215155



Norfolk Southern Corporation
Law Department
Three Commercial Place
Norfolk, Virginia 23510-9241

Writer's Direct Dial Number
(757) 629-2759
fax (757) 533-4872

James R. Paschall
Senior General Attorney

FILED
NOV 17 2005
SURFACE TRANSPORTATION BOARD

November 15, 2005

via Federal Express

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

Re: STB Docket No. AB-290 (Sub-No. 262), Norfolk Southern Railway Company - Abandonment - In Beaufort County, North Carolina - Abandonment Application

Dear Mr. Williams:

Enclosed for filing with the Board in the subject docket is an original and ten copies of Norfolk Southern Railway Company's Application for Abandonment authority with respect to a line of railroad in the subject proceeding. The application is divided into three volumes. The first contains the narrative, argument, exhibits and workpapers. The second contains NSR's URCS work tables. The third contains the previously submitted environmental and historical reports, with one more agency response from the North Carolina Department of Environment and Natural Resources, Division of Coastal Management included. Also, enclosed is a check for the filing fee of $18,100.00, three discs of the narrative in a format that is compatible with the Board's word processing programs and three discs of NSR's financial and economic exhibits and workpapers.

NSR intends that this application be received and accepted for filing on November 17, 2005. If the application arrives at the Board's offices one day early, NSR requests that the Board nonetheless consider it filed on November 17, 2005.

ENTERED
Office of Proceedings
NOV 17 2005
Part of
Public Record

FEE RECEIVED
NOV 17 2005
SURFACE TRANSPORTATION BOARD

Please acknowledge receipt of this filing on the enclosed copy of this letter and return it to me in the self-addressed, stamped envelope.

Yours very truly,

James R. Paschall

Enclosures

cc w/ encl. via Federal Express:
Karl Morell, Esquire
Ball Janik LLP
1455 F Street, N.W., Suite 225
Washington, DC 20005-1004

Karin S. Torain, Legal Counsel
PCS Administration (USA), Inc.
Suite 400
1101 Skokie Boulevard
Northbrook, IL 60062

cc w/ encl. via first class mail, postage prepaid:

Michael F. Easley, Governor
State of North Carolina
20301 Mail Service Center
Raleigh, NC 27699-0301

Patrick B. Simmons
Director - Rail Division
North Carolina Department of Transportation
1533 Mail Service Center
Raleigh, NC 27699-1533

JoAnne Sanford, Chair
North Carolina Utilities Commission
P. O. Box 29510
Raleigh, NC 27626

cc w/ encl. via first class mail, postage prepaid:

Donald Davenport
Beaufort County Manager
County Manager's Office
121 W. 3rd Street
Washington, NC 27889

Robert Ledoux, Jr.
Assistant General Counsel
CSX Transportation, Inc.
500 Water Street J-150
Jacksonville, FL 32202

cc (letter only)
Jay Westbrook
AVP-Passenger and Joint Facility Contracts
CSX Transportation
500 Water Street, J315
Jacksonville, FL 32202

John Booth
Director- Joint Facility Contracts
CSX Transportation
500 Water Street, J315
Jacksonville, FL 32202

This relates to NSR's application to abandon a line of railroad between approximately Milepost WL 26.7, near Aurora, NC, and the end of the line at approximately Milepost WL 31.3, near Lee Creek, NC, in Beaufort County, North Carolina, a distance of approximately 4.6 miles, that serves PCS Phosphate Company, Inc. and over which CSXT has trackage rights. As you know PCS has requested that the Line be removed from its current location in order to permit mining in the area and has further requested that the Line be reconstructed in another location on its property pursuant to its interpretation of Deeds of Easement from 1965 and 1966. We previously sent to you copies of our Environmental Report and Historic Report with respect to this proceeding and we are sending a copy of the full application to Mr. Ledoux.

BEFORE THE

SURFACE TRANSPORTATION BOARD

STB DOCKET NO. AB-290 (SUB-NO. 262)

NORFOLK SOUTHERN RAILWAY COMPANY

- ABANDONMENT -

IN BEAUFORT COUNTY, NORTH CAROLINA

FEE RECEIVED
NOV 17 2005
SURFACE
TRANSPORTATION BOARD

APPLICATION FOR AUTHORITY TO ABANDON RAIL LINE
OF NORFOLK SOUTHERN RAILWAY COMPANY

James R. Paschall
Senior General Attorney
Norfolk Southern Railway Company
Three Commercial Place
Norfolk, VA 23510

(757) 629-2759

Attorney for Applicant
Norfolk Southern Railway Company

ENTERED
Office of Proceedings
NOV 17 2005
Part of
Public Record

Dated: November 15, 2005

FILED
NOV 17 2005
SURFACE
TRANSPORTATION BOARD

STB Docket No. AB-290 (Sub-No. 262), Norfolk Southern Railway Company - Abandonment - In Beaufort County, North Carolina - Application for Abandonment Authority - Contents

Volume 1
Cover Letter
Request and Narrative, Required Information and Legal Argument
Draft Federal Register Notice
Verification of David A. Brown
Certificate of Service and Filing of Final Environmental and Historic Reports
Certification of Service of Notice of Intent and Newspaper Notice
Certifications of Postings of Notice of Intent
Certificate of Service of Application and Availability of Copies for Public Inspection

Map of the Aurora, NC-Lee Creek, NC Line - Exhibit 1
Traffic Over the Line By Carload and Tonnage - Exhibit 2
Financial Statements and Notes and Attachments - Exhibit 3
Opportunity Cost Statement - Exhibit 4
Net Liquidation Value Computation and Sources - Exhibit 5
Normalized Maintenance for the Line - Exhibit 6
PCS Complaint Against NSR in U. S. District Court for E. D. N. C. - Exhibit 7
NSR Answer to Complaint - Exhibit 8
PCS Web Site Transportation Page - Exhibit 9
Letter of Robert M. Chiles to J. H. Rader - Exhibit 10
NSR System Diagram Map Cover Letter and Line Designation Page - Exhibit 11
Newspaper Notice Publication Certification - Exhibit 12

Verified Statements of
Robert E. Holland
Marcellus C. Kirchner
Stephen H. Morrell
David A. Becker

Workpapers

Volume 2
NSR's URCS work tables.

Volume 3
Previously Submitted Environmental and Historic Reports, with Agency Responses, including one agency response in addition to those previously submitted.

Before The
Surface Transportation Board

STB Docket No. AB-290 (Sub-No. 262)

Norfolk Southern Railway Company

- Abandonment -

In Beaufort County, North Carolina

Application for Abandonment Authority

Norfolk Southern Railway Company ("NSR" or "Applicant") hereby applies to the Board for authority under 49 U.S.C. §10903 to abandon a line of railroad in Beaufort County, North Carolina, between approximately Milepost WL-26.7, near Aurora, NC, and the end of the line at approximately Milepost WL-31.3, near Lee Creek, NC, a distance of approximately 4.6 miles (the "Line"). NSR thus asks to be relieved of its common carrier obligation to maintain and to provide rail service over the Line. NSR also requests that the Board find and declare that a court action brought by the sole railroad customer on the Line, PCS Phosphate Company, Inc. (PCS), in which PCS seeks at least $12.2 million in damages from NSR, the estimated amount of the cost of reconstructing the subject Line in a different location on PCS's property in Beaufort County, and which amount PCS

also asks to be trebled because of NSR's alleged unfair trade practice in asserting that it would exercise its statutory right to apply to the Board for authority to abandon the Line, is pre-empted by the plenary and exclusive jurisdiction of the Board over railroad transportation, including railroad line abandonments and construction.[1] NSR further requests that certain terms of five 1965-1966 Deeds of Easement[2] from PCS's predecessors to NSR's predecessor for the location of the Line on PCS property, upon which PCS's court action is based, if interpreted correctly by PCS and if enforceable under State contract law (which NSR asserts they are not), are void as against public policy.[3]

---

[1]PCS's Complaint in Civil Case No. 4:05-CV-55-FL1, PSC Phosphate Company, Inc. v. Norfolk Southern Corp. and Norfolk Southern Railway Company, Inc. (sic), filed May 6, 2005 in the United States District Court for the Eastern District of North Carolina, is attached as Exhibit 7. NSR's Answer to the Complaint is attached as Exhibit 8. As Exhibit 8 shows, NSR asserts that the court action is pre-empted by the provisions of Title 49, Subtitle IV, Part A of the United States Code, that PCS's interpretation of the supposed contract provisions in the Deeds of Easement is erroneous, and that the enforcement of the provisions relied upon by PCS are contrary to public policy and, moreover, can not be sustained for various State Law reasons, including an unreasonable passage of time since the Deeds of Easement were granted and the unenforceable perpetual length of the supposed obligation.

[2]The Deeds of Easement are attached to PCS's Complaint, Exhibit 7 of this Application, as Exhibits A, B, C, D and E of the Complaint. The first two are dated June 29, 1965. The last three are dated October 12, 1965, April 15, 1966 and May 3, 1966 respectively.

[3]This would result in PCS's claim for treble damages based on the combination of the alleged breach of these terms plus the filing of this application by NSR also being both pre-empted by 49 U.S.C. 10501 and 49 U. S. C. 10903, as well as void as against public policy.

INTRODUCTION AND BACKGROUND

PCS, which owns the real estate on which the Line's right-of-way is located, has requested that NSR remove the Line from its current location so that PCS may conduct mining operations along, under and adjacent to the right-of-way. In addition, however, PCS wants NSR to reconstruct the Line over an alternate route on PCS's property, at NSR's sole expense, under PCS's interpretation of the terms and enforceability of the 1965-1966 Deeds of Easement, which PCS has styled "Relocation Agreements" in its court action. PCS has stated that the removal of the Line from its current location, and its reconstruction in an alternate location on PCS's extensive Beaufort County property up to 2 ½ miles distance from its current route, are required by PCS by mid-2007. NSR sees no reasonable alternative to compliance with PCS's request to remove the Line, but cannot financially justify acceding to PCS's demand to reconstruct the Line at its sole expense nor does NSR believe it either is or can be legally obligated to rebuild the Line rather than abandonment it outright.

CSXT provides service to PCS over the Line pursuant to trackage rights obtained by its predecessor, Seaboard Coast Line Railroad Company (Seaboard), from NSR under its former name of Southern Railway Company along with the former small Norfolk Southern Railway Company that was acquired by Southern Railway Company, along with the Carolina and Northwestern Railway Company (C&NW) in 1974 pursuant to approval of the

Board's predecessor agency, the Interstate Commerce Commission (ICC), in ICC Finance Docket No. 27078, initial decision of the administrative law judge served July 25, 1973 and Decision and Order of Division 3 adopting the initial decision as the order of the Commission served November 23, 1973.[4] Under a settlement agreement approved by the ICC administrative law judge in the initial decision and adopted as the order of the Commission by Division 3 in ICC Finance Docket No. 27078, Seaboard withdrew its opposition to and request for protective conditions from Southern Railway Company's acquisition of the old NSR in return for the "traffic protective conditions"[5] that the ICC regularly

---

[4]ICC Finance Docket No. 27078, Carolina and Northwestern Railway Company - Norfolk Southern Railway Company, and Southern Railway Company Control, initial decision served July 25, 1973, decision and order adopting initial decision as the order of the Commission, Division 3, served November 23, 1973. The decisions embraced ICC Finance Docket No. 27079, Carolina and Northwestern Railway Company and Southern Railway Company Securities.

[5]These traffic protective conditions are stated in the agreement between SR, NS and C&NW on the one hand, and SCL on the other hand, as set forth in Appendix B to the initial decision in Finance Docket No. 27078, supra, in almost identical language to the six the standard "DT&I" conditions that have now been credited. This is sufficiently shown by the first three numbered paragraphs of the agreement, which state:

"1. NSR shall maintain and keep open all routes and channels of trade via existing junctions and gateways, unless and until otherwise authorized by the Commission.

"2. The present neutrality of handling traffic inbound and outbound by NS and C&NW shall be continued from all lines reaching the rails of NSR without discrimination as to the routing or movement of traffic and without discrimination in the arrangement of schedules or otherwise.

"3. The present traffic and operation relationships existing between NS and C&NW on the one hand and all other lines connecting with the tracks of NSR, on the other, shall be continued insofar as such matters are within the control of NSR.

imposed as a condition of its approval of mergers, consolidations or acquisitions at that time and the additional option of acquiring trackage rights over the NSR line between Greenville, NC and Lee Creek, NC to provide additional rail service directly to the phosphate companies at Lee Creek, NC. Seaboard exercised its option to ask for the trackage rights in addition to the usual protective conditions within the one-year period provided in the initial decision and the agreement,

---

(C&NW and old NSR were merged to form the NSR subsidiary of Southern Railway Company. Old NSR before the merger was abbreviated NS in the agreement, the merged company was abbreviated as NSR.)

