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SLOVER & LOFTUS

ATTORNEYS AT LAW

1224 SEVENTEENTH STREET, N. W.
WASHINGTON, D. C. 20036-3003

WILLIAM L. SLOVER
C. MICHAEL LOFTUS
DONALD G. AVERY
JOHN H. LE SEUR
KELVIN J. DOWD
ROBERT D. ROSENBERG
CHRISTOPHER A. MILLS
FRANK J. PERGOLIZZI
ANDREW B. KOLESAR III
PETER A. PFOHL
DANIEL M. JAFFE
KAREN HASSELL HERREN
KENDRA A. ERICSON

TELEPHONE:
(202) 347-7170

FAX:
(202) 347-3619

WRITER'S E-MAIL:
rdr@sloverandloftus.com

September 16, 2004

BY HAND DELIVERY

The Honorable Vernon A. Williams
Secretary
Surface Transportation Board - Case Control Unit
1925 K Street, N.W.
Washington, D. C. 20423



Re: Docket No. 42058, Arizona Electric Power Cooperative, Inc. v.
The Burlington Northern and Santa Fe Ry. and Union Pacific R.R.

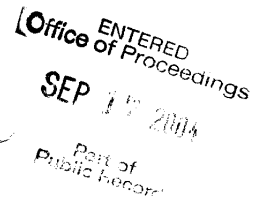
Dear Secretary Williams:

Enclosed for filing in the above-referenced proceeding are an original and sixteen (16) copies of Complainant Arizona Electric Power Cooperative, Inc.'s ("AEPCO") Reply in Opposition to Defendants' "Clarification." In addition, we have enclosed three CD-Rom's containing electronic versions of this Reply in WordPerfect 9.0 format and containing AEPCO's electronic workpapers.

Finally, we have enclosed an additional hard-copy of this Reply to be date-stamped and returned to the bearer of this letter. Thank you for your attention to this matter.

Sincerely,

Robert D. Rosenberg
Robert D. Rosenberg



Enclosures

cc: Counsel for Defendants

212020



BEFORE THE
SURFACE TRANSPORTATION BOARD

ARIZONA ELECTRIC POWER	)	
COOPERATIVE, INC.,	)	
	)	
Complainant,	)	
	)	
v.	)	Docket No. 42058
	)	
THE BURLINGTON NORTHERN AND	)	
SANTA FE RAILWAY COMPANY and	)	
UNION PACIFIC RAILROAD COMPANY,	)	
	)	
Defendants.	)	

COMPLAINANT ARIZONA ELECTRIC POWER COOPERATIVE, INC.'S
REPLY IN OPPOSITION TO DEFENDANTS' "CLARIFICATION"

ARIZONA ELECTRIC POWER
COOPERATIVE, INC.

By: Patrick Ledger
Corporate Counsel
Arizona Electric Power Cooperative, Inc.
100 S. Highway 80
Benson, AZ 85602

William L. Slover
Robert D. Rosenberg
Christopher A. Mills
Andrew B. Kolesar III
Daniel M. Jaffe
1224 Seventeenth Street, N.W.
Washington, D.C. 20036
(202) 347-7170

OF COUNSEL:

Slover & Loftus
1224 Seventeenth St., N.W.
Washington, D.C. 20036

Dated: September 16, 2004

Attorneys for Complainant

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Public Record

ARIZONA ELECTRIC POWER	)	
COOPERATIVE, INC.,	)	
	)	
Complainant,	)	
	)	
v.	)	Docket No. 42058
	)	
THE BURLINGTON NORTHERN AND	)	
SANTA FE RAILWAY COMPANY and	)	
UNION PACIFIC RAILROAD COMPANY,	)	
	)	
Defendants.	)	
	)	

Pursuant to the decision served by the Surface Transportation Board (“Board” or “STB”) in the above-captioned proceeding on August 2, 2004, Complainant Arizona Electric Power Cooperative, Inc. (“AEPCO”), hereby replies in opposition to the Clarification (“Clarification”) that Defendants The Burlington Northern and Santa Fe Railway Company (“BNSF”) and Union Pacific Railroad Company (“UP”) (jointly, “BNSF/UP” or “Railroads”) filed in the above-captioned proceeding on May 7, 2004.

