	PCS SALES (CANADA) I	AGRILANCE LLC	2812534	POTASH
WCFX	4547	STPAUL	MN	RANLAKE	WI	-	3	6	1	255487	C F INDUSTRIES INC	AGRILANCE LLC	2871235	FERTILIZERS,NOS
ACFX	48191	STPAUL	MN	RANLAKE	WI	-	3	6	1	255489	C F INDUSTRIES INC	AGRILANCE LLC	2871235	FERTILIZERS,NOS

PLYMOUTH, ORIGINATING TRAFFIC - 2003
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RAIL ORIG RANGE = 56117-56123

WAYBILL

CAR	ORIG STATION	ORIG	DEST STATION	DEST	CDNAUS	BORDER STA	YR	MO	DAY	#	SHIPPER NAME	CONSIGNEE NAME	STCC	COM NAME
INT	CAR NO	NAME	PROV ST	NAME	PROV ST	NAME								
SSW	74990	MINNEAPOL MN	ADELL	WI	-	-	3	6	5	471102	A D M PROCESSING CO	ADELL COOPERATIVE	2082314	SOYABEAN MEAL
IMRL	50638	CHICAGO B IL	RANLAKE	WI	-	-	3	8	10	24486	C F INDUSTRIES INC	AGRIANCE LLC	2818170	UREA
CN	625911	HOUSTON BC	FREDONIA	WI	-	Duluth Jct	3	6	10	805343	WELWOOD OF CANADA L	PROGRESSIVE AFF LUMB	2421184	LUMBER SHS LATH
CCCX	71505	MINNEAPOL MN	ADELL	WI	-	-	3	6	12	530277	IMC CANADA LTD	ADELL COOPERATIVE	2812534	POTASH
IMCX	12102	MINNEAPOL MN	ADELL	WI	-	-	3	6	12	530278	IMC CANADA LTD	ADELL COOPERATIVE	2812534	POTASH
CCCX	174507	MINNEAPOL MN	ADELL	WI	-	-	3	6	18	532185	IMC CANADA LTD	ADELL COOPERATIVE	2812534	POTASH
CCCX	13125	MINNEAPOL MN	ADELL	WI	-	-	3	6	18	532193	IMC CANADA LTD	ADELL COOPERATIVE	2812534	POTASH
UP	90210	MINNEAPOL MN	ADELL	WI	-	-	3	6	19	685899	A D M PROCESSING CO	ADELL COOPERATIVE	2092314	SOYABEAN MEAL
SIRX	47090	CHICAGO B IL	RANLAKE	WI	-	-	3	6	21	806243	C F INDUSTRIES INC	AGRIANCE LLC	2871236	FERTILIZERS.NOS
CSXT	249968	CHICAGO B IL	RANLAKE	WI	-	-	3	6	21	806244	C F INDUSTRIES INC	AGRIANCE LLC	2871236	FERTILIZERS.NOS
CSXT	255268	CHICAGO B IL	RANLAKE	WI	-	-	3	6	21	806245	C F INDUSTRIES INC	AGRIANCE LLC	2871236	FERTILIZERS.NOS
RFP	9074	CHICAGO B IL	RANLAKE	WI	-	-	3	6	21	806246	C F INDUSTRIES INC	AGRIANCE LLC	2871236	FERTILIZERS.NOS
CSXT	255731	CHICAGO B IL	RANLAKE	WI	-	-	3	6	24	817292	C F INDUSTRIES INC	AGRIANCE LLC	2871236	FERTILIZERS.NOS
IMCX	10200	MINNEAPOL MN	RANLAKE	WI	-	-	3	6	24	534026	IMC USA INC	KETTLE LAKES COOPERA	2812534	POTASH
NAHX	478489	CHICAGO B IL	ADELL	WI	-	-	3	6	25	800534	IMC PHOSPHATES COMPA	ADELL COOPERATIVE	2871235	FERTILIZERS.NOS
FURX	823887	MINNEAPOL MN	RANLAKE	WI	-	-	3	6	25	534373	IMC USA INC	KETTLE LAKES COOPERA	2812534	POTASH
WREX	3020	CHICAGO B IL	ADELL	WI	-	-	3	6	25	267562	US COMMODITIES LLC	GREAT LAKES AGRI SER	114110	SOYBEANS
CSXT	250748	CHICAGO B IL	ADELL	WI	-	-	3	6	27	811709	PCS SALES (USA) INC	UNITED SUPPLIERS INC	2871235	FERTILIZERS.NOS
CSXT	252384	CHICAGO B IL	ADELL	WI	-	-	3	7	1	800994	PCS SALES (USA) INC	UNITED SUPPLIERS INC	2871236	FERTILIZERS.NOS
MWCX	550004	CHICAGO B IL	ADELL	WI	-	-	3	7	5	959524	US COMMODITIES LLC	GREAT LAKES AGRI SER	114110	SOYBEANS
CSXT	252023	CHICAGO B IL	ADELL	WI	-	-	3	7	10	812222	PCS SALES (USA) INC	UNITED SUPPLIERS INC	2871235	FERTILIZERS.NOS
CSXT	256285	CHICAGO B IL	ADELL	WI	-	-	3	7	10	812223	PCS SALES (USA) INC	UNITED SUPPLIERS INC	2871235	FERTILIZERS.NOS
WREX	3010	CHICAGO B IL	ADELL	WI	-	-	3	7	11	946268	US COMMODITIES LLC	GREAT LAKES AGRI SER	114110	SOYBEANS
UP	74954	MINNEAPOL MN	ADELL	WI	-	-	3	7	12	405787	A D M PROCESSING CO	ADELL COOPERATIVE	2092314	SOYABEAN MEAL
GATX	22971	CHICAGO B IL	ADELL	WI	-	-	3	7	25	531890	C F INDUSTRIES INC	AGRIANCE LLC	2871313	FERTILIZERS.NOS
AEX	7002	MINNEAPOL MN	ADELL	WI	-	-	3	7	28	580571	CHS INC	ADELL COOPERATIVE	2092314	SOYABEAN MEAL
CSXT	124785	CHICAGO B IL	WALDO	WI	-	-	3	8	1	548104	CALIFORNIA DAIRIES I	GLACIER TRANSIT & ST	2025962	AGRIC PRODS
CUOH	7159	CHICAGO B IL	WALDO	WI	-	-	3	8	1	547237	CALIFORNIA DAIRIES I	GLACIER TRANSIT & ST	2025962	AGRIC PRODS
DWC	605286	HINTON AB	FREDONIA	WI	-	Duluth Jct	3	8	1	410880	WELWOOD OF CANADA L	PROGRESSIVE AFF LUMB	2421184	LUMBER SHS LATH
RBOX	33225	CHICAGO B IL	WALDO	WI	-	-	3	8	7	625078	CALIFORNIA DAIRIES I	GLACIER TRANSIT & ST	2025962	AGRIC PRODS
CCCX	20458	MINNEAPOL MN	ADELL	WI	-	-	3	8	12	181177	A D M PROCESSING CO	ADELL COOPERATIVE	2092314	SOYABEAN MEAL
DWC	605027	HINTON AB	FREDONIA	WI	-	Duluth Jct	3	8	13	434658	WELWOOD OF CANADA L	PROGRESSIVE AFF LUMB	2421184	LUMBER SHS LATH
RBOX	34176	CHICAGO B IL	WALDO	WI	-	-	3	8	17	240839	CALIFORNIA DAIRIES I	GLACIER TRANSIT & ST	2025962	AGRIC PRODS
UTLX	59468	CHICAGO B IL	ADELL	WI	-	-	3	8	26	816748	PCS SALES (USA) INC	UNITED SUPPLIERS INC	2871451	FERTILIZERS.NOS
CAGX	1156	MINNEAPOL MN	ADELL	WI	-	-	3	8	26	385651	ARCHER DANIELS MIDLA	ADELL COOPERATIVE	2092314	SOYABEAN MEAL
ITC	1634	CHICAGO B IL	RANLAKE	WI	-	-	3	8	30	284675	HONEYWELL INTERNATIO	AGRIANCE LLC	2819155	FERTILIZERS.NOS
NAHX	510196	CHICAGO B IL	RANLAKE	WI	-	-	3	8	30	264680	HONEYWELL INTERNATIO	AGRIANCE LLC	2819155	FERTILIZERS.NOS
UP	88185	MINNEAPOL MN	ADELL	WI	-	-	3	8	31	489871	A D M PROCESSING CO	ADELL COOPERATIVE	2092314	SOYABEAN MEAL
SOU	88691	CHICAGO B IL	RANLAKE	WI	-	-	3	9	7	266241	HONEYWELL INTERNATIO	AGRIANCE LLC	2819155	FERTILIZERS.NOS
IC	766224	SAFERCOSK SK	ADELL	WI	-	Duluth Jct	3	9	10	151555	SASKFERCO PRODUCTS I	ADELL COOPERATIVE	2818170	UREA
IC	769091	SAFERCOSK SK	ADELL	WI	-	Duluth Jct	3	9	10	151559	SASKFERCO PRODUCTS I	ADELL COOPERATIVE	2818170	UREA
CNLX	7572	SAFERCOSK SK	ADELL	WI	-	Duluth Jct	3	9	10	151562	SASKFERCO PRODUCTS I	ADELL COOPERATIVE	2818170	UREA
CN	379230	SAFERCOSK SK	ADELL	WI	-	Duluth Jct	3	9	10	151563	SASKFERCO PRODUCTS I	ADELL COOPERATIVE	2818170	UREA
IC	769395	SAFERCOSK SK	ADELL	WI	-	Duluth Jct	3	9	10	151564	SASKFERCO PRODUCTS I	ADELL COOPERATIVE	2818170	UREA
NW	177701	CHICAGO B IL	RANLAKE	WI	-	-	3	9	11	268240	HONEYWELL INTERNATIO	AGRIANCE LLC	2819155	FERTILIZERS.NOS
NAHX	2328	CHICAGO B IL	RANLAKE	WI	-	-	3	9	12	268908	HONEYWELL INTERNATIO	AGRIANCE LLC	2819155	FERTILIZERS.NOS
CSXT	251593	CHICAGO B IL	WALDO	WI	-	-	3	9	16	812623	IMC PHOSPHATES COMPA	ADELL COOPERATIVE	2871235	FERTILIZERS.NOS
CSXT	136126	APPLETON WI	WALDO	WI	-	-	3	9	17	197664	FOREMOST FARMS USA	GLACIER TRANSIT & ST	2025962	AGRIC PRODS
CNLX	10837	SAFERCOSK SK	ADELL	WI	-	Duluth Jct	3	9	17	193931	SASKFERCO PRODUCTS I	ADELL COOPERATIVE	2818170	UREA
CC	3012	SAFERCOSK SK	ADELL	WI	-	Duluth Jct	3	9	17	193934	SASKFERCO PRODUCTS I	ADELL COOPERATIVE	2818170	UREA
CN	382050	SAFERCOSK SK	ADELL	WI	-	Duluth Jct	3	9	17	193938	SASKFERCO PRODUCTS I	ADELL COOPERATIVE	2818170	UREA
ICG	766641	SAFERCOSK SK	ADELL	WI	-	Duluth Jct	3	9	17	193939	SASKFERCO PRODUCTS I	ADELL COOPERATIVE	2818170	UREA
CN	382142	SAFERCOSK SK	ADELL	WI	-	Duluth Jct	3	9	17	193941	SASKFERCO PRODUCTS I	ADELL COOPERATIVE	2818170	UREA
IC	767597	SAFERCOSK SK	ADELL	WI	-	Duluth Jct	3	9	24	243321	SASKFERCO PRODUCTS I	ADELL COOPERATIVE	2818170	UREA
CN	384681	SAFERCOSK SK	ADELL	WI	-	Duluth Jct	3	9	24	243322	SASKFERCO PRODUCTS I	ADELL COOPERATIVE	2818170	UREA
IC	767640	SAFERCOSK SK	ADELL	WI	-	Duluth Jct	3	9	24	243323	SASKFERCO PRODUCTS I	ADELL COOPERATIVE	2818170	UREA
IC	767561	SAFERCOSK SK	ADELL	WI	-	Duluth Jct	3	9	24	243324	SASKFERCO PRODUCTS I	ADELL COOPERATIVE	2818170	UREA
IC	767527	SAFERCOSK SK	ADELL	WI	-	Duluth Jct	3	9	24	243326	SASKFERCO PRODUCTS I	ADELL COOPERATIVE	2818170	UREA
CSXT	250912	CHICAGO B IL	ADELL	WI	-	-	3	9	25	801591	IMC PHOSPHATES COMPA	ADELL COOPERATIVE	2871236	FERTILIZERS.NOS
CCCX	72173	MINNEAPOL MN	ADELL	WI	-	-	3	9	25	240867	IMC USA INC	ADELL COOPERATIVE	2812534	POTASH
CCCX	72173	MINNEAPOL MN	ADELL	WI	-	-	3	9	25	240867	IMC USA INC	ADELL COOPERATIVE	2812534	POTASH
CCCX	72173	MINNEAPOL MN	ADELL	WI	-	-	3	9	25	240867	IMC USA INC	ADELL COOPERATIVE	2812534	POTASH
CCCX	72173	MINNEAPOL MN	ADELL	WI	-	-	3	9	25	240867	IMC USA INC	ADELL COOPERATIVE	2812534	POTASH
UP	91265	MINNEAPOL MN	ADELL	WI	-	-	3	9	25	266224	A D M PROCESSING CO	ADELL COOPERATIVE	2092314	SOYABEAN MEAL
NW	178184	CHICAGO B IL	ADELL	WI	-	-	3	9	28	269232	HONEYWELL INTERNATIO	UNITED SUPPLIERS INC	2819155	FERTILIZERS.NOS
FLUX	94113	CHICAGO B IL	ADELL	WI	-	-	3	9	29	218653	FARMLAND INDUSTRIES	ADELL COOPERATIVE	2871315	FERTILIZERS.NOS
FLUX	94092	CHICAGO B IL	RANLAKE	WI	-	-	3	10	1	270205	FARMLAND INDUSTRIES	KETTLE LAKES COOPERA	2871315	FERTILIZERS.NOS
NAHX	2355	CHICAGO B IL	ADELL	WI	-	-	3	10	2	269398	HONEYWELL INTERNATIO	UNITED SUPPLIERS INC	2819155	FERTILIZERS.NOS
FURX	815154	MINNEAPOL MN	RANLAKE	WI	-	-	3	10	2	274153	IMC USA INC	KETTLE LAKES COOPERA	2812534	POTASH
IMCX	11354	MINNEAPOL MN	RANLAKE	WI	-	-	3	10	2	274168	IMC USA INC	KETTLE LAKES COOPERA	2812534	POTASH
HPJX	12180	MINNEAPOL MN	RANLAKE	WI	-	-	3	10	2	274178	IMC USA INC	KETTLE LAKES COOPERA	2812534	POTASH
CCCX	173567	MINNEAPOL MN	ADELL	WI	-	-	3	10	2	297077	IMC USA INC	ADELL COOPERATIVE	2812534	POTASH
CRDX	7902	CHICAGO B IL	RANLAKE	WI	-	-	3	10	6	417215	C F INDUSTRIES INC	AGRIANCE LLC	2818170	UREA
AEX	1062	CHICAGO B IL	RANLAKE	WI	-	-	3	10	6	417216	C F INDUSTRIES INC	AGRIANCE LLC	2818170	UREA
FURX	829630	CHICAGO B IL	RANLAKE	WI	-	-	3	10	6	417217	C F INDUSTRIES INC	AGRIANCE LLC	2818170	UREA
IMRL	45124	CHICAGO B IL	RANLAKE	WI	-	-	3	10	8	33891	C F INDUSTRIES INC	AGRIANCE LLC	2818170	UREA
FURX	815069	MINNEAPOL MN	RANLAKE	WI	-	-	3	10	10	338114	IMC USA INC	KETTLE LAKES COOPERA	2812534	POTASH
FURX	818752	MINNEAPOL MN	RANLAKE	WI	-	-	3	10	10	338119	IMC USA INC	KETTLE LAKES COOPERA	2812534	POTASH
IMCX	10301	MINNEAPOL MN	RANLAKE	WI	-	-	3	10	10	336120	IMC USA INC	KETTLE LAKES COOPERA	2812534	POTASH
FURX	824710	MINNEAPOL MN	RANLAKE	WI	-	-	3	10	10	348409	IMC USA INC	KETTLE LAKES COOPERA	2812534	POTASH
IMCX	11121	MINNEAPOL MN	RANLAKE	WI	-	-	3	10	10	348413	IMC USA INC	KETTLE LAKES COOPERA	2812534	POTASH
IMCX	11331	MINNEAPOL MN	RANLAKE	WI	-	-	3	10	10	348417	IMC USA INC	KETTLE LAKES COOPERA	2812534	POTASH
MP	723377	MINNEAPOL MN	ADELL	WI	-	-	3	10	10	509135	A D M PROCESSING CO	ADELL COOPERATIVE	2092314	SOYABEAN MEAL
IC	767875	SAFERCOSK SK	ADELL	WI	-	-	3	10	10	353131	SASKFERCO PRODUCTS I	ADELL COOPERATIVE	2818170	UREA
NAHX	488549	CHICAGO B IL	RANLAKE	WI	-	Duluth Jct	3	10	11	484200	C F INDUSTRIES INC	AGRIANCE LLC	2818170	UREA
XTRX	811	CHICAGO B IL	RANLAKE	WI	-	-	3	10	11	484201	C F INDUSTRIES INC	AGRIANCE LLC	2818170	UREA
AEX	4137	CHICAGO B IL	RANLAKE	WI	-	-	3	10	11	484202	C F INDUSTRIES INC	AGRIANCE LLC	2818170	UREA
FURX	824079	CHICAGO B IL	RANLAKE	WI	-	-	3	10	13	453394	C F INDUSTRIES INC	AGRIANCE LLC	2818170	UREA
NAHX	487392	CHICAGO B IL	RANLAKE	WI	-	-	3	10	13	453395	C F INDUSTRIES INC	AGRIANCE LLC	2818170	UREA
CRDX	7114	CHICAGO B IL	RANLAKE	WI	-	-	3	10	13	519653	C F INDUSTRIES INC	AGRIANCE LLC	2818170	UREA
GROX	60701	CHICAGO B IL	RANLAKE	WI	-	-	3	10	13	519654	C F INDUSTRIES INC	AGRIANCE LLC	2818170	UREA
XTRX	75141	CHICAGO B IL	RANLAKE	WI	-	-	3	10	16	543030	C F INDUSTRIES INC	AGRIANCE LLC	2818170	UREA
NAHX	63371	CHICAGO B IL	RANLAKE	WI	-	-	3	10	16	543031	C F INDUSTRIES INC	AGRIANCE LLC	2818170	URE

RAIL ORIG RANGE = 56117-56123

WAYBILL

CAR INIT	CAR NO	ORIG STATION NAME	ORIG PROV/ST	DEST STATION NAME	DEST PROV/ST	COMA#		YR	MO	DAY	#	SHIPPER NAME	CONSIGNEE NAME	STCC	COM NAME
						NAME	BORDER STA								
NRLX	47630	CHICAGO B	IL	RAILKAKE	WI	-	3	10	21	068452	C F INDUSTRIES INC	AGRILIANCE LLC	2818170	UREA	
NAHX	53014	CHICAGO B	IL	RAILKAKE	WI	-	3	10	21	068453	C F INDUSTRIES INC	AGRILIANCE LLC	2818170	UREA	
CRLE	20268	HINTON	AB	FREDONIA	WI	Duluth Jct	3	10	29	470278	WELDFLOW OF CANADA L	PROGRESSIVE AFB LUMB	2421184	LUMBER SHS LATH	
FLUX	973220	CHICAGO B	IL	RAILKAKE	WI	-	3	11	4	246975	FARMLAND INDUSTRIES	KETTLE LAKES COOPERA	2871315	FERTILIZERS,NOS	
RVPR	1098	MINNEAPOL	MN	ADELL	WI	-	3	11	8	295581	A D M PROCESSING CO	ADELL COOPERATIVE	2092314	SOYABEAN MEAL	
BCIT	871400	STPAUL	MN	FREDONIA	WI	-	3	11	22	242879	WEST CHILCOTIN FORES	PROGRESSIVE AFB LUMB	2421184	LUMBER SHS LATH	
CHW	33971	CHICAGO B	IL	FREDONIA	WI	-	3	11	27	812405	PCS SALES (USA) INC	UNITED SUPPLIERS INC	2871236	FERTILIZERS,NOS	
CMW	460528	CHICAGO B	MN	ADELL	WI	-	12	1	12	624438	A D M PROCESSING CO	ADELL COOPERATIVE	2092314	FERTILIZERS,NOS	
NW	177474	CHICAGO B	IL	ADELL	WI	-	3	12	20	886808	PCS SALES (USA) INC	UNITED SUPPLIERS INC	2871236	FERTILIZERS,NOS	
IMCX	11364	MINNEAPOL	MN	RAILKAKE	WI	-	3	12	23	222390	IMC USA INC	KETTLE LAKES COOPERA	2812534	POTASH	
IMCX	11169	MINNEAPOL	MN	RAILKAKE	WI	-	3	12	23	222398	IMC USA INC	KETTLE LAKES COOPERA	2812534	POTASH	
ADMX	52405	MINNEAPOL	MN	ADELL	WI	-	3	12	24	395837	ARCHER DANIELS MIDLA	ADELL COOPERATIVE	2092314	SOYABEAN MEAL	
IMCX	12538	MINNEAPOL	MN	ADELL	WI	-	3	12	30	247321	IMC USA INC	ADELL COOPERATIVE	2812534	POTASH	
IMCX	12538	MINNEAPOL	MN	ADELL	WI	-	3	12	30	247321	IMC USA INC	ADELL COOPERATIVE	2812534	POTASH	
IMCX	12538	MINNEAPOL	MN	ADELL	WI	-	3	12	30	247321	IMC USA INC	ADELL COOPERATIVE	2812534	POTASH	
IMCX	12538	MINNEAPOL	MN	ADELL	WI	-	3	12	30	247321	IMC USA INC	ADELL COOPERATIVE	2812534	POTASH	

TOTAL

GRAND TOTAL

PLYMOUTH, ORIGINATING TRAFFIC - 2003
INPUT FILE: M12030.COSTYTD.CL2003.DETAIL
PRPKG359
USS

CAR	ORIG STATION	ORIG	DEST STATION	DEST	CNUS	BORDER STA	CAR TYPE	AAR	CAR OWNER	CAR TARE	PAYME	PVT CAR	FON CAR	FON CAR	TRAFFIC TYPE	CARLD	TONS
INIT	CAR NO	NAME	PROV/ST	NAME	PROV/ST	NAME		CTC				E	DIEM	AVG		S	
												MILEAGE	RATE	MILEAGE	RATE		
WC	38034	WALDO	WI	PRENTICE	WI	-	Flat, Bulkhead STD Wox	F353	System US	29		0.00	0	0.00	CN-CN	1	80
NS	641103	RANLAKE	WI	CHICAGO B	IL	-	Cov Hopper, Gravity	C113	Foreign	31		0.00	18.40	0.07	Interchange forwarded	1	95
NS	252239	RANLAKE	WI	CHICAGO B	IL	-	Cov Hopper, Gravity	C113	Foreign	31		0.00	16.40	0.07	Interchange forwarded	1	96
NW	173897	RANLAKE	WI	CHICAGO B	IL	-	Cov Hopper, Gravity	C113	Foreign	31		0.00	16.40	0.07	Interchange forwarded	1	95
NAHX	510428	RANLAKE	WI	CHICAGO B	IL	-	Cov Hopper, Gravity	C113	Pvt-no-pay	30.9	Y	0.00	0	0.00	Interchange forwarded	1	96
CRDX	7728	RANLAKE	WI	CHICAGO B	IL	-	Cov Hopper, Gravity	C113	Pvt-no-pay	30.9	Y	0.00	0	0.00	Interchange forwarded	1	98
TOTAL																8	540

PLYMOUTH, TERMINATING TRAFFIC - 2003
INPUT FILE: M12030.COSTYTD.CL2003.DETAIL
PRPKG359
USS

CAR	ORIG STATION	ORIG	DEST STATION	DEST	CNUS	BORDER	STATION	CAR TYPE	AAR	CAR OWNER	CAR TARE	PVT CAR	FON CAR	FON CAR	TRAFFIC TYPE	CARLD	TONS
INIT	CAR NO	NAME	PROV/ST	NAME	PROV/ST	NAME										S	
CNW	612781	CHICAGO B	IL	WALDO	WI	-	Box, Equipped, Double	A302	Foreign	31.9		0.00	23.71	0.07	Interchange received	1	51
IMRL	45013	CHICAGO B	IL	RANLAKE	WI	-	Cov Hopper, Gravity	C113	Foreign	31		0.00	10.57	0.06	Interchange received	1	96
SIRX	475744	CHICAGO B	IL	ADELL	WI	-	Cov Hopper, Gravity	C113	Pvt-no-pay	30.9		0.00	0.00	0.00	Interchange received	1	101
CSXT	251842	CHICAGO B	IL	ADELL	WI	-	Cov Hopper, Gravity	C113	Foreign	31		0.00	17.99	0.07	Interchange received	1	101
GCCX	72137	MINNEAPOL	MN	ADELL	WI	-	Cov Hopper, Gravity	C113	Pvt-no-pay	30.9		0.00	0.00	0.00	CN - CN	4	408
CSXT	247818	CHICAGO B	IL	ADELL	WI	-	Cov Hopper, Gravity	C113	Foreign	31.7		0.00	16.29	0.07	Interchange received	1	100
CNA	385889	DUVCO	SK	RANLAKE	WI	Duluth Jct	Cov Hopper, Gravity	C113	System Cdn	30.2		0.00	0.00	0.00	CN - CN	1	100
CNLX	10900	DUVCO	SK	RANLAKE	WI	Duluth Jct	Cov Hopper, Gravity	C113	System Cdn	30.4		0.00	0.00	0.00	CN - CN	1	100
CNA	385899	DUVCO	SK	RANLAKE	WI	Duluth Jct	Cov Hopper, Gravity	C112	System Cdn	30.2		0.00	0.00	0.00	CN - CN	1	99
CN	377052	DUVCO	SK	RANLAKE	WI	Duluth Jct	Cov Hopper, Gravity	C112	System Cdn	31.4		0.00	0.00	0.00	CN - CN	1	100
CNLX	8187	DUVCO	SK	RANLAKE	WI	Duluth Jct	Cov Hopper, Gravity	C113	System Cdn	30.4		0.00	0.00	0.00	CN - CN	1	101
CNLX	7392	DUVCO	SK	RANLAKE	WI	Duluth Jct	Cov Hopper, Gravity	C112	System Cdn	30.4		0.00	0.00	0.00	CN - CN	1	100
CNLX	7461	DUVCO	SK	RANLAKE	WI	Duluth Jct	Cov Hopper, Gravity	C112	System Cdn	30.4		0.00	0.00	0.00	CN - CN	1	100
FURX	829772	CHICAGO B	IL	ADELL	WI	-	Cov Hopper, Gravity	C113	Pvt-no-pay	30.9		0.00	0.00	0.00	Interchange received	1	99
CNW	170379	CHICAGO B	IL	ADELL	WI	-	Cov Hopper, Gravity	C113	Foreign	31		0.00	10.66	0.06	Interchange received	1	96
CSXT	280658	CHICAGO B	IL	ADELL	WI	-	Cov Hopper, Gravity	C113	Foreign	31		0.00	17.98	0.07	Interchange received	1	101
CN	383199	DUVCO	SK	RANLAKE	WI	Duluth Jct	Cov Hopper, Gravity	C113	System Cdn	30.2		0.00	0.00	0.00	CN - CN	1	100
RBOX	32425	CHICAGO B	IL	WALDO	WI	-	Box, Single door, 70 ft R	B314	Foreign	31.3		0.00	24.22	0.08	Interchange received	1	70
ABOX	50131	CHICAGO B	IL	WALDO	WI	-	Box	B357	Foreign	32.9		0.00	26.09	0.08	Interchange received	1	68
RBOX	36015	CHICAGO B	IL	WALDO	WI	-	Box, Single door, 70 ft R	B314	Foreign	31.3		0.00	24.22	0.08	Interchange received	1	71
BN	734073	MINNEAPOL	MN	RANLAKE	WI	-	Box, Reefer Overhead	R800	Foreign	42.4		0.00	20.47	0.06	Interchange received	1	75
NOKL	730396	CHICAGO B	IL	FREDONIA	WI	-	Flat, Bulkhead Centrebe	F483	Foreign	31.8		0.00	28.50	0.06	Interchange received	1	98
TTX	85358	HOUSTON	BC	FREDONIA	WI	Duluth Jct	Flat, Bulkhead Centrebe	F383	Short Term Lez	31.4		0.00	0.00	20.34	CN - CN	1	93
DRGW	50638	CHICAGO B	IL	RANLAKE	WI	-	Box, Reefer Overhead	R810	Foreign	42.4		0.00	19.84	0.06	Interchange received	1	29
GYSR	750100	CHICAGO B	IL	RANLAKE	WI	-	Box, Reefer Overhead	R410	Foreign	42.4		0.00	20.25	0.06	Interchange received	1	27
MP	267752	CHICAGO B	IL	RANLAKE	WI	-	Box, Equipped Double	C A836	Foreign	39.6		0.00	24.29	0.07	Interchange received	1	36
CNLX	5102	DUVCO	SK	RANLAKE	WI	Duluth Jct	Cov Hopper, Gravity	C113	System Cdn	31.4		0.00	0.00	0.00	CN - CN	1	99
CN	383440	DUVCO	SK	RANLAKE	WI	Duluth Jct	Cov Hopper, Gravity	C113	System Cdn	31.2		0.00	0.00	0.00	CN - CN	1	100
ICG	769392	DUVCO	SK	RANLAKE	WI	-	Cov Hopper, Gravity	C113	System US	30.7		0.00	0.00	0.00	CN - CN	1	100
MP	267526	CHICAGO B	IL	RANLAKE	WI	-	Box, Equipped Double	C A836	Foreign	39.6		0.00	24.29	0.07	Interchange received	1	65
CN	384590	DUVCO	SK	RANLAKE	WI	Duluth Jct	Cov Hopper, Gravity	C113	System Cdn	30.2		0.00	0.00	0.00	CN - CN	1	101
CNIS	378168	DUVCO	SK	RANLAKE	WI	Duluth Jct	Cov Hopper, Gravity	C113	System Cdn	30.9		0.00	0.00	0.00	CN - CN	1	100
CN	371680	WINSYMYAR	MB	ADELL	WI	Duluth Jct	Cov Hopper, Gravity	C112	System Cdn	30.4		0.00	0.00	0.00	CN - CN	1	101
CN	369365	WINSYMYAR	MB	ADELL	WI	Duluth Jct	Cov Hopper, Gravity	C113	System Cdn	30.4		0.00	0.00	0.00	CN - CN	1	101
CC	3019	WINSYMYAR	MB	ADELL	WI	Duluth Jct	Cov Hopper, Gravity	C112	System US	30.7		0.00	0.00	0.00	CN - CN	1	102
CN	625680	HOUSTON	BC	FREDONIA	WI	Duluth Jct	Flat, Bulkhead Centrebe	F483	System Cdn	31.2		0.00	0.00	0.00	CN - CN	1	93
UP	273064	CHICAGO B	IL	FREDONIA	WI	-	Flat, Bulkhead Centrebe	F383	Foreign	31.8		0.00	28.32	0.06	Interchange received	1	99
NATX	75495	GEISMAR	LA	ADELL	WI	-	Tank Car	T105	Pvt-no-pay	37.2	Y	0.00	0.00	0.00	CN - CN	1	102
CC	481177	WINSYMYAR	MB	ADELL	WI	Duluth Jct	Cov Hopper, Gravity	C113	System US	30.7		0.00	0.00	0.00	CN - CN	1	101
NATX	75500	GEISMAR	LA	ADELL	WI	-	Tank Car	T105	Pvt-no-pay	37.2	Y	0.00	0.00	0.00	CN - CN	1	101
CNW	100062	CHICAGO B	IL	RANLAKE	WI	Duluth Jct	Cov Hopper, Grain Serv	C113	CN Govmt Grn	31.1		0.00	0.00	0.00	CN - CN	1	100
CSXT	248493	CHICAGO B	IL	ADELL	WI	-	Cov Hopper, Gravity	C113	Foreign	31.7		0.00	16.32	0.07	Interchange received	1	97
CSXT	248493	CHICAGO B	IL	ADELL	WI	-	Cov Hopper, Gravity	C113	Foreign	31		0.00	18.03	0.07	Interchange received	1	97
NYC	889811	CHICAGO B	IL	RANLAKE	WI	-	Cov Hopper, Gravity	C113	Foreign	31		0.00	17.93	0.07	Interchange received	1	99
CN	382478	WINSYMYAR	MB	ADELL	WI	Duluth Jct	Cov Hopper, Gravity	C113	System Cdn	31.2		0.00	0.00	0.00	CN - CN	1	100
CNLX	5183	WINSYMYAR	MB	ADELL	WI	Duluth Jct	Cov Hopper, Gravity	C113	System Cdn	31.4		0.00	0.00	0.00	CN - CN	1	100
CNLX	5094	WINSYMYAR	MB	ADELL	WI	Duluth Jct	Cov Hopper, Gravity	C113	System Cdn	31.4		0.00	0.00	0.00	CN - CN	1	100
CN	377381	WINSYMYAR	MB	ADELL	WI	Duluth Jct	Cov Hopper, Gravity	C113	System Cdn	31.4		0.00	0.00	0.00	CN - CN	1	100
IMRL	45049	CHICAGO B	IL	RANLAKE	WI	-	Cov Hopper, Gravity	C113	Foreign	31		0.00	10.52	0.06	Interchange received	1	93
IMRL	50615	CHICAGO B	IL	RANLAKE	WI	-	Cov Hopper, Gravity	C113	Foreign	31.7		0.00	16.22	0.07	Interchange received	1	98
IMRL	50821	CHICAGO B	IL	RANLAKE	WI	-	Cov Hopper, Gravity	C113	Foreign	31.7		0.00	16.22	0.07	Interchange received	1	97
CSXT	251849	CHICAGO B	IL	ADELL	WI	-	Cov Hopper, Gravity	C113	Foreign	31		0.00	18.03	0.07	Interchange received	1	97
CN	378249	SASYARD	SK	RANLAKE	WI	Duluth Jct	Cov Hopper, Gravity	C113	System Cdn	31.4		0.00	0.00	0.00	CN - CN	1	99
CSXT	250381	CHICAGO B	IL	RANLAKE	WI	-	Cov Hopper, Gravity	C113	Foreign	31		0.00	17.93	0.07	Interchange received	1	101
CSXT	247504	CHICAGO B	IL	RANLAKE	WI	-	Cov Hopper, Gravity	C113	Foreign	31.7		0.00	16.22	0.07	Interchange received	1	100
CSXT	250259	CHICAGO B	IL	RANLAKE	WI	-	Cov Hopper, Gravity	C113	Foreign	31		0.00	17.93	0.07	Interchange received	1	101
CSXT	255819	CHICAGO B	IL	ADELL	WI	-	Cov Hopper, Gravity	C113	Foreign	31		0.00	18.03	0.07	Interchange received	1	97
IMRL	50851	CHICAGO B	IL	RANLAKE	WI	-	Cov Hopper, Gravity	C113	Foreign	31.7		0.00	16.22	0.07	Interchange received	1	98
CSXT	248120	CHICAGO B	IL	ADELL	WI	-	Cov Hopper, Gravity	C113	Foreign	31.7		0.00	16.32	0.07	Interchange received	1	97
MP	357540	APPLETON	WI	WALDO	WI	-	Box, Equipped, Single d	A302	Foreign	33.6		0.00	18.64	0.07	CN - CN	1	77
CNLX	5118	SASYARD	SK	RANLAKE	WI	Duluth Jct	Cov Hopper, Gravity	C113	System Cdn	31.4		0.00	0.00	0.00	CN - CN	1	100
CNA	385807	SASYARD	SK	RANLAKE	WI	Duluth Jct	Cov Hopper, Gravity	C113	System Cdn	30.2		0.00	0.00	0.00	CN - CN	1	101
CGLX	1536	WISRAPIDS	WI	RANLAKE	WI	-	Cov Hopper, Gravity	C113	Pvt-no-pay	30.9		0.00	0.00	0.00	Interchange received	1	101
CRDX	8024	CHICAGO B	IL	ADELL	WI	-	Cov Hopper, Gravity	C113	Pvt-no-pay	30.9		0.00	0.00	0.00	Interchange received	1	99
CN	378195	DUVCO	SK	RANLAKE	WI	Duluth Jct	Cov Hopper, Gravity	C113	System Cdn	31.4		0.00	0.00	0.00	CN - CN	1	99
CNLX	7326	DUVCO	SK	RANLAKE	WI	Duluth Jct	Cov Hopper, Gravity	C112	System Cdn	30.4		0.00	0.00	0.00	CN - CN	1	100
BN	467328	CHICAGO B	IL	RANLAKE	WI	-	Cov Hopper, Gravity	C113	Foreign	31		0.00	17.93	0.07	Interchange received	1	98
UTLX	59487	ARCO	IL	ADELL	WI	-	Tank Car	T105	Pvt-no-pay	37.2	Y	0.00	0.00	0.00	CN - CN	1	102
IMRL	45043	CHICAGO B	IL	RANLAKE	WI	-	Cov Hopper, Gravity	C113	Foreign	31		0.00	10.52	0.06	Interchange received	1	96
IMCX	12109	MINNEAPOL	MN	ADELL	WI	-	Cov Hopper, Gravity	C113	Pvt-no-pay	30.9		0.00	0.00	0.00	CN - CN	1	100
IMCX	12363	MINNEAPOL	MN	ADELL	WI	-	Cov Hopper, Gravity	C113	Pvt-no-pay	30.9		0.00	0.00	0.00	CN - CN	1	100
CGLX	1370	DUVCO	SK	RANLAKE	WI	Duluth Jct	Cov Hopper, Gravity	C113	Pvt-no-pay	30.9	Y	0.00	0.00	0.00	CN - CN	1	100
CGLX	1571	DUVCO	SK	RANLAKE	WI	Duluth Jct	Cov Hopper, Gravity	C113	Pvt-no-pay	30.9	Y	0.00	0.00	0.00	CN - CN	1	100
WCFX	4547	STPAUL	MN	RANLAKE	WI	-	Cov Hopper, Gravity	C113	Pvt-no-pay	30.9		0.00	0.00	0.00	Interchange received	1	99
ACFX	48191	STPAUL	MN	RANLAKE	WI	-	Cov Hopper, Gravity	C113	Pvt-no-pay	30.9		0.00	0.00	0.00	Interchange received	1	98

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USS

CAR	CAR NO	ORIG STATION	ORIG	DEST STATION	DEST	CDNUS	BORDER STA	CAR TYPE	AAR	CAR OWNER	CAR TARE	PVT CAR	MLEAG	PVT CAR	MLEAG	AVG	FON CAR	AVG	FON CAR	TRAFFIC TYPE	CARLD	TONS	
INT	CAR NO	NAME	PROV/ST	NAME	PROV/ST	NAME															S		
SSW	74690	MINNEAPOL	MN	ADELL	WI	-		Cov Hopper, Gravity	C113	Foreign	31.7	0.00	20.84	0.07	Interchange received	1	91						
IMRL	50638	CHICAGO B	IL	RANLAKE	WI	-		Cov Hopper, Gravity	R810	Foreign	31.7	0.00	16.22	0.07	Interchange received	1	99						
CN	825911	HOUSTON	BC	FREDONIA	WI	-	Duluth Jct	Flat, Bulkhead Centre	F483	System Cdn	31.2	0.00	0.00	0.00	CN - CN	1	98						
GCCX	71605	MINNEAPOL	MN	ADELL	WI	-		Cov Hopper, Gravity	C113	Pvt-no-pay	30.9	0.00	0.00	0.00	CN - CN	1	95						
IMCX	12102	MINNEAPOL	MN	ADELL	WI	-		Cov Hopper, Gravity	C113	Pvt-no-pay	30.9	0.00	0.00	0.00	CN - CN	1	90						
GCCX	174507	MINNEAPOL	MN	ADELL	WI	-		Cov Hopper, Gravity	C113	Pvt-no-pay	30.9	0.00	0.00	0.00	CN - CN	4	404						
GCCX	13125	MINNEAPOL	MN	ADELL	WI	-		Cov Hopper, Gravity	C113	Pvt-no-pay	30.9	0.00	0.00	0.00	CN - CN	4	404						
UP	90210	MINNEAPOL	MN	ADELL	WI	-		Cov Hopper, Gravity	C114	Foreign	31	0.00	22.90	0.07	Interchange received	1	99						
SIRX	470090	CHICAGO B	IL	RANLAKE	WI	-		Cov Hopper, Gravity	C113	Pvt-no-pay	30.9	0.00	0.00	0.00	Interchange received	1	98						
CSXT	249988	CHICAGO B	IL	RANLAKE	WI	-		Cov Hopper, Gravity	C113	Foreign	31.7	0.00	17.87	0.07	Interchange received	1	101						
CSXT	255268	CHICAGO B	IL	RANLAKE	WI	-		Cov Hopper, Gravity	C113	Foreign	31.7	0.00	16.22	0.07	Interchange received	1	100						
RFP	9074	CHICAGO B	IL	RANLAKE	WI	-		Cov Hopper, Gravity	C113	Foreign	31	0.00	17.87	0.07	Interchange received	1	100						
CSXT	255731	CHICAGO B	IL	RANLAKE	WI	-		Cov Hopper, Gravity	C113	Foreign	31	0.00	17.87	0.07	Interchange received	1	100						
IMCX	10200	MINNEAPOL	MN	RANLAKE	WI	-		Cov Hopper, Gravity	C113	Pvt-no-pay	30.9	0.00	0.00	0.00	CN - CN	4	398						
NAHX	478489	CHICAGO B	IL	ADELL	WI	-		Cov Hopper, Gravity	C113	Pvt-no-pay	30.9	0.00	0.00	0.00	Interchange received	1	99						
FURX	823987	MINNEAPOL	MN	RANLAKE	WI	-		Cov Hopper, Gravity	C113	Pvt-no-pay	30.9	0.00	0.00	0.00	CN - CN	1	100						
WREX	3020	CHICAGO B	IL	ADELL	WI	-		Pvt. Line Auto Transport	A402	Pvt-no-pay	42.3	0.00	0.00	0.00	CN - CN	1	101						
CSXT	250746	CHICAGO B	IL	ADELL	WI	-		Cov Hopper, Gravity	C113	Foreign	31	0.00	17.97	0.07	Interchange received	1	77						
CSXT	252384	CHICAGO B	IL	ADELL	WI	-		Cov Hopper, Gravity	C113	Foreign	31	0.00	17.98	0.07	Interchange received	1	101						
MWXC	550004	CHICAGO B	IL	ADELL	WI	-		Box, 54 ft	B314	Pvt-no-pay	30	0.00	0.00	0.00	CN - CN	1	64						
CSXT	252023	CHICAGO B	IL	ADELL	WI	-		Cov Hopper, Gravity	C113	Foreign	31	0.00	17.98	0.07	Interchange received	1	100						
CSXT	256285	CHICAGO B	IL	ADELL	WI	-		Cov Hopper, Gravity	C113	Foreign	31	0.00	17.98	0.07	Interchange received	1	101						
WREX	3010	CHICAGO B	IL	ADELL	WI	-		Pvt. Line Auto Transport	A402	Pvt-no-pay	42.3	0.00	0.00	0.00	CN - CN	1	64						
UP	74954	MINNEAPOL	MN	ADELL	WI	-		Cov Hopper, Gravity	C113	Foreign	31	0.00	22.91	0.07	Interchange received	1	98						
GATX	22971	CHICAGO B	IL	ADELL	WI	-		Tank Car	T105	Pvt-no-pay	37.2	0.00	0.00	0.00	Interchange received	1	98						
AEX	7002	MINNEAPOL	MN	ADELL	WI	-		Cov Hopper, Gravity	C114	Pvt-no-pay	30.9	0.00	0.00	0.00	Interchange received	1	98						
CSXT	124785	CHICAGO B	IL	WALDO	WI	-		Box, Equipped, Double	A402	Foreign	31.9	0.00	24.47	0.07	Interchange received	1	77						
CUOH	7156	CHICAGO B	IL	WALDO	WI	-		Box, Equipped, Double	A302	Foreign	31.9	0.00	24.47	0.07	Interchange received	1	77						
DWC	605286	HINTON	AB	FREDONIA	WI	-	Duluth Jct	Flat, Bulkhead Retracted	F251	System Cdn	29.2	0.00	0.00	0.00	CN - CN	1	67						
RBOX	33228	CHICAGO B	IL	WALDO	WI	-		Box, Single door, 70 ft	R B314	Foreign	31.3	0.00	25.97	0.07	Interchange received	1	77						
CGCX	20456	MINNEAPOL	MN	ADELL	WI	-		Cov Hopper, Gravity	C113	Pvt-no-pay	30.9	0.00	0.00	0.00	CN - CN	1	87						
DWIC	605027	HINTON	AB	FREDONIA	WI	-	Duluth Jct	Flat, Bulkhead Retracted	F251	System Cdn	29.2	0.00	0.00	0.00	CN - CN	1	67						
RBOX	34176	CHICAGO B	IL	WALDO	WI	-		Box, Single door, 70 ft	R B314	Foreign	31.3	0.00	25.97	0.07	Interchange received	1	78						
UTLX	59468	CHICAGO B	IL	ADELL	WI	-		Tank Car	T105	Pvt-no-pay	37.2	0.00	0.00	0.00	Interchange received	1	102						
CAGX	1156	MINNEAPOL	MN	ADELL	WI	-		Cov Hopper, Gravity	C114	Pvt-no-pay	30.9	0.00	0.00	0.00	Interchange received	1	97						
ITC	1834	CHICAGO B	IL	RANLAKE	WI	-		Cov Hopper, Gravity	C113	Foreign	31	0.00	17.88	0.07	Interchange received	1	99						
NAHX	510196	CHICAGO B	IL	RANLAKE	WI	-		Cov Hopper, Gravity	C113	Pvt-no-pay	30.9	0.00	0.00	0.00	Interchange received	1	94						
UP	88185	MINNEAPOL	MN	ADELL	WI	-		Cov Hopper, Gravity	C113	Foreign	31	0.00	22.89	0.07	Interchange received	1	94						
SQU	88691	CHICAGO B	IL	RANLAKE	WI	-		Cov Hopper, Gravity	C113	Foreign	31	0.00	17.94	0.07	Interchange received	1	96						
IC	768224	SAFERCOSK	SK	ADELL	WI	-	Duluth Jct	Cov Hopper, Gravity	C113	System US	30	0.00	0.00	0.00	CN - CN	1	101						
IC	769091	SAFERCOSK	SK	ADELL	WI	-	Duluth Jct	Cov Hopper, Gravity	C113	System US	31	0.00	0.00	0.00	CN - CN	1	100						
CNIX	7572	SAFERCOSK	SK	ADELL	WI	-	Duluth Jct	Cov Hopper, Gravity	C113	System Cdn	31	0.00	0.00	0.00	CN - CN	1	83						
CN	379230	SAFERCOSK	SK	ADELL	WI	-	Duluth Jct	Cov Hopper, Gravity	C112	System Cdn	31	0.00	0.00	0.00	CN - CN	1	96						
IC	768395	SAFERCOSK	SK	ADELL	WI	-	Duluth Jct	Cov Hopper, Gravity	C113	System US	31	0.00	0.00	0.00	CN - CN	1	100						
NW	177701	CHICAGO B	IL	RANLAKE	WI	-		Cov Hopper, Gravity	C113	Foreign	31	0.00	17.94	0.07	Interchange received	1	96						
NAHX	2328	CHICAGO B	IL	RANLAKE	WI	-		Cov Hopper, Gravity	C113	Pvt-no-pay	31	Y	0.00	0.00	Interchange received	1	99						
CSXT	251593	CHICAGO B	IL	ADELL	WI	-		Cov Hopper, Gravity	C113	Foreign	30	0.00	20.82	0.07	Interchange received	1	101						
CSXT	136128	APPLETON	WI	WALDO	WI	-		Box, Equipped, Double	A335	Foreign	31	0.00	16.34	0.07	CN - CN	1	78						
CNIX	10837	SAFERCOSK	SK	ADELL	WI	-	Duluth Jct	Cov Hopper, Gravity	C113	System Cdn	31	0.00	0.00	0.00	CN - CN	1	83						
CC	3012	SAFERCOSK	SK	ADELL	WI	-	Duluth Jct	Cov Hopper, Gravity	C113	System US	31	0.00	0.00	0.00	CN - CN	1	100						
CN	382050	SAFERCOSK	SK	ADELL	WI	-	Duluth Jct	Cov Hopper, Gravity	C113	System Cdn	30	0.00	0.00	0.00	CN - CN	1	98						
ICG	768641	SAFERCOSK	SK	ADELL	WI	-	Duluth Jct	Cov Hopper, Gravity	C113	System US	30	0.00	0.00	0.00	CN - CN	1	95						
CN	382142	SAFERCOSK	SK	ADELL	WI	-	Duluth Jct	Cov Hopper, Gravity	C112	System Cdn	30	0.00	0.00	0.00	CN - CN	1	89						
IC	767597	SAFERCOSK	SK	ADELL	WI	-	Duluth Jct	Cov Hopper, Gravity	C113	System US	30	0.00	0.00	0.00	CN - CN	1	94						
CN	384681	SAFERCOSK	SK	ADELL	WI	-	Duluth Jct	Cov Hopper, Gravity	C113	System Cdn	30	0.00	0.00	0.00	CN - CN	1	94						
IC	767640	SAFERCOSK	SK	ADELL	WI	-	Duluth Jct	Cov Hopper, Gravity	C113	System US	30	0.00	0.00	0.00	CN - CN	1	94						
IC	767561	SAFERCOSK	SK	ADELL	WI	-	Duluth Jct	Cov Hopper, Gravity	C113	System US	30	0.00	0.00	0.00	CN - CN	1	94						
IC	767527	SAFERCOSK	SK	ADELL	WI	-	Duluth Jct	Cov Hopper, Gravity	C113	System US	30	0.00	0.00	0.00	CN - CN	1	94						
CSXT	250912	CHICAGO B	IL	ADELL	WI	-		Cov Hopper, Gravity	C113	Foreign	31	0.00	20.92	0.07	Interchange received	1	99						
GCCX	72173	MINNEAPOL	MN	ADELL	WI	-		Cov Hopper, Gravity	C113	Pvt-pay	30	Y	0.29	0.00	0.00	CN - CN	1	101					
GCCX	72173	MINNEAPOL	MN	ADELL	WI	-		Cov Hopper, Gravity	C113	Pvt-pay	31	Y	0.28	0.00	0.00	CN - CN	1	101					
GCCX	72173	MINNEAPOL	MN	ADELL	WI	-		Cov Hopper, Gravity	C113	Pvt-pay	31	Y	0.29	0.00	0.00	CN - CN	1	101					
GCCX	72173	MINNEAPOL	MN	ADELL	WI	-		Cov Hopper, Gravity	C113	Pvt-pay	31	Y	0.29	0.00	0.00	CN - CN	1	101					
UP	91265	MINNEAPOL	MN	ADELL	WI	-		Cov Hopper, Gravity	C114	Foreign	31	0.00	17.75	0.07	Interchange received	1	99						
NW	178184	CHICAGO B	IL	ADELL	WI	-		Cov Hopper, Gravity	C113	Foreign	32	0.00	20.82	0.07	Interchange received	1	96						
FLIX	94113	CHICAGO B	IL	ADELL	WI	-		Tank Car	T105	Pvt-no-pay	33	Y	0.00	0.00	Interchange received	2	194						
FLIX	94082	CHICAGO B	IL	RANLAKE	WI	-		Tank Car	T105	Pvt-no-pay	33	Y	0.00	0.00	Interchange received	1	97						
NAHX	2355	CHICAGO B	IL	ADELL	WI	-		Cov Hopper, Gravity	C113	Pvt-no-pay	31	Y	0.00	0.00	Interchange received	1	95						
FURX	815154	MINNEAPOL	MN	RANLAKE	WI	-		Cov Hopper, Gravity	C113	Pvt-pay	31	Y	0.11	0.00	0.00	CN - CN	1	99					
IMCX	11354	MINNEAPOL	MN	RANLAKE	WI	-		Cov Hopper, Gravity	C113	Pvt-pay	29	Y	0.11	0.00	0.00	CN - CN	1	100					
HPJX	12180	MINNEAPOL	MN	RANLAKE	WI	-		Cov Hopper, Gravity	C113	Pvt-pay	30	Y	0.38	0.00	0.00	CN - CN	1	100					
GCCX	173587	MINNEAPOL	MN	ADELL	WI	-		Cov Hopper, Gravity	C113	Pvt-pay	30	Y	0.29	0.00	0.00	CN - CN	1	101					
CRDX	7902	CHICAGO B	IL	RANLAKE	WI	-		Cov Hopper, Gravity	C113	Pvt-pay	30	Y	0.07	0.00	0.00	Interchange received	1	98					
AEX	1062	CHICAGO B	IL	RANLAKE	WI	-		Cov Hopper, Gravity	C113	Pvt-pay	31	Y	0.07	0.00	0.00	Interchange received	1	99					

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CAR	ORIG STATION	ORIG	DEST STATION	DEST	CORRUS	AAR	CAR OWNER	CAR TAKE	PAYME	RATE	FGN CAR	FGN CAR	TRAFFIC TYPE	CARLD	TONS		
INT	CAR NO	NAME	PROV/ST	NAME	PROV/ST	BORDER STA	CTC				AVG	AVG		\$			
											DIEM	MLEAGE					
NRLX	47630	CHICAGO B	IL	RANLAKE	WI	-	Cov Hopper, Gravity	C113	Pvt-pay	31	Y	0.31	0.00	0.00	Interchange received	1	98
NAHX	53014	CHICAGO B	IL	RANLAKE	WI	-	Cov Hopper, Gravity	C113	Pvt-pay	31	Y	0.07	0.00	0.00	Interchange received	1	99
ORLE	20368	HINTON	AB	FREDONIA	WI	Duluth Jct	Flat, Bulkhead Centrebe	F483	Short Term Lee	31.4		0.00	0.00	20.37	CN - CN	1	93
FLX	973220	CHICAGO B	IL	RANLAKE	WI	-	Tank Car	T106	Pvt-no-pay	33	Y	0.00	0.00	0.00	Interchange received	1	98
RVPR	1096	MINNEAPOL	MN	ADELL	WI	-	Cov Hopper, Gravity	C113	Foreign	30		0.00	19.14	0.07	Interchange received	1	93
BCIT	871406	STPAUL	MN	FREDONIA	WI	-	Fiat, Bulkhead Centrebe	F383	Foreign	31.8		0.00	33.00	0.06	Interchange received	1	94
PTLX	33971	CHICAGO B	IL	ADELL	WI	-	Cov Hopper, Gravity	C113	Pvt-no-pay	30.9	Y	0.00	0.00	0.00	Interchange received	1	100
CNW	480926	MINNEAPOL	MN	ADELL	WI	-	Cov Hopper, Gravity	C113	Foreign	30		0.00	15.81	0.07	Interchange received	1	92
NW	177474	CHICAGO B	IL	ADELL	WI	-	Cov Hopper, Gravity	C113	Foreign	31		0.00	18.02	0.07	Interchange received	1	98
IMCX	11364	MINNEAPOL	MN	RANLAKE	WI	-	Cov Hopper, Gravity	C113	Pvt-pay	30	Y	0.11	0.00	0.00	CN - CN	1	100
IMCX	11169	MINNEAPOL	MN	RANLAKE	WI	-	Cov Hopper, Gravity	C113	Pvt-pay	30	Y	0.11	0.00	0.00	CN - CN	1	100
ADMX	52405	MINNEAPOL	MN	ADELL	WI	-	Cov Hopper, Gravity	C114	Pvt-no-pay	32	Y	0.00	0.00	0.00	Interchange received	1	97
IMCX	12538	MINNEAPOL	MN	ADELL	WI	-	Cov Hopper, Gravity	C113	Pvt-pay	28	Y	0.09	0.00	0.00	CN - CN	2	204
IMCX	12538	MINNEAPOL	MN	ADELL	WI	-	Cov Hopper, Gravity	C113	Pvt-pay	30	Y	0.18	0.00	0.00	CN - CN	1	102
IMCX	12538	MINNEAPOL	MN	ADELL	WI	-	Cov Hopper, Gravity	C113	Pvt-pay	31	Y	0.18	0.00	0.00	CN - CN	1	102
IMCX	12538	MINNEAPOL	MN	ADELL	WI	-	Cov Hopper, Vacuum	C113	Pvt-pay	32.7	Y	0.18	0.00	0.00	CN - CN	1	102
TOTAL														200	18983		
GRAND TOTAL														206	19523		

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GTC RECIPROCAL

CAR	ORIG STATION	ORIG	DEST STATION	DEST	CDN/US	LOADED U.S.	SWTCH	SWTCH	GTC GROSS	
INIT	CAR NO	NAME	PROV/ST	NAME	PROV/ST	NAME	MILES	DOLLARS	DETAILS	REVENUE
WC	38034	WALDO	WI	PRENTICE	WI	-	296.8	0	-	703.11
NS	641103	RANLAKE	WI	CHICAGO B	IL	-	158.4	21	BRC/IHB	1,456.99
NS	252239	RANLAKE	WI	CHICAGO B	IL	-	158.4	21	BRC/IHB	1,472.40
NW	173897	RANLAKE	WI	CHICAGO B	IL	-	158.4	21	BRC/IHB	1,453.32
NAHX	510429	RANLAKE	WI	CHICAGO B	IL	-	158.4	21	BRC/IHB	1,463.60
CRDX	7728	RANLAKE	WI	CHICAGO B	IL	-	158.4	21	BRC/IHB	1,484.48
TOTAL							1089	105		8,033.90

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GTC RECIPROCAL

CAR	ORIG STATION	ORIG	DEST STATION	DEST	CDN/US	LOADED U.S.	SWTCH	SWTCH	GTC GROSS	
INIT	CAR NO	NAME	PROV/ST	NAME	PROV/ST	NAME	MILES	DOLLARS	DETAILS	REVENUE
CNW	612781	CHICAGO B	IL	WALDO	WI	-	247	21	BRC/IHB	820.28
IMRL	45013	CHICAGO B	IL	RANLAKE	WI	-	238	21	BRC/IHB	516.60
SIRX	475744	CHICAGO B	IL	ADELL	WI	-	243	21	BRC/IHB	828.18
CSXT	251842	CHICAGO B	IL	ADELL	WI	-	243	21	BRC/IHB	808.65
GCCX	72137	MINNEAPOL	MN	ADELL	WI	-	1543	0	-	5,822.83
CSXT	247619	CHICAGO B	IL	ADELL	WI	-	243	21	BRC/IHB	798.27
CNA	385889	DUVCO	SK	RANLAKE	WI	Duluth Jct	550.9			1,507.74
CNLX	108900	DUVCO	SK	RANLAKE	WI	Duluth Jct	550.9			1,519.00
CNA	385889	DUVCO	SK	RANLAKE	WI	Duluth Jct	550.9			1,523.74
CN	377052	DUVCO	SK	RANLAKE	WI	Duluth Jct	550.9			1,705.05
CNLX	8187	DUVCO	SK	RANLAKE	WI	Duluth Jct	550.9			1,557.23
CNLX	7392	DUVCO	SK	RANLAKE	WI	Duluth Jct	550.9			1,541.25
CNLX	7461	DUVCO	SK	RANLAKE	WI	Duluth Jct	550.9			1,544.49
FURX	829772	CHICAGO B	IL	ADELL	WI	-	243	21	BRC/IHB	795.67
CNW	170378	CHICAGO B	IL	ADELL	WI	-	243	21	BRC/IHB	937.18
CSXT	260658	CHICAGO B	IL	ADELL	WI	-	243	21	BRC/IHB	815.67
CN	383199	DUVCO	SK	RANLAKE	WI	Duluth Jct	550.9			1,592.60
RBOX	32425	CHICAGO B	IL	WALDO	WI	-	247	21	BRC/IHB	907.16
ABOX	50131	CHICAGO B	IL	WALDO	WI	-	247	21	BRC/IHB	907.16
RBOX	36015	CHICAGO B	IL	WALDO	WI	-	247	21	BRC/IHB	907.16
BN	734073	MINNEAPOL	MN	RANLAKE	WI	-	381	0	-	831.23
NOKL	730396	CHICAGO B	IL	FREDONIA	WI	-	233	21	BRC/IHB	934.28
TTZX	85358	HOUSTON	BC	FREDONIA	WI	Duluth Jct	544.7	0	-	1,187.04
DRGW	50638	CHICAGO B	IL	RANLAKE	WI	-	238	21	BRC/IHB	812.92
GVSR	750100	CHICAGO B	IL	RANLAKE	WI	-	238	21	BRC/IHB	866.11
MP	267752	CHICAGO B	IL	RANLAKE	WI	-	238	21	BRC/IHB	800.56
CNLX	5102	DUVCO	SK	RANLAKE	WI	Duluth Jct	550.9			1,849.79
CN	383440	DUVCO	SK	RANLAKE	WI	Duluth Jct	550.9			1,758.75
ICG	766382	DUVCO	SK	RANLAKE	WI	Duluth Jct	550.9			1,585.50
MP	267526	CHICAGO B	IL	RANLAKE	WI	-	238	21	BRC/IHB	816.34
CN	384590	DUVCO	SK	RANLAKE	WI	Duluth Jct	550.9			1,638.82
CNIS	376188	DUVCO	SK	RANLAKE	WI	Duluth Jct	550.9			1,632.51
CN	371680	WINSYMYAR	MB	ADELL	WI	Duluth Jct	556.1	0	-	550.10
CN	369365	WINSYMYAR	MB	ADELL	WI	Duluth Jct	556.1	0	-	551.47
CC	3019	WINSYMYAR	MB	ADELL	WI	Duluth Jct	556.1	0	-	549.64
CN	625660	HOUSTON	BC	FREDONIA	WI	Duluth Jct	544.7	0	-	1,182.50
UP	273064	CHICAGO B	IL	FREDONIA	WI	-	233	21	BRC/IHB	926.79
NATX	75495	GEISMAR	LA	ADELL	WI	-	1218	0	-	2,411.29
CC	481177	WINSYMYAR	MB	ADELL	WI	Duluth Jct	556.1	0	-	1,688.10
NATX	75500	GEISMAR	LA	ADELL	WI	-	1218	0	-	2,400.31
CANWX	100062	DUVCO	SK	RANLAKE	WI	Duluth Jct	550.9			1,918.57
CSXT	248493	CHICAGO B	IL	ADELL	WI	-	243	21	BRC/IHB	739.33
CSXT	248493	CHICAGO B	IL	ADELL	WI	-	243	21	BRC/IHB	1,641.83
NYC	889811	CHICAGO B	IL	RANLAKE	WI	-	238	21	BRC/IHB	833.91
CN	382478	WINSYMYAR	MB	ADELL	WI	Duluth Jct	556.1	0	-	564.86
CNLX	5183	WINSYMYAR	MB	ADELL	WI	Duluth Jct	556.1	0	-	564.00
CNLX	5094	WINSYMYAR	MB	ADELL	WI	Duluth Jct	556.1	0	-	566.89
CN	377381	WINSYMYAR	MB	ADELL	WI	Duluth Jct	556.1	0	-	564.72
IMRL	45049	CHICAGO B	IL	RANLAKE	WI	-	238	21	BRC/IHB	530.67
IMRL	50615	CHICAGO B	IL	RANLAKE	WI	-	238	21	BRC/IHB	561.72
IMRL	50621	CHICAGO B	IL	RANLAKE	WI	-	238	21	BRC/IHB	558.11
CSXT	251849	CHICAGO B	IL	ADELL	WI	-	243	21	BRC/IHB	1,639.66
CN	378249	SASYARD	SK	RANLAKE	WI	Duluth Jct	550.9			1,691.19
CSXT	250381	CHICAGO B	IL	RANLAKE	WI	-	238	21	BRC/IHB	854.13
CSXT	247504	CHICAGO B	IL	RANLAKE	WI	-	238	21	BRC/IHB	841.13
CSXT	250259	CHICAGO B	IL	RANLAKE	WI	-	238	21	BRC/IHB	854.13
CSXT	255819	CHICAGO B	IL	ADELL	WI	-	243	21	BRC/IHB	819.47
IMRL	50651	CHICAGO B	IL	RANLAKE	WI	-	238	21	BRC/IHB	565.33
CSXT	248120	CHICAGO B	IL	ADELL	WI	-	243	21	BRC/IHB	821.84
MP	357540	APPLETON	WI	WALDO	WI	-	126	0	-	517.67
CNLX	5118	SASYARD	SK	RANLAKE	WI	Duluth Jct	550.9			1,897.76
CNA	385807	SASYARD	SK	RANLAKE	WI	Duluth Jct	550.9			1,727.19
CGLX	1536	WISRAPIDS	WI	RANLAKE	WI	-	194	0	-	501.07
CRDX	8024	CHICAGO B	IL	ADELL	WI	-	243	21	BRC/IHB	1,342.92
CN	378195	DUVCO	SK	RANLAKE	WI	Duluth Jct	550.9			1,592.84
CNLX	7326	DUVCO	SK	RANLAKE	WI	Duluth Jct	550.9			1,614.26
BN	467328	CHICAGO B	IL	RANLAKE	WI	-	238	21	BRC/IHB	1,030.29
UTLX	59487	ARCCO	IL	ADELL	WI	-	404	0	-	1,879.37
IMRL	45043	CHICAGO B	IL	RANLAKE	WI	-	238	21	BRC/IHB	535.72
IMCX	12109	MINNEAPOL	MN	ADELL	WI	-	386	0	-	1,451.22
IMCX	12363	MINNEAPOL	MN	ADELL	WI	-	386	0	-	1,448.33
CGLX	1370	DUVCO	SK	RANLAKE	WI	Duluth Jct	550.9			1,609.10
CGLX	1571	DUVCO	SK	RANLAKE	WI	Duluth Jct	550.9			1,611.51
WCFX	4547	STPAUL	MN	RANLAKE	WI	-	381	0	-	1,219.35
ACFX	48191	STPAUL	MN	RANLAKE	WI	-	381	0	-	1,188.66