The ICC subsequently recognized the long-run deleterious effects of the traffic protective conditions that had been set forth in Detroit, Toledo & Ironton R. Co. Control, 275 I.C.C. 455, 492 (1950) and declared that the DT&I conditions actually impeded competition by inhibiting rate reductions and harmed the public interest by depriving combined rail carriers of the very efficiencies a consolidation was supposed to confer. In Traffic Protective Conditions, 366 I.C.C. 112 (1982), the Commission adopted a rule against imposing the conditions in the future and revoked them in the consolidations that it had previously approved. The U. S. Court of Appeals for the Sixth Circuit reversed the blanket removal of the conditions in Detroit, Toledo & Ironton R. Co. v. U.S., 725 F.2d 47 (6th Cir. 1984), but stated that the ICC could remove them on a case-by-case basis if the Commission considered the effect of the ruling on regional rail competition. The ICC did remove the conditions in several individual cases and declined to impose them as conditions to the agency's approval of future railroad consolidations. Thus, neither such conditions nor imposed trackage rights to provide two-carrier service to a shipper that did not have such service before the merger would be ordered by the Board today. See e.g. ICC Finance Docket No. 32133, Union Pacific Corporation, Union Pacific Railroad Company and Missouri Pacific Railroad Company -- Control -- Chicago and North Western Transportation Company and Chicago and North Western Railway Company, 1995 ICC Lexis 37 (ICC served March 7, 1995), pages 264-276 of the Lexis Report. The situation that currently exists with respect to the profitability and reinvestment costs of the Line is just one more example of such long-run deleterious effects in that the conditions and trackage rights deprived NSR of a substantial part of the benefits of the SR-NSR-C&NW merger and led to NSR handling the smaller share of PCS traffic at rates and revenue levels too low to justify reinvestment in the Line.

which is appended to the ICC's initial decision. After Seaboard and Southern Railway Company resolved a controversy over the terms and conditions of the trackage rights agreement, mainly with respect to the allocation of employee "time claim" or protective condition costs, the Commission approved the trackage rights agreement. Seaboard began to provide service over the Line on or about February 28, 1977. Neither Seaboard nor its successor, CSXT, is a party to the Deeds of Easement. Although CSXT handled approximately 62 percent of the tonnage of PCS traffic moving over the Line in the Base Year, CSXT has declined to pay for any of the cost of reconstructing the Line along the new route.

Under the circumstances of this case, in which the sole railroad customer which is also the owner of the underlying real estate wants the Line removed from its right-of-way, NSR believes it must abandon the Line at its current location as requested and that the Board has little choice but to grant the authority to do so. In order to permit PCS's mining operation at the Line's location, CSXT similarly will be required to discontinue service over and vacate the Line so that it can be removed, even though it has yet to file to do so. The merger settlement agreement also requires CSXT to discontinue service over the Line if NSR receives authority to abandon it.[6]

---

[6]The provisions of Section 6 (8) of the settlement agreement approved by the ICC and appended to the initial decision in ICC Finance Docket No. 27078, supra, also require CSXT to discontinue its trackage rights over the Line upon abandonment of the trackage by NSR. That Paragraph 6 (8) reads:

"(8) The trackage rights to be granted and the obligation of SCL to pay the rentals as provided in paragraphs (5), (6) and (7) above shall be for an initial term

Through rate increases and the diversion of some of NSR's low-margin or unprofitable PCS traffic to CSXT in the past two years, NSR has handled its remaining PCS traffic at a profit in those years, although it has served PCS and its predecessors at near break-even or even unprofitable revenue levels for such traffic in many past years since 1977.[7] Because of CSXT's ability to offer low rates for movement of much of PCS traffic in large part due to its lack of maintenance for the Line, NSR handled only 38 percent of the PCS traffic, by tonnage, in the Base Year. Thus, especially with added costs, NSR can be assured of no specific future traffic or revenue levels from PCS traffic that would allow it to recover its investment, much less a reasonable return, on those added costs of construction of a new, replacement Line. PCS has declined to offer NSR any guarantees or contracts that would provide such assurance. Indeed, since CSXT would bear none of the construction costs for a new Line, it could profitably handle traffic over the Line under rates that would not have to include

---

of one year and shall continue thereafter until terminated by either (i) mutual consent; (ii) at the option of SCL upon six months written notice to NSR or (iii) upon abandonment by NSR of its trackage between Greenville and Phosphate Junction, or of its Lee Creek Branch. Termination under either (i), (ii) or (iii) to be subject to approval by the Interstate Commerce Commission."

[7]For example, for the period of the fourth quarter of 2002 and the first three quarters of 2003, NSR handled 8,780 carloads for PCS over the Line at a revenue to variable cost ratio of 0.98 and an operating loss of $233,271. For the years 1999-2003, NSR's revenue to variable cost ratios for handling PCS traffic were 0.97, 0.94, 1.01, 0.96 and 0.95 on a declining number of carloads handled each year. The ratios would be slightly lower if replacement costs were used in the calculations.

the recovery of any of the costs of constructing a new line, much less a return on the investment represented by those costs, as NSR would need to do.

Since the Line must be removed from its current location to satisfy PCS's desire to use the property on which the right-of-way is located for its mining operations, a railroad line only can be retained beyond Aurora to the Lee Creek area by constructing a new one along an alternate route. This means that the cost of construction of a replacement line must be considered in the same way and as having the same effect on the result as any other line rehabilitation cost required to keep a line in service in a Forecast Year. Neither the Board nor the court can require NSR to make such an uneconomical investment.[8] Thus, NSR should be permitted to abandon the Line without being required to make

---

[8]In ICC Docket No. AB-1 (Sub-No. 219), Chicago and North Western Transportation Company -- Abandonment and Discontinuance of Trackage Rights -- Between Casper and Riverton in Natrona and Fremont Counties, WY, 1988 ICC LEXIS 365, November 30, 1988, the Commission stated at pages 7-8 of the Lexis report:

> The Commission may approve an abandonment application contingent upon "compliance with conditions that the Commission finds are required by public convenience and necessity." 49 U.S.C. 10903(b)(1)(A)(ii). Accordingly, the Commission has broad discretion in conditioning its approval of proposed rail abandonments. See Reed v. Meserve, 487 F.2d 646, 650 (1st Cir. 1973). However, we recognize prudent limitations on such power; we have never forced a railroad to rehabilitate or reconstruct a line it seeks to abandon, especially where doing so amounts to a renegotiation of purchase terms. See Washington & Old Dominion R.R. Abandonment - Virginia, 331 I.C.C. 587, 592-93 (1968), affirmed sub nom. Washington & Old Dominion Users Ass'n. v. United States, 287 F. Supp. 528 (E.C. VA 1968). Furthermore, where the condition would entail a wasteful expenditure of transportation resources unjustified in terms of reasonably predictable revenues, the condition should not be applied. Purcell v.

expenditures which it can not reasonably be assured of recovering in any reasonable period of time, if at all.

NSR does not intend to consummate the abandonment of the Line until PCS sets a date certain for the removal of the Line and cessation of service over it so that PCS can begin its mining operations in the area. NSR has been advised that PCS has obtained the permits and environmental approvals necessary for its operation when it is ready to commence it. This is likely to be by mid-2007. See Exhibit F to PCS's Complaint, which is Exhibit 7 to this application.

Although PCS has numerous transportation options for service to its operation and facilities at Lee Creek, NC, as shown on its web site, a page of which is attached as Exhibit 9, the abandonment of the subject Line, and the relief of NSR from the obligation to construct a replacement line, will not result in the loss of rail service to PCS's operations at Lee Creek. PCS has stated in its Complaint in the court case, Exhibit 7, that it will construct a track between Lee Creek and Aurora to continue rail access over its property through the connection of a new, privately-constructed industrial lead track with NSR's remaining line at Aurora, whether or not NSR ultimately pays for the construction costs of the replacement track. See also Exhibit 10, an August 19, 2005 letter from PCS's Engineering Consultant, Robert M. Chiles, to Mr. J. H. Rader of NSR, that states

---

United States, 315 U.S. 381, 385 (1942); Seaboard Coast Line Railroad Company - Abandonment - Florida, 360 I.C.C. 257, 265-66 (1979).

that "construction is well underway for relocation of the railroad track for PCS Phosphate north of Aurora, North Carolina." Therefore, the result of the abandonment of the Line will be that NSR will remove the track from its current right-of-way between Aurora, NC and Lee Creek, NC to accommodate PCS's mining operation and NSR will be relieved of its common carrier obligation to serve PCS over the Line between those two points. However, PCS will retain rail service to its Beaufort County operations and facilities, because of its construction of the new track. That track necessarily will become an industrial lead track between Lee Creek, NC and Aurora, NC, where it will connect with NSR's remaining line at Aurora. PCS simply will become a railroad customer served at Aurora, NC, not at Lee Creek, NC, for its rail traffic to and from its extensive property and facilities in Beaufort County.

In a decision, certificate and order dated February 19, 1965, in Norfolk S. Ry. Co. Construction and Operation, 324 I.C.C. 371 (1965), Division 3 of the Interstate Commerce Commission affirmed the October 26, 1964 findings and conclusions of the hearing examiner (administrative law judge), who entered a Certificate and Order authorizing construction and operation by the old Norfolk Southern Railway Company, a small railroad operating about 500 miles of line in Virginia and North Carolina, of a 31.3-mile line of railroad between Phosphate Junction (near Chocowinity), NC and Lee Creek NC that would connect with its New Bern branch line in Beaufort County, NC. In the same decision, the Division affirmed the decision of the hearing examiner who found that the public

convenience and necessity did not require the construction of a line of railroad by the Atlantic Coast Line Railroad over a similar route between Lee Creek, NC, and a connection with its Washington branch line in Beaufort County, NC. The report noted that the construction applications were motivated by the desire to provide direct railroad service to the site of an extensive phosphate producing area near "Lee's Creek, NC along the south bank of the Pamlico River." The old NSR line, the end segment of which constitutes the subject Line, was to be approximately 31.3 miles in length, with approximately 4.91 miles of siding, and would extend between Phosphate Junction, NC, near Chocowinity, NC, and Lee Creek, NC, via Aurora, NC. The line was expected to take about one year to construct at an estimated cost of $2.52 million. The ACL's proposed line would have been about 33.46 miles in length between Washington, NC and Lee Creek, NC and was expected to take about 18 months to construct at an estimated cost of $3.25 million.

In his report concerning the Beaufort County, NC track construction proposals, the ICC hearing examiner noted that the old Norfolk Southern Railway had been characterized by the ICC as a financially weak carrier while the ACL was considered financially strong. The examiner also noted that the ACL had abandoned a line in the vicinity of the phosphate mining sites in 1952, even though investigations into the feasibility of phosphate mining in the area were already under way. He also noted that ACL served several of the country's largest phosphate mining and treating plants in Florida (as its successor, CSXT,

still exclusively does). The old Norfolk Southern Railway's application to construct a line into the area had greater local and shipper support and made a better presentation of the costs, preparations and benefits of old NSR service to the potential Lee Creek mining and processing facilities. Old NSR also showed that it had made $12 million in infrastructure improvements in the years immediately preceding the application that would help in the movement of the traffic to and from Lee Creek over its lines. Thus, old NSR showed through the completion of its recent improvement projects that it could finance the construction. Old NSR also had made either plans or arrangements to supply locomotives and cars to provide the service to the Lee Creek operations and facilities. Thus, despite the ACL's stronger financial status, the hearing examiner found that the old NSR should be permitted to build the line to serve the Lee Creek area. The expected revenues from providing the service over the line in turn would strengthen old NSR's finances.

North Carolina Phosphate Corporation and Texas Gulf Sulphur Company originated the mining and processing operations near Lee Creek, NC in the mid-1960s. Later, Texas Gulf Sulphur Company became the sole owner of the property. Currently, the mining property and processing facilities are owned and operated by a successor, PCS Phosphate Company, Inc. Two of the Deeds of Easement for the construction of the old NSR railroad line on what is now the PCS property were granted by North Carolina Phosphate Company on June 29, 1965. The other three Deeds of Easement were granted by Texas Gulf Sulphur

Company, one in connection with individual property owners on October 12, 1965, the other two on April 15, 1966 and May 3, 1966.