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presents new evidence, and the Board's decision to defer ruling on AEPCO's Motion to Strike will only serve to encourage defendant carriers to engage in similar litigation tactics in the future. Be that as it may, AEPCO demonstrates below that even if Defendants' Clarification were to be admitted into evidence, its contentions must still be rejected.

The Clarification purports to remedy a defect in Defendants' claim that they are entitled to an enhancement in their MSP (Modified Straight-mileage Prorate) cost-based divisions as residual incumbents for the intermodal cross-over traffic handled by AEPCO's stand-alone railroad ("SARR"), the Apache, Cochise & Eastern Railway ("ACE"). In their Supplemental Reply, Defendants purported to compare the residual incumbents' terminal costs with the line-haul costs for the segment replaced by the SARR. AEPCO demonstrated in its Supplemental Rebuttal that Defendants' comparison was flawed because it compared total terminal costs with what were at most the variable costs for the portion of the line-haul handled by the SARR.¹

The soundness of AEPCO's criticism is beyond dispute. In their Clarification at 3, Defendants stated that "[i]n fact, Mr. Berry [their witness on intermodal divisions] did not limit his terminal costs to variable costs." Defendants thereby acknowledged the validity of AEPCO's criticism.

¹AEPCO further demonstrated that Defendants had substantially understated the line-haul costs because they reflected idealized movements, rather than the realities of the SARR's traffic group.

Having effectively conceded that their intermodal divisions analysis as submitted in their Supplemental Reply is impermissibly tainted (which should be sufficient to compel its rejection on the merits), Defendants seek to remedy the defect in their Clarification analysis. Defendants first assert that their error does not matter because “the terminal costs are nearly 100 percent variable” as “[t]he only significant exception is facility capital costs, which URCS considers to be 50 percent variable,” such that Defendants’ figures “are largely comparable.” *Id.* at 3 & n.3.

Recognizing that this threshold attempt to dismiss the significance of their error (which is tantamount to asserting that inaccuracy and inconsistency simply do not matter) is inherently implausible, Defendants then proceed to note the Board “could make a simple adjustment to address the situation” and “eliminate the non-variable portion of terminal costs by applying the relevant URCS variability percentages” to “allow a comparison of variable line-haul costs to variable terminal costs, producing a more precise allocation of revenues.” *Id.* at 4. Defendants then introduce their Exhibit A, which purports to incorporate Defendants’ new approach and yields a line-haul equivalent of 400 miles per intermodal origination or termination. (Defendants originally claimed a value of 502 miles, which indicates that “largely comparable” covers a broad margin indeed.)

The most glaring substantive defect in Defendants’ remedial effort is that the intermodal divisions analysis they presented in their Supplemental Reply was

premised entirely on the non-suitability of URCS. Specifically, Defendants stated in their

Supplemental Reply at III.A-17:

It is widely acknowledged that the Board's Uniform Rail Cost System does not produce satisfactory estimates of the costs associated with rail intermodal transportation, including terminal activities. *See Review of the General Purpose Costing System*, 2 S.T.B. 659, 662-63 (1997); AEPCO Rebuttal Exh. III-A-10 at 3-6.² In order to establish a more accurate measure of the costs of originating and terminating the cross-over intermodal traffic, defendants retained William K. Berry to develop costs for the various activities involved in handling that traffic.