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GTC RECIPROCAL

CAR	INT	ORIG STATION		ORIG	DEST STATION		DEST	CDNUS		SWITCH	SWITCH	GTC GROSS
		CAR NO	NAME		PROV/ST	NAME		PROV/ST	BORDER STA			
SSW		74690	MINNEAPOL	MN	ADELL	WI	-		386	0	0	1,372.32
IMRL		50638	CHICAGO B	IL	RANLAKE	WI	-		238	21	BRC/IHB	554.99
CN		625911	HOUSTON	BC	FREDONIA	WI	Duluth Jct		544.7	0	0	1,223.66
GCCX		71605	MINNEAPOL	MN	ADELL	WI	-		386	0	0	1,568.16
IMCX		12102	MINNEAPOL	MN	ADELL	WI	-		386	0	0	1,497.21
GCCX		174507	MINNEAPOL	MN	ADELL	WI	-		1543	0	0	5,806.32
GCCX		13125	MINNEAPOL	MN	ADELL	WI	-		1543	0	0	5,791.54
UP		90210	MINNEAPOL	MN	ADELL	WI	-		386	0	0	888.01
SIRX		470090	CHICAGO B	IL	RANLAKE	WI	-		238	21	BRC/IHB	807.73
CSXT		249968	CHICAGO B	IL	RANLAKE	WI	-		238	21	BRC/IHB	832.81
CSXT		255268	CHICAGO B	IL	RANLAKE	WI	-		238	21	BRC/IHB	819.55
RFP		9074	CHICAGO B	IL	RANLAKE	WI	-		238	21	BRC/IHB	825.44
CSXT		255731	CHICAGO B	IL	RANLAKE	WI	-		238	21	BRC/IHB	821.03
IMCX		10200	MINNEAPOL	MN	ADELL	WI	-		1524	0	0	5,802.83
NAHX		478489	CHICAGO B	IL	ADELL	WI	-		243	21	BRC/IHB	801.82
FURX		823987	MINNEAPOL	MN	RANLAKE	WI	-		381	0	0	1,455.83
WREX		3020	CHICAGO B	IL	ADELL	WI	-		243	0	0	920.79
CSXT		250746	CHICAGO B	IL	ADELL	WI	-		243	21	BRC/IHB	825.46
CSXT		252384	CHICAGO B	IL	ADELL	WI	-		243	21	BRC/IHB	809.44
MWCX		550004	CHICAGO B	IL	ADELL	WI	-		243	0	0	902.93
CSXT		252023	CHICAGO B	IL	ADELL	WI	-		243	21	BRC/IHB	822.46
CSXT		256285	CHICAGO B	IL	ADELL	WI	-		243	21	BRC/IHB	828.81
WREX		3010	CHICAGO B	IL	ADELL	WI	-		243	0	0	924.55
UP		74954	MINNEAPOL	MN	ADELL	WI	-		386	0	0	891.42
GATX		22971	CHICAGO B	IL	ADELL	WI	-		243	21	BRC/IHB	949.89
AEX		7002	MINNEAPOL	MN	ADELL	WI	-		386	0	0	634.22
CSXT		124785	CHICAGO B	IL	WALDO	WI	-		247	21	BRC/IHB	900.01
CUOH		7159	CHICAGO B	IL	WALDO	WI	-		247	21	BRC/IHB	900.01
DWC		605286	HINTON	AB	FREDONIA	WI	Duluth Jct		544.9	0	0	1,007.51
RBOX		33225	CHICAGO B	IL	WALDO	WI	-		247	21	BRC/IHB	897.86
CGCX		20456	MINNEAPOL	MN	ADELL	WI	-		386	0	0	825.07
DWC		605027	HINTON	AB	FREDONIA	WI	Duluth Jct		544.9	0	0	984.34
RBOX		34176	CHICAGO B	IL	WALDO	WI	-		247	21	BRC/IHB	899.30
UTLX		59468	CHICAGO B	IL	ADELL	WI	-		243	21	BRC/IHB	1,001.66
CAGX		1158	MINNEAPOL	MN	ADELL	WI	-		386	0	0	628.65
ITC		1834	CHICAGO B	IL	RANLAKE	WI	-		238	21	BRC/IHB	1,536.54
NAHX		510196	CHICAGO B	IL	RANLAKE	WI	-		238	21	BRC/IHB	1,472.10
UP		88185	MINNEAPOL	MN	ADELL	WI	-		386	0	0	625.07
SOU		88691	CHICAGO B	IL	RANLAKE	WI	-		238	21	BRC/IHB	1,502.50
IC		766224	SAFERCOSK	SK	ADELL	WI	Duluth Jct		556.1	0	0	1,371.98
IC		769091	SAFERCOSK	SK	ADELL	WI	Duluth Jct		556.1	0	0	1,304.20
CNLX		7572	SAFERCOSK	SK	ADELL	WI	Duluth Jct		556.1	0	0	1,363.63
CN		379230	SAFERCOSK	SK	ADELL	WI	Duluth Jct		556.1	0	0	1,142.26
IC		769395	SAFERCOSK	SK	ADELL	WI	Duluth Jct		556.1	0	0	1,360.29
NW		177701	CHICAGO B	IL	RANLAKE	WI	-		238	21	BRC/IHB	1,504.70
NAHX		2328	CHICAGO B	IL	RANLAKE	WI	-		253	21	BRC/IHB	1,548.74
CSXT		251593	CHICAGO B	IL	ADELL	WI	-		258	21	BRC/IHB	808.87
CSXT		136126	APPLETON	WI	WALDO	WI	-		126	0	0	480.04
CNLX		10837	SAFERCOSK	SK	ADELL	WI	Duluth Jct		556.1	0	0	1,334.58
CC		3012	SAFERCOSK	SK	ADELL	WI	Duluth Jct		556.1	0	0	1,351.95
CN		382050	SAFERCOSK	SK	ADELL	WI	Duluth Jct		556.1	0	0	1,337.92
ICG		766641	SAFERCOSK	SK	ADELL	WI	Duluth Jct		556.1	0	0	1,329.24
CN		382142	SAFERCOSK	SK	ADELL	WI	Duluth Jct		556.1	0	0	1,123.23
IC		767597	SAFERCOSK	SK	ADELL	WI	Duluth Jct		556.1	0	0	1,264.80
CN		384681	SAFERCOSK	SK	ADELL	WI	Duluth Jct		556.1	0	0	1,269.47
IC		767640	SAFERCOSK	SK	ADELL	WI	Duluth Jct		556.1	0	0	1,271.81
IC		767561	SAFERCOSK	SK	ADELL	WI	Duluth Jct		556.1	0	0	1,265.47
IC		767527	SAFERCOSK	SK	ADELL	WI	Duluth Jct		556.1	0	0	1,273.48
CSXT		250912	CHICAGO B	IL	ADELL	WI	-		258	21	BRC/IHB	952.73
GCCX		72173	MINNEAPOL	MN	ADELL	WI	-		379	0	0	1,135.50
GCCX		72173	MINNEAPOL	MN	ADELL	WI	-		386	0	0	1,135.50
GCCX		72173	MINNEAPOL	MN	ADELL	WI	-		379	0	0	1,135.50
GCCX		72173	MINNEAPOL	MN	ADELL	WI	-		379	0	0	1,135.50
UP		91265	MINNEAPOL	MN	ADELL	WI	-		418	0	0	623.90
NW		178184	CHICAGO B	IL	ADELL	WI	-		258	21	BRC/IHB	1,486.35
FLIX		94113	CHICAGO B	IL	ADELL	WI	-		481	42	BRC/IHB	1,856.29
FLIX		94092	CHICAGO B	IL	RANLAKE	WI	-		236	21	BRC/IHB	937.92
NAHX		2355	CHICAGO B	IL	ADELL	WI	-		258	21	BRC/IHB	1,385.31
FURX		815154	MINNEAPOL	MN	RANLAKE	WI	-		381	0	0	1,469.34
IMCX		11354	MINNEAPOL	MN	RANLAKE	WI	-		381	0	0	1,469.34
HPJX		12180	MINNEAPOL	MN	RANLAKE	WI	-		381	0	0	1,469.34
GCCX		173587	MINNEAPOL	MN	ADELL	WI	-		379	0	0	1,453.44
CRDX		7902	CHICAGO B	IL	RANLAKE	WI	-		236	21	BRC/IHB	909.91
AEX		1062	CHICAGO B	IL	RANLAKE	WI	-		236	21	BRC/IHB	898.56
FURX		829630	CHICAGO B	IL	RANLAKE	WI	-		236	21	BRC/IHB	900.07
IMRL		45124	CHICAGO B	IL	RANLAKE	WI	-		253	21	BRC/IHB	529.14
FURX		815069	MINNEAPOL	MN	RANLAKE	WI	-		374	0	0	1,434.52
FURX		818752	MINNEAPOL	MN	RANLAKE	WI	-		374	0	0	1,434.52
IMCX		10301	MINNEAPOL	MN	RANLAKE	WI	-		374	0	0	1,434.52
FURX		824710	MINNEAPOL	MN	RANLAKE	WI	-		374	0	0	1,434.52
IMCX		11121	MINNEAPOL	MN	RANLAKE	WI	-		379	0	0	653.29
IMCX		11331	MINNEAPOL	MN	RANLAKE	WI	-		374	0	0	1,434.52
MP		723377	MINNEAPOL	MN	ADELL	WI	-		374	0	0	1,434.52
IC		767675	SAFERCOSK	SK	ADELL	WI	Duluth Jct		556.1	0	0	1,342.31
NAHX		488549	CHICAGO B	IL	RANLAKE	WI	-		236	21	BRC/IHB	875.85
XTRX		811	CHICAGO B	IL	RANLAKE	WI	-		236	21	BRC/IHB	909.16
AEX		4137	CHICAGO B	IL	RANLAKE	WI	-		236	21	BRC/IHB	907.84
FURX		824079	CHICAGO B	IL	RANLAKE	WI	-		236	21	BRC/IHB	900.07
NAHX		487392	CHICAGO B	IL	RANLAKE	WI	-		236	21	BRC/IHB	903.10
CRDX		7114	CHICAGO B	IL	RANLAKE	WI	-		236	21	BRC/IHB	912.19
GROX		60701	CHICAGO B	IL	RANLAKE	WI	-		236	21	BRC/IHB	888.56
XTRX		75141	CHICAGO B	IL	RANLAKE	WI	-		236	21	BRC/IHB	903.86
NAHX		63371	CHICAGO B	IL	RANLAKE	WI	-		236	21	BRC/IHB	900.07
XTRX		75891	CHICAGO B	IL	RANLAKE	WI	-		236	21	BRC/IHB	902.34
ICE		45032	CHICAGO B	IL	RANLAKE	WI	-		253	21	BRC/IHB	511.73

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GTC RECIPROCAL

CAR	ORIG STATION	ORIG	DEST STATION	DEST	CDN/US	LOADED U.S.	SWITCH	SWITCH	GTC GROSS
INIT	CAR NO	NAME	PROV/ST	NAME	PROV/ST	NAME	DOLLARS	DETAILS	REVENUE
NRLX	47630	CHICAGO B	IL	RANLAKE	WI	-	238	21 BRC/HH	890.23
NAHX	53014	CHICAGO B	IL	RANLAKE	WI	-	238	21 BRC/HH	906.13
CRLE	20368	HINTON	AB	FREDONIA	WI	Duluth Jct	544.9	0 -	1,536.74
FLIX	973220	CHICAGO B	IL	RANLAKE	WI	-	238	21 BRC/HH	944.12
RVPR	1096	MINNEAPOL	MN	ADELL	WI	-	379	0 -	646.94
BCIT	871406	STPAUL	MN	FREDONIA	WI	-	375	0 -	1,067.56
PTLX	33971	CHICAGO B	IL	ADELL	WI	-	243	21 BRC/HH	831.34
CNW	460926	MINNEAPOL	MN	ADELL	WI	-	379	0 -	659.89
NW	177474	CHICAGO B	IL	ADELL	WI	-	243	21 BRC/HH	947.93
IMCX	11364	MINNEAPOL	MN	RANLAKE	WI	-	374	0 -	1,448.56
IMCX	11169	MINNEAPOL	MN	RANLAKE	WI	-	374	0 -	1,448.56
ADMX	52405	MINNEAPOL	MN	ADELL	WI	-	379	0 -	642.37
IMCX	12538	MINNEAPOL	MN	ADELL	WI	-	757	0 -	2,951.99
IMCX	12538	MINNEAPOL	MN	ADELL	WI	-	379	0 -	1,475.99
IMCX	12538	MINNEAPOL	MN	ADELL	WI	-	379	0 -	1,475.99
IMCX	12538	MINNEAPOL	MN	ADELL	WI	-	386	0 -	1,475.99
TOTAL							74152	1722	228,061.91
GRAND TOTAL							75241	1827	234,095.81

Appendix B

Grand Trunk Corp. - 2003

Summary of GTC's Car Hire History File
Foreign Car Days On-Line and System Car Days Off-Line

Car Group	Foreign Cars On Line		System Cars Off Line	
	Hours	Days	Hours	Days
Covered Hopper	38,192,162	1,591,340	23,365,494	973,562
Equipped Boxcar	38,571,902	1,607,163	36,482,485	1,520,104
Flat - Other	18,472,570	769,690	8,965,015	373,542
Non-Mechanical Refer	513,662	21,403	709,286	29,554
Plain Boxcar - 50'	3,359,528	139,980	66,335	2,764
Grand Total	99,109,824	4,129,576	69,588,615	2,899,526

Grand Trunk Corp. - 2003

Summary of CN's Car Hire History File excluding Transfer Pricing File Data
 Foreign Car Days On-Line and System Car Days Off-Line

Car Group	Foreign Cars On Line		System Cars Off Line	
	Hours	Days	Hours	Days
Covered Hopper	27,407,318	1,141,971.58	14,099,517	587,479.88
Equipped Boxcar	24,368,489	1,015,353.71	27,565,293	1,148,553.88
Flat - Other	11,383,636	474,318.17	5,427,787	226,157.79
Non-Mechanical Refer	513,662	21,402.58	646,964	26,956.83
Plain Boxcar - 50'	3,317,482	138,228.42	59,950	2,497.92
Grand Total	66,990,587	2,791,274.46	47,799,511	1,991,646.29

Appendix B

Grand Trunk Corp. - 2003

Summary of CN's Transfer Pricing Car Hire File
Foreign Car Days On-Line and System Car Days Off-Line

Car Group	Foreign Car On Line		System Car Off Line	
	Hours	Days	Hours	Days
Covered Hopper	10,784,844	449,368.50	9,265,977	386,082.38
Equipped Boxcar	14,203,413	591,808.88	8,917,192	371,549.67
Flat - Other	7,088,934	295,372.25	3,537,228	147,384.50
Non-Mechanical Reefer	0	0.00	62,322	2,596.75
Plain Boxcar - 50'	42,046	1,751.92	6,385	266.04
Total	32,119,237	1,338,301.54	21,789,104	907,879.33

Summary by Car Group for Foreign Railroad Cars and GTC System Cars: Time On Line and Off Line

(The data base from which this data was drawn included cars of CN ownership, thus an extra step had to be taken to include CN cars as foreign to GTC)

Summary of CN's Car Hire History File excluding Transfer Pricing File Data

Sum of SumOffTime_Units		For/System Cars Off or On-Line					
Car Group	Foreign		Foreign Total	System		System Total	Grand Total
	Off	On		Off	On		
Not Shown in Records	206956	59,566	266,522	991,195	41,216	1,032,411	1,298,933
All Other Freight Cars	46169	862,090	908,259	746,573	1,485	748,058	1,656,317
Caboose	112323		112,323	102,817	744	103,561	215,884
Covered Hopper	35730138	16,614,065	52,344,203	13,883,480	2,001,352	15,884,832	68,229,035
Equipped Boxcar	82313263	24,356,162	106,669,425	27,142,930	2,108,029	29,250,959	135,920,384
Equipped Gondola	11862004	7,482,394	19,344,398	7,005,925	1,114,194	8,120,119	27,464,517
Flat - General	152340	89,369	241,709				241,709
Flat - Other	42008281	11,377,877	53,386,158	5,344,621	232,124	5,576,745	58,962,903
Flat - TOFC	21330313	4,088,565	25,418,878	812,013	115,240	927,253	26,346,131
Mechanical Refer	105433	181,555	286,988				286,988
Multi-Level	59783922	41,974,821	101,758,743	4,508,666		4,508,666	106,267,409
Non-Mechanical Refer	99170	513,402	612,572	637,051	38,294	675,345	1,287,917
OT Hopper - General Service	407061	3,512,089	3,919,150	1,281,996	2,172,632	3,454,628	7,373,778
OT Hopper - Sp. Service	466137	660,926	1,127,063	2,142,180	994,249	3,136,429	4,263,492
Plain Boxcar - 40'	4370		4,370				4,370
Plain Boxcar - 50'	1291275	3,315,804	4,607,079	59,031	257	59,288	4,666,367
Plain Gondola	3534436	2,661,397	6,195,833	25,808	903	26,711	6,222,544
Tank - <22000	4343	93	4,436	5,563		5,563	9,999
Tank - >22000	4902		4,902				4,902
Grand Total	259,462,836.00	117,750,175	377,213,011	64,689,849	8,820,719	73,510,568	450,723,579

Car Group	Allocation of Cars of		Unidentified Car Group	
	Foreign RR On	System RR Off	Foreign	System
Not Shown in Records	59,566	991195	0	0
All Other Freight Cars	862,090	746573	862,526	758,190
Caboose		102817	0	104,417
Covered Hopper	16,614,065	13883480	16,622,474	14,099,517
Equipped Boxcar	24,356,162	27142930	24,368,489	27,565,293
Equipped Gondola	7,482,394	7005925	7,486,181	7,114,942
Flat - General	89,369		89,414	0
Flat - Other	11,377,877	5344621	11,383,636	5,427,787
Flat - TOFC	4,088,565	812013	4,090,634	824,648
Mechanical Refer	181,555		181,647	0
Multi-Level	41,974,821	4508666	41,996,065	4,578,824
Non-Mechanical Refer	513,402	637051	513,662	646,964
OT Hopper - General Service	3,512,089	1281996	3,513,867	1,301,945
OT Hopper - Sp. Service	660,926	2142180	661,261	2,175,514
Plain Boxcar - 40'			0	0
Plain Boxcar - 50'	3,315,804	59031	3,317,482	59,950
Plain Gondola	2,661,397	25808	2,662,744	26,210
Tank - <22000	93	5563	93	5,650
Tank - >22000			0	0
Grand Total	117,750,175	64,689,849	117,750,175	64,689,851
Total Excl. Records w/o car group	117,690,609	63,698,654		

Data in columns Owner_road, Paying_road, AAR_Car_type, and SumOfTime_Units provided from CN
 Additional Columns were added to Determine Which Cars were of GTC ownership and to convert
 Car Types to Those Used In Abandonment
 GTC Car Column was added to determine whether car was owned by GWC or other carrier (from GTC Corp perspective)
 The Column CTC was added to facilitate the translation from AAR CTC to Car Group Name in Abandonment

Owner_road	Paying_road	AAR_Car_type	Car Group	SumOfTime_Units	Foreign/System Cars	Off or On-Line	GTC Cars Initials	CTC	Car Group
AC	ARN	E730	Equipped Gondola	4575	Foreign	Off	CC	AX5X	All Other Freight Cars
AC	BCOL	E730	Equipped Gondola	1434	Foreign	Off	CEDR	AXXX	Equipped Boxcar
AC	BCOL	F241	Flat - Other	148	Foreign	Off	DWP	B1XX	Plain Boxcar - 40'
AC	BNSF	E730	Equipped Gondola	7464	Foreign	Off	GTW	B2XX	Plain Boxcar - 40'
AC	BNSF	F141	Flat - Other	4664	Foreign	Off	IC	B3XX	Plain Boxcar - 50'
AC	BNSF	F241	Flat - Other	5148	Foreign	Off	SSAM	B4XX	Plain Boxcar - 50'
AC	BNSF	F243	Flat - Other	1227	Foreign	Off	WC	B5XX	Plain Boxcar - 50'
AC	BRC	H350	OT Hopper - General Ser	788	Foreign	Off	WCCL	B6XX	Plain Boxcar - 50'
AC	CN	E730	Equipped Gondola	20650	Foreign	Off		B7XX	Plain Boxcar - 50'
AC	CN	F141	Flat - Other	8544	Foreign	Off		B8XX	Plain Boxcar - 50'
AC	CN	F241	Flat - Other	12097	Foreign	Off		CXXX	Covered Hopper
AC	CN	F243	Flat - Other	25259	Foreign	Off		EXXX	Equipped Gondola
AC	CN	F343	Flat - Other	886	Foreign	Off		F10X	Flat - General
AC	CN	X000	???	3672	Foreign	Off		F20X	Flat - General
AC	CPRS	E730	Equipped Gondola	21249	Foreign	Off		F30X	Flat - General
AC	CPRS	F141	Flat - Other	801	Foreign	Off		F40X	Flat - Other
AC	CPRS	F241	Flat - Other	45	Foreign	Off		FX1X	Flat - Other
AC	CPRS	F243	Flat - Other	554	Foreign	Off		FX2X	Flat - Other
AC	CSXT	E730	Equipped Gondola	1424	Foreign	Off		FX3X	Flat - Other
AC	CTRR	F141	Flat - Other	2839	Foreign	Off		FX4X	Flat - Other
AC	CTRR	F241	Flat - Other	2507	Foreign	Off		FX5X	Flat - Other
AC	CTRR	F243	Flat - Other	510	Foreign	Off		FX6X	Flat - Other
AC	DWP	E730	Equipped Gondola	1676	Foreign	On		FX7X	All Other Freight Cars
AC	DWP	F141	Flat - Other	2838	Foreign	On		FX8X	Flat - Other
AC	DWP	F241	Flat - Other	2198	Foreign	On		GXXX	Plain Gondola
AC	DWP	F243	Flat - Other	1178	Foreign	On		HXXX	OT Hopper - General Service
AC	EJE	E700	Equipped Gondola	3524	Foreign	Off		JXX0	OT Hopper - Sp. Service
AC	ELS	E730	Equipped Gondola	518	Foreign	Off		JXX1	Plain Gondola
AC	ELS	F141	Flat - Other	192	Foreign	Off		JXX2	Plain Gondola
AC	ELS	F241	Flat - Other	75	Foreign	Off		JXX3	Plain Gondola
AC	ELS	F243	Flat - Other	84	Foreign	Off		JXX4	Plain Gondola
AC	GTW	E730	Equipped Gondola	53	Foreign	On		KXXX	OT Hopper - Sp. Service
AC	GTW	F243	Flat - Other	21	Foreign	On		LXXX	All Other Freight Cars
AC	IC	E730	Equipped Gondola	2578	Foreign	On		PXXX	Flat - TOFC
AC	IC	F141	Flat - Other	207	Foreign	On		Q8XX	All Other Freight Cars
AC	IC	F241	Flat - Other	228	Foreign	On		QXXX	Flat - TOFC
AC	IC	F243	Flat - Other	257	Foreign	On		RX0X	Non-Mechanical Refer
AC	IC	F343	Flat - Other	187	Foreign	On		RX1X	Non-Mechanical Refer
AC	KCS	E730	Equipped Gondola	3083	Foreign	Off		RX2X	Non-Mechanical Refer
AC	LSI	H350	OT Hopper - General Ser	1619	Foreign	Off		RX5X	Mechanical Refer
AC	MNRR	E730	Equipped Gondola	23	Foreign	Off		RX6X	Mechanical Refer
AC	MNRR	F241	Flat - Other	1007	Foreign	Off		RX7X	Mechanical Refer
AC	MSCI	F241	Flat - Other	465	Foreign	Off		RX8X	Mechanical Refer
AC	NS	E730	Equipped Gondola	218	Foreign	Off		RX9X	Mechanical Refer
AC	ONT	F243	Flat - Other	6080	Foreign	Off		SXXX	Flat - TOFC
AC	STE	F241	Flat - Other	47	Foreign	Off		TX0X	Tank - <22000
AC	TR	E730	Equipped Gondola	2786	Foreign	Off		TX1X	Tank - <22000
AC	TR	F141	Flat - Other	74	Foreign	Off		TX2X	Tank - <22000
AC	TR	F241	Flat - Other	169	Foreign	Off		TX3X	Tank - <22000
AC	TR	F243	Flat - Other	195	Foreign	Off		TX4X	Tank - <22000
AC	UP	E730	Equipped Gondola	14436	Foreign	Off		TX5X	Tank - <22000
AC	UP	F241	Flat - Other	1260	Foreign	Off		TX6X	Tank - >22000
AC	WE	F243	Flat - Other	733	Foreign	Off		TX7X	Tank - >22000
ADBF	CC	F241	Flat - Other	2162	Foreign	On		TX8X	Tank - >22000
ADBF	CN	F241	Flat - Other	3248	Foreign	On		TX9X	Tank - >22000
ADBF	DWP	L047	All Other Freight Cars	449	Foreign	On		VXXX	Multi-Level
ADBF	GTW	A836	Equipped Boxcar	8760	Foreign	On			
ADBF	GTW	F241	Flat - Other	20808	Foreign	On			
ADBF	GTW	L047	All Other Freight Cars	21083	Foreign	On			
ADBF	GTW	X000	???	80	Foreign	On			
ADBF	IC	F241	Flat - Other	128829	Foreign	On			
ADBF	IC	L047	All Other Freight Cars	178082	Foreign	On			
ADBF	IC	X000	???	24	Foreign	On			
ADF	CN	X000	???	326	Foreign	Off			
ADM	IC	X000	???	248	Foreign	On			
AERC	CC	A402	Equipped Boxcar	65	Foreign	On			
AERC	CN	A302	Equipped Boxcar	120	Foreign	Off			
AERC	CN	A402	Equipped Boxcar	3688	Foreign	Off			
AERC	CN	F483	Flat - Other	1042	Foreign	Off			
AERC	GTW	A302	Equipped Boxcar	47	Foreign	On			
AERC	GTW	A402	Equipped Boxcar	1200	Foreign	On			
AERC	GTW	F483	Flat - Other	246	Foreign	On			
AERC	IC	A302	Equipped Boxcar	868	Foreign	On			
AERC	IC	A402	Equipped Boxcar	2072	Foreign	On			
AERC	IC	F483	Flat - Other	13	Foreign	On			
AGLF	CN	C113	Covered Hopper	6383	Foreign	Off			
AGLF	DWP	C113	Covered Hopper	59	Foreign	On			
AGLF	IC	B314	Plain Boxcar - 50'	280	Foreign	On			
AGLF	IC	C113	Covered Hopper	1502	Foreign	On			
AGR	CC	A302	Equipped Boxcar	188	Foreign	On			
AGR	CC	A402	Equipped Boxcar	1708	Foreign	On			
AGR	CN	A302	Equipped Boxcar	3932	Foreign	Off			
AGR	CN	A402	Equipped Boxcar	6170	Foreign	Off			
AGR	CN	A432	Equipped Boxcar	645	Foreign	Off			
AGR	CN	B314	Plain Boxcar - 50'	923	Foreign	Off			

Data in columns Owner_road, Paying_road, AAR_Car_type, and SumOfTime_Units provided from CN
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 Car Types to Those Used In Abandonment
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 The Column CTC was added to facilitate the translation from AAR CTC to Car Group Name in Abandonment

Owner_road	Paying_road	AAR_Car_type	Car Group	SumOfTime_Units	Foreign/System Cars	Off or On-Line	GTC Cars Initials	CTC	Car Group
AGR	CN	B414	Plain Boxcar - 50'	1241	Foreign	Off			
AGR	DWP	A302	Equipped Boxcar	311	Foreign	On			
AGR	DWP	A402	Equipped Boxcar	263	Foreign	On			
AGR	DWP	B314	Plain Boxcar - 50'	200	Foreign	On			
AGR	GTW	A302	Equipped Boxcar	15688	Foreign	On			
AGR	GTW	A402	Equipped Boxcar	39159	Foreign	On			
AGR	GTW	A432	Equipped Boxcar	605	Foreign	On			
AGR	GTW	B314	Plain Boxcar - 50'	1707	Foreign	On			
AGR	GTW	B414	Plain Boxcar - 50'	6379	Foreign	On			
AGR	IC	A302	Equipped Boxcar	18447	Foreign	On			
AGR	IC	A402	Equipped Boxcar	48406	Foreign	On			
AGR	IC	A403	Equipped Boxcar	73	Foreign	On			
AGR	IC	A408	Equipped Boxcar	40	Foreign	On			
AGR	IC	A432	Equipped Boxcar	52800	Foreign	On			
AGR	IC	A608	Equipped Boxcar	103	Foreign	On			
AGR	IC	B314	Plain Boxcar - 50'	4128	Foreign	On			
AGR	IC	B414	Plain Boxcar - 50'	5912	Foreign	On			
AGR	SSAM	A302	Equipped Boxcar	125	Foreign	On			
AGR	SSAM	A402	Equipped Boxcar	738	Foreign	On			
AGR	WC	A302	Equipped Boxcar	4591	Foreign	On			
AGR	WC	A402	Equipped Boxcar	15226	Foreign	On			
AGR	WC	A432	Equipped Boxcar	349	Foreign	On			
AGR	WC	B314	Plain Boxcar - 50'	665	Foreign	On			
AGR	WC	B414	Plain Boxcar - 50'	2028	Foreign	On			
AKMD	CC	A603	Equipped Boxcar	438	Foreign	On			
AKMD	CC	F483	Flat - Other	96	Foreign	On			
AKMD	CN	A603	Equipped Boxcar	330	Foreign	Off			
AKMD	CN	F483	Flat - Other	2481	Foreign	Off			
AKMD	DWP	A603	Equipped Boxcar	26	Foreign	On			
AKMD	GTW	A603	Equipped Boxcar	1424	Foreign	On			
AKMD	GTW	E530	Equipped Gondola	108	Foreign	On			
AKMD	GTW	F483	Flat - Other	12205	Foreign	On			
AKMD	IC	A603	Equipped Boxcar	678	Foreign	On			
AKMD	IC	E530	Equipped Gondola	41260	Foreign	On			
AKMD	IC	F483	Flat - Other	3311	Foreign	On			
AKMD	WC	A603	Equipped Boxcar	857	Foreign	On			
AKMD	WC	F483	Flat - Other	1253	Foreign	On			
ALAB	CN	A302	Equipped Boxcar	266	Foreign	Off			
ALAB	CN	A632	Equipped Boxcar	121	Foreign	Off			
ALAB	CN	C113	Covered Hopper	266	Foreign	Off			
ALAB	CN	C314	Covered Hopper	37	Foreign	Off			
ALAB	CN	R410	Non-Mechanical Refer	230	Foreign	Off			
ALAB	GTW	A302	Equipped Boxcar	1483	Foreign	On			
ALAB	GTW	A346	Equipped Boxcar	150	Foreign	On			
ALAB	GTW	A405	Equipped Boxcar	50	Foreign	On			
ALAB	GTW	A436	Equipped Boxcar	126	Foreign	On			
ALAB	GTW	A446	Equipped Boxcar	418	Foreign	On			
ALAB	GTW	A603	Equipped Boxcar	23	Foreign	On			
ALAB	GTW	A632	Equipped Boxcar	102	Foreign	On			
ALAB	GTW	A636	Equipped Boxcar	33	Foreign	On			
ALAB	GTW	C113	Covered Hopper	329	Foreign	On			
ALAB	IC	A302	Equipped Boxcar	1500	Foreign	On			
ALAB	IC	A402	Equipped Boxcar	306	Foreign	On			
ALAB	IC	A403	Equipped Boxcar	1718	Foreign	On			
ALAB	IC	A606	Equipped Boxcar	29	Foreign	On			
ALAB	IC	A832	Equipped Boxcar	176	Foreign	On			
ALAB	IC	A636	Equipped Boxcar	173	Foreign	On			
ALAB	IC	C113	Covered Hopper	199969	Foreign	On			
ALAB	IC	C114	Covered Hopper	405	Foreign	On			
ALAB	IC	C314	Covered Hopper	744	Foreign	On			
ALAB	IC	L047	All Other Freight Cars	29	Foreign	On			
ALAB	IC	R410	Non-Mechanical Refer	270	Foreign	On			
ALAB	WC	A302	Equipped Boxcar	6842	Foreign	On			
ALAB	WC	A346	Equipped Boxcar	1080	Foreign	On			
ALAB	WC	A405	Equipped Boxcar	121	Foreign	On			
ALAB	WC	A436	Equipped Boxcar	1151	Foreign	On			
ALAB	WC	A446	Equipped Boxcar	2095	Foreign	On			
ALAB	WC	A603	Equipped Boxcar	116	Foreign	On			
ALM	CC	A302	Equipped Boxcar	40	Foreign	On			
ALM	CC	A402	Equipped Boxcar	11	Foreign	On			
ALM	CC	A403	Equipped Boxcar	732	Foreign	On			
ALM	CC	B414	Plain Boxcar - 50'	94	Foreign	On			
ALM	CC	B415	Plain Boxcar - 50'	839	Foreign	On			
ALM	CC	B417	Plain Boxcar - 50'	1	Foreign	On			
ALM	CC	B615	Plain Boxcar - 50'	27	Foreign	On			
ALM	CN	A302	Equipped Boxcar	9808	Foreign	Off			
ALM	CN	A402	Equipped Boxcar	3035	Foreign	Off			
ALM	CN	A403	Equipped Boxcar	2350	Foreign	Off			
ALM	CN	B414	Plain Boxcar - 50'	4023	Foreign	Off			
ALM	CN	B415	Plain Boxcar - 50'	9574	Foreign	Off			
ALM	CN	B417	Plain Boxcar - 50'	2287	Foreign	Off			
ALM	CN	B614	Plain Boxcar - 50'	264	Foreign	Off			
ALM	DWP	A403	Equipped Boxcar	103	Foreign	On			
ALM	DWP	B414	Plain Boxcar - 50'	30	Foreign	On			
ALM	DWP	B415	Plain Boxcar - 50'	68	Foreign	On			

Summary by Car Group for Foreign Railroad Cars and GTC System Cars: Time On Line
 (The data base from which this data was drawn included cars of CN ownership, thus an extra
 Summary of Car Hire Transfer Pricing File Data)

Car Group	Railroad Cars		Allocate cars without car type shown	
	Foreign On	System Off	Foreign On	System Off
Car group, not identified	5,082	11,361		
All Other Freight Cars		122,194	0	122,246
Caboose	1,921,565	78,634	1,921,801	78,667
Covered Hopper	10,783,517	9,262,071	10,784,844	9,265,977
Equipped Boxcar	14,201,665	8,913,433	14,203,413	8,917,192
Equipped Gondola	2,802,367	3,120,010	2,802,712	3,121,326
Flat - General	9,755	64	9,756	64
Flat - Other	7,088,062	3,535,737	7,088,934	3,537,228
Flat - TOFC	563,012	252,007	563,081	252,113
Multi-Level	2,029,630	591,278	2,029,880	591,527
Non-Mechanical Refer		62,296	0	62,322
OT Hopper - General Serv	1,252,053	609,982	1,252,207	610,239
OT Hopper - Sp. Service	501,336	162,501	501,398	162,570
Plain Boxcar - 50'	42,041	6,382	42,046	6,385
Plain Gondola	101,524	9,063	101,536	9,067
TXX5		214,786	0	214,877
Grand Total	41,301,609	26,951,799	41,301,608	26,951,800
Total Excl. cars w/o group	41,296,527	26,940,438		

» taken to include CN cars as foreign to GTC)

Sum of SumOfTIME UNITS	Railroad Cars Off or On-Line					
	Foreign		Foreign Total	System		System Total
	Off	On		Off	On	
Car Group						
Car group not identified	669	5082	5751	11361	26185	37546
All Other Freight Cars				122194	27327	149521
Caboose	11175	1921565	1932740	78634	375146	453780
Covered Hopper	198709	10783517	10982226	9262071	7882974	17145045
Equipped Boxcar	1154931	14201665	15356596	8913433	5321116	14234549
Equipped Gondola	107036	2802367	2909403	3120010	2130485	5250495
Flat - General	3682	9755	13437	64	101	165
Flat - Other	153022	7088062	7241084	3535737	1436657	4972394
Flat - TOFC	171	563012	563183	252007	148716	400723
Multi-Level		2029630	2029630	591278	60102	651380
Non-Mechanical Refer				62296	130155	192451
OT Hopper - General Service	121	1252053	1252174	609982	2427880	3037862
OT Hopper - Sp. Service	104	501336	501440	162501	1336592	1499093
Plain Boxcar - 50'	9696	42041	51737	6382	5185	11567
Plain Gondola		101524	101524	9063	3465	12528
TXX5				214786	3409	218195
Grand Total	1639316	41301609	42940925	26951799	21315495	48267294
						91208219

Two Page Sample Printout of File Car hire days, Tab TRANSFER PRICING

Appendix B

Data in columns Owner_road, Paying_road, AAR_Car_type, and SumOfTime_Units provided from CN
 Additional Columns were added to Determine Which Cars were of GTC ownership and to convert
 Car Types to Those Used In Abandonment
 GTC Car Column was added to determine whether car was owned by GWC or other carrier (from GTC Corp perspective)
 The Column CTC was added to facilitate the translation from AAR CTC to Car Group Name in Abandonment
 As of September 1, 2003 AC and WC were brought into RR systems and are part
 of the transfer pricing process. Thus this Transfer Pricing Worksheet must be added to the CH History worksheet.

OWNER	PAYING RD	AAR CARTYP	Car Group	SumOfTime UNITS	Railroad Cars	Off or On-Line	GTC Cars	CTC	Car Group
CC	AC	C113	Covered Hopper	122	System	Off	CC	AX5X	All Other Freight Cars
CC	AC	E534	Equipped Gondola	180	System	Off	CEDR	AXXX	Equipped Boxcar
CN	AC	A302	Equipped Boxcar	956	Foreign	Off	DWP	B1XX	Plain Boxcar - 40'
CN	AC	A303	Equipped Boxcar	6621	Foreign	Off	GTW	B2XX	Plain Boxcar - 40'
CN	AC	A305	Equipped Boxcar	87	Foreign	Off	IC	B3XX	Plain Boxcar - 50'
CN	AC	A306	Equipped Boxcar	1080	Foreign	Off	SSAM	B4XX	Plain Boxcar - 50'
CN	AC	A307	Equipped Boxcar	99317	Foreign	Off	WC	B5XX	Plain Boxcar - 50'
CN	AC	A400	Equipped Boxcar	95	Foreign	Off	WCCL	B6XX	Plain Boxcar - 50'
CN	AC	A402	Equipped Boxcar	87	Foreign	Off		B7XX	Plain Boxcar - 50'
CN	AC	A403	Equipped Boxcar	10703	Foreign	Off		B8XX	Plain Boxcar - 50'
CN	AC	A405	Equipped Boxcar	13501	Foreign	Off		CXXX	Covered Hopper
CN	AC	A407	Equipped Boxcar	2878	Foreign	Off		EXXX	Equipped Gondola
CN	AC	A432	Equipped Boxcar	921	Foreign	Off		F10X	Flat - General
CN	AC	A507	Equipped Boxcar	658	Foreign	Off		F20X	Flat - General
CN	AC	A603	Equipped Boxcar	1291	Foreign	Off		F30X	Flat - General
CN	AC	A605	Equipped Boxcar	168	Foreign	Off		F40X	Flat - Other
CN	AC	A633	Equipped Boxcar	236	Foreign	Off		FX1X	Flat - Other
CN	AC	A836	Equipped Boxcar	61	Foreign	Off		FX2X	Flat - Other
CN	AC	C112	Covered Hopper	14763	Foreign	Off		FX3X	Flat - Other
CN	AC	C113	Covered Hopper	19666	Foreign	Off		FX4X	Flat - Other
CN	AC	E241	Equipped Gondola	25976	Foreign	Off		FX5X	Flat - Other
CN	AC	E441	Equipped Gondola	1038	Foreign	Off		FX6X	Flat - Other
CN	AC	E531	Equipped Gondola	329	Foreign	Off		FX7X	All Other Freight Cars
CN	AC	E534	Equipped Gondola	1645	Foreign	Off		FX8X	Flat - Other
CN	AC	E541	Equipped Gondola	195	Foreign	Off		GXXX	Plain Gondola
CN	AC	E544	Equipped Gondola	2072	Foreign	Off		HXXX	OT Hopper - General Se
CN	AC	E631	Equipped Gondola	168	Foreign	Off		JXX0	OT Hopper - Sp. Service
CN	AC	E634	Equipped Gondola	87	Foreign	Off		JXX1	Plain Gondola
CN	AC	E641	Equipped Gondola	15637	Foreign	Off		JXX2	Plain Gondola
CN	AC	E644	Equipped Gondola	144	Foreign	Off		JXX3	Plain Gondola
CN	AC	E735	Equipped Gondola	40773	Foreign	Off		JXX4	Plain Gondola
CN	AC	F101	Flat - General	0	Foreign	Off		KXXX	OT Hopper - Sp. Service
CN	AC	F126	Flat - Other	4	Foreign	Off		LXXX	All Other Freight Cars
CN	AC	F141	Flat - Other	722	Foreign	Off		PXXX	Flat - TOFC
CN	AC	F151	Flat - Other	522	Foreign	Off		Q8XX	All Other Freight Cars
CN	AC	F212	Flat - Other	781	Foreign	Off		QXXX	Flat - TOFC
CN	AC	F226	Flat - Other	8023	Foreign	Off		RX0X	Non-Mechanical Refer
CN	AC	F241	Flat - Other	53133	Foreign	Off		RX1X	Non-Mechanical Refer
CN	AC	F243	Flat - Other	682	Foreign	Off		RX2X	Non-Mechanical Refer
CN	AC	F251	Flat - Other	17178	Foreign	Off		RX5X	Mechanical Refer
CN	AC	F253	Flat - Other	2431	Foreign	Off		RX6X	Mechanical Refer
CN	AC	F303	Flat - General	3682	Foreign	Off		RX7X	Mechanical Refer
CN	AC	F313	Flat - Other	884	Foreign	Off		RX8X	Mechanical Refer
CN	AC	F323	Flat - Other	2999	Foreign	Off		RX9X	Mechanical Refer
CN	AC	F343	Flat - Other	9509	Foreign	Off		SXXX	Flat - TOFC
CN	AC	F351	Flat - Other	705	Foreign	Off		TXX0	Tank - <22000
CN	AC	F353	Flat - Other	6904	Foreign	Off		TXX1	Tank - <22000
CN	AC	F383	Flat - Other	482	Foreign	Off		TXX2	Tank - <22000
CN	AC	F403	Flat - Other	3317	Foreign	Off		TXX3	Tank - <22000
CN	AC	F413	Flat - Other	984	Foreign	Off		TXX4	Tank - <22000
CN	AC	F451	Flat - Other	470	Foreign	Off		TXX5	Tank - <22000
CN	AC	F483	Flat - Other	25728	Foreign	Off		TXX6	Tank - >22000
CN	AC	H230	OT Hopper - General	121	Foreign	Off		TXX7	Tank - >22000
CN	AC	K340	OT Hopper - Sp. Serv	104	Foreign	Off		TXX8	Tank - >22000
CN	AC	M110	Caboose	7524	Foreign	Off		TXX9	Tank - >22000
CN	AC	M150	Caboose	3152	Foreign	Off		VXXX	Multi-Level
CN	AC	M260	Caboose	182	Foreign	Off			
CN	AC	P782	Flat - TOFC	171	Foreign	Off			
GTW	AC	A403	Equipped Boxcar	6053	System	Off			
GTW	AC	A405	Equipped Boxcar	748	System	Off			

Two Page Sample Printout of File Car hire days, Tab TRANSFER PRICING

Appendix B

Data in columns Owner_road, Paying_road, AAR_Car_type, and SumOfTime_Units provided from CN
 Additional Columns were added to Determine Which Cars were of GTC ownership and to convert
 Car Types to Those Used In Abandonment
 GTC Car Column was added to determine whether car was owned by GWC or other carrier (from GTC Corp perspective)
 The Column CTC was added to facilitate the translation from AAR CTC to Car Group Name in Abandonment
 As of September 1, 2003 AC and WC were brought into RR systems and are part
 of the transfer pricing process. Thus this Transfer Pricing Worksheet must be added to the CH History worksheet.

OWNER	PAYING RD	AAR CARTYP	Car Group	SumOfTime UNITS	Railroad Cars	Off or On- Line	GTC Cars	CTC	Car Group
GTW	AC	A432	Equipped Boxcar	87	System	Off			
GTW	AC	A603	Equipped Boxcar	301	System	Off			
GTW	AC	A633	Equipped Boxcar	113	System	Off			
GTW	AC	A806	Equipped Boxcar	168	System	Off			
GTW	AC	E241	Equipped Gondola	4264	System	Off			
GTW	AC	E441	Equipped Gondola	4948	System	Off			
GTW	AC	E530	Equipped Gondola	1684	System	Off			
GTW	AC	F483	Flat - Other	2548	System	Off			
IC	AC	A302	Equipped Boxcar	290	System	Off			
IC	AC	A332	Equipped Boxcar	464	System	Off			
IC	AC	A432	Equipped Boxcar	336	System	Off			
IC	AC	A603	Equipped Boxcar	87	System	Off			
IC	AC	C113	Covered Hopper	283	System	Off			
IC	AC	E241	Equipped Gondola	19705	System	Off			
IC	AC	E441	Equipped Gondola	1809	System	Off			
IC	AC	E520	Equipped Gondola	273	System	Off			
IC	AC	E530	Equipped Gondola	39963	System	Off			
IC	AC	E531	Equipped Gondola	191	System	Off			
IC	AC	E620	Equipped Gondola	3914	System	Off			
IC	AC	E640	Equipped Gondola	942	System	Off			
IC	AC	E730	Equipped Gondola	22389	System	Off			
IC	AC	E737	Equipped Gondola	1216	System	Off			
IC	AC	F483	Flat - Other	2785	System	Off			
IC	AC	X000	???	1734	System	Off			
SSAM	AC	A302	Equipped Boxcar	238	System	Off			
SSAM	AC	A333	Equipped Boxcar	14051	System	Off			
SSAM	AC	A402	Equipped Boxcar	96	System	Off			
SSAM	AC	A403	Equipped Boxcar	52110	System	Off			
SSAM	AC	A405	Equipped Boxcar	51	System	Off			
SSAM	AC	E241	Equipped Gondola	54824	System	Off			
SSAM	AC	E530	Equipped Gondola	3845	System	Off			
SSAM	AC	F252	Flat - Other	96280	System	Off			
SSAM	AC	F352	Flat - Other	8658	System	Off			
SSAM	AC	F483	Flat - Other	4931	System	Off			
SSAM	AC	H351	OT Hopper - General	287622	System	Off			
SSAM	AC	H352	OT Hopper - General	4355	System	Off			
WC	AC	A302	Equipped Boxcar	0	System	Off			
WC	AC	A402	Equipped Boxcar	294	System	Off			
WC	AC	A405	Equipped Boxcar	166257	System	Off			
WC	AC	A406	Equipped Boxcar	20854	System	Off			
WC	AC	A435	Equipped Boxcar	90	System	Off			
WC	AC	C113	Covered Hopper	1696	System	Off			
WC	AC	E530	Equipped Gondola	43714	System	Off			
WC	AC	E541	Equipped Gondola	0	System	Off			
WC	AC	E640	Equipped Gondola	1461	System	Off			
WC	AC	E641	Equipped Gondola	63178	System	Off			
WC	AC	E730	Equipped Gondola	32540	System	Off			
WC	AC	F141	Flat - Other	11001	System	Off			
WC	AC	F241	Flat - Other	283785	System	Off			
WC	AC	F251	Flat - Other	51338	System	Off			
WC	AC	F323	Flat - Other	30150	System	Off			
WC	AC	F341	Flat - Other	22759	System	Off			
WC	AC	F353	Flat - Other	62546	System	Off			
WC	AC	F483	Flat - Other	2905	System	Off			
WC	AC	H350	OT Hopper - General	12199	System	Off			
WC	AC	H351	OT Hopper - General	239424	System	Off			
WC	AC	M110	Caboose	1730	System	Off			
WC	AC	M150	Caboose	1628	System	Off			
WC	AC	P852	Flat - TOFC	0	System	Off			
WC	AC	X000	???	4218	System	Off			

ORIG STATION	ORIG NAME or INTERCHG	DEST STATION	DEST PROV/ST	TRAFFIC TYPE PER DETAIL REPORT	TRAFFIC TYPE SHOWING GTC IN ROUTE	GTC Traffic Type a/ d/	AAR CAR KIND	R 1 Car Type	CAR OWNERSHIP P DESCRIPTI ON	CAR OWNERSHIP P DESCRIPTI ON	Number of Cars Orig.& Term.On Branch MODIFIED TERMINAL	Number of Cars Orig.& Term.On Branch & Local REGULAR TERMINAL	Number of Cars Orig.& Term.On Branch & Interchanged INTERCHANGE TERMINAL	Lds
INTERLINE FORWARDED OR RECEIVED TRAFFIC RAILROAD CARS														
CHICAGO B	IL	WALDO	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	B314	Box 50>	Foreign	Foreign	5	0	5	1
CHICAGO B	IL	WALDO	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	B314	Box 50>	Foreign	Foreign				1
CHICAGO B	IL	WALDO	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	B314	Box 50>	Foreign	Foreign				1
CHICAGO B	IL	WALDO	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	B314	Box 50>	Foreign	Foreign				1
CHICAGO B	IL	WALDO	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	B357	Box 50>	Foreign	Foreign				1
DUVCO	SK	RANLAKE	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	CN Gvt Grn	92	0	92	1
RANLAKE	WI	CHICAGO B IL		I/L Fwd	GTC-Other	I/L Fwd I/L	C113	Cov Hop	Foreign	Foreign				1
RANLAKE	WI	CHICAGO B IL		I/L Fwd	GTC-Other	I/L Fwd I/L	C113	Cov Hop	Foreign	Foreign				1
RANLAKE	WI	CHICAGO B IL		I/L Fwd	GTC-Other	I/L Fwd I/L	C113	Cov Hop	Foreign	Foreign				1
CHICAGO B	IL	RANLAKE	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	Foreign				1
CHICAGO B	IL	ADELL	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	Foreign				1
CHICAGO B	IL	ADELL	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	Foreign				1
CHICAGO B	IL	ADELL	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	Foreign				1
CHICAGO B	IL	ADELL	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	Foreign				1
CHICAGO B	IL	ADELL	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	Foreign				1
CHICAGO B	IL	ADELL	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	Foreign				1
CHICAGO B	IL	ADELL	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	Foreign				1
CHICAGO B	IL	RANLAKE	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	Foreign				1
CHICAGO B	IL	RANLAKE	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	Foreign				1
CHICAGO B	IL	RANLAKE	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	Foreign				1
CHICAGO B	IL	RANLAKE	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	Foreign				1
CHICAGO B	IL	RANLAKE	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	Foreign				1
CHICAGO B	IL	ADELL	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	Foreign				1
CHICAGO B	IL	RANLAKE	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	Foreign				1
CHICAGO B	IL	RANLAKE	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	Foreign				1
CHICAGO B	IL	ADELL	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	Foreign				1
CHICAGO B	IL	RANLAKE	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	Foreign				1
CHICAGO B	IL	RANLAKE	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	Foreign				1
MINNEAPOL MN		ADELL	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	Foreign				1
CHICAGO B	IL	RANLAKE	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	Foreign				1
CHICAGO B	IL	RANLAKE	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	Foreign				1
CHICAGO B	IL	RANLAKE	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	Foreign				1
CHICAGO B	IL	RANLAKE	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	Foreign				1
CHICAGO B	IL	ADELL	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	Foreign				1
CHICAGO B	IL	ADELL	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	Foreign				1
CHICAGO B	IL	ADELL	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	Foreign				1
CHICAGO B	IL	ADELL	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	Foreign				1
CH														

PLYMOUTH TRAFFIC - 2003
 INPUT FILE: M12030.COSTYD.CL2003.DETAIL
 PRPKG359 RAIL RANGE = 56117-56123

RECAP OF TRAFFIC BY CLASS OF TRAFFIC TO DETERMINE CARLOADS FOR MODIFIED TERMINAL, REGULAR TERMINAL AND INTERCHANGE TERMINAL
 Data from the Traffic file necessary to determine Type of Traffic, Car Type, and Ownership was drawn from the above referenced file

ORIG STATION NAME or INTERCHG STATION	ORIG PROV/ ST	DEST STATION NAME	DEST PROV/ ST	TRAFFIC TYPE PER DETAIL REPORT	TRAFFIC TYPE SHOWING GTC IN ROUTE	GTC Traffic a/ d/	AAR CAR KIND	R 1 Car Type	CAR OWNERSHIP P DESCRIPTI ON	CAR OWNERSHIP P DESCRIPTI ON	Number of Cars Orig. & Term. On Branch MODIFIED TERMINAL	Number of Cars Orig. & Term. On Branch & Local REGULAR TERMINAL	Number of Cars Orig. & Term. On Branch & Interchanged INTERCHANGE TERMINAL	Lds
INTERLINE FORWARDED OR RECEIVED TRAFFIC														
RAILROAD CARS														
DUVCO	SK	RANLAKE	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	System Cdn b/				1
DUVCO	SK	RANLAKE	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	System Cdn b/				1
DUVCO	SK	RANLAKE	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	System Cdn b/				1
DUVCO	SK	RANLAKE	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	System Cdn b/				1
DUVCO	SK	RANLAKE	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	System Cdn b/				1
WINSYMYAR	MB	ADELL	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	System Cdn b/				1
WINSYMYAR	MB	ADELL	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	System Cdn b/				1
WINSYMYAR	MB	ADELL	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	System Cdn b/				1
WINSYMYAR	MB	ADELL	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	System Cdn b/				1
WINSYMYAR	MB	ADELL	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	System Cdn b/				1
SASYARD	SK	RANLAKE	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	System Cdn b/				1
SASYARD	SK	RANLAKE	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	System Cdn b/				1
SASYARD	SK	RANLAKE	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	System Cdn b/				1
DUVCO	SK	RANLAKE	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	System Cdn b/				1
SAFERCOSK	SK	ADELL	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	System Cdn b/				1
SAFERCOSK	SK	ADELL	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	System Cdn b/				1
SAFERCOSK	SK	ADELL	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	System Cdn b/				1
SAFERCOSK	SK	ADELL	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	Foreign	System Cdn b/				1
WINSYMYAR	MB	ADELL	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C112	Cov Hop	System US	System US				1
DUVCO	SK	RANLAKE	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	System US	System US				1
WINSYMYAR	MB	ADELL	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	System US	System US				1
SAFERCOSK	SK	ADELL	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	System US	System US				1
SAFERCOSK	SK	ADELL	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	System US	System US				1
SAFERCOSK	SK	ADELL	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	System US	System US				1
SAFERCOSK	SK	ADELL	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	System US	System US				1
SAFERCOSK	SK	ADELL	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	System US	System US				1
SAFERCOSK	SK	ADELL	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	System US	System US				1
SAFERCOSK	SK	ADELL	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	System US	System US				1
SAFERCOSK	SK	ADELL	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	System US	System US				1
SAFERCOSK	SK	ADELL	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	System US	System US				1
CHICAGO B	IL	WALDO	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	A302	Eq Box	Foreign	Foreign	5	0	5	1
CHICAGO B	IL	WALDO	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	A302	Eq Box	Foreign	Foreign				1
CHICAGO B	IL	WALDO	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	A402	Eq Box	Foreign	Foreign				1
CHICAGO B	IL	RANLAKE	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	A636	Eq Box	Foreign	Foreign				1
CHICAGO B	IL	RANLAKE	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	A636	Eq Box	Foreign	Foreign				1
CHICAGO B	IL	FREDONIA	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	F383	Flat Other	Foreign	Foreign	9	0	9	1
STPAUL	MN	FREDONIA	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	F383	Flat Other	Foreign	Foreign				1
CHICAGO B	IL	FREDONIA	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	F483	Flat Other	Foreign	Foreign				1
HINTON	AB	FREDONIA	WI	CN - CN	CN-GTC	I/L Rec'd I/L	F251	Flat Other	Foreign	System Cdn b/				1
HINTON	AB	FREDONIA	WI	CN - CN	CN-GTC	I/L Rec'd I/L	F251	Flat Other	Foreign	System Cdn b/				1
HOUSTON	BC	FREDONIA	WI	CN - CN	CN-GTC	I/L Rec'd I/L	F483	Flat Other	Foreign	System Cdn b/				1
HOUSTON	BC	FREDONIA	WI	CN - CN	CN-GTC	I/L Rec'd I/L	F483	Flat Other	Foreign	System Cdn b/				1
HOUSTON	BC	FREDONIA	WI	CN - CN	CN-GTC	I/L Rec'd I/L	F383	Flat Other	Foreign	System Cdn b/e/				1
HINTON	AB	FREDONIA	WI	CN - CN	CN-GTC	I/L Rec'd I/L	F483	Flat Other	Foreign	System Cdn b/e/				1
CHICAGO B	IL	RANLAKE	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	R410	Ref Non A	Foreign	Foreign	3	0	3	1
MINNEAPOL	MN	RANLAKE	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	R600	Ref Non A	Foreign	Foreign				1
CHICAGO B	IL	RANLAKE	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	R610	Ref Non A	Foreign	Foreign				1
											114			
INTERLINE FORWARDED OR RECEIVED TRAFFIC														
PRIVATE CARS														
RANLAKE	WI	CHICAGO B	IL	I/L Fwd	GTC-Other	I/L Fwd I/L	C113	Cov Hop	Pvt	Pvt-no-Pay	35	0	35	1
RANLAKE	WI	CHICAGO B	IL	I/L Fwd	GTC-Other	I/L Fwd I/L	C113	Cov Hop	Pvt	Pvt-no-Pay				1
DUVCO	SK	RANLAKE	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	Pvt	Pvt-no-pay				1
DUVCO	SK	RANLAKE	WI	CN - CN	CN-GTC	I/L Rec'd I/L	C113	Cov Hop	Pvt	Pvt-no-pay				1
CHICAGO B	IL	ADELL	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Pvt	Pvt-no-pay				1
CHICAGO B	IL	ADELL	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Pvt	Pvt-no-pay				1
WISRAPIDS	WI	RANLAKE	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Pvt	Pvt-no-pay				1
CHICAGO B	IL	ADELL	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Pvt	Pvt-no-pay				1
STPAUL	MN	RANLAKE	WI	I/L Rec'd	Other-GTC	I/L Rec'd I/L	C113	Cov Hop	Pvt	Pvt-no-pay				1

RECAP OF TRAFFIC BY CLASS OF TRAFFIC TO DETERMINE CARLOADS FOR MODIFIED TERMINAL, REGULAR TERMINAL

Data from the Traffic file necessary to determine Type of Traffic, Car Type, and Ownership was drawn from the above referenced file

[illegible]

PLYMOUTH TRAFFIC - 2003
 INPUT FILE: M12030.COSTYTD.CL2003.DETAIL
 PRPKG359 RAIL RANGE = 56117-56123

RECAP OF TRAFFIC BY CLASS OF TRAFFIC TO DETERMINE CARLOADS FOR MODIFIED TERMINAL, REGULAR TERMINAL AND INTERCHANGE TERMINAL
 Data from the Traffic file necessary to determine Type of Traffic, Car Type, and Ownership was drawn from the above referenced file