Southern Railway Company acquired the old Norfolk Southern Railway Company, along with the former Carolina and Northwestern on January 1, 1974, pursuant to an ICC decision in ICC Finance Docket No. 27078, Carolina and Northwestern Railway Company - Norfolk Southern Railway Company, and Southern Railway Company Control; ICC Finance Docket No. 27079, Carolina and Northwestern Railway Company and Southern Railway Company Securities, initial decision served July 25, 1973, adopted as the order of the Commission by Division 3 in Decision and Order served November 23, 1973. Seaboard Coast Line Railroad Company, which was formed by the merger of the Seaboard Airline Railroad Company and the Atlantic Coast Line Railroad Company, was one of the principal predecessor companies of CSX Transportation, Inc. As previously noted, Seaboard was admitted to serve PCS's predecessor's facilities along the Aurora, NC-Lee Creek, NC line via ICC approval of its trackage rights over the Line that resulted from the merger settlement agreement approved by the ICC in ICC Finance Docket Nos. 27078 and 27079, supra, and found in Appendix B of the initial decision. The agreement was approved and implemented in accordance with the Commission's decision in ICC Finance Docket No. 28252, Seaboard Coast Line Railroad Company - Trackage Rights - over Norfolk Southern Railway between Greenville and Lee Creek in Pitt and Beaufort Counties, NC, served February 28, 1977.

Seaboard Coast Line Railroad Company's, CSXT's predecessor's, admission to the old NSR's, then SR's, Greenville, NC-Lee Creek, NC rail line to directly serve the Lee Creek phosphate mining and processing operations resulted in Seaboard Coast Line Railroad, and later CSXT, being able to operate over the Line at lower costs for the trackage rights than NSR had to invest in the construction, maintenance and operation of the Line. Seaboard and later CSXT, were, and now are, able to offer lower rail transportation rates than NSR can for much, if not all, of the rail traffic of PCS and its predecessors moving, or that will move, to and from the Lee Creek area facilities, do without losing margins. The rates on such PCS traffic as Southern Railway Company, which became the current Norfolk Southern Railway Company through change of name effective December 31, 1990, has been able to retain thus were driven down to marginally compensatory or non-compensatory levels for much of the period since the admission of Seaboard to operate over the Line. See footnote 7. This result obviously was not contemplated by the old NSR when it received ICC authority to build the Phosphate Junction (Chocowinity)-Lee Creek line and received the Deeds of Easement from PCS's predecessors to construct the portion of the line that is the subject Line in this proceeding between Aurora, NC and Lee Creek, NC on the PCS predecessors' property.

SR entered into the voluntary merger protective condition and trackage rights agreement with CSXT's predecessor, containing terms similar to those regularly imposed by the ICC in approving mergers at that time, in order to

remove Seaboard's objections to the SR-NSR-C&NW control application and to eliminate the possibility that the ICC might impose even greater traffic protective or other conditions to SR's acquisition of NSR and C&NW. Nonetheless, this agreement radically changed the competitive circumstances and NSR's costs, revenues and revenue potential for traffic to and from Lee Creek, NC from the situation that existed at and in the years immediately following old NSR's receipt of ICC authority to construct the entire Lee Creek branch line and its receipt from PCS's predecessors of the Deeds of Easement to property on which the right-of-way between Aurora and Lee Creek has been located. The changed circumstances that resulted in lower annual returns, if any, to NSR for its investment in and maintenance and operation of the entire branch line, resulted in a multi-decade windfall of lower rates than otherwise could have been expected to apply for the railroad traffic of PCS and its predecessors over the Line. Those changed circumstances, which once again demonstrate the deleterious long-run effects on the railroads of the now discredited merger protective and other conditions designed mainly to benefit competitors or shippers without consideration whether the benefits were needed to ameliorate any effects on shippers from the merger itself, now have resulted in NSR being unable to justify financially the construction of a replacement line over a new route between the two end points of the Line in order to assure retention of a large and profitable amount of traffic. NSR can not economically justify an investment in a replacement rail line when it can not be assured of handling any

certain level of future traffic over the line or of receiving any revenue above its costs of operation to recover that investment much less make a return on it. NSR further does not believe it is or should be legally obligated to make such a questionable and almost certainly unprofitable investment under the law or the supposed perpetual agreements contained in the Deeds of Easement. As previously noted, CSXT, has declined to pay for any of the costs of construction of the new track. NSR also has made other efforts to find alternatives to its sole financing to cover the cost of constructing the replacement track but without success.

Information In Support of Application

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

(1) Exact name of applicant.

Applicant is Norfolk Southern Railway Company, a Virginia corporation.

(2) Common Carrier Status; STB Jurisdiction.

Applicant is a common carrier by railroad subject to the Board's jurisdiction and the provisions of 49 U.S.C. Subtitle IV, chapter 105.

(3) Relief sought. 49 C.F.R. 1152.22(a)(3)

Pursuant to 49 U.S.C. 10903, Applicant seeks authority from the Board to abandon a line of railroad between approximately Milepost WL-26.7, near Aurora, NC, and the end of the line at approximately Milepost WL-31.3, near Lee Creek, NC, in Beaufort County, North Carolina, a distance of approximately 4.6

miles (the "Line") and to be relieved of its common carrier obligation to maintain and to provide rail service over that Line between those points.

NSR also requests that the Board find and declare that a court action brought by the sole railroad customer on the Line, PCS Phosphate Company, Inc. (PCS), in which PCS seeks at least $12.2 million in damages from NSR, the estimated amount of the cost of reconstructing the subject Line in a different location on PCS's property in Beaufort County, and which amount PCS also asks to be trebled because of NSR's alleged unfair trade practice in asserting that it would exercise its statutory right to apply to the Board for authority to abandon the Line, is pre-empted by the plenary and exclusive jurisdiction of the Board over railroad line abandonments and construction. PCS seeks the recovery of the alleged damages regardless of the cost or projected lack of profitability to NSR of the maintenance and operation of such a newly constructed line or regardless whether STB approval is obtained to abandon the Line or could be obtained for such construction because of the lack of certainty that NSR could recover its investment. This result would be contrary to the exclusive and plenary jurisdiction of the Board to decide such matters under 49 U.S.C. 10501 and the substantive standards of 49 U.S.C. 10903, as well as ICC, STB and court decisions interpreting that section and predecessor sections of the law.

NSR further requests that certain terms of five Deeds of Easement dated in 1965 or 1966 from PCS's predecessors to NSR's predecessor for the location of the Line on PCS property, upon which PCS's court action is based, if

interpreted correctly by PCS and if enforceable under State contract law (which NSR asserts they are not), are void as against public policy. Under the circumstances of this case, the enforcement of such terms would be against public policy as such action would undermine and effectively reverse a decision of the Board permitting abandonment of the Line without condition that it be reconstructed over a different route. It would usurp the Board's jurisdiction over railroad transportation by requiring the very expenditure that the Board would relieve NSR from by granting the abandonment authority and that the Board would not require or permit to be made under any circumstances in which the railroad had such little chance of recovering its investment.

(4) Map of the Subject Line. 49 C.F.R. 1152.22(a)(4)

A map of the subject Line is attached as Exhibit 1.

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

The Line to be abandoned was included in category 1 on NSR's system diagram map in compliance with the requirements of 49 C.F.R. §§ 1152.10 through 1152.13, filed with the Board on March 29, 2004 (although the map is labeled "September 2003"), as part of a longer line of railroad between Milepost WL-0.0 at Phosphate Junction, NC and Milepost WL-31.3 near Lee Creek, NC. A copy of the line description which accompanies the system diagram map is submitted with this application as Exhibit 11.

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

NSR is filing this application because the sole shipper located on the Line, PCS Phosphate Company, Inc., owns the real estate upon which the right-of-way is located and desires that the track be removed from its current location in order for PCS to be able to mine and process phosphate deposits located adjacent to, along and under the right-of-way. Because of the existence of the old merger-related CSXT trackage rights over the Line that resulted from the 1974 acquisition by NSR (formerly SR) of the old NSR and C&NW and of the absence of shipper commitment to route sufficient traffic at compensatory rates over NSR lines to guarantee any return on the substantial investment such line relocation and rehabilitation will cost, NSR can not be assured of sufficient revenues to recover its investment in the construction of a new line over a different route between the end points of the subject Line, much less make a reasonable return on that investment.

The projected line reconstruction cost, which is set to be incurred in the Forecast Year to meet PCS's relocation timetable, has the same financial effect as line rehabilitation (or rebuilding) costs required in a forecast year in order to keep lines that were the subject of other abandonment applications or petitions in operation. The inability of railroads to recover such costs without guarantees of future traffic and revenue levels has supported previous line abandonment authorizations and exemptions from the ICC and the STB.

Through the performance of program maintenance over the line between Chocowinity, NC and Lee Creek, NC a few years ago has temporarily reduced NSR's costs of operation and, along with some rate increases, has made its PCS traffic more profitable in the Base Year than in many previous years, and ironically, through the diversion of some lower margin or noncompensatory traffic to CSXT, NSR operated the Line at a profit in the Base Year. (See footnote 7, supra.) However, with CSXT being a lower cost operator over the same Line and having no obligation to contribute to reconstruction of the Line, NSR's current traffic levels and commodity mix of, and profit margin for, moving PCS traffic over the Line can not be assured. Thus, with NSR's future traffic, revenue and profitability levels for operations over the Line being quite uncertain, NSR can not justify incurring the costs for reconstruction of the Line in a new location that would be required in the Forecast Year to keep the Line in operation in the future. NSR expenditures to cover these costs, whether directly or through payment of the costs as "damages" in a court action, could result in a long term loss to NSR if it incurs those costs and continues to maintain and operate the Line. That would result in the cross-subsidization of PCS traffic by other NSR traffic and by NSR's subsidization through its revenue from other traffic of CSXT's operation over the Line and the resulting ability of CSXT to offer PCS rates for movements of its rail traffic that could divert a substantial amount of its remaining traffic from NSR.

Because PCS has declared its intention to build a track between Lee Creek, NC and Aurora, NC to replace the existing Line regardless whether NSR pays the cost of the construction or not, the abandonment of the Line will not result in PCS losing rail service to and from its Beaufort County, NC facility. Rather, PCS will become a shipper from the connection of the new industrial track that it intends to construct from Lee Creek, NC to NSR's line at Aurora, NC.

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

Applicant's representative to whom correspondence should be sent is:

James R. Paschall
Senior General Attorney
Norfolk Southern Railway Company
Three Commercial Place
Norfolk, VA 23510
(757) 629-2759

(8) Zip Codes Traversed. 49 C.F.R. 1152.22(a)(8)

The Line traverses United States Postal Service ZIP Code 27806.

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

The present physical condition of the Line and the extent of required maintenance, including normalized and program maintenance, is described in detail in the attached Verified Statement of Stephen H. Morrell. The portion of the Line between mileposts WL-26.7 and WL-30.5 is maintained to FRA Class II standards. The Line segment between mileposts WL-30.5 and WL-31.1 is maintained to FRA Class I standards. Line maintenance costs are included for the Line in its current location in the Base and Forecast Years. Mr. Morrell also

shows future maintenance costs for the Line after the Forecast Year based on the future projected normalized or program maintenance costs that would be required for the new track and right-of-way.

The cost to reconstruct the Line in the alternate location, shown in the Verified Statement of David A. Becker, which would be incurred in the Forecast Year and maintenance costs for the current Line are the Forecast Year maintenance and rehabilitation costs. Future year maintenance costs are those that would be expected after the Line has been re-constructed in the Forecast Year. Workpapers are submitted with Mr. Morrell's statement.

Base Year Service on the Line: 49 C.F.R. 1152.22(c)(1)-(9)

(1) Trains Operated.

270 NSR trains were operated over the Line in the Base Year.

(2) Miles of Track Operated.

NSR operates over 4.6 miles of main-line track between the mileposts of the subject Line. There are no railroad-owned sidings along the Line.

(3) Average Number of Locomotive Units Operated.

NSR train operations over the Line are operated with two 4-axle locomotives.

(4) Traffic by Tonnage, Carloads and Commodity on the Line.

See Exhibit 2 for all of the required information. In this narrative, NSR shows the total carloads, tonnage and types of commodities for the relevant periods and the carloads and tonnages of commodities handled in the Base

Year. NSR handled 8,872 carloads, with 814,320 tons, over the Line in the 2003; 8,196 carloads, with 754,807 tons over the Line in the 2004; 7,216 carloads, with 654,430 tons over the Line in the Base Year ending June 30, 2005 and, 4,465 carloads with 398,539 tons in 2005 through August.

The commodities handled by NSR over the Line, with Base Year cars and tonnages shown in parenthesis included liquid sulphur (353 cars, 36,077 tons), anhydrous ammonia (2,506 cars, 196,980 tons), monoammonium phosphate (948 cars, 94,241 tons), bituminous coal (812 cars, 78,087 tons), phosphate fertilizer solution (280 cars, 27,145 tons), diammonium fertilizer (364 cars, 36,205 tons), phosphoric acid (1,021 cars, 100,284 tons), ammonium polyphosphate (494 cars, 49,305 tons), phosphate (212 cars, 21,107), empty freight cars (72), hyrdofluorosilicic acid (133 cars, 13,135 tons), urea (18 cars, 1,668 tons), potassium sulfate (1 car, 100 tons) and a tractor attachment (96 tons). In the annual 2003 or 2004 periods or the current year to date period covered by the table, in addition to larger numbers of cars and tonnage of the commodities just listed as moving via NSR for PCS in the Base Year, NSR handled 1 to 3 carloads each of liquified petroleum gas, coal hoppers, potassium chloride, potassium sulfate, and scrap paper for PCS, the sole shipper on the Line.