²AEPCO's Rebuttal sought to employ the same URCS-based intermodal analysis that Defendants presented in their Reply, subject to two modifications: (1) AEPCO's Witness Whitehurst modified the analysis to reflect the specific type of railcar, and (2) AEPCO applied the analysis to a randomly selected sample of 30 BNSF movements, whereas Defendants considered only three apparently hand-picked movements. (Mr. Whitehurst did not cost a sample of UP movements because the UP data did not permit identification of the specific type of railcar utilized.) The URCS analysis that AEPCO presented on Rebuttal was directly responsive to the URCS analysis that Defendants presented on Reply. In contrast, the non-URCS analysis Defendants presented in their Supplemental Reply is wholly at odds with the URCS analysis they presented in their original Reply.

In the Review of the General Purpose Costing System decision cited by the Defendants, the Board agreed that the URCS assumption that cars receive I&I switching every 200 miles "appears to be outdated—not only for intermodal traffic, but for all the non-trainload traffic." 2 S.T.B. at 665 n.18. (In a later decision in the same proceeding, the Board, relying on data submitted by the AAR, adopted an I&I switching factor of 4,163 miles. 2 S.T.B. 754, 755 (1997).) Yet, Defendants relied on the outdated assumption for calculating enhanced I&I divisions for the ACE's manifest and automotive traffic. AEPCO's Supplemental Rebuttal demonstrated that I&I switching on the sample manifest and automotive movements was far less frequent.

Nothing in Mr. Berry's analysis of intermodal costs reflects any utilization or even awareness of URCS. Having chosen to rely on an analysis of costs that has nothing to do with URCS, Defendants should not then be free to remedy a fundamental defect in that analysis (the apples-to-oranges comparison of full terminal costs to fictitious variable line-haul analysis) by relying on URCS, the very methodology that they deliberately eschewed in their analysis. Having rejected URCS at the outset, Defendants should be estopped from now attempting to rely on URCS to address a critical shortcoming in their analysis.

Nothing in AEPCO's filings should be construed as an endorsement of or acquiescence in Mr. Berry's analysis. To the contrary, a glaring gap in Defendants' approach, which they have not begun to address, is why they relied exclusively on the personal experience of an outside witness when Defendants must certainly have their own systems for tracking such costs internally. Intermodal traffic comprises a major portion of the Defendants' traffic and revenues (the largest single category in BNSF's case), and they surely keep careful track of the costs of handling such traffic in an ostensibly competitive environment. Where Defendants elect to deviate entirely from URCS, evidence that ignores their own cost data and relies instead on an outside witness, especially one with virtually no documentation for his conclusions, is not probative and should not be accepted by the Board.

Defendants' criticism of AEPCO's contingent correction (use of the URCS constant cost markup ratio) to restate line-haul costs on a basis comparable to the Defendants' total terminal costs (Clarification at 4-5) is, if anything, even more unfounded. It is Defendants, not AEPCO, that chose to introduce an apples-and-oranges comparison. Given Defendants' determination that URCS could not be used at all to determine intermodal terminal costs, the limitations on introduction of new evidence on rebuttal, and the fact that AEPCO was seeking to offer a contingent restatement of Defendants' analysis if their presentation was not rejected outright, AEPCO's use of the line-haul costs for the 30-movement randomly-selected intermodal sample was the most appropriate, and perhaps the only permissible, approach under the circumstances to construct an apples-to-apples comparison. Defendants did not present any calculation of the actual costs for the line-haul portion of the intermodal movements,³ and a proper comparison required that the terminal and line-haul costs be stated on the same basis. Under the circumstances that Defendants created, it was entirely reasonable for AEPCO to calculate line-haul costs using the actual movements, which entailed the use of URCS, and then restate those variable costs on a full cost basis equivalent to that on which

³Instead, Defendants relied on a highly suspect surrogate, the TTX charges, and applied them using assumptions as to containers per car without any attempt to demonstrate that those assumptions correlated to the ACE's traffic group.