ORIG STATION NAME or INTERCHG	ORIG PROV/	DEST STATION NAME	DEST PROV/	TRAFFIC TYPE PER DETAIL REPORT	TRAFFIC TYPE SHOWING GTC IN ROUTE	GTC Traffic a/ Type	AAR CAR KIND	R 1 Car Type	CAR OWNERSHI P DESCRIP TI ON	CAR OWNERSHI P DESCRIP TI ON	Number of Cars Orig.& Term.On Branch MODIFIED TERMINAL	Number of Cars Orig.& Term.On Branch & Local REGULAR TERMINAL	Number of Cars Orig. & Term.On Branch & Interchanged INTERCHANGE TERMINAL	Lds
INTERLINE FORWARDED OR RECEIVED TRAFFIC														
RAILROAD CARS														
MINNEAPOL	MN	RANLAKE	WI	CN - CN	GTC	Local	Local	C113	Cov Hop	Pvt	Pvt-pay			1
MINNEAPOL	MN	ADELL	WI	CN - CN	GTC	Local	Local	C113	Cov Hop	Pvt	Pvt-pay			1
MINNEAPOL	MN	RANLAKE	WI	CN - CN	GTC	Local	Local	C113	Cov Hop	Pvt	Pvt-pay			1
MINNEAPOL	MN	RANLAKE	WI	CN - CN	GTC	Local	Local	C113	Cov Hop	Pvt	Pvt-pay			1
MINNEAPOL	MN	RANLAKE	WI	CN - CN	GTC	Local	Local	C113	Cov Hop	Pvt	Pvt-pay			1
MINNEAPOL	MN	RANLAKE	WI	CN - CN	GTC	Local	Local	C113	Cov Hop	Pvt	Pvt-pay			1
MINNEAPOL	MN	ADELL	WI	CN - CN	GTC	Local	Local	C113	Cov Hop	Pvt	Pvt-pay			2
MINNEAPOL	MN	ADELL	WI	CN - CN	GTC	Local	Local	C113	Cov Hop	Pvt	Pvt-pay			1
MINNEAPOL	MN	ADELL	WI	CN - CN	GTC	Local	Local	C113	Cov Hop	Pvt	Pvt-pay			1
MINNEAPOL	MN	ADELL	WI	CN - CN	GTC	Local	Local	C113	Cov Hop	Pvt	Pvt-pay			1
CHICAGO B	IL	ADELL	WI	CN - CN	GTC	Local	Local	A402	Eq Box	Pvt	Pvt-no-pay	2	2	0 1
CHICAGO B	IL	ADELL	WI	CN - CN	GTC	Local	Local	A402	Eq Box	Pvt	Pvt-no-pay			1
GEISMAR	LA	ADELL	WI	CN - CN	GTC	Local	Local	T105	Tank <22	Pvt	Pvt-no-pay	3	3	0 1
GEISMAR	LA	ADELL	WI	CN - CN	GTC	Local	Local	T105	Tank <22	Pvt	Pvt-no-pay			1
ARCCO	IL	ADELL	WI	CN - CN	GTC	Local	Local	T105	Tank <22	Pvt	Pvt-no-pay			1
											206	51	155	206

foot note a: based on Traffic Data that showed Traffic Type and CN origin/Destination
 or Interchange Station, the Traffic Type was Determined to be
 Local, Interline Forwarded or Interline Received to Grand Trunk Corp

foot note b: system CN cars are considered foreign for R 1 reporting for the GTC

foot note c: paid on per diem basis so included with foreign cars

foot note d: in this column interline forward and interline received traffic is shown as interline
 There was no overhead traffic on the Branch

This column is used to determine the number of cars for Modified, Regular, and Interchange Costs

foot note e: this car is under a short term lease to CN

200

206

PLYMOUTH, ALL TRAFFIC - 2003
INPUT FILE: M12030 COSTYTD.CL2003.DETAIL
PRPKG359 RAIL RANGE = 56117-56123

SORT BY CAR OWNER THEN TYPE
UTILIZING URCS EMPTY RETURN RATIO BY CAR TYPE CAR OWNERSHIP
CALCULATION OF CAR MILES ON AND OFF BRANCH
CALCULATION OF GROSS TON MILES OFF BRANCH, WAY FREIGHT AND THROUGH FREIGHT SERVICE

CAR TYPE/OWNERSHIP										TONS		LOADED CAR MILES										TOTAL OFF BRANCH		GROSS TON MILES OFF BRANCH			
CAR TYPE/OWNERSHIP				CAR OWNERSHIP		TARE		LADING		EMPTY RETURN RATIO per URCS		TOTAL LOAD CAR MI		ON BRANCH CAR MI		TOTAL		WAY FRT		THRU FRT		URCS ERR		TOTAL		WAY FRT THRU FRT	
ORIG STATION NAME	ORIG PROV/STATION STATE	DEST STATION NAME	DEST PROV/STATION STATE	TRAFFIC TYPE	AAR CODE	R 1 TYPE	CAR OWNER	CAR DESCRIPTION	N	TARE	LADING	URCS	CAR MI	CAR MI	CAR MI	CAR MI	CAR MI	CAR MI	WAY FRT	WAY FRT	THRU FRT	URCS ERR	URCS ERR	URCS ERR	URCS ERR	URCS ERR	URCS ERR
RAILROAD OWNED CARS																											
CHICAGO B IL	WALDO	WI	WI	I/L Rec'd	B314	Box 50>	Foreign	Foreign		31.3	70	1.9097	251.9	20.8	231.1	77.2	153.9	441	29991	10019	19972						
CHICAGO B IL	WALDO	WI	WI	I/L Rec'd	B314	Box 50>	Foreign	Foreign		31.3	71	1.9097	251.9	20.8	231.1	77.2	153.9	441	30222	10096	20126						
CHICAGO B IL	WALDO	WI	WI	I/L Rec'd	B314	Box 50>	Foreign	Foreign		31.3	77	1.9097	251.9	20.8	231.1	77.2	153.9	441	31608	10559	21049						
CHICAGO B IL	WALDO	WI	WI	I/L Rec'd	B357	Box 50>	Foreign	Foreign		32.9	68	1.9097	251.9	20.8	231.1	77.2	153.9	441	31839	10636	21203						
5 carloads																											
CHICAGO B IL	RANLAKE	WI	WI	I/L Rec'd	A636	Eq Box	Foreign	Foreign		39.6	36	1.91481	243.1	12	231.1	77.2	153.9	443	25843	8633	17210						
CHICAGO B IL	RANLAKE	WI	WI	I/L Rec'd	A636	Eq Box	Foreign	Foreign		39.6	65	1.91481	243.1	12	231.1	77.2	153.9	443	32645	10872	21673						
APPLETON WI	WALDO	WI	WI	CN - CN	A302	Eq Box	Foreign	Foreign		33.6	77	1.91481	133.2	20.8	112.4	82.1	30.3	215	15866	11604	4283						
APPLETON WI	WALDO	WI	WI	CN - CN	A335	Eq Box	Foreign	Foreign		31	78	1.91481	133.2	20.8	112.4	82.1	30.3	215	15439	11277	4162						
CHICAGO B IL	WALDO	WI	WI	I/L Rec'd	A302	Eq Box	Foreign	Foreign		31.9	51	1.91481	251.9	20.8	231.1	77.2	153.9	443	25902	8653	17249						
CHICAGO B IL	WALDO	WI	WI	I/L Rec'd	A302	Eq Box	Foreign	Foreign		31.9	77	1.91481	251.9	20.8	231.1	77.2	153.9	443	31911	10660	21251						
CHICAGO B IL	WALDO	WI	WI	I/L Rec'd	A402	Eq Box	Foreign	Foreign		31.9	77	1.91481	251.9	20.8	231.1	77.2	153.9	443	31911	10660	21251						
7 carloads																											
CHICAGO B IL	RANLAKE	WI	WI	I/L Rec'd	R410	Ref Non A Foreign	Foreign	Foreign		42.4	27	2.27615	243.1	12	231.1	77.2	153.9	528	28543	9535	19008						
CHICAGO B IL	RANLAKE	WI	WI	I/L Rec'd	R610	Ref Non A Foreign	Foreign	Foreign		42.4	29	2.27615	243.1	12	231.1	77.2	153.9	526	29005	9689	19316						
MINNEAPOL MN	RANLAKE	WI	WI	I/L Rec'd	R600	Ref Non A Foreign	Foreign	Foreign		42.4	75	2.27615	387.0	12	375.0	281.9	93.1	854	64316	48348	15967						
3 carloads																											
CHICAGO B IL	ADELL	WI	WI	I/L Rec'd	C113	Cow Hop	Foreign	Foreign		31	101	2.0348	248.0	16.9	231.1	77.2	153.9	470	37919	12667	25252						
CHICAGO B IL	ADELL	WI	WI	I/L Rec'd	C113	Cow Hop	Foreign	Foreign		31.7	100	2.0348	248.0	16.9	231.1	77.2	153.9	470	38017	12700	25317						
CHICAGO B IL	ADELL	WI	WI	I/L Rec'd	C113	Cow Hop	Foreign	Foreign		31	96	2.0348	248.0	16.9	231.1	77.2	153.9	470	36763	12281	24482						
CHICAGO B IL	ADELL	WI	WI	I/L Rec'd	C113	Cow Hop	Foreign	Foreign		31.7	97	2.0348	248.0	16.9	231.1	77.2	153.9	470	37919	12667	25252						
CHICAGO B IL	ADELL	WI	WI	I/L Rec'd	C113	Cow Hop	Foreign	Foreign		31	97	2.0348	248.0	16.9	231.1	77.2	153.9	470	37323	12468	24855						
CHICAGO B IL	ADELL	WI	WI	I/L Rec'd	C113	Cow Hop	Foreign	Foreign		31	97	2.0348	248.0	16.9	231.1	77.2	153.9	470	36994	12358	24636						
CHICAGO B IL	ADELL	WI	WI	I/L Rec'd	C113	Cow Hop	Foreign	Foreign		31	97	2.0348	248.0	16.9	231.1	77.2	153.9	470	36994	12358	24636						
CHICAGO B IL	ADELL	WI	WI	I/L Rec'd	C113	Cow Hop	Foreign	Foreign		31.7	97	2.0348	248.0	16.9	231.1	77.2	153.9	470	36994	12358	24636						
CHICAGO B IL	ADELL	WI	WI	I/L Rec'd	C113	Cow Hop	Foreign	Foreign		31	101	2.0348	248.0	16.9	231.1	77.2	153.9	470	37919	12667	25252						
CHICAGO B IL	ADELL	WI	WI	I/L Rec'd	C113	Cow Hop	Foreign	Foreign		31	101	2.0348	248.0	16.9	231.1	77.2	153.9	470	37919	12667	25252						
CHICAGO B IL	ADELL	WI	WI	I/L Rec'd	C113	Cow Hop	Foreign	Foreign		31	100	2.0348	248.0	16.9	231.1	77.2	153.9	470	37919	12667	25252						
CHICAGO B IL	ADELL	WI	WI	I/L Rec'd	C113	Cow Hop	Foreign	Foreign		31	101	2.0348	248.0	16.9	231.1	77.2	153.9	470	37919	12667	25252						
CHICAGO B IL	ADELL	WI	WI	I/L Rec'd	C113	Cow Hop	Foreign	Foreign		30	101	2.0348	248.0	16.9	231.1	77.2	153.9	470	37688	12590	25098						
CHICAGO B IL	ADELL	WI	WI	I/L Rec'd	C113	Cow Hop	Foreign	Foreign		31	99	2.0348	248.0	16.9	231.1	77.2	153.9	470	37919	12667	25252						
CHICAGO B IL	ADELL	WI	WI	I/L Rec'd	C113	Cow Hop	Foreign	Foreign		31	96	2.0348	248.0	16.9	231.1	77.2	153.9	470	37448	12510	24939						
CHICAGO B IL	ADELL	WI	WI	I/L Rec'd	C113	Cow Hop	Foreign	Foreign		32	96	2.0348	248.0	16.9	231.1	77.2	153.9	470	37456	12512	24944						
CHICAGO B IL	ADELL	WI	WI	I/L Rec'd	C113	Cow Hop	Foreign	Foreign		31	98	2.0348	248.0	16.9	231.1	77.2	153.9	470	37233	12438	24796						
MINNEAPOL MN	ADELL	WI	WI	I/L Rec'd	C113	Cow Hop	Foreign	Foreign		31.7	91	2.0348	391.9	16.9	375.0	281.9	93.1	763	58314	43836	14477						
MINNEAPOL MN	ADELL	WI	WI	I/L Rec'd	C113	Cow Hop	Foreign	Foreign		31	87	2.0348	391.9	16.9	375.0	281.9	93.1	763	56280	42307	13972						
MINNEAPOL MN	ADELL	WI	WI	I/L Rec'd	C113	Cow Hop	Foreign	Foreign		31	87	2.0348	391.9	16.9	375.0	281.9	93.1	763	56280	42307	13972						
MINNEAPOL MN	ADELL	WI	WI	I/L Rec'd	C113	Cow Hop	Foreign	Foreign		30	89	2.0348	391.9	16.9	375.0	281.9	93.1	763	56267	42297	13969						

C:\CN Abandonment\Car miles Gross ton miles Terminal count .xls CAR MILES GTMS

6/24/2004
Appendix C

**SORT BY CAR OWNER THEN TYPE
UTILIZING URGS EMPTY RETURN RATIO BY CAR TYPE CAR OWNERSHIP
CALCULATION OF CAR MILES ON AND OFF BRANCH
CALCULATION OF GROSS TON MILES OFF BRANCH, WAY FREIGHT AND T**

C:\CN Abandonment\Car miles Gross ton miles Terminal count.xlsCAR MILES GTMS

PLYMOUTH, ALL TRAFFIC - 2003
 INPUT FILE: M12030.COSTYTD.CL2003.DETAIL
 PRPKG356 RAIL RANGE = 56117-56123

SORT BY CAR OWNER THEN TYPE
 UTILIZING URCS EMPTY RETURN RATIO BY CAR TYPE CAR OWNERSHIP
 CALCULATION OF CAR MILES ON AND OFF BRANCH
 CALCULATION OF GROSS TON MILES OFF BRANCH, WAY FREIGHT AND THROUGH FREIGHT SERVICE

CAR TYPE/OWNERSHIP										TONS		LOADED CAR MILES										TOTAL OFF BRANCH		GROSS TON MILES											
ORIG STATION	ORIG PROV/ STATE	DEST STATION	DEST PROV/ STATE	TRAFFIC TYPE	AAR CODE	R 1 TYPE	CAR OWNER	CAR OWNERSHIP	TARE	LADING	EMPTY RETURN RATIO per URCS	TOTAL LOAD CAR MI	ON BRANCH CAR MI	WAY FRT	THRU FRT	URCS ERR	BASED ON CAR MI	TOTAL	WAY FRT	THRU FRT	URCS ERR	BASED ON CAR MI	TOTAL	WAY FRT	THRU FRT	URCS ERR	BASED ON CAR MI	TOTAL	WAY FRT	THRU FRT	URCS ERR	BASED ON CAR MI			
DUVCO	SK	RANLAKE	WI	CN - CN	C112	Cov Hop	Foreign	System Cdn	30.4	100	2.0348	559.9	12	547.9	77.2	470.7	1115	88682	12495	76187	1115	88682	12495	76187	1115	88682	12495	76187	1115	88682	12495	76187			
DUVCO	SK	RANLAKE	WI	CN - CN	C113	Cov Hop	Foreign	CN Govt Grn	31.1	100	2.0348	559.9	12	547.9	77.2	470.7	1115	88462	12605	76857	1115	88462	12605	76857	1115	88462	12605	76857	1115	88462	12605	76857			
DUVCO	SK	RANLAKE	WI	CN - CN	C113	Cov Hop	Foreign	System Cdn	30.2	100	2.0348	559.9	12	547.9	77.2	470.7	1115	88459	12464	75995	1115	88459	12464	75995	1115	88459	12464	75995	1115	88459	12464	75995			
DUVCO	SK	RANLAKE	WI	CN - CN	C113	Cov Hop	Foreign	System Cdn	30.4	100	2.0348	559.9	12	547.9	77.2	470.7	1115	88682	12495	76187	1115	88682	12495	76187	1115	88682	12495	76187	1115	88682	12495	76187			
DUVCO	SK	RANLAKE	WI	CN - CN	C113	Cov Hop	Foreign	System Cdn	30.2	101	2.0348	559.9	12	547.9	77.2	470.7	1115	89230	12573	76657	1115	89230	12573	76657	1115	89230	12573	76657	1115	89230	12573	76657			
DUVCO	SK	RANLAKE	WI	CN - CN	C113	Cov Hop	Foreign	System Cdn	31.4	99	2.0348	559.9	12	547.9	77.2	470.7	1115	88459	12464	75995	1115	88459	12464	75995	1115	88459	12464	75995	1115	88459	12464	75995			
DUVCO	SK	RANLAKE	WI	CN - CN	C113	Cov Hop	Foreign	System Cdn	31.2	100	2.0348	559.9	12	547.9	77.2	470.7	1115	88574	12621	76953	1115	88574	12621	76953	1115	88574	12621	76953	1115	88574	12621	76953			
DUVCO	SK	RANLAKE	WI	CN - CN	C113	Cov Hop	Foreign	System Cdn	30.2	101	2.0348	559.9	12	547.9	77.2	470.7	1115	89007	12541	76466	1115	89007	12541	76466	1115	89007	12541	76466	1115	89007	12541	76466			
DUVCO	SK	RANLAKE	WI	CN - CN	C113	Cov Hop	Foreign	System Cdn	30.9	100	2.0348	559.9	12	547.9	77.2	470.7	1115	88249	12475	76674	1115	88249	12475	76674	1115	88249	12475	76674	1115	88249	12475	76674			
DUVCO	SK	RANLAKE	WI	CN - CN	C113	Cov Hop	Foreign	System Cdn	31.4	99	2.0348	559.9	12	547.9	77.2	470.7	1115	89249	12575	76874	1115	89249	12575	76874	1115	89249	12575	76874	1115	89249	12575	76874			
SASYARD	SK	RANLAKE	WI	CN - CN	C113	Cov Hop	Foreign	System Cdn	31.4	99	2.0348	559.9	12	547.9	77.2	470.7	1115	88797	12653	77144	1115	88797	12653	77144	1115	88797	12653	77144	1115	88797	12653	77144			
SASYARD	SK	RANLAKE	WI	CN - CN	C113	Cov Hop	Foreign	System Cdn	30.2	101	2.0348	559.9	12	547.9	77.2	470.7	1115	89007	12541	76466	1115	89007	12541	76466	1115	89007	12541	76466	1115	89007	12541	76466			
79 cards										29804		1129	28674.8	7615.5	21059.3	58347		4801636	1213166	3386670	58347		4801636	1213166	3386670	58347		4801636	1213166	3386670	58347		4801636	1213166	3386670
SAFERCOSK	SK	ADELL	WI	CN - CN	C113	Cov Hop	System US	System US	30	101	2.0348	564.8	16.9	547.9	77.2	470.7	1115	88784	12510	76274	1115	88784	12510	76274	1115	88784	12510	76274	1115	88784	12510	76274			
SAFERCOSK	SK	ADELL	WI	CN - CN	C113	Cov Hop	System US	System US	31	100	2.0348	564.8	16.9	547.9	77.2	470.7	1115	89351	12590	76761	1115	89351	12590	76761	1115	89351	12590	76761	1115	89351	12590	76761			
SAFERCOSK	SK	ADELL	WI	CN - CN	C113	Cov Hop	System US	System US	31	100	2.0348	564.8	16.9	547.9	77.2	470.7	1115	89351	12590	76761	1115	89351	12590	76761	1115	89351	12590	76761	1115	89351	12590	76761			
SAFERCOSK	SK	ADELL	WI	CN - CN	C113	Cov Hop	System US	System US	30	99	2.0348	564.8	16.9	547.9	77.2	470.7	1115	87688	12535	75333	1115	87688	12535	75333	1115	87688	12535	75333	1115	87688	12535	75333			
SAFERCOSK	SK	ADELL	WI	CN - CN	C113	Cov Hop	System US	System US	30	94	2.0348	564.8	16.9	547.9	77.2	470.7	1115	84949	11969	73979	1115	84949	11969	73979	1115	84949	11969	73979	1115	84949	11969	73979			
SAFERCOSK	SK	ADELL	WI	CN - CN	C113	Cov Hop	System US	System US	30	94	2.0348	564.8	16.9	547.9	77.2	470.7	1115	84949	11969	73979	1115	84949	11969	73979	1115	84949	11969	73979	1115	84949	11969	73979			
SAFERCOSK	SK	ADELL	WI	CN - CN	C113	Cov Hop	System US	System US	30	94	2.0348	564.8	16.9	547.9	77.2	470.7	1115	84949	11969	73979	1115	84949	11969	73979	1115	84949	11969	73979	1115	84949	11969	73979			
SAFERCOSK	SK	ADELL	WI	CN - CN	C113	Cov Hop	System US	System US	30	94	2.0348	564.8	16.9	547.9	77.2	470.7	1115	84949	11969	73979	1115	84949	11969	73979	1115	84949	11969	73979	1115	84949	11969	73979			
WINSYMAR	MB	ADELL	WI	CN - CN	C112	Cov Hop	System US	System US	30.7	102	2.0348	564.8	16.9	547.9	77.2	470.7	1115	77415	12697	77415	1115	77415	12697	77415	1115	77415	12697	77415	1115	77415	12697	77415			
WINSYMAR	MB	ADELL	WI	CN - CN	C113	Cov Hop	System US	System US	30.7	101	2.0348	564.8	16.9	547.9	77.2	470.7	1115	88964	12620	76945	1115	88964	12620	76945	1115	88964	12620	76945	1115	88964	12620	76945			
DUVCO	SK	RANLAKE	WI	CN - CN	C113	Cov Hop	System US	System US	30.7	100	2.0348	564.8	12	552.8	1003.6	6124.0	14503	1140400	160572	979828	14503	1140400	160572	979828	14503	1140400	160572	979828	14503	1140400	160572	979828			
13 carloads										7342		215	7127.6	1003.6	6124.0	14503		1140400	160572	979828	14503		1140400	160572	979828	14503		1140400	160572	979828	14503		1140400	160572	979828
92 Total Carloads in Foreign and System RR Cars for Ca Cov Hop										37147		1344	35802.4	8619.1	27183.3	72851		5742236.9	1373738	4368499	72851		5742236.9	1373738	4368499	72851		5742236.9	1373738	4368499	72851		5742236.9	1373738	4368499
CHICAGO B	IL	FREDONIA	WI	IL Rec'd	F383	Flat Other	Foreign	Foreign	31.8	83	1.99495	237.3	6.2	231.1	77.2	153.9	461	33842	11305	22537	461	33842	11305	22537	461	33842	11305	22537	461	33842	11305	22537			
CHICAGO B	IL	FREDONIA	WI	IL Rec'd	F483	Flat Other	Foreign	Foreign	31.8	98	1.99495	237.3	6.2	231.1	77.2	153.9	461	33842	11305	22537	461	33842	11305	22537	461	33842	11305	22537	461	33842	11305	22537			
HINTON	AB	FREDONIA	WI	CN - CN	F251	Flat Other	Foreign	System Cdn	29.2	67	1.99495	554.1	6.2	547.9	77.2	470.7	1093	68626	12016	73260	1093	68626	12016	73260	1093	68626	12016	73260	1093	68626	12016	73260			
HINTON	AB	FREDONIA	WI	CN - CN	F251	Flat Other	Foreign	System Cdn	29.2	67	1.99495	554.1	6.2	547.9	77.2	470.7	1093	68626	12016	73260	1093	68626	12016	73260	1093	68626	12016	73260	1093	68626	12016	73260			
HINTON	AB	FREDONIA	WI	CN - CN	F483	Flat Other	Foreign	System Cdn	31.4	93	1.99495	554.1	6.2	547.9	77.2	470.7	1093	68626	12016	73260	1093	68626	12016	73260	1093	68626	12016	73260	1093	68626	12016	73260			
HOUSTON	BC	FREDONIA	WI	CN - CN	F383	Flat Other	Foreign	System Cdn	31.4	93	1.99495	554.1	6.2	547.9	77.2	470.7	1093	68626	12016	73260	1093	68626	12016	73260	1093	68626	12016	73260	1093	68626	12016	73260			
HOUSTON	BC	FREDONIA	WI	CN - CN	F483	Flat Other	Foreign	System Cdn	31.2	93	1.99495	554.1	6.2	547.9	77.2	470.7	1093	68626	12016	73260	1093	68626	12016	73260	1093	68626	12016	73260	1093	68626	12016	73260			
HOUSTON	BC	FREDONIA	WI	CN - CN	F483	Flat Other	Foreign	System Cdn	31.2	93	1.99495	554.1	6.2	547.9	77.2	470.7	1093	68626	12016	73260	1093	68626	12016	73260	1093	68626	12016	73260	1093	68626	12016	73260			
HOUSTON	BC	FREDONIA	WI	CN - CN	F483	Flat Other	Foreign	System Cdn	31.2	93	1.99495	554.1	6.2	547.9	77.2	470.7	1093	68626	12016	73260	1093	68626	12016	73260	1093	68626	12016	73260	1093	68626	12016	73260			
STPAUL	MN	FREDONIA	WI	IL Rec'd	F383	Flat Other	Foreign	Foreign	31.8	94	1.99495	374.4	6.2	368.2	123.6	244.6	735	57989	19460	38510	735	57989	19460	38510	735	57989	19460	38510	735	57989	19460	38510			
9 carloads										4174		56	4117.8	741.2	3376.8	8215		607038	110567	496471	8215		607038	110567	496471	8215		607038	110567	496471	8215		607038	110567	496471

C:\CN Abandonment\Car miles Gross ton miles Terminal count .

PLYMOUTH, ALL TRAFFIC - 2003
 INPUT FILE: M12030.COSTYTD.CL2003.DETAIL
 PRPKG359 RAIL RANGE = 56117-58123

SORT BY CAR OWNER THEN TYPE
UTILIZING URCS EMPTY RETURN RATIO BY CAR TYPE CAR OWNERSHIP
CALCULATION OF CAR MILES ON AND OFF BRANCH
CALCULATION OF GROSS TON MILES OFF BRANCH, WAY FREIGHT AND THROUGH FREIGHT SERVICE

CAR TYPE/OWNERSHIP													TONS		LOADED CAR MILES					TOTAL OFF BRANCH CAR MI		GROSS TON MILES OFF BRANCH																	
CAR TYPE/OWNERSHIP			CAR OWNERSHIP			TARE		LADING		EMPTY RETURN RATIO per URCS		TOTAL LOAD CAR MI		ON BRANCH CAR MI		TOTAL		WAY FRT		THRU FRT		URCS ERR		TOTAL		WAY FRT		THRU FRT											
ORIG STATION NAME	ORIG PROV/ STATE	DEST STATION NAME	DEST PROV/ STATE	TRAFFIC TYPE	AAR CODE	R 1 TYPE	CAR OWNER	CAR DESCRIPTION	OWNERSHIP	TARE	LADING	EMPTY RETURN RATIO per URCS	TOTAL LOAD CAR MI	ON BRANCH CAR MI	TOTAL	WAY FRT	THRU FRT	URCS ERR	TOTAL	WAY FRT	THRU FRT	URCS ERR	TOTAL	WAY FRT	THRU FRT	URCS ERR	TOTAL	WAY FRT	THRU FRT										
WALDO	WI	PRENTICE	WI	CN-CN	F353	Flat Other	System US	System US	29	80	1.99495	304.7	20.8	283.9	190.8	93.1	566	33459	22486	10972																			
												305	21	283.9	190.8	93.1	566	33459	22486	10972																			
10 Total Carloads in Foreign and System RR Cars for Car Flat Other													4478	77	4401.7	932.0	3469.7	8781	640497	133054	507443																		
117 TOTAL CARLOADS IN RR OWNED CARS													45286	1689	43577.1	10924	32653.5	88387.2	6837930.0	1698132.3	5139797.8																		
PRIVATE CARS																																							
CHICAGO B IL																																							
CHICAGO B IL	IL	ADELL	WI	CN - CN	B314	Box 507	Pvt-no-pay	Pvt-no-pay	30	64	1.53697	248.0	16.9	231.1	77.2	153.9	355	25446	8500	16946																			
												248	17	231	77	154	355	25446	8500	16946																			
RANLAKE WI																																							
RANLAKE WI	IL	CHICAGO B IL	IL	Fwd	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	30.9	96	1.67466	164.4	12	152.4	36.9	115.5	255	22517	5452	17065																			
												164.4	12	152.4	36.9	115.5	255	22517	5452	17065																			
RANLAKE WI																																							
RANLAKE WI	IL	CHICAGO B IL	IL	Rec'd	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	30.9	98	1.67466	164.4	12	152.4	36.9	115.5	255	22517	5452	17065																			
												164.4	12	152.4	36.9	115.5	255	22517	5452	17065																			
MINNEAPOL MN																																							
MINNEAPOL MN	IL	ADELL	WI	CN - CN	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	30.9	102	1.67466	391.9	16.9	375.0	281.9	93.1	628	57655	43341	14314																			
												391.9	16.9	375.0	281.9	93.1	628	57655	43341	14314																			
MINNEAPOL MN																																							
MINNEAPOL MN	IL	ADELL	WI	CN - CN	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	30.9	102	1.67466	391.9	16.9	374.9	281.9	93.0	628	57640	43341	14298																			
												391.8	16.9	374.9	281.9	93.0	628	57640	43341	14298																			
MINNEAPOL MN																																							
MINNEAPOL MN	IL	ADELL	WI	IL Rec'd	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	30.9	99	1.67466	248.0	16.9	231.1	77.2	153.9	387	34838	11638	23200																			
												247.8	16.9	231.1	77.2	153.9	387	34838	11638	23200																			
WISRAPIDS WI																																							
WISRAPIDS WI	IL	RANLAKE	WI	IL Rec'd	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	30.9	101	1.67466	207.6	12	195.6	102.5	93.1	328	29877	15657	14221																			
												207.6	12	195.6	102.5	93.1	328	29877	15657	14221																			
CHICAGO B IL																																							
CHICAGO B IL	IL	ADELL	WI	IL Rec'd	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	30.9	99	1.67466	248.0	16.9	231.1	77.2	153.9	387	34838	11638	23200																			
												248.0	16.9	231.1	77.2	153.9	387	34838	11638	23200																			
MINNEAPOL MN																																							
MINNEAPOL MN	IL	ADELL	WI	CN - CN	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	30.9	100	1.67466	391.9	16.9	375.0	281.9	93.1	628	56905	42777	14128																			
												391.9	16.9	375.0	281.9	93.1	628	56905	42777	14128																			
DUVCO SK																																							
DUVCO SK	IL	RANLAKE	WI	CN - CN	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	30.9	100	1.67466	559.9	12	547.9	77.2	470.7	918	83142	11715	71427																			
												559.9	12	547.9	77.2	470.7	918	83142	11715	71427																			
STPAUL MN																																							
STPAUL MN	IL	RANLAKE	WI	IL Rec'd	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	30.9	99	1.67466	559.9	12	547.9	77.2	470.7	918	83142	11715	71427																			
												559.9	12	547.9	77.2	470.7	918	83142	11715	71427																			
MINNEAPOL MN																																							
MINNEAPOL MN	IL	ADELL	WI	IL Rec'd	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	30.9	98	1.67466	380.2	12	368.2	275.1	93.1	617	55030	41368	13662																			
												380.2	12	368.2	275.1	93.1	617	55030	41368	13662																			
MINNEAPOL MN																																							
MINNEAPOL MN	IL	ADELL	WI	CN - CN	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	30.9	95	1.67466	391.9	16.9	375.0	281.9	93.1	628	53155	39958	13197																			
												391.9	16.9	375.0	281.9	93.1	628	53155	39958	13197																			
MINNEAPOL MN																																							
MINNEAPOL MN	IL	ADELL	WI	CN - CN	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	30.9	101	1.67466	391.9	16.9	375.0	281.9	93.1	628	57280	43059	14221																			
												391.9	16.9	375.0	281.9	93.1	628	57280	43059	14221																			
MINNEAPOL MN																																							
MINNEAPOL MN	IL	ADELL	WI	CN - CN	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	30.9	101	1.67466	391.9	16.9	375.0	281.9	93.1	628	57280	43059	14221																			
												391.9	16.9	375.0	281.9	93.1	628	57280	43059	14221																			
MINNEAPOL MN																																							
MINNEAPOL MN	IL	ADELL	WI	CN - CN	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	30.9	101	1.67466	385.8	16.9	368.9	281.9	87.0	618	56341	43059	13281																			
												385.8	16.9	368.9	281.9	87.0	618	56341	43059	13281																			
MINNEAPOL MN																																							
MINNEAPOL MN	IL	ADELL	WI	CN - CN	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	30.9	101	1.67466	385.8	16.9	368.9	281.9	87.0	618	56341	43059	13281																			
												385.8	16.9	368.9	281.9	87.0	618	56341	43059	13281																			
MINNEAPOL MN																																							
MINNEAPOL MN	IL	ADELL	WI	CN - CN	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	30.9	101	1.67466	385.8	16.9	368.9	281.9	87.0	618	56341	43059	13281																			
												385.8	16.9	368.9	281.9	87.0	618	56341	43059	13281																			
MINNEAPOL MN																																							
MINNEAPOL MN	IL	RANLAKE	WI	IL Rec'd	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	30.9	98	1.67466	380.2	12	226.0	77.2	148.8	378	33843	11560	22282																			
												380.2	12	226.0	77.2	148.8	378	33843	11560	22282																			
MINNEAPOL MN																																							
MINNEAPOL MN	IL	RANLAKE	WI	CN - CN	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	30.9	99	1.67466	381.0	12	369.0	281.9	87.1	618	55626	42496	13130																			
												381.0	12	369.0	281.9	87.1	618	55626	42496	13130																			
MINNEAPOL MN																																							
MINNEAPOL MN	IL	RANLAKE	WI	CN - CN	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	30.9	99	1.67466	381.0	12	369.0	281.9	87.1	618	55626	42496	13130																			
												381.0	12	369.0	281.9	87.1	618	55626	42496	13130																			
MINNEAPOL MN																																							
MINNEAPOL MN	IL	RANLAKE	WI	CN - CN	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	30.9	99	1.67466	381.0	12	369.0	281.9	87.1	618	55626	42496	13130																			
												381.0	12	369.0	281.9	87.1	618	55626	42496	13130																			

C:\CN Abandonment\Car miles Gross ton miles Terminal count .xls CAR MILES GTMS

6/24/2004
 Appendix C

PLYMOUTH, ALL TRAFFIC - 2003
INPUT FILE: MT2030.COSTYTD.CL2003.DETAIL
PRPKG359 RAIL RANGE = 56117-56123

SORT BY CAR OWNER THEN TYPE
UTILIZING URCS EMPTY RETURN RATIO BY CAR TYPE CAR OWNERSHIP
CALCULATION OF CAR MILES ON AND OFF BRANCH,
WAY FREIGHT AND THROUGH FREIGHT SERVICE

CAR TYPE/OWNERSHIP													TONS		LOADED CAR MILES					TOTAL OFF BRANCH		GROSS TON MILES				
ORIG STATION	PROV/STATION	DEST	TRAFFIC TYPE	AAR CODE	R 1 TYPE	CAR OWNER	CAR DESCRIPTION	TARE	LADING	EMPTY RETURN RATIO	TOTAL LOAD	ON BRANCH CAR MI	TOTAL FRT	WAY FRT	THRU FRT	URCS ERR	BASED ON CAR MI	TOTAL	WAY FRT	THRU FRT	URCS ERR	BASED ON CAR MI	TOTAL	WAY FRT	THRU FRT	
CHICAGO B IL	AD	WI	IL Rec'd	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	30.9	99	1.67466	243.0	16.9	226.1	77.2	148.9	379	34084	11638	22446	11638	22446	379	34084	11638	22446	
MINNEAPOL MN	AD	WI	IL Rec'd	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	30.9	100	1.67466	381.0	12	369.0	281.9	87.1	618	52319	39958	12380	39958	618	52319	39958	12380		
CHICAGO B IL	AD	WI	IL Rec'd	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	30.9	90	1.67466	386.0	16.9	369.1	281.9	87.2	618	32939	11252	21687	11252	21687	378	32939	11252	21687	
CHICAGO B IL	AD	WI	IL Rec'd	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	31	94	1.67466	238.0	12	226.0	77.2	148.8	404	36370	11651	24720	11651	24720	404	36370	11651	24720	
CHICAGO B IL	AD	WI	IL Rec'd	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	31	95	1.67466	253.0	16.9	241.1	77.2	163.9	404	35421	11342	24079	11342	24079	404	35421	11342	24079	
MINNEAPOL MN	AD	WI	IL Rec'd	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	32	99	1.67466	374.0	12	362.0	281.9	80.1	606	55237	43015	12222	43015	12222	606	55237	43015	12222	
MINNEAPOL MN	AD	WI	IL Rec'd	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	30	100	1.67466	374.0	12	362.0	281.9	80.1	606	54387	42353	12034	42353	12034	606	54387	42353	12034	
MINNEAPOL MN	AD	WI	IL Rec'd	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	29	100	1.67466	374.0	12	362.0	281.9	80.1	606	53781	41881	11900	41881	11900	606	53781	41881	11900	
CHICAGO B IL	AD	WI	IL Rec'd	C113	Cov Hop	Pvt-no-pay	Pvt-no-pay	30.9	100	1.67466	386.0	16.9	369.1	281.9	87.2	618	55272	42214	13058	42214	13058	618	55272	42214	13058	
MINNEAPOL MN	AD	WI	IL Rec'd	C114	Cov Hop	Pvt-no-pay	Pvt-no-pay	30.9	97	1.67466	386.0	16.9	369.1	281.9	87.2	618	54903	41932	12971	41932	12971	618	54903	41932	12971	
MINNEAPOL MN	AD	WI	IL Rec'd	C114	Cov Hop	Pvt-no-pay	Pvt-no-pay	32	97	1.67466	391.9	16.9	375.0	281.9	93.1	628	56471	42451	14020	42451	14020	628	56471	42451	14020	
45 carloads											15835	687	15167.7	9750.8	5416.9	25401		2287156	1470591	816565						
CHICAGO B IL	AD	WI	CN - CN	A402	Eq Box	Pvt-no-pay	Pvt-no-pay	42.3	77	3.08197	248.0	16.9	231.1	77.2	153.9	712	47923	18009	31914	18009	31914	712	47923	18009	31914	
CHICAGO B IL	AD	WI	CN - CN	A402	Eq Box	Pvt-no-pay	Pvt-no-pay	42.3	64	3.08197	496	16.9	462.2	154.4	307.8	1424	29913	15005	29913	15005	29913	712	29913	15005	29913	
GEISMAR LA	AD	WI	CN - CN	T105	Tank <22	Pvt-no-pay	Pvt-no-pay	37.2	102	1.85014	1203.0	16.9	1186.1	77.2	1108.9	2194	202616	13188	189428	13188	189428	2194	202616	13188	189428	
GEISMAR LA	AD	WI	CN - CN	T105	Tank <22	Pvt-no-pay	Pvt-no-pay	37.2	101	1.85014	1203.0	16.9	1186.1	77.2	1108.9	2194	201430	13111	188319	13111	188319	2194	201430	13111	188319	
ARCO IL	AD	WI	CN - CN	T105	Tank <22	Pvt-no-pay	Pvt-no-pay	37.2	102	1.85014	411.0	16.9	394.1	77.2	316.9	729	67322	13188	54135	13188	54135	729	67322	13188	54135	
CHICAGO B IL	AD	WI	IL Rec'd	T105	Tank <22	Pvt-no-pay	Pvt-no-pay	37.2	98	1.85014	248.0	16.9	231.1	77.2	153.9	428	38553	12879	25674	12879	25674	428	38553	12879	25674	
CHICAGO B IL	AD	WI	IL Rec'd	T105	Tank <22	Pvt-no-pay	Pvt-no-pay	37.2	102	1.85014	248.0	16.9	231.1	77.2	153.9	428	39478	13188	26290	13188	26290	428	39478	13188	26290	
CHICAGO B IL	AD	WI	IL Rec'd	T105	Tank <22	Pvt-no-pay	Pvt-no-pay	33	97	1.85014	248.0	16.9	231.1	77.2	153.9	428	36526	12202	24325	12202	24325	428	36526	12202	24325	
CHICAGO B IL	AD	WI	IL Rec'd	T105	Tank <22	Pvt-no-pay	Pvt-no-pay	33	97	1.85014	248.0	16.9	231.1	77.2	153.9	428	36526	12202	24325	12202	24325	428	36526	12202	24325	
CHICAGO B IL	AD	WI	IL Rec'd	T105	Tank <22	Pvt-no-pay	Pvt-no-pay	33	97	1.85014	243.1	12	231.1	77.2	153.9	428	36526	12202	24325	12202	24325	428	36526	12202	24325	
CHICAGO B IL	AD	WI	IL Rec'd	T105	Tank <22	Pvt-no-pay	Pvt-no-pay	33	98	1.85014	243.1	12	231.1	77.2	153.9	428	36758	12279	24479	12279	24479	428	36758	12279	24479	
9											4295	142	4152.9	694.8	3458.1	7683		695735	114437							
MINNEAPOL MN	AD	WI	CN - CN	C113	Cov Hop	Pvt-pay	Pvt-pay	30	101	1.67466	391.9	16.9	375.0	281.9	93.1	628	56715	42634	14080	42634	14080	628	56715	42634	14080	
MINNEAPOL MN	AD	WI	CN - CN	C113	Cov Hop	Pvt-pay	Pvt-pay	31	101	1.67466	391.9	16.9	375.0	281.9	93.1	628	57343	43107	14236	43107	14236	628	57343	43107	14236	
MINNEAPOL MN	AD	WI	CN - CN	C113	Cov Hop	Pvt-pay	Pvt-pay	31	101	1.67466	391.9	16.9	375.0	281.9	93.1	628	57343	43107	14236	43107	14236	628	57343	43107	14236	
MINNEAPOL MN	AD	WI	CN - CN	C113	Cov Hop	Pvt-pay	Pvt-pay	31	101	1.67466	391.9	16.9	375.0	281.9	93.1	628	57343	43107	14236	43107	14236	628	57343	43107	14236	
MINNEAPOL MN	AD	WI	CN - CN	C113	Cov Hop	Pvt-pay	Pvt-pay	31	99	1.67466	387.0	12	375.0	281.9	93.1	628	56593	42543	14050	42543	14050	628	56593	42543	14050	
MINNEAPOL MN	AD	WI	CN - CN	C113	Cov Hop	Pvt-pay	Pvt-pay	29	100	1.67466	387.0	12	375.0	281.9	93.1	628	55712	41881	13831	41881	13831	628	55712	41881	13831	
MINNEAPOL MN	AD	WI	CN - CN	C113	Cov Hop	Pvt-pay	Pvt-pay	30	100	1.67466	387.0	12	375.0	281.9	93.1	628	56340	42553	13987	42553	13987	628	56340	42553	13987	
CHICAGO B IL	AD	WI	IL Rec'd	C113	Cov Hop	Pvt-pay	Pvt-pay	30	101	1.67466	391.9	16.9	375.0	281.9	93.1	628	56715	42634	14080	42634	14080	628	56715	42634	14080	
CHICAGO B IL	AD	WI	IL Rec'd	C113	Cov Hop	Pvt-pay	Pvt-pay	30	98	1.67466	243.1	12	231.1	77.2	153.9	387	34258	11444	22814	11444	22814	387	34258	11444	22814	
CHICAGO B IL	AD	WI	IL Rec'd	C113	Cov Hop	Pvt-pay	Pvt-pay	31	99	1.67466	243.1	12	231.1	77.2	153.9	387	34876	11651	23226	11651	23226	387	34876	11651	23226	
CHICAGO B IL	AD	WI	IL Rec'd	C113	Cov Hop	Pvt-pay	Pvt-pay	30	98	1.67466	243.1	12	231.1	77.2	153.9	387	34258	11444	22814	11444	22814	387	34258	11444	22814	
MINNEAPOL MN	AD	WI	CN - CN	C113	Cov Hop	Pvt-pay	Pvt-pay	32	98	1.67466	387.0	12	375.0	281.9	93.1	628	56846	42733	14113	42733	14113	628	56846	42733	14113	
MINNEAPOL MN	AD	WI	CN - CN	C113	Cov Hop	Pvt-pay	Pvt-pay	32	99	1.67466	387.0	12	375.0	281.9	93.1	628	57221	43015	14206	43015	14206	628	57221	43015	14206	

C:\N Abandonment\Car miles Gross ton miles Terminal count .xls CAR MILES GTMS

6/24/2004
Appendix C

PLYMOUTH, ALL TRAFFIC - 2003
 INPUT FILE: M12030.COSTYTD.CL2003.DETAIL
 PRPKG359 RAIL RANGE = 56117-56123

SORT BY CAR OWNER THEN TYPE
 UTILIZING URCS EMPTY RETURN RATIO BY CAR TYPE CAR OWNERSHIP
 CALCULATION OF CAR MILES ON AND OFF BRANCH
 CALCULATION OF GROSS TON MILES ON AND OFF BRANCH, WAY FREIGHT AND THROUGH FREIGHT SERVICE

CAR TYPE/OWNERSHIP														TONS		LOADED CAR MILES										TOTAL OFF BRANCH CAR MI		GROSS TON MILES OFF BRANCH			
ORIG STATION	ORIG PROV/	ORIG STATE	DEST STATION	DEST PROV/	TRAFFIC TYPE	AAR CODE	R 1 TYPE	CAR OWNER	CAR DESCRIPTIO	N	TARE	LADING	EMPTY RETURN RATIO per URCS	TOTAL LOAD CAR MI	ON BRANCH CAR MI	TOTAL	WAY FRT	THRU FRT	BASED ON URCS ERR	TOTAL	WAY FRT	THRU FRT	TOTAL	WAY FRT	THRU FRT						
CHICAGO B	IL	IL	RANLAK	WI	IL Rec'd	C113	Cov Hop	Pvt-pay	Pvt-pay		31	99	1.67466	243.1	12	231.1	77.2	153.9	387	34876	11651	23226	34876	11651	23226						
CHICAGO B	IL	IL	RANLAK	WI	IL Rec'd	C113	Cov Hop	Pvt-pay	Pvt-pay		31	99	1.67466	243.1	12	231.1	77.2	153.9	387	34876	11651	23226	34876	11651	23226						
CHICAGO B	IL	IL	RANLAK	WI	IL Rec'd	C113	Cov Hop	Pvt-pay	Pvt-pay		30	98	1.67466	243.1	12	231.1	77.2	153.9	387	33952	11342	22610	33952	11342	22610						
CHICAGO B	IL	IL	RANLAK	WI	IL Rec'd	C113	Cov Hop	Pvt-pay	Pvt-pay		30	99	1.67466	243.1	12	231.1	77.2	153.9	387	34258	11444	22814	34258	11444	22814						
CHICAGO B	IL	IL	RANLAK	WI	IL Rec'd	C113	Cov Hop	Pvt-pay	Pvt-pay		30	98	1.67466	243.1	12	231.1	77.2	153.9	387	34489	11521	22968	34489	11521	22968						
CHICAGO B	IL	IL	RANLAK	WI	IL Rec'd	C113	Cov Hop	Pvt-pay	Pvt-pay		31	99	1.67466	243.1	12	231.1	77.2	153.9	387	34258	11444	22814	34258	11444	22814						
CHICAGO B	IL	IL	RANLAK	WI	IL Rec'd	C113	Cov Hop	Pvt-pay	Pvt-pay		30	99	1.67466	243.1	12	231.1	77.2	153.9	387	34645	11573	23072	34645	11573	23072						
CHICAGO B	IL	IL	RANLAK	WI	IL Rec'd	C113	Cov Hop	Pvt-pay	Pvt-pay		30	99	1.67466	243.1	12	231.1	77.2	153.9	387	34876	11651	23226	34876	11651	23226						
CHICAGO B	IL	IL	RANLAK	WI	IL Rec'd	C113	Cov Hop	Pvt-pay	Pvt-pay		31	98	1.67466	243.1	12	231.1	77.2	153.9	387	34489	11521	22968	34489	11521	22968						
CHICAGO B	IL	IL	RANLAK	WI	IL Rec'd	C113	Cov Hop	Pvt-pay	Pvt-pay		31	99	1.67466	243.1	12	231.1	77.2	153.9	387	34876	11651	23226	34876	11651	23226						
CHICAGO B	IL	IL	RANLAK	WI	IL Rec'd	C113	Cov Hop	Pvt-pay	Pvt-pay		30	99	1.67466	243.1	12	231.1	77.2	153.9	387	34645	11573	23072	34645	11573	23072						
MINNEAPOL	MN	MN	RANLAK	WI	CN - CN	C113	Cov Hop	Pvt-pay	Pvt-pay		30	100	1.67466	387.0	12	375.0	281.9	93.1	628	56340	42353	13987	56340	42353	13987						
MINNEAPOL	MN	MN	ADELL	WI	CN - CN	C113	Cov Hop	Pvt-pay	Pvt-pay		26	102	1.67466	391.9	16.9	375.0	281.9	93.1	628	54578	41028	13550	54578	41028	13550						
MINNEAPOL	MN	MN	ADELL	WI	CN - CN	C113	Cov Hop	Pvt-pay	Pvt-pay		28	102	1.67466	391.9	16.9	375.0	281.9	93.1	628	54578	41028	13550	54578	41028	13550						
MINNEAPOL	MN	MN	ADELL	WI	CN - CN	C113	Cov Hop	Pvt-pay	Pvt-pay		30	102	1.67466	391.9	16.9	375.0	281.9	93.1	628	54578	41028	13550	54578	41028	13550						
MINNEAPOL	MN	MN	ADELL	WI	CN - CN	C113	Cov Hop	Pvt-pay	Pvt-pay		31	102	1.67466	391.9	16.9	375.0	281.9	93.1	628	57718	43388	14329	57718	43388	14329						
MINNEAPOL	MN	MN	ADELL	WI	CN - CN	C113	Cov Hop	Pvt-pay	Pvt-pay		32.7	102	1.67466	10275	433	9841.5	5950.3	3891.2	16481	58786	44191	14594	58786	44191	14594						
32 carloads																															
89 TOTAL CARLOADS IN PRIVATE CARS															31149	1293	29855	18628	13228	51345	4583290	2522123	2061166	4583290	2522123	2061166					
206 TOTAL ALL CARLOADS															76415	2982	73433	27551	45881	139732	11421220	4220256	7200964	11421220	4220256	7200964					

C:\CN Abandonment\Car miles Gross ton miles Terminal count .xls CAR MILES GTMS

6/24/2004
 Appendix C

Appendix C

Empty Return Ratio by Car Type

Source URCS Table E2
Car Type

	Railroad	Private
	URCS Source	URCS Source
Box 50'>	E2 L102 C2 1.9097	E2 L102 C3 1.53697
Eq Box	E2 L103 C2 1.91481	E2 L103 C3 3.08197
Ref Non Mech	E2 L110 C2 2.27615	na
Cov Hop	E2 L106 C2 2.0348	E2 L106 C3 1.67466
Flat Other	E2 L114 C2 1.99495	na
Tank <22	na	E2 L115 C3 1.85014

na - not applicable to this traffic

Car Ownership for the Plymouth subdivision

AAR Car Kind	CN Car Kind	CN Current Car Description	CN Replacement Car Description	Equivalency Ratio	Full Replacement Value	Equivalent Replacement Value	Branch # of cars in this RR car type
A636	AX6	Box equipped - auto parts 6000-6600 Cubic ft.	Box equipped - auto parts 7100-7600 Cubic ft.	0.86	\$ 75,000	64,400	2
A302/A335/A402	AXS	BOX 50 FT EQP, PLTC DBL DOOR	BOX SGL DR 77 TON LEASED	-	\$ 58,000	58,000	5 7
Composite Equipped Box Car Replacement Cost						\$ 59,828	
B325	BA	BOX HI-GRADE PLUG-DR	BOX SGL DR 77 TON LEASED	-	\$ 58,000	58,000	
B314	BRS	BOX SGL DR 77 TON LEASED	In kind	-	\$ 58,000	\$ 58,000	
Composite Plain Box Car Replacement Cost						\$ 58,000	
R410	REX	Reefer 60 FT box car	In kind	-	\$ 88,500	\$ 88,500	
R600	REP	Reefer 60 FT box car	In kind	-	\$ 88,500	\$ 88,500	
Composite Non Mechanical Reefer Replacement Cost						\$ 88,500	

Note:

AAR car kinds R410 and R600: CN does not have any of these cars currently in its fleet, replacement cost by consulting with our Supply Management group. They estimated the cost of an uninsulated 60 Ft. car at US \$75,000 plus from US \$12,000 to \$15,000 for the insulation work. I used the middle ground for the insulation portion in coming up with the total cost.

All in US dollars

1/ Carload count from: tab "Count of RR Cars by Type" in this workbook

Appendix D

Car Ownership for the Plymouth subdivision

AAR Car Kind	CN Car Kind	CN Current Car Description	CN Replacement Car Description	Equivalency Ratio	Full Replacement Value	Equivalent Replacement Value	Branch # of cars in this RR car type
C112	CHB	Covered Hopper - Gravity <4000 Cubic ft.	Covered Hopper - Gravity 4000-4350 Cubic ft.	-	\$ 56,000	\$ 56,000	9
C113	CTE	Covered Hopper - Gravity 4700-4800 Cubic ft.	Covered Hopper - Gravity 5150 Cubic ft.	0.90	\$ 56,000	50,550	81
C114		<i>comparable to C113 in price</i>					2
Weighted Avg Replacement Cost Covered Hoppers							92
							\$51,083
F251	F5S	Bulkhead Flat - 51 ft. Centerstake	Bulkhead Flat - 73 ft. Centerstake	0.72	\$ 54,000	38,866	2
F353	F6B	Bulkhead Flat - 60 ft. <i>FBS</i>	In kind	-	\$ 46,000	\$ 46,000	1
F383		<i>est. comparable cost to FBC 60' <199,999 lbs like F353</i>					3
F483	FR7	Bulkhead Flat - 73 ft. Centerstake	In kind	-	\$ 54,000	\$ 54,000	4
Weighted Avg Replacement Cost Flats Other							10
							\$47,773

Note:
CN car kinds CTE and F5S - calculated an equivalent replacement value since the tonnage capacity of the replacement car is greater than the tonnage capacity of the existing car.

All in US dollars

1/ Carload count from: tab "Count of RR Cars by Type" in this workbook

Appendix D

RECAP OF TRAFFIC IN RAILROAD CARS BY CAR TYPE
 DATA COPIED FOR APPLICABLE RECORDS
 INTO THIS WORKSHEET TO CA INTO THIS WORKSHEET TO DETERMINE NUMBER OF CARS

AAR CAR TYPE CODE	CAR OWNERSHIP	Subtotal By AAR CTC	WAYBILL YR	WAYBILL MONTH	WAYBILL DAY	WAYBILL #	CARLOADS
B314	Railroad Owned			3	3	5 325754	1
B314	Railroad Owned			3	3	8 310385	1
B314	Railroad Owned			3	8	7 625076	1
B314	Railroad Owned	4		3	8	17 240839	1
B357	Railroad Owned	1		3	3	5 325767	1
C112	Railroad Owned			3	1	17 584114	1
C112	Railroad Owned			3	1	23 597913	1
C112	Railroad Owned			3	1	23 597915	1
C112	Railroad Owned			3	1	24 600388	1
C112	Railroad Owned			3	4	25 806842	1
C112	Railroad Owned			3	5	22 864491	1
C112	Railroad Owned			3	9	10 151563	1
C112	Railroad Owned			3	9	17 193941	1
C112	Railroad Owned	9		3	4	25 807082	1
C113	Railroad Owned			3	4	30 817846	1
C113	Railroad Owned			3	9	19 268033	1
C113	Railroad Owned			3	9	19 268035	1
C113	Railroad Owned			3	9	27 268894	1
C113	Railroad Owned			3	1	3 12409	1
C113	Railroad Owned			3	1	15 808322	1
C113	Railroad Owned			3	1	17 813994	1
C113	Railroad Owned			3	1	27 406298	1
C113	Railroad Owned			3	2	8 814815	1
C113	Railroad Owned			3	5	1 807411	1
C113	Railroad Owned			3	5	2 807411	1
C113	Railroad Owned			3	5	2 815033	1
C113	Railroad Owned			3	5	3 22215	1
C113	Railroad Owned			3	5	3 22255	1
C113	Railroad Owned			3	5	3 22256	1
C113	Railroad Owned			3	5	4 805358	1
C113	Railroad Owned			3	5	7 801549	1
C113	Railroad Owned			3	5	8 808570	1
C113	Railroad Owned			3	5	8 808571	1
C113	Railroad Owned			3	5	8 815783	1
C113	Railroad Owned			3	5	9 22338	1
C113	Railroad Owned			3	5	9 810808	1
C113	Railroad Owned			3	5	23 874025	1
C113	Railroad Owned			3	5	28 23931	1
C113	Railroad Owned			3	6	5 471102	1
C113	Railroad Owned			3	6	21 806244	1
C113	Railroad Owned			3	6	21 806245	1

C:\CN Abandonment\Car Replacement Costs from CN.xls
 Count of RR Cars by Type

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Appendix D

C113	Railroad Owned	3	6	21	806246	1
C113	Railroad Owned	3	6	24	817292	1
C113	Railroad Owned	3	6	27	811709	1
C113	Railroad Owned	3	7	1	800094	1
C113	Railroad Owned	3	7	10	812222	1
C113	Railroad Owned	3	7	10	812223	1
C113	Railroad Owned	3	7	12	405787	1
C113	Railroad Owned	3	8	30	264675	1
C113	Railroad Owned	3	8	31	488971	1
C113	Railroad Owned	3	9	7	266241	1
C113	Railroad Owned	3	9	11	266240	1
C113	Railroad Owned	3	9	16	812623	1
C113	Railroad Owned	3	9	25	801591	1
C113	Railroad Owned	3	9	28	269232	1
C113	Railroad Owned	3	10	8	33891	1
C113	Railroad Owned	3	10	10	509135	1
C113	Railroad Owned	3	10	19	34248	1
C113	Railroad Owned	3	11	8	295581	1
C113	Railroad Owned	3	12	1	624638	1
C113	Railroad Owned	3	12	20	886608	1
C113	Railroad Owned	3	6	10	24486	1
C113	Railroad Owned	3	1	17	584112	1
C113	Railroad Owned	3	1	17	584113	1
C113	Railroad Owned	3	1	23	597914	1
C113	Railroad Owned	3	3	4	689120	1
C113	Railroad Owned	3	4	4	760700	1
C113	Railroad Owned	3	4	4	760701	1
C113	Railroad Owned	3	4	22	798595	1
C113	Railroad Owned	3	4	22	798596	1
C113	Railroad Owned	3	4	25	806843	1
C113	Railroad Owned	3	5	2	822366	1
C113	Railroad Owned	3	5	2	822367	1
C113	Railroad Owned	3	5	2	822368	1
C113	Railroad Owned	3	5	2	822369	1
C113	Railroad Owned	3	5	5	827695	1
C113	Railroad Owned	3	5	9	837496	1
C113	Railroad Owned	3	5	9	837497	1
C113	Railroad Owned	3	5	22	864490	1
C113	Railroad Owned	3	9	10	151562	1
C113	Railroad Owned	3	9	17	193931	1
C113	Railroad Owned	3	9	17	193938	1
C113	Railroad Owned	3	9	24	243322	1
C113	Railroad Owned	3	4	4	760702	1
C113	Railroad Owned	3	4	28	811462	1
C113	Railroad Owned	3	9	10	151555	1
C113	Railroad Owned	3	9	10	151559	1
C113	Railroad Owned	3	9	10	151564	1
C113	Railroad Owned	3	9	17	193934	1
C113	Railroad Owned	3	9	17	193939	1
C113	Railroad Owned	3	9	24	243321	1
C113	Railroad Owned	3	9	24	243323	1
C113	Railroad Owned	3	9	24	243324	1

C:\CN Abandonment\Car Replacement Costs from CN.xls
Count of RR Cars by Type

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C113	Railroad Owned		3	9	24	243326	1
C113	Railroad Owned	81	3	10	10	353131	1
C114	Railroad Owned		3	6	19	685899	1
C114	Railroad Owned	2	3	9	25	266224	1
A302	Railroad Owned		3	5	9	518045	1
A335	Railroad Owned		3	9	17	197664	1
A302	Railroad Owned		3	1	2	660082	1
A302	Railroad Owned		3	8	1	547237	1
A402	Railroad Owned	5	3	8	1	546104	1
A636	Railroad Owned		3	4	2	690721	1
A636	Railroad Owned	2	3	4	14	174430	1
F251	Railroad Owned		3	8	1	410680	1
F251	Railroad Owned	2	3	8	13	434658	1
F353	Railroad Owned	1	3	8	15	552815	1
F383	Railroad Owned		3	4	26	457729	1
F383	Railroad Owned		3	11	11	242879	1
F383	Railroad Owned	3	3	3	21	729583	1
F483	Railroad Owned		3	3	21	520595	1
F483	Railroad Owned		3	4	25	807084	1
F483	Railroad Owned		3	6	10	905343	1
F483	Railroad Owned	4	3	10	29	470276	1
R410	Railroad Owned		3	4	2	115811	1
R600	Railroad Owned		3	3	16	808649	1
R610	Railroad Owned		3	3	28	625294	1

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Cost of Capital Determination 2003

On June 22, 2004 the Surface Transportation Board decided the Railroad Cost of Capital - 2003, STB Ex Parte No. 558 (Sub-No. 7), finding the railroad industry had a composite after-tax cost of capital of 9.4%.

The STB determined the weight of the cost of capital components to be weighted:

Debt	42.8%
Equity	57.2%
Preferred Equity	0%

The STB determined the cost of the components to be:

Debt	5.0%
Equity	12.7%

On June 22, 2004, the STB announced the 2003 Cost of Capital was 9.4%.