(5) Overhead Traffic.

No overhead traffic is handled on the Line.

(6) Average crew size.

The average crew size for NSR trains operating on the Line is three persons per train.

(7) Level of Maintenance.

The portion of the Line between mileposts WL-26.7 and WL-30.5 has been maintained to FRA Class II standards. The line segment between mileposts WL-30.5 and WL-31.1 has been maintained to FRA Class I standards. See the Verified Statement of Stephen H. Morrell (VS page 2).

(8) Important Changes in Train Service In Past 2 Years.

There have been no important changes in NSR train service over the Line during the two calendar years preceding the filing of the application.

(9) Reasons for Decline in Traffic, if Any.

There has been no significant decline in overall traffic over the Line, although NSR's share of the traffic has declined in recent years. This application is predicated on the need to remove the Line from its current location in order to allow the only shipper on the Line, PCS Phosphate Company, Inc., who owns the land under the right-of-way, to conduct phosphate mining operations in the area, as requested by PCS, and the inability of NSR to economically justify paying for the rebuilding of the Line in another location. Assuming PCS builds a spur track along the proposed new route of the track over its property in order to continue to receive rail service at its mining and processing operation in connection with NSR's remaining line of railroad near Aurora, NC, as it has publicly stated in the

Complaint against NSR that it will do, PCS rail traffic will continue to move from this location and will not be diverted to other modes of transportation. See also Exhibit 9.

Revenue and cost data. 49 C.F.R. 1152.22(d)(1)-(3)

(1) Base Year Revenues and Avoidable Costs.

While called Exhibit 1 in the regulations, Norfolk Southern Railway Company's Pro Forma Income Statement at Lee Creek, North Carolina, is included in this application as Exhibit 3. Exhibit 3 is supported by the attached Verified Statements of Marcellus C. Kirchner and Robert E. Holland and their workpapers. For the Base Year of July 1, 2004 through June 30, 2005, NSR shows avoidable costs of $10,748,153 for the maintenance and operation of the Line and total revenues attributable to the Line of $12,091,703 for a profit from operations of $1,343,550.

(2) Estimate of Forecast Year Revenues, Avoidable Costs and Reasonable Return on the Value for the Line.

Exhibit 3 includes an estimate of the future revenues attributable, avoidable costs and reasonable return on the value for the Line to be abandoned for the Forecast Year. Exhibit 3 is supported by the attached Verified Statements of Marcellus C. Kirchner and Robert E. Holland and their workpapers.

While called Exhibit 1 in the regulations, Norfolk Southern Railway Company's Pro Forma Income Statement at Lee Creek, North Carolina, is included in this application as Exhibit 3. For the Forecast Year of November 1,

2005 through October 31, 2006, NSR shows avoidable costs of $11,017,923 for the maintenance and operation of the Line and total revenues attributable to the Line of $12,530,367 for a profit from operations of $1,512,444. However, when the rehabilitation (rebuilding) costs for the Line of $12,218,929 that would be required to keep the Line in operation at about the end of the Forecast Year and in future years are consider and added to the costs from and revenues attributable to operations on the Line, a Forecast Year avoidable loss including subsidization costs and return on value of $10,721,665 results. (The Forecast Year and Subsidization Year are the same and the financial figures for those years are the same.) Reasonable return on value for the Line is shown in Exhibit 3. Exhibit 3 is supported by the attached Verified Statements of Marcellus C. Kirchner and Robert E. Holland and their workpapers.

Opportunity Costs.

Exhibit 4 is Norfolk Southern Railway Company's Opportunity Cost Statement for the retention and maintenance of the Line between Milepost WL-26.7 near Aurora, NC and Milepost WL-31.3 near Lee Creek, NC. Multiplication of the current net liquidation value of the Line, $164,250, by the cost of capital of 0.1487, results in a nominal opportunity cost of $24,424. Subtraction of a holding gain of $3,663 from this figure results in an opportunity cost to applicant NSR of $20,761 for NSR's retention and maintenance of the Line.

The current net liquidation value for the Line of $164,250 is the net salvage value of the Line's track and materials. This value has been calculated

by subtracting the removal costs of the Line's track and materials, $84,570, from the gross salvage value of the track and materials, $248,820. See Exhibit 5. No value is included for the real estate on which the right-of-way is located because the right-of-way is held entirely by easement. The sole shipper on the Line, PCS Phosphate Company, Inc., is the fee owner of the underlying real estate. Exhibits 4 and 5 are supported by the attached Verified Statements of Marcellus C. Kirchner and Robert E. Holland and their workpapers.

Return on investment -- road properties is computed as follows:

The investment base to which the nominal return element applies is the sum of:

(i) The allowable working capital of $20,934 is computed at 15 days on-branch cash avoidable costs (on branch avoidable costs less depreciation).

(ii) The amount of current income tax benefits resulting from abandonment of the line which would have been applicable to the period of the subsidy agreement is ($62,128).

(iii) The net liquidation value for the highest and best use for non-rail purposes of the rail properties on the Line to be subsidized which are used and required for performance of the services requested by the persons offering the subsidy, $167,913, is determined by computing the current appraised market value of such properties for other than rail transportation purposes (which is only the gross value of the track and materials, $248,820, and the holding gain of $3,663 in this case because PCS owns the real estate), less all costs of

dismantling and disposition of improvements necessary to make the remaining properties available for their highest and best use and complying with applicable zoning, land use, and environmental regulations, $84,570.

Reasonable return.

The railroad's current nominal cost of capital is the current before tax cost of capital, weighted to the capital structure, and adjusted for the effects of the combined statutory Federal and state income tax rates. This rate of return expressed as a percent of 14.87% is derived from the Board's decision in Ex Parte No. 558 (Sub-No. 8), Railroad Cost of Capital -2004, (STB served June 30, 2005).

Holding Gain.

The holding gain of $3,663 that is projected to occur during the forecast and/or subsidy year is calculated in accordance with the provisions of 49 C.F.R. 1152.34(e). See the verified statement of Marcellus C. Kirchner (VS page 9).

(3) Estimate of Subsidy Payment.

An "Estimated Subsidy Payment" for the Forecast Year of $12,218,929 is based entirely upon the projected costs of rebuilding the Line in an alternate location, which is the equivalent in this case of rehabilitation costs in similar cases.

Because the sole shipper on the Line requires that the track be removed from its current location, and because the only feasible way to keep the Line in operation between its end points is to reconstruct the Line in another location, no

other factors are relevant and no alternate calculation would make sense in this case since it would not reflect the reality that the Line can not continue to exist in its current location.

Rural and community impact. 49 C.F.R. 1152.22(e)(1)-(4)

(1) Communities on the Line.

The area within which the Line is located is unincorporated and is owned by PCS Phosphate Company, Inc. and used for that shipper's mining and processing operations. The nearest community to the Line is the town of Aurora, NC, which had a population of 583 according to the U. S. Bureau of the Census, North Carolina State Data Center, on-line version.

(2) Significant Users of Rail Service Over the Line.

PCS Phosphate Company, Inc. (formerly Texasgulf, Inc.), a subsidiary of Potash Corporation of Saskatchewan, Inc., is the sole customer the Line and has been for all periods relevant to this application, between January 1, 2003 and November 15, 2005. PCS Phosphate Company's mailing address is P. O. Box 48, Aurora, NC 27806.

Thus, PCS's commodity, tonnage and carload figures are the same as those provided for the entire Line in Exhibit 2 to this application. That exhibit shows that NSR handled 8,872 carloads, with 814,320 tons, over the Line in the 2003; 8,196 carloads, with 754,807 tons over the Line in the 2004; 7,216 carloads, with 654,430 tons over the Line in the Base Year ending June 30, 2005 and, 4,465 carloads with 398,539 tons in 2005 through August.

The commodities handled by NSR over the Line, with Base Year cars and tonnages shown in parenthesis included liquid sulphur (353 cars, 36,077 tons), anhydrous ammonia (2,506 cars, 196,980 tons), monoammonium phosphate (948 cars, 94,241 tons), bituminous coal (812 cars, 78,087 tons), phosphate fertilizer solution (280 cars, 27,145 tons), diammonium fertilizer (364 cars, 36,205 tons), phosphoric acid (1,021 cars, 100,284 tons), ammonium polyphosphate (494 cars, 49,305 tons), phosphate (212 cars, 21,107), empty freight cars (72), hyrdofluorosilicic acid (133 cars, 13,135 tons), urea (18 cars, 1,668 tons), potassium sulfate (1 car, 100 tons) and a tractor attachment (96 tons). In the annual 2003 or 2004 periods or the current year to date period covered by the table, in addition to larger numbers of cars and tonnage of the commodities just listed as moving via NSR for PCS in the Base Year, NSR handled 1 to 3 carloads each of liquified petroleum gas, coal hoppers, potassium chloride, potassium sulfate, and scrap paper for PCS, the sole shipper located on the Line.

(3) Alternative Sources of Transportation Service and Highways.

The PCS Phosphate Company complex is located on a navigable waterway close to the deepwater port of Morehead City, NC. It includes a barge slip with bulk-carrying barges. The PCS Phosphate Company complex is located on North Carolina highway 306, near east-west U. S. Highway 64. U.S. 264 is an additional four-lane east-west highway serving the county. Both highways access the interstate highway system including I-95 about 70 miles to the west and I-40 about 80 miles to the west.

Trucks can be loaded with liquid or dry product 24 hours a day, seven days a week, according to the PCS Phosphate Company, Inc. web site. See Exhibit 9. According to the web site of the Beaufort County Economic Development Commission, the County is served daily by such large trucking companies as Terminal Transport, Billings, Estes Express, Yellow Freight, Roadway, Overnight, American Freight, Southeastern Freight and AAA Cooper. Saia Motor Freight Line Inc., and other trucking companies have offices in nearby Greenville, NC and several bulk carriers operate in and have terminals in North Carolina, as shown on the National Tank Truck Carriers web site.

(4) Suitability of Properties for Public Use; Restrictions on Title.

The properties proposed for abandonment are not appropriate for other public purposes. The real estate is owned by PCS Phosphate Company, Inc., which intends to use the property to conduct phosphate mining and processing operations.

Environmental Impact. 49 C.F.R. 1152.22(f)

An environmental report is included in Volume III of this application. This report contains all of the environmental information required by the Board's regulations in compliance with §§ 1105.7, 1105.8 and 1105.9. The final version of this report was served on all the environmental agencies required to be served by the Board 20 days in advance of the filing of this application but is included again with the application for convenience. The report now includes one more

agency response from the North Carolina Department of Environment and Natural Resources, Division of Coastal Management.

NSR has been told that PCS Phosphate, Inc. has secured all necessary environmental approvals and permits for its future mining operation on the real estate on which the Line's right-of-way is located.

Since NSR expects PCS to follow through with its intention, as declared in its law suit against NSR, to construct a private industrial lead track between Aurora, NC and Lee Creek, NC in order to retain rail service to its operations, NSR expects there to be no diversion of traffic to motor or water carriers, although a theoretical scenario in which PCS's rail traffic would be diverted to those modes is included in NSR's environmental report. Even under this scenario, the addition of PCS's traffic to the highways would not present sufficient reason for NSR to continue to maintain and operate the Line by incurring a substantial reinvestment cost in a new line that it might never recover.

Historic Impact. 49 C.F R. 1152.22(f)

The Line was constructed less than 50 years ago and has no significant or distinguishing structures. Abandonment of the Line will not affect any properties that are listed on or eligible for listing on the National Register of Historic Places. A historic report was served on the North Carolina State Historic Preservation Officer and is included in Volume 3 of this application.

Passenger service. 49 C.F.R. 1152.22(g)

There is no passenger service over the Line.

Additional information.

Important additional information also referred to elsewhere in this application includes: CSXT has trackage rights over the Line. Although CSXT has not yet filed to discontinue those rights, NSR expects that CSXT will be required to do so because of the request of PCS to remove the Line from its current location and because of the terms of the ICC-approved merger settlement agreement between CSXT's predecessor and NSR, upon which the trackage rights are based. CSXT, which handled approximately 62 percent of the PCS traffic over the Line in the Base Year, by tonnage, has declined to participate in the funding of the construction of a new line over an alternate route on PCS's property. CSXT paid NSR $38,362 in trackage rights charges for its use of the Line in the Base Year. See VS Kirchner, p. 2. PCS has declared its intention to construct the new line to connect with NSR's line at Aurora, NC, whether or not the costs of construction are ultimately paid by NSR.