Defendants purported to state their terminal costs. Use of the constant cost markup was entirely appropriate for that purpose.⁴

Defendants' effort to convert their full terminal costs to variable costs by applying a single URCS variability percentage to terminal facilities costs is particularly suspect. While URCS treats some components of intermodal terminal costs (and, indeed, terminal costs generally) as 100% variable, URCS assumes variabilities for the intermodal terminal costs without the benefit of any underlying regressions or other studies. In Review of the General Purpose Costing System, the Board noted that "[i]n many cases, however, costing assumptions are based on 'best guesses' made many years ago as to what constitutes the norm for various types of rail operations." 2 S.T.B. at 660. Intermodal terminal costs especially fall into this default category. In contrast, line-haul costs have been subject to much greater scrutiny and refinement. Under the circumstances, the conversion of variable line-haul costs to total costs is a far sounder alternative than attempting to convert total terminal costs to variable costs, especially inasmuch as Defendants calculated the terminal costs on a non-URCS basis without

⁴An alternative would have been to use the "flow through" adjustment under URCS, which treats all costs as 100% variable. AEPCO considered use of such an approach, but opted for the constant cost markup as being more conservative (as it yields a slightly smaller markup). Use of a flow through method might arguably be more appropriate in this instance insofar as the 100% variability assumption matches what Defendants implicitly utilized in calculating their terminal costs.

initially making any effort to reconcile the total terminal costs and putative variable line-haul costs.

Defendants' further criticism of AEPCO's approach as being unrealistic based on a comparison of the mileage-equivalent for intermodal, manifest, and automotive terminal costs is particularly unwarranted. It is Defendants, not AEPCO, that chose to rely on the URCS-based terminal costs for the manifest and automotive traffic. As explained in AEPCO's Supplemental Rebuttal at III-A-54 to 55 and III-A-59, AEPCO's original Rebuttal analysis (like Defendants' original Reply analysis) compared the R/VC ratios for the residual incumbents' and SARR's respective portions of the total movement. The terminal costs were only one part of the analysis and thus any sensitivities in the terminal costs were of limited significance. Having chosen to extract just the terminal cost portion of the analysis and not present any independent cost analysis of their own, Defendants should not be heard to complain about any alleged distortions that are of their own making.

Defendants' final contention, presented in their penultimate paragraph and Exhibit B of their Clarification, which seeks to restate the terminal and line-haul costs for the thirty BNSF intermodal movements sampled by Witness Whitehurst in a manner equivalent to Defendants' restatement for the automotive and manifest traffic samples, suffers from all of the defects and inconsistencies noted above, and then some. First, Defendants do not offer any justification for their failure to have presented the analysis as part of their Supplemental Reply (or original Reply, for that matter); indeed, no such

justification is possible as Defendants purport to apply the same analysis for the intermodal sample as they actually applied for the other traffic samples in their Supplemental Rebuttal.

Second, Defendants' analysis explicitly relies on precisely the sort of URCS analysis they previously concluded should not be utilized for intermodal movements, thereby negating the ostensible foundation for their earlier analysis. Defendants' Clarification thus represents an attempt to substitute procedurally defective evidence for the substantively defective evidence they chose to present previously.

Third, as noted supra, Defendants' analysis exacerbates the limitations of Mr. Whitehurst's URCS analysis by comparing terminal to line-haul costs, thus negating the reliability of Mr. Whitehurst's rebuttal analysis, which appropriately compared R/VC ratios for the residual incumbents' and SARR's respective portions of the total movements. The broader comparison minimizes the URCS limitations and further demonstrates that the R/VC margins on the SARR's segment were not significantly higher than those on the residual incumbents' segments or the movement as a whole.