Year 2003 Cost of Capital Calculation

	Nominal Cost	Federal Tax Rate Adjustment	Pre-Tax Cost	Weights	Weighted Cost
Equity	12.70%	35%	19.54%	57.2%	11.18%
Debt	5.00%		5.00%	42.8%	2.14%
Nominal Pre Tax Cost of Capital					13.32%

The Most Recently Available Gross Domestic Product - Implicit Price Deflator

U.S. Department of Commerce, Bureau of Economic Analysis, May 2004

Survey of Current Business, Table 1.19 Implicit Price Deflators for Gross

Domestic Product showed index numbers of:

2003	105.146	1Q
2004	106.902	1Q
change	1.0167	

Real Cost of Capital is the Nominal Pre Tax Cost of Capital less the GDP-IPD utilizing the GDP-IPD to estimate the Holding Gain per Abandonment Regulations

Thus: 13.32% Nominal Cost of Capital

1.67% Less GDP-IPD

11.65% Real Cost of Capital

PLYMOUTH, TRAFFIC - 2003
Recap of the Information from the Work Orders with Elapsed Whole Days on Branch Added
for Railroad Owned Cars by Car Type
See Tab in the Workbook "On Branch LUMs & days calc"

Work Date	CAR INIT	CAR NO	ORIG STATION NAME	DEST STATION NAME	Location of Locomotive Turn	Elapsed Days	Avg. Elapsed Days plus 4 hrs on branch
1/9/2003	CNW	612781 A302	CHICAGO B	WALDO	WALDO		
8/5/2003	CUOH	7159 A302	CHICAGO B	WALDO			
8/7/2003	CUOH	7159 A302	CHICAGO B	WALDO	WALDO		
8/11/2003	CUOH	7159 A302	CHICAGO B	WALDO		6	
5/12/2003	MP	357540 A302	APPLETON	WALDO			
5/14/2003	MP	357540 A302	APPLETON	WALDO		2	
9/23/2003	CSXT	136126 A335	APPLETON	WALDO			
9/25/2003	CSXT	136126 A335	APPLETON	WALDO		2	
8/5/2003	CSXT	124785 A402	CHICAGO B	WALDO			
8/7/2003	CSXT	124785 A402	CHICAGO B	WALDO		2	
4/22/2003	MP	267526 A636	CHICAGO B	RANLAKE	ADELL		
4/24/2003	MP	267526 A636	CHICAGO B	RANLAKE	ADELL	2	
4/7/2003	MP	267752 A636	CHICAGO B	RANLAKE			
4/10/2003	MP	267752 A636	CHICAGO B	RANLAKE	ADELL	3	
Number of loads, total days on branch, avg days on branch						6	17 3.00
3/10/2003	RBOX	32425 B314	CHICAGO B	WALDO	WALDO		
3/18/2003	RBOX	32425 B314	CHICAGO B	WALDO		8	
8/11/2003	RBOX	33225 B314	CHICAGO B	WALDO			
8/13/2003	RBOX	33225 B314	CHICAGO B	WALDO		2	
8/21/2003	RBOX	34176 B314	CHICAGO B	WALDO			
8/27/2003	RBOX	34176 B314	CHICAGO B	WALDO		6	
3/12/2003	RBOX	36015 B314	CHICAGO B	WALDO	WALDO		
3/18/2003	RBOX	36015 B314	CHICAGO B	WALDO		6	
Number of loads, total days on branch, avg days on branch						4	22 5.67
5/1/2003	CC	3019 C112	WINSYMYAR	ADELL			
5/1/2003	CN	371680 C112	WINSYMYAR	ADELL	ADELL		
1/31/2003	CN	377052 C112	DUVCO	RANLAKE	ADELL		
2/6/2003	CN	377052 C112	DUVCO	RANLAKE	ADELL	6	
9/23/2003	CN	379230 C112	SAFERCOSK	ADELL			
9/25/2003	CN	379230 C112	SAFERCOSK	ADELL		2	
9/25/2003	CN	382142 C112	SAFERCOSK	ADELL			
9/30/2003	CN	382142 C112	SAFERCOSK	ADELL		5	
1/28/2003	CNA	385899 C112	DUVCO	RANLAKE			
1/30/2003	CNA	385899 C112	DUVCO	RANLAKE		2	
5/28/2003	BN	467328 C113	CHICAGO B	RANLAKE			
5/29/2003	BN	467328 C113	CHICAGO B	RANLAKE			
6/2/2003	BN	467328 C113	CHICAGO B	RANLAKE		5	
9/25/2003	CC	3012 C113	SAFERCOSK	ADELL			
9/30/2003	CC	3012 C113	SAFERCOSK	ADELL		5	
5/5/2003	CC	481177 C113	WINSYMYAR	ADELL			
5/8/2003	CC	481177 C113	WINSYMYAR	ADELL		3	
5/1/2003	CN	369365 C113	WINSYMYAR	ADELL			
5/8/2003	CN	377381 C113	WINSYMYAR	ADELL			
5/12/2003	CN	377381 C113	WINSYMYAR	ADELL		4	
5/29/2003	CN	378195 C113	DUVCO	RANLAKE			
6/3/2003	CN	378195 C113	DUVCO	RANLAKE		5	
5/16/2003	CN	378249 C113	SASYARD	RANLAKE			
5/19/2003	CN	378249 C113	SASYARD	RANLAKE		3	
9/25/2003	CN	382050 C113	SAFERCOSK	ADELL			
9/30/2003	CN	382050 C113	SAFERCOSK	ADELL		5	
5/8/2003	CN	382478 C113	WINSYMYAR	ADELL			
5/19/2003	CN	382478 C113	WINSYMYAR	ADELL		11	
3/18/2003	CN	383199 C113	DUVCO	RANLAKE	ADELL WALDO		
4/14/2003	CN	383440 C113	DUVCO	RANLAKE			
4/17/2003	CN	383440 C113	DUVCO	RANLAKE		3	
5/1/2003	CN	384590 C113	DUVCO	RANLAKE			
5/8/2003	CN	384590 C113	DUVCO	RANLAKE	ADELL	7	
9/30/2003	CN	384681 C113	SAFERCOSK	ADELL	ADELL		
10/2/2003	CN	384681 C113	SAFERCOSK	ADELL			
5/22/2003	CNA	385807 C113	SASYARD	RANLAKE	ADELL		
5/27/2003	CNA	385807 C113	SASYARD	RANLAKE	ADELL	5	
1/28/2003	CNA	385889 C113	DUVCO	RANLAKE			
1/30/2003	CNA	385889 C113	DUVCO	RANLAKE		2	
5/1/2003	CNIS	376168 C113	DUVCO	RANLAKE			
5/8/2003	CNIS	376168 C113	DUVCO	RANLAKE		7	

Appendix F

Work Date	CAR INIT	CAR NO	ORIG STATION NAME	DEST STATION NAME	Location of Locomotive Turn	Elapsed Days	Avg. Elapsed Days plus 4 hrs on branch
1/30/2003	CNW	170379 C113	CHICAGO B	ADELL			
2/4/2003	CNW	170379 C113	CHICAGO B	ADELL		5	
12/5/2003	CNW	460926 C113	MINNEAPOL	ADELL			
12/9/2003	CNW	460926 C113	MINNEAPOL	ADELL	ADELL	4	
5/12/2003	CSXT	247504 C113	CHICAGO B	RANLAKE			
5/14/2003	CSXT	247504 C113	CHICAGO B	RANLAKE		2	
1/22/2003	CSXT	247619 C113	CHICAGO B	ADELL	ADELL		
1/28/2003	CSXT	247619 C113	CHICAGO B	ADELL	ADELL	6	
5/12/2003	CSXT	248120 C113	CHICAGO B	ADELL			
5/14/2003	CSXT	248120 C113	CHICAGO B	ADELL		2	
5/5/2003	CSXT	248493 C113	CHICAGO B	ADELL			
5/5/2003	CSXT	248493 C113	CHICAGO B	ADELL			
5/8/2003	CSXT	248493 C113	CHICAGO B	ADELL		3	
5/8/2003	CSXT	248493 C113	CHICAGO B	ADELL		3	
6/24/2003	CSXT	249968 C113	CHICAGO B	RANLAKE			
6/30/2003	CSXT	249968 C113	CHICAGO B	RANLAKE		6	
5/12/2003	CSXT	250259 C113	CHICAGO B	RANLAKE			
5/12/2003	CSXT	250381 C113	CHICAGO B	RANLAKE			
5/14/2003	CSXT	250381 C113	CHICAGO B	RANLAKE		2	
6/30/2003	CSXT	250746 C113	CHICAGO B	ADELL			
7/3/2003	CSXT	250746 C113	CHICAGO B	ADELL		3	
9/30/2003	CSXT	250912 C113	CHICAGO B	ADELL			
10/2/2003	CSXT	250912 C113	CHICAGO B	ADELL		2	
9/23/2003	CSXT	251593 C113	CHICAGO B	ADELL	WALDO		
9/25/2003	CSXT	251593 C113	CHICAGO B	ADELL		2	
1/20/2003	CSXT	251842 C113	CHICAGO B	ADELL	ADELL		
1/22/2003	CSXT	251842 C113	CHICAGO B	ADELL		2	
5/8/2003	CSXT	251849 C113	CHICAGO B	ADELL			
5/12/2003	CSXT	251849 C113	CHICAGO B	ADELL		4	
7/14/2003	CSXT	252023 C113	CHICAGO B	ADELL			
7/17/2003	CSXT	252023 C113	CHICAGO B	ADELL		3	
7/14/2003	CSXT	252384 C113	CHICAGO B	ADELL	ADELL		
7/17/2003	CSXT	252384 C113	CHICAGO B	ADELL		3	
6/24/2003	CSXT	255268 C113	CHICAGO B	RANLAKE			
6/30/2003	CSXT	255731 C113	CHICAGO B	RANLAKE			
7/3/2003	CSXT	255731 C113	CHICAGO B	RANLAKE		3	
5/12/2003	CSXT	255819 C113	CHICAGO B	ADELL	WALDO		
5/19/2003	CSXT	255819 C113	CHICAGO B	ADELL		7	
7/14/2003	CSXT	256285 C113	CHICAGO B	ADELL			
7/17/2003	CSXT	256285 C113	CHICAGO B	ADELL		3	
2/11/2003	CSXT	260658 C113	CHICAGO B	ADELL	ADELL		
2/14/2003	CSXT	260658 C113	CHICAGO B	ADELL	ADELL	3	
9/18/2003	IC	766224 C113	SAFERCOSK	ADELL	ADELL		
9/23/2003	IC	766224 C113	SAFERCOSK	ADELL		5	
9/30/2003	IC	767527 C113	SAFERCOSK	ADELL			
10/2/2003	IC	767527 C113	SAFERCOSK	ADELL		2	
9/30/2003	IC	767561 C113	SAFERCOSK	ADELL			
10/2/2003	IC	767561 C113	SAFERCOSK	ADELL		2	
10/9/2003	IC	767597 C113	SAFERCOSK	ADELL			
9/30/2003	IC	767640 C113	SAFERCOSK	ADELL			
10/2/2003	IC	767640 C113	SAFERCOSK	ADELL		2	
10/21/2003	IC	767675 C113	SAFERCOSK	ADELL	ADELL	12	
10/23/2003	IC	767675 C113	SAFERCOSK	ADELL	ADELL	2	
9/18/2003	IC	769091 C113	SAFERCOSK	ADELL			
9/23/2003	IC	769091 C113	SAFERCOSK	ADELL		5	
9/18/2003	IC	769395 C113	SAFERCOSK	ADELL			
9/23/2003	IC	769395 C113	SAFERCOSK	ADELL		5	
10/23/2003	ICE	45032 C113	CHICAGO B	RANLAKE			
11/4/2003	ICE	45032 C113	CHICAGO B	RANLAKE		12	
4/14/2003	ICG	766382 C113	DUVCO	RANLAKE			
4/17/2003	ICG	766382 C113	DUVCO	RANLAKE		3	
9/25/2003	ICG	766641 C113	SAFERCOSK	ADELL			
9/30/2003	ICG	766641 C113	SAFERCOSK	ADELL		5	
1/7/2003	IMRL	45013 C113	CHICAGO B	RANLAKE	ADELL		
1/9/2003	IMRL	45013 C113	CHICAGO B	RANLAKE		2	
5/29/2003	IMRL	45043 C113	CHICAGO B	RANLAKE			
6/2/2003	IMRL	45043 C113	CHICAGO B	RANLAKE		4	
5/14/2003	IMRL	45049 C113	CHICAGO B	RANLAKE	WALDO		
5/16/2003	IMRL	45049 C113	CHICAGO B	RANLAKE		2	

Appendix F

				ORIG STATION	DEST STATION	Location of Locomotive Turn	Elapsed Days	Avg. Elapsed Days plus 4 hrs on branch	
Work Date	CAR INIT	CAR NO	NAME	NAME					
10/14/2003	IMRL	45124 C113	CHICAGO B	RANLAKE					
10/28/2003	IMRL	45124 C113	CHICAGO B	RANLAKE			14		
5/14/2003	IMRL	50615 C113	CHICAGO B	RANLAKE					
5/16/2003	IMRL	50615 C113	CHICAGO B	RANLAKE			2		
5/14/2003	IMRL	50621 C113	CHICAGO B	RANLAKE			2		
5/16/2003	IMRL	50621 C113	CHICAGO B	RANLAKE			2		
5/12/2003	IMRL	50651 C113	CHICAGO B	RANLAKE					
5/16/2003	IMRL	50651 C113	CHICAGO B	RANLAKE	ADELL		4		
9/3/2003	ITC	1834 C113	CHICAGO B	RANLAKE	ADELL				
9/9/2003	ITC	1834 C113	CHICAGO B	RANLAKE			6		
10/14/2003	MP	723377 C113	MINNEAPOL	ADELL	ADELL				
10/16/2003	MP	723377 C113	MINNEAPOL	ADELL	ADELL		2		
9/23/2003	NS	252239 C113	RANLAKE	CHICAGO B					
10/2/2003	NS	252239 C113	RANLAKE	CHICAGO B			9		
9/23/2003	NS	641103 C113	RANLAKE	CHICAGO B					
10/2/2003	NS	641103 C113	RANLAKE	CHICAGO B			9		
9/30/2003	NW	173897 C113	RANLAKE	CHICAGO B					
10/2/2003	NW	173897 C113	RANLAKE	CHICAGO B			2		
12/23/2003	NW	177474 C113	CHICAGO B	ADELL	ADELL				
12/30/2003	NW	177474 C113	CHICAGO B	ADELL			7		
9/16/2003	NW	177701 C113	CHICAGO B	RANLAKE					
9/18/2003	NW	177701 C113	CHICAGO B	RANLAKE			2		
10/2/2003	NW	178184 C113	CHICAGO B	ADELL					
10/7/2003	NW	178184 C113	CHICAGO B	ADELL			5		
5/5/2003	NYC	889811 C113	CHICAGO B	RANLAKE					
5/8/2003	NYC	889811 C113	CHICAGO B	RANLAKE			3		
6/24/2003	RFP	9074 C113	CHICAGO B	RANLAKE					
6/26/2003	RFP	9074 C113	CHICAGO B	RANLAKE			2		
11/12/2003	RVPR	1096 C113	MINNEAPOL	ADELL	ADELL				
11/18/2003	RVPR	1096 C113	MINNEAPOL	ADELL	ADELL		6		
9/11/2003	SOU	88691 C113	CHICAGO B	RANLAKE	ADELL				
9/16/2003	SOU	88691 C113	CHICAGO B	RANLAKE			5		
6/11/2003	SSW	74690 C113	MINNEAPOL	ADELL	ADELL				
6/16/2003	SSW	74690 C113	MINNEAPOL	ADELL	ADELL		5		
7/17/2003	UP	74954 C113	MINNEAPOL	ADELL					
9/9/2003	UP	88185 C113	MINNEAPOL	ADELL	ADELL				
9/16/2003	UP	88185 C113	MINNEAPOL	ADELL	ADELL		7		
6/24/2003	UP	90210 C114	MINNEAPOL	ADELL					
7/3/2003	UP	90210 C114	MINNEAPOL	ADELL			9		
10/2/2003	UP	91265 C114	MINNEAPOL	ADELL	ADELL				
10/7/2003	UP	91265 C114	MINNEAPOL	ADELL			5		
Number of loads, total days on branch, avg days on branch							72	314	4.53
8/21/2003	DWC	605027 F251	HINTON	FREDONIA					
8/27/2003	DWC	605027 F251	HINTON	FREDONIA	WALDO		6		
8/11/2003	DWC	605286 F251	HINTON	FREDONIA	WALDO				
8/13/2003	DWC	605286 F251	HINTON	FREDONIA	WALDO		2		
12/8/2003	BCIT	871406 F383	STPAUL	FREDONIA					
12/11/2003	BCIT	871406 F383	STPAUL	FREDONIA	ADELL		3		
5/5/2003	UP	273064 F383	CHICAGO B	FREDONIA					
5/5/2003	CN	625660 F483	HOUSTON	FREDONIA	ADELL				
5/8/2003	CN	625660 F483	HOUSTON	FREDONIA			3		
6/20/2003	CN	625911 F483	HOUSTON	FREDONIA	ADELL				
6/24/2003	CN	625911 F483	HOUSTON	FREDONIA			4		
11/12/2003	CRLE	20368 F483	HINTON	FREDONIA					
11/18/2003	CRLE	20368 F483	HINTON	FREDONIA			6		
3/24/2003	NOKL	730396 F483	CHICAGO B	FREDONIA	ADELL				
3/26/2003	NOKL	730396 F483	CHICAGO B	FREDONIA	ADELL		2		
Number of loads, total days on branch, avg days on branch							7	26	3.88
4/7/2003	GVSR	750100 R410	CHICAGO B	RANLAKE	ADELL				
4/10/2003	GVSR	750100 R410	CHICAGO B	RANLAKE			3		
3/19/2003	BN	734073 R600	MINNEAPOL	RANLAKE	ADELL				
3/24/2003	BN	734073 R600	MINNEAPOL	RANLAKE			5		
4/3/2003	DRGW	50638 R610	CHICAGO B	RANLAKE					
6/16/2003	IMRL	50638 R610	CHICAGO B	RANLAKE					
6/19/2003	IMRL	50638 R610	CHICAGO B	RANLAKE			3		
Number of loads, total days on branch, avg days on branch							3	11	3.83

**Recap of the Information from the Work Orders with On Branch Miles for the Cars and Locomotives Added
and Calculation of Locomotive Unit Hours on Branch**

Note that the Locomotives turn at either Adell or Waldo depending on the locations of the stations being served on the particular trip.
The Car Initials and Numbers are included here to be able to track Traffic Data to Work Orders

Source: INPUT FILE: M12030.COSTYD.CL2003.DETAIL
and Work Orders

Trips	Work Date	CAR INIT	CAR NO	ORIG STATION NAME	DEST STATION NAME	On Branch Miles	Location of Locomotive Turn	On-Branch Locomotive Miles One Way	Elapsed Days	
1	1/7/2003	IMRL	45013	CHICAGO B	RANLAKE	12.0	ADELL	16.9		
	1/9/2003	IMRL	45013	CHICAGO B	RANLAKE	12.0			2	On Branch Miles from Saukville
1	1/9/2003	CNW	612781	CHICAGO B	WALDO	20.8	WALDO	20.8		ADELL 16.9
										ELKHLAKE 32.7
1	1/13/2003	SIRX	475744	CHICAGO B	ADELL	16.9	ADELL	16.9		FREDONIA 6.2
										KIEL 38.6
1	1/15/2003	SIRX	475744	CHICAGO B	ADELL	16.9	ADELL	16.9	2	PLYMOUTH 25.9
										RANLAKE 12.0
1	1/20/2003	CSXT	251842	CHICAGO B	ADELL	16.9	ADELL	16.9		WALDO 20.8
	1/20/2003	GCCX	72137	MINNEAPOL	ADELL	16.9				
	1/20/2003	IMCX	12231	MINNEAPOL	ADELL	16.9				
	1/20/2003	GCCX	173702	MINNEAPOL	ADELL	16.9				
	1/20/2003	GCCX	174681	MINNEAPOL	ADELL	16.9				
										car initials and numbers with only set out or or pick up shown within time frame of
										bci 871406
1	1/22/2003	CSXT	247619	CHICAGO B	ADELL	16.9	ADELL	16.9		cagx 1156
	1/22/2003	CSXT	251842	CHICAGO B	ADELL	16.9			2	cglx 1571
	1/22/2003	IMCX	12231	CHICAGO B	ADELL	16.9			2	cn 3019
	1/22/2003	GCCX	173702	CHICAGO B	ADELL	16.9			2	cn 10900
	1/22/2003	GCCX	174681	CHICAGO B	ADELL	16.9			2	cn 369365
	1/22/2003	GCCX	72137	MINNEAPOL	ADELL	16.9			2	cn 371680
										cnlx 5118
1	1/28/2003	CSXT	247619	CHICAGO B	ADELL	16.9	ADELL	16.9	6	cnlx 383199
	1/28/2003	CNA	385889	DUVCO	RANLAKE	12.0				cnw 460926
	1/28/2003	CNLX	10900	DUVCO	RANLAKE	12.0				cnw 612781
	1/28/2003	CNA	385889	DUVCO	RANLAKE	12.0				cnwx 10062
										csxl 255268
1	1/30/2003	FURX	829772	CHICAGO B	ADELL	16.9	ADELL	16.9		drgw 50638
	1/30/2003	CNW	170379	CHICAGO B	ADELL	16.9				gccx 174507
	1/30/2003	CNA	385889	DUVCO	RANLAKE	12.0			2	gccx 174679
	1/30/2003	CNA	385889	DUVCO	RANLAKE	12.0			2	gccx 174692
										nglx 75500
1	1/31/2003	CN	377052	DUVCO	RANLAKE	12.0	ADELL	16.9		ttzx 85358
	1/31/2003	CNLX	8187	DUVCO	RANLAKE	12.0				up 273064
	1/31/2003	CNLX	7392	DUVCO	RANLAKE	12.0				utlx 59468
										utlx 59487
1	2/4/2003	FURX	829772	CHICAGO B	ADELL	16.9	ADELL	16.9	5	
	2/4/2003	CNW	170379	CHICAGO B	ADELL	16.9			5	
	2/4/2003	CNLX	7481	DUVCO	RANLAKE	12.0				
	2/4/2003	CNLX	8187	DUVCO	RANLAKE	12.0			4	
	2/4/2003	CNLX	7392	DUVCO	RANLAKE	12.0			4	
1	2/6/2003	CN	377052	DUVCO	RANLAKE	12.0	ADELL	16.9	6	
	2/6/2003	CNLX	7461	DUVCO	RANLAKE	12.0			2	
1	2/11/2003	CSXT	260658	CHICAGO B	ADELL	16.9	ADELL	16.9		
1	2/14/2003	CSXT	260658	CHICAGO B	ADELL	16.9	ADELL	16.9	3	
1	3/10/2003	RBOX	32425	CHICAGO B	WALDO	20.8	WALDO	20.8		
	3/10/2003	ABOX	50131	CHICAGO B	WALDO	20.8				
1	3/12/2003	RBOX	36015	CHICAGO B	WALDO	20.8	WALDO	20.8		
1	3/18/2003	CN	383199	DUVCO	RANLAKE	12.0	WALDO	20.8		
	3/18/2003	RBOX	32425	CHICAGO B	WALDO	20.8			8	
	3/18/2003	ABOX	50131	CHICAGO B	WALDO	20.8			8	
	3/18/2003	RBOX	36015	CHICAGO B	WALDO	20.8			6	
1	3/19/2003	BN	734073	MINNEAPOL	RANLAKE	12.0	ADELL	16.9		
1	3/24/2003	NOKL	730396	CHICAGO B	FREDONIA	6.2	ADELL	16.9		
	3/24/2003	BN	734073	MINNEAPOL	RANLAKE	12.0			5	
1	3/26/2003	NOKL	730396	CHICAGO B	FREDONIA	6.2	ADELL	16.9	2	
1	4/3/2003	TTZX	85358	HOUSTON	FREDONIA	6.2	ADELL	16.9		
1	4/3/2003	DRGW	50638	CHICAGO B	RANLAKE	12.0		12.0		
1	4/7/2003	GVSR	750100	CHICAGO B	RANLAKE	12.0	ADELL	16.9		
	4/7/2003	MP	267752	CHICAGO B	RANLAKE	12.0				
1	4/10/2003	MP	267752	CHICAGO B	RANLAKE	12.0	ADELL	16.9	3	
	4/10/2003	GVSR	750100	CHICAGO B	RANLAKE	12.0			3	

served on the particular trip.
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Trips	Work Date	CAR INIT	CAR NO	ORIG STATION NAME	DEST STATION NAME	On Branch Miles	Location of Locomotive Turn	On-Branch Locomotive Miles One Way	Elapsed Days
1	4/14/2003	CNLX	5102	DUVCO	RANLAKE	12.0	ADELL	16.9	
	4/14/2003	CN	383440	DUVCO	RANLAKE	12.0			
	4/14/2003	ICG	766382	DUVCO	RANLAKE	12.0			
1	4/17/2003	CNLX	5102	DUVCO	RANLAKE	12.0	ADELL	16.9	3
	4/17/2003	CN	383440	DUVCO	RANLAKE	12.0			3
	4/17/2003	ICG	766382	DUVCO	RANLAKE	12.0			3
1	4/22/2003	MP	267526	CHICAGO B	RANLAKE	12.0	ADELL	16.9	
1	4/24/2003	MP	267526	CHICAGO B	RANLAKE	12.0	ADELL	16.9	2
1	5/1/2003	CN	371680	WINSYMYAR	ADELL	16.9	ADELL	16.9	
	5/1/2003	CN	369365	WINSYMYAR	ADELL	16.9			
	5/1/2003	CC	3019	WINSYMYAR	ADELL	16.9			
	5/1/2003	CN	384590	DUVCO	RANLAKE	12.0			
	5/1/2003	CNIS	376168	DUVCO	RANLAKE	12.0			
1	5/5/2003	CN	625660	HOUSTON	FREDONIA	6.2	ADELL	16.9	
	5/5/2003	CC	481177	WINSYMYAR	ADELL	16.9			
	5/5/2003	CSXT	248493	CHICAGO B	ADELL	16.9			
	5/5/2003	CSXT	248493	CHICAGO B	ADELL	16.9			
	5/5/2003	NYC	889811	CHICAGO B	RANLAKE	12.0			
	5/5/2003	UP	273064	CHICAGO B	FREDONIA	6.2			
1	5/6/2003	NATX	75495	GEISMAR	ADELL	16.9	ADELL	16.9	
1	5/8/2003	CN	384590	DUVCO	RANLAKE	12.0	ADELL	16.9	7
	5/8/2003	CNIS	376168	DUVCO	RANLAKE	12.0			7
	5/8/2003	CC	481177	WINSYMYAR	ADELL	16.9			3
	5/8/2003	CSXT	248493	CHICAGO B	ADELL	16.9			3
	5/8/2003	CSXT	248493	CHICAGO B	ADELL	16.9			3
	5/8/2003	CN	382478	WINSYMYAR	ADELL	16.9			
	5/8/2003	CNLX	5183	WINSYMYAR	ADELL	16.9			
	5/8/2003	CNLX	5094	WINSYMYAR	ADELL	16.9			
	5/8/2003	CN	377381	WINSYMYAR	ADELL	16.9			
	5/8/2003	CSXT	251849	CHICAGO B	ADELL	16.9			
	5/8/2003	CNWX	100062	DUVCO	RANLAKE	12.0			
	5/8/2003	NATX	75495	GEISMAR	ADELL	16.9			2
	5/8/2003	CN	625660	HOUSTON	FREDONIA	6.2			3
	5/8/2003	NYC	889811	CHICAGO B	RANLAKE	12.0			3
1	5/12/2003	CSXT	255819	CHICAGO B	ADELL	16.9	WALDO	20.8	
	5/12/2003	CSXT	248120	CHICAGO B	ADELL	16.9			
	5/12/2003	CNLX	5183	WINSYMYAR	ADELL	16.9			4
	5/12/2003	CNLX	5094	WINSYMYAR	ADELL	16.9			4
	5/12/2003	CN	377381	WINSYMYAR	ADELL	16.9			4
	5/12/2003	CSXT	251849	CHICAGO B	ADELL	16.9			4
	5/12/2003	CSXT	250381	CHICAGO B	RANLAKE	12.0			
	5/12/2003	CSXT	247504	CHICAGO B	RANLAKE	12.0			
	5/12/2003	CSXT	250259	CHICAGO B	RANLAKE	12.0			
	5/12/2003	IMRL	50651	CHICAGO B	RANLAKE	12.0			
	5/12/2003	CNWX	100062	DUVCO	RANLAKE	12.0			
	5/12/2003	MP	357540	APPLETON	WALDO	20.8			
1	5/13/2003	NATX	75500	GEISMAR	ADELL	16.9	ADELL	16.9	
1	5/14/2003	IMRL	45049	CHICAGO B	RANLAKE	12.0	WALDO	20.8	
	5/14/2003	IMRL	50615	CHICAGO B	RANLAKE	12.0			
	5/14/2003	IMRL	50621	CHICAGO B	RANLAKE	12.0			2
	5/14/2003	CSXT	248120	CHICAGO B	ADELL	16.9			2
	5/14/2003	CSXT	250381	CHICAGO B	RANLAKE	12.0			2
	5/14/2003	CSXT	247504	CHICAGO B	RANLAKE	12.0			2
	5/14/2003	MP	357540	APPLETON	WALDO	20.8			2
1	5/16/2003	IMRL	50651	CHICAGO B	RANLAKE	12.0	ADELL	16.9	4
	5/16/2003	CN	378249	SASYARD	RANLAKE	12.0			
	5/16/2003	CGLX	1536	WISRAPIDS	RANLAKE	12.0			
	5/16/2003	IMRL	45049	CHICAGO B	RANLAKE	12.0			2
	5/16/2003	IMRL	50615	CHICAGO B	RANLAKE	12.0			2
	5/16/2003	IMRL	50621	CHICAGO B	RANLAKE	12.0			2
1	5/19/2003	CN	382478	WINSYMYAR	ADELL	16.9	ADELL	16.9	11
	5/19/2003	CSXT	255819	CHICAGO B	ADELL	16.9			7
	5/19/2003	CN	378249	SASYARD	RANLAKE	12.0			3
	5/19/2003	CGLX	1536	WISRAPIDS	RANLAKE	12.0			3
	5/19/2003	CNLX	5118	SASYARD	RANLAKE	12.0			

C:\CN Abandonment\On Branch Train Activity.xls
On Branch LUMS & days calc

6/24/2004

served on the particular trip.
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and Work Orders

Trips	Work Date	CAR INIT	CAR NO	ORIG STATION NAME	DEST STATION NAME	On Branch Miles	Location of Locomotive Turn	On-Branch Locomotive Miles One Way	Elapsed Days
	5/19/2003	NATX	75500	GEISMAR	ADELL	16.9			6
1	5/22/2003	CNA	385807	SASYARD	RANLAKE	12.0	ADELL	16.9	
1	5/27/2003	CNA	385807	SASYARD	RANLAKE	12.0	ADELL	16.9	5
	5/27/2003	CRDX	8024	CHICAGO B	ADELL	16.9			
1	5/28/2003	UTLX	59487	ARCCO	ADELL	16.9	ADELL	16.9	
	5/28/2003	BN	467328	CHICAGO B	RANLAKE	12.0			
1	5/29/2003	UTLX	59487	ARCCO	ADELL	16.9	ADELL	16.9	1
	5/29/2003	BN	467328	CHICAGO B	RANLAKE	12.0			
	5/29/2003	CRDX	8024	CHICAGO B	ADELL	16.9			2
	5/29/2003	IMRL	45043	CHICAGO B	RANLAKE	12.0			
	5/29/2003	CN	378195	DUVCO	RANLAKE	12.0			
	5/29/2003	CNLX	7326	DUVCO	RANLAKE	12.0			
1	6/2/2003	IMCX	12363	MINNEAPOL	ADELL	16.9	ADELL	16.9	
	6/2/2003	UTLX	59487	ARCCO	ADELL	16.9			5
	6/2/2003	IMRL	45043	CHICAGO B	RANLAKE	12.0			4
	6/2/2003	CNLX	7326	DUVCO	RANLAKE	12.0			4
	6/2/2003	BN	467328	CHICAGO B	RANLAKE	12.0			4
1	6/3/2003	IMCX	12363	MINNEAPOL	ADELL	16.9	ADELL	16.9	1
	6/3/2003	CN	378195	DUVCO	RANLAKE	12.0			5
1	6/5/2003	IMCX	12109	MINNEAPOL	ADELL	16.9	ADELL	16.9	
	6/5/2003	WCFX	4547	STPAUL	RANLAKE	12.0			
	6/5/2003	ACFX	48191	STPAUL	RANLAKE	12.0			
1	6/9/2003	CGLX	1571	DUVCO	RANLAKE	12.0	ADELL	16.9	
	6/9/2003	IMCX	12109	MINNEAPOL	ADELL	16.9			4
	6/9/2003	WCFX	4547	STPAUL	RANLAKE	12.0			4
	6/9/2003	ACFX	48191	STPAUL	RANLAKE	12.0			4
1	6/11/2003	SSW	74690	MINNEAPOL	ADELL	16.9	ADELL	16.9	
1	6/12/2003	CGLX	1370	DUVCO	RANLAKE	12.0	ADELL	16.9	
1	6/16/2003	SSW	74690	MINNEAPOL	ADELL	16.9	ADELL	16.9	5
	6/16/2003	IMRL	50638	CHICAGO B	RANLAKE	12.0			
1	6/17/2003	GCCX	71605	MINNEAPOL	ADELL	16.9	ADELL	16.9	
1	6/19/2003	IMCX	12102	MINNEAPOL	ADELL	16.9	ADELL	16.9	
	6/19/2003	GCCX	71605	MINNEAPOL	ADELL	16.9			2
	6/19/2003	CGLX	1370	DUVCO	RANLAKE	12.0			7
	6/19/2003	IMRL	50638	CHICAGO B	RANLAKE	12.0			3
1	6/20/2003	CN	625911	HOUSTON	FREDONIA	6.2	ADELL	16.9	
1	6/23/2003	GCCX	174507	MINNEAPOL	ADELL	16.9	ADELL	16.9	
	6/23/2003	GCCX	174679	MINNEAPOL	ADELL	16.9			
	6/23/2003	GCCX	174692	MINNEAPOL	ADELL	16.9			
1	6/24/2003	GCCX	174507	MINNEAPOL	ADELL	16.9	ADELL	16.9	1
	6/24/2003	GCCX	174679	MINNEAPOL	ADELL	16.9			1
	6/24/2003	GCCX	174692	MINNEAPOL	ADELL	16.9			1
	6/24/2003	IMCX	12575	MINNEAPOL	ADELL	16.9			
	6/24/2003	IMCX	12484	MINNEAPOL	ADELL	16.9			
	6/24/2003	GCCX	13125	MINNEAPOL	ADELL	16.9			
	6/24/2003	UP	90210	MINNEAPOL	ADELL	16.9			
	6/24/2003	IMCX	12102	MINNEAPOL	ADELL	16.9			5
	6/24/2003	CN	625911	HOUSTON	FREDONIA	6.2			4
	6/24/2003	SIRX	470090	CHICAGO B	RANLAKE	12.0			
	6/24/2003	CSXT	249968	CHICAGO B	RANLAKE	12.0			
	6/24/2003	CSXT	255268	CHICAGO B	RANLAKE	12.0			
	6/24/2003	RFP	9074	CHICAGO B	RANLAKE	12.0			
1	6/26/2003	GCCX	13125	MINNEAPOL	ADELL	16.9	ADELL	16.9	2
	6/26/2003	IMCX	12575	MINNEAPOL	ADELL	16.9			2
	6/26/2003	IMCX	12484	MINNEAPOL	ADELL	16.9			2
	6/26/2003	SIRX	470090	CHICAGO B	RANLAKE	12.0			2
	6/26/2003	RFP	9074	CHICAGO B	RANLAKE	12.0			2
1	6/30/2003	NAHX	478489	CHICAGO B	ADELL	16.9	ADELL	16.9	
	6/30/2003	CSXT	250746	CHICAGO B	ADELL	16.9			
	6/30/2003	CSXT	255731	CHICAGO B	RANLAKE	12.0			

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Trips	Work Date	CAR INIT	CAR NO	ORIG STATION NAME	DEST STATION NAME	On Branch Miles	Location of Locomotive Turn	On-Branch Locomotive Miles One Way	Elapsed Days
	6/30/2003	IMCX	10200	MINNEAPOL	RANLAKE	12.0			
	6/30/2003	IMCX	12115	MINNEAPOL	RANLAKE	12.0			
	6/30/2003	NAHX	479571	MINNEAPOL	RANLAKE	12.0			
	6/30/2003	CSXT	249968	CHICAGO B	RANLAKE	12.0			6
1	7/3/2003	WREX	3020	CHICAGO B	ADELL	16.9	ADELL	16.9	
	7/3/2003	FURX	823987	MINNEAPOL	RANLAKE	12.0			
	7/3/2003	UP	90210	MINNEAPOL	ADELL	16.9			9
	7/3/2003	CSXT	255731	CHICAGO B	RANLAKE	12.0			3
	7/3/2003	IMCX	12115	MINNEAPOL	RANLAKE	12.0			3
	7/3/2003	NAHX	478489	CHICAGO B	ADELL	16.9			15
	7/3/2003	NAHX	479571	MINNEAPOL	RANLAKE	12.0			3
	7/3/2003	CSXT	250746	CHICAGO B	ADELL	16.9			3
1	7/8/2003	IMCX	10200	MINNEAPOL	RANLAKE	12.0	ADELL	16.9	8
	7/8/2003	FURX	823987	MINNEAPOL	RANLAKE	12.0			5
1	7/14/2003	CSXT	252384	CHICAGO B	ADELL	16.9	ADELL	16.9	
	7/14/2003	CSXT	252023	CHICAGO B	ADELL	16.9			
	7/14/2003	CSXT	256285	CHICAGO B	ADELL	16.9			
1	7/15/2003	MWCX	550004	CHICAGO B	ADELL	16.9	ADELL	16.9	
1	7/17/2003	MWCX	550004	CHICAGO B	ADELL	16.9	ADELL	16.9	2
	7/17/2003	UP	74954	MINNEAPOL	ADELL	16.9			
	7/17/2003	CSXT	252384	CHICAGO B	ADELL	16.9			3
	7/17/2003	CSXT	252023	CHICAGO B	ADELL	16.9			3
	7/17/2003	CSXT	256285	CHICAGO B	ADELL	16.9			3
	7/17/2003	WREX	3020	CHICAGO B	ADELL	16.9			14
1	7/22/2003	WREX	3010	CHICAGO B	ADELL	16.9	ADELL	16.9	
1	7/29/2003	WREX	3010	CHICAGO B	ADELL	16.9	ADELL	16.9	7
	7/29/2003	MWCX	550004	CHICAGO B	ADELL	16.9			12
1	8/1/2003	AEX	7002	MINNEAPOL	ADELL	16.9	ADELL	16.9	
1	8/5/2003	AEX	7002	MINNEAPOL	ADELL	16.9	WALDO	20.8	4
	8/5/2003	GATX	22971	CHICAGO B	ADELL	16.9			
	8/5/2003	CSXT	124785	CHICAGO B	WALDO	20.8			
	8/5/2003	CUOH	7159	CHICAGO B	WALDO	20.8			
1	8/7/2003	CUOH	7159	CHICAGO B	WALDO	20.8	WALDO	20.8	
	8/7/2003	AEX	7002	MINNEAPOL	ADELL	16.9			2
	8/7/2003	CSXT	124785	CHICAGO B	WALDO	20.8			2
1	8/11/2003	DWC	605286	HINTON	FREDONIA	6.2	WALDO	20.8	
	8/11/2003	RBOX	33225	CHICAGO B	WALDO	20.8			
	8/11/2003	CUOH	7159	CHICAGO B	WALDO	20.8			6
1	8/13/2003	DWC	605286	HINTON	FREDONIA	6.2	WALDO	20.8	2
	8/13/2003	RBOX	33225	CHICAGO B	WALDO	20.8			2
1	8/19/2003	CGCX	20456	MINNEAPOL	ADELL	16.9	ADELL	16.9	
1	8/21/2003	CGCX	20456	MINNEAPOL	ADELL	16.9	WALDO	20.8	2
	8/21/2003	DWC	605027	HINTON	FREDONIA	6.2			
	8/21/2003	RBOX	34176	CHICAGO B	WALDO	20.8			
1	8/27/2003	DWC	605027	HINTON	FREDONIA	6.2	WALDO	20.8	6
	8/27/2003	RBOX	34176	CHICAGO B	WALDO	20.8			6
1	8/29/2003	UTLX	59488	CHICAGO B	ADELL	16.9	ADELL	16.9	
1	9/2/2003	CAGX	1156	MINNEAPOL	ADELL	16.9	ADELL	16.9	
1	9/3/2003	ITC	1834	CHICAGO B	RANLAKE	12.0	ADELL	16.9	
	9/3/2003	NAHX	510196	CHICAGO B	RANLAKE	12.0			
1	9/9/2003	UP	88185	MINNEAPOL	ADELL	16.9	ADELL	16.9	
	9/9/2003	ITC	1834	CHICAGO B	RANLAKE	12.0			6
	9/9/2003	NAHX	510196	CHICAGO B	RANLAKE	12.0			6
1	9/11/2003	SOU	88691	CHICAGO B	RANLAKE	12.0	ADELL	16.9	
1	9/16/2003	UP	88185	MINNEAPOL	ADELL	16.9	ADELL	16.9	7
	9/16/2003	NW	177701	CHICAGO B	RANLAKE	12.0			
	9/16/2003	NAHX	2328	CHICAGO B	RANLAKE	12.0			

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Trips	Work Date	CAR INIT	CAR NO	ORIG STATION NAME	DEST STATION NAME	On Branch Miles	Location of Locomotive Turn	On-Branch Locomotive Miles One Way	Elapsed Days
	9/18/2003	SOU	88691	CHICAGO B	RANLAKE	12.0			5
1	9/18/2003	IC	766224	SAFERCOSC	ADELL	16.9	ADELL	16.9	
	9/18/2003	IC	769091	SAFERCOSC	ADELL	16.9			
	9/18/2003	CNLX	7572	SAFERCOSC	ADELL	16.9			
	9/18/2003	IC	769395	SAFERCOSC	ADELL	16.9			
	9/18/2003	NW	177701	CHICAGO B	RANLAKE	12.0			2
	9/18/2003	NAHX	2328	CHICAGO B	RANLAKE	12.0			2
1	9/23/2003	CSXT	251593	CHICAGO B	ADELL	16.9	WALDO	20.8	
	9/23/2003	CN	379230	SAFERCOSC	ADELL	16.9			
	9/23/2003	IC	766224	SAFERCOSC	ADELL	16.9			5
	9/23/2003	IC	769091	SAFERCOSC	ADELL	16.9			5
	9/23/2003	CNLX	7572	SAFERCOSC	ADELL	16.9			5
	9/23/2003	IC	769395	SAFERCOSC	ADELL	16.9			
	9/23/2003	NS	641103	RANLAKE	CHICAGO B	12.0			
	9/23/2003	NS	252239	RANLAKE	CHICAGO B	12.0			
	9/23/2003	CSXT	136126	APPLETON	WALDO	20.8			
1	9/25/2003	CNLX	10837	SAFERCOSC	ADELL	16.9	WALDO	20.8	
	9/25/2003	CC	3012	SAFERCOSC	ADELL	16.9			
	9/25/2003	CN	382050	SAFERCOSC	ADELL	16.9			
	9/25/2003	ICG	766641	SAFERCOSC	ADELL	16.9			
	9/25/2003	CN	382142	SAFERCOSC	ADELL	16.9			
	9/25/2003	CSXT	251593	CHICAGO B	ADELL	16.9			2
	9/25/2003	CN	379230	SAFERCOSC	ADELL	16.9			2
	9/25/2003	CSXT	136126	APPLETON	WALDO	20.8			2
1	9/30/2003	CN	384681	SAFERCOSC	ADELL	16.9	ADELL	16.9	
	9/30/2003	IC	767640	SAFERCOSC	ADELL	16.9			
	9/30/2003	IC	767561	SAFERCOSC	ADELL	16.9			
	9/30/2003	IC	767527	SAFERCOSC	ADELL	16.9			
	9/30/2003	CSXT	250912	CHICAGO B	ADELL	16.9			
	9/30/2003	GCCX	72173	MINNEAPOL	ADELL	16.9			
	9/30/2003	GCCX	NA	MINNEAPOL	ADELL	16.9			
	9/30/2003	GCCX	NA	MINNEAPOL	ADELL	16.9			
	9/30/2003	GCCX	NA	MINNEAPOL	ADELL	16.9			
	9/30/2003	CNLX	10837	SAFERCOSC	ADELL	16.9			5
	9/30/2003	CC	3012	SAFERCOSC	ADELL	16.9			5
	9/30/2003	CN	382050	SAFERCOSC	ADELL	16.9			5
	9/30/2003	ICG	766641	SAFERCOSC	ADELL	16.9			5
	9/30/2003	CN	382142	SAFERCOSC	ADELL	16.9			5
	9/30/2003	NW	173897	RANLAKE	CHICAGO B	12.0			
	9/30/2003	NAHX	510429	RANLAKE	CHICAGO B	12.0			
	9/30/2003	CRDX	7728	RANLAKE	CHICAGO B	12.0			
1	10/2/2003	UP	91265	MINNEAPOL	ADELL	16.9	ADELL	16.9	
	10/2/2003	NW	178184	CHICAGO B	ADELL	16.9			
	10/2/2003	CN	384681	SAFERCOSC	ADELL	16.9			
	10/2/2003	IC	767640	SAFERCOSC	ADELL	16.9			2
	10/2/2003	IC	767561	SAFERCOSC	ADELL	16.9			2
	10/2/2003	IC	767527	SAFERCOSC	ADELL	16.9			2
	10/2/2003	CSXT	250912	CHICAGO B	ADELL	16.9			2
	10/2/2003	GCCX	72173	MINNEAPOL	ADELL	16.9			2
	10/2/2003	GCCX	NA	MINNEAPOL	ADELL	16.9			2
	10/2/2003	GCCX	NA	MINNEAPOL	ADELL	16.9			2
	10/2/2003	GCCX	NA	MINNEAPOL	ADELL	16.9			2
	10/2/2003	NS	641103	RANLAKE	CHICAGO B	12.0			9
	10/2/2003	NS	252239	RANLAKE	CHICAGO B	12.0			9
	10/2/2003	NW	173897	RANLAKE	CHICAGO B	12.0			2
	10/2/2003	NAHX	510429	RANLAKE	CHICAGO B	12.0			2
	10/2/2003	CRDX	7728	RANLAKE	CHICAGO B	12.0			2
1	10/7/2003	GCCX	173587	MINNEAPOL	ADELL	16.9	ADELL	16.9	
	10/7/2003	NAHX	2355	CHICAGO B	ADELL	16.9			
	10/7/2003	FLIX	94113	CHICAGO B	ADELL	16.9			
	10/7/2003	UP	91265	MINNEAPOL	ADELL	16.9			5
	10/7/2003	NW	178184	CHICAGO B	ADELL	16.9			5
	10/7/2003	FLIX	94092	CHICAGO B	RANLAKE	12.0			
	10/7/2003	FURX	615154	MINNEAPOL	RANLAKE	12.0			
	10/7/2003	IMCX	11354	MINNEAPOL	RANLAKE	12.0			
	10/7/2003	HPJX	12180	MINNEAPOL	RANLAKE	12.0			
1	10/9/2003	GCCX	173587	MINNEAPOL	ADELL	16.9	ADELL	16.9	2
	10/9/2003	NAHX	2355	CHICAGO B	ADELL	16.9			2
	10/9/2003	IC	767597	SAFERCOSC	ADELL	16.9			
	10/9/2003	AEX	1062	CHICAGO B	RANLAKE	12.0			
	10/9/2003	CRDX	7902	CHICAGO B	RANLAKE	12.0			

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	10/9/2003	FURX	829630	CHICAGO B	RANLAKE	12.0			
	10/9/2003	FLIX	94092	CHICAGO B	RANLAKE	12.0			2
	10/9/2003	FURX	815154	MINNEAPOL	RANLAKE	12.0			2
	10/9/2003	IMCX	11354	MINNEAPOL	RANLAKE	12.0			2
	10/9/2003	HPJX	12180	MINNEAPOL	RANLAKE	12.0			2
1	10/14/2003	MP	723377	MINNEAPOL	ADELL	16.9	ADELL	16.9	
	10/14/2003	FLIX	94113	CHICAGO B	ADELL	16.9			7
	10/14/2003	FURX	815069	MINNEAPOL	RANLAKE	12.0			
	10/14/2003	FURX	818752	MINNEAPOL	RANLAKE	12.0			
	10/14/2003	IMCX	10301	MINNEAPOL	RANLAKE	12.0			
	10/14/2003	FURX	824710	MINNEAPOL	RANLAKE	12.0			
	10/14/2003	IMCX	11121	MINNEAPOL	RANLAKE	12.0			
	10/14/2003	IMCX	11331	MINNEAPOL	RANLAKE	12.0			
	10/14/2003	NAHX	488549	CHICAGO B	RANLAKE	12.0			
	10/14/2003	XTRX	811	CHICAGO B	RANLAKE	12.0			
	10/14/2003	AEX	4137	CHICAGO B	RANLAKE	12.0			
	10/14/2003	IMRL	45124	CHICAGO B	RANLAKE	12.0			
	10/14/2003	AEX	1062	CHICAGO B	RANLAKE	12.0			5
	10/14/2003	CRDX	7902	CHICAGO B	RANLAKE	12.0			5
	10/14/2003	FURX	829630	CHICAGO B	RANLAKE	12.0			5
1	10/16/2003	MP	723377	MINNEAPOL	ADELL	16.9	ADELL	16.9	2
	10/16/2003	FURX	815069	MINNEAPOL	RANLAKE	12.0			2
	10/16/2003	FURX	818752	MINNEAPOL	RANLAKE	12.0			2
	10/16/2003	IMCX	10301	MINNEAPOL	RANLAKE	12.0			2
1	10/21/2003	IC	767675	SAFERCOSK	ADELL	16.9	ADELL	16.9	12
	10/21/2003	CRDX	7114	CHICAGO B	RANLAKE	12.0			
	10/21/2003	GROX	60701	CHICAGO B	RANLAKE	12.0			
	10/21/2003	FURX	824079	CHICAGO B	RANLAKE	12.0			
	10/21/2003	NAHX	487392	CHICAGO B	RANLAKE	12.0			
	10/21/2003	XTRX	75141	CHICAGO B	RANLAKE	12.0			
	10/21/2003	NAHX	63371	CHICAGO B	RANLAKE	12.0			
	10/21/2003	XTRX	75891	CHICAGO B	RANLAKE	12.0			
	10/21/2003	FURX	824710	MINNEAPOL	RANLAKE	12.0			7
	10/21/2003	IMCX	11121	MINNEAPOL	RANLAKE	12.0			7
	10/21/2003	IMCX	11331	MINNEAPOL	RANLAKE	12.0			7
1	10/23/2003	IC	767675	SAFERCOSK	ADELL	16.9	ADELL	16.9	2
	10/23/2003	ICE	45032	CHICAGO B	RANLAKE	12.0			
	10/23/2003	NAHX	488549	CHICAGO B	RANLAKE	12.0			9
	10/23/2003	XTRX	811	CHICAGO B	RANLAKE	12.0			9
	10/23/2003	AEX	4137	CHICAGO B	RANLAKE	12.0			9
1	10/28/2003	NRLX	47630	CHICAGO B	RANLAKE	12.0	ADELL	16.9	
	10/28/2003	NAHX	53014	CHICAGO B	RANLAKE	12.0			
	10/28/2003	IMRL	45124	CHICAGO B	RANLAKE	12.0			14
	10/28/2003	CRDX	7114	CHICAGO B	RANLAKE	12.0			7
	10/28/2003	GROX	60701	CHICAGO B	RANLAKE	12.0			7
1	10/30/2003	FURX	824079	CHICAGO B	RANLAKE	12.0	ADELL	16.9	9
	10/30/2003	NAHX	487392	CHICAGO B	RANLAKE	12.0			9
	10/30/2003	XTRX	75141	CHICAGO B	RANLAKE	12.0			9
1	11/4/2003	NAHX	63371	CHICAGO B	RANLAKE	12.0	ADELL	16.9	14
	11/4/2003	XTRX	75891	CHICAGO B	RANLAKE	12.0			14
	11/4/2003	ICE	45032	CHICAGO B	RANLAKE	12.0			12
1	11/6/2003	NRLX	47630	CHICAGO B	RANLAKE	12.0	ADELL	16.9	9
	11/6/2003	NAHX	53014	CHICAGO B	RANLAKE	12.0			9
1	11/12/2003	RVPR	1096	MINNEAPOL	ADELL	16.9	ADELL	16.9	
	11/12/2003	CRLE	20368	HINTON	FREDONIA	6.2			
	11/12/2003	FLIX	973220	CHICAGO B	RANLAKE	12.0			
1	11/18/2003	RVPR	1096	MINNEAPOL	ADELL	16.9	ADELL	16.9	6
	11/18/2003	CRLE	20368	HINTON	FREDONIA	6.2			6
	11/18/2003	FLIX	973220	CHICAGO B	RANLAKE	12.0			6
1	12/2/2003	PTLX	33971	CHICAGO B	ADELL	16.9	ADELL	16.9	
1	12/4/2003	PTLX	33971	CHICAGO B	ADELL	16.9	ADELL	16.9	2
1	12/5/2003	CNW	460926	MINNEAPOL	ADELL	16.9	ADELL	16.9	
1	12/8/2003	BCIT	871406	STPAUL	FREDONIA	6.2	ADELL	16.9	

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1	12/9/2003	CNW	460926	MINNEAPOL	ADELL	16.9	ADELL	16.9	4
1	12/11/2003	BCIT	871406	STPAUL	FREDONIA	6.2	ADELL	16.9	3
1	12/23/2003	NW	177474	CHICAGO B	ADELL	16.9	ADELL	16.9	
1	12/30/2003	ADMX	52405	MINNEAPOL	ADELL	16.9	ADELL	16.9	7
	12/30/2003	NW	177474	CHICAGO B	ADELL	16.9			
	12/30/2003	IMCX	11364	MINNEAPOL	RANLAKE	12.0			
	12/30/2003	IMCX	11169	MINNEAPOL	RANLAKE	12.0			
100	376 number of records above a/					Total one way LUM's		1739.7	789.0 Total elapsed days for complete records
						Avg one way LUM's/train		17.4	

Plus, based on traffic data and car numbers, there are at a minimum 2 work orders missing one either the end of March, beginning of April, the other the end of August, beginning of September, plus perhaps another two or four more. We conservatively will use 102, rather than 104 trains. We will utilize average LUM's for the two additional trains

102 trains	LUM's On Branch	at 10 MPH on branch
	one way miles	177.4 one-way hours
	round trip	354.9 round trip hours
		time at industries
		51 for 102 trains, at minimum
		406 total LUH on Branch

In addition to the 3 1/2 hours traveling on branch per trip there is a minimum 1/2 hour to serve (spot and pull) from industries on branch. Therefore the time on branch is as shown on the right:

a/ It should be noted that not every carload to/from the branch was found on a work order, therefore a number of the work orders for the year appear to be missing.