Employee Protection.

Interests of employees affected by the abandonment of the subject Line, if any, will be protected in accordance with the labor protective conditions set forth in Oregon Short Line R. Co.-- Abandonment -- Goshen, 360 I.C.C. 91 (1979).

Notices and Certifications.

A draft Federal Register Notice is attached in compliance with **49 C.F.R. 1152.22(i)** and certifications of compliance with notice and service requirements are attached in compliance with **49 C.F.R. 1152.24(b)-(c).**

LEGAL PRINCIPLES, ARGUMENT AND NSR REQUEST FOR RELIEF

The statutory standard governing an abandonment or discontinuance of rail service is whether the present or future public convenience and necessity permit the proposed abandonment or discontinuance. 49 U.S.C. 10903(d). In implementing this standard, the Board must balance the potential 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).

The Board must determine whether the burden on the railroad from continued operation is outweighed by the burden on the shippers and public parties from the loss of rail service. This involves a question of whether, and to what degree, shippers will be harmed if rail service is no longer available. The fact that shippers are likely to incur harm and added expense is insufficient by itself to outweigh the detriment to the public interest of continued operation of uneconomic and excess facilities. Protestants must show that the harm to shippers and communities outweighs the demonstrated harm to the railroad and interstate commerce resulting from continued operation. See STB Docket No. AB-564, Camas Prairie Railnet, Inc. – Abandonment – in Lewis, Nez Perce, and Idaho Counties, ID, (STB served Sept. 13, 2000); Chicago and North Western Transp. Co.–Abandonment, 354 I.C.C. 1, 7 (1977). Here the factors clearly weigh in favor of abandonment and of NSR being relieved of making an uneconomic and unrecoverable re-investment in the reconstruction of the Line.

A decision in this case must start with the fact that the sole shipper on the Line, PCS Phosphate Company, Inc., which also owns the real estate on which the Line is located, desires the Line to be removed from its current location in order to permit PCS to mine phosphate in the area. In Purcell v. United States, 315 U.S. 381; 62 S. Ct. 709; 86 L. Ed. 910 (1942) (Purcell), the United States Supreme Court reviewed a decision of a three-judge District Court which had affirmed a decision of the Interstate Commerce Commission (ICC) that permitted abandonment of a line of railroad. The application to the Commission for abandonment authority in Purcell was not made because the line had been operating at a loss but because the continued undisturbed existence of the line would be impossible in view of a flood control project already begun by the War Department. Just as the flood control project doomed the line in the Purcell case, leaving the ICC with no choice but to authorize the line's abandonment, the desire of the sole railroad customer on this Line, which is also the owner of the real estate on which the Line's right-of-way is located, to have the track removed from its current location - in other words, to have it abandoned - means that the Board has little choice but to authorize the abandonment. It is necessary in this case, however, to deal with PCS's claim that NSR is obligated to rebuild the Line over an alternate route.

That analysis should begin by taking note of PCS's expressed intent to build a track to connect its facilities with NSR's line at Aurora, NC. Thus, PCS will not lose rail service to and from its Beaufort County operations as a result of

the abandonment of the Line. PCS will not be left with only motor and water carrier alternatives, although it uses or has them available already. PCS could build or negotiate with the railroads for building loading or transloading facilities at Aurora or another nearby rail-served location, as well. PCS will need to incur the cost of construction of alternate tracks as industrial lead tracks, but this can hardly be characterized as harm to a large shipper that has enjoyed service throughout its extensive property and over 28 years of low rail transportation rates due to the existence of two-carrier service that was not contemplated when old NSR made the original investment in the Line.

Under similar circumstances in several other cases in which a railroad had justified the abandonment of a line based on rehabilitation or reinvestment costs, and as recently as the decision in STB Docket No. AB-914X, McCloud Railway Company - Abandonment and Discontinuance of Service Exemption - In Siskiyou, Shasta, and Modoc Counties, CA, (STB served October 14, 2005), the Board noted that the Board has a mechanism for those who want to continue rail service that would otherwise be abandoned by those parties either acquiring a line or subsidizing continued operations under an OFA pursuant to 49 U.S.C. 10904 and 49 CFR 1152.27. PCS's construction of a new track to serve as an industrial lead track at its expense, as it is doing, is little different than PCS acquiring a railroad line under the Offer of Financial Assistance (OFA) process in order to maintain its rail service option over the Line segment, in which NSR cannot afford to make a reinvestment. This is especially true in view of PCS's

refusal to provide NSR with assurance of adequate future traffic at high enough profit margins to recover the reconstruction costs. This cost would be better absorbed by PCS to retain its advantageous rail transportation rates than to be borne by NSR, and indirectly by its other customers, without a reasonable prospect for recovery, much less a return, on the investment. The Board has stated on numerous occasions that the fact that a shipper might bear higher transportation costs is an insufficient basis on which to deny an abandonment application or petition. The Board said in STB Docket No. AB-55 (Sub-No. 576X), CSX Transportation, Inc. – Abandonment Exemption – In Guernsey County, OH , slip op. 4, (STB served November 22, 1999):

> Although Wampum claims that abandonment would seriously harm it (due to increased truck freight charges) and the area mining industry, there is no support for this allegation on the record. While Wampum's transportation costs may increase as a result of the abandonment, it is well settled that a railroad will not be required to operate a segment of trackage at a loss simply to prevent shippers from incurring higher transportation costs by truck. See CSX Transportation, Inc.--Abandonment Exemption--In Harrison County, WV, STB Docket No. AB-55 (Sub-No. 563X) (STB served Sept. 25, 1998).

The continued subsidization by NSR and its customers of PCS's rail transportation rates (see footnote 7) and of CSXT's use of a line at modest trackage rights fees, is contrary to the rail transportation policy[9] and to ICC, STB

---

[9]The rail transportation policy, at 49 USCS § 10101, includes the following language:

In regulating the railroad industry, it is the policy of the United States Government--

.....

and court precedent. In Busboom Grain Company, Inc. v. ICC, 856 F.2d 790, 795 (7th Cir. 1988)(Busboom), the United States Court of Appeals for the Seventh Circuit stated: "a shipper may not insist upon the maintenance of a burdensome line solely for its benefit" and "The Chessie need not subsidize service between Henning and Brothers by using revenues earned on shipments from Chicago to Baltimore. Illinois v. ICC, 722 F.2d 1341, 1347 (7th Cir. 1983). That other lines of track are profitable does not imply that this stretch must be operated."

NSR is not PCS's only supplier of rail transportation services over the Line, much less of overall transportation services as Exhibit 9 indicates. If NSR is made to bear the sole cost of reconstructing the Line, CSXT will have a great cost advantage with which to quote lower rates to PCS to secure the movement of PCS's rail traffic via CSXT. PCS could choose at any time to decrease or stop altogether its use of NSR's rail service over the Line. NSR then would be left to cover the remaining (unamortized) portion of the reconstruction costs with no compensating revenue from the Line, and with PCS and CSXT enjoying the benefits of NSR's reconstruction of it, especially since PCS has declined to give specific guarantees protecting NSR from such a risk. The Board has stated

---

(3) to promote a safe and efficient rail transportation system by allowing rail carriers to earn adequate revenues, as determined by the Board;

.....

(5) to foster sound economic conditions in transportation and to ensure effective competition and coordination between rail carriers and other modes;

.....

several times, including in the decision in STB Docket No. AB-564, Camas Prairie Railnet, Inc. - Abandonment - In Lewis, Nez Perce, And Idaho Counties, ID (Between Spalding and Grangeville, ID), (STB served September 13, 2000), slip op. 27: "Shippers cannot expect the railroad to subsidize their business operations." In STB Docket No. AB-33 (Sub-No. 113), Union Pacific Railroad Company – Discontinuance of Trackage Rights and Abandonment – In Natrona and Converse Counties, WY , (STB served November 12, 1997), slip op. 14, the Board stated:

> that the potential for adverse effects on the area must be weighed against the certainty that UP is incurring losses on the Casper Branch, which adversely affect the railroad's ability to provide adequate rail service throughout its system, and that applicant would continue to suffer losses if forced to continue to operate the line. Suggestions that UP should cross-subsidize the subject operation are not well founded; it would be inherently unfair if UP were to raise rates for shippers elsewhere in Wyoming in order to cover the losses it incurs in operating the Casper Branch.

Thus, PCS's effort in the court action before the United States District Court for the Eastern District of North Carolina to require NSR to pay for the reconstruction of the Line and its expected opposition to the grant of authority to abandon the Line without requiring such reconstruction expenses is the major issue in controversy between the parties and expected to be involved in this proceeding. NSR asserts that under the law and applicable precedent, neither the Board nor the court can require NSR to make such an uneconomic and most likely unrecoverable investment, either directly as a condition to grant of the

---

(7) to reduce regulatory barriers to entry into and exit from the industry;....

abandonment authority or indirectly through a damages action to recover the cost of constructing the replacement line.[10]

In Purcell, at 315 U.S. at 383-384, the Supreme Court stated: "The appellants make the further argument that, even if the Commission did not err in permitting abandonment of the line, its order cannot stand because of the failure to impose a condition that substitute service be provided by relocating the line." That is exactly what PCS wants with respect to this Line and can be expected to ask for in this case. The Supreme Court rejected the argument, even though the railroad in Purcell could have recovered the cost of re-investment in the line from the government. The ICC found that the railroad could not operate the Line profitably even if the rebuilding costs were provided because of the length and presumed operating conditions of the rebuilt line. The Supreme Court concluded at 315 U.S. at 385:

> When materials and labor are devoted to the building of a line in an amount that cannot be justified in terms of the reasonably predictable revenues, there is ample ground to support a conclusion that the expenditures are wasteful whoever foots the bill. The fostering care of the railroad system intrusted to the Commission is not so circumscribed as to leave it without authority to pass on the economic advisability of relocation in a situation where someone other than the carrier provides the money. The weight to be given to cost of a relocated line as against the adverse effects upon those served by the abandoned line is a matter which the experience of the Commission qualifies it to decide. And, under the statute, it is not a matter for judicial redecision.

---

[10]See footnote 8 and the quotation from the Commission's decision in ICC Docket No. AB-1 (Sub-No. 219), Chicago and North Western Transportation Company -- Abandonment and Discontinuance of Trackage Rights -- Between Casper and Riverton in Natrona and Fremont Counties, WY, 1988 ICC LEXIS 365, November 30, 1988, at 7-8 of the Lexis report.

In this case, NSR might be able to operate the Line profitably, at least in the near future, if the Line remained in its current location or if a third party paid for the reconstruction over an alternate route, but there is no prospect that these scenarios will occur, at least voluntarily. If NSR were required to pay for reconstruction of the Line, however, neither NSR nor the Board can be assured that NSR can recover its investment in the Line, much less a reasonable return on that investment, over any reasonable amount of time, if at all. In Purcell, the operating costs alone of the prospective rebuilt line could not reasonably be recovered by revenues from expected traffic over the Line. Here, any effort by NSR to increase, or possibly even to maintain, rate levels to recover or make a return on the investment costs could be undermined by lower cost competition from CSXT and ultimately even from truck or barge competition. The adverse economic effect on the railroad is the same in either event. That adverse economic effect justifies the abandonment of the current Line without economic condition or direct or indirect requirement that NSR keep the Line in service by reconstructing it at its sole expense.

The ICC and the Board have followed the principles derived from the Purcell decision in many cases. A few recent examples should suffice to show this. In STB Docket No. AB-55 (Sub-No. 640), CSX Transportation, Inc. – Abandonment – In Atkinson and Ware Counties, GA (STB served December 24, 2003), the Board granted a CSXT abandonment application where the Board

found (at slip op. 4) that CSXT would make an estimated profit from operations in the subsidy year $70,826, and when the return on value was factored in, would make an avoidable profit of $40,923. However, when rehabilitation costs were included, CSXT would require an estimated subsidy year payment of $1,251,153. In STB Docket No. AB-33 (Sub-No. 170), Union Pacific Railroad Company - Abandonment - In Polk County, IA (STB served January 16, 2002), the Board found (slip op. 5) that UP's operation of the line that was the subject of an abandonment application would result in a small profit of $18,496 in the forecast year, but when the return on value was considered, the line showed an avoidable loss of $82,723 in the forecast year in the Forecast Year, and this would turn to a very large loss when required rehabilitation costs of approximately $1,500,000 were considered. Thus, the Board authorized abandonment of the Line.