Fourth, Defendants fail to substantiate their claim that "[t]he costs that Mr. Whitehurst developed [for the sample] ... confirm the inappropriateness of AEPCO's proposed" approach (Clarification at 8) inasmuch as their analysis deviates from Mr. Whitehurst's costing in two material respects. First, Defendants' URCS analysis does not reflect the trainload adjustments that Mr. Whitehurst properly made in AEPCO's Rebuttal

analysis.⁵ Second, Defendants improperly included railroad container terminal ownership costs for the 18 of the 30 sample BNSF intermodal movements that fell under Plan 3, where the shipper, rather than the carrier, is responsible for providing the container.⁶

The two errors have a substantial impact, as demonstrated in the attached Exhibit A and the accompanying electronic spreadsheets. While Defendants claim that Mr. Whitehurst's costs "would result in an average credit of 376 miles for each intermodal origination or termination event – an amount far in excess of the 137 miles proposed by AEPCO"(Clarification at 8), the corrected calculation shows otherwise. Adjusting for the container terminal ownership cost reduces the 376-mile figure to 245 miles (a reduction of 131 miles), and applying the trainload adjustments reduces the figure to 199 miles (a reduction of an additional 46 miles). The resulting 199-mile figure is far closer to AEPCO's contingent 136-mile figure than it is to any figure posited by

⁵Witness Whitehurst's workpapers clearly identified the use of the trainload adjustment. Review of the General Purpose Costing System, *supra*, explicitly approved use of the adjustments for intermodal movements. 2 S.T.B. at 664; 2 S.T.B. at 755.

⁶Witness Whitehurst's analysis in AEPCO's original Rebuttal properly excluded the container terminal ownership costs in calculating the R/VC ratios for the Plan 3 intermodal movements. However, the underlying cost elements (service units and unit costs) still appeared in his workpapers due to the peculiarities of the URCS Phase III program (which identifies the items as part of its output, but does not utilize them). In apparently attempting to construct terminal costs from Mr. Whitehurst's workpapers, Defendants included the phantom container terminal ownership costs. Defendants not only included the container ownership cost in the total terminal costs, but they also compounded their error by reducing the total line-haul cost by the same amount (because they computed the total line-haul cost as the difference between the total cost and the terminal cost). Defendants thus did not utilize Mr. Whitehurst's costs in this respect, and the error, which applies to more than half of the sample movements, requires correction.

Defendants. Defendants' own analysis, properly applied, thus confirms the appropriateness of AEPCO's approach and the inappropriateness of their own.

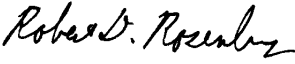
Defendants' Clarification analysis is thus untimely and unreliable by their own standards, grossly distorted compared to the analysis AEPCO presented in its original Rebuttal in response to Defendants' original Reply, and cannot be found to constitute probative evidence under any circumstances.

Accordingly, even assuming that Defendants' Clarification is procedurally admissible, its substance must be rejected on the merits because of its fundamental inconsistency with the core assumptions of Defendants' analysis.

Respectfully submitted,

ARIZONA ELECTRIC POWER
COOPERATIVE, INC.

By: Patrick Ledger
Corporate Counsel
Arizona Electric Power Cooperative, Inc.
100 S. Highway 80
Benson, AZ 85602

William L. Slover
Robert D. Rosenberg 
Christopher A. Mills
Andrew B. Kolesar III
Daniel M. Jaffe
1224 Seventeenth Street, N.W.
Washington, D.C. 20036
(202) 347-7170

OF COUNSEL:

Slover & Loftus
1224 Seventeenth St., N.W.
Washington, D.C. 20036

Dated: September 16, 2004

Attorneys for Complainant

Defendants' Clarification Exhibit B - Revised to Correct Container Ownership Cost