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Waybill													
Order	Spot Work Order Date	Pull Work Order Date	CAR INIT	CAR NO	ORIG STATION NAME	ORIG PROV/ STATE	DEST STATION NAME	DEST PROV/ STATE	YEAR	MONTH	DAY	CARLDS	
1	?	?	WC	38034	WALDO	WI	PRENTICE	WI	3	8	15	1	
2	?	1/9/2003	CNW	612781	CHICAGO	IL	WALDO	WI	3	1	2	1	
3	1/7/2004	1/9/2003	IMRL	45013	CHICAGO	IL	RANLAKE	WI	3	1	3	1	
4	1/13/2003	1/15/2003	SIRX	475744	CHICAGO	IL	ADELL	WI	3	1	8	1	
5	1/20/2003	1/22/2003	CSXT	251842	CHICAGO	IL	ADELL	WI	3	1	15	1	
6	1/20/2003	1/22/2003	GCCX	72137	MINNEAPOLIS	MN	ADELL	WI	3	1	16	4	
7	1/22/2003	1/28/2003	CSXT	247619	CHICAGO	IL	ADELL	WI	3	1	17	1	
8	1/28/2003	1/31/2003	CNA	385889	DUVCO	SK	RANLAKE	WI	3	1	17	1	
9	1/28/2003	?	CNLX	10900	DUVCO	SK	RANLAKE	WI	3	1	17	1	
10	1/28/2003	1/31/2003	CNA	385899	DUVCO	SK	RANLAKE	WI	3	1	17	1	
11	1/31/2003	2/6/2003	CN	377052	DUVCO	SK	RANLAKE	WI	3	1	23	1	
12	1/31/2003	2/4/2003	CNLX	8187	DUVCO	SK	RANLAKE	WI	3	1	23	1	
13	1/31/2003	2/4/2003	CNLX	7392	DUVCO	SK	RANLAKE	WI	3	1	23	1	
14	2/4/2003	2/6/2003	CNLX	7461	DUVCO	SK	RANLAKE	WI	3	1	24	1	
15	1/30/2003	2/4/2003	FURX	829772	CHICAGO	IL	ADELL	WI	3	1	26	1	
16	1/30/2003	2/4/2003	CNW	170379	CHICAGO	IL	ADELL	WI	3	1	27	1	
17	2/11/2003	2/14/2003	CSXT	260658	CHICAGO	IL	ADELL	WI	3	2	8	1	
18		3/18/2003	CN	383199	DUVCO	SK	RANLAKE	WI	3	3	4	1	
19	3/10/2003	3/18/2003	RBOX	32425	CHICAGO	IL	WALDO	WI	3	3	5	1	
20	3/10/2003	3/18/2003	ABOX	50131	CHICAGO	IL	WALDO	WI	3	3	5	1	
21	3/12/2004	3/18/2003	RBOX	36015	CHICAGO	IL	WALDO	WI	3	3	8	1	
22	3/19/2004	3/25/2003	BN	734073	MINNEAPOLIS	MN	RANLAKE	WI	3	3	16	1	
23	3/24/2003	3/27/2004	NOKL	730396	CHICAGO	IL	FREDONIA	WI	3	3	21	1	
24	?	4/3/2003	TTZX	85358	HOUSTON	BC	FREDONIA	WI	3	3	21	1	
25	?	4/3/2003	DRGW	50638	CHICAGO	IL	RANLAKE	WI	3	3	28	1	
26	4/7/2003	4/11/2003	GVSR	750100	CHICAGO	IL	RANLAKE	WI	3	4	2	1	
27	4/7/2003	4/10/2003	MP	267752	CHICAGO	IL	RANLAKE	WI	3	4	2	1	
28	4/14 to 4/17/2003	?	CNLX	5102	DUVCO	SK	RANLAKE	WI	3	4	4	1	
29	4/14 to 4/17/2003	?	CN	383440	DUVCO	SK	RANLAKE	WI	3	4	4	1	
30	4/14 to 4/17/2003	?	ICG	766382	DUVCO	SK	RANLAKE	WI	3	4	4	1	
31	4/22/2003	4/24/2003	MP	267526	CHICAGO	IL	RANLAKE	WI	3	4	14	1	
32	5/2/2003	5/7/2003	CN	384590	DUVCO	SK	RANLAKE	WI	3	4	22	1	
33	5/2/2003	5/7/2003	CNIS	376168	DUVCO	SK	RANLAKE	WI	3	4	22	1	
34	5/2/2003	?	CN	371680	WINSYMY	MB	ADELL	WI	3	4	25	1	
35	5/2/2003	?	CN	369365	WINSYMY	MB	ADELL	WI	3	4	25	1	
36	5/2/2003	?	CC	3019	WINSYMY	MB	ADELL	WI	3	4	25	1	
37	5/5/2003	5/8/03	Job 2 CN	625660	HOUSTON	BC	FREDONIA	WI	3	4	25	1	
38		5/6/2003	UP	273064	CHICAGO	IL	FREDONIA	WI	3	4	26	1	
39	5/6/2003	5/8/03	Job 2 NATX	75495	GEISMAR	LA	ADELL	WI	3	4	28	1	
40	5/6/2003	5/8/2003	CC	481177	WINSYMY	MB	ADELL	WI	3	4	28	1	
41	5/6/2003	5/8/2003	CSXT	248493	CHICAGO	IL	ADELL	WI	3	5	1	1	
42	5/6/2003	5/8/2003	CSXT	248493	CHICAGO	IL	ADELL	WI	3	5	2	1	
43	5/6/2003	5/8/2003	Job 2 NYC	889811	CHICAGO	IL	RANLAKE	WI	3	5	2	1	
44			NATX	75500	GEISMAR	LA	ADELL	WI	3	4	29	1	
45	5/8 - 5/9/2003	5/12/2003	CNW	100062	DUVCO	SK	RANLAKE	WI	3	4	30	1	
46	5/8 - 5/9/2003	5/19/2003	CN	382478	WINSYMY	MB	ADELL	WI	3	5	2	1	
47	5/8 - 5/9/2003	5/12/2003	CNLX	5183	WINSYMY	MB	ADELL	WI	3	5	2	1	
48	5/8 - 5/9/2003	5/12/2003	CNLX	5094	WINSYMY	MB	ADELL	WI	3	5	2	1	
49	5/8 - 5/9/2003	5/12/2003	CN	377381	WINSYMY	MB	ADELL	WI	3	5	2	1	
50	5/8 - 5/9/2003	5/12/2003	CSXT	251849	CHICAGO	IL	ADELL	WI	3	5	4	1	
51	5/14/2003	5/16/2003	IMRL	45049	CHICAGO	IL	RANLAKE	WI	3	5	3	1	
52	5/14/2003	5/16/2003	IMRL	50615	CHICAGO	IL	RANLAKE	WI	3	5	3	1	
53	5/14/2003	5/16/2003	IMRL	50621	CHICAGO	IL	RANLAKE	WI	3	5	3	1	
54	5/16/2003	5/19/2003	CN	378249	SASYARD	SK	RANLAKE	WI	3	5	5	1	
55	5/16/2003	5/19/2003	CGLX	1536	WISRAPIC	WI	RANLAKE	WI	3	5	12	1	
56	5/12/2003	5/14 - 5/15/2003	CSXT	250381	CHICAGO	IL	RANLAKE	WI	3	5	7	1	
57	5/12/2003	5/14 - 5/15/2003	CSXT	247504	CHICAGO	IL	RANLAKE	WI	3	5	8	1	
58	5/12/2003	?	CSXT	250259	CHICAGO	IL	RANLAKE	WI	3	5	8	1	
59	5/12/2003	?	CSXT	255819	CHICAGO	IL	ADELL	WI	3	5	8	1	
60	5/12/2003	5/15 - 5/16/2003	IMRL	50651	CHICAGO	IL	RANLAKE	WI	3	5	9	1	
61	5/12/2003	5/14 - 5/15/2003	CSXT	248120	CHICAGO	IL	ADELL	WI	3	5	9	1	

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62	5/12/2003	5/14 - 5/15/2003	MP	357540	APPLETOI WI	WALDO	WI	3	5	9	1
63		5/19/2003	CNLX	5118	SASYARD SK	RANLAKE	WI	3	5	9	1
64	5/22/2003	5/27/2003	CNA	385807	SASYARD SK	RANLAKE	WI	3	5	9	1
65	5/27/2004	5/29/2003	CRDX	8024	CHICAGO IL	ADELL	WI	3	5	20	1
66	5/28 - 5/29/2003	6/2/2003	BN	467328	CHICAGO IL	RANLAKE	WI	3	5	23	1
67	5/28 - 5/29/2003	6/2/2003	UTLX	59487	ARCCO IL	ADELL	WI	3	5	23	1
68	5/29/2003	6/2/2003	IMRL	45043	CHICAGO IL	RANLAKE	WI	3	5	28	1
69	5/29/2003	6/3/2003	CN	378195	DUVCO SK	RANLAKE	WI	3	5	22	1
70	5/29/2003	6/2/2003	CNLX	7326	DUVCO SK	RANLAKE	WI	3	5	22	1
71	6/2/2003	6/3/2003	IMCX	12363	MINNEAPOLIS MN	ADELL	WI	3	5	28	1
72		6/6 - 6/9/2003	CGLX	1571	DUVCO SK	RANLAKE	WI	3	5	30	1
73	6/5/2003	6/9/2003	WCFX	4547	STPAUL MN	RANLAKE	WI	3	6	1	1
74	6/5/2003	6/9/2003	ACFX	48191	STPAUL MN	RANLAKE	WI	3	6	1	1
75	6/5/2003	6/9/2003	IMCX	12109	MINNEAPOLIS MN	ADELL	WI	3	5	28	1
76	6/11/2003	6/16/2003	SSW	74690	MINNEAPOLIS MN	ADELL	WI	3	6	5	1
77	6/12/2003	6/19/2003	CGLX	1370	DUVCO SK	RANLAKE	WI	3	5	30	1
78	6/16/2003	6/24/2003	IMRL	50638	CHICAGO IL	RANLAKE	WI	3	6	10	1
79	6/20/2003	6/24/2003	CN	625911	HOUSTON BC	FREDONIA	WI	3	6	10	1
80	6/17/2003	6/19/2003	GCCX	71605	MINNEAPOLIS MN	ADELL	WI	3	6	12	1
81	6/18 - 6/19/2003	6/24/2003	IMCX	12102	MINNEAPOLIS MN	ADELL	WI	3	6	12	1
82	6/24/2003	?	GCCX	174507	MINNEAPOLIS MN	ADELL	WI	3	6	18	4
83	6/24/2003	6/26/2003	GCCX	13125	MINNEAPOLIS MN	ADELL	WI	3	6	18	4
84	6/24/2003	7/3/2003	UP	90210	MINNEAPOLIS MN	ADELL	WI	3	6	19	1
85	6/24/2003	6/26/2003	SIRX	470090	CHICAGO IL	RANLAKE	WI	3	6	21	1
86	6/24/2003	6/30/2003	CSXT	249968	CHICAGO IL	RANLAKE	WI	3	6	21	1
87	6/24/2003	?	CSXT	255268	CHICAGO IL	RANLAKE	WI	3	6	21	1
88	6/24/2003	6/26/2003	RFP	9074	CHICAGO IL	RANLAKE	WI	3	6	21	1
89	6/30/2003	7/3/2003	CSXT	255731	CHICAGO IL	RANLAKE	WI	3	6	24	1
90	6/30/2003	7/8/2003	IMCX	10200	MINNEAPOLIS MN	RANLAKE	WI	3	6	24	4
91	6/30/2003	7/8/2003	NAHX	478489	CHICAGO IL	ADELL	WI	3	6	25	1
92	6/30/2003	7/8/2003	CSXT	250746	CHICAGO IL	ADELL	WI	3	6	27	1
93	7/2/2003 - 2 job	7/8/2003	FURX	823987	MINNEAPOLIS MN	RANLAKE	WI	3	6	25	1
94	7/2/2003 - 2 job	7/17/2003	WREX	3020	CHICAGO IL	ADELL	WI	3	6	26	1
95	7/14/2003	7/17/2003	CSXT	252384	CHICAGO IL	ADELL	WI	3	7	1	1
96	7/14/2003	7/17/2003	CSXT	252023	CHICAGO IL	ADELL	WI	3	7	10	1
97	7/14/2003	7/17/2003	CSXT	256285	CHICAGO IL	ADELL	WI	3	7	10	1
98	7/17/2003	?	UP	74954	MINNEAPOLIS MN	ADELL	WI	3	7	12	1
99	7/15, 7/17, 7/21	7/29/2003	MWCX	550004	CHICAGO IL	ADELL	WI	3	7	5	1
100	7/22/2003	7/29/2003	WREX	3010	CHICAGO IL	ADELL	WI	3	7	11	1
101	7/29 - 7/30/2003	8/5/2003	GATX	22971	CHICAGO IL	ADELL	WI	3	7	25	1
102	8/1 - 8/5/2003	8/7/2003	AEX	7002	MINNEAPOLIS MN	ADELL	WI	3	7	28	1
103	8/5/2003	8/7/2003	CSXT	124785	CHICAGO IL	WALDO	WI	3	8	1	1
104	8/5 - 8/7/2003	8/11/2003	CUOH	7159	CHICAGO IL	WALDO	WI	3	8	1	1
105	8/11/2003	8/13/2003	DWC	605286	HINTON AB	FREDONIA	WI	3	8	1	1
106	8/11/2003	8/13/2003	RBOX	33225	CHICAGO IL	WALDO	WI	3	8	7	1
107	8/19/2003	8/21/2003	CGCX	20456	MINNEAPOLIS MN	ADELL	WI	3	8	12	1
108	8/21/2003	8/27/2003	DWC	605027	HINTON AB	FREDONIA	WI	3	8	13	1
109	8/21/2003	8/27/2003	RBOX	34176	CHICAGO IL	WALDO	WI	3	8	17	1
110	8/29/2003	?	UTLX	59468	CHICAGO IL	ADELL	WI	3	8	26	1
111	9/2/2003	?	CAGX	1156	MINNEAPOLIS MN	ADELL	WI	3	8	26	1
112	9/3/2003	9/9/2003	ITC	1834	CHICAGO IL	RANLAKE	WI	3	8	30	1
113	9/3/2003	9/9/2003	NAHX	510196	CHICAGO IL	RANLAKE	WI	3	8	30	1
114	9/9/2003	9/16/2003	UP	88185	MINNEAPOLIS MN	ADELL	WI	3	8	31	1
115	9/11/2003	9/16/2003	SOU	88691	CHICAGO IL	RANLAKE	WI	3	9	7	1
116	9/18/2003	9/23/2003	IC	766224	SAFERCO SK	ADELL	WI	3	9	10	1
117	9/18/2003	9/23/2003	IC	769091	SAFERCO SK	ADELL	WI	3	9	10	1
118	9/18/2003	9/23/2003	CNLX	7572	SAFERCO SK	ADELL	WI	3	9	10	1
119	9/18/2003	9/23/2003	IC	769395	SAFERCO SK	ADELL	WI	3	9	10	1
120	9/16/2003	9/18/2003	NW	177701	CHICAGO IL	RANLAKE	WI	3	9	11	1
121	9/16/2003	9/18/2003	NAHX	2328	CHICAGO IL	RANLAKE	WI	3	9	12	1
122	9/23/2003	9/25/2003	CSXT	251593	CHICAGO IL	ADELL	WI	3	9	16	1
123	9/23/2003	9/25/2003	CSXT	136126	APPLETOI WI	WALDO	WI	3	9	17	1
124	9/23/2003	9/25/2003	CN	379230	SAFERCO SK	ADELL	WI	3	9	10	1
125	9/23/2003	10/2/2003	NS	641103	RANLAKE WI	CHICAGO B IL	IL	3	9	19	1
126	9/23/2003	10/2/2003	NS	252239	RANLAKE WI	CHICAGO B IL	IL	3	9	19	1
127	9/25/2003	9/30/2003	CNLX	10837	SAFERCO SK	ADELL	WI	3	9	17	1
128	9/25/2003	9/30/2003	CC	3012	SAFERCO SK	ADELL	WI	3	9	17	1
129	9/25/2003	9/30/2003	CN	382050	SAFERCO SK	ADELL	WI	3	9	17	1
130	9/25/2003	9/30/2003	ICG	766641	SAFERCO SK	ADELL	WI	3	9	17	1
131	9/25/2003	9/30/2003	CN	382142	SAFERCO SK	ADELL	WI	3	9	17	1

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132		10/9/2003	IC	767597	SAFERCO SK	ADELL	WI	3	9	24	1
133	9/30/2003	10/2/2003	CN	384681	SAFERCO SK	ADELL	WI	3	9	24	1
134	9/30/2003	10/2/2003	IC	767640	SAFERCO SK	ADELL	WI	3	9	24	1
135	9/30/2003	10/2/2003	IC	767561	SAFERCO SK	ADELL	WI	3	9	24	1
136	9/30/2003	10/2/2003	IC	767527	SAFERCO SK	ADELL	WI	3	9	24	1
137	9/30/2003	10/2/2003	CSXT	250912	CHICAGO IL	ADELL	WI	3	9	25	1
138	9/30/2003	10/2/2003	GCCX	72173	MINNEAP MN	ADELL	WI	3	9	25	1
139	9/30/2003	10/2/2003	GCCX	72173	MINNEAP MN	ADELL	WI	3	9	25	1
140	9/30/2003	10/2/2003	GCCX	72173	MINNEAP MN	ADELL	WI	3	9	25	1
141	9/30/2003	10/2/2003	GCCX	72173	MINNEAP MN	ADELL	WI	3	9	25	1
142	9/30/2003	10/2/2003	NW	173897	RANLAKE WI	CHICAGO B	IL	3	9	27	1
143	9/30/2003	10/2/2003	NAHX	510429	RANLAKE WI	CHICAGO B	IL	3	9	27	1
144	9/30/2003	10/2/2003	CRDX	7728	RANLAKE WI	CHICAGO B	IL	3	10	4	1
145	10/2/2003	10/7/2003	UP	91265	MINNEAP MN	ADELL	WI	3	9	25	1
146	10/2/2003	10/7/2003	NW	178184	CHICAGO IL	ADELL	WI	3	9	28	1
147	10/7/2003	10/9/2003	GCCX	173587	MINNEAP MN	ADELL	WI	3	10	2	1
148	10/7/2003	10/9/2003	NAHX	2355	CHICAGO IL	ADELL	WI	3	10	2	1
149	10/7/2003	10/9/2003	FLIX	94092	CHICAGO IL	RANLAKE	WI	3	10	1	1
150	10/7/2003	10/9/2003	FURX	815154	MINNEAP MN	RANLAKE	WI	3	10	2	1
151	10/7/2003	10/9/2003	IMCX	11354	MINNEAP MN	RANLAKE	WI	3	10	2	1
152	10/7/2003	10/9/2003	HPJX	12180	MINNEAP MN	RANLAKE	WI	3	10	2	1
153	10/7/2003	10/14/2003	FLIX	94113	CHICAGO IL	ADELL	WI	3	9	29	2
154	10/9/2003	10/14/2003	AEX	1062	CHICAGO IL	RANLAKE	WI	3	10	6	1
155	10/9/2003	10/14/2003	CRDX	7902	CHICAGO IL	RANLAKE	WI	3	10	6	1
156	10/9/2003	10/14/2003	FURX	829630	CHICAGO IL	RANLAKE	WI	3	10	6	1
157	10/14/2003	10/16/2003	FURX	815069	MINNEAP MN	RANLAKE	WI	3	10	10	1
158	10/14/2003	10/16/2003	FURX	818752	MINNEAP MN	RANLAKE	WI	3	10	10	1
159	10/14/2003	10/16/2003	IMCX	10301	MINNEAP MN	RANLAKE	WI	3	10	10	1
160	10/14/2003	10/16/2003	MP	723377	MINNEAP MN	ADELL	WI	3	10	10	1
161	10/14/2003	10/21/2003	FURX	824710	MINNEAP MN	RANLAKE	WI	3	10	10	1
162	10/14/2003	10/21/2003	IMCX	11121	MINNEAP MN	RANLAKE	WI	3	10	10	1
163	10/14/2003	10/21/2003	IMCX	11331	MINNEAP MN	RANLAKE	WI	3	10	10	1
164	10/14/2003	10/23/2003	NAHX	488549	CHICAGO IL	RANLAKE	WI	3	10	11	1
165	10/14/2003	10/23/2003	XTRX	811	CHICAGO IL	RANLAKE	WI	3	10	11	1
166	10/14/2003	10/23/2003	AEX	4137	CHICAGO IL	RANLAKE	WI	3	10	11	1
167	10/14/2003	10/28/2003	IMRL	45124	CHICAGO IL	RANLAKE	WI	3	10	8	1
168	10/21/2003	10/23/2003	IC	767675	SAFERCO SK	ADELL	WI	3	10	10	1
169	10/21/2003	10/28/2003	CRDX	7114	CHICAGO IL	RANLAKE	WI	3	10	13	1
170	10/21/2003	10/28/2003	GROX	60701	CHICAGO IL	RANLAKE	WI	3	10	13	1
171	10/21/2003	10/30/2003	FURX	824079	CHICAGO IL	RANLAKE	WI	3	10	13	1
172	10/21/2003	10/30/2003	NAHX	487392	CHICAGO IL	RANLAKE	WI	3	10	13	1
173	10/21/2003	10/30/2003	XTRX	75141	CHICAGO IL	RANLAKE	WI	3	10	16	1
174	10/21/2003	11/4/2003	NAHX	63371	CHICAGO IL	RANLAKE	WI	3	10	16	1
175	10/21/2003	11/4/2003	XTRX	75891	CHICAGO IL	RANLAKE	WI	3	10	16	1
176	10/23/2003	11/4/2003	ICE	45032	CHICAGO IL	RANLAKE	WI	3	10	19	1
177	10/28/2003	11/6/2003	NRLX	47630	CHICAGO IL	RANLAKE	WI	3	10	21	1
178	10/28/2003	11/6/2003	NAHX	53014	CHICAGO IL	RANLAKE	WI	3	10	21	1
179	11/12/2003	11/18/2003	CRLE	20368	HINTON AB	FREDONIA	WI	3	10	29	1
180	11/12/2003	11/18/2003	FLIX	973220	CHICAGO IL	RANLAKE	WI	3	11	4	1
181	11/12/2003	11/18/2003	RVPR	1096	MINNEAP MN	ADELL	WI	3	11	8	1
182 ?		12/11/2003	BCIT	871406	STPAUL MN	FREDONIA	WI	3	11	11	1
183	12/2/2003	12/4/2003	PTLX	33971	CHICAGO IL	ADELL	WI	3	11	27	1
184	12/9/2003 ?		CNW	460926	MINNEAP MN	ADELL	WI	3	12	1	1
185	12/23/2003	12/31/2003	NW	177474	CHICAGO IL	ADELL	WI	3	12	20	1
186	12/31/2003		IMCX	11364	MINNEAP MN	RANLAKE	WI	3	12	23	1
187	12/31/2003		IMCX	11169	MINNEAP MN	RANLAKE	WI	3	12	23	1
188	12/31/2003		ADMX	52405	MINNEAP MN	ADELL	WI	3	12	24	1
			IMCX	12538	MINNEAP MN	ADELL	WI	3	12	30	2
			IMCX	12538	MINNEAP MN	ADELL	WI	3	12	30	1
			IMCX	12538	MINNEAP MN	ADELL	WI	3	12	30	1
			IMCX	12538	MINNEAP MN	ADELL	WI	3	12	30	1

GRAND TOTAL

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Workloads and costs for the Plymouth sub abandonment review
(based on 2003 data)

Locomotive Unit Hours for US Operations (Item #1)

Derived at using: (Locomotive Unit Miles / Train Miles) x Train Hours

Locomotive Unit Miles (R1's - line #14)	43,705,174
Train Miles (R1's - line #5 plus est. train & yard sw.)	24,911,971
Train Hours (R1's - line #'s 115,116,117)	1,910,857

Locomotive Unit Hours	3,352,378
------------------------------	------------------

Assumptions used for purposes of calculating train miles:

- 1) Yard switching is performed with a single unit
- 2) Train switching is done by way trains

Source: R1 Schedule 755

Carloads for US Operations (Item #2)

Reported by corporation:

GTC	899,480	
IC	1,053,946	
WC (4 months)	199,593	
Sum of carloads (includes double count)	2,153,019	(A)

Reported by financial reporting unit:

US Operations (excludes double count)	1,914,460	(B)
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Ratio: (B) / (A)	88.9%
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Calculation of total carloads:

WC - estimated for missing 8 months	351,062
Balance of US Operations - adjusted	1,912,514
Total carloads	2,263,576

Source: Op. Stats. Report S40-CRD-SCH-C

Locomotive Replacement Cost in \$US (Item #4)

GR-20 (GP 382) - 2000 HP unit	\$	725,000
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Note: Since we are not, and have not been, purchasing low HP units, the above-mentioned price is based on the Q1 2004 purchase price for a high HP unit with an equivalency ratio based on HP and tractive effort

Source: Internal unit cost calculations

All Data Privileged and confidential

Appendix H

Plymouth Subdivision, From Saukville, WI to Kiel, WI
Miles
Review of Mileage Calculation by Railroad Staff with updates as appropriate

Origin	Destination	On Branch	Wayfreight	Through Freight		Total		in printout from CN
				old miles	new miles	old miles	new miles	
Random Lake	Chicago i/c	12.0	Saukville - Milwaukee N. Milwaukee Rugby Jct - N. Milwaukee	26.7	19.9 17.0	118.2	115.5	
Total		12.0		26.7	36.9	118.2	115.5	158
Waldo	Prentice	20.8	Saukville - N. Milwaukee N. Milwaukee - Rugby Jct. Rugby Jct - Fond du Lac Stevens Pt - Jct City Jct City - Bradley Bradley - Prentice	19.9 18.9 38.4 10.9 75.3 26.9	19.9 18.9 38.4 10.9 75.3 27.4	93.1	93.1	
Total		20.8		190.3	190.8	93.1	93.1	297
Arcco	Adell	16.9	Fond du Lac - Rugby Jct Rugby Jct - N. Milwaukee N. Milwaukee - Saukville	38.4 18.9 19.9	38.4 Arcco - Chicago 18.9 Chicago - Fond du Lac 19.9 Arcco - Fond du Lac	176.0 156.1	???	
Total		16.9		77.2	77.2	332.1	316.9	404
Chicago	Adell	16.9	Fond du Lac - Rugby Jct Rugby Jct - N. Milwaukee N. Milwaukee - Saukville	38.4 18.9 19.9	38.4 Chicago - Fond du Lac 18.9 19.9	156.1	153.9	
Total		16.9		77.2	77.2	156.1	153.9	243 to 258
Geismar LA	Adell	16.9	Fond du Lac - Rugby Jct Rugby Jct - N. Milwaukee N. Milwaukee - Saukville	38.4 18.9 19.9	38.4 Geismar - Jackson 18.9 Jackson MS - Chicago Fond du 19.9 Chicago - Fond du Lac	197.0 749.0 156.1	234.4 874.5	
Total		16.9		77.2	77.2	1102.1	1108.9	1218
Minneapolis	Adell	16.9	Minneapolis - Cardigan Jct Cardigan Jct - Witherow Witherow - Owen Owen - Stevens Point Fond du Lac - Rugby Jct Rugby Jct - N. Milwaukee N. Milwaukee - Saukville	11.8 10.0 123.6 59.3 38.4 18.9 19.9	11.8 Stevens Pt. - Fond du Lac 10.0 123.6 59.3 38.4 18.9 19.9	93.1	93.1	
Total		16.9		281.9	281.9	93.1	93.1	379-418
Duluth	Adell	16.9	Fond du Lac - Rugby Jct Rugby Jct - N. Milwaukee N. Milwaukee - Saukville	38.4 18.9 19.9	38.4 Ft. Francis - Duluth 18.9 Duluth Duluth Jct - Superior 19.9 Superior - Owen Owen - Stevens Point Stevens Pt. - Fond du Lac	172 4.0 153.1 59.3 93.1	166.8 151.5 59.3 93.1	
Total		16.9		77.2	77.2	481.5	470.7	556
Chicago	Fredonia	6.2	Fond du Lac - Rugby Jct Rugby Jct - N. Milwaukee N. Milwaukee - Saukville	38.4 18.9 19.9	38.4 Chicago - Fond du Lac 18.9 19.9	156.1	153.9	
Total		6.2		77.2	77.2	156.1	153.9	233
Duluth	Fredonia	6.2	Fond du Lac - Rugby Jct Rugby Jct - N. Milwaukee N. Milwaukee - Saukville	38.4 18.9 19.9	38.4 Ft. Francis - Duluth 18.9 Duluth Duluth Jct - Superior 19.9 Superior - Owen Owen - Stevens Point Stevens Pt. - Fond du Lac	172 4.0 153.1 59.3 93.1	166.8 151.5 59.3 93.1	
Total		6.2		77.2	77.2	481.5	470.7	545
St Paul	Fredonia	6.2	St Paul - Cardigan Jct Cardigan Jct - Witherow Witherow - Owen Owen - Stevens Point Fond du Lac - Rugby Jct Rugby Jct - N. Milwaukee N. Milwaukee - Saukville	5.0 10.0 123.6 59.3 38.4 18.9 19.9	5.0 Stevens Pt. - Fond du Lac 10.0 123.6 59.3 38.4 18.9 19.9	93.1	93.1	
Total		6.2		275.1	275.1	93.1	93.1	375
Chicago	Random La	12.0	Fond du Lac - Rugby Jct Rugby Jct - N. Milwaukee	38.4 18.9	38.4 Chicago - Fond du Lac 18.9	156.1	153.9	

Appendix H

Plymouth Subdivision, From Saukville, WI to Kiel, WI
Miles
Review of Mileage Calculation by Railroad Staff with updates as appropriate

Origin	Destination	On Branch ^{1/}	Wayfreight		Through Freight		Total		in printout from CN
			N. Milwaukee - Saukville	19.9	19.9				
Total		12.0		77.2	77.2	156.1	153.9	245.3	243.1
Duluth	Random La	12.0	Fond du Lac - Rugby Jct	38.4	38.4	Ft. Francis - Duluth	172		
			Rugby Jct - N. Milwaukee	18.9	18.9	Duluth Duluth Jct - Superior	4.0	166.8	
			N. Milwaukee - Saukville	19.9	19.9	Superior - Owen	153.1	151.5	
						Owen - Stevens Point	59.3	59.3	
						Stevens Pt. - Fond du Lac	93.1	93.1	
Total		12.0		77.2	77.2	481.5	470.7	570.7	559.9
Minneapolis	Random La	12.0	Minneapolis - Cardigan Jct	11.8	11.8	Stevens Pt. - Fond du Lac	93.1	93.1	
			Cardigan Jct - Witherow	10.0	10.0				
			Witherow - Owen	123.6	123.6				
			Owen - Stevens Point	59.3	59.3				
			Fond du Lac - Rugby Jct	38.4	38.4				
			Rugby Jct - N. Milwaukee	18.9	18.9				
			N. Milwaukee - Saukville	19.9	19.9				
Total		12.0		281.9	281.9	93.1	93.1	387.0	387.0
St. Paul	Random La	12.0	St. Paul - Cardigan Jct	5.0	5.0	Stevens Pt. - Fond du Lac	93.1	93.1	
			Cardigan Jct - Witherow	10.0	10.0				
			Witherow - Owen	123.6	123.6				
			Owen - Stevens Point	59.3	59.3				
			Fond du Lac - Rugby Jct	38.4	38.4				
			Rugby Jct - N. Milwaukee	18.9	18.9				
			N. Milwaukee - Saukville	19.9	19.9				
Total		12.0		275.1	275.1	93.1	93.1	380.2	380.2
Wisc.Rapids	Random La	12.0	Wisc. Rapids - Jct. City	13.9	14.4	Stevens Pt. - Fond du Lac	93.1	93.1	
			Jct City - Stevens Pt	10.9	10.9				
			Fond du Lac - Rugby Jct	38.4	38.4				
			Rugby Jct - N. Milwaukee	18.9	18.9				
			N. Milwaukee - Saukville	19.9	19.9				
Total		12.0		102.0	102.5	93.1	93.1	207.1	207.6
Appleton	Waldo	20.8	Appleton - Neenah	5.4	4.9	Neenah - Fond du Lac	30.3	30.3	
			Fond du Lac - Rugby Jct	38.4	38.4				
			Rugby Jct - N. Milwaukee	18.9	18.9				
			N. Milwaukee - Saukville	19.9	19.9				
Total		20.8		82.6	82.1	30.3	30.3	133.7	133.2

1/ On-Branch is North of Saukville to Kiel, WI.

Canadian one-way miles between Duluth Jct and Canadian station:

Duvco	681.1
Houston	1689.3
Winnipeg	204.9
Saskatoon	681.1
Hinton	1184.1
Saferco	609.9

Plymouth Subdivision Abandonment MP114.8 to MP151.8
 Normalized Maintenance of Way
 Based on Year 2003 Dollars

Tie replacement program

Parameters:

- 1) Normalized tie replacement based on 6 good ties per 39 foot rail or 812 ties per mile
- 2) Average tie life of 30 years
- 3) Annual tie replacement rate is 27 ties per mile
- 4) Cost to install ties in production service is \$70.34 per tie
- 5) Track miles for tie replacement is 37 miles

Normalized tie replace cost: \$ 70,270

Surfacing program

Parameters:

- 1) Track will be surfaced on a 5 year cycle
- 2) Length of line is 37 miles
- 3) Average annual surfacing per year is 7.4 miles
- 4) Cost to surface with three cars of ballast is \$4,024 per track mile

Normalized track surfacing \$ 29,778

Routine track maintenance (based on 2003 actual)

Labor	\$ 13,896
Fringe (40.03 percent)	5,563
Material	1,123
Total	<u>\$ 20,582</u>

Grade crossing signal maintenance (based on 2003 actual)

Labor	\$ 23,034
Fringe (40.03 percent)	9,221
Material	6,000
Total	<u>\$ 38,255</u>

Total Normalized Track Maintenance \$ 158,883 per year

Plymouth Line Abandonment, MP 114.8 to MP 151.8
Maintenance Expense in 2003

Track maintenance

A section gang consisting of two men is responsible for the maintenance of the subject track in addition to the remaining southern end of the Plymouth Subdivision and the West Bend Subdivision. The total route miles of serviceable track in their territory is 57.92 miles. Serviceable track on the abandonment section extend between MP 135.0 and MP 114.8 a distance of 20.2 miles or approximately 35 percent of the total mileage. Discounting for the amount of time spent on the segment to be abandonment relative to the remaining trackage by a factor of 50 percent yields a prorating estimate of 17.5 percent. This factor is applied to 2003 total wages for the two trackmen, and a 40.03% fringe benefit factor added.

	Wages	Prorate Factor	Expense	Fringe at 40.03%	Total
Trackman 1	\$ 35,751	17.5%	\$ 6,256	\$ 2,505	
Trackman 2	\$ 43,653	17.5%	\$ 7,639	\$ 3,058	
			<u>\$ 13,896</u>	<u>\$ 5,563</u>	<u>\$ 19,459</u>

CN's accounting system is capable of capturing track material expense for the entire Plymouth Subdivision from MP 170.0 to MP 95.18 a distance of 74.82 miles. The material expense is prorated to the abandonment segment on the basis of serviceable route miles. (20.2 miles divided by 74.82 total route miles -- 27.0 percent)

Material Classification		Prorate Factor	Expense
Rail	\$ 2,031	27.0%	\$ 548
Ties	\$ 1,537	27.0%	\$ 415
Ballast	\$ 590	27.0%	\$ 159
			<u>\$ 1,123</u>

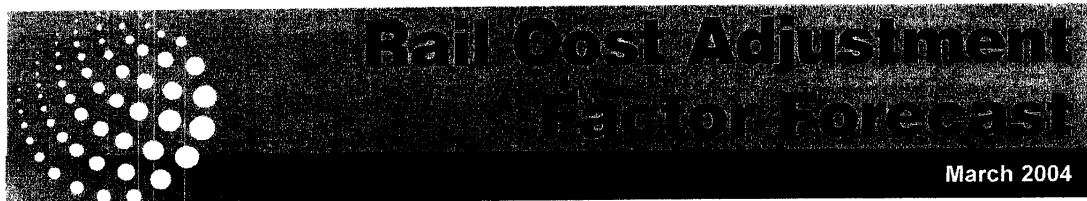
Grade Crossing Signal Maintenance

Grade crossing warning devices are maintained by two different signal maintainers with their own unique geographic territory. Actual 2003 wages are prorated on the basis of CN signal "work units" for the signal devices on the abandonment track versus total units assigned to the signal maintainer.

	Territory	Wages	Work Units		Prorate Factor	Expense
			Aband.	Total		
Signalman 1	MP 138.0 to MP 151.8	\$ 59,797	18,446	98,767	18.7%	\$ 11,168
Signalman 2	MP 114.8 to MP 138.0	\$ 57,017	23,797	114,348	20.8%	\$ 11,866
						<u>\$ 23,034</u>
					Fringe (at 40.03%)	\$ 9,221
					Total	\$ 32,255

Material expense is not captured by the accounting system at the signalman level, therefore, a best estimate provided by the local signal supervisor of the material cost associated with all the grade crossing warning on the abandonment track was used.

Estimated signal material cost: \$500 per month or \$6,000 per year



A Solid Recovery For Railroads

U.S. rail traffic mirrored the prevailing economic conditions in the NAFTA economies during 2003. Traditional manufacturing generally limped along, as did production of most bulk commodities. Container traffic, on the other hand, proved once again to be a bright spot.

We expect solid gains in U.S. rail traffic over the next two years. Coal and grain are expected to turn the corner, and consumer and industrial commodities will benefit from stronger consumer spending and a solid recovery in traditional manufacturing. Intermodal traffic will continue to increase, as foreign trade (both import and export) boosts container traffic and trailer loadings respond to the recovery in domestic manufacturing. Indications are that ton-miles could increase 3.0-3.5% per year in 2004-05.

Manufacturing Recovery Boosts Rail Activity

U.S. railroads reported a scant 0.1% increase in commodity loadings last year. Intermodal traffic rose 6.8% in 2003, with containers +8.6% and trailers +2.0%. U.S. Class 1 railroad ton-miles increased 1.9% in 2003, to 1,511 billion.

We now expect rail commodity carloads to rise 3.1% in 2004, reflecting a cyclical snapback in many key rail commodities. Thereafter, growth moderates to 2.2% in 2005 and 1.6% in 2006-07. Intermodal traffic is slated to advance by 6.4% this year, 6.9% in 2005, and 4.5% per year in 2006-07. The strength will be in container traffic, which has been increasing at a fast pace in recent years, despite the sluggish performance of the economy. Class I railroad ton-miles, which rose 1.9% last year, are slated to expand by 3.2% in 2004, 3.5% in 2006, and near 3.0% per year through 2008.

Growing Competition Spurs New Car Demand

Freight cars ended 2003 right where we had hoped they would. The component shortages that had caused so much grief early in the year eased considerably, and 9,953 new freight cars were delivered in the fourth quarter and 32,184 units for the year as a whole. Deliveries in 2003 rose a whopping 81.7%, but still paled in comparison with the recent peak years for deliveries of 74,223 in 1999 and 75,685 units in 1998.

The recovery in freight cars appears to be shaping up nicely. The ever-present pressures to replace the older, smaller,

inefficient units in the fleet, coupled with a favorable economic climate and expanding traffic levels are the right combination to keep the demand for new equipment moving in the right direction.

With rail traffic finally moving forward, carbuilders will once again turn their attention to the other key driver of new car demand: the need to improve productivity and efficiency through the replacement of older, smaller, inefficient units. The rail industry remains under enormous pressure to improve productivity and efficiency. Once the economy gets up a head of steam and the demand for transportation services heats up, those older, smaller cars will be scrapped/replaced at an accelerating pace.

Our current forecast has new freight car deliveries reaching 47,400 units this year, up from 32,184 units in 2003 and 17,714 units in 2002. New car deliveries then advance to 53,200 units in 2005, 53,500 units in 2006, 50,700 units in 2007, and 49,000 units in 2008.

Soaring Fuel Costs Drive Up Rail Costs

Crude prices trended upward in early 2004. West Texas Intermediate prices averaged almost \$34.40 per barrel in January, up from just over \$34.00 in December. Prices have largely been supported by perceptions of market tightness, both currently and in the immediate future. Consequently, Global Insight has raised its 2004 forecast for the fuel component of the All-inclusive index. We now expect escalation of fuel costs to average 8.5% for the year, compared to our previous forecast of a 10.5% decline. Higher escalation in fuel costs is partially responsible for stronger growth in the All-inclusive index. The outlook for overall escalation in rail costs has been raised from a 1.0% to 2.5% increase for 2004.

A rise in fuel costs for the year masks weakness in fuel costs beginning in the second quarter. Although demand seems to be much stronger than statistics indicate, the call on OPEC crude in the second quarter will fall. The scale of production cut that would be required to balance the market will prove to be larger than OPEC members will be able to agree on. New capacity coming online in several member countries should only exacerbate the supply situation, helping to drive prices down to \$26.00 per barrel by midyear.

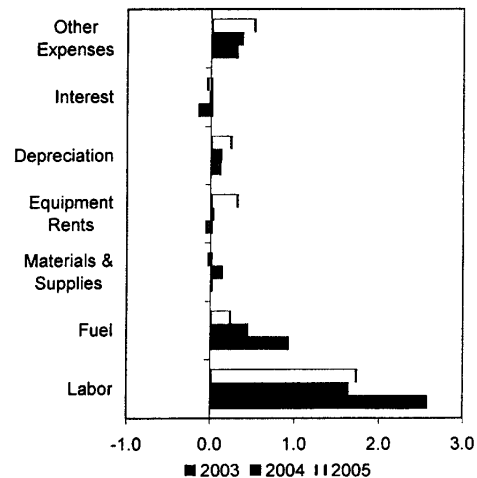
2 RAIL COST ADJUSTMENT FACTOR FORECAST

Highlights

- U.S. rail commodity traffic should gain considerable ground over the next two years. Coal and grain are expected to turn the corner, and consumer and industrial commodities will reflect stronger consumer spending and a solid recovery in traditional manufacturing.
- Foreign trade growth will lift container volumes, and trailer loadings will respond to the recovery in domestic manufacturing and the impact of new hours-of-service regulations on trucking company operations.
- After one of the worst downturns in its history, the freight car industry has turned the corner. New orders for equipment surged ahead last year, and favorable traffic prospects suggest that the demand for new equipment will continue to gain ground.

The Sources of Higher Costs

(Percent-point contribution to RCAF growth)



Railroad Cost Adjustment Factors

(1980=100.0)

	History			New (b)	AAR Forecast		Global Insight Forecasts									
	2003:1	2003:2	2003:3		2004:1	2004:2	2004:3	2004:4	2005:1	2005:2	2005:3	2005:4	2006:1	2006:2	2006:3	2006:4
Labor	269.7	270.4	273.5	278.3	276.8	279.5	283.1	287.0	289.2	287.7	291.6	295.6	297.5	298.0	301.6	305.8
Percent Change	0.8	0.3	1.1	1.8	-0.5	1.0	1.3	1.4	0.8	-0.5	1.4	1.4	0.6	0.2	1.2	1.4
Fuel	113.8	111.0	108.0	111.2	110.8	120.8	121.0	129.0	121.3	121.0	126.0	133.6	119.9	119.6	125.4	132.5
Percent Change	5.6	-2.5	-2.7	3.0	-0.4	9.0	0.2	6.6	-5.9	-0.3	4.1	6.0	-10.2	-0.3	4.8	5.7
Materials & Supplies	144.2	152.6	152.7	154.8	160.3	155.0	154.9	155.0	155.0	154.7	154.7	154.9	154.8	154.9	155.4	155.9
Percent Change	-3.0	5.8	0.1	1.4	3.6	-3.3	0.0	0.0	0.0	-0.2	0.0	0.1	-0.1	0.1	0.3	0.3
Equipment Rents	177.0	176.0	175.9	176.8	176.7	173.1	177.3	179.8	181.8	182.8	183.2	183.2	184.5	185.4	186.1	186.7
Percent Change	0.1	-0.6	-0.1	0.5	-0.1	-2.0	2.4	1.4	1.1	0.6	0.2	0.0	0.7	0.5	0.4	0.4
Depreciation	149.7	150.8	151.7	152.0	150.7	152.3	154.0	155.0	155.7	157.0	157.8	158.5	158.6	158.4	158.6	158.8
Percent Change	0.6	0.7	0.6	0.2	-0.9	1.1	1.1	0.7	0.5	0.8	0.5	0.4	0.1	-0.1	0.1	0.1
Interest	98.6	98.6	98.6	98.0	98.0	98.0	98.0	96.7	96.7	96.7	96.7	89.9	89.9	89.9	89.9	100.1
Percent Change	0.0	0.0	0.0	-0.6	0.0	0.0	0.0	-1.4	0.0	0.0	0.0	-7.0	0.0	0.0	0.0	11.3
Other Expenses	162.3	162.3	162.6	163.8	163.9	163.9	167.3	168.0	169.3	170.1	170.3	170.8	170.5	171.6	172.0	172.6
Percent Change	0.7	0.0	0.2	0.7	0.1	0.0	2.1	0.4	0.8	0.5	0.1	0.3	-0.2	0.7	0.2	0.4
RCAF Unadjusted (a)	99.6	102.0	102.0	101.7	102.5	103.3	104.0	105.4	105.8	105.7	106.8	107.9	107.6	107.9	109.0	110.4
Percent Change	-0.4	2.4	0.0	-0.3	0.8	0.8	0.7	1.3	0.4	-0.1	1.0	1.0	-0.2	0.2	1.0	1.3
RCAF Adjusted (a)	51.2	52.2	51.9	51.5	51.7	51.8	51.8	52.2	52.2	51.7	51.8	52.0	51.5	51.2	51.3	51.6
Percent Change	-1.3	2.0	-0.6	-0.8	0.4	0.2	0.1	0.8	-0.2	-0.8	0.3	0.3	-1.0	-0.5	0.2	0.6
RCAF-5 (a)	49.5	50.2	49.7	49.0	49.2	49.3										
Percent Change	-1.4	1.4	-1.0	-1.4	0.4	0.2										

a. 2002:4=100.0

b. The All-Inclusive Index detail has been revised.

March 2004

TABLE 1
Long-Term Railroad Cost Adjustment Factor Outlook
(1980=100.0)

	History				Forecast										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Labor	244.2	254.6	259.7	273.0	281.6	291.0	300.7	310.4	319.5	329.4	339.2	349.6	360.0	370.9	382.1
Percent Change	4.4	4.2	2.0	5.1	3.2	3.3	3.3	3.2	2.9	3.1	3.0	3.1	3.0	3.0	3.0
Fuel	108.7	106.4	91.7	111.0	120.4	125.5	124.3	127.9	131.9	136.2	140.2	144.7	148.9	153.0	157.5
Percent Change	61.2	-2.2	-13.8	21.0	8.5	4.2	-0.9	2.9	3.2	3.3	2.9	3.2	2.9	2.7	3.0
Materials & Supplies	147.7	152.0	151.0	151.1	156.3	154.8	155.2	157.5	159.3	161.3	164.0	167.2	170.2	173.3	176.7
Percent Change	-0.4	2.9	-0.6	0.0	3.5	-1.0	0.3	1.5	1.1	1.2	1.7	1.9	1.8	1.9	1.9
Equipment Rents	174.3	177.5	177.6	176.4	176.7	182.8	185.7	188.5	190.8	193.6	196.1	198.8	201.4	203.9	206.8
Percent Change	0.8	1.8	0.1	-0.6	0.2	3.4	1.6	1.5	1.2	1.5	1.3	1.4	1.3	1.2	1.4
Depreciation	150.1	149.9	149.3	151.1	153.0	157.3	158.6	160.0	161.9	164.1	166.5	168.8	171.4	174.2	177.0
Percent Change	0.4	-0.1	-0.4	1.2	1.3	2.8	0.8	0.9	1.2	1.4	1.4	1.4	1.5	1.6	1.6
Interest	97.2	98.4	106.3	98.5	97.7	95.0	92.5	102.0	107.6	107.4	110.5	116.2	121.2	120.0	119.2
Percent Change	-3.7	1.2	8.0	-7.3	-0.8	-2.8	-2.7	10.4	5.4	-0.2	2.8	5.1	4.3	-0.9	-0.7
Other Expenses	159.7	160.4	160.4	162.8	165.8	170.1	171.7	174.3	176.4	178.7	181.1	184.2	186.8	189.8	193.3
Percent Change	2.1	0.4	0.0	1.5	1.9	2.6	0.9	1.5	1.2	1.3	1.4	1.7	1.4	1.6	1.8
RCAF Unadjusted (a)	94.8	97.3	97.1	101.3	103.8	106.5	108.7	111.6	114.1	116.8	119.6	122.7	125.6	128.6	131.8
Percent Change	5.0	2.7	-0.2	4.4	2.5	2.6	2.1	2.6	2.3	2.4	2.4	2.5	2.4	2.4	2.5
RCAF Adjusted (a)	53.3	53.0	51.2	51.7	51.9	51.9	51.4	51.4	51.6	51.7	51.8	52.1	52.3	52.4	52.6
Percent Change	0.1	-0.6	-3.4	1.0	0.4	0.0	-1.0	-0.1	0.4	0.3	0.2	0.5	0.4	0.3	0.2
RCAF-5 (a)	51.7	50.9	49.3	49.6											
Percent Change	-2.0	-1.5	-3.2	0.7											

a. 2002:4=100.0

TABLE 2
Labor Outlook
(Dollars, hourly rate, rounded to the nearest cent)

	2003:1	2003:2	2003:3	2003:4	2004:1	2004:2	2004:3	2004:4	2005:1	2005:2	2005:3	2005:4	2006:1	2006:2	2006:3	2006:4
Straight Time (a)	27.58	27.72	28.13	28.06	28.27	28.47	28.95	28.95	29.21	29.27	29.77	29.77	29.97	29.97	30.42	30.42
Lump Sum	0.15	0.14	0.14	0.05	0.05	0.22	0.20	0.19	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Back Pay	0.07	0.10	0.10	0.03	0.03	0.13	0.13	0.13	0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Total Wage	27.80	27.96	28.38	28.15	28.36	28.82	29.28	29.27	29.52	29.28	29.78	29.78	29.98	29.98	30.43	30.43
Percent Change	1.0	0.6	1.5	-0.8	0.7	1.6	1.6	0.0	0.8	-0.8	1.7	0.0	0.7	0.0	1.5	0.0
Total Supplements	10.52	10.49	10.56	11.14	10.88	10.89	10.84	11.42	11.47	11.50	11.55	12.13	12.19	12.25	12.32	12.92
Percent Change	0.5	-0.3	0.6	5.5	-2.3	0.1	-0.4	5.3	0.5	0.2	0.5	5.0	0.5	0.5	0.5	4.9
Total Labor	38.32	38.45	38.94	39.29	39.24	39.71	40.13	40.69	40.99	40.78	41.33	41.91	42.18	42.24	42.75	43.35
Percent Change	0.8	0.3	1.3	0.9	-0.1	1.2	1.1	1.4	0.7	-0.5	1.4	1.4	0.6	0.1	1.2	1.4
Year-Ago Change	3.6	4.8	6.2	3.4	2.4	3.3	3.1	3.6	4.5	2.7	3.0	3.0	2.9	3.6	3.4	3.4

a. Includes pay for time not worked.

Note: The Global Insight projections begin in the third quarter of 2004.

Appendix K

4 RAIL COST ADJUSTMENT FACTOR FORECAST

TABLE 3
Comparison of Alternative Productivity Forecasts
(Productivity Adjustment Factor Calculations for RCAF Adjusted)

	Baseline			Higher Productivity			Lower Productivity		
	Productivity Changes	Five-Year Geometric Average Lagged 2 Years	Fourth Root	Productivity Changes	Five-Year Geometric Average Lagged 2 Years	Fourth Root	Productivity Changes	Five-Year Geometric Average Lagged 2 Years	Fourth Root
History									
1982	0.960			0.960			0.960		
1983	1.102			1.102			1.102		
1984	1.064			1.064			1.064		
1985	0.982			0.982			0.982		
1986	0.978			0.978			0.978		
1987	1.176			1.176			1.176		
1988	1.050	1.016	1.004	1.050	1.016	1.004	1.050	1.016	1.004
1989	1.060	1.058	1.014	1.060	1.058	1.014	1.060	1.058	1.014
1990	1.057	1.048	1.012	1.057	1.048	1.012	1.057	1.048	1.012
1991	0.912	1.047	1.012	0.912	1.047	1.012	0.912	1.047	1.012
1992	1.190	1.062	1.015	1.190	1.062	1.015	1.190	1.062	1.015
1993	1.097	1.048	1.012	1.097	1.048	1.012	1.097	1.048	1.012
1994	1.058	1.050	1.012	1.058	1.050	1.012	1.058	1.050	1.012
1995	1.012	1.059	1.015	1.012	1.059	1.015	1.012	1.059	1.015
1996	1.137	1.059	1.014	1.137	1.059	1.014	1.137	1.059	1.014
1997	0.989	1.050	1.012	0.988	1.050	1.012	0.988	1.050	1.012
1998	0.988	1.097	1.023	0.987	1.097	1.023	0.987	1.097	1.023
1999	1.024	1.057	1.014	1.025	1.057	1.014	1.025	1.057	1.014
2000	1.080	1.035	1.009	1.102	1.035	1.009	1.058	1.035	1.009
2001	1.017	1.029	1.007	1.037	1.028	1.007	0.997	1.028	1.007
2002	1.006	1.042	1.010	1.026	1.046	1.011	0.986	1.037	1.009
Forecasts									
2003	1.031	1.019	1.005	1.052	1.027	1.007	1.010	1.010	1.003
2004	1.025	1.022	1.005	1.046	1.034	1.008	1.005	1.010	1.002
2005	1.017	1.031	1.008	1.037	1.048	1.012	0.997	1.015	1.004
2006	1.019	1.031	1.008	1.039	1.052	1.013	0.999	1.010	1.003
2007	1.017	1.019	1.005	1.037	1.039	1.010	0.997	0.999	1.000
2008	1.023	1.020	1.005	1.043	1.040	1.010	1.003	0.999	1.000
2009	1.023	1.022	1.005	1.043	1.042	1.010	1.003	1.001	1.000
2010	1.023	1.020	1.005	1.043	1.041	1.010	1.003	1.000	1.000
2011	1.023	1.020	1.005	1.043	1.040	1.010	1.003	0.999	1.000
2012	1.023	1.021	1.005	1.043	1.041	1.010	1.003	1.001	1.000
2013	1.023	1.022	1.005	1.043	1.042	1.010	1.003	1.001	1.000
2014	1.023	1.023	1.006	1.043	1.043	1.011	1.003	1.003	1.001

Note: Productivity increases are assumed to occur in the second quarter of each year during the forecast period.

TABLE 4
Productivity Sensitivity Analysis
(RCAF Adjusted, 2002:4=100.0)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2003 -2007	2003 -2014
Higher Productivity														
Percent Change	51.7	51.4	50.4	49.0	48.0	47.3	46.5	45.7	45.1	44.4	43.6	42.9	50.1	47.2
	1.0	-0.6	-1.9	-2.7	-2.0	-1.6	-1.6	-1.7	-1.5	-1.5	-1.7	-1.7	-1.8	-1.7
Adjusted RCAF														
Percent Change	51.7	51.9	51.9	51.4	51.4	51.6	51.7	51.8	52.1	52.3	52.4	52.6	51.7	51.9
	1.0	0.4	0.0	-1.0	-0.1	0.4	0.3	0.2	0.5	0.4	0.3	0.2	-0.2	0.1
Lower Productivity														
Percent Change	51.7	52.5	53.6	54.0	55.1	56.4	57.7	59.1	60.6	62.1	63.5	65.0	53.4	57.6
	1.0	1.5	2.1	0.7	2.0	2.4	2.4	2.3	2.6	2.5	2.3	2.3	1.6	2.1

March 2004

**Plymouth Subdivision
Saukville - Kiel, WI**

Net Salvage Value
Track in Service MP114.8 to MP135

Description	Unit	Qty	Unit Cost	Sub Total
112# SH CWR Rail	LN FT	42,240	\$6.69	\$282,585.60
100# SH Conv. Rail	NT	351.65	\$220.00	\$77,363.00
90#SH Conv. Rail	NT	2265.07	\$220.00	\$498,315.40
100# SH Angle Bars	NT	17.8	\$226.00	\$2,017.39
90# SH Angle Bars	NT	119.19	\$226.00	\$26,938.07
Cross Ties	EA	3000	\$10.00	\$30,000.00
112# SH Tie Plates	NT	248	\$226.00	\$56,048.00
100# SH Tie Plates	NT	80.6	\$226.00	\$18,215.60
90# SH Tie Plates	NT	484.22	\$226.00	\$109,433.72
Anchor Various	NT	87.3	\$226.00	\$19,737.94
Spikes	NT	98.6	\$226.00	\$22,291.67
Nuts, Bolts, Washers	NT	23.31	\$226.00	\$5,265.00
Total				\$1,148,207.00
Removal Cost				
Rail	NT	3,405.12	\$56.00	\$190,686.00
Ties	EA	62,620	\$1.00	\$62,620.00
Crossings	EA	24	\$2,000.00	\$48,000.00
Cleanup	Miles	20.2	\$1,000.00	\$20,200.00
Pole Line	Miles	20.2	\$2,500.00	\$50,500.00
Total				\$372,006.00
Net				\$776,201.00

WORKTABLE B5 PART 3 PROPERTY INVESTMENT ACCOUNT ADJUSTMENTS ALLOCATION OF WORKING CAPITAL TO AND REMOVAL OF ACCUMULATED DEFERRED TAX CREDITS FROM PROPERTY ACCOUNTS CALCULATION OF NET INVESTMENT BASE BY PROPERTY ACCOUNT						
Process Years 2003-2002 CANADIAN NATIONAL 2003 URCS LEPA RUN PGE- 1						
LINE	IDENTIFICATION	SOURCE C1	GROSS INVESTMENT	SOURCE C2	ACCUMULATED DEPRECIATION (1A)	UNADJUSTED NET INVESTMENT C1-C1A (1B)
0+						
101	WORKING CAPITAL	A4L201C2	29824 XX	XX	XX	XX
102	ACC DEFERRED TAX CREDITS	A4L202C2	2163421 XX	XX	XX	XX
301	LAND	A4L101C1	1245801 XX	XX	XX	
302	GRADING	A4L102C1	1051967 A4L102C4			77118
303	OTHER ROW	A4L103C1	273 A4L103C4			170
304	TUNNELS	A4L104C1	168763 A4L104C4			27623
305	BRIDGES	A4L105C1	1223301 A4L105C4			104922
306	ELEVATED	A4L106C1	0 A4L106C4			0
307	TIES	A4L107C1	689573 A4L107C4			157887
308	RAILS & OTM	A4L108C1	1896582 A4L108C4			254237
309	BALLAST	A4L109C1	520774 A4L109C4			104815
310	FENCES	A4L110C1	1040 A4L110C4			691
311	STATIONS	A4L111C1	80149 A4L111C4			16006
312	ROADWAY BUILDINGS	A4L112C1	11150 A4L112C4			692
313	WATER STATIONS	A4L113C1	1916 A4L113C4			434 XX
314	FUEL STATIONS	A4L114C1	26129 A4L114C4			2819 XX
315	LOCO SERVING	L313+314	28045 L313+314			3253
316	SHOPS & ENGINEHOUSES	A4L115C1	39147 A4L115C4			14140
317	STORAGE WAREHOUSES	A4L116C1	7274 A4L116C4			1292
318	WHARVES & DOCKS	A4L117C1	22 A4L117C4			0
319	COAL & ORE WHARVES	A4L118C1	9750 A4L118C4			4965
320	TOFC/COFC TERMINALS	A4L119C1	29161 A4L119C4			11156
321	COMMUNICATIONS	A4L120C1	76466 A4L120C4			20339
322	SIGNALS	A4L121C1	157552 A4L121C4			34518
323	POWER PLANTS	A4L122C1	130 A4L122C4			75 XX
324	POWER TRANSMISSION	A4L123C1	1822 A4L123C4			1106 XX
325	MISCL STRUCTURES	A4L124C1	7783 A4L124C4			383
326	ROADWAY MACHINES	A4L125C1	51573 A4L125C4			20099
327	PUBLIC IMPROVEMENTS	A4L126C1	37246 A4L126C4			13259
328	MACHINERY - LOCO	B2L361C2	0 B2L461C2			0
329	MACHINERY - FC	B2L362C2	0 B2L462C2			0
330	MACHINERY - OE	B2L363C2	25256 B2L463C2			9384
331	POWER PLANT MACH	A4L128C1	548 A4L128C4			472 XX
332	POWER GROUP	L323+L324+L331	2500 L323+L324+L331			1653
333	LEASED PROP CAP	A4L129C1	0 XX	XX	XX	XX
334	OTHER-SPECIFY	A4L130C1	0 XX	XX	XX	XX
335	OTHER ROAD PROP	XX	A4L131C4	XX	0 XX	0
336	ALL OTHER ROAD	SUM L333-335	0 SUM L333-335			0
337	INTEREST	A4L142C1	2113 XX	XX	XX	0
338	OTHER-ELEMENTS	A4L143C1	0 A4L143C4			0
339	CONSTRUCTION	A4L144C1	0 XX	XX	XX	XX
+						
* IF C1B IS NEGATIVE C1B WILL BE SET TO ZERO FOR CALCULATION OF WORKING CAPITAL AND DEFERRED TAX CREDITS DISTRIBUTION						

* IF C1B IS NEGATIVE C1B WILL BE SET TO ZERO FOR CALCULATION OF WORKING CAPITAL AND DEFERRED TAX CREDITS DISTRIBUTION.

1WORKTABLE B5 PART 3 CONTINUED						
Process Years 2003-2002 CANADIAN NATIONAL 2003 URCOS LEPA RUN PAGE- 2						
EQUIPMENT INVESTMENT ACCOUNTS ADJUSTMENTS						
ALLOCATION OF WORKING CAPITAL TO AND REMOVAL OF ACCUMULATED DEFERRED TAX CREDITS FROM INVESTMENT BASE AND						
CALCULATION OF NET INVESTMENT BASE BY EQUIPMENT ACCOUNT						
0+-----	+	+	+	+	+	+
LINE	IDENTIFICATION	SOURCE C1	GROSS INVESTMENT	SOURCE C2	ACCUMULATED DEPRECIATION	UNADJUSTED NET INVESTMENT * C1-C1A (1B)
+	+	+	+	+	+	+
340	ROAD LOCOMOTIVES	B2L304C2	241983 B2L404C2		69023	172960
341	YARD LOCOMOTIVES	B2L305C2	8159 B2L405C2		2871	5288
342	BOX 40 FT	B2L310C2	15 B2L410C2		2789	0
343	BOX 50 FT	B2L311C2	31438 B2L411C2		10090	21348
344	BOX EQUIPPED	B2L312C2	182525 B2L412C2		73909	108616
345	GONDOLA PLAIN	B2L313C2	14237 B2L413C2		5331	8906
346	GONDOLA EQ	B2L314C2	53587 B2L414C2		12059	41528
347	HOPPER-COVERED	B2L315C2	66224 B2L415C2		29454	36770
348	HOPPER-OTG	B2L316C2	79426 B2L416C2		25754	53672
349	HOPPER-OTS	B2L317C2	11114 B2L417C2		1635	9479
350	REFRIG-MECH	B2L318C2	432 B2L118C2		372	60
351	REFRIG-NON-MECH	B2L319C2	6054 B2L119C2		3987	2067
352	FLAT-TOFC/COFC	B2L320C2	-69 B2L120C2		-108	39
353	FLAT-MULTILEVEL	B2L321C2	42816 B2L121C2		7035	35781
354	FLAT-GENERAL	B2L322C2	8720 B2L122C2		2850	5870
355	FLAT-OTHER	B2L323C2	4209 B2L123C2		-479	4688
356	ALL OF FC	B2L324C2	8780 B2L124C2		4058	4722
357	CABOOSES	B2L325C2	1241 B2L125C2		1373	0
358	AUTO RACKS	B2L326C2	42223 B2L126C2		12667	29556
359	MISCELLANEOUS ACCESS	B2L327C2	310 B2L127C2		562	0
360	REFRIG TRAILERS	B2L339C2	0 B2L439C2		0	0
361	OTHER TRAILERS	B2L340C2	0 B2L440C2		0	0
362	REFRIG CONTAINERS	B2L341C2	0 B2L441C2		0	0
363	OTHER CONTAINERS	B2L342C2	0 B2L442C2		0	0
364	BOGIES	B2L343C2	0 B2L443C2		0	0
365	CHASIS	B2L344C2	2138 B2L444C2		498	1640
366	OTHER HIGHWAY	B2L345C2	771 B2L445C2		208	563
367	MARINE-LINE HAUL	B2L352C2	0 B2L452C2		0	0
368	LOCAL MERINE	B2L353C2	0 B2L453C2		0	0
369	COMPUTER & WP INVEST	B2L368C2	34381 B2L468C2		33629	752
370	PASSENGER & OTHER (FREIGHT)	B2L372C2	447 B2L472C2		12	435
371	WORK & NON-REV EQUIP	B2L378C2	25426 B2L478C2		12061	13365
372	TOTAL: SUM L301-371 -(313+314 +323+324+331+333+334+335 +337+339)	XX	8229848 XX		1190242	7042764
373	CALCULATION OF DEPRECIABLE INVEST BASE FOR DEF TAX ADJ	XX	6981934 XX		1190242	5794850
+	+	+	+	+	+	+
* IF C1B IS NEGATIVE C1B WILL BE SET TO ZERO FOR CALCULATION OF WORKING CAPITAL AND DEFERRED TAX CREDITS DISTRIBUTION.						