The Board has often recognized that abandonment of a railroad line should not be denied based on speculative future traffic or revenue increases. While it is likely that PCS will continue to use rail service over the Line for at least several more years, PCS has not guaranteed that any traffic will move via NSR nor can NSR be sure it can set rates high enough on any PCS traffic that it can retain in order to recover any re-investment it might make in the Line without losing the traffic to CSXT or truck. In STB Docket No. AB-57 (Sub-No. 46X), Soo Line Railroad Company -- Abandonment Exemption -- in St. Paul, Ramsey County, MN, (STB served April 20, 1999), the Board rejected an argument by Tilsner Carton Company (Tilsner) that an exemption to abandon a rail line should

be denied because of the adverse effect on the shipper and the area and because Tilsner had not indicated how much of the future traffic from the expanded operation would

> in fact be tendered to Soo and how much might move by motor carriers. Mere speculation about future traffic is not a sound basis upon which to deny an abandonment exemption. See Burlington Northern Railroad Company – Abandonment Exemption – Between Mesa and Basin City, in Franklin County, WA, Docket No. AB-6 (Sub-No. 370X), slip op. at 4 (STB served Jan. 27, 1997).

Since it is the linchpin of its position, PCS may be expected to argue that the "agreements" found in the Deeds of Easement preclude abandonment of the Line – by which it means that the Line should be rebuilt by NSR. Even if these "agreements" were valid and enforceable, which they are not, they would not bind the Board to deny NSR authority to abandon the Line if the statutory requirements for abandonment authority are met. Again, in STB Docket No. AB-57 (Sub-No. 46X), Soo Line Railroad Company -- Abandonment Exemption -- in St. Paul, Ramsey County, MN, (STB served April 20, 1999), the Board stated:

> The Track Agreement, cited by Tilsner as another reason for denying the abandonment, sets forth the rights and obligations of Tilsner and Soo with respect to the spur track that it purchased in 1993, but that transaction does not bind Soo to operate a line of railroad in interstate commerce indefinitely, if we [the Board] find its operation is no longer required under the criteria of 49 U.S.C. 10502.

The same principle must be applied to the 1965-1966 "agreements" in this case. Those "agreements," can not bind NSR to operate the Line indefinitely, even if they were found to be valid and enforceable agreements. The

levels and the profit margins on the 38 per cent of PCS's tonnage that it is currently handling over the Line. This large and potentially unrecoverable reinvestment cost justifies the abandonment of the Line without requiring NSR to incur the reconstruction costs directly or indirectly. As the Board stated in STB Docket No. 41230, GS Roofing Products Company, Inc. v. Arkansas Midland Railroad, 2 S.T.B. 89; 1997 STB LEXIS 53 (STB served March 11, 1997, at page 30 of the Lexis report: "It is well settled that a carrier cannot legitimately be required to expend money to rehabilitate a line where it will lose money on the operation."

The foregoing information and argument might be sufficient to conclude this application but for PCS's effort to recover the costs of reconstructing the Line, estimated at a minimum of $12.2 million, as increased to treble damages, indirectly through its court action based on the "agreements" in the 1965-1966 Deeds of Easement, if not in some way through its opposition to this application. The PCS Complaint and NSR Answer, attached as Exhibits 7 and 8, contain the basic positions of the parties and need not be repeated in detail. The arguments outlined in NSR's Answer suffice to support its position, but past cases indicate that NSR probably will need a finding and declaration from the Board that PCS's actions to circumvent the Board's exclusive and plenary jurisdiction and to indirectly reverse the Board's grant of abandonment authority in this proceeding by recovering the costs of reconstruction of the Line as contract damages are pre-empted by the provisions of 49 U.S.C. 10501(b) and 49 U.S.C. 10903.

These "damages" would be the very costs that the Board would relieve NSR from incurring if the abandonment application is approved. They are not peripheral or side contract damages but are at the very core of the Board's jurisdiction and expected decision.

Even before the effective date of the Interstate Commerce Commission Termination Act on January 1, 1996, when the Board succeeded the ICC as the agency responsible for regulating many aspects of railroad transportation, the ICC's jurisdiction under the Interstate Commerce Act pre-empted many state law actions that dealt with the same subjects that the ICC regulated. Indeed, the U.S. Supreme Court held the very same type of effort by a shipper to obtain damages for the abandonment of a rail line as being made by PCS here to be pre-empted in Chicago & North Western Transportation Co. v. Kalo Brick & Tile Co., 450 U.S. 311; 101 S. Ct. 1124; 67 L. Ed. 2d 258 (1981). The Court stated at 450 U.S. at 322-323:

> There is no provision in the Act for a civil damages action against a carrier for an abandonment that has been approved by the Commission. The structure of the Act thus makes plain that Congress intended that an aggrieved shipper should seek relief in the first instance from the Commission.

The Court concluded at 450 U.S. at 323:

> In sum, the construction of the applicable federal law is straightforward and unambiguous. Congress granted to the Commission plenary authority to regulate, in the interest of interstate commerce, rail carriers' cessations of service on their lines. And at least as to abandonments, this authority is exclusive.

The Court found at 450 U.S. at 324:

> The Iowa Court of Appeals held that the two remedies for abandonment merely complemented one another. We disagree. Both the letter and the spirit of the Interstate Commerce Act are inconsistent with Iowa law as construed by that court. The decision below amounts to a holding that a State can impose sanctions upon a regulated carrier for doing that which only the Commission, acting pursuant to the will of Congress, has the power to declare unlawful or unreasonable. Cf. Chicago v. Atchison, T. & S. F. R. Co., 357 U.S., at 87. It is true that not one of the three counts of respondent's state-court complaint mentions the word "abandonment," but compliance with the intent of Congress cannot be avoided by mere artful pleading. It is difficult to escape the conclusion that the instant litigation represents little more than an attempt by a disappointed shipper to gain from the Iowa courts the relief it was denied by the Commission.

The Court further stated at 450 U.S. at 325-326:

> It would vitiate the overarching congressional intent of creating "an efficient and nationally integrated railroad system," ICC v. Railway Labor Executives Assn., 315 U.S. 373, 376 (1942), to permit the State of Iowa to use the threat of damages to require a carrier to do exactly what the Commission is empowered to excuse. A system under which each State could, through its courts, impose on railroad carriers its own version of reasonable service requirements could hardly be more at odds with the uniformity contemplated by Congress in enacting the Interstate Commerce Act.

Finally, the Court stated at 450 U.S. at 326:

> Consequently, we hold that on the facts of this case, the Interstate Commerce Act also pre-empts Iowa's common-law causes of action for damages stemming from a carrier's negligence and tort when the judgments of fact and of reasonableness necessary to the decision have already been made by the Commission.

If the Supreme Court's decision in Kalo Brick were not clear enough, the Court further explained in Arkansas Louisiana Gas Co.v. Hall, 453 U.S. 571; 101 S. Ct. 2925; 69 L. Ed. 2d 856 (1981), at 453 U. S. at 580-582:

> Even were the Commission not on record in this case, the mere fact that respondents brought this suit under state law would not rescue it, for when Congress has established an exclusive form of regulation, "there

can be no divided authority over interstate commerce." Missouri Pacific R. Co. v. Stroud, 267 U.S. 404, 408 (1925). Congress here has granted exclusive authority over rate regulation to the Commission. In so doing, Congress withheld the authority to grant retroactive rate increases or to permit collection of a rate other than the one on file. It would surely be inconsistent with this congressional purpose to permit a state court to do through a breach-of-contract action what the Commission itself may not do.

We rejected an analogous claim earlier this Term in Chicago & North Western Transp. Co. v. Kalo Brick & Tile Co., 450 U.S. 311 (1981). There, a shipper of goods by rail sought to assert a state common-law tort action for damages stemming from a regulated rail carrier's decision to cease service on a rail line. We held unanimously that because the Interstate Commerce Commission had, in approving the cessation, ruled on all issues that the shipper sought to raise in the state-court suit, the common-law action was pre-empted. In reaching our conclusion, we explained that "[a] system under which each State could, through its courts, impose on railroad carriers its own version of reasonable service requirements could hardly be more at odds with the uniformity contemplated by Congress in enacting the Interstate Commerce Act." Id., at 326. To hold otherwise, we said, would merely approve "an attempt by a disappointed shipper to gain from the Iowa courts the relief it was denied by the Commission." Id., at 324.

In the case before us, the Louisiana Supreme Court's award of damages to respondents was necessarily supported by an assumption that the higher rate respondents might have filed with the Commission was reasonable. Otherwise, there would have been no basis for that court's conclusion, 368 So.2d, at 991, that the Commission would have approved the rate. But under the filed rate doctrine, the Commission alone is empowered to make that judgment, and until it has done so, no rate other than the one on file may be charged. And far from approving the rate here in issue, the Commission has expressly declined to speculate on what its predecessor might have done. The court below, like the state court in Kalo Brick, has consequently usurped a function that Congress has assigned to a federal regulatory body. This the Supremacy Clause will not permit.

Just as the Supreme Court stated in Kalo Brick that Interstate Commerce Commission pre-emption could not be avoid by "artful pleading," neither can the

characterization of PCS's requests for damages in order to pay for the reconstruction of a railroad line that will be abandoned as "relocation" expenses avoid the Board's jurisdiction and pre-emption of the court action in this case. In STB Finance Docket No. 34191, Charles M. Sotelo - Petition for Declaratory Order - Line Relocation in Cochise County, AZ, (STB served August 11, 2003), the Board made clear that the owner or potential owner of a railroad line must participate in planned line construction for it to properly be considered a line relocation. This only makes sense because a railroad would not undertake such expense even in the limited class of cases in which the relocation principles would apply, and consequently the Board would not need to worry about a waste of carrier resources in such cases, unless the railroad thought it ultimately could save costs or increase revenues by undertaking the expense of the relocation.

Since the passage of the ICCTA, effective January 1, 1996, the scope and breadth of pre-emption under the Act has only increased. The STB's exclusive jurisdiction over transportation and the pre-emption of State remedies is stated in Section 10501,General Jurisdiction, as follows:

(a)(1) Subject to this chapter, the Board has jurisdiction over transportation by rail carrier that is--

(A) only by railroad; or

(B) by railroad and water, when the transportation is under common control, management, or arrangement for a continuous carriage or shipment.

(2) Jurisdiction under paragraph (1) applies only to transportation in the United States between a place in--

(A) a State and a place in the same or another State as part of the interstate rail network;....

(E) the United States and another place in the United States through a foreign country; or

(F) the United States and a place in a foreign country.

(b) The jurisdiction of the Board over--

(1) transportation by rail carriers, and the remedies provided in this part with respect to rates, classifications, rules (including car service, interchange, and other operating rules), practices, routes, services, and facilities of such carriers; and

(2) the construction, acquisition, operation, abandonment, or discontinuance of spur, industrial, team, switching, or side tracks, or facilities, even if the tracks are located, or intended to be located, entirely in one State,

is exclusive. Except as otherwise provided in this part, the remedies provided under this part with respect to regulation of rail transportation are exclusive and preempt the remedies provided under Federal or State law.

The amended statute has now been interpreted and applied in many cases to pre-empt state causes of action that conflict with the provisions and objectives of the federal law. In Guckenberg v. Wisconsin Central Ltd., 178 F. Supp. 2d 954; 2001 U.S. Dist. LEXIS 23218 (E.D. Wis. 2001), the United States District Court for the Eastern District of Wisconsin denied Plaintiffs' motion for leave to amend their complaint granted Defendants' motion for summary judgment. The Court dismissed a property owners' suit alleging that railroad actions in operating railway traffic near their property amounted to a common law nuisance under Wisconsin law and unreasonably interfered with the use and enjoyment of the property owners' land. The Court stated at 178 F. Supp. 2d at 958:

> The Court concludes that the Guckenbergs' common law nuisance action is preempted. Because the conduct at issue in this case pertains to the "operation . . . of a side track . . . intended to be located, entirely in one

> State," the STB's jurisdiction over WCL's conduct is "exclusive." § 10501(b)(2). Furthermore, because the Guckenbergs' cause of action qualifies as "regulation," it is expressly preempted by the statute because "the remedies provided under [§ 10501] with respect to rail transportation are exclusive and preempt the remedies provided under Federal or State law." § 10501(b). Indeed, "'state regulation can be as effectively exerted through an award of damages as through some form of preventive relief.'" Cipollone, 505 U.S. at 521 (quoting San Diego Building Trades Council v. Garmon, 359 U.S. 236, 247, 3 L. Ed. 2d 775, 79 S. Ct. 773 (1959)). Under the plain terms of § 10501(b), Wisconsin cannot provide its citizens with "remedies," such as a suit at common law, to redress the effect of WCL's operation of its side track because the remedies provided under the Act are "exclusive and preempt" all other remedies.