Move	BNSF Miles (1)	ACE Bridge Miles (2)	BNSF Term Miles (3)	BNSF Orig Credit (4)	BNSF Term Credit (5)	Modified Straight-Mileage Prorate (MSP) Res. BNSF (6)	ACE (7)	Variable Costs per Car 1/ Res. BNSF (8)	ACE (9)	Res. BNSF (10)	ACE (11)	Line-Haul Variable Costs Linehaul Per Car 1/ (12)	Line-Haul Variable Costs Linehaul Per Mile (13)	O&T Terminal Per Car 1/ (14)	O&T Terminal Per Term (15)	Miles Per Term (16)
1	1,017	259	1,224	1	1	90.4%	9.6%	\$970	\$99	90.7%	9.3%	\$953	\$0.38	\$117	\$58	153
2	1,205	259	748	1	1	89.3%	10.7%	\$815	\$80	91.0%	9.0%	\$680	\$0.31	\$215	\$108	350
3	1,220	259	723	1	1	89.2%	10.8%	\$703	\$79	89.9%	10.1%	\$665	\$0.30	\$117	\$58	194
4	1,205	259	783	1	1	89.4%	10.6%	\$793	\$89	89.9%	10.1%	\$765	\$0.34	\$117	\$58	172
5	996	259	1,255	1	1	90.4%	9.6%	\$1,061	\$98	91.5%	8.5%	\$949	\$0.38	\$211	\$106	280
6	756	259	586	1	0	84.8%	15.2%	\$428	\$70	85.9%	14.1%	\$440	\$0.27	\$58	\$58	213
7	732	259	791	1	0	86.2%	13.8%	\$751	\$109	87.4%	12.6%	\$754	\$0.42	\$106	\$106	250
8	732	259	575	1	0	84.4%	15.6%	\$593	\$95	86.2%	13.8%	\$580	\$0.37	\$108	\$108	290
9	732	259	1,211	1	0	88.7%	11.3%	\$882	\$103	89.6%	10.4%	\$879	\$0.40	\$106	\$106	265
10	732	259	1,211	1	0	88.7%	11.3%	\$987	\$102	90.7%	9.3%	\$869	\$0.39	\$220	\$220	557
11	585	259	722	1	1	85.3%	14.7%	\$533	\$83	86.5%	13.5%	\$499	\$0.32	\$117	\$58	184
12	1,205	259	588	1	1	88.5%	11.5%	\$727	\$89	89.1%	10.9%	\$698	\$0.34	\$117	\$58	172
13	1,205	259	681	1	1	88.9%	11.1%	\$873	\$91	90.8%	9.4%	\$748	\$0.35	\$215	\$108	308
14	1,105	259	776	1	1	88.9%	11.1%	\$767	\$90	89.5%	10.5%	\$736	\$0.34	\$121	\$60	175
15	1,205	259	783	0	1	89.0%	11.0%	\$903	\$110	89.2%	10.8%	\$954	\$0.42	\$58	\$58	138
16	732	259	575	1	1	85.3%	14.7%	\$541	\$84	86.6%	13.4%	\$504	\$0.32	\$121	\$60	188
17	732	259	1,201	1	0	88.7%	11.3%	\$595	\$71	89.3%	10.7%	\$608	\$0.28	\$58	\$58	211
18	585	259	649	1	1	84.7%	15.3%	\$546	\$91	85.8%	14.2%	\$520	\$0.35	\$117	\$58	168
19	1,205	259	740	1	1	89.2%	10.8%	\$905	\$93	90.7%	9.3%	\$783	\$0.36	\$215	\$108	303
20	1,017	259	574	1	0	86.7%	13.3%	\$702	\$96	88.0%	12.0%	\$693	\$0.37	\$106	\$106	282
21	658	259	1,211	1	1	88.9%	11.1%	\$841	\$88	90.5%	9.5%	\$717	\$0.34	\$211	\$106	314
22	1,205	259	1,031	0	1	90.0%	10.0%	\$778	\$83	90.4%	9.6%	\$803	\$0.32	\$58	\$58	182
23	732	259	1,139	1	1	88.9%	11.1%	\$559	\$62	90.0%	10.0%	\$503	\$0.24	\$117	\$58	247
24	826	259	1,219	1	0	89.2%	10.8%	\$841	\$93	90.1%	9.9%	\$828	\$0.36	\$106	\$106	294
25	732	259	1,106	1	1	88.7%	11.3%	\$651	\$76	89.6%	10.4%	\$610	\$0.29	\$117	\$58	201
26	732	259	1,213	1	1	89.2%	10.8%	\$697	\$77	90.0%	10.0%	\$653	\$0.30	\$121	\$60	204
27	585	259	649	1	1	84.7%	15.3%	\$471	\$74	86.4%	13.6%	\$425	\$0.28	\$121	\$60	212
28	607	259	916	0	1	86.2%	13.8%	\$606	\$84	87.8%	12.2%	\$584	\$0.33	\$106	\$106	323
29	732	259	1,139	1	1	88.9%	11.1%	\$542	\$59	90.1%	9.9%	\$485	\$0.23	\$117	\$58	257
30	732	259	1,213	1	1	89.2%	10.8%	\$562	\$60	90.4%	9.6%	\$504	\$0.23	\$117	\$58	256