1WORKTABLE B5 PART 3 CONTINUED
 PROPERTY INVESTMENT ACCOUNTS ADJUSTMENTS
 ALLOCATION OF WORKING CAPITAL TO AND REMOVAL OF ACCUMULATED DEFERRED TAX CREDITS FROM INVESTMENT BASE A
 CALCULATION OF NET INVESTMENT BASE BY PROPERTY ACCOUNT

Process Years 2003-2002
 CANADIAN NATIONAL 2003 URCS LEPA RUN
 PGE- 3

LINE	IDENTIFICATION	PERCENT OF UNADJ NET INV C1B/L372C1B (1C)	PERCENT OF DEP NET INV C1B/L373C1B (1D)	ALLOCATED WORKING CAPITAL L101C1C1C (1E)	REDUCTION FOR DEF TAX L102C1C1D (1F)	ADJUSTED NET INVESTMENT C1-C1A+C1E-C1F -3
101	WORKING CAPITAL	XX	XX	XX	XX	XX
102	ACC DEFERRED TAX CREDITS	XX	XX	XX	XX	XX
301	LAND					
302	GRADING	0.17689	XX	5276	XX	1251077
303	ROW	0.13842		4128		615032
304	TUNNELS	0.00001462	0.16823	0.43617	363945	64.98266
305	BRIDGES	0.02004	0.00001777	597.6857	38.45351	89045
306	ELEVATED	0.1588	0.02436	4736	52693	705585
307	TIES	0	0.193	0	417530	0
308	RAILS & OTM	0.07549	0	2252	0	335440
309	BALLAST	0.2332	0.09175	6955	198497	1036155
310	FENCES	0.05906	0.28341	1761	613145	262428
311	STATIONS	0.00004955	0.07178	1.47791	155292	220.1839
312	ROADWAY BUILDINGS	0.00910765	0.00006023	271.6264	130.294	40468
313	WATER STATIONS	0.00148493	0.01107	44.2865	23947	6598
314	FUEL STATIONS	XX	XX	XX	3904	XX
315	LOCO SERVING	XX	XX	XX	XX	XX
316	SHOPS & ENGINE HOUSES	0.00352021	0.00427828	104.9867	9256	15641
317	STORAGE WAREHOUSES	0.00355074	0.00431538	105.8972	9336	15777
318	WHARVES & DOCKS	0.00084938	0.0010323	25.33198	2233	3774
319	COAL & ORE	0.00000312	0.0000038	20.26304	8.21337	13.87979
320	TOFC/COFC	0.00067942	0.00082573	76.2458	1786	3019
321	COMMUNICATIONS	0.00255652	0.00310707	237.6811	6722	11359
322	SIGNALS	0.00796946	0.00988567	521.0122	20954	35411
323	POWER PLANTS	0.01747	0.02123	521.0122	45933	77622
324	POWER TRANS	XX	XX	XX	XX	XX
325	MISCL. STRUCTURES	XX	XX	XX	XX	XX
326	ROADWAY MACH	0.00105072	0.001277	31.33679	2763	4669
327	PUBLIC IMPROV	0.00446898	0.00543137	133.283	11750	19857
328	MACHINERY - LOCO	0.00340591	0.00413937	101.5778	8955	15133
329	MACHINERY - FC	0	0	0	0	0
330	MACHINERY - OE	0	0	0	0	0
331	P.P. MACHINERY	0.00225366	0.00273898	67.21317	5926	10014
332	POWER GROUP	0.00012027	0.00014616	3.58679	316.2148	534.3719
333	LEASED PROP CAP	XX	XX	XX	XX	XX
334	OTHER SPECIFY	XX	XX	XX	XX	XX
335	OTHER ROAD PROP	XX	XX	XX	XX	XX
336	ALL OTHER ROAD	XX	XX	XX	XX	XX
337	INTEREST	0	0	0	0	0
338	OTHER-ELEMENTS	0.00030002	XX	8.94792	XX	2122
339	CONSTRUCTION	0	0	0	0	0
339	CONSTRUCTION	0	0	0	0	0

1WORKTABLE B5 PART 3 CONTINUED		Process Years 2003-2002		CANADIAN NATIONAL 2003 URCS LEPA RUN		PGE- 4	
EQUIPMENT INVESTMENT ACCOUNTS ADJUSTMENTS		ALLOCATION OF WORKING CAPITAL TO AND REMOVAL OF ACCUMULATED DEFERRED TAX CREDITS FROM INVESTMENT BASE A					
CALCULATION OF NET INVESTMENT BASE BY EQUIPMENT ACCOUNT		ADJUSTED NET INVESTMENT C1-C1A+C1E-C1F					
LINE	IDENTIFICATION	PERCENT OF UNADJ NET INV C1B/L372C1B (1C)	PERCENT OF DEP NET INV C1B/L373C1B (1D)	ALLOCATED WORKING CAPITAL L101C1*C1C (1E)	REDUCTION FOR DEF TAX L102C1*C1D (1F)	ADJUSTED NET INVESTMENT C1-C1A+C1E-C1F	
0+-----	+	+	+	+	+	-3	
340	ROAD LOCOMOTIVES	0.02456	0.02985	732.4339	64572	109120	
341	YARD LOCOMOTIVES	0.00075084	0.00091253	22.3931	1974	3336	
342	BOX 40 FT	0	0	0	0	-2774	
343	BOX 50 FT	0.0030312	0.00368396	90.4024	7970	13468	
344	BOX EQUIPPED	0.01542	0.01874	459.9563	40550	68526	
345	GONDOLA PLAIN	0.00126456	0.00153688	37.71425	3325	5619	
346	GONDOLA EQ	0.00589655	0.00716636	175.8587	15504	26200	
347	HOPPER COVERED	0.00522096	0.00634529	155.71	13728	23198	
348	HOPPER-OTG	0.00762087	0.00926202	227.2849	20038	33862	
349	HOPPER-OTS	0.00134592	0.00163576	40.14073	3539	5980	
350	REFRIG-MECH	0.00000852	0.00001035	0.25408	22.40011	37.85397	
351	REFRIG-NON-MECH	0.00029349	0.0003567	8.75313	771.6837	1304	
352	FLAT-TORQ/COFC	0.00000554	0.00000673	0.16515	14.56007	24.60508	
353	FLAT-MULTILEVEL	0.00508053	0.00617462	151.5218	13358	22574	
354	FLAT-GENERAL	0.00083348	0.00101297	24.85769	2191	3703	
355	FLAT-OTHER	0.00066565	0.00080899	19.85228	1750	2958	
356	ALL OTHER FC	0.00067048	0.00081486	19.99626	1763	2979	
357	CABOOSES	0	0	0	0	-132	
358	AUTO RACKS	0.00419665	0.00510039	125.1608	11034	18647	
359	MISCELLANEOUS ACCESS	0	0	0	0	-252	
360	REFRIG TRAILERS	0	0	0	0	0	
361	OTHER TRAILERS	0	0	0	0	0	
362	REFRIG CONTAINERS	0	0	0	0	0	
363	OTHER CONTAINERS	0	0	0	0	0	
364	BOGIES	0	0	0	0	0	
365	CHASIS	0.00023286	0.00028301	6.94491	612.2696	1035	
366	OTHER HIGHWAY	0.00007994	0.00009716	2.38414	210.1877	355.1964	
367	MARINE-LINE HAUL	0	0	0	0	0	
368	LOCAL MARINE	0	0	0	0	0	
369	COMPUTER & WP INVEST	0.00010678	0.00012977	3.18449	280.748	474.4365	
370	PASSENGER & OTHER (FREIGHT)	0.00006177	0.00007507	1.8421	162.4008	274.4413	
371	WORK & NON-REV EQUIP	0.00189769	0.00230636	56.59678	4990	8432	
372	TOTAL: SUM L301-371 (313+314						
	+323+324+331+333+334+335)	1 XX		29824 XX		4440119	
373	CALCULATION OF DEPRECIABLE						
	INVEST BASE FOR DEF TAX ADJ						
	TOTAL: SUM L301-371 (301+313						
	+314+323+324+331+333+334+335						
	+337+339)						
		XX	1 XX		2163421 XX		

1WORKTABLE B5 PART 4
PROPERTY ACCOUNT ADJUSTMENTS
ALLOCATIONS TO TYPES OF EQUIPMENT

PG- 5

CANADIAN NATIONAL 2003 URCS LEPA RUN

Process Years 2003-2002

1WORKTABLE B5 PART 4

LINE	CODE	IDENTIFICATION	SOURCE	INVESTMENT OR ALLOC PERCENT	ALLOC EXP SHOPS L401C1 *C1	ALLOC EXP SHOP D L405C1 *C1	ALLOC EXP SHOP L L406C1 *C1	SOURCE	ALLOC % LOC,FC,OE
401		SHOPS & ENGINE HOUSE INVESTMENT	L316C3	15777 XX	XX	XX	XX	XX	XX
402		LOCO SHOP MACH INVESTMENT	L328C3	0 XX	XX	XX	XX	XX	XX
403		FC SHOP MACH INVESTMENT	L329C3	0 XX	XX	XX	XX	XX	XX
404		OE SHOP MACH INVESTMENT	L330C3	10014 XX	XX	XX	XX	XX	XX
405		SHOP & ENGINE HOUSE DEPR.	B2L920C2	904 XX	XX	XX	XX	XX	XX
406		SHOP & ENGINE HOUSE LEASES	B2L830C2	54.01074 XX	XX	XX	XX	XX	XX
407		FC SHOP MACH DEPR	B2L234C2	0 XX	XX	XX	XX	XX	XX
408		FC SHOP MACH LEASES	B2L538C2	0 XX	XX	XX	XX	XX	XX
409		OE SHOP MACH DEPR	B2L252C2	618 XX	XX	XX	XX	XX	XX
410		OE SHOP MACH LEASES	B2L560C2	0 XX	XX	XX	XX	XX	XX
411		ROAD LOCOMOTIVE	B3L305C2	0 XX	XX	XX	XX	XX	XX
412		YARD LOCOMOTIVE	B3L306C2	0.39813	6281	359.9136	21.50354	B3L305C3	0.90127
413		BOX 40 FT	B3L307C2	0.04361	688.055	39.42482	2.35549	B3L306C3	0.09873
414		BOX 50 FT	B3L308C2	0	0	0	0	B3L405C3	0
415		BOX EQUIPPED	B3L309C2	0.01459	230.2	13.19022	0.78807	B3L406C3	0.08054
416		GONDOLA PLAIN	B3L310C2	0.16371	2583	147.9929	8.84204	B3L407C3	0.24714
417		GONDOLA EQ	B3L311C2	0.00467931	73.82509	4.2301	0.25273	B3L408C3	0.02278
418		HOPPER COVERED	B3L312C2	0.03507	553.3137	31.70428	1.89422	B3L409C3	0.04855
419		HOPPER OTG	B3L313C2	0.091	1436	82.2597	4.91472	B3L410C3	0.05906
420		HOPPER OTS	B3L314C2	0.03024	477.1379	27.3395	1.63344	B3L411C3	0.17512
421		REFR MECH	B3L315C2	0.00906147	142.9619	8.19157	0.48942	B3L412C3	0.01978
422		REFR NM	B3L316C2	0.00093246	14.71135	0.84294	0.05036	B3L413C3	0.00102291
423		FLAT TOFC/COFC	B3L317C2	0.00157272	24.81259	1.42174	0.08494	B3L414C3	0.01125
424		FLAT MULTI LEVEL	B3L318C2	0.00696925	109.9532	6.3002	0.37641	B3L415C3	-0.0008865
425		FLAT GENERAL	B3L319C2	0.04544	716.9583	41.08095	2.45444	B3L416C3	0.1042
426		FLAT OTHER	B3L320C2	0.0135	212.9532	12.20199	0.72902	B3L417C3	0.00627387
427		ALL OTHER CAR TYPE	B3L321C2	0.00939058	148.1543	8.48909	0.50719	B3L418C3	0.0094108
428		CABOOSES	B3L322C2	0.0065835	103.8673	5.95149	0.35558	B3L419C3	0.01896
429		AUTO RACKS	B3L323C2	0	0	0	0	B3L420C3	0.00061375
430		MISCELLANEOUS ACCESS	B3L324C2	0	0	0	0	B3L421C3	0.19763
431		REEFER TRAILERS	B3L325C2	0	0	0	0	B3L422C3	-0.0014321
432		REEFER TRAILERS	B3L326C2	0.02413	380.7722	21.81785	1.30354	B3L325C5	0
433		REEFER CONTAINERS	B3L327C2	0	0	0	0	B3L326C5	0.19229
434		OTHER CONTAINERS	B3L328C2	0.00121541	19.17535	1.09873	0.06564	B3L327C5	0
435		BOGIES/CHASIS	B3L337C2	0.00579994	91.5051	5.24315	0.31326	B3L328C5	0.00968341
436		OTHER HIGHWAY	B3L331C2	0.0017354	27.37921	1.5688	0.09373	B3L337C5	0.04621
437		MARINE LINE HAUL	B3L332C2	0	0	0	0	B3L331C5	0.01383
438		LOCAL MARINE	B3L333C2	0	0	0	0	B3L332C5	0
439		PASSENGER	B3L334C2	0	0	0	0	B3L333C5	0
440		COMPUTER & WP EQUIPMENT	B3L335C2	0	0	0	0	B3L334C5	0
441		WORK & NR	B3L336C2	0.09263	1461	83.73638	5.00295	B3L335C5	0
								B3L336C5	0.73799

Appendix M

[illegible]

Appendix M

1 WORKTABLE D6 PART 2 Process Years 2003-2002 CANADIAN NATIONAL 2003 URCS LEPA RUN PGE-22
FREIGHT CAR OWNERSHIP AND MAINTENANCE
BOX CAR 50 FOOT

LINE	CODE	IDENTIFICATION	WT-CO REGRES- SION REF	SOURCE	DO C2=BLANK	REGR EXPENSE IF C1=BLANK THEN C2=BLANK ELSE IF C1/C2=X	SOURCE	DO C2=BLANK	DEFAULT IF C2 NOT =BLANK DO C3=BLANK
201	809007	FREIGHT CAR REPAIRS	0	A3L309C12	0		A3L309C12	0	1201
202	2	ADMINIST B & B	2	A2L102C44	0		B9L201C5	0	1.40437
203	5	ADMINIST OTHER	2	A2L105C44	0		B9L202C5	0	0.81929
204	24	ROAD PROP DAMAGED OTHER	2	A2L120C44	0		B9L203C5	0	0
205	33	SHOP BUILDINGS	16	A2L129C44	0		B9L204C5	0	9.84175
206	114	FRINGES OTHER	2	A2L144C44	0		B9L205C5	0	4.76797
207	117	CASUALTIES & INS-OTHER	2	A2L147C44	0		B9L206C5	0	0
208	126	JT FACILITY RENT-OTHER(DR)	2	A2L156C44	0		B9L207C5	0	0
209	129	JT FACILITY RENT-OTHER(CR)	2	A2L159C44	0		B9L208C5	0	0
210	141	JT FACILITY-OTHER (DR)	2	A2L171C44	0		B9L209C5	0	0.51782
211	144	JT FACILITY-OTHER (CR)	2	A2L174C44	0		B9L210C5	0	0
212	147	DISMANT RET ROAD-OTHER	2	A2L177C44	0		B9L211C5	0	0
213	150	OTHER EXP	2	A2L180C44	0		B9L212C5	0	0.32356
214	110	SMALL TOOLS	2	A2L140C44	0		B9L213C5	0	0.99669
215	307	WORK & NR EQUIP	2	A2L245C44	0		B9L214C5	0	1.31969
216	220	FC ADMINIST	16	A2L220C44	0		B9L215C5	0	183.4399
217	220	FC MACHINERY REPAIR	0	A2L222C44	0		B9L216C5	0	21.35102
218	223	FC EQUIP DAMAGED	16	A2L223C44	0		B9L217C5	0	12.6441
219	224	FC FRINGE BENEFITS	16	A2L224C44	0		B9L218C5	0	368.7488
220	225	FC OTHER CASUALTY & INSURANCE	16	A2L225C44	0		B9L219C5	0	0
221	228	FC J FACILITY RENT (DR)	16	A2L228C44	0		B9L220C5	0	0
222	229	FC J FACILITY RENT (CR)	16	A2L229C44	0		B9L221C5	0	0
223	233	FC J FACILITY (DR)	16	A2L233C44	0		B9L222C5	0	0.64063
224	234	FC J FACILITY (CR)	16	A2L234C44	0		B9L223C5	0	0
225	236	FC DISMANT RET ROAD-OTHER	16	A2L236C44	0		B9L224C5	0	0
226	237	FC OTHER EXP	0	A2L237C44	0		B9L225C5	0	29.03086
227	235	FC DAMAGES BILLED (CR)	0	A2L235C44	0		B9L226C5	0	-2.09557
228		TOTAL OPERATING EXP: (SUM L201-227)							
229	909120	SH & ENG DEPR-FC	XX	XX	0		XX	0	1838
230	909320	SH & ENG LEASE/RENT-FC	0	B2L920C2	0		B5L414C3	0	13.19022
231	809138	SHOP MACH DEPR-FC	0	B2L830C2	0		B5L414C4	0	0.78807
232	809338	SHOP MACH LEASE/RENT	0	B2L234C2	0		B5L414C7	0	0
233	809107	FREIGHT CAR-LEASE/RENT	0	B2L538C2	0		B5L414C8	0	0
234	809307	FREIGHT CAR-LEASE/RENT	0	B2L216C2	0		B2L216C2	0	1181
235	9407	NET PER DIEM RENT-MILEAGE	0	B2L521C2	0		B2L521C2	0	32
236	9507	NET PER DIEM RENT-TIME	0	B2L620C2	0		B2L620C2	0	288
237		TOTAL DEPR. L/R EXPENSE					B2L621C2	0	1466
238	909820	SHOP & ENG/SHOP MACH ROI	XX	XX	0		XX	0	2981
239	809807	FREIGHT CAR-ROI	0	B5L629C4	0		B5L629C4	0	30.61661
240		TOTAL ROI: L238+L239	XX	XX	0		B5L704C4	0	1791
241		GRAND TOTAL VARIABLE EXPENSE (EXCL GIO)	XX	XX	0		XX	0	1822
		:L228+L237+L240	XX	XX	0		XX	0	6641

1WORKTABLE D6 PART 2 (CONTINUED)										Process Years 2003-2002										CANADIAN NATIONAL 2003 URCS LEPA RUN										PGE-23									
LINE	CODE	VARIABILITY PERCENTAGE	VARIABLE EXPENSE NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4	SOURCE	PERCENT ASSIGNED TO CAR MILES	VARIABLE EXPENSE ASSIGNED TO CAR MILES	C5*C6	CAR DAYS	SOURCE	AP*	RUNNING PORTION OF CM EXPENSE					YARD PORTION OF CM EXPENSE																							
											1: C7 *B7L802C9	2: C7 *B7L802C18	3: C7 *B7L802C27	4: C7 *B7L802C36	5: C7 *B7L802C45	1: C7 *B7L802C9	2: C7 *B7L802C18	3: C7 *B7L802C27	4: C7 *B7L802C36	5: C7 *B7L802C45																			
201	809007	0.86	1032 A1L562C2		0.5	516.215		516.215	A3L309C1	2	498.121					18.094																							
202	2	0.46716	0.65607 A1L562C2		0.5	0.32803		0.32803	A2L102C1	2	0.31654					0.0115																							
203	5	0.46716	0.38274 A1L562C2		0.5	0.19137		0.19137	A2L105C1	2	0.18466					0.006708																							
204	24	0.46618	0 A1L562C2		0.5	0		0	A2L120C1	1	0					0																							
205	33	0.32687	3.21698 A1L562C2		0.5	1.60849		1.60849	A2L129C1	2	1.55211					0.0564																							
206	114	0.46716	2.22741 A1L562C2		0.5	1.11371		1.11371	A2L144C1	2	1.07467					0.039																							
207	117	0.46618	0 A1L562C2		0.5	0		0	A2L147C1	1	0					0																							
208	126	0.46618	0 A1L562C2		0.5	0		0	A2L156C1	1	0					0																							
209	129	0.46618	0 A1L562C2		0.5	0		0	A2L159C1	1	0					0																							
210	141	0.46618	0.2414 A1L562C2		0.5	0.1207		0.1207	A2L171C1	1	0.11557					0.005128																							
211	144	0.46618	0 A1L562C2		0.5	0		0	A2L174C1	1	0					0																							
212	147	0.46618	0 A1L562C2		0.5	0		0	A2L177C1	1	0					0																							
213	150	0.86	0.27826 A1L562C2		0.5	0.13913		0.13913	A2L180C1	1	0.13322					0.005911																							
214	110	0.46716	0.46562 A1L562C2		0.5	0.23281		0.23281	A2L140C1	1	0.22465					0.00816																							
215	307	0.46716	0.61651 A1L562C2		0.5	0.30825		0.30825	A2L245C1	2	0.29745					0.0108																							
216	220	0.32687	59.96103 A1L562C2		0.5	29.98051		29.98051	A2L220C1	2	28.92966					1.0509																							
217	222	0.86	18.36188 A1L562C2		0.5	9.18094		9.18094	A2L222C1	2	8.85913					0.3218																							
218	223	0.31582	3.99331 A1L562C2		0.5	1.99666		1.99666	A2L223C1	1	1.91183					0.0848																							
219	224	0.32687	120.533 A1L562C2		0.5	60.26649		60.26649	A2L224C1	2	58.15406					2.1124																							
220	225	0.31582	0 A1L562C2		0.5	0		0	A2L225C1	1	0					0																							
221	228	0.31582	0 A1L562C2		0.5	0		0	A2L228C1	1	0					0																							
222	229	0.31582	0 A1L562C2		0.5	0		0	A2L229C1	1	0					0																							
223	233	0.31582	0.20233 A1L562C2		0.5	0.10116		0.10116	A2L233C1	1	0.09687					0.004298																							
224	234	0.31582	0 A1L562C2		0.5	0		0	A2L234C1	1	0					0																							
225	236	0.31582	0 A1L562C2		0.5	0		0	A2L236C1	1	0					0																							
226	237	0.86	24.96854 A1L562C2		0.5	12.48327		12.48327	A2L237C1	1	11.95294					0.5303																							
227	235	0.86	-1.80219 A1L562C2		0.5	-0.9011		-0.9011	A2L235C1	2	-0.86951					-0.032																							
228	909120	0.5	1270 XX	XX	0.5	635.1675		635.1675	XX	XX	612.7938					22.3738																							
229	909320	1	6.59511 A1L562C2		0.5	3.29755		3.29755	A3L714C1	1	3.15746					0.1401																							
230	809138	0.5	0.78807 A1L562C2		0.5	0.39403		0.39403	A3L815C1	1	0.37729					0.0167																							
231	809138	0.5	0 A1L562C2		0.5	0		0	A3L439C1	1	0					0																							
232	809338	1	0 A1L562C2		0.5	0		0	A3L639C1	1	0					0																							
233	809107	1	1181 A1L562C4		0.4	472.4		472.4	A3L409C1	1	452.3308					20.0692																							
234	809307	1	32 XX	XX	0.4	288		288	A3L609C1	1	275.7647					12.2353																							
235	9407	1	1466 XX	1	1	764.0916		764.0916	A3L202C1	1	731.6302					32.4613																							
236	9507	1	2974 XX	XX	0.5	7.65415		7.65415	XX	XX	7.32898					0.3252																							
237	909820	0.5	15.3083 A1L562C2		0.4	716.5212		716.5212	1	1	686.0809					30.4403																							
238	809807	1	1791 A1L562C4		0.4	724.1754		724.1754	XX	XX	693.4099					30.7655																							
240	240	XX	1807 XX	XX	XX	2123		2123	XX	XX	2038					85.6006																							
241	241	XX	6051 XX	+	+																																		
ABBREVIATION FOR ANNUALIZATION PERIOD																																							

*ABBREVIATION FOR ANNUALIZATION PERIOD

WORKTABLE D6 PART 2 (CONTINUED)										CANADIAN NATIONAL 2003 URCS LEPA RUN										PAGE 24									
Process Years 2003-2002																													
CAR MILES										CAR MILES										EXPENSE									
RUNNING										YARD										RATIO									
CASES OF C9										CASES OF C9										CM-YARD									
1: B7L802C7										1: B7L802C5										TO TOTAL									
2: B7L802C16										2: B7L802C14										PER									
3: B7L802C25										3: B7L802C23										CM - YARD									
4: B7L802C34										4: B7L802C32										C11/C15									
5: B7L802C43										5: B7L802C41										C11/C5									
LINE	CODE	-12	-13	-14	-15	-16	-17	-18	-19	EXPENSE	RATIO	CM-YARD	TO TOTAL	PER	CM - YARD	C11/C15	C11/C5	EXPENSE	RATIO	CM-YARD	TO TOTAL	PER	CM - YARD	C11/C15	C11/C5	EXPENSE	RATIO	CM-YARD	TO TOTAL
201	809007	6113	0.08149	0.48247	85.40466	0.21186	0.01753	100.1384	416.077	0.48247	0.48247	85.40466	0.0013463	0.0007854	0.01753	0.01753	0.01753	100.1384	0.01753	85.40466	0.0013463	0.0007854	0.01753	0.01753	100.1384	0.01753	85.40466	0.0013463	0.0007854
202	2	6113	0.00005178	0.48247	85.40466	0.0013463	0.01753	0.06363	0.2644	0.48247	0.48247	85.40466	0.0007854	0.0007854	0.01753	0.01753	0.01753	0.06363	0.01753	85.40466	0.0007854	0.0007854	0.01753	0.01753	0.06363	0.01753	85.40466	0.0007854	0.0007854
203	5	6113	0.00003021	0.48247	85.40466	0.0007854	0.01753	0.03712	0.1542	0.48247	0.48247	85.40466	0.0007854	0.0007854	0.01753	0.01753	0.01753	0.03712	0.01753	85.40466	0.0007854	0.0007854	0.01753	0.01753	0.03712	0.01753	85.40466	0.0007854	0.0007854
204	24	5118	0	0	87.33756	0	0	0	0	0	0	87.33756	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
205	33	6113	0.0002539	0.48247	85.40466	0.00066015	0.01753	0.31202	1.2965	0.48247	0.48247	85.40466	0.00066015	0.00045708	0.01753	0.01753	0.01753	0.31202	0.01753	85.40466	0.00066015	0.00045708	0.01753	0.01753	0.31202	0.01753	85.40466	0.00066015	0.00045708
206	114	6113	0.0001758	0.48247	85.40466	0.00045708	0.01753	0.21604	0.8977	0.48247	0.48247	85.40466	0.00045708	0.00045708	0.01753	0.01753	0.01753	0.21604	0.01753	85.40466	0.00045708	0.00045708	0.01753	0.01753	0.21604	0.01753	85.40466	0.00045708	0.00045708
207	117	5118	0	0	87.33756	0	0	0	0	0	0	87.33756	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
208	126	5118	0	0	87.33756	0	0	0	0	0	0	87.33756	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
209	129	5118	0	0	87.33756	0	0	0	0	0	0	87.33756	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
210	141	5118	0.00002258	0.47876	87.33756	0.00005871	0.02124	0.02232	0.0984	0.47876	0.47876	87.33756	0.00005871	0.00005871	0.02124	0.02124	0.02124	0.02232	0.02124	87.33756	0.00005871	0.00005871	0.02124	0.02124	0.02232	0.02124	87.33756	0.00005871	0.00005871
211	144	5118	0	0	87.33756	0	0	0	0	0	0	87.33756	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
212	147	5118	0	0	87.33756	0	0	0	0	0	0	87.33756	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
213	150	5118	0.00002603	0.47876	87.33756	0.00006768	0.02124	0.02573	0.1134	0.47876	0.47876	87.33756	0.00006768	0.00009555	0.01753	0.01753	0.01753	0.02573	0.01753	87.33756	0.00006768	0.00009555	0.01753	0.01753	0.02573	0.01753	87.33756	0.00006768	0.00009555
214	110	6113	0.00003675	0.48247	85.40466	0.00009555	0.01753	0.04516	0.1876	0.48247	0.48247	85.40466	0.00009555	0.00012651	0.01753	0.01753	0.01753	0.04516	0.01753	85.40466	0.00009555	0.00012651	0.01753	0.01753	0.04516	0.01753	85.40466	0.00009555	0.00012651
215	307	6113	0.00004866	0.48247	85.40466	0.00012651	0.01753	0.0598	0.2485	0.48247	0.48247	85.40466	0.00012651	0.00376799	0.01753	0.01753	0.01753	0.0598	0.01753	85.40466	0.00012651	0.00376799	0.01753	0.01753	0.0598	0.01753	85.40466	0.00012651	0.00376799
216	220	6113	0.000473248	0.48247	85.40466	0.00123	0.01753	5.81579	24.1647	0.48247	0.48247	85.40466	0.00123	0.0097123	0.01753	0.01753	0.01753	5.81579	0.01753	85.40466	0.00123	0.0097123	0.01753	0.01753	5.81579	0.01753	85.40466	0.00123	0.0097123
217	222	6113	0.00144923	0.48247	85.40466	0.00376799	0.01753	1.78097	7.4	0.48247	0.48247	85.40466	0.00376799	0.0097123	0.01753	0.01753	0.01753	1.78097	0.01753	85.40466	0.00376799	0.0097123	0.01753	0.01753	1.78097	0.01753	85.40466	0.00376799	0.0097123
218	223	5118	0.00037355	0.47876	87.33756	0.00097123	0.02124	0.36924	1.6274	0.47876	0.47876	87.33756	0.00097123	0.02473	0.02124	0.02124	0.02124	0.36924	0.02124	87.33756	0.00097123	0.02473	0.02124	0.02124	0.36924	0.02124	87.33756	0.00097123	0.02473
219	224	5118	0.00951318	0.48247	85.40466	0.02473	0.01753	11.69084	48.5756	0.48247	0.48247	85.40466	0.02473	0.02473	0.01753	0.01753	0.01753	11.69084	0.01753	85.40466	0.02473	0.02473	0.01753	0.01753	11.69084	0.01753	85.40466	0.02473	0.02473
220	225	5118	0	0	87.33756	0	0	0	0	0	0	87.33756	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
221	228	5118	0	0	87.33756	0	0	0	0	0	0	87.33756	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
222	229	5118	0	0	87.33756	0	0	0	0	0	0	87.33756	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
223	233	5118	0.00001893	0.47876	87.33756	0.00004921	0.02124	0.01871	0.0825	0.47876	0.47876	87.33756	0.00004921	0.00004921	0.02124	0.02124	0.02124	0.01871	0.02124	87.33756	0.00004921	0.00004921	0.02124	0.02124	0.01871	0.02124	87.33756	0.00004921	0.00004921
224	234	5118	0	0	87.33756	0	0	0	0	0	0	87.33756	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
225	236	5118	0	0	87.33756	0	0	0	0	0	0	87.33756	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
226	237	5118	0.00233547	0.48247	87.33756	0.00607223	0.01753	2.30854	10.1747	0.48247	0.48247	87.33756	0.00607223	0.00607223	0.01753	0.01753	0.01753	2.30854	0.01753	87.33756	0.00607223	0.00607223	0.01753	0.01753	2.30854	0.01753	87.33756	0.00607223	0.00607223
227	235	6113	-0.00014224	0.48247	85.40466	-0.00036982	0.01753	-0.1748	-0.726	0.48247	0.48247	85.40466	-0.00036982	0.00036982	0.01753	0.01753	0.01753	-0.1748	0.01753	85.40466	-0.00036982	0.00036982	0.01753	0.01753	-0.1748	0.01753	85.40466	-0.00036982	0.00036982
228	XX	XX	0.1007	0.48239	87.33756	0.00019167	0.02124	0.07287	0.3212	0.48239	0.48239	87.33756	0.00019167	0.00019167	0.02124	0.02124	0.02124	0.07287	0.02124	87.33756	0.00019167	0.00019167	0.02124	0.02124	0.07287	0.02124	87.33756	0.00019167	0.00019167
229	909120	5118	0.00061693	0.47876	87.33756	0.00160403	0.02124	0.60982	2.6877	0.47876	0.47876	87.33756	0.00160403	0.00160403	0.02124	0.02124	0.02124	0.60982	0.02124	87.33756	0.00160403	0.00160403	0.02124	0.02124	0.60982	0.02124	87.33756	0.00160403	0.00160403
230	909320	5118	0.00007372	0.47876	87.33756	0.00019167	0.02124	0.07287	0.3212	0.47876	0.47876	87.33756	0.00019167	0.00019167	0.02124	0.02124	0.02124	0.07287	0.02124	87.33756	0.00019167	0.00019167	0.02124	0.02124	0.07287	0.02124	87.33756	0.00019167	0.00019167
231	809138	5118	0	0	87.33756	0	0	0	0	0	0	87.33756	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
232	809338	5118	0	0	87.33756	0	0	0	0	0	0	87.33756	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
233	809107	5118	0.008638	0.38301	87.33756	0.08638	0.38301	0.38301	0.38301	0.38301	0.38301	87.33756	0.08638	0.08638	0.38301	0.38301	0.38301	0.38301	0.38301	87.33756	0.08638	0.08638	0.38301	0.38301	0.38301	0.38301	87.33756	0.08638	0.08638
234	809307	5118	0	0	87.33756	0	0	0	0	0	0	87.33756	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
235	9407	5118	0.05388	0.95752	87.33756	0.05388	0.95752	0.95752	0.95752	0.95752	0.95752	87.33756	0.05388	0.05388	0.95752	0.95752	0.95752	0.95752	0.95752	87.33756	0.05388	0.05388	0.95752	0.95752	0.95752	0.95752	87.33756	0.05388	0.05388
236	9507	5118	0	0	87.33756	0	0	0	0	0	0	87.33756	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
237	XX	XX	0.14295	0.24598	87.33756	0.14295	0.24598	0.24598	0.24598	0.24598	0.24598	87.33756	0.14295	0.14295	0.24598	0.24598	0.24598	0.24598	0.24598	87.33756	0.14295	0.14295	0.24598	0.24598	0.24598	0.24598	87.33756	0.14295	0.14295
238	909820	5118	0.001432	0.47876	87.33756	0.001432	0.47876	0.47876	0.47876	0.47876	0.47876	87.33756	0.001432	0.001432	0.47876	0.47876	0.47876	0.47876	0.47876	87.33756	0.001432	0.001432	0.47876	0.47876	0.47876	0.47876	87.33756	0.001432	0.0014

WORKTABLE D6 PART 2 (CONTINUED)

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Process Years 2003-2002

CANADIAN NATIONAL 2003 URCS LEPA RUN

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WORKTABLE D6 PART 3 (CONTINUED)										Process Years 2003-2002										CANADIAN NATIONAL 2003 URCS LEPA RUN										PGE-28	
LINE	CODE	CAR MILES RUNNING					EXPENSE RATIO					CAR MILES YARD					EXPENSE RATIO					RUNNING PORTION OF CD EXPENSE					YARD				
		1: B7L803C7	2: B7L803C16	3: B7L803C25	4: B7L803C34	5: B7L803C43	UNIT COST	CM (LH) PER	CM (LH) COST	C10/C12	C11/C15	1: B7L803C5	2: B7L803C14	3: B7L803C23	4: B7L803C32	5: B7L803C41	UNIT COST	CM-YARD TO TOTAL VARIABLE COST	CM-YARD TO TOTAL VARIABLE COST	C11/C5	C11/C15	1: C8-B7L803C4	2: C8-B7L803C13	3: C8-B7L803C22	4: C8-B7L803C31	5: C8-B7L803C40		C8-C18			
301	809008																														
302	2	215821					0.02567	0.47832			3762						0.06675	0.02168													
303	5	215821					0.00001631	0.47832			3762						0.00004242	0.02168													
304	24	206652					0.00000952	0.47832			3842						0.00002475	0.02168													
305	33	215821					0.000008	0.47832			3762						0	0													
306	114	215821					0.00005539	0.47832			3762						0.00020799	0.02168													
307	117	206652					0.000005539	0.47832			3842						0.00014401	0.02168													
308	126	206652					0	0			3842						0	0													
309	129	206652					0	0			3842						0	0													
310	141	206652					0.00000625	0.47694			3842						0.00001625	0.02306													
311	144	206652					0	0			3842						0	0													
312	147	206652					0.00000721	0.47694			3842						0.00001873	0.02306													
313	150	206652					0.00000721	0.47694			3842						0.00001873	0.02306													
314	110	215821					0.00001158	0.47832			3762						0.0000301	0.02168													
315	307	215821					0.00001533	0.47832			3762						0.00003986	0.02168													
316	220	215821					0.00149103	0.47832			3762						0.000387668	0.02168													
317	222	215821					0.00004566	0.47832			3762						0.00118716	0.02168													
318	223	206652					0.00010341	0.47694			3842						0.00026886	0.02306													
319	224	215821					0.00239725	0.47832			3762						0.00779285	0.02168													
320	225	206652					0	0			3842						0	0													
321	226	206652					0	0			3842						0	0													
322	229	206652					0	0			3842						0	0													
323	233	206652					0.00000524	0.47694			3842						0.00001362	0.02306													
324	234	206652					0	0			3842						0	0													
325	236	206652					0	0			3842						0	0													
326	237	206652					0.00064651	0.47694			3842						0.00168093	0.02306													
327	235	215821					0.000004481	0.47832			3762						-0.00011652	0.02168													
328	XX						0.03162	0.47829	XX		3842						0.08221	0.02171													
329	909120	206652					0.00017078	0.47694			3842						0.00044403	0.02306													
330	909320	206652					0.00002041	0.47694			3842						0.00005306	0.02306													
331	809138	206652					0	0			3842						0	0													
332	809338	206652					0	0			3842						0	0													
333	809108	206652					0.00669124	0.38156			3842						0.0174	0.01844													
334	809308	206652					0	0			3842						0	0													
335	9408	206652					-0.01547	0.95389			3842						-0.04023	0.04611													
336	9508	206652					0	0			3842						0	0													
337	XX						-0.00859014	-0.1843	XX		3842						-0.02233	-0.08907													
338	909820	206652					0.00039641	0.47694			3842						0.00103066	0.02306													
339	809808	206652					0.01683	0.38156			3842						0.04375	0.01844													
340	XX						0.01722	0.38332	XX		3842						0.04478	0.01853													
341	XX						0.04025	0.25929	XX		3842						0.10466	0.01193													
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1 WORKTABLE D6 PART 3 (CONTINUED) Process Years 2003-2002 CANADIAN NATIONAL 2003 URCS LEPA RUN PAGE 29

LINE CODE	CAR DAYS RUNNING CASES OF C9	UNIT COST PER CD (LH) C18/C20	EXPENSE RATIO CD (LH) TO TOTAL VARIABLE COST C18/C5	CAR DAYS YARDS CASES OF C9	UNIT COST PER CD (LH) C19/C23	EXPENSE RATIO CD-YARD TO TOTAL VARIABLE COST C19/C5
301 809008	306.2715	3.12714	0.08268	1546	3.12714	0.41732
302 2	306.2715	0.00198717	0.08268	1546	0.00198717	0.41732
303 5	306.2715	0.00115928	0.08268	1546	0.00115928	0.41732
304 24	329.9261	0	0	1568	0	0
305 33	306.2715	0.00974395	0.08268	1546	0.00974395	0.41732
306 114	306.2715	0.00674664	0.08268	1546	0.00674664	0.41732
307 117	329.9261	0	0	1568	0	0
308 126	329.9261	0	0	1568	0	0
309 129	329.9261	0	0	1568	0	0
310 141	329.9261	0.00071345	0.08691	1568	0.00071345	0.41309
311 144	329.9261	0	0	1568	0	0
312 147	329.9261	0	0	1568	0	0
313 150	329.9261	0.00082239	0.08691	1568	0.00082239	0.41309
314 110	306.2715	0.00141031	0.08268	1546	0.00141031	0.41732
315 307	306.2715	0.00186735	0.08268	1546	0.00186735	0.41732
316 220	306.2715	0.18162	0.08268	1546	0.18162	0.41732
317 222	306.2715	0.05562	0.08268	1546	0.05562	0.41732
318 223	329.9261	0.0118	0.08691	1568	0.0118	0.41309
319 224	306.2715	0.36508	0.08268	1546	0.36508	0.41732
320 225	329.9261	0	0	1568	0	0
321 228	329.9261	0	0	1568	0	0
322 229	329.9261	0	0	1568	0	0
323 233	329.9261	0.00059797	0.08691	1568	0.00059797	0.41309
324 234	329.9261	0	0	1568	0	0
325 236	329.9261	0	0	1568	0	0
326 237	329.9261	0.07379	0.08691	1568	0.07379	0.41309
327 235	306.2715	-0.00545869	0.08268	1546	-0.00545869	0.41732
328 XX		3.84556	0.08278 XX	1568	3.84556	0.41722
329 909120	329.9261	0.01949	0.08691	1568	0.01949	0.41309
330 909320	329.9261	0.0023291	0.08691	1568	0.0023291	0.41309
331 809138	329.9261	0	0	1568	0	0
332 809338	329.9261	0	0	1568	0	0
333 809108	329.9261	1.14553	0.10429	1568	1.14553	0.49571
334 809308	329.9261	9.42068	0.17381	1568	9.42068	0.82619
335 9408	329.9261	0	0	1568	0	0
336 9508	329.9261	-4.53227	0.17381	1568	-4.53227	0.82619
337 XX		6.05575	0.20739 XX	1568	6.05575	0.98578
338 909820	329.9261	0.04524	0.08691	1568	0.04524	0.41309
339 809808	329.9261	2.88086	0.10429	1568	2.88086	0.49571
340 XX		2.92611	0.10397 XX	1568	2.92611	0.49418
341 XX		12.82742	0.1249 XX	1568	12.82742	0.60388

Appendix M

1WORKTABLE D6 PART 6 Process Years 2003-2002 CANADIAN NATIONAL 2003 URCS LEPA RUN PAGE- 20
FREIGHT CAR OWNERSHIP AND MAINTENANCE

LINE	CODE	IDENTIFICATION	WT-CO REGRES- SION	SOURCE	REGR EXPENSE IF C1=BLANK THEN C2=BLANK ELSE IF C1(C1)C2=X DO C2=BLANK	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3=BLANK
601	809011	FREIGHT CAR REPAIRS	-1	0 A3L313C12		0 A3L313C12	-3
602	2	ADMINIST B & B		2 A2L102C44		0 B9L201C13	7487
603	5	ADMINIST OTHER		2 A2L105C44		0 B9L202C13	8,75824
604	24	ROAD PROP DAMAGED OTHER		2 A2L120C44		0 B9L203C13	5,10941
605	33	SHOP BUILDINGS		16 A2L129C44		0 B9L204C13	0
606	114	FRINGES OTHER		2 A2L144C44		0 B9L205C13	61,37729
607	117	CASUALTIES & INS-OTHER		2 A2L147C44		0 B9L206C13	29,73507
608	126	JT FACILITY RENT-OTHER(DR)		2 A2L156C44		0 B9L207C13	0
609	129	JT FACILITY RENT-OTHER (CR)		2 A2L159C44		0 B9L208C13	0
610	141	JT FACILITY-OTHER (DR)		2 A2L171C44		0 B9L209C13	0
611	144	JT FACILITY-OTHER (CR)		2 A2L177C44		0 B9L210C13	3,22937
612	147	DISMANT RET ROAD-OTHER		2 A2L180C44		0 B9L211C13	0
613	150	OTHER EXP		2 A2L140C44		0 B9L212C13	2,01785
614	110	SMALL TOOLS		2 A2L245C44		0 B9L213C13	6,2158
615	307	WORK & NR EQUIP		16 A2L220C44		0 B9L214C13	8,23012
616	220	FC ADMINIST		16 A2L222C44		0 B9L215C13	1144
617	222	FC MACHINERY REPAIR		16 A2L224C44		0 B9L216C13	133,1539
618	224	FC EQUIP DAMAGED		16 A2L225C44		0 B9L217C13	78,85391
619	225	FC FRINGE BENEFITS		16 A2L228C44		0 B9L218C13	2300
620	226	FC OTHER CASUALTY & INSURANCE		16 A2L229C44		0 B9L219C13	0
621	228	FC J FACILITY RENT (DR)		16 A2L233C44		0 B9L220C13	0
622	229	FC J FACILITY RENT (CR)		16 A2L234C44		0 B9L221C13	0
623	233	FC J FACILITY (DR)		16 A2L236C44		0 B9L222C13	3,99526
624	234	FC J FACILITY (CR)		0 A2L237C44		0 B9L223C13	0
625	236	FC DISMANT RET ROAD-OTHER		0 A2L235C44		0 B9L224C13	0
626	237	FC OTHER EXP				0 B9L225C13	181,0486
627	235	FC DAMAGES BILLED (CR)				0 B9L226C13	-13,06887
628		TOTAL OPERATING EXPENSE : (SUM L601-627)					
629	909120	SH & ENG DEPR-FC		XX XX		0 XX	11465
630	909320	SH & ENG LEASE/RENT-FC		0 B2L920C2		0 B5L418C3	82,2597
631	809138	SHOP MACH DEPR-FC		0 B2L630C2		0 B5L418C4	4,91472
632	809338	SHOP MACH LEASE/RENT		0 B2L234C2		0 B5L418C7	0
633	809111	FREIGHT CAR-DEPR		0 B2L538C2		0 B5L418C8	0
634	809311	FREIGHT CAR-LEASE/RENT		0 B2L220C2		0 B2L220C2	866
635	9411	NET PER DIEM RENT-MILEAGE		0 B2L525C2		0 B2L525C2	10799
636	9511	NET PER DIEM RENT-TIME		0 B2L656C2		0 B2L656C2	937
637		TOTAL DEPR, L/R EXPENSE		0 B2L657C2		0 B2L657C2	-969
638	909820	SHOP & ENG/SHOP MACH ROI		XX XX		0 XX	11720
639	809811	FREIGHT CAR-ROI		0 B5L633C4		0 B5L633C4	190,9379
640		TOTAL ROI : L638+L639		XX XX		0 B5L708C4	3085
641		GRAND TOTAL VARIABLE EXPENSE (EXCL G/O)		XX XX		0 XX	3276
		:L628+L637+L640		XX XX		0 XX	26462

Appendix M

1\WORKTABLE D6 PART 6 (CONTINUED) Process Years 2003-2002 CANADIAN NATIONAL 2003 URCS LEPA RUN PGE- 21

LINE CODE	VARIABLE PERCENTAGE	VARIABLE EXPENSE NO REGR C3*C4 IF C2=BLANK ELSE C2*C4	SOURCE	PERCENT ASSIGNED TO CAR MILES	VARIABLE EXPENSE ASSIGNED TO CAR MILES C5*C6	VARIABLE EXPENSE ASSIGNED TO CAR DAYS C5-C7	SOURCE	AP*	RUNNING PORTION OF CM EXPENSE CASES OF C9 1: C7 *B7L806C9 2: C7 *B7L806C18 3: C7 *B7L806C27 4: C7 *B7L806C36 5: C7 *B7L806C45 C7 -C10	YARD PORTION OF CM EXPENSE C7 -C10
	4	-5		-6	-7	-8		-9	-10	-11
601 809011	0.86	6439 A1L566C2		0.5	3219	3219 A3L313C1		2	3067	152.096
602	0.46716	4.09151 A1L566C2		0.5	2.04576	2.04576 A2L102C1		2	1.9491	0.0967
603	0.46716	2.38692 A1L566C2		0.5	1.19346	1.19346 A2L105C1		2	1.13707	0.0564
604	0.46618	0 A1L566C2		0.5	0	0 A2L120C1		1	0	0
605	0.32687	20.0624 A1L566C2		0.5	10.0312	10.0312 A2L129C1		2	9.55728	0.4739
606	0.46716	13.89107 A1L566C2		0.5	6.94554	6.94554 A2L144C1		2	6.6174	0.3281
607	0.46618	0 A1L566C2		0.5	0	0 A2L147C1		1	0	0
608	0.46618	0 A1L566C2		0.5	0	0 A2L156C1		1	0	0
609	0.46618	0 A1L566C2		0.5	0	0 A2L159C1		1	0	0
610	0.46618	1.50547 A1L566C2		0.5	0.75273	0.75273 A2L171C1		1	0.71636	0.0364
611	0.46618	0 A1L566C2		0.5	0	0 A2L174C1		1	0	0
612	0.46618	0 A1L566C2		0.5	0	0 A2L177C1		1	0	0
613	0.86	1.73535 A1L566C2		0.5	0.86767	0.86767 A2L180C1		1	0.82574	0.0419
614	0.46716	2.90378 A1L566C2		0.5	1.45189	1.45189 A2L140C1		2	1.3833	0.0686
615	0.46716	3.84479 A1L566C2		0.5	1.9224	1.9224 A2L245C1		2	1.83157	0.0908
616	0.32687	373.942 A1L566C2		0.5	186.971	186.971 A2L220C1		2	178.1376	8.8334
617	0.86	114.5123 A1L566C2		0.5	57.25616	57.25616 A2L222C1		2	54.55111	2.705
618	0.31582	24.90396 A1L566C2		0.5	12.45198	12.45198 A2L223C1		2	11.85024	0.6017
619	0.32687	751.6938 A1L566C2		0.5	375.8469	375.8469 A2L224C1		1	358.0901	17.7568
620	0.31582	0 A1L566C2		0.5	0	0 A2L225C1		1	0	0
621	0.31582	0 A1L566C2		0.5	0	0 A2L228C1		1	0	0
622	0.31582	0 A1L566C2		0.5	0	0 A2L229C1		1	0	0
623	0.31582	1.2618 A1L566C2		0.5	0.6309	0.6309 A2L233C1		1	0.60041	0.0305
624	0.31582	0 A1L566C2		0.5	0	0 A2L234C1		1	0	0
625	0.31582	155.7018 A1L566C2		0.5	77.85089	77.85089 A2L237C1		1	74.08875	3.7621
626	0.86	-11.23923 A1L566C2		0.5	-5.61961	-5.6196 A2L235C1		2	-5.35412	-0.265
627	0.86	7922 XX		XX	3961	3961 XX	XX	XX	3774	187.244
628	XX	41.12985 A1L566C2		0.5	20.56493	20.56493 A3L714C1		1	19.57113	0.9938
629	0.5	4.91472 A1L566C2		0.5	2.45736	2.45736 A3L815C1		1	2.33861	0.1188
630	1	0 A1L566C2		0.5	0	0 A3L439C1		1	0	0
631	0.5	0 A1L566C2		0.5	0	0 A3L639C1		1	0	0
632	1	866 A1L566C4		0.4	346.4	519.6 A3L413C1		1	329.6602	16.7397
633	1	10799 XX		XX	0	10799 A3L613C1		1	891.7196	45.2804
634	1	937		1	937	0 A3L206C1		1	0	0
635	1	-969 XX		XX	0	-969 A3L206C1		1	0	0
636	1	11679 XX		XX	1306	10373 XX	XX	XX	1243	63.1327
637	XX	95.46896 A1L566C2		0.5	47.73448	47.73448		1	45.42772	2.3068
638	0.5	3085 A1L566C4		0.4	1234	1851		1	1175	59.6398
639	1	3181 XX		XX	1282	1899 XX	XX	XX	1220	61.9465
640	XX	22782 XX		XX	6549	16233 XX	XX	XX	6237	312.323
641	XX									

*ABBREVIATION FOR ANNUALIZATION PERIOD

1WORKTABLE D6 PART 6 (CONTINUED)										Process Years 2003-2002										CANADIAN NATIONAL										2003 URCS LEPA RUN										PGE- 22																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
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1WORKTABLE D6 PART 6 (CONTINUED) Process Years 2003-2002 CANADIAN NATIONAL 2003 URCS LEPA RUN PGE-23

LINE	CODE	CAR DAYS RUNNING	CASES OF C9	UNIT COST	EXPENSE RATIO	CAR DAYS YARDS	UNIT COST	EXPENSE RATIO
601	809011	221.3497	2.07628	0.07138	1329	2.07628	0.42862	
602	2	221.3497	0.00131939	0.07138	1329	0.00131939	0.42862	
603	5	221.3497	0.00076971	0.07138	1329	0.00076971	0.42862	
604	24	262.329	0	0	1434	0	0	
605	33	221.3497	0.00646952	0.07138	1329	0.00646952	0.42862	
606	114	221.3497	0.00447945	0.07138	1329	0.00447945	0.42862	
607	117	262.329	0	0	1434	0	0	
608	126	262.329	0	0	1434	0	0	
609	129	262.329	0	0	1434	0	0	
610	141	262.329	0.00044376	0.07733	1434	0.00044376	0.42267	
611	144	262.329	0	0	1434	0	0	
612	147	262.329	0	0	1434	0	0	
613	150	262.329	0.00051153	0.07733	1434	0.00051153	0.42267	
614	110	221.3497	0.00093638	0.07138	1329	0.00093638	0.42862	
615	307	221.3497	0.00123983	0.07138	1329	0.00123983	0.42862	
616	220	221.3497	0.12059	0.07138	1329	0.12059	0.42862	
617	222	221.3497	0.03693	0.07138	1329	0.03693	0.42862	
618	223	262.329	0.00734092	0.07733	1434	0.00734092	0.42267	
619	224	221.3497	0.2424	0.07138	1329	0.2424	0.42862	
620	225	262.329	0	0	1434	0	0	
621	228	262.329	0	0	1434	0	0	
622	229	262.329	0	0	1434	0	0	
623	233	262.329	0.00037194	0.07733	1434	0.00037194	0.42267	
624	234	262.329	0	0	1434	0	0	
625	236	262.329	0	0	1434	0	0	
626	237	262.329	0.0459	0.07733	1434	0.0459	0.42267	
627	235	221.3497	-0.00362431	0.07138	1329	-0.00362431	0.42862	
628	XX		2.54959	0.07152 XX	1434	2.54959	0.42848	
629	909120	262.329	0.01212	0.07733	1434	0.01212	0.42267	
630	909320	262.329	0.00144871	0.07733	1434	0.00144871	0.42267	
631	809138	262.329	0	0	1434	0	0	
632	809338	262.329	0	0	1434	0	0	
633	809111	262.329	0.30632	0.09279	1434	0.30632	0.50721	
634	809311	262.329	6.36642	0.15465	1434	6.36642	0.84535	
635	9411	262.329	0	0	1434	0	0	
636	9511	262.329	-0.57126	0.15465	1434	-0.57126	0.84535	
637	XX		6.11506	0.13735 XX	1434	6.11506	0.75079	
638	909820	262.329	0.02814	0.07733	1434	0.02814	0.42267	
639	809811	262.329	1.09136	0.09279	1434	1.09136	0.50721	
640	XX		1.1195	0.09233 XX	1434	1.1195	0.50467	
641	XX		9.78415	0.10817 XX	1434	9.78415	0.60435	

Appendix M

1WORKTABLE D6 PART 10 Process Years 2003-2002 CANADIAN NATIONAL 2003 URCS LEPA RUN PGE- 16
 FREIGHT CAR OWNERSHIP AND MAINTENANCE
 REFER CAR - NON MECHANICAL

LINE	CODE	IDENTIFICATION	WT-CO REGRES- SION	SOURCE	REGR EXPENSE IF C1=BLANK THEN C2=BLANK ELSE IF C1(LC1)C2=X' DO C2=BLANK	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3=BLANK
				-1	-2		-3
1001	809015	FREIGHT CAR REPAIRS		0 A3L317C12	0 A3L317C12	0 A3L317C12	129.3984
1002	2	ADMINIST B & B		2 A2L102C44	0 B9L201C21	0 B9L201C21	0.15137
1003	5	ADMINIST OTHER		2 A2L105C44	0 B9L202C21	0 B9L202C21	0.08831
1004	24	ROAD PROP DAMAGED OTHER		2 A2L120C44	0 B9L203C21	0 B9L203C21	0
1005	33	SHOP BUILDINGS		16 A2L129C44	0 B9L204C21	0 B9L204C21	1.06081
1006	114	FRINGES OTHER		2 A2L144C44	0 B9L205C21	0 B9L205C21	0.51393
1007	117	CASUALTIES & INS-OTHER		2 A2L147C44	0 B9L206C21	0 B9L206C21	0
1008	126	JT FACILITY RENT-OTHER(DR)		2 A2L156C44	0 B9L207C21	0 B9L207C21	0
1009	129	JT FACILITY RENT-OTHER (CR)		2 A2L159C44	0 B9L208C21	0 B9L208C21	0
1010	141	JT FACILITY-OTHER (DR)		2 A2L171C44	0 B9L209C21	0 B9L209C21	0.05581
1011	144	JT FACILITY-OTHER (CR)		2 A2L174C44	0 B9L210C21	0 B9L210C21	0
1012	147	DISMANT RET ROAD-OTHER		2 A2L177C44	0 B9L211C21	0 B9L211C21	0
1013	150	OTHER EXP		2 A2L180C44	0 B9L212C21	0 B9L212C21	0.03488
1014	110	SMALL TOOLS		2 A2L140C44	0 B9L213C21	0 B9L213C21	0.10743
1015	307	WORK & NR EQUIP		2 A2L245C44	0 B9L214C21	0 B9L214C21	0.14225
1016	220	FC ADMINIST		16 A2L220C44	0 B9L215C21	0 B9L215C21	19.77245
1017	222	FC MACHINERY REPAIR		0 A2L222C44	0 B9L216C21	0 B9L216C21	2.30136
1018	223	FC EQUIP DAMAGED		16 A2L223C44	0 B9L217C21	0 B9L217C21	1.36287
1019	224	FC FRINGE BENEFITS		16 A2L224C44	0 B9L218C21	0 B9L218C21	39.74636
1020	225	FC OTHER CASUALTY & INSURANCE		16 A2L225C44	0 B9L219C21	0 B9L219C21	0
1021	228	FC J FACILITY RENT (DR)		16 A2L228C44	0 B9L220C21	0 B9L220C21	0
1022	229	FC J FACILITY RENT (CR)		16 A2L229C44	0 B9L221C21	0 B9L221C21	0
1023	233	FC J FACILITY (DR)		16 A2L233C44	0 B9L222C21	0 B9L222C21	0.06905
1024	234	FC J FACILITY (CR)		16 A2L234C44	0 B9L223C21	0 B9L223C21	0
1025	236	FC DISMANT RET ROAD-OTHER		16 A2L236C44	0 B9L224C21	0 B9L224C21	0
1026	237	FC OTHER EXP		0 A2L237C44	0 B9L225C21	0 B9L225C21	3.12915
1027	235	FC DAMAGES BILLED (CR)		0 A2L235C44	0 B9L226C21	0 B9L226C21	-0.22588
1028		TOTAL OPERATING EXP : (SUM L1001-1027)	XX		0 XX	0 XX	198.1603
1029	909120	SH & ENG DEPR-FC		0 B2L920C2	0 B5L422C3	0 B5L422C3	1.42174
1030	909320	SH & ENG LEASE/RENT-FC		0 B2L930C2	0 B5L422C4	0 B5L422C4	0.08494
1031	809138	SHOP MACH DEPR-FC		0 B2L234C2	0 B5L422C7	0 B5L422C7	0
1032	809338	SHOP MACH LEASE/RENT		0 B2L538C2	0 B5L422C8	0 B5L422C8	0
1033	809115	FREIGHT CAR-DEPR		0 B2L224C2	0 B2L224C2	0 B2L224C2	165
1034	809315	FREIGHT CAR-LEASE/RENT		0 B2L529C2	0 B2L529C2	0 B2L529C2	0
1035	9415	NET PER DIEM RENT-MILEAGE		0 B2L692C2	0 B2L692C2	0 B2L692C2	45
1036	9515	NET PER DIEM RENT-TIME		0 B2L693C2	0 B2L693C2	0 B2L693C2	137
1037		TOTAL DEPR, L/R EXPENSE					
		: SUM L1029-1036	XX	XX	0 XX	0 XX	348.5067
1038	909820	SHOP & ENG/SHOP MACH ROI		0 B5L637C4	0 B5L637C4	0 B5L637C4	3.30007
1039	809815	FREIGHT CAR-ROI		0 B5L712C4	0 B5L712C4	0 B5L712C4	173.4412
1040		TOTAL ROI : L1038+L1039	XX	XX	0 XX	0 XX	176.7413
1041		GRAND TOTAL VARIABLE EXPENSE (EXCL G/O)	XX	XX	0 XX	0 XX	723.4083
		: L1028+L1037+L1040					

Appendix M

1WORKTABLE D6 PART 10 (CONTINUED) Process Years 2003-2002 CANADIAN NATIONAL 2003 URCS LEPA RUN PGE: 17

LINE CODE	VARIABILITY PERCENTAGE	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4	SOURCE	PERCENT ASSIGNED TO CAR MILES	VARIABLE EXPENSE ASSIGNED TO CAR MILES	VARIABLE EXPENSE TO CAR DAYS	SOURCE	AP*	RUNNING PORTION OF CM EXPENSE CASES OF C9	YARD PORTION OF CM EXPENSE C7 -C10
	-4	-5		-6	-7	-8		-9	-10	-11
1001 809015	0.86	111.2826 A1L570C2		0.5	55.6413	55.6413 A3L317C1		2	53.43011	2.2112
1002	0.46716	0.07072 A1L570C2		0.5	0.03536	0.03536 A2L102C1		2	0.03395	0.001405
1003 5	0.46716	0.04125 A1L570C2		0.5	0.02063	0.02063 A2L105C1		2	0.01981	0.00082
1004 24	0.46618	0 A1L570C2		0.5	0	0 A2L120C1		1	0	0
1005 33	0.32687	0.34675 A1L570C2		0.5	0.17337	0.17337 A2L129C1		2	0.16648	0.00689
1006 114	0.46716	0.24009 A1L570C2		0.5	0.12004	0.12004 A2L144C1		2	0.11527	0.004771
1007 117	0.46618	0 A1L570C2		0.5	0	0 A2L147C1		1	0	0
1008 126	0.46618	0 A1L570C2		0.5	0	0 A2L156C1		1	0	0
1009 129	0.46618	0 A1L570C2		0.5	0	0 A2L159C1		1	0	0
1010 141	0.46618	0.02802 A1L570C2		0.5	0.01301	0.01301 A2L171C1		1	0.0124	0.000609
1011 144	0.46618	0 A1L570C2		0.5	0	0 A2L174C1		1	0	0
1012 147	0.46618	0 A1L570C2		0.5	0	0 A2L177C1		1	0	0
1013 150	0.86	0.02999 A1L570C2		0.5	0.015	0.015 A2L180C1		1	0.01429	0.000702
1014 110	0.46716	0.05019 A1L570C2		0.5	0.02509	0.02509 A2L140C1		2	0.0241	0.000997
1015 307	0.46716	0.06845 A1L570C2		0.5	0.03323	0.03323 A2L245C1		2	0.03191	0.00132
1016 220	0.32687	6.46302 A1L570C2		0.5	3.23151	3.23151 A2L220C1		2	3.10309	0.1284
1017 222	0.86	1.97917 A1L570C2		0.5	0.98959	0.98959 A2L222C1		2	0.95026	0.0393
1018 223	0.31582	0.43043 A1L570C2		0.5	0.21521	0.21521 A2L223C1		1	0.20514	0.0101
1019 224	0.32687	12.9919 A1L570C2		0.5	6.49595	6.49595 A2L224C1		2	6.2378	0.2582
1020 225	0.31582	0 A1L570C2		0.5	0	0 A2L225C1		1	0	0
1021 228	0.31582	0 A1L570C2		0.5	0	0 A2L228C1		1	0	0
1022 229	0.31582	0 A1L570C2		0.5	0	0 A2L229C1		1	0	0
1023 233	0.31582	0.02181 A1L570C2		0.5	0.0109	0.0109 A2L233C1		1	0.01039	0.00051
1024 234	0.31582	0 A1L570C2		0.5	0	0 A2L234C1		1	0	0
1025 236	0.31582	0 A1L570C2		0.5	0	0 A2L236C1		1	0	0
1026 237	0.86	2.69107 A1L570C2		0.5	1.34554	1.34554 A2L237C1		1	1.28256	0.063
1027 235	0.86	-0.19425 A1L570C2		0.5	-0.09713	-0.0971 A2L235C1		2	-0.09327	-0.00386
1028 XX		136.9257 XX	XX		68.48284	68.48284 XX	XX		65.73083	2.732
1029 909120	0.5	0.71087 A1L570C2		0.5	0.35543	0.35543 A3L714C1		1	0.04048	0.001988
1030 909320	1	0.08494 A1L570C2		0.5	0.04247	0.04247 A3L815C1		1	0	0
1031 809138	0.5	0 A1L570C2		0.5	0	0 A3L439C1		1	0	0
1032 809338	1	0 A1L570C2		0.5	0	0 A3L639C1		1	0	0
1033 809115	1	0 A1L570C2		0.5	0	99 A3L417C1		1	62.91116	3.0888
1034 809315	1	165 A1L570C4		0.4	66	0 A3L617C1		1	0	0
1035 9415	1	0 XX	XX		0	0 A3L617C1		1	42.89397	2.106
1036 9515	1	45	1	1	45	137 A3L210C1		1	0	0
1037 XX		347.7958 XX	XX		111.3979	236.3979 XX	XX		106.1844	5.2135
1038 909820	0.5	1.65004 A1L570C2		0.5	0.82502	0.82502		1	0.78641	0.0386
1039 809815	1	173.4412 A1L570C4		0.4	69.3765	104.0647		1	66.12963	3.2469
1040 XX		175.0913 XX	XX		70.20152	104.8898 XX	XX		66.91804	3.2855
1041 XX		659.8127 XX	XX		250.0623	409.7505 XX	XX		238.8313	11.231

*ABBREVIATION FOR ANNUALIZATION PERIOD

Appendix M

[illegible]