While case law prior to 1996 supported pre-emption of damages actions with respect or railroad line abandonments, regardless of the basis of the action, the increased scope of federal pre-emption over the regulation of railroad transportation and the exclusive remedies provided with respect to such matters under 49 U.S.C. 10501(b) certainly leads to the conclusion that PCS's court action is pre-empted.

Two similar recent decisions of the Board summarize the status and most pertinent case law concerning ICCTA pre-emption of state law causes of action and remedies. In STB Finance Docket No. 34376, City of Creede, Co – Petition for Declaratory Order, (STB served May 3, 2005), slip op. 4-5, the STB discussed the scope of ICCTA pre-emption. The entire discussion is pertinent since it summarizes many of the recent ICCTA pre-emption decisions:

> The Commerce Clause of the Constitution (Art. 1, sec. 8, cl. 3) gives Congress plenary authority to legislate with regard to activities that affect interstate commerce. Gibbons v. Ogden, 9 Wheat 1, 196 (1824). One of the areas in which Congress has done so is with respect to railroads, in the Interstate Commerce Act (ICA), now codified in pertinent part at 49

U.S.C. 701-727 (general provisions) and 10101-11908 (rail provisions). The ICA is "among the most pervasive and comprehensive of federal regulatory schemes." Chicago & N.W. Transp. Co. v. Kalo Brick & Tile Co., 450 U.S. 311, 318 (1981); accord Deford v. Soo Line R.R., 867 F.2d 1080, 1088-91 (8th Cir. 1989) (ICA so pervasively occupies the field of railroad governance that it completely preempts state law claims).

Although the ICA has long included a preemption clause, Congress further broadened the Act's express preemption in 1995. Section 10501(b) now expressly provides that "the jurisdiction of the Board over transportation by rail carriers" over any track that is part of the interstate rail network is "exclusive." And the term "transportation" is defined expansively in the ICA to embrace "a locomotive, car, vehicle, vessel, warehouse, wharf, pier, dock, yard, property, facility, instrumentality, or equipment of any kind related to the movement of . . . property . . . by rail" as well as "services relating to that movement." 49 U.S.C. 10102(9). Section 10501(b) also expressly provides that "the remedies provided [in 49 U.S.C. 10101-11908] with respect to rates, classifications, rules (including car service, interchange, and other operating rules), practices, routes, services, and facilities of such carriers" are "exclusive and preempt the remedies provided under Federal or State law." Thus, section 10501(b) does not leave room for state and local regulation of activities related to rail transportation.

As we recently noted in CSX Transportation, Inc.--Petition for Declaratory Order, STB Finance Docket No. 34662 (STB served Mar. 14, 2005) (CSXT), in summarizing the court and Board precedent, the courts have observed that "it is difficult to imagine a broader statement of Congress' intent to preempt state regulatory authority over railroad operations" than that contained in section 10501(b). CSX Transp., Inc. v. Georgia Pub. Serv. Comm'n, 944 F. Supp. 1573, 1581-84 (N.D. Ga. 1996). Every court that has examined the statutory language has concluded that the preemptive effect of section 10501(b) is broad and sweeping. And, as particularly pertinent here, the courts have made it clear that state or local permitting or preclearance requirements of any kind that would affect rail operations (including building permits, zoning ordinances, and environmental and land use permitting requirements) are categorically preempted. City of Auburn v. United States, 154 F.3d 1025, 1029-31 (9th Cir. 1998) (City of Auburn) (state and local environmental and land use regulation preempted); Green Mountain R.R. v. State of Vermont, No. 04-0366 (2d Cir. April 14, 2005) (Green Mountain) (preconstruction permitting of railroad transload facility necessarily preempted); Norfolk S. Ry. v. City of Austell, No. 1:97-cv-1018-RLV, 1997 U.S. Dist. LEXIS 17236 (N.D. Ga.

1997) (Austell) (local zoning and land use regulations preempted); Soo Line R.R. v. City of Minneapolis, 38 F. Supp.2d 1096 (D. Minn. 1998) (local permitting regulation regarding the demolition of railroad buildings preempted). Accord Borough of Riverdale--Petition for Declaratory Order--The New York Susquehanna & Western Railway Corporation, STB Finance Docket No. 33466 (STB served Sept. 10, 1999) (local zoning and land use constraints on the railroad's maintenance, use, or upgrading of its lines preempted).

The agency's broad and exclusive jurisdiction over railroad operations and facilities also has been found to prevent application of state laws that would otherwise be available, including condemnation to take rail property for another use that would conflict with the rail use. Wisconsin Cent. Ltd. v. City of Marshfield, 160 F. Supp.2d 1009, 1014 (W.D. Wis. 2000) (attempt to use a state's general eminent domain law to condemn an actively used railroad passing track preempted); Dakota, Minn. & E. R.R. v. State of South Dakota, 236 F. Supp.2d 989, 1005-08 (S.S.D. 2002), aff'd on other grounds, 362 F.3d 512 (8th Cir. 2004) (revisions to state's eminent domain law preempted where revisions added new burdensome qualifying requirements to the railroad eminent domain power that would have the effect of state "regulation" of railroads); Cedarapids, Inc. v. Chicago, Cent. & Pac. R.R., 265 F. Supp.2d 1005, 1013-14 (N.D. Iowa 2003) [*13] (ICCTA preemption applies broadly to operations on both main line and auxiliary spur and industrial track); Village of Ridgefield Park v. New York, Susquehanna & W. Ry., 750 A.2d 57 (N.J. 2000) (complaints about rail operations under local nuisance law preempted). Accord Union Pacific Railroad Company--Petition for Declaratory Order, STB Finance Docket No. 34090 (STB served Nov. 9, 2001) (City cannot unilaterally prevent a railroad from reactivating and operating over a line that the Board has not authorized for abandonment). See also CSXT (state or local power to determine how a railroad's hazardous materials traffic should be routed preempted under 49 U.S.C. 10501(b)); North San Diego County Transit Development Board--Petition for Declaratory Order, STB Finance Docket No. 34111 (STB served Aug. 21, 2002) (California Coastal Commission regulation of construction and operation of rail siding preempted).

The Board expressed the same principles in STB Finance Docket No. 34662, CSX Transportation, Inc. -- Petition for Declaratory Order (STB served March 14, 2005), which is cited in the City of Creede decision. The Board also noted in that case that the fact that the matter also was pending in a federal

district court did not make Board issuance of this decision inappropriate, particularly if it might assist the court. A similar declaration is appropriate in this case.

Through its law suit, PCS seeks to achieve a result indirectly by requiring NSR to spend a considerable sum of money that the Board would neither require nor authorize directly either as a condition in an abandonment proceeding or by approval of a petition for exemption or application for authority to construct or involuntarily and uneconomically "relocate" a rail line. This is not a side issue such as might arise from a dispute over whether a contract to operate a line is being terminated early in an adverse abandonment or discontinuance of service proceeding. If PCS received an award of damages based on its cost to construct a new rail line to replace the Line to be abandoned, the entire core purpose of the Board's decision to permit abandonment of the Line, and not to require construction of a new line, would be undermined. This is even more true for its treble damages claim which is based on no more than its contract claim plus its claim that NSR's stated intention to apply for authority to abandon the Line, as it has the right to do under the law, constitutes some sort of unfair trade practice.

NSR requests these pre-emption and public policy findings with respect to an alleged contract or real estate requirement in the Deeds of Easement that deals directly with the subjects and outcomes of a Board decision, as just described, not with the type of contract dispute concerning a side issue that the Board usually defers to court proceedings. The relief sought in court by the

shipper in this case would require the court in effect to reverse the Board's decision, by requiring the railroad to bear the very costs that the Board would relieve the railroad from incurring by permitting the abandonment of the Line, and upon which the Board would base its decision to permit the Line's abandonment.

PCS can be expected to cite cases in which the Board has left certain contract interpretation issues or damages claims to court actions, although without opining as to the merits of these claims. The point has been expressed rarely in abandonment or construction decisions. If it has been, it has been with respect to contract provisions or claims that were peripheral to the action before the Board and did not implicate a core function of or a key point in or basis or intended effect of a decision of the Board. Most of the contracts that have been mentioned in abandonment cases have involved contracts between a line owner and an operator which the owner is trying to remove from the line in an adverse abandonment case. A few have involved contracts permitting of a shipper to earn a refund on rail traffic, usually to recover an investment in track rehabilitation or maintenance in the recent past that the line abandonment would preclude. On the other hand, a close examination of the handful of decisions in which this principle is discussed shows that the Board does not leave every contract matter to a court. For example, the Board has made clear that contracts directly regulating abandonment of railroad lines can not be enforced.

In STB Finance Docket No. 34090, Union Pacific Railroad Company - Petition for Declaratory Order, (STB served November 9, 2001), the Board

rejected an argument by the City of Salt Lake that a Franchise Agreement with the UP allowed the City to terminate UP's franchise rights with respect to the right-of-way and require UP to remove its tracks. The Board stated at slip op. 4, among other things: "Yet, even assuming that the City's interpretation of the Franchise Agreement is correct, its enforcement of the Franchise Agreement is no less an attempt to regulate the abandonment of an interstate line of railroad than if the City promulgated laws for the same purpose." The STB later rejected the City's adverse abandonment application premised largely on the breach of the Franchise Agreement in STB Docket No. AB-33 (Sub-No. 183), Salt Lake City Corporation -- Adverse Abandonment -- in Salt Lake City, UT, (STB served March 8, 2002). The Board stated at slip op. 6-7:

> The cornerstone of the City's case for an adverse abandonment is the Franchise Agreement. Under the City's interpretation of the Franchise Agreement (which UP disputes), UP is contractually obligated to remove the tracks from the Line because of its failure to use the Line for 9 consecutive months. The obvious implication of the removal provision, according to the City, is that UP would take the necessary steps to permit removal of the tracks to occur, i.e., seek abandonment authority from the Board. Its failure to do so, and its attempt "to use the Federal regulatory structure as an excuse not to comply," in the City's opinion, puts UP in breach of contract.
>
> The City argues that we should not sanction contractual breaches, nor allow our preemption authority to be used to shield a carrier from its own commitments. The City cites a number of cases in support of this proposition. n10 But all of the cases are inapposite. None of the cited cases deal with the abandonment of a line of railroad; rather they deal with preemption [*14] and jurisdictional issues. (Three of the cases are petitions for declaratory order, and one is a revocation of an acquisition and operation exemption.)

n10 The Township of Woodbridge, NJ, et al. v. Consolidated Rail Corporation, Inc., STB Docket No. 42053 (STB served Dec. 1, 2000, and March 23, 2001); Jefferson Terminal Railroad Company - Acquisition and Operation Exemption - Crown Enterprises, Inc., STB Finance Docket No. 33950 (STB served March 19, 2001); Joint Petition for Declaratory Order - Boston and Maine Corporation and Town of Ayer, MA, STB Finance Docket No. 33971 (STB served May 1, 2001); and Friends of the Aquifer, City of Hauser, ID, Hauser Lake Water District, Cheryl L. Rodgers, Clay Larkin, Kootenai Environmental Alliance, Railroad and Clearcuts Campaign, STB Finance Docket No. 33966 (STB served Aug. 15, 2001).

In declining to grant UP's request that we institute a declaratory order proceeding, we found that the law was clear that the City could not enforce the Franchise Agreement requiring UP to remove its tracks from the Line, because such enforcement would be an attempt to regulate the abandonment of a line of railroad, which is exclusively within our jurisdiction. See Declaratory Order, slip op. at 3-4, and the cases cited there. We told the City that it could file an adverse abandonment application and seek to establish that the present or future PC&N require or permit abandonment of the Line, as the City has done. Now, in the context of the adverse abandonment proceeding, however, the City is attempting to use the same failed argument about the Franchise Agreement to carry its burden of proof on the PC&N issue. In the City's own words, it is not arguing that the Line merits "abandonment," but rather that UP has not used the Line and that the Board should not allow a carrier to voluntarily enter into an agreement such as the Franchise Agreement and then avoid its obligations under that agreement. While there is nothing wrong with that basic premise, as articulated in some of the cases cited by the City, it does not apply in this context because UP cannot voluntarily contract away our jurisdiction over the abandonment of this Line. In short, to prevail in this proceeding, the City must show that the PC&N require or permit abandonment; that is its burden of proof under the statute, which cannot be met solely through reliance on the Franchise Agreement.

Finally, in view of the foregoing principles, NSR requests that in the unlikely event a pre-emption finding is insufficient, the Board also declare the provisions of the Deeds of Easement, as interpreted by PCS and if otherwise enforceable, to be contrary to public policy as potentially usurping or undermining

the jurisdiction of the Board and defeating the very purposes to be achieved in a decision authorizing an abandonment of a line. While this may be a rare request, there is recent precedent that supports the Board making such a declaration.