Simple Average for All 30 Moves:

245

1/ Excludes unit train adjustments and corrects formulaic error in Whitehurst rebuttal work paper. See Clarification E-WP "Intermodal_Train_Sample_BNSF Revised.xls," tabs "INTOUT" and "Outputs"

Defendants' Clarification Exhibit B - Revised to Correct Container Ownership Cost and to Include Trainload Adjustments

Move	BNSF Orig Miles (1)	ACE Bridge Miles (2)	BNSF Term Miles (3)	BNSF Orig Credit (4)	BNSF Term Credit (5)	Modified Straight-Mileage Pro-rate (MSP) Res. BNSF (6)	ACE (7)	Res. BNSF (8)	ACE (9)	Res. BNSF (10)	ACE (11)	Line-Haul Variable Costs Linehaul Per Car 1/ (12)	Line-Haul Variable Costs Linehaul Per Mile (13)	O&T Terminal Costs Terminal Per Car 1/ (14)	O&T Terminal Costs Terminal Per Term (15)	Miles (16)
1	1,017	259	1,224	1	1	90.4%	9.6%	\$958	\$100	90.6%	9.4%	\$967	\$0.39	\$91	\$45	117
2	1,205	259	748	1	1	89.3%	10.7%	\$801	\$81	90.9%	9.1%	\$695	\$0.31	\$186	\$93	296
3	1,220	259	723	1	1	89.2%	10.8%	\$690	\$79	89.7%	10.3%	\$678	\$0.31	\$91	\$45	147
4	1,205	259	783	1	1	89.4%	10.6%	\$780	\$89	89.8%	10.2%	\$778	\$0.35	\$91	\$45	131
5	996	259	1,255	1	1	90.4%	9.6%	\$1,049	\$99	91.4%	8.6%	\$963	\$0.38	\$185	\$93	241
6	756	259	586	1	0	84.8%	15.2%	\$419	\$70	85.6%	14.4%	\$444	\$0.28	\$45	\$45	163
7	732	259	791	1	0	86.2%	13.8%	\$742	\$109	87.2%	12.8%	\$758	\$0.43	\$93	\$93	217
8	732	259	575	1	0	84.4%	15.6%	\$583	\$95	86.0%	14.0%	\$585	\$0.37	\$93	\$93	249
9	732	259	1,211	1	0	88.7%	11.3%	\$874	\$103	89.4%	10.6%	\$885	\$0.40	\$93	\$93	230
10	732	259	1,211	1	0	88.7%	11.3%	\$979	\$102	90.6%	9.4%	\$874	\$0.40	\$207	\$207	521
11	585	259	722	1	1	85.3%	14.7%	\$520	\$83	86.2%	13.8%	\$513	\$0.33	\$91	\$45	138
12	1,205	259	588	1	1	86.5%	11.5%	\$714	\$89	88.9%	11.1%	\$712	\$0.35	\$91	\$45	131
13	1,205	259	681	1	1	89.9%	11.1%	\$858	\$91	90.4%	9.6%	\$763	\$0.36	\$186	\$93	261
14	1,105	259	776	1	1	88.9%	11.1%	\$753	\$90	89.3%	10.7%	\$751	\$0.35	\$92	\$46	131
15	1,205	259	783	0	1	89.0%	11.0%	\$899	\$110	89.1%	10.9%	\$963	\$0.43	\$45	\$45	106
16	732	259	575	1	1	85.3%	14.7%	\$527	\$84	86.2%	13.8%	\$519	\$0.33	\$92	\$46	138
17	732	259	1,201	1	0	88.7%	11.3%	\$587	\$72	89.1%	10.9%	\$614	\$0.28	\$45	\$45	162
18	585	259	649	1	1	84.7%	15.3%	\$534	\$91	85.5%	14.5%	\$534	\$0.36	\$91	\$45	127
19	1,205	259	740	1	1	89.2%	10.8%	\$891	\$93	90.6%	9.4%	\$798	\$0.36	\$186	\$93	257
20	1,017	259	574	1	0	86.7%	13.3%	\$693	\$96	87.8%	12.2%	\$697	\$0.38	\$93	\$93	246
21	658	259	1,211	1	1	88.9%	11.1%	\$829	\$88	90.4%	9.6%	\$732	\$0.34	\$185	\$93	269
22	1,205	259	1,031	0	1	90.0%	10.0%	\$774	\$83	90.3%	9.7%	\$812	\$0.33	\$45	\$45	139
23	732	259	1,139	1	1	88.9%	11.1%	\$547	\$62	89.8%	10.2%	\$518	\$0.24	\$91	\$45	187
24	826	259	1,219	1	0	89.2%	10.8%	\$833	\$93	90.0%	10.0%	\$834	\$0.36	\$93	\$93	256
25	732	259	1,106	1	1	88.7%	11.3%	\$639	\$76	89.4%	10.6%	\$625	\$0.30	\$91	\$45	152
26	732	259	1,213	1	1	89.2%	10.8%	\$683	\$78	89.8%	10.2%	\$669	\$0.30	\$92	\$46	151
27	585	259	649	1	1	84.7%	15.3%	\$458	\$74	86.0%	14.0%	\$440	\$0.29	\$92	\$46	155
28	607	259	916	0	1	86.2%	13.8%	\$602	\$84	87.7%	12.3%	\$594	\$0.33	\$93	\$93	278
29	732	259	1,139	1	1	88.9%	11.1%	\$530	\$60	89.9%	10.1%	\$499	\$0.23	\$91	\$45	193
30	732	259	1,213	1	1	89.2%	10.8%	\$550	\$60	90.1%	9.9%	\$519	\$0.24	\$91	\$45	193