1WORKTABLE D6 PART 10 (CONTINUED) Process Years 2003-2002 CANADIAN NATIONAL 2003 URCS LEPA RUN PGE-19

LINE	CODE	CAR DAYS RUNNING				EXPENSE RATIO				CAR DAYS YARDS				EXPENSE RATIO			
		CASES OF C9	UNIT	COST	PER	CD (LH)	TO TOTAL	VARIABLE	COST	CASES OF C9	UNIT	COST	PER	CD (LH)	TO TOTAL	VARIABLE	COST
1001	809015	4.12319	2.36381	0.08758	0.08758	0.08758	0.08758	0.08758	0.08758	19.4156	2.36381	0.00150211	0.41242	0.41242	0.41242	0.41242	0.41242
1002	2	4.12319	0.0008763	0.08758	0.08758	0.08758	0.08758	0.08758	0.08758	19.4156	0.0008763	0.0008763	0.41242	0.41242	0.41242	0.41242	0.41242
1003	5	4.12319	0.0008763	0.08758	0.08758	0.08758	0.08758	0.08758	0.08758	19.4156	0.0008763	0.0008763	0.41242	0.41242	0.41242	0.41242	0.41242
1004	24	3.96099	0	0	0	0	0	0	0	19.32522	0	0	0	0	0	0	0
1005	33	4.12319	0.00736547	0.08758	0.08758	0.08758	0.08758	0.08758	0.08758	19.4156	0.00736547	0.00736547	0.41242	0.41242	0.41242	0.41242	0.41242
1006	114	4.12319	0.0050998	0.08758	0.08758	0.08758	0.08758	0.08758	0.08758	19.4156	0.0050998	0.0050998	0.41242	0.41242	0.41242	0.41242	0.41242
1007	117	3.96099	0	0	0	0	0	0	0	19.32522	0	0	0	0	0	0	0
1008	126	3.96099	0	0	0	0	0	0	0	19.32522	0	0	0	0	0	0	0
1009	129	3.96099	0	0	0	0	0	0	0	19.32522	0	0	0	0	0	0	0
1010	141	3.96099	0.0055869	0.08505	0.08505	0.08505	0.08505	0.08505	0.08505	19.32522	0.0055869	0.0055869	0.41495	0.41495	0.41495	0.41495	0.41495
1011	144	3.96099	0	0	0	0	0	0	0	19.32522	0	0	0	0	0	0	0
1012	147	3.96099	0	0	0	0	0	0	0	19.32522	0	0	0	0	0	0	0
1013	150	3.96099	0.0064401	0.08505	0.08505	0.08505	0.08505	0.08505	0.08505	19.32522	0.0064401	0.0064401	0.41495	0.41495	0.41495	0.41495	0.41495
1014	110	4.12319	0.00106606	0.08758	0.08758	0.08758	0.08758	0.08758	0.08758	19.4156	0.00106606	0.00106606	0.41242	0.41242	0.41242	0.41242	0.41242
1015	307	4.12319	0.00141153	0.08758	0.08758	0.08758	0.08758	0.08758	0.08758	19.4156	0.00141153	0.00141153	0.41242	0.41242	0.41242	0.41242	0.41242
1016	220	4.12319	0.13728	0.08758	0.08758	0.08758	0.08758	0.08758	0.08758	19.4156	0.13728	0.13728	0.41242	0.41242	0.41242	0.41242	0.41242
1017	222	4.12319	0.04204	0.08758	0.08758	0.08758	0.08758	0.08758	0.08758	19.4156	0.04204	0.04204	0.41242	0.41242	0.41242	0.41242	0.41242
1018	223	3.96099	0.00924211	0.08505	0.08505	0.08505	0.08505	0.08505	0.08505	19.32522	0.00924211	0.00924211	0.41495	0.41495	0.41495	0.41495	0.41495
1019	224	4.12319	0.27597	0.08758	0.08758	0.08758	0.08758	0.08758	0.08758	19.4156	0.27597	0.27597	0.41242	0.41242	0.41242	0.41242	0.41242
1020	225	3.96099	0	0	0	0	0	0	0	19.32522	0	0	0	0	0	0	0
1021	228	3.96099	0	0	0	0	0	0	0	19.32522	0	0	0	0	0	0	0
1022	229	3.96099	0	0	0	0	0	0	0	19.32522	0	0	0	0	0	0	0
1023	233	3.96099	0.00046827	0.08505	0.08505	0.08505	0.08505	0.08505	0.08505	19.32522	0.00046827	0.00046827	0.41495	0.41495	0.41495	0.41495	0.41495
1024	234	3.96099	0	0	0	0	0	0	0	19.32522	0	0	0	0	0	0	0
1025	236	3.96099	0	0	0	0	0	0	0	19.32522	0	0	0	0	0	0	0
1026	237	3.96099	0.05778	0.08505	0.08505	0.08505	0.08505	0.08505	0.08505	19.32522	0.05778	0.05778	0.41495	0.41495	0.41495	0.41495	0.41495
1027	235	4.12319	-0.00412623	0.08758	0.08758	0.08758	0.08758	0.08758	0.08758	19.4156	-0.00412623	0.05778	0.41242	0.41242	0.41242	0.41242	0.41242
1028	XX		2.90925	0.08505	0.08505	0.08505	0.08505	0.08505	0.08505	19.32522	2.90925	0.01526	0.41495	0.41495	0.41495	0.41495	0.41495
1029	909120	3.96099	0.01526	0.08505	0.08505	0.08505	0.08505	0.08505	0.08505	19.32522	0.01526	0.01526	0.41495	0.41495	0.41495	0.41495	0.41495
1030	909320	3.96099	0.0018239	0.08505	0.08505	0.08505	0.08505	0.08505	0.08505	19.32522	0.0018239	0.0018239	0.41495	0.41495	0.41495	0.41495	0.41495
1031	809138	3.96099	0	0	0	0	0	0	0	19.32522	0	0	0	0	0	0	0
1032	809338	3.96099	0	0	0	0	0	0	0	19.32522	0	0	0	0	0	0	0
1033	809115	3.96099	4.25144	0.10206	0.10206	0.10206	0.10206	0.10206	0.10206	19.32522	4.25144	4.25144	0.49794	0.49794	0.49794	0.49794	0.49794
1034	809315	3.96099	0	0	0	0	0	0	0	19.32522	0	0	0	0	0	0	0
1035	9415	3.96099	0	0	0	0	0	0	0	19.32522	0	0	0	0	0	0	0
1036	9515	3.96099	5.88331	0.1701	0.1701	0.1701	0.1701	0.1701	0.1701	19.32522	5.88331	5.88331	0.8299	0.8299	0.8299	0.8299	0.8299
1037	XX		10.15184	0.11562	0.11562	0.11562	0.11562	0.11562	0.11562	19.32522	10.15184	10.15184	0.56409	0.56409	0.56409	0.56409	0.56409
1038	909820	3.96099	0.03543	0.08505	0.08505	0.08505	0.08505	0.08505	0.08505	19.32522	0.03543	0.03543	0.41495	0.41495	0.41495	0.41495	0.41495
1039	809815	3.96099	4.46894	0.10206	0.10206	0.10206	0.10206	0.10206	0.10206	19.32522	4.46894	4.46894	0.49794	0.49794	0.49794	0.49794	0.49794
1040	XX		4.50437	0.1019	0.1019	0.1019	0.1019	0.1019	0.1019	19.32522	4.50437	4.50437	0.49716	0.49716	0.49716	0.49716	0.49716
1041	XX		17.56546	0.10615	0.10615	0.10615	0.10615	0.10615	0.10615	19.32522	17.56546	17.56546	0.51486	0.51486	0.51486	0.51486	0.51486

Appendix M

1WORKTABLE D6 PART 14 Process Years 2003-2002 CANADIAN NATIONAL 2003 URCS LEPA RUN PGE- 32
FREIGHT CAR OWNERSHIP AND MAINTENANCE
FLAT - OTHER

LINE	CODE	IDENTIFICATION	WT-C0 REGRES- SION	REGR EXPENSE IF C1 =BLANK THEN C2=BLANK ELSE IF C1(C1)C2=X' DO C2=BLANK	SOURCE	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3=BLANK
0	----	+	+	+	+	+	+
1401	809019	FREIGHT CAR REPAIRS	-1	-2	-3		
1402	2	ADMINIST B & B	0 A3L321C12	0 A3L321C12	0 B9L201C29	772.6292	
1403	5	ADMINIST OTHER	2 A2L102C44	2 A2L102C44	0 B9L202C29	0.90384	
1404	24	ROAD PROP DAMAGED OTHER	2 A2L105C44	2 A2L105C44	0 B9L203C29	0.52728	
1405	33	SHOP BUILDINGS	16 A2L129C44	16 A2L129C44	0 B9L204C29	0	
1406	114	FRINGES OTHER	2 A2L144C44	2 A2L144C44	0 B9L205C29	6.33405	
1407	117	CASUALTIES & INS-OTHER	2 A2L147C44	2 A2L147C44	0 B9L206C29	3.06862	
1408	126	JT FACILITY RENT-OTHER(DR)	2 A2L156C44	2 A2L156C44	0 B9L207C29	0	
1409	129	JT FACILITY RENT-OTHER (CR)	2 A2L159C44	2 A2L159C44	0 B9L208C29	0	
1410	141	JT FACILITY-OTHER (DR)	2 A2L171C44	2 A2L171C44	0 B9L209C29	0.33327	
1411	144	JT FACILITY-OTHER (CR)	2 A2L174C44	2 A2L174C44	0 B9L210C29	0	
1412	147	DISMANT RET ROAD-OTHER	2 A2L177C44	2 A2L177C44	0 B9L211C29	0	
1413	150	OTHER EXP	2 A2L180C44	2 A2L180C44	0 B9L212C29	0.20824	
1414	110	SMALL TOOLS	2 A2L140C44	2 A2L140C44	0 B9L213C29	0.64146	
1415	307	WORK & NR EQUIP	2 A2L245C44	2 A2L245C44	0 B9L214C29	0.84934	
1416	220	FC ADMINIST	16 A2L220C44	16 A2L220C44	0 B9L215C29	118.06	
1417	222	FC MACHINERY REPAIR	0 A2L222C44	0 A2L222C44	0 B9L216C29	13.74129	
1418	223	FC EQUIP DAMAGED	16 A2L223C44	16 A2L223C44	0 B9L217C29	8.13761	
1419	224	FC FRINGE BENEFITS	16 A2L224C44	16 A2L224C44	0 B9L218C29	237.3229	
1420	225	FC OTHER CASUALTY & INSURANCE	16 A2L225C44	16 A2L225C44	0 B9L219C29	0	
1421	228	FC J FACILITY RENT (DR)	16 A2L228C44	16 A2L228C44	0 B9L220C29	0	
1422	229	FC J FACILITY RENT (CR)	16 A2L229C44	16 A2L229C44	0 B9L221C29	0	
1423	233	FC J FACILITY (DR)	16 A2L233C44	16 A2L233C44	0 B9L222C29	0.41231	
1424	234	FC J FACILITY (CR)	16 A2L234C44	16 A2L234C44	0 B9L223C29	0	
1425	236	FC DISMANT RET ROAD-OTHER	16 A2L236C44	16 A2L236C44	0 B9L224C29	0	
1426	237	FC OTHER EXP	0 A2L237C44	0 A2L237C44	0 B9L225C29	18.68396	
1427	235	FC DAMAGES BILLED (CR)	0 A2L235C44	0 A2L235C44	0 B9L226C29	-1.34869	
1428		TOTAL OPERATING EXP : (SUM L1401-1427)	XX	XX	0 XX	1183	
		-2*(L1409+L1411+L1422+L1424+L1427)			0 B5L426C3	8.48909	
1429	909120	SH & ENG DEPR-FC	0 B2L920C2	0 B2L920C2	0 B5L426C4	0.50719	
1430	909320	SH & ENG LEASE/RENT-FC	0 B2L830C2	0 B2L830C2	0 B5L426C7	0	
1431	809138	SHOP MACH DEPR-FC	0 B2L234C2	0 B2L234C2	0 B5L426C8	0	
1432	809338	SHOP MACH LEASE/RENT	0 B2L538C2	0 B2L538C2	0 B2L228C2	138	
1433	809119	FREIGHT CAR-DEPR	0 B2L228C2	0 B2L228C2	0 B2L533C2	4718	
1434	809319	FREIGHT CAR-LEASE/RENT	0 B2L533C2	0 B2L533C2	0 B2L728C2	617	
1435	9419	NET PER DIEM RENT-MILEAGE	0 B2L728C2	0 B2L728C2	0 B2L729C2	979	
1436	9519	NET PER DIEM RENT-TIME	0 B2L729C2	0 B2L729C2	0 XX	6461	
1437		TOTAL DEPR_LR EXPENSE	XX	XX	0 B5L641C4	19.70453	
		: SUM L1429-1436			0 B5L716C4	393.3684	
1438	909820	SHOP & ENG/SHOP MACH ROI	0 B5L641C4	0 B5L641C4	0 XX	413.0729	
1439	809819	FREIGHT CAR-ROI	0 B5L716C4	0 B5L716C4	0 XX	8057	
1440		TOTAL ROI : L1438+L1439	XX	XX	0 XX		
1441		GRAND TOTAL VARIABLE EXPENSE (EXCL GIO)	XX	XX	0 XX		
		: L1428+L1437+L1440					

Appendix M

1WORKTABLE D6 PART 14 (CONTINUED) Process Years 2003-2002 CANADIAN NATIONAL 2003 URCS LEPA RUN PGE- 33									
LINE CODE	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4	VARIABLE EXPENSE ASSIGNED TO CAR MILES	PERCENT ASSIGNED TO CAR MILES	VARIABLE EXPENSE ASSIGNED TO CAR MILES	VARIABLE EXPENSE ASSIGNED TO CAR DAYS	SOURCE	AP*	RUNNING PORTION OF CM EXPENSE CASES OF C9 1: C7 *B7L814C9 2: C7 *B7L814C18 3: C7 *B7L814C27 4: C7 *B7L814C36 5: C7 *B7L814C45 C7 -C10 -11	
	-4	-5	-6	-7	-8		-9	-10	-11
1401 809019	0.86	664.4611 A1L574C2	0.5	332.2306	332.2306 A3L321C1		2	323.1331	9.0975
1402 2	0.46716	0.42224 A1L574C2	0.5	0.21112	0.21112 A2L102C1		2	0.20534	0.005781
1403 5	0.46716	0.24633 A1L574C2	0.5	0.12316	0.12316 A2L105C1		2	0.11979	0.003373
1404 24	0.46618	0 A1L574C2	0.5	0	0 A2L120C1		1	0	0
1405 33	0.32687	2.07041 A1L574C2	0.5	1.03521	1.03521 A2L129C1		2	1.00686	0.0283
1406 114	0.46716	1.43354 A1L574C2	0.5	0.71677	0.71677 A2L144C1		2	0.69714	0.0196
1407 117	0.46618	0 A1L574C2	0.5	0	0 A2L147C1		1	0	0
1408 126	0.46618	0 A1L574C2	0.5	0	0 A2L156C1		1	0	0
1409 129	0.46618	0 A1L574C2	0.5	0	0 A2L159C1		1	0	0
1410 141	0.46618	0.15536 A1L574C2	0.5	0.07768	0.07768 A2L171C1		1	0.07548	0.002199
1411 144	0.46618	0 A1L574C2	0.5	0	0 A2L174C1		1	0	0
1412 147	0.46618	0 A1L574C2	0.5	0	0 A2L177C1		1	0	0
1413 150	0.86	0.17909 A1L574C2	0.5	0.08954	0.08954 A2L180C1		1	0.08701	0.002535
1414 110	0.46716	0.29967 A1L574C2	0.5	0.14983	0.14983 A2L140C1		2	0.14573	0.004103
1415 307	0.46716	0.39678 A1L574C2	0.5	0.19839	0.19839 A2L245C1		2	0.19296	0.005432
1416 220	0.32687	38.59029 A1L574C2	0.5	19.29515	19.29515 A2L220C1		2	18.76679	0.5284
1417 222	0.86	11.87151 A1L574C2	0.5	5.90876	5.90876 A2L222C1		2	5.74696	0.1618
1418 223	0.31582	2.57005 A1L574C2	0.5	1.28503	1.28503 A2L223C1		1	1.24864	0.0364
1419 224	0.32687	77.57376 A1L574C2	0.5	38.78688	38.78688 A2L224C1		2	37.72478	1.0621
1420 225	0.31582	0 A1L574C2	0.5	0	0 A2L225C1		1	0	0
1421 228	0.31582	0 A1L574C2	0.5	0	0 A2L228C1		1	0	0
1422 229	0.31582	0 A1L574C2	0.5	0	0 A2L229C1		1	0	0
1423 233	0.31582	0.13022 A1L574C2	0.5	0.06511	0.06511 A2L233C1		1	0.06326	0.001843
1424 234	0.31582	0 A1L574C2	0.5	0	0 A2L234C1		1	0	0
1425 236	0.31582	0 A1L574C2	0.5	0	0 A2L236C1		1	0	0
1426 237	0.86	16.06821 A1L574C2	0.5	8.0341	8.0341 A2L237C1		1	7.80663	0.2275
1427 235	0.86	-1.15987 A1L574C2	0.5	-0.57994	-0.57994 A2L235C1		2	-0.56406	-0.016
1428 XX		817.5745 XX	XX	408.7872	408.7872 XX		XX	397.5845	11.2027
1429 909120	0.5	4.24454 A1L574C2	0.5	2.12227	2.12227 A3L714C1		1	2.06218	0.0601
1430 909320	1	0.50719 A1L574C2	0.5	0.2536	0.2536 A3L815C1		1	0.24642	0.00718
1431 809138	0.5	0 A1L574C2	0.5	0	0 A3L439C1		1	0	0
1432 809338	1	0 A1L574C2	0.5	0	0 A3L639C1		1	0	0
1433 809119	1	0 A1L574C2	0.5	0	82.8 A3L421C1		1	53.6371	1.5629
1434 809319	1	138 A1L574C4	0.4	55.2	4718 A3L621C1		1	0	0
1435 9419	1	4718 XX	XX	0	0 A3L214C1		1	599.5306	17.4694
1436 9519	1	617	1	617	979 A3L214C1		1	0	0
1437 XX		979 XX	XX	674.5759	5782 XX		XX	655.4763	19.0996
1438 909820	0.5	6457 XX	XX	4.92613	4.92613		1	4.78666	0.1395
1439 809819	1	9.85226 A1L574C2	0.5	157.3474	236.021		1	152.8923	4.455
1440 XX		393.3684 A1L574C4	0.4	162.2735	240.9472 XX		XX	157.679	4.5945
1441 XX		403.2207 XX	XX	1246	6432 XX		XX	1211	34.8968
1441 XX		7678 XX	XX				XX		

*ABBREVIATION FOR ANNUALIZATION PERIOD

Appendix M

1WORKTABLE D6 PART 14 (CONTINUED) Process Years 2003-2002 CANADIAN NATIONAL 2003 URCS LEPA RUN PGE-34									
LINE CODE	CAR MILES RUNNING			EXPENSE RATIO			CAR MILES		
	CASES OF C9	UNIT COST	CM (LH)	CM (LH)	TO TOTAL	CM (LH)	CASES OF C9	UNIT COST	CM (LH)
1401 809019	1: B7L814C7	0.00403281	0.48631	0.48631	0.48631	867.6391	1: B7L814C5	0.01049	0.01369
1402 2	2: B7L814C16	0.00000256	0.48631	0.48631	0.48631	867.6391	2: B7L814C14	0.00000666	0.01369
1403 5	3: B7L814C25	0.00000015	0.48631	0.48631	0.48631	867.6391	3: B7L814C22	0.00000389	0.01369
1404 24	4: B7L814C34	0	0	0	0	951.2715	4: C8 *B7L814C31	0	0
1405 33	5: B7L814C43	0.00001257	0.48631	0.48631	0.48631	867.6391	5: C8 *B7L814C40	0.23998	0.7952
1406 114		0.00000087	0.48631	0.48631	0.48631	867.6391		0.16616	0.5506
1407 117		0	0	0	0	951.2715		0	0
1408 126		0	0	0	0	951.2715		0	0
1409 129		0	0	0	0	951.2715		0	0
1410 141		0	0	0	0	951.2715		0	0
1411 144		0.00000089	0.48584	0.48584	0.48584	951.2715		0.0193	0.0584
1412 147		0	0	0	0	951.2715		0	0
1413 150		0.00000103	0.48584	0.48584	0.48584	951.2715		0.02225	0.0673
1414 110		0.00000182	0.48631	0.48631	0.48631	867.6391		0.03473	0.1151
1415 307		0.00000241	0.48631	0.48631	0.48631	867.6391		0.04599	0.1524
1416 220		0.00023422	0.48631	0.48631	0.48631	867.6391		4.47292	14.8222
1417 222		0.0007172	0.48631	0.48631	0.48631	867.6391		1.36974	4.539
1418 223		0.00001471	0.48584	0.48584	0.48584	951.2715		0.31925	0.9658
1419 224		0.00047082	0.48631	0.48631	0.48631	867.6391		8.9914	29.7955
1420 225		0	0	0	0	951.2715		0	0
1421 228		0	0	0	0	951.2715		0	0
1422 229		0	0	0	0	951.2715		0	0
1423 233		0.00000075	0.48584	0.48584	0.48584	951.2715		0.01618	0.0489
1424 234		0	0	0	0	951.2715		0	0
1425 236		0	0	0	0	951.2715		0	0
1426 237		0.00009197	0.48584	0.48584	0.48584	951.2715		1.99601	6.0381
1427 235		-0.00000704	0.48631	0.48631	0.48631	867.6391		-0.13444	-0.445
1428 XX		0.0049555	0.48631	0.48631	0.48631	867.6391		94.92205	313.865
1429 909120		0.000002429	0.48584	0.48584	0.48584	951.2715		0.52726	1.595
1430 909320		0.00000029	0.48584	0.48584	0.48584	951.2715		0.063	0.1906
1431 809138		0	0	0	0	951.2715		0	0
1432 809338		0.00063191	0.38867	0.38867	0.38867	951.2715		20.57097	62.229
1433 809119		0.00706319	0.97169	0.97169	0.97169	951.2715		1172	3546
1434 809319		0	0	0	0	951.2715		0	0
1435 9419		0.0077223	0.10152	0.10152	0.10152	951.2715		243.2244	735.776
1436 9519		0.00005639	0.48584	0.48584	0.48584	951.2715		1437	4346
1437 XX		0.00180125	0.38867	0.38867	0.38867	951.2715		1.22386	3.7023
1438 909820		0.00185765	0.39105	0.39105	0.39105	951.2715		58.63745	177.384
1439 809819		0.01454	0.1577	0.1577	0.1577	951.2715		59.86131	181.086
1440 XX		0	0	0	0	951.2715		1591	4841
1441 XX		0	0	0	0	951.2715		0	0

1WORKTABLE D6 PART 14 (CONTINUED) Process Years 2003-2002 CANADIAN NATIONAL 2003 URCS LEPA RUN PGE-35

LINE	CODE	CAR DAYS		EXPENSE		YARDS		EXPENSE		UNIT		EXPENSE		RATIO		EXPENSE	
		CASES OF C9	RUNNING	CD (LH)	TO TOTAL	CD (LH)	CASES OF C9	CD (LH)	TO TOTAL	COST	PER	CD (LH)	TO TOTAL	CD (LH)	TO TOTAL	CD-YARD	TO TOTAL
1401	809019	113.7068		0.67732	0.11591	0.00043041	1: B7L814C1	0.11591	0.11591	0.00043041	0.67732	0.11591	0.11591	0.00043041	0.11591	0.38409	0.38409
1402	2	113.7068		0.00043041	0.11591	0.00025109	2: B7L814C10	0.11591	0.11591	0.00025109	0.00025109	0.11591	0.11591	0.00025109	0.11591	0.38409	0.38409
1403	5	113.7068		0.00025109	0.11591	0.00025109	3: B7L814C19	0.11591	0.11591	0.00025109	0.00025109	0.11591	0.11591	0.00025109	0.11591	0.38409	0.38409
1404	24	135.515		0	0	0	4: B7L814C28	0	0	0	0	0	0	0	0	0	0
1405	33	113.7068		0.00211049	0.11591	0.00211049	5: B7L814C37	0.11591	0.11591	0.00211049	0.00211049	0.11591	0.11591	0.00211049	0.11591	0.38409	0.38409
1406	114	113.7068		0.00146129	0.11591	0.00146129		0	0	0.00146129	0.00146129	0	0	0.00146129	0	0.38409	0.38409
1407	117	135.515		0	0	0		0	0	0	0	0	0	0	0	0	0
1408	126	135.515		0	0	0		0	0	0	0	0	0	0	0	0	0
1409	129	135.515		0	0	0		0	0	0	0	0	0	0	0	0	0
1410	141	135.515		0	0	0		0	0	0	0	0	0	0	0	0	0
1411	144	135.515		0.00014241	0.12422	0.00014241		0.12422	0.12422	0.00014241	0.00014241	0.12422	0.12422	0.00014241	0.12422	0.37578	0.37578
1412	147	135.515		0	0	0		0	0	0	0	0	0	0	0	0	0
1413	150	135.515		0.00016416	0.12422	0.00016416		0.12422	0.12422	0.00016416	0.00016416	0.12422	0.12422	0.00016416	0.12422	0.37578	0.37578
1414	110	113.7068		0.00030547	0.11591	0.00030547		0.11591	0.11591	0.00030547	0.00030547	0.11591	0.11591	0.00030547	0.11591	0.38409	0.38409
1415	307	113.7068		0.00040446	0.11591	0.00040446		0.11591	0.11591	0.00040446	0.00040446	0.11591	0.11591	0.00040446	0.11591	0.38409	0.38409
1416	220	113.7068		0.03934	0.11591	0.03934		0.11591	0.11591	0.03934	0.03934	0.11591	0.11591	0.03934	0.11591	0.38409	0.38409
1417	222	113.7068		0.01205	0.11591	0.01205		0.11591	0.11591	0.01205	0.01205	0.11591	0.11591	0.01205	0.11591	0.38409	0.38409
1418	223	135.515		0.00235586	0.12422	0.00235586		0.12422	0.12422	0.00235586	0.00235586	0.12422	0.12422	0.00235586	0.12422	0.37578	0.37578
1419	224	113.7068		0.07908	0.11591	0.07908		0.11591	0.11591	0.07908	0.07908	0.11591	0.11591	0.07908	0.11591	0.38409	0.38409
1420	225	135.515		0	0	0		0	0	0	0	0	0	0	0	0	0
1421	228	135.515		0	0	0		0	0	0	0	0	0	0	0	0	0
1422	229	135.515		0	0	0		0	0	0	0	0	0	0	0	0	0
1423	233	135.515		0.00011936	0.12422	0.00011936		0.12422	0.12422	0.00011936	0.00011936	0.12422	0.12422	0.00011936	0.12422	0.37578	0.37578
1424	234	135.515		0	0	0		0	0	0	0	0	0	0	0	0	0
1425	236	135.515		0	0	0		0	0	0	0	0	0	0	0	0	0
1426	237	135.515		0.01473	0.12422	0.01473		0.12422	0.12422	0.01473	0.01473	0.12422	0.12422	0.01473	0.12422	0.37578	0.37578
1427	235	113.7068		-0.00118232	0.11591	-0.00118232		0.11591	0.11591	-0.00118232	-0.00118232	0.11591	0.11591	-0.00118232	0.11591	0.38409	0.38409
1428	XX			0.83144	0.1161	0.83144		0.1161	0.1161	0.83144	0.83144	0.1161	0.1161	0.83144	0.1161	0.3839	0.3839
1429	909120	135.515		0.00389079	0.12422	0.00389079		0.12422	0.12422	0.00389079	0.00389079	0.12422	0.12422	0.00389079	0.12422	0.37578	0.37578
1430	909320	135.515		0.00046492	0.12422	0.00046492		0.12422	0.12422	0.00046492	0.00046492	0.12422	0.12422	0.00046492	0.12422	0.37578	0.37578
1431	809138	135.515		0	0	0		0	0	0	0	0	0	0	0	0	0
1432	809338	135.515		0	0	0		0	0	0	0	0	0	0	0	0	0
1433	809119	135.515		0.1518	0.14906	0.1518		0.14906	0.14906	0.1518	0.1518	0.14906	0.14906	0.1518	0.14906	0.45094	0.45094
1434	809319	135.515		8.64958	0.24844	8.64958		0.24844	0.24844	8.64958	8.64958	0.24844	0.24844	8.64958	0.24844	0.75156	0.75156
1435	9419	135.515		0	0	0		0	0	0	0	0	0	0	0	0	0
1436	9519	135.515		1.79481	0.24844	1.79481		0.24844	0.24844	1.79481	1.79481	0.24844	0.24844	1.79481	0.24844	0.75156	0.75156
1437	XX			10.60054	0.22249	10.60054		0.22249	0.22249	10.60054	10.60054	0.22249	0.22249	10.60054	0.22249	0.67304	0.67304
1438	909820	135.515		0.00903115	0.12422	0.00903115		0.12422	0.12422	0.00903115	0.00903115	0.12422	0.12422	0.00903115	0.12422	0.37578	0.37578
1439	809819	135.515		0.4327	0.14906	0.4327		0.14906	0.14906	0.4327	0.4327	0.14906	0.14906	0.4327	0.14906	0.45094	0.45094
1440	XX			0.44173	0.14846	0.44173		0.14846	0.14846	0.44173	0.44173	0.14846	0.14846	0.44173	0.14846	0.4491	0.4491
1441	XX			11.87371	0.20727	11.87371		0.20727	0.20727	11.87371	11.87371	0.20727	0.20727	11.87371	0.20727	0.63049	0.63049

1 WORKTABLE D8 PART 6 Process Years 2003-2002 CANADIAN NATIONAL 2003 URCS LEPA RUN PGE- 24
 GENERAL OVERHEAD AND CONSTANT COSTS
 CALCULATION OF GENERAL OVERHEAD AND CONSTANT COST MARKUP RATIOS

0+-----+ LINE IDENTIFICATION	+-----+ SOURCE OF C1	+-----+ AMOUNT
601 VARIABLE EXPENSE-OPR D8	L326C5	160405
602 VARIABLE EXPENSE-DL D8	L355C5	6418
603 VARIABLE EXPENSE-ROI D8	L369C5	5931
604 VARIABLE EXPENSE-OPR D1-7	L435C1	549116
605 VARIABLE EXPENSE-DL D1-7	L435C2	185156
606 VARIABLE EXPENSE-ROI D1-7	L435C3	343549
607 GOH MARKUP RATIO-OPR	(L601/L604)+1.0	1.29212
608 GOH MARKUP RATIO-DL	(L602/L605)+1.0	1.03466
609 GOH MARKUP RATIO-ROI	(L603/L606)+1.0	1.01726
610 VARIABLE EXPENSE-TOTAL-D8	L601+L602+L603	172754
611 VARIABLE EXPENSE-TOTAL D1-7	L604+L605+L606	1077820
612 GENERAL OVERHEAD MARKUP RATIO-AVERAGE	(L610/L611)+1.0	1.16028
613 TOTAL RAILWAY EXPENSE	L136C1	1919393
614 TOTAL VARIABLE RAILWAY EXPENSE	L610+L611	1250574
615 VARIABLE PORTION OF TOTAL EXPENSE	L614/L613	0.65155
616 CONSTANT COST PORTION OF TOTAL EXPENSE	1.0-L615	0.34845
617 CONSTANT COST MARKUP RATIO	L613/L614	1.53481
+-----+	+-----+	+-----+

*EXCLUDING LOCAL MARINE AND OTHER SPECIAL SERVICE TERMINALS,
 BUT INCLUDING SWITCHING AND TERMINAL COMPANIES.

1WORKTABLE E1 PART 1 Process Years 2003-2002 CANADIAN NATIONAL 2003 URCS LEPA RUN PGE- 1
 OUTPUT UNIT COSTS

UNIT COSTS FOR LINEHAUL, TERMINAL, CLERICAL AND SPECIAL SERVICE OPERATIONS									
LINE	SERVICE UNIT	SOURCE	OPR EXPENSE UNIT COST -1	SOURCE	DL EXPENSE UNIT COST -2	SOURCE	ROI EXPENSE UNIT COST -3		
101	GROSS TON MILE	D8L703C2	0.00167602	D8L703C4	0.0007772	D8L703C6	0.00241179		
102	CAR MILE-OTHER THAN CLERICAL	D8L707C2	0	D8L707C4	0	D8L707C6	0		
103	TRAIN MILE-OTHER THAN CREW	D8L710C2	1.24674	D8L710C4	0.00055066	D8L710C6	-0.0010561		
104	TRAIN MILE-CREW	D8L711C2	7.11979	XX	XX	XX	XX		
105	LOCOMOTIVE UNIT MILE	D8L712C2	2.76892	D8L712C4	0.32109	D8L712C6	0.24008		
106	CLOR (CARLOADS HANDLED)-OTHER THAN CLERICAL	D8L715C2	1.36955	D8L715C4	0	D8L715C6	0		
107	CLOR (CARLOADS HANDLED)-CLERICAL	D8L718C2	0	XX	XX	XX	XX		
108	CL ORIG OR TERMINATED-OTHER THAN CLERICAL	D8L716C2	0	XX	XX	XX	XX		
109	CL ORIG OR TERMINATED-CLERICAL	D8L719C2	11.15825	XX	XX	XX	XX		
110	CAR MILE-CLERICAL	D8L717C2	0	XX	XX	XX	XX		
111	SWITCH ENGINE MINUTES	D8L723C2	3.40198	D8L723C4	0.10074	D8L723C6	1.14519		
112	TON MILES IN LAKE TRANSFER SERVICE	D8L724C2	0	D8L724C4	0	D8L724C6	0		
113	TONS HANDLED AT COAL TERMINALS	D8L725C2	0	D8L725C4	0	D8L725C6	0		
114	TONS HANDLED AT ORE TERMINALS	D8L726C2	0.68815	D8L726C4	0.06616	D8L726C6	0.05605		
115	TONS HANDLED AT OTHER MARINE TERMINALS	D8L727C2	1.15884	D8L727C4	0	D8L727C6	0		
116	REFRIGERATED CAR MILES	D8L728C2	0	XX	XX	XX	XX		
117	PROTECTIVE SERVICE REEFER TCU DAYS	D8L733C2	0	XX	XX	XX	XX		
118	REFRIGERATED TCU DAYS	D8L731C2	0	D8L731C4	0	D8L731C6	1.25295		
119	OTHER (NON-REFRIGERATED) TCU DAYS	D8L732C2	4.08638	D8L732C4	9.1611	D8L732C6	0.24546		
120	TCU'S LOADED AND UNLOADED	D8L730C2	16.46189	D8L730C4	0.73506	D8L730C6	1.36138		
121	MVU'S LOADED AND UNLOADED	D8L729C2	1.69458	XX	XX	XX	XX		
122	TCU'S PICKED UP AND DELIVERED	D8L734C2	188.8572	XX	XX	XX	XX		

LINE	CAR TYPE	SOURCE	OPR EXPENSE UNIT COST CM(R)	RR OWNED	SOURCE	DL EXPENSE UNIT COST CM(R)	RR OWNED	SOURCE	ROI EXPENSE UNIT COST CM(R)	RR OWNED	SOURCE	OPR EXPENSE UNIT COST CM(Y)	RR OWNED
			-1			-2			-3			-4	
201	BOX - 40 FOOT GENERAL	D8L801C2	0	D8L801C10	0	D8L801C18	0	D8L801C4	0	D8L801C4	0		
202	BOX - 50 FOOT GENERAL	D8L802C2	0.13011	D8L802C10	0.14791	D8L802C18	0.13782	D8L802C4	0.13782	D8L802C4	0.13782	0.33829	0
203	BOX - EQUIPPED	D8L803C2	0.04086	D8L803C10	-0.00888788	D8L803C18	0.01752	D8L803C4	0.01752	D8L803C4	0.01752	0.10623	0.33829
204	GONDOLA PLAIN	D8L804C2	0.0269	D8L804C10	0.02073	D8L804C18	0.02594	D8L804C4	0.02594	D8L804C4	0.02594	0.06993	0.10623
205	GONDOLA - EQUIPPED	D8L805C2	0.03331	D8L805C10	0.01943	D8L805C18	0.02653	D8L805C4	0.02653	D8L805C4	0.02653	0.08661	0.06993
206	HOPPER - COVERED	D8L806C2	0.03123	D8L806C10	0.0078289	D8L806C18	0.00755266	D8L806C4	0.00755266	D8L806C4	0.00755266	0.08119	0.08661
207	HOPPER - OT - GENERAL	D8L807C2	0.03135	D8L807C10	0.02144	D8L807C18	0.03767	D8L807C4	0.03767	D8L807C4	0.03767	0.08151	0.08119
208	HOPPER - OT - SPECIAL	D8L808C2	0.01515	D8L808C10	-0.0020806	D8L808C18	0.01106	D8L808C4	0.01106	D8L808C4	0.01106	0.0394	0.08151
209	REFRIGERATOR - MECH.	D8L809C2	0.07445	D8L809C10	-0.04117	D8L809C18	0.00340399	D8L809C4	0.00340399	D8L809C4	0.00340399	0.19356	0.0394
210	REFRIGERATOR - NON. MECH.	D8L810C2	0.02935	D8L810C10	0.04428	D8L810C18	0.02744	D8L810C4	0.02744	D8L810C4	0.02744	0.0763	0.19356
211	FLAT - TOFC	D8L811C2	0.01214	D8L811C10	-0.01525	D8L811C18	0.00028146	D8L811C4	0.00028146	D8L811C4	0.00028146	0.03156	0.0763
212	FLAT - MULTILEVEL	D8L812C2		D8L812C10		D8L812C18		D8L812C4		D8L812C4			0.03156
	INCLUDING AUTO RACK	+D8L818C2	0.21298	+D8L818C10	0.07506	+D8L818C18	0.18676	+D8L818C4	0.18676	+D8L818C4	0.18676	0.55375	
213	FLAT - GENERAL	D8L813C2	1.51104	D8L813C10	0.16265	D8L813C18	0.42825	D8L813C4	0.42825	D8L813C4	0.42825	3.92872	0.55375
214	FLAT - OTHER	D8L814C2	0.00640308	D8L814C10	0.00798996	D8L814C18	0.00188972	D8L814C4	0.00188972	D8L814C4	0.00188972	0.01665	3.92872
215	TANK <22,000 GAL	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	0.01665
216	TANK >=22,000 GAL	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
217	ALL OTHER FC	D8L817C2	0.01339	D8L817C10	0.00071367	D8L817C18	0.00636027	D8L817C4	0.00636027	D8L817C4	0.00636027	0.0348	XX
218	AUTO RACKS	D8L818C2	0	D8L818C10	0.09933	D8L818C18	0.08358	D8L818C4	0.08358	D8L818C4	0.08358	0	XX
219	ACCESSORIAL	D8L819C2	0	D8L819C10	-0.00001269	D8L819C18	-0.00001992	D8L819C4	-0.00001992	D8L819C4	-0.00001992	0	0
220	AVERAGE FC	D8L820C2	0.03608	D8L820C10	0.00592935	D8L820C18	0.0185	D8L820C4	0.0185	D8L820C4	0.0185	0.07559	0.07559
221	TOTAL FLAT, MULTILEVEL	L212	0.21298	L212	0.07506	L212	0.18676	L212	0.18676	L212	0.18676	0.55375	0.55375

1WORKTABLE E1 PART 2 (CONTINUED)			Process Years 2003-2002		CANADIAN NATIONAL		2003 URCS		LEPA RUN		PGE- 3	
LINE	SOURCE	DL EXPENSE UNIT COST CM(Y)	ROI EXPENSE UNIT COST CM(Y)	SOURCE	RR OWNED	OPR EXPENSE UNIT COST CD(R)	SOURCE	RR OWNED	DL EXPENSE UNIT COST CD(R)	SOURCE	RR OWNED	ROI EXPENSE UNIT COST CD(R)
		-5	-6			-7			-8			-9
201	D8L801C12	0	0	D8L801C6	0	0	D8L801C14	0	0	D8L801C22	0	0
202	D8L802C12	0.38456	0.35834	D8L802C6	18.35757	18.35757	D8L802C14	18.35757	51.75813	D8L802C22	51.75813	24.9211
203	D8L803C12	-0.02311	0.04556	D8L803C6	0.04556	4.9869	D8L803C14	4.9869	6.26565	D8L803C22	6.26565	2.97663
204	D8L804C12	0.05389	0.06744	D8L804C6	0.06744	0.66169	D8L804C14	0.66169	1.3093	D8L804C22	1.3093	0.94124
205	D8L805C12	0.05051	0.06899	D8L805C6	0.06899	4.06354	D8L805C14	4.06354	9.60639	D8L805C22	9.60639	4.34091
206	D8L806C12	0.02036	0.01964	D8L806C6	0.01964	3.29436	D8L806C14	3.29436	6.32701	D8L806C22	6.32701	1.13883
207	D8L807C12	0.05574	0.09794	D8L807C6	0.09794	1.94895	D8L807C14	1.94895	5.97659	D8L807C22	5.97659	3.37986
208	D8L808C12	-0.00540956	0.0085037	D8L808C6	0.0085037	0.70466	D8L808C14	0.70466	3.05848	D8L808C22	3.05848	0.56083
209	D8L809C12	-0.10704	0.07134	D8L809C6	0.07134	8.81311	D8L809C14	8.81311	4.40469	D8L809C22	4.40469	0.53833
210	D8L810C12	0.11513	0.007318	D8L810C6	0.007318	3.75908	D8L810C14	3.75908	10.50371	D8L810C22	10.50371	4.58214
211	D8L811C12	-0.03964	0.0007318	D8L811C6	0.0007318	0.37597	D8L811C14	0.37597	0.77672	D8L811C22	0.77672	0.00595226
212	D8L812C12	D8L812C20	D8L812C20	D8L812C6	D8L812C6	D8L812C14	D8L812C14	D8L812C14	D8L812C22	D8L812C22	D8L812C22	21.52482
213	D8L818C12	0.19515	0.48559	+D8L818C20	0.48559	15.84543	+D8L818C14	15.84543	-89.18242	+D8L818C22	-89.18242	124.5669
214	D8L813C12	0.4229	1.11346	D8L813C20	1.11346	303.6487	D8L813C14	303.6487	46.31233	D8L813C22	46.31233	0.44936
215	D8L814C12	0.02077	0.00491326	D8L814C6	0.00491326	1.07431	D8L814C14	1.07431	10.96796	D8L814C22	10.96796	XX
215	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
216	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
217	D8L817C12	0.00185555	0.01654	D8L817C20	0.01654	0.19666	D8L817C14	0.19666	1.40737	D8L817C22	1.40737	0.1557
218	D8L818C12	0.25826	0.2173	D8L818C20	0.2173	0	D8L818C14	0	-15.53584	D8L818C22	-15.53584	9.66696
219	D8L819C12	-0.000033	-0.00005179	D8L819C20	-0.00005179	0	D8L819C14	0	-0.00137258	D8L819C22	-0.00137258	-0.00215381
220	D8L820C12	0.01324	0.03876	D8L820C20	0.03876	3.50724	D8L820C14	3.50724	5.4316	D8L820C22	5.4316	2.64896
221	L212	0.19515	0.48559	L212	0.48559	15.84543	L212	15.84543	-89.18242	L212	-89.18242	21.52482

1WORKTABLE E1 PART 2 (CONTINUED)		Process Years 2003-2002		CANADIAN NATIONAL		2003 URCS LEPA RUN		PGE-
LINE	SOURCE	OPR EXPENSE UNIT COST CD(Y)	SOURCE	DL EXPENSE UNIT COST CD(Y)	RR OWNED	SOURCE	ROI EXPENSE UNIT COST CD(Y)	DL EXPENSE UNIT COST CM(R)
		-10		-11			-12	-13
201	D8L801C8	0	D8L801C16	0	D8L801C24	0	D8L801C26	0
202	D8L802C8	18.35756	D8L802C16	51.75813	D8L802C24	24.9211	D8L802C26	0.44824
203	D8L803C8	4.9689	D8L803C16	6.26565	D8L803C24	2.97663	D8L803C26	0.01926
204	D8L804C8	0.66169	D8L804C16	1.3093	D8L804C24	0.94124	D8L804C26	0.05869
205	D8L805C8	4.06354	D8L805C16	9.60639	D8L805C24	4.34091	D8L805C26	0
206	D8L806C8	3.29436	D8L806C16	6.32701	D8L806C24	1.13883	D8L806C26	0.15451
207	D8L807C8	1.94895	D8L807C16	5.97659	D8L807C24	3.37986	D8L807C26	0.00042755
208	D8L808C8	0.70466	D8L808C16	3.05848	D8L808C24	0.56083	D8L808C26	0
209	D8L809C8	8.81311	D8L809C16	4.40469	D8L809C24	0.53833	D8L809C26	0
210	D8L810C8	3.75908	D8L810C16	10.50371	D8L810C24	4.58214	D8L810C26	0
211	D8L811C8	0.37597	D8L811C16	0.77672	D8L811C24	0.00595226	D8L811C26	0.17216
212	D8L812C8		D8L812C16		D8L812C24		D8L812C26	
213	+D8L818C8	15.84543	+D8L818C16	-89.1824	+D8L818C24	21.52482	+D8L818C26	0.33629
214	D8L813C8	303.6487	D8L813C16	46.31233	D8L813C24	124.5669	D8L813C26	18.40833
215	D8L814C8	1.07431	D8L814C16	10.96796	D8L814C24	0.44936	D8L814C26	0.19393
216	XX	XX	XX	XX	XX	XX	D8L815C26	0.29521
217	XX	XX	XX	XX	XX	XX	D8L816C26	0.17128
218	D8L817C8	0.19666	D8L817C16	1.40737	D8L817C24	0.1557	D8L817C26	0.00242954
	D8L818C8		D8L818C16		D8L818C24		D8L818C26	
219	D8L819C8	0		-15.53584		9.66696		0
220	D8L820C8	2.45026	D8L820C16	-0.00137258	D8L819C24	-0.00215381	XX	XX
221	L212	15.84543	L212	-89.1824	D8L820C24	1.87631	D8L820C26	0.16915
					L212	21.52482	L212	0.33629

1\WORKTABLE E1 PART 3				Process Years 2003-2002		CANADIAN NATIONAL		2003 URCS LEPA RUN		PGE- 5
OUTPUT UNIT COSTS				UNIT COSTS FOR LOSS AND DAMAGE CLAIM PAYMENTS						
LINE	STCC	IDENTIFICATION	SOURCE	UNIT COST PER TON						
301	1	FARM PRODUCTS	A1L401C3	0.05897						
302	113	GRAIN	A1L402C3	0.02082						
303	1195	POTATOES OTHER THAN SWEET	A1L403C3	4.26026						
304	12	FRESH FRUITS	A1L404C3	0.47656						
305	13	FRESH VEGETABLES	A1L405C3	0.74677						
306		ALL OTHER FARM PRODUCTS	A1L406C3	0.03399						
307	10	METALLIC ORES	A1L407C3	0.01068						
308	11	COAL	A1L408C3	0.00318323						
309	14	NONMETALLIC MINERALS	A1L409C3	0.00591386						
310	20	FOOD AND KINDRED PRODUCTS	A1L410C3	0.14626						
311	2011	FRESH MEATS	A1L411C3	0						
312	202	DAIRY PRODUCTS	A1L412C3	2.47526						
313	203	CANNED FRUITS/VEG	A1L413C3	0.66343						
314	204	GRAIN MILL PRODUCTS	A1L414C3	0.02591						
315	2041	FLOUR	A1L415C3	0.10044						
316	2042	PREPARED FEEDS	A1L416C3	0.01881						
317	2043	CEREALS	A1L417C3	0.11271						
318	2044	RICE	A1L418C3	0.13079						
319	2045	PREPARED FLOUR	A1L419C3	0.13513						
320	2046	CORN PRODUCTS	A1L420C3	0.01679						
321	2062	REFINED SUGAR	A1L421C3	0.07924						
322	20821	BEER	A1L422C3	0.16519						
323	2084	WINES	A1L423C3	0.378						
324	20851	WHISKEY	A1L424C3	0.28235						
325	209	MISC FOOD PREPARATIONS	A1L425C3	0.07816						
326		ALL OTHER FOOD PRODUCTS	A1L426C3	0.18571						
327	21	TOBACCO PRODUCTS	A1L427C3	73.34841						
328	24	LUMBER AND WOOD EX FURNITURE	A1L428C3	0.05204						
329	2421	LUMBER/DIMENSION STOCK	A1L429C3	0.05413						
330	2432	PLYWOOD OR VENEER	A1L430C3	0.1125						
331		ALL OTHER LUMBER AND WOOD PRODUCTS	A1L431C3	0.03694						
332	25	FURNITURE AND FIXTURES	A1L432C3	0.29269						
333	26	PULP, PAPER AND ALLIED PRODUCTS	A1L433C3	0.26574						
334	26211	NEWSPRINT	A1L434C3	0.27194						
335	26213	PRINTING PAPER	A1L435C3	0.60074						
336	263	FIBREDB/PAPERDB/PULPDB	A1L436C3	0.25409						
337	264	COV PAPER/PAPERBOARD	A1L437C3	0.09506						
338	26471	SANITARY TISSUES	A1L438C3	0.12707						
339		ALL OTHER PULP, PAPER & ALLIED PRODUCTS	A1L439C3	0.11134						

1\WORKTABLE E1 PART 3 (CONTINUED) Process Years 2003-2002 CANADIAN NATIONAL 2003 URCS LEPA RUN PGE: 6

LINE	STCC CODE	IDENTIFICATION	SOURCE	UNIT COST PER TON
340	28	CHEMICALS	A1L440C3	0.03782
341	281	INDUSTRIAL CHEMICALS	A1L441C3	0.00454191
342	2812	POTASSIUM OR SODIUM	A1L442C3	0.0123
343	282	SYN FIBRES/RESINS/RUBBER	A1L443C3	0.11011
344	289	MISC CHEMICALS PRODUCTS	A1L444C3	0.04622
345		ALL OTHER CHEMICALS	A1L445C3	0.02129
346	29	PETROLEUM OR COAL PRODUCTS	A1L446C3	0.01498
347	30	RUBBER AND MISC PLASTICS	A1L447C3	0.13244
348	301	RUBBER TIRES/INNER TUBES	A1L448C3	0.08422
349		ALL OTHER RUBBER PRODUCTS	A1L449C3	0.15608
350	32	STONE, CLAY AND GLASS PRODUCTS	A1L450C3	0.02865
351	321	FLAT GLASS	A1L451C3	0.07418
352	3295	NONMETALLIC EARTH/MIN	A1L452C3	0.0327
353		ALL OTHER STONE & CLAY, GLASS PRODUCTS	A1L453C3	0.02629
354	33	PRIMARY METAL PRODUCTS	A1L454C3	0.06324
355	3312	PRIMARY IRON/STEEL PRODUCTS	A1L455C3	0.04839
356	3352	ALUMINUM BASIC SHAPES	A1L456C3	0.76231
357		ALL OTHER PRIMARY METAL PRODUCTS	A1L457C3	0.10225
358	34	FABRICATED METAL PRODUCTS	A1L458C3	0.20811
359	344	FAB STRUC METAL PRODUCTS	A1L459C3	0.1233
360		ALL OTHER FAB METAL PRODUCTS	A1L460C3	0.26661
361	35	MACHINERY EXCEPT ELECTRICAL	A1L461C3	0.87091
362	351	ENGINES/TURBINES	A1L462C3	3.29203
363	352	FARM MACHINERY	A1L463C3	2.02943
364	353	CONST MIN/MAT HAND MACHINERY	A1L464C3	0.46132
365		ALL OTHER MACHINERY EXCEPT ELECTRICAL	A1L465C3	0.27653
366	36	ELECTRICAL MACHINERY	A1L466C3	0.23095
367	361	ELECTRICAL TRANS/DIST EQUIPMENT	A1L467C3	1.55045
368	363	HOUSEHOLD APPLIANCES	A1L468C3	0.07414
369	365	RADIO OR TV SETS	A1L469C3	0.34209
370		ALL OTHER ELECTRICAL MACHINERY	A1L470C3	0.17362
371	37	TRANSPORTATION EQUIPMENT	A1L471C3	1.17242
372	37111	MOTOR PASSENGER CARS	A1L472C3	1.57168
373	37112	MOTOR TRUCKS	A1L473C3	1.32591
374	3714	MOTOR VEHICLE PARTS	A1L474C3	0.51479
375		ALL OTHER TRANSPORTATION EQUIPMENT	A1L475C3	0.09006
376	44	FREIGHT FORWARDER TRAFFIC	A1L476C3	0.13162
377	45	SHIPPER ASSOCIATION TRAFFIC	A1L477C3	0.21696
378	46	MISC MIXED SHIPMENTS	A1L478C3	0.18113
379	461	MISC MIXED SHIPMENTS NEC INC TOFC	A1L479C3	0.18022
380		ALL OTHER MIXED SHIPMENTS	A1L480C3	0.23765
381	48	HAZARDOUS MATERIALS	A1L481C3	0.00756241
382	XX	ALL OTHERS	A1L482C3	0.06794

1WORKTABLE E2 PART 1 Process Years 2003-2002 CANADIAN NATIONAL 2003 URCS LEPA RUN PGE- 7
UNIT COST ADJUSTMENT FACTORS
FREIGHT CAR STATISTICS

LINE	EQUIPMENT	SOURCE	AVERAGE TARE WEIGHT -1	SOURCE	CURRENT YR EMPTY/LOADED RATIO -2	SOURCE	CURRENT YR EMPTY/LOADED RATIO -3
101	BOX - 40 FT	A1L501C4	24.3	B3L801C3	0	B3L817C3	0
102	BOX - 50 FT	A1L502C4	33.5	B3L802C3	1.9097	B3L818C3	1.53697
103	BOX - EQUIPPED	A1L503C4	36.1	B3L803C3	1.91481	B3L819C3	3.08197
104	GONDOLA - PLAIN	A1L504C4	26.8	B3L804C3	1.99103	B3L820C3	2.21172
105	GONDOLA - EQUIP.	A1L505C4	33.1	B3L805C3	2.14021	B3L821C3	2.1727
106	HOPPER - COVERED	A1L506C4	31.5	B3L806C3	2.0348	B3L822C3	1.67466
107	HOPPER - OTG	A1L507C4	29.7	B3L807C3	2.04593	B3L823C3	1.93291
108	HOPPER - OTS	A1L508C4	28.8	B3L808C3	2.07997	B3L824C3	2.03735
109	REFRIG - MECH	A1L509C4	46.1	B3L809C3	1.70167	B3L825C3	1.5
110	REFRIG - NM	A1L510C4	42.9	B3L810C3	2.27615	B3L826C3	2.25
111	FLAT - TOFC	A1L511C4	58.8	B3L811C3	1.20613	B3L827C3	1.076
112	FLAT - MULTILEVEL	A1L512C4	54	B3L812C3	1.3912	B3L828C3	1.45737
113	FLAT - GENERAL	A1L513C4	32.8	B3L813C3	2.18894	B3L829C3	3
114	FLAT - OTHER	A1L514C4	34.7	B3L814C3	1.99495	B3L830C3	1.62337
115	TANK <22,000 GAL	XX	XX	XX	XX	B3L831C3	1.85014
116	TANK >=22,000 GAL	XX	XX	XX	XX	B3L832C3	1.87698
117	ALL OTHER FC	A1L515C4	36.2	B3L815C3	2.01979	B3L833C3	1.83907
118	AVERAGE FC	A1L516C4	34.6	B3L816C3	1.95138	B3L834C3	1.51404

Appendix M

1WORKTABLE E2 PART 1 (CONTINUED)									
Process Years 2003-2002 CANADIAN NATIONAL 2003 URCS LEPA RUN PGE- 8									
LINE	SOURCE	CURRENT YR EMPTY/LOADED RATIO ALL CARS -4	CIRCUITY LOCAL -5	SOURCE	CIRCUITY INTERLINE -6	SOURCE	CIRCUITY AVERAGE -7	SOURCE	SPOTTED & PULLED RATIO -8
101	B3L835C3	0	1.14	A1L501C2	1.193	A1L501C3	1.182	A1L501C5	1.8
102	B3L836C3	1.71618	1.122	A1L502C2	1.187	A1L502C3	1.176	A1L502C5	1.8
103	B3L837C3	1.91744	1.134	A1L503C2	1.184	A1L503C3	1.176	A1L503C5	2
104	B3L838C3	2.06204	1.093	A1L504C2	1.151	A1L504C3	1.134	A1L504C5	2
105	B3L839C3	2.14069	1.11	A1L505C2	1.122	A1L505C3	1.119	A1L505C5	2
106	B3L840C3	1.94796	1.126	A1L506C2	1.164	A1L506C3	1.148	A1L506C5	2
107	B3L841C3	2.03959	1.076	A1L507C2	1.137	A1L507C3	1.106	A1L507C5	2
108	B3L842C3	2.07437	1.202	A1L508C2	1.156	A1L508C3	1.183	A1L508C5	2
109	B3L843C3	1.69976	1.079	A1L509C2	1.078	A1L509C3	1.078	A1L509C5	2
110	B3L844C3	2.27605	1.118	A1L510C2	1.159	A1L510C3	1.153	A1L510C5	2
111	B3L845C3	1.10976	1.069	A1L511C2	1.107	A1L511C3	1.085	A1L511C5	1
112	B3L846C3	1.44808	1.061	A1L512C2	1.166	A1L512C3	1.152	A1L512C5	2
113	B3L847C3	2.21778	1.086	A1L513C2	1.177	A1L513C3	1.153	A1L513C5	2
114	B3L848C3	1.92829	1.088	A1L514C2	1.17	A1L514C3	1.155	A1L514C5	2
115	B3L849C3	1.85014	XX	XX	XX	XX	XX	XX	XX
116	B3L850C3	1.87698	XX	XX	XX	XX	XX	XX	XX
117	B3L852C3	1.89378	A1L515C1	A1L515C2	1.19	A1L515C3	1.179	A1L515C5	2
118	B3L853C3	1.81039	1.097	A1L516C2	1.157	A1L516C3	1.135	A1L516C5	1.9

Appendix M

1WORKTABLE E2 PART 1 (CONTINUED)		Process Years 2003-2002		CANADIAN NATIONAL		2003 URCS LEPA RUN		PGE- 9		
LINE	SOURCE	CD PER INDUSTRY SW -9	SOURCE	CD PER INTERCH SW -10	SOURCE	CD PER INTRATERM SW -11	SOURCE	CD PER INTERTERM SW -12	SOURCE	CD PER I & SW -13
101	A1L521C1	1	A1L521C2	0.5	A1L521C3	2	A1L521C4	1.5	A1L521C5	0.5
102	A1L522C1	1	A1L522C2	0.5	A1L522C3	2	A1L522C4	1.5	A1L522C5	0.5
103	A1L523C1	1	A1L523C2	0.5	A1L523C3	2	A1L523C4	1.5	A1L523C5	0.5
104	A1L524C1	1	A1L524C2	0.5	A1L524C3	2	A1L524C4	1.5	A1L524C5	0.5
105	A1L525C1	1	A1L525C2	0.5	A1L525C3	2	A1L525C4	1.5	A1L525C5	0.5
106	A1L526C1	1	A1L526C2	0.5	A1L526C3	2	A1L526C4	1.5	A1L526C5	0.5
107	A1L527C1	1	A1L527C2	0.5	A1L527C3	2	A1L527C4	1.5	A1L527C5	0.5
108	A1L528C1	1	A1L528C2	0.5	A1L528C3	2	A1L528C4	1.5	A1L528C5	0.5
109	A1L529C1	1	A1L529C2	0.5	A1L529C3	2	A1L529C4	1.5	A1L529C5	0.5
110	A1L530C1	1	A1L530C2	0.5	A1L530C3	2	A1L530C4	1.5	A1L530C5	0.5
111	A1L531C1	1	A1L531C2	0.5	A1L531C3	2	A1L531C4	1.5	A1L531C5	0.5
112	A1L532C1	1	A1L532C2	0.5	A1L532C3	2	A1L532C4	1.5	A1L532C5	0.5
113	A1L533C1	1	A1L533C2	0.5	A1L533C3	2	A1L533C4	1.5	A1L533C5	0.5
114	A1L534C1	1	A1L534C2	0.5	A1L534C3	2	A1L534C4	1.5	A1L534C5	0.5
115	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
116	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
117	A1L535C1	1	A1L535C2	0.5	A1L535C3	2	A1L535C4	1.5	A1L535C5	0.5
118	A1L536C1	1	A1L536C2	0.5	A1L536C3	2	A1L536C4	1.5	A1L536C5	0.5

WORKTABLE E2 PART 1 (CONTINUED)

LINE	SOURCE	CD PER L&UL INDUSTRY SW -14	SOURCE	CD PER L&UL INTRATERM SW -15	SOURCE	CD PER L&UL INTERTERM SW -16	SOURCE	CM PER INDUSTRY SW -17	SOURCE	CM PER INTERCH SW -18
101	A1L521C6	2	A1L521C7	4	A1L521C8	2	A1L521C9	4	A1L521C10	2.75
102	A1L522C6	2	A1L522C7	4	A1L522C8	2	A1L522C9	4	A1L522C10	2.75
103	A1L523C6	2	A1L523C7	4	A1L523C8	2	A1L523C9	4	A1L523C10	2.75
104	A1L524C6	2	A1L524C7	4	A1L524C8	2	A1L524C9	4	A1L524C10	2.75
105	A1L525C6	2	A1L525C7	4	A1L525C8	2	A1L525C9	4	A1L525C10	2.75
106	A1L526C6	2	A1L526C7	4	A1L526C8	2	A1L526C9	4	A1L526C10	2.75
107	A1L527C6	2	A1L527C7	4	A1L527C8	2	A1L527C9	4	A1L527C10	2.75
108	A1L528C6	2	A1L528C7	4	A1L528C8	2	A1L528C9	4	A1L528C10	2.75
109	A1L529C6	2	A1L529C7	4	A1L529C8	2	A1L529C9	4	A1L529C10	2.75
110	A1L530C6	2	A1L530C7	4	A1L530C8	2	A1L530C9	4	A1L530C10	2.75
111	A1L531C6	2	A1L531C7	4	A1L531C8	2	A1L531C9	4	A1L531C10	2.75
112	A1L532C6	2	A1L532C7	4	A1L532C8	2	A1L532C9	4	A1L532C10	2.75
113	A1L533C6	2	A1L533C7	4	A1L533C8	2	A1L533C9	4	A1L533C10	2.75
114	A1L534C6	2	A1L534C7	4	A1L534C8	2	A1L534C9	4	A1L534C10	2.75
115	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
116	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
117	A1L535C6	2	A1L535C7	4	A1L535C8	2	A1L535C9	4	A1L535C10	2.75
118	A1L536C6	2	A1L536C7	4	A1L536C8	2	A1L536C9	4	A1L536C10	2.75

Appendix M

1\WORKTABLE E2 PART 1 (CONTINUED)													Process Years 2003-2002													CANADIAN NATIONAL													2003 URCS													LEPA RUN																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
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Appendix M

WORKTABLE E2 PART 1 (CONTINUED)

LINE	SOURCE	CURRENT YR SEM PER INDUSTRY SW -25	SOURCE	CURRENT YR SEM PER INTERCH SW -26	SOURCE	CURRENT YR SEM PER INTRATERM SW -27	SOURCE	CURRENT YR SEM PER INTERTERM SW -28	SOURCE	CURRENT YR SEM PER I & I SW -29
101	B6L201C35	0	B6L201C36	0	B6L201C37	0	B6L201C38	0	B6L201C39	0
102	B6L202C35	7.30718	B6L202C36	4.01895	B6L202C37	10.96076	B6L202C38	8.76861	B6L202C39	1.82679
103	B6L203C35	7.30718	B6L203C36	4.01895	B6L203C37	10.96076	B6L203C38	8.76861	B6L203C39	1.82679
104	B6L204C35	7.30718	B6L204C36	4.01895	B6L204C37	10.96076	B6L204C38	8.76861	B6L204C39	1.82679
105	B6L205C35	7.30718	B6L205C36	4.01895	B6L205C37	10.96076	B6L205C38	8.76861	B6L205C39	1.82679
106	B6L206C35	7.30718	B6L206C36	4.01895	B6L206C37	10.96076	B6L206C38	8.76861	B6L206C39	1.82679
107	B6L207C35	7.30718	B6L207C36	4.01895	B6L207C37	10.96076	B6L207C38	8.76861	B6L207C39	1.82679
108	B6L208C35	7.30718	B6L208C36	4.01895	B6L208C37	10.96076	B6L208C38	8.76861	B6L208C39	1.82679
109	B6L209C35	7.30718	B6L209C36	4.01895	B6L209C37	10.96076	B6L209C38	8.76861	B6L209C39	1.82679
110	B6L210C35	7.30718	B6L210C36	4.01895	B6L210C37	10.96076	B6L210C38	8.76861	B6L210C39	1.82679
111	B6L211C35	7.30718	B6L211C36	4.01895	B6L211C37	10.96076	B6L211C38	8.76861	B6L211C39	1.82679
112	B6L212C35	7.30718	B6L212C36	4.01895	B6L212C37	10.96076	B6L212C38	8.76861	B6L212C39	1.82679
113	B6L213C35	7.30718	B6L213C36	4.01895	B6L213C37	10.96076	B6L213C38	8.76861	B6L213C39	1.82679
114	B6L214C35	7.30718	B6L214C36	4.01895	B6L214C37	10.96076	B6L214C38	8.76861	B6L214C39	1.82679
115	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
116	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
117	B6L215C35	7.30718	B6L215C36	4.01895	B6L215C37	10.96076	B6L215C38	8.76861	B6L215C39	1.82679
118	B6L216C29 / B6L216C3	7.30718	B6L216C30 / B6L216C8	4.01895	B6L216C31 / B6L216C13	10.96076	B6L216C32 / B6L216C18	8.76861	B6L216C33 / B6L216C24	1.82679

Appendix M

1WORKTABLE B5 PART 3 CONTINUED		Process Years 2003-2002		CANADIAN NATIONAL 2003 URCS LEPA RUN		PGE- 2	
EQUIPMENT INVESTMENT ACCOUNTS ADJUSTMENTS		ALLOCATION OF WORKING CAPITAL TO AND REMOVAL OF ACCUMULATED DEFERRED TAX CREDITS FROM INVESTMENT BASE AND		CALCULATION OF NET INVESTMENT BASE BY EQUIPMENT ACCOUNT			
0+-----	+	+	+	+	+	+	+
LINE	IDENTIFICATION	SOURCE C1	GROSS INVESTMENT	SOURCE C2	ACCUMULATED DEPRECIATION	UNADJUSTED NET INVESTMENT *	
+	+	+	-1	+	(1A)	C1-C1A (1B)	+
340	ROAD LOCOMOTIVES	B2L304C2	241983	B2L404C2	69023	172960	
341	YARD LOCOMOTIVES	B2L305C2	8159	B2L405C2	2871	5288	
342	BOX 40 FT	B2L310C2	15	B2L410C2	2789	0	
343	BOX 50 FT	B2L311C2	31438	B2L411C2	10090	21348	
344	BOX EQUIPPED	B2L312C2	182525	B2L412C2	73909	108616	
345	GONDOLA PLAIN	B2L313C2	14237	B2L413C2	5331	8906	
346	GONDOLA EQ	B2L314C2	53587	B2L414C2	12059	41528	
347	HOPPER-COVERED	B2L315C2	66224	B2L415C2	29454	36770	
348	HOPPER-OTG	B2L316C2	79426	B2L416C2	25754	53672	
349	HOPPER-OTS	B2L317C2	11114	B2L417C2	1635	9479	
350	REFRIG-MECH	B2L318C2	432	B2L118C2	372	60	
351	REFRIG-NON-MECH	B2L319C2	6054	B2L119C2	3987	2087	
352	FLAT-TOFC/COFC	B2L320C2	-69	B2L120C2	-108	39	
353	FLAT-MULTILEVEL	B2L321C2	42816	B2L121C2	7035	35781	
354	FLAT-GENERAL	B2L322C2	8720	B2L122C2	2850	5870	
355	FLAT-OTHER	B2L323C2	4209	B2L123C2	-479	4688	
356	ALL OF FC	B2L324C2	8780	B2L124C2	4058	4722	
357	CABOOSES	B2L325C2	1241	B2L125C2	1373	0	
358	AUTO RACKS	B2L326C2	42223	B2L126C2	12667	29556	
359	MISCELLANEOUS ACCESS	B2L327C2	310	B2L127C2	562	0	
360	REFRIG TRAILERS	B2L339C2	0	B2L439C2	0	0	
361	OTHER TRAILERS	B2L340C2	0	B2L440C2	0	0	
362	REFRIG CONTAINERS	B2L341C2	0	B2L441C2	0	0	
363	OTHER CONTAINERS	B2L342C2	0	B2L442C2	0	0	
364	BOGIES	B2L343C2	0	B2L443C2	0	0	
365	CHASIS	B2L344C2	2138	B2L444C2	498	1640	
366	OTHER HIGHWAY	B2L345C2	771	B2L445C2	208	563	
367	MARINE-LINE HAUL	B2L352C2	0	B2L452C2	0	0	
368	LOCAL MERINE	B2L353C2	0	B2L453C2	0	0	
369	COMPUTER & WP INVEST	B2L368C2	34381	B2L468C2	33629	752	
370	PASSENGER & OTHER (FREIGHT)	B2L372C2	447	B2L472C2	12	435	
371	WORK & NON-REV EQUIP	B2L378C2	25426	B2L478C2	12061	13365	
372	TOTAL: SUM L301-371 -(313+314 +323+324+331+333+334+335 +337+339)	XX	8229848	XX	1190242	7042764	
373	CALCULATION OF DEPRECIABLE INVEST BASE FOR DEF TAX ADJ	XX	6981934	XX	1190242	5794850	
TOTAL: SUM L301-371 -(301+313 +314+323+324+331+333+334+335 +337+339)		XX					
* IF C1B IS NEGATIVE C1B WILL BE SET TO ZERO FOR CALCULATION OF WORKING CAPITAL AND DEFERRED TAX CREDITS DISTRIBUTION							

* IF C1B IS NEGATIVE C1B WILL BE SET TO ZERO FOR CALCULATION OF WORKING CAPITAL AND DEFERRED TAX CREDITS DISTRIBUTION.