Simple Average for All 30 Moves:

1/ Excludes unit train adjustments and corrects formulaic error in Whitehurst rebuttal work paper. See Clarification E-WP "Intermodal Train Sample_BNSF Revised.xls," tabs "INTOUT" and "Outputs"

Certificate of Service

I hereby certify that this 16th day of September 2004, I have caused a copy of the foregoing Motion to be served upon counsel for Defendants as follows:

By Hand:

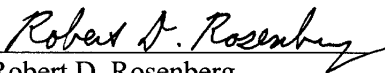
Anthony J. LaRocca, Esq.
Cynthia L. Quarterman, Esq.
Stephoe & Johnson, LLP
1330 Connecticut Avenue, N.W.
Washington, D.C. 20036

Carolyn F. Corwin, Esq.
Michael L. Rosenthal, Esq.
Covington & Burling
1201 Pennsylvania Avenue, N.W.
Washington, D.C. 20004

By Federal Express:

Richard E. Weicher, Esq.
Michael E. Roper, Esq.
David M. Pryor, Esq.
The Burlington Northern and Santa Fe
Railway Company
2500 Lou Menk Drive
Fort Worth, TX 76131

J. Michael Hemmer, Esq.
Louise A. Rinn, Esq.
Union Pacific Railroad Company
1416 Dodge Street
Omaha, NE 68179


Robert D. Rosenberg