Manual Make-Whole Data Sheet - 2002

Make-Whole Adjustment Factors (in dollars) and
Spotted to Pulled and Empty to Loaded Ratio by Car Type

Railroad - GTC

	Private Owned Cars	Railroad Owned Cars
(B-1) Make-Whole Add-On Per Industry Switching Event	\$15.85	\$19.34
(B-2) Make-Whole Add-On Per Carload Originated and Terminate .	\$1.23	\$7.84
(B-3) Make-Whole Add-On Per Carload Interchanged	\$3.10	\$4.25
(B-4) Make-Whole Add-On Per Thousand Car Miles	\$5.81	\$10.48
(B-5) Spotted to Pulled and Empty to Loaded Ratios by Car Type		

Car Type	Spotted to Pulled Ratio	Private Owned	Empty to Loaded Ratios Railroad Owned
BOX - 40 FT	1.8	1.646	1.84
BOX - 50 FT	1.8	1.646	1.84
BOX - EQUIPPED	2	1.869	1.889
GONDOLA - PLAIN	2	2.007	2.014
GONDOLA - EQUIPPED	2	1.943	2.116
HOPPER - COVERED	2	1.917	1.994
HOPPER - OTG	2	1.938	2.014
HOPPER - OTS	2	2.019	1.929
REFRIG - MECH	2	1.608	1.678
REFRIG - NON-MECH	2	1.969	2.148
FLAT - TOFC	1.187	1.096	1.298
FLAT - MULTILEVEL	2	1.528	1.669
FLAT - GENERAL	2	2.425	2.329
FLAT - OTHER	2	1.858	1.862
TANK - <22,000 GAL	2	1.899	2.202
TANK - >22,000 GAL	2	2.019	2.202
ALL OTHER FC	2	1.756	2.202
AVERAGE FC	1.9	1.67	1.885

Manual Make-Whole Data Sheet - 2002

Make-Whole Adjustment Factors (in dollars) and
Spotted to Pulled and Empty to Loaded Ratio by Car Type

Railroad - GTC

	Private Owned Cars	Railroad Owned Cars
(B-1) Make-Whole Add-On Per Industry Switching Event	\$15.85	\$19.34
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(B-3) Make-Whole Add-On Per Carload Interchanged	\$3.10	\$4.25
(B-4) Make-Whole Add-On Per Thousand Car Miles	\$5.81	\$10.48

(B-5) Spotted to Pulled and Empty to Loaded Ratios by Car Type

ADDED THESE FOUR COLUMNS FROM URCS RUN
FOR COMPARATIVE PURPOSES

Car Type	Spotted to Pulled Ratio	Empty to Loaded Ratios		Empty to Loaded Ratios Empty to Loaded Ratios			
		Private Owned	Railroad Owned	2002		2003	
				Private	Railroad	Private	Railroad
BOX - 50 FT	1.8	1.646	1.84	1.236	1.840	1.537	1.910
BOX - EQUIPPED	2	1.869	1.889	1.974	1.889	3.082	1.915
HOPPER - COVERED	2	1.917	1.994	1.531	1.994	1.675	2.035
REFRIG - NON-MECH	2	1.969	2.148	2.800	2.148	2.250	2.276
FLAT - OTHER	2	1.858	1.862	1.622	1.862	1.623	1.995
TANK - <22,000 GAL	2	1.899	2.202	1.655	2.202	1.850	2.020
ALL OTHER FC	2	1.756	2.202	2.116	2.202	1.839	2.020
AVERAGE FC	1.9	1.67	1.885	1.489	1.885	1.514	1.951

A/ STB substituted all other because no data available for RR tanks. All other car types for E L Ratio were actual based on Annual Report R-1, Schedule 755 d

Each Empty to Loaded Ratio from 2003 for car types utilized on the Plymouth Branch was higher than the Empty Loaded Ratio from 2002
Cells enclosed in a square indicate that car type and car ownership type was utilized on the Plymouth Branch in 2003

Since the STB has yet to come out with their determination of required adjustments to Empty to Loaded Ratios for Private Cars in 2003, we have analyzed the Empty to Loaded Ratios for 2002 and for 2003 for Private and for Railroad Cars to determine whether adjustments should be considered for 2003 URCS data for use in this Abandonment Proceeding. As a result we have noted the following:

In 2002 the STB utilized the Railroad Owned Empty to Loaded ratios without substitution for the Car Type Codes utilized on the Plymouth Sub. These ratios for Railroad owned equipment in 2003 increased slightly from those same ratios in 2002, however none seemed reflective of anomalies requiring action, therefore the Railroad Empty Return ratios for 2003 will be utilized.

As has been seen historically, adjustments to Empty to Loaded Ratios for Private Cars have been determined necessary by the STB.

The Empty to Loaded Ratios for Private Cars of the types utilized on the Plymouth Branch have all increased from their 2002 level to 2003, as shown in the URCS data above. Each of these 2002 ratios was adjusted by the STB.

To be conservative, and for use solely in this Abandonment, we will utilize the 2002 Empty to Loaded as the substituted value for 2003 for private car types: Box 50' - 1.646, Box Equipped - 1.869, Covered Hoppers 1.917, and Tanks <22,000 gallons - 1.899.

Calculation of Estimated 2003 Make Whole Add On
Following Procedures Utilized by STB for Make Whole Calculation

Car Type Box-50 FT		2002		2003	
Line No.	Cost Item (1)	As Developed by the STB		Replicated following STB Methodology	
		RR Car (3)	Pvt Car (4)	RR Car (5)	Pvt Car (6)
	Industry Switch				
	SEM Cost WT E1, L 111				
1	Exp C.1	\$3.70613	\$3.70613	\$3.40198	\$3.40198
2	D/L C.2	\$0.08196	\$0.08196	\$0.10074	\$0.10074
3	ROI C.3	\$1.13127	\$1.13127	\$1.14519	\$1.14519
4	Total cost per SEM (1+2+3)	\$4.91936	\$4.91936	\$4.64791	\$4.64791
	Mins per Ind switch				
5	WT E2, L102, C25	\$7.03602	\$7.03602	\$7.30718	\$7.30718
	Spotted to Pull Ratio				
6	WT E2, L102, C8	\$1.80000	\$1.80000	\$1.80000	\$1.80000
7	Total switch mins (5 * 6)	\$12.66484	\$12.66484	\$13.15292	\$13.15292
8	Cost per switch event (4 * 7)	\$62.30289	\$62.30289	\$61.13361	\$61.13361
9	Industry switch Make Whole 2002	\$19.33709	\$15.85026	xxxx	xxxx
10	Ratio: Make Whole to Switch Cost (9 / 8)	\$0.31037	\$0.25441	\$0.31037	\$0.25441
	Est. Industry switch Make Whole 2003				
11	(8 * 10)	xxxx	xxxx	\$18.97418	\$15.55279
	Carload Orig. or Term.				
12	CL Clerical O or T WT E1, L 109, C1	\$9.60999	\$9.60999	\$11.15825	\$11.15825
13	CL clerical O or T Make Whole 2002	\$7.83928	\$1.22960	xxxx	xxxx
14	Ratio: Make Whole to CL Clerical (13 / 12)	\$0.81574	\$0.12795	\$0.81574	\$0.12795
	Est. CL clerical O or T Make Whole 2003				
15	(12 * 14)	xxxx	xxxx	\$9.10226	\$1.42770
	Interchange Switch				
16	Total cost per SEM L4	\$4.91936	\$4.91936	\$4.64791	\$4.64791
	Mins per I/C switch				
17	WT E2, L102, C26	\$3.86981	\$3.86981	\$4.01895	\$4.01895
	Empty to Loaded Ratio				
18	WT E2, L102, C2 and C3	\$1.84000	\$1.64600	\$1.90970	\$1.64600
19	Total switch mins (17 * 18)	\$7.12045	\$6.36971	\$7.67499	\$6.61519
20	Cost per switch event (16 * 19)	\$35.02806	\$31.33488	\$35.67266	\$30.74682
21	I/C switch Make Whole 2002	\$4.25242	\$3.10271	xxxx	xxxx
22	Ratio: Make Whole to Switch Cost (21 / 20)	\$0.12140	\$0.09902	\$0.12140	\$0.09902
23	Est. I/C switch Make Whole 2003 (20 * 22)	xxxx	xxxx	\$4.33067	\$3.04448
	I & I Switch per Car Mile				
24	Total cost per SEM L4	\$4.91936	\$4.91936	\$4.64791	\$4.64791
	Mins per I & I switch				
25	WT E2, L102, C29	\$1.75900	\$1.75900	\$1.82679	\$1.82679
	Empty to Loaded Ratio				
26	WT E2, L102, C2 and C3	\$1.84000	\$1.64600	\$1.90970	\$1.64600
27	Total switch mins (25 * 26)	\$3.23656	\$2.89531	\$3.48862	\$3.00690
28	Cost per switch event (24 * 27)	\$15.92180	\$14.24309	\$16.21480	\$13.97578
29	I & I switch events per 1000 miles	\$5.00000	\$5.00000	\$5.00000	\$5.00000
30	I & I switch cost per 1000 miles (28 * 29)	\$79.60902	\$71.21546	\$81.07398	\$69.87892
31	I & I switch Make Whole 2002 per 1000 car mile	\$10.47673	\$5.80587	xxxx	xxxx
32	Ratio: Make Whole to Switch Cost (31 / 30)	\$0.13160	\$0.08153	\$0.13160	\$0.08153
	Est. I & I switch Make Whole 2003	xxxx	xxxx		
33	per 1000 car miles (30 * 32)			\$10.66952	\$5.69691
34	per car mile (33/1000)			\$0.01067	\$0.00570

Section of Rail Costing Uniform Railroad Costing System (URCS) Phase III Data Substitutions

Substitutions to 2002 URCS made by STB to adjust for anomalies

E1 Part 2 C 13	DRL Expense Unit Cost CM (R) Private Line	all car types	see below
E2 Part 1 C 3	Empty to Ld Ratio Private Cars	all car types	attached page, Make Whole Adj Factors
E2 Part 1 L 115&116, C1,2,5,6,7,9to29 (line 115 us < 22,000 gal tanks, line 116 is ≥22,000 tanks)	set tank car op stats to that of L117 all other freight cars	tank cars set to all other frt cars	see below
E1 Part 2 all columns all lines as required	where sum of component car ownership unit costs are negative, substituted avg unit cost for all cars	for our Line's car types this impacted 50' plain box replaced values with Region 4	in 2003 our negative is for Eq Box, in cols 2,5 only
E1 Part 1 all columns, all lines as required	replaced negative unit costs with corresponding regional values	GTC's train mile other crew was changed No other negatives	2003 is the same
E1 Part 2 Line 119, all columns as required note this reference should be to L 219, not 119	Accessorial charges, where the composite is negative, substituted appropriate corresponding regional values. If the regional value was negative, the value was set to zero	this was changed for all GTC values	
E2 Part 1 Line 101(40') L 102 (50') plain box cars, all columns	Frt car operating stats 40 & 50 ft plain box If 40' zero substitute 50', If 50' zero substitute regional value for 50' (and 40', if req'd)	no change for GTC	

	2003	2002	In 2002 STB substituted the value for all regions Utilizing Region 4 for all
E1 Part 2 C13	DRL Expense cost/CM Private Cars in this abandonment actual was used		
L 202 50 ft Plain Box	0.44824	0.60963	0.14063
L 203 Equipped Box	0.01926	0	0.00060756
L 206 Covered Hopper	0.15451	0.26024	0.05273
L 215 Tank < 22,000 gallons	0.29521	0.26179	0.1085

	2003	2002	substitutions 2002
E2 Part 1 Line 115 <22,000 gallons			
Col 1 - avg tare wt	have actual		36.2
Col 2 - Empty/Loaded Ratio RR cars			2.2024
Col 5 - Circuity Local			1.146
Col 6 - Circuity Interline			1.19
Col 7 - Circuity Avg			1.179
Col 9 - CD per Industry Switch	1	1	1
Col 10 - CD per I/C Switch	0.5	0.5	0.5
Col 11 - CD per Intraterminal Sw	2	2	2
Col 13 - CD per I & I Switch	0.5	0.5	0.5
Col 14 - CD per L & UL Ind Sw	2	2	2
Col 15 - CD per L & UL Intraterminal Sw	4	4	4
Col 16 - CD per L & UL Interterminal SW	2	2	2
Col 17 - CM per Industry SW	4	4	4
Col 18 - CM per Interchange Sw	2.75	2.75	2.75
Col 19 - CM per Intraterm Sw	6	6	6
Col 20 - CM per Interterm SW	5.25	5.25	5.25
Col 21 - CM per I & I Sw	1	1	1
Col 22 - Avg CM Running per CD	626.36	804.23	804.23
Col 23 - Avg Mi betw I & I Sw	200	200	200
Col 24 - Avg Mi betw I/C Sw events	not shown	not shown	53.4975
Col 25 - SEM per Ind SW	7.30718	7.04	7.03602
Col 26 - SEM per I/C Sw	4.01895	3.87	3.86981
Col 27 - SEM per Intraterm Sw	10.96076	10.55	10.554
Col 28 - SEM per Interterm SW	8.76861	8.44	8.44322
Col 29 - SEM per I & I Sw	1.82679	1.76	1.759

		2003	2002	substitutions 2002
<u>E1 Part 2 all columns as required</u>		Replace negatives with regional		
In 2003 only Equipped Box has negatives				
L203, cols 2 & 5				
col 2 CM running RR owned DL		-0.00888788	-0.0102	note total wasn't zero in 2002 & negatives weren't replaced
col 5 CM yard RR owned		-0.02311	-0.02659	substitutions 2002 less negative now, did not replace in 2003 since not replaced in 2002
<u>E1 Part 1 all columns, lines as required</u>		2003	2002	
Replace negatives with regional				
in 2002 Train Mile, Other than Crew negative				
same in 2003				
L103 C3 - ROI Unit cost expense		2003	2002	
		-0.0010561	-0.00104	0.00644253
		-0.0010561/-0.00104=1.015 or 1.5% more negative		since this cost is almost the same in 2003 as in 2002, use the 2002 substitution cost since 2003 not yet calculated by the STB
<u>E1 Part 2 Line 219 Accessorial all negative columns</u>		2003	2002	substitutions 2002
Col 2		-0.00001269	-0.00000744	0.00016878
Col 3		-0.00001992	0.00000061	0.00007032
Col 5		-0.0000033	-0.0000193	0.00043884
Col 6		-0.00005179	-0.00000159	0.00018284
Col 8		-0.001373	-0.00086775	0.0307892
Col 9		-0.002154	0.00007135	0.00846895
Col 11		-0.0013726	-0.0008677	0.307892
Col 12		-0.0021538	0.00007135	0.00846895
<u>E2 Part 1 Line 101(40') L 102 (50') plain box cars, all columns</u>		2003	2002	substitutions 2002
		If 50' zero substitute regional value		
		There is no change required there were no zeros in 2002 or 2003		

Work Papers Available In Hard Copy Form Only

Received from RR/Project Team Members

Global Insight's Forecast of the PPI Table A3 Transportation Machinery and Equipment
Annual
First Quarter 2004 Forecast

Global Insight's Forecast of the PPI Table A3 Transportation Machinery and Equipment
Quarterly
First Quarter 2004 Forecast

E-Mail Vacation and Unproductive Ratios for Crews May 26, 2004 from Hector Zakaib,
Business Partner, Strategic & Financial Planning, CN, Montreal

Letter Kenneth Young & Associates dated May 31, 2004. Opinion on Market
Value of fee simple interest on a net liquidation basis of the subject right-of-
way properties.

Statutory Effect Tax Rates for Grand Trunk Corporation and Subs 12/31/2003

List of Leases and Licenses on GB Line - Sub 446 MP 114.8 - 151.8

Downloaded from Web-Sites

Web-Site U.S. Department of Labor Bureau of Labor Statistics
Consumer Price Index - All Urban Consumers U.S. All items.
Series CURR0000SA0
Printed from <http://data.bls.gov/cgi-bin/surveymost>

Web-Site U.S. Department of Commerce, Bureau of Economic Analysis
Gross Domestic Product, National Data, Survey of Current Business,
Survey of Current Business, page D-4, Table 1.1.9 Implicit Price
Deflators for Gross Domestic Product May 2004
Printed from <http://www.bea.doc.gov/bea/da/dpga>

Appendix O

COST PLANNER
Machinery and Equipment 125*Annual*TABLE A3
Transportation Machinery and Equipment
(First Quarter 2004 Forecast)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Transportation Equipment													
WPI14	1.446	1.457	1.479	1.5	1.518	1.537	1.557	1.577	1.601	1.628	1.657	1.687	1.719
%	-0.4	0.7	1.5	1.4	1.2	1.2	1.3	1.3	1.5	1.7	1.8	1.8	1.9
Motor Vehicles and Parts (December 1984=1,000)													
PPI371NS	1.267	1.266	1.283	1.301	1.299	1.303	1.313	1.321	1.335	1.352	1.368	1.384	1.398
%	-1.4	-0.1	1.3	1.4	-0.2	0.3	0.7	0.6	1	1.3	1.2	1.1	1
Motor Vehicles (June 1982=1,000)													
PPI3711NS	1.349	1.351	1.373	1.393	1.39	1.394	1.406	1.416	1.432	1.453	1.472	1.49	1.507
%	-1.9	0.1	1.7	1.4	-0.2	0.3	0.6	0.7	1.1	1.5	1.3	1.3	1.1
Trucks, Truck Tractors, & Truck Chassis, 10,000 LBS. and Less, (June 1982=1,000)													
PPI3716NS	1.483	1.48	1.527	1.527	1.507	1.503	1.514	1.523	1.537	1.557	1.571	1.583	1.59
%	-2.9	-0.3	3.2	0	-1.3	-0.3	0.7	0.6	0.9	1.3	0.9	0.8	0.5
Trucks, Over 10,000 LBS. Gross Vehicle Weight (1982=1,000)													
WPI141106NS	1.522	1.547	1.561	1.591	1.626	1.657	1.679	1.707	1.74	1.774	1.81	1.847	1.885
%	3.1	1.6	0.9	2	2.3	1.8	1.3	1.7	1.9	1.9	2	2	2.1
Motor Vehicle Parts & Accessories (December 1982=1,000)													
PPI3714NS	1.111	1.1	1.105	1.115	1.116	1.119	1.122	1.126	1.13	1.134	1.139	1.143	1.147
%	-0.4	-1	0.4	0.9	0.1	0.3	0.2	0.3	0.4	0.4	0.4	0.4	0.4
Gasoline Engines and Engine Parts, New (December 1985=1,000)													
PPI37142NS	0.988	0.948	0.952	0.95	0.945	0.937	0.928	0.922	0.917	0.911	0.907	0.903	0.899
%	1.2	-1.9	0.3	-0.2	-0.6	-0.8	-1	-0.7	-0.5	-0.6	-0.5	-0.4	-0.4
Transmissions & Transmission Parts, Except Auxiliary (December 1982=1,000)													
PPI371461NS	1.107	1.091	1.097	1.103	1.103	1.105	1.105	1.105	1.108	1.111	1.113	1.116	1.118
%	-0.9	-1.4	0.5	0.6	0	0.2	0	0.1	0.2	0.2	0.2	0.2	0.2
Railroad Equipment (June 1984=1,000)													
PPI3743NS	1.277	1.289	1.318	1.345	1.356	1.366	1.382	1.4	1.418	1.437	1.459	1.481	1.503
%	-0.4	1	2.1	2.2	0.9	0.7	1.2	1.3	1.3	1.4	1.5	1.5	1.5
Aircraft and Parts (June 1985=1,000)													
PPI372NS	1.573	1.621	1.658	1.708	1.757	1.796	1.83	1.864	1.899	1.933	1.967	2.002	2.038
%	1.7	3.1	2.3	3	2.9	2.2	1.9	1.9	1.9	1.8	1.8	1.8	1.8
Aircraft (December 1985=1,000)													
PPI3721NS	1.588	1.642	1.689	1.728	1.779	1.821	1.857	1.896	1.935	1.972	2.009	2.046	2.084
%	2	3.4	2.8	2.4	3	2.3	2	2.1	2.1	1.9	1.9	1.8	1.8
Aircraft Engines & Engine Parts (December 1985=1,000)													
PPI3724NS	1.456	1.528	1.581	1.614	1.653	1.685	1.714	1.737	1.761	1.786	1.812	1.841	1.873
%	1.2	4.8	2.2	3.4	2.4	2	1.7	1.4	1.4	1.4	1.5	1.6	1.7
Aircraft Parts and Equipment, NEC (June 1985=1,000)													
PPI3726NS	1.481	1.477	1.482	1.496	1.527	1.553	1.575	1.597	1.62	1.645	1.669	1.695	1.721
%	1	-0.3	0.4	0.9	2	1.8	1.4	1.4	1.5	1.5	1.5	1.5	1.6
Aircraft Parts & Equipment, Except Propellers, Rotors, & Parts (June 1985=1,000)													
PPI37262NS	1.455	1.453	1.484	1.493	1.518	1.54	1.552	1.567	1.586	1.607	1.627	1.651	1.679
%	1.3	-0.2	0.8	2	1.7	1.5	0.8	0.9	1.2	1.3	1.3	1.5	1.7
Ship and Boat Building & Repair (December 1984=1,000)													
PPI373NS	1.567	1.626	1.663	1.703	1.737	1.764	1.792	1.821	1.848	1.877	1.91	1.946	1.984
%	2.7	3.8	2.2	2.4	2	1.5	1.6	1.6	1.5	1.6	1.8	1.9	2
Ship Building and Repair (December 1985=1,000)													
PPI3731NS	1.441	1.511	1.54	1.567	1.596	1.624	1.647	1.672	1.697	1.725	1.756	1.788	1.823
%	2.9	4.9	1.9	1.8	1.9	1.7	1.4	1.5	1.5	1.6	1.8	1.9	2
Boat Building and Repair (December 1981=1,000)													
PPI3732NS	1.905	1.944	1.989	2.045	2.085	2.132	2.173	2.211	2.249	2.293	2.342	2.396	2.454
%	2.3	2	2.3	2.8	2.4	1.8	1.9	1.7	1.7	2	2.1	2.3	2.4

Global Insight

Appendix O

24 COST PLANNER
Machinery and Equipment

Quarterly

TABLE Q3
Transportation Machinery and Equipment
(First Quarter 2004 Forecast)

	2003:2	2003:3	2003:4	2004:1	2004:2	2004:3	2004:4	2005:1	2005:2	2005:3	2005:4	2006:1	2006:2	2006:3	2006:4
Transportation Equipment															
WPI14	1.449	1.455	1.489	1.472	1.476	1.48	1.486	1.481	1.497	1.503	1.507	1.512	1.516	1.52	1.525
%	-0.3	0.4	1	0.2	0.3	0.3	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3
Motor Vehicles and Parts (December 1994=1,000)															
PPI3711NS	1.254	1.241	1.293	1.291	1.28	1.259	1.301	1.304	1.299	1.28	1.321	1.312	1.298	1.273	1.313
%	-1.8	-1	4.2	-0.2	-0.8	-1.7	3.4	0.2	-0.4	-1.5	3.2	-0.7	-1.1	-1.9	3.1
Motor Vehicles (June 1982=1,000)															
PPI3711NS	1.332	1.313	1.39	1.367	1.37	1.341	1.398	1.398	1.39	1.385	1.418	1.407	1.389	1.356	1.408
%	-2.5	-1.4	5.9	-0.3	-1.2	-2.1	4.1	0.1	-0.6	-1.8	3.9	-0.8	-1.3	-2.3	3.8
Trucks, Truck Tractors, & Truck Chassis, 10,000 LBS. and Less, (June 1982=1,000)															
PPI3711NS	1.444	1.429	1.541	1.541	1.527	1.484	1.544	1.541	1.53	1.497	1.541	1.53	1.511	1.474	1.514
%	-3.9	-1.1	7.9	0	-0.9	-2.2	3.3	-0.2	-0.7	-2.1	2.9	-0.7	-1.2	-2.5	2.8
Trucks, Over 10,000 LBS, Gross Vehicle Weight (1982=1,000)															
WPI141106NS	1.548	1.541	1.548	1.555	1.557	1.581	1.589	1.577	1.591	1.594	1.604	1.613	1.626	1.631	1.642
%	-0.2	-0.5	0.5	0.5	0.1	0.3	0.5	0.5	0.8	0.2	0.6	0.6	0.8	0.3	0.7
Motor Vehicle Parts & Accessories (December 1982=1,000)															
PPI3714NS	1.102	1.1	1.099	1.101	1.105	1.106	1.108	1.112	1.115	1.116	1.115	1.115	1.115	1.116	1.117
%	0.1	-0.1	-0.1	0.2	0.3	0.1	0.2	0.3	0.3	0.1	-0.1	0	0	0.1	0.1
Gasoline Engines and Engine parts, New (December 1986=1,000)															
PPI3714NS	0.949	0.952	0.952	0.952	0.952	0.954	0.954	0.95	0.95	0.95	0.951	0.947	0.945	0.944	0.943
%	0.4	0.3	0	0	0	0.1	0.2	-0.4	0	0	0.1	-0.4	-0.2	-0.1	-0.1
Transmissions & Transmission Parts, Except Auxiliary (December 1982=1,000)															
PPI371461NS	1.093	1.092	1.091	1.093	1.095	1.096	1.1	1.101	1.102	1.105	1.105	1.104	1.103	1.103	1.103
%	0.3	0	-0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.2	0	-0.1	-0.1	0	0
Railroad Equipment (June 1984=1,000)															
PPI3743NS	1.286	1.292	1.298	1.308	1.312	1.319	1.327	1.337	1.342	1.347	1.352	1.356	1.355	1.356	1.358
%	0.7	0.3	0.5	0.8	0.5	0.6	0.6	0.7	0.3	0.4	0.4	0.3	-0.1	0.1	0.1
Aircraft and Parts (June 1985=1,000)															
PPI372NS	1.613	1.633	1.636	1.644	1.655	1.661	1.672	1.693	1.705	1.712	1.723	1.742	1.754	1.761	1.772
%	0.8	1.3	0.3	0.4	0.7	0.4	0.7	1.2	0.7	0.4	0.6	1.1	0.7	0.4	0.6
Aircraft (December 1985=1,000)															
PPI3721NS	1.629	1.659	1.666	1.679	1.687	1.69	1.696	1.715	1.727	1.731	1.739	1.761	1.776	1.784	1.796
%	0.9	1.8	0.4	0.8	0.5	0.2	0.3	1.1	0.7	0.3	0.5	1.2	0.9	0.5	0.7
Aircraft Engines & Engine Parts (December 1985=1,000)															
PPI3724NS	1.531	1.531	1.533	1.548	1.558	1.56	1.579	1.603	1.606	1.615	1.63	1.648	1.65	1.653	1.659
%	1.1	0	0.1	1	0.6	0.1	1.2	1.5	0.3	0.5	0.9	1.1	0.1	0.1	0.4
Aircraft Parts and Equipment, NEC (June 1985=1,000)															
PPI3728NS	1.476	1.476	1.476	1.477	1.483	1.483	1.486	1.49	1.492	1.498	1.504	1.515	1.521	1.53	1.54
%	-0.2	0	0	0.1	0.3	0	0.2	0.3	0.1	0.4	0.4	0.8	0.4	0.6	0.6
Aircraft Parts & Equipment, Except Propellers, Rotors, & Parts (June 1985=1,000)															
PPI37282NS	1.453	1.452	1.452	1.453	1.462	1.469	1.473	1.482	1.491	1.497	1.502	1.508	1.513	1.521	1.529
%	-0.1	0	0	0.1	0.6	0.5	0.3	0.7	0.6	0.4	0.3	0.4	0.4	0.5	0.5
Ship and Boat Building & Repair (December 1984=1,000)															
PPI373NS	1.618	1.634	1.642	1.649	1.657	1.667	1.678	1.692	1.697	1.706	1.716	1.728	1.734	1.741	1.746
%	0.4	1	0.5	0.4	0.5	0.6	0.7	0.8	0.3	0.5	0.6	0.7	0.4	0.4	0.3
Ship Building and Repair (December 1985=1,000)															
PPI3731NS	1.505	1.516	1.527	1.53	1.536	1.542	1.551	1.565	1.565	1.567	1.573	1.584	1.593	1.6	1.608
%	0.5	0.7	0.7	0.2	0.4	0.4	0.6	0.9	0	0.1	0.4	0.7	0.5	0.5	0.5
Boat Building and Repair (December 1981=1,000)															
PPI3732NS	1.93	1.958	1.961	1.971	1.981	1.995	2.009	2.024	2.036	2.053	2.066	2.084	2.091	2.1	2.105
%	0.2	1.5	0.2	0.5	0.5	0.7	0.7	0.8	0.6	0.8	0.7	0.8	0.4	0.4	0.3

First-Quarter 2004

Appendix O

Diane Monnich (LEP)

From: <Hector.Zakaib@cn.ca>
To: "Diane Monnich" <dmonnich@lepeabody.com>
Cc: <Robert.Wedam@cn.ca>; <tltwiler@fletcher-sippel.com>; <Fred.Pietracupa@cn.ca>
Sent: Wednesday, May 26, 2004 1:51 PM
Attach: Plymouth sub abandonment.xls
Subject: Unproductive Ratio and Car ownership

Diane,

Regarding the breakdown of the 34% vacation & unproductive ratio, yes we do have the ability to pull out the vacation and statutory holiday portion from the total.

Listed below are the components that make up the total and their portion of the 34%:

Component	% of Total
Held Away / Called and Cancelled / Runaround	2.7%
Incumbencies	3.8%
Guarantees	4.7%
Vacation / Statutory Holidays	9.0%
Personal Days	1.9%
Training / Meetings	0.4%
Productivity Fund	11.5%
Total	34.0%

Regarding car ownership, attached is an excel spreadsheet showing the replacement value for 5 different car kinds on the Plymouth subdivision.

I trust this is what you need. If not, feel free to call or e-mail.

Hector Zakaib
Business Partner
Strategic & Financial Planning
Tel: (514) 399-5835
Fax: (514) 399-6653

(See attached file: Plymouth sub abandonment.xls)

Appendix O

Kenneth Young & Associates
Valuation Consultants/Appraisers to the Rail Industry
1066 Florida, Suite 101
Elk Grove, Illinois 60007
Phone (847) 524-7137
Fax (847) 524-5985
E-Mail: KenY1949@aol.com

May 31, 2004

Mr. Robert Wedam
Assistant Vice President
Operations Analysis
Canadian National
Wisconsin Central Division
17641 S. Ashland Avenue
Homewood, Illinois 60430

Dear Mr. Wedam:

In accordance with your request we have prepared an appraisal for a segment of railroad right-of-way located within Ozaukee, Sheboygan and Manitowoc Counties, Wisconsin. Specifically the segment extends from Saukville to Kiel, Wisconsin. The appraisal was for the underlying land and excludes track structure and/or bridge improvements.

The purpose of this appraisal was to form an opinion of Market Value of the fee simple interest in the subject property. This report is to be used by the Wisconsin Central Division (client of record) to establish an equitable sales/purchase price of the subject property based on Surface Transportation Board (STB) requirements. The use of this report for any other purpose or by any other user renders the appraisal invalid. The opinion of value contained herein is as of April 15, 2004 the date the subject property was inspected by the appraiser.

We have conducted a complete appraisal process, reported in a *Summary Format*. As such, the attached report presents only summary discussions of data, reasoning and analyses that were used in the complete appraisal process from which the appraiser's opinion of value was developed. The depth of discussions contained herein is specific to the needs of the client for the intended use previously stated.

We have not investigated the title to or any liabilities against the subject property. Neither Kenneth Young & Associates nor any of its personnel have any financial interest in the assets appraised. We further certify that the compensation received for this appraisal is not contingent upon the opinion of value stated herein. Further, this report and all opinions of value are subject to the Statement of Limiting Conditions contained herein and the appraisal is subject to any toxic wastes of hazardous substances affecting the site.

Appendix O

Mr. Robert Wedam
Assistant Vice President
Wisconsin Central Division
May 31, 2004
Page Two

In our opinion the Market Value of the fee simple interest on a net liquidation basis of the subject right-of-way property as of April 15, 2004 was reasonably represented by:

**Saukville to Kiel, Wisconsin
Mile Post 114.8 to Mile Post 151.8**

\$820,000

Eight Hundred Twenty Thousand Dollars

Respectfully Submitted,

Kenneth Young & Associates

Appendix O

GRAND TRUNK CORPORATION and SUBS
STATUTORY EFFECTIVE TAX RATES
Tax Provision - 12/31/2003

	Apportionmt (Est.)	Tax Rate	Effective Rate	Net Effective Rate (x .65)
Cottonwood Distribution Services (2139)				
Tennessee	100.000%	8.50%	6.500%	4.225%
Federal		35.00%		35.000%
Totals	100.000%		6.500%	39.225%
IC Baltimore Terminal Company (2144)				
Louisiana	100.000%	5.20%	5.200%	3.380%
Federal		35.00%		35.000%
Totals	100.000%		5.200%	38.380%
Chicago Central and Pacific Railroad (2160)				
3 Illinois	34.800%	7.30%	2.540%	1.651%
1 Iowa	71.500%	6.47%	4.628%	3.007%
2 Minnesota	0.064%	5.80%	0.004%	0.002%
5 Nebraska	0.229%	5.58%	0.013%	0.008%
Federal		35.00%		35.000%
Totals - CCPRR	106.593%		7.183%	39.669%
Cedar River (2170)				
3 Illinois	0.000%	7.30%	0.000%	0.000%
1 Iowa	86.000%	6.47%	5.564%	3.617%
2 Minnesota	11.407%	5.80%	0.662%	0.430%
Federal		35.00%		35.000%
Totals - CR	97.407%		6.226%	39.047%
Iron Horse Properties (2180)				
4 Illinois	0.210%	7.30%	0.015%	0.010%
1 Iowa	99.900%	6.47%	6.457%	4.197%
Federal		35.00%		35.000%
Totals	100.010%		6.472%	39.207%
Missouri River Bridge (2190)				
1 Iowa	0.000%	6.47%	0.000%	0.000%
Federal		35.00%		35.000%
Totals	0.000%		0.000%	35.000%
Wisconsin Central Transp Corp (2350)				
3 Illinois	0.000%	7.30%	0.000%	0.000%
Federal		35.00%		35.000%
Totals	0.000%		0.000%	35.000%
Wisconsin Central Ltd. (2355)				
3 Illinois	12.000%	7.30%	0.876%	0.569%
6 Michigan	7.100%	1.90%	n/a	n/a
2 Minnesota	2.000%	5.80%	0.116%	0.075%
Wisconsin	51.120%	7.80%	4.038%	2.625%
Federal		35.00%		35.000%
Totals	72.220%		5.030%	38.270%
Wisconsin Chicago Link Ltd. (2360)				
3 Illinois	0.000%	7.30%	0.000%	0.000%
Federal		35.00%		35.000%
Totals	0.000%		0.000%	35.000%
Sault Ste. Marie Bridge Co. (2385)				
3 Illinois	0.000%	7.30%	0.000%	0.000%
6 Michigan	80.000%	1.90%	n/a	n/a
Wisconsin	9.000%	7.80%	0.711%	0.462%
Federal		35.00%		35.000%
Totals	89.000%		0.711%	35.462%
WC International Inc. (2380)				
3 Illinois	0.000%	7.30%	0.000%	0.000%
Federal		35.00%		35.000%
Totals	0.000%		0.000%	35.000%

Notes

- 1 Unitary return - CCP Holdings
- 2 Unitary return - DWP Group
- 3 Unitary return - IL Transportation Companies
- 4 Unitary return - IL Non-Transportation Companies
- 5 Total apportionment for Nebraska unitary group is attributable to CCP Railroad
- 6 Michigan single business tax treated as non-income tax, excluded from effective rate calculation.

Appendix O

AS of 4/20/04

LIST OF LEASES AND LICENSES ON GB LINE - SUB 446 MP 114.8 - 151.8

Alpha Name	Document Number	Mile From	Purpose Description	Annual Rent Total	L L T S
WISCONSIN GAS CO	3082-W	115.270	Pipe Xng (Gas/O	0	LX A
WEPCO	26521	115.770	Wire Xng (OH) -	0	LX A
BRADKEE County	1025980	115.810	Roadway/Walkway	0	LX A
BRADKEE County	1025744	115.950	Roadway/Walkway	0	LX A
WEPCO	745-W	116.210	Wire Xng (OH) -	0	LX A
WTE TELEPHONE	2457-W	118.510	Wire Xng (UG) -	0	LX A
WISCONSIN GAS CO	3208-W	118.510	Pipe Xng (Gas/O	0	LX A
DE SOTO CHEMICAL COA	WCSA 2073S	119.400	Sidetrack - WC	0	SW A
VILLAGE OF FREDONIA	1099305	119.400	Recreation - Pu	0	EA A
STONY CREEK CORP.	24967	119.500	Encroachment/Occ.-	0	LI A
TIME WARNER ENTERTAI	3565-W	119.520	Fibre Optic Xng	0	LX A
WTE TELEPHONE	2265-W	123.550	Fibre Optic Xng	0	LX A
WEPCO	2304-W	123.550	Wire Xng (OH) -	0	LX A
Verizon	26515	125.030	Encroachment/Occ.-	0	LX A
RANDOM LAKE COOPERAT	WCSA 3797S	125.050	Sidetrack - WC	0	SW A
RANDOM LAKE COOP.	26393	125.140	Roadway/Walkway	150	LI A
RANDOM LAKE COOPERAT	WCSA 4121S	125.180	Sidetrack - WC	0	SW A
WTE NORTH INC	1740-U	125.430	Fibre Optic Xng	0	LX U <u>Unassigned</u>
WEPCO	25886	125.440	Wire Xng (OH) -	0	LX A
TIME WARNER ENTERTAI	3210-W	125.440	Fibre Optic Xng	0	LX A
WEPCO	26233	125.540	Wire Xng (OH) -	0	LX A
RANDOM LAKE, VILLAGE	313-W	125.540	Encroachment -	0	LX A
RANDOM LAKE, VILLAGE	2835-W	125.590	Pipe Xng (Sewer	0	LX A
KRIER PRESERVING CO.	WCSA 3965S	125.600	Sidetrack - WC	0	SW A
WEPCO	798-W	125.690	Wire Xng (OH) -	0	LX A
WEPCO	25073	125.710	Wire Xng (OH) -	0	LX A
Verizon	25288	125.780	Wire Xng (UG) -	0	LX A
TIME WARNER ENTERTAI	3315-W	125.860	Wire Xng (UG) -	0	LX A
WISCONSIN POWER & LI	980627	145.600	Wire Xng (OH) -	0	LX T <u>Unassigned</u>
WEPCO	25896	126.790	Encroachment/Occ.-	518	LX A
WISCONSIN Electric P	1033605	126.800	Wire Xng (OH) -	0	LX A
WEPCO	26199	129.820	Wire Xng (OH) -	0	LX A
WTE NORTH INC	2909-W	129.830	Wire Xng (UG) -	0	LX A
WISCONSIN Electric P	1033610	129.950	Wire Xng (OH) -	0	LX A
WISCONSIN GAS COMPAN	1777-U	130.000	Pipe Xng (Gas/O	0	LX U <u>Unassigned</u>
ECOCHEM	906-W	130.060	Encroachment/Occ.-	300	LX A
WESTERN CONDENSING C	WCSA 6269S	130.100	Sidetrack - WC	0	SW A
ADELL WHLEY	558-W	130.270	Encroachment/Occ.-	0	LX A
ADELL COOP	WCSA 3124S	130.740	Sidetrack - WC	0	SW A
WEPCO	761-W	130.800	Wire Xng (OH) -	0	LX A
WESTERN CONDENSING C	917-W	130.880	Wire Xng (OH) -	0	LX A
Verizon	830-W	130.950	Wire Xng (OH) -	0	LX A
WEPCO	25892	131.090	Wire Xng (OH) -	0	LX A
MC ELDROY, CHARLES	932-W	131.290	Wire Xng (UG) -	0	LX A
AMERITECH	3606-W	131.500	Wire Xng (UG) -	0	LX A
WEPCO	26397	133.020	Wire Xng (UG) -	0	LX A

Appendix O

Verizon	2651-W	134.000 Encroachment/Oc	0	LX	A
WEPCO	2478-W	134.010 Wire Xng (OH) -	0	LX	A
WEPCO	2436-W	134.010 Wire Xng (OH) -	0	LX	A
TIME WARNER ENTERTAI	3561-W	134.010 Fibre Optic Xng	0	LX	A
CTE NORTH INC	440-U	134.030 Wire Xng (UG) -	0	LX	A
HAASE, WILBERT	1900-W	134.300 Private Xng - I	100	LX	A
WEPCO	771-W	134.640 Wire Xng (OH) -	0	LX	A
WEPCO	860-W	134.810 Wire Xng (OH) -	0	LX	A
WEPCO	25830	135.590 Wire Xng (OH) -	0	LX	A
ANR PIPELINE CO	26110	135.600 Pipe Xng (Gas/O	25	LX	A
ANR PIPELINE CO	26119	135.700 Pipe Xng (Gas/O	25	LX	A
CTE NORTH INC	472-W	136.260 Wire Xng (UG) -	0	LX	A
WISCONSIN POWER & LI	26505	136.730 Wire Xng (OH) -	0	LX	A
AMERICAN TRANSMISSIO	1022527	136.730 Wire Xng (OH) -	0	LX	A
WEPCO	2435-W	137.250 Wire Xng (OH) -	0	LX	A
PLYMOUTH UTILITIES	168-W	138.260 Pipe Xng (Sewer	0	LX	A
PLYMOUTH, CITY OF	571-W	138.430 Pipe Xng (Sewer	0	LX	A
A & P	WCSA 6125S	138.580 Sidetrack - WC	0	SW	A
Verizon	25299	138.810 Wire Xng (UG) -	0	LX	A
PLYMOUTH UTILITIES	638-W	138.910 Pipe Xng (Sewer	0	LX	A
ADELL STORAGE COMPAN	WCSA 2141S	138.910 Sidetrack - WC	0	SW	A
FARMERS EQUITY COOP	WCSA 4615S	138.910 Sidetrack - WC	0	SW	A
PLYMOUTH CANNING CO	WCSA 1820S	138.920 Sidetrack - WC	0	SW	A
TIME WARNER ENTERTAI	3563-W	139.270 Fibre Optic Xng	C	LX	A
Verizon	25289	139.300 Encroachment/Oc	C	LX	A
PLYMOUTH CABLE TV CO	25671	139.340 Wire Xng (OH) -	0	LX	A
WISCONSIN POWER & LI	883-W	139.580 Wire Xng (OH) -	0	LX	A
TIME WARNER ENTERTAI	3564-W	139.590 Fibre Optic Xng	0	LX	A
PLYMOUTH, CITY OF	904-W	139.780 Private Xng - I	0	LX	A
PLYMOUTH, CITY OF	826-W	139.910 Encroachment/Oc	0	LX	A
PLYMOUTH, CITY OF	2101-W	140.180 Pipe Xng (Sewer	0	LX	A
PLYMOUTH CABLE TV CO	854-W	140.370 Wire Xng (OH) -	0	LX	A
PLYMOUTH, CITY OF	820-W	140.540 Wire Xng (OH) -	0	LX	A
SHEBOYGAN COUNTY	5056-W	140.550 WC Purpose Code	0	LX	A
PLYMOUTH UTILITIES	858-W	141.480 Encroachment/Oc	0	LX	A
Hertel Family Estate	1098513	142.690 Pipe Xng (Sewer	0	LX	A
EIKHART LAND & GRAVE	915-W	144.110 Wire Xng (OH) -	0	LX	A
WE ENERGIES	3265-W	145.230 Wire Xng (OH) -	0	LX	A
GTE TELEPHONE	2254-W	145.240 Wire Xng (UG) -	0	LX	A
CTE NORTH INC	3206-W	145.240 Fibre Optic Xng	0	LX	A
Verizon	25286	145.400 Wire Xng (UG) -	0	SW	A
SHEBOYGAN COUNTY HIG	WCSA 6883S	145.470 Sidetrack - WC	0	LX	A
WEPCO	3203-W	145.550 Encroachment/Oc	0	LX	A
OREMA, JEROME	26370	145.810 Recreation - Pr	235	LX	A
WEPCO	26286	145.850 Encroachment/Oc	0	LX	A
EIKHART LAKE, VILLAG	2241-W	145.950 Pipe Xng (Sewer	563	LX	A
EIKHART LAKE, VILLAG	24862	145.990 Recreation - Pu	0	LX	A
TIME WARNER ENTERTAI	3562-W	146.000 Fibre Optic Xng	0	LX	A
Verizon	26542	146.010 Encroachment/Oc	0	LX	A
SUTCLIFFE FERR MIDL	5284-W	146.110 Commercial/Reta	2,864	LX	A
SUTCLIFFE FERR MIDL	WCSA 997S	146.150 Sidetrack - WC	0	SW	A
WEPCO	790-W	146.240 Wire Xng (OH) -	0	LX	A
Verizon	26552	146.450 Wire Xng (UG) -	0	LX	A
Verizon	859-W	147.140 Wire Xng (OH) -	0	LX	A
POPE, PHILIP	930-W	147.140 Wire Xng (OH) -	0	LX	A
GTE NORTH INC	3207-W	147.180 Wire Xng (UG) -	0	LX	A
WEPCO	3238-W	147.240 Wire Xng (OH) -	0	LX	A
EQUISTAR CHEMICAL, L	WCSA 1695W	151.220 Sidetrack - WC	0	SW	A
KIT UTILITIES	26510	151.400 Wire Xng (OH) -	0	LX	A
WEPCO	26506	151.420 Wire Xng (OH) -	0	LX	A
A.A. LAIN FURNITURE	24014	151.560 Roadway/Walkway	210	LX	A

Appendix O

A.A. LAKE FURNITURE WCSA 362S
 REINIG, JAN 24455
 SUTCLIFFE FEED MILL 5234-W
 TIME WARNER ENTERTAI 3562-W
 Verizon 26542
 CLEARWATER TECHNOLOG 5311-W
 TIME WARNER ENTERTAI 3563-W
 GTE NORTH INC 440-U
 AIREL WHEEY 558-W

151.680 Sidetrack - WC
 151.790 Roadway/Walkway
 146.110 Commercial/Reta
 146.000 Fibre Optic Xng
 146.010 Encroachment/Oc
 139.200 Parking Site/Sp
 139.270 Fibre Optic Xng
 134.030 Wire Xng (UG) -
 130.270 Encroach/Occ.

0 SW A
 20 LL A
 0 LL T Terminated
 0 LX A
 0 LX A
 423 LL A
 0 LX A
 0 LX U Unassigned
 0 LX A

2.569 ✓

Total Count 116
 Terminated Agreements <4>
 Net Total 112

Appendix O



**U.S. Department
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Consumer Price Index - All Urban Consumers

Series Id: CUUR0000SA0 Not Seasonally Adjusted Area: U.S. city average Item: All items Base Period: 1982-84=100														
Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HA
1994	146.2	146.7	147.2	147.4	147.5	148.0	148.4	149.0	149.4	149.5	149.7	149.7	148.2	14
1995	150.3	150.9	151.4	151.9	152.2	152.5	152.5	152.9	153.2	153.7	153.6	153.5	152.4	15
1996	154.4	154.9	155.7	156.3	156.6	156.7	157.0	157.3	157.8	158.3	158.6	158.6	156.9	15
1997	159.1	159.6	160.0	160.2	160.1	160.3	160.5	160.8	161.2	161.6	161.5	161.3	160.5	15
1998	161.6	161.9	162.2	162.5	162.8	163.0	163.2	163.4	163.6	164.0	164.0	163.9	163.0	16
1999	164.3	164.5	165.0	166.2	166.2	166.2	166.7	167.1	167.9	168.2	168.3	168.3	166.6	16
2000	168.8	169.8	171.2	171.3	171.5	172.4	172.8	172.8	173.7	174.0	174.1	174.0	172.2	17
2001	175.1	175.8	176.2	176.9	177.7	178.0	177.5	177.5	178.3	177.7	177.4	176.7	177.1	17
2002	177.1	177.8	178.8	179.8	179.8	179.9	180.1	180.7	181.0	181.3	181.3	180.9	179.9	17
2003	181.7	183.1	184.2	183.8	183.5	183.7	183.9	184.6	185.2	185.0	184.5	184.3	184.0	18
2004	185.2	186.2	187.4	188.0	189.1									

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<http://data.bls.gov/cgi-bin/surveymost>

6/17/2004

Table 1.1.7. Percent Change From Preceding Period in Prices for
Gross Domestic Product
(Percent)

Line	2002	2003	Seasonally adjusted at annual rates					
			2003				2004	
			I	II	III	IV	I	
Gross domestic product.....	1	1.5	1.7	2.3	1.1	1.6	1.5	2.5
Personal consumption expenditures.....	2	1.4	1.8	2.8	0.5	1.8	1.0	3.2
Durable goods.....	3	-2.9	-3.7	-4.4	-3.9	-4.0	-3.9	-0.3
Nondurable goods.....	4	0.5	2.1	5.1	-2.1	3.8	0.5	5.3
Services.....	5	2.7	2.9	3.2	2.7	2.0	2.3	2.9
Gross private domestic investment.....	6	0.0	0.9	1.3	0.0	2.0	3.6	1.7
Fixed investment.....	7	0.1	1.1	1.9	0.0	2.1	3.7	1.9
Nonresidential.....	8	-0.9	-0.2	-0.3	-1.2	1.6	1.8	0.6
Structures.....	9	1.4	2.1	3.8	1.1	2.7	4.7	4.5
Equipment and software.....	10	-1.7	-0.9	-1.6	-1.8	1.2	1.0	-0.5
Residential.....	11	2.4	3.9	6.4	2.2	3.1	7.5	4.6
Change in private inventories.....	12							
Net exports of goods and services.....	13							
Exports.....	14	-0.4	2.1	3.6	0.8	1.6	2.6	5.2
Goods.....	15	-0.7	2.0	3.5	1.7	-0.2	3.8	6.0
Services.....	16	0.3	2.2	3.8	-1.3	5.7	0.4	3.5
Imports.....	17	-1.0	3.6	11.7	-4.1	2.7	0.9	10.0
Goods.....	18	-1.7	2.9	11.8	-6.8	2.6	0.3	10.4
Services.....	19	2.5	7.4	11.3	10.4	3.3	3.8	8.5
Government consumption expenditures and gross investment.....	20	2.6	2.9	7.3	0.1	1.7	0.7	4.8
Federal.....	21	2.7	2.5	7.7	1.4	1.3	0.3	6.4
National defense.....	22	2.5	2.6	8.0	1.2	1.3	0.4	5.8
Nondefense.....	23	3.2	2.3	7.2	1.6	1.3	0.1	7.5
State and local.....	24	2.5	3.1	7.1	-0.7	2.0	1.0	3.8
Addendum:								
Gross national product.....	25	1.5	1.7	2.3	1.1	1.7	1.5	

Table 1.1.8. Contributions to Percent Change in the Gross Domestic Product
Price Index

	Line	2002	2003	Seasonally adjusted at annual rates				
				2003				2004
				I	II	III	IV	I
Percent change at annual rate:								
Gross domestic product	1	1.5	1.7	2.3	1.1	1.6	1.5	2.5
Percentage points at annual rates:								
Personal consumption								
expenditures	2	0.96	1.33	1.95	0.35	1.24	0.71	2.22
Durable goods	3	-0.26	-0.23	-0.39	-0.34	-0.36	-0.35	-0.02
Nondurable goods	4	0.11	0.26	1.00	-0.43	0.74	0.10	1.05
Services	5	1.11	1.30	1.33	1.12	0.85	0.96	1.19
Gross private domestic investment	6	0.01	0.17	0.25	0.08	0.30	0.54	0.26
Fixed investment	7	0.01	0.17	0.27	-0.01	0.31	0.57	0.30
Nonresidential	8	-0.10	-0.03	-0.03	-0.12	0.16	0.19	0.06
Structures	9	0.04	0.05	0.09	0.03	0.06	0.11	0.10
Equipment and software	10	-0.14	-0.08	-0.12	-0.14	0.09	0.06	-0.04
Residential	11	0.11	0.20	0.31	0.11	0.15	0.38	0.24
Change in private inventories ...	12	0.00	-0.01	-0.03	0.09	-0.01	-0.03	-0.04
Net exports of goods and services	13	0.11	-0.38	-1.24	0.62	-0.22	0.13	-0.87
Exports	14	-0.04	0.22	0.33	0.07	0.15	0.25	0.50
Goods	15	-0.05	0.15	0.22	0.11	-0.02	0.24	0.40
Services	16	0.01	0.07	0.11	-0.04	0.16	0.01	0.10
Imports	17	0.15	-0.60	-1.57	0.55	-0.37	-0.13	-1.37
Goods	18	0.20	-0.41	-1.31	0.80	-0.29	-0.04	-1.17
Services	19	-0.06	-0.20	-0.26	-0.24	-0.08	-0.09	-0.20
Government consumption expenditures and gross investment	20	0.46	0.55	1.32	0.01	0.33	0.14	0.85
Federal	21	0.17	0.16	0.49	0.09	0.09	0.02	0.43
National defense	22	0.10	0.11	0.33	0.06	0.06	0.02	0.26
Nondefense	23	0.07	0.05	0.17	0.04	0.03	0.00	0.17
State and local	24	0.29	0.39	0.83	-0.08	0.23	0.12	0.43

Table 1.1.9. Implicit Price Deflators for Gross Domestic Product
(Index numbers, 2000=100)

Line	2002	2003	Seasonally adjusted					
			2003				2004	
			I	II	III	IV	I	
Gross domestic product	1	103.945	105.673	105.146	105.427	105.851	106.244	106.902
Personal consumption expenditures	2	103.429	105.325	104.923	105.060	105.517	105.783	106.615
Durable goods	3	95.209	91.639	93.075	92.148	91.208	90.298	90.232
Nondurable goods	4	102.075	104.180	104.075	103.525	104.485	104.614	105.977
Services	5	105.946	109.005	108.021	108.751	109.299	109.928	110.712
Gross private domestic investment	6	101.097	101.985	101.495	101.530	101.995	102.852	103.302
Fixed investment	7	101.155	102.311	101.806	101.795	102.318	103.258	103.757
Nonresidential	8	98.859	98.676	98.579	98.293	98.678	99.124	99.274
Structures	9	106.974	109.162	108.264	108.533	109.283	110.550	111.780
Equipment and software	10	96.121	95.285	95.411	94.968	95.258	95.490	95.372
Residential	11	107.106	111.293	109.871	110.475	111.311	113.352	114.635
Change in private inventories	12							
Net exports of goods and services	13							
Exports	14	99.274	101.365	100.841	101.042	101.432	102.093	103.398
Goods	15	98.668	100.590	100.161	100.590	100.531	101.432	102.922
Services	16	100.740	102.995	102.484	102.157	103.579	103.668	104.573
Imports	17	96.520	100.000	100.403	99.349	100.011	100.254	102.860
Goods	18	95.345	98.074	99.053	97.321	97.939	98.015	100.462
Services	19	102.666	110.249	107.514	110.201	111.098	112.139	114.438
Government consumption expenditures and gross investment	20	105.206	108.239	107.941	107.957	108.423	108.626	108.895
Federal	21	104.858	107.507	107.025	107.392	107.746	107.835	108.518
National defense	22	104.866	107.424	106.960	107.291	107.644	107.782	108.297
Nondefense	23	105.208	107.535	107.143	107.577	107.898	107.955	109.943
State and local	24	105.381	108.623	108.431	108.242	108.774	109.045	110.064
Addendum:								
Gross national product	25	103.932	105.671	105.138	105.425	105.853	106.243	

Table 1.1.10. Percentage Shares of Gross Domestic Product
(Percent)

Line	2002	2003	2003				2004
			I	II	III	IV	I
Gross domestic product	1	100.0	100.0	100.0	100.0	100.0	100.0
Personal consumption expenditures	2	70.5	70.6	70.8	70.7	70.6	70.3
Durable goods	3	8.7	8.6	8.4	8.5	8.8	8.6
Nondurable goods	4	19.9	20.1	20.3	20.0	20.1	20.1
Services	5	41.9	41.9	42.2	42.2	41.7	41.6
Gross private domestic investment	6	15.2	15.2	15.0	15.0	15.2	15.7
Fixed investment	7	15.1	15.2	15.0	15.0	15.3	15.6
Nonresidential	8	10.3	10.1	10.0	10.0	10.1	10.3
Structures	9	2.5	2.4	2.4	2.4	2.3	2.3
Equipment and software	10	7.8	7.7	7.6	7.6	7.8	8.0
Residential	11	4.8	5.1	5.0	5.0	5.2	5.3
Change in private inventories	12	0.1	0.0	0.0	-0.1	-0.1	0.1
Net exports of goods and services	13	-4.1	-4.5	-4.5	-4.7	-4.4	-4.4
Exports	14	9.6	9.5	9.5	9.4	9.4	9.8
Goods	15	6.7	6.6	6.6	6.5	6.5	6.8
Services	16	2.9	2.9	2.9	2.9	2.9	3.0
Imports	17	13.7	14.1	14.1	14.1	13.9	14.2
Goods	18	11.4	11.7	11.7	11.7	11.5	11.8
Services	19	2.3	2.4	2.4	2.4	2.4	2.4
Government consumption expenditures and gross investment	20	16.4	16.7	16.8	16.9	16.7	16.4
Federal	21	6.5	6.9	6.7	7.0	6.9	6.9
National defense	22	4.2	4.5	4.3	4.7	4.6	4.5
Nondefense	23	2.3	2.4	2.4	2.4	2.4	2.3
State and local	24	12.0	11.6	12.1	11.9	11.7	11.6

SOURCE: BEA, DOC, GOV