In Railroad Ventures, Inc. v. Surface Transportation Board, 299 F.3d 523; 2002 U.S. App. LEXIS 15405; 2002 FED App. 0259P (6th Cir. 2002), the United States Court of Appeals for the Sixth Circuit affirmed orders issued by the Board during the course of a sale by a railroad company to a port authority. One of the orders affirmed was a declaration that certain agreements entered into by the railroad, Railroad Ventures, Inc., were void and unenforceable as against public policy. At 299 F.3d at 560-562, the Court of Appeals stated:

> On appeal, Boardman Township challenges the STB's decisions declaring the GSCSA void and unenforceable against [*561] CCPA, claiming that the purpose of the GSCSA was not to interfere with rail operations, but to secure the health, safety, and well-being of the residents of Boardman Township pursuant to Ohio Rev. Code § 519.02, and to avoid the imposition of liability on political subdivisions "for injury, death, or loss to persons or property caused by their failure to keep public roads, highways, streets, avenues, alleys, sidewalks, bridges, aqueducts, viaducts, and public grounds within the political subdivisions open, in repair, and free from nuisance" under Ohio Rev. Code § 2744.02(B)(3). Boardman Township contends that the STB's goal of continued rail service, where appropriate, should not wholly displace its concerns for public safety and its duty to its citizens arising under state law.
>
> At the outset, we note that Boardman Township entered into the GSCSA with RVI on November 5, 1999. Because RVI had no legal right to transfer any property interests associated with the rail line after filing its abandonment petition, we thereby uphold the STB's invalidation of the GSCSA agreement.
>
> In addition, we note that the STB acted within its authority by invalidating the agreement on public policy grounds. Here, the STB's decision to invalidate the GSCSA stemmed from its interpretation of two

provisions of the OFA statute: the common carrier obligations of § 10904(f)(4)(A) and the STB's authority to set the terms and conditions of a forced sale pursuant to § 10904(f)(1). Section 10904(f)(4)(A) bars a purchaser of a rail line from transferring or discontinuing service during the two years after the purchase, and restricts the purchaser from transferring the line to anyone but the seller for a five-year post-sale period. Thus, the STB acted within its authority when it recognized that the GSCSA impeded a line owner's ability to perform rail operations by conditioning a line owner's full resumption of service with the obligation to complete the projected improvements set forth in the agreement. It was also reasonable for the STB to view the provisions of the GSCSA as an intrusion onto its § 10904(f)(1) authority to fix the terms and conditions of an OFA sale. Noting that "section 10904 represents a clear legislative determination that rail service should be preserved whenever there is an offeror willing to provide for continued service," the STB did not act unreasonably in voiding the GSCSA to the extent it imposed obligations on parties other than Boardman Township and RVI, and to the extent it required construction of an overpass or underpass before the resumption of rail service. Because the STB has acted rationally and in accordance with law, we therefore affirm the order voiding the GSCSA.

Finally, we note that the ICCTA preempts the Ohio state statutes in question to the extent that they intrude upon the jurisdiction of the STB with regard to the regulation of rail transportation under § 10501(b). Under the Supremacy Clause, U.S. Const. art. 6, cl. 2, federal law preempts state or local law in various ways: (1) express preemption where the intent of Congress to preempt state law is clear and explicit; (2) field preemption where Congress' regulation of a field is so pervasive or the federal interest is so dominant that an intent can be inferred for federal law to occupy the field exclusively; and (3) conflict preemption, where federal and state law so conflict that it is impossible for a party to comply with both simultaneously, or where enforcement of state law prevents the accomplishment of the full purposes and objectives of federal law. See Cipollone v. Liggett Group, Inc., 505 U.S. 504, 516, 120 L. Ed. 2d 407, 112 S. Ct. 2608 [*562] (1992); Friberg v. Kansas City S. Ry. Co., 267 F.3d 439, 442 (5th Cir. 2001). "If the statute contains an express preemption clause, the task of statutory construction must in the first instance focus on the plain wording of the clause, which necessarily contains the best evidence of Congress' preemptive intent." CSX Transp. Inc. v. Easterwood, 507 U.S. 658, 664, 123 L. Ed. 2d 387, 113 S. Ct. 1732 (1993). Although there is a presumption under the Supremacy Clause that Congress did not intend to preempt state law, "an assumption of nonpre-emption is not triggered when the State regulates in an area where

there has been a history of significant federal presence." United States v. Locke, 529 U.S. 89, 108, 146 L. Ed. 2d 69, 120 S. Ct. 1135 (2000).

The Court went on to hold at 299 F.3d at 564:

6. The STB did not err in voiding RVI's transfer of surface rights in 4.012 acres of the line to the Park District

The Park District also challenges the portion of the STB's October 4, 2000 decision invalidating its November 8, 1999 purchase of surface rights to 4.012 acres of the line from RVI, claiming that the STB acted in an unreasonable and inconsistent manner in voiding its purchase, particularly because the STB refused CCPA's initial request to reject the sale in its January 7, 2000 decision, finding "no evidence of record of a binding agreement that could obstruct future rail operations."

As with the GSCSA, RVI entered into this agreement with the Park District after it filed its petition seeking to abandon the rail line. Accordingly, we uphold the STB's order invalidating this agreement on the ground that RVI had no legal authority on November 8, 1999 to convey property interests associated with the rail line.

Alternatively, the STB did not act arbitrarily or capriciously in invalidating the purchase of 4.012 acres. While the STB initially concluded in its January 7, 2000 decision that the transfer to the Park District would not harm CCPA's intended rail operations, it reached the opposite conclusion in its October 4, 2000 because of RVI's conduct in the OFA process. Here, it was within the STB's authority to change its position and conclude that CCPA required a full fee interest in the line, including the 4.012-acre portion that RVI sold to the Park District. See, e.g., Unbelievable, Inc. v. N.L.R.B., 326 U.S. App. D.C. 194, 118 F.3d 795, 812 (D.C. Cir. 1997) (Wald, J., dissenting) ("Inherent in any agency's authority to carry out its designated functions is the [*564] power to ensure the fairness, efficiency and integrity of its processes and the appropriateness of the conduct of the parties appearing before it.") (citing Checkosky v. SEC, 306 U.S. App. D.C. 144, 23 F.3d 452, 455 (D.C. Cir. 1994) (Silberman, J., concurring); Touche Ross & Co. v. SEC, 609 F.2d 570 (2d Cir. 1979)); see also Peters v. Union Pac. R. Co., 80 F.3d 257, 263 (8th Cir. 1996) (describing one purpose of administrative exhaustion requirement as allowing agency to discourage parties' disregard of processes and procedures). Thus, we cannot find that the STB acted arbitrarily in voiding RVI's transfer of surface rights in 4.012 acres of the line to the Park District.....

In STB Docket No. AB-556 (Sub-No. 2X), Railroad Ventures, Inc. – Abandonment Exemption – Between Youngstown, OH, and Darlington, PA, In Mahoning and Columbiana Counties, OH, and Beaver County, PA; STB Finance Docket No. 33385, Railroad Ventures, Inc. – Acquisition and Operation Exemption – Youngstown & Southern Railroad Company; Request to Set Terms and Conditions (STB served October 4, 2000), slip op. 11-12, the Board had stated:

> II. Cancellation of Contrary Sales and Agreements.
>
> RVI's attempted transfers of subsurface and air rights and parcels of land to its affiliate, VPB--as well as its November 8th contract to transfer to the Park District a 4.012-acre segment of the right-of-way n35--contravene our continuing and exclusive regulatory jurisdiction over the rail line prior to its abandonment. See Chicago & N. W. Transp. Co. v. Kalo Brick & Tile Co., 450 U.S. 311, 320 (1981) (our authority to regulate abandonments is exclusive and plenary); Hayfield Northern (our authority over the property does not end until all regulatory conditions are met and abandonment authority is exercised). These attempts to sell portions of the right-of-way to third parties, after RVI was placed on notice that CCPA would be submitting an OFA, was a blatant effort to strip away as much of the property as possible to avoid including those portions of the property in the OFA sale. n36 As discussed above, allowing these transfers of property would undermine the OFA sale by jeopardizing CCPA's ability to provide effective, uninterrupted rail service. [Footnotes omitted]
>
> It is well settled that administrative agencies have inherent authority to protect the integrity of the regulatory processes that they are charged with administering, n37 and to prevent or remedy a misuse of those processes. See ICC v. American Trucking Ass'ns, 467 U.S. 354, 364-65 (1984); Permian Basin Area Rate Cases, 390 U.S. 747, 780 (1968); Consolo v. FMC, 383 U.S. 607, 620-21 (1966). Here, to protect the integrity of the OFA process, we will use our inherent power to undo RVI's conveyances to VPB of portions of its interest in this rail line. n38 Thus, we will here void the transfers and the contract and reaffirm our order that RVI sell to CCPA all of the interests that it acquired in this rail line with the exception of the

licenses and crossings to which CCPA has acquiesced by reducing its assessment of the valuation of the line (as listed in Exhibit A (Confidential Version) to Exhibit 7 of CCPA's Request to Set Terms).

n37 Omitted.

n38 We have consistently used our broad powers to protect the OFA process against misuses. See, e.g., Burlington Northern & Santa Fe Railway - Abandonment Exemption - in King County, WA, STB Docket No. AB-6 (Sub-No. 380X) (STB served Aug. 5, 1998), aff'd sub nom. Redmond-Issaquah Railroad Preservation Ass'n v. STB, No. 98-70906 (9th Cir. Sept. 14, 2000); Land Conservancy of Seattle and King County--Acquisition and Operation Exemption--The Burlington Northern. & Santa Fe Railway, STB Docket Nos. 33389, et al. (STB served May 13, 1998), petition for review dismissed sub nom. Land Conservancy of Seattle v. STB, Nos. 98-70776 et al. (9th Cir. Sept. 14, 2000).

In the earlier decision in STB Docket No. AB-556 (Sub-No. 2X), Railroad Ventures, Inc. – Abandonment Exemption – Between Youngstown, OH, and Darlington, PA, In Mahoning and Columbiana Counties, OH, and Beaver County, PA; STB Finance Docket No. 33385, Railroad Ventures, Inc. – Acquisition and Operation Exemption – Youngstown & Southern Railroad Company; Request to Set Terms and Conditions, (STB served January 7, 2000), slip op. 3-4, the Board stated:

> While the Board encourages privately negotiated agreements, any contractual restrictions that unreasonably interfere with common carrier operations are deemed void as contrary to public policy. See Hanson Natural Resources Company--Non-Common Carrier Status--Petition for a Declaratory Order, Finance Docket No. 32248, slip op. at 3 (ICC served Dec. 5, 1994). See also, United States v. Baltimore & O. R. R., 333 U.S. 169, 177-78 (1948) [*7] (Finding that parties may not enter into trackage rights agreements that abrogate rights and responsibilities under the statutory provisions of the Interstate Commerce Act). RVI's Agreement with Boardman contains such contractual restrictions. By creating conditions precedent to the resumption of rail service, most particularly CCPA's contemplated rail service under its OFA, such restrictions

> unreasonably interfere with the OFA process and the common carrier operations required by 49 U.S.C. 10904(f)(4)(A). n7 These terms of the Agreement also circumvent our exclusive statutory authority to set the terms and conditions of the sale under 49 U.S.C. 10904(f)(1). Accordingly, we will grant CCPA's request and find that the terms of the Agreement that assign obligations to any party other than RVI and Boardman, and require construction of a grade separated crossing as a condition precedent to the restoration of rail service, n8 are void as against public policy.

See also ICC Finance Docket No. 32432, New England Central Railroad, Inc. -- Acquisition and Operation Exemption -- Lines Between East Alburgh, VT and New London, CT, (ICC served December 30, 1994); ICC Finance Docket No. 32248, Hanson Natural Resources Company -- Non-common Carrier Status -- Petition for a Declaratory Order, (ICC served December 5, 1994).

As noted, CSX Transportation, Inc. has trackage rights over the Line. In view of PCS's desire to have the track removed from its current location, we believe that CSXT will have no alternative but to apply for discontinuance of these trackage rights. NSR does not intend to exercise the abandonment authority until PCS wishes to discontinue sending or receiving shipments over the Line so that it can be removed and its mining operations may be conducted on the property where the Line is located. However, NSR's information is that the track removal is likely to be finally requested as of a date certain within a year of the date of the Board's decision on this application.

Although there is one petition for exemption case with odd and confused facts in which the ICC denied the petition, subject to refiling, because of the confused status of the trackage rights over the subject line of another carrier

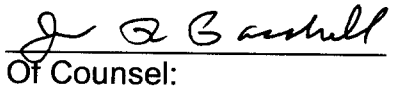
(NSR, as it happened) that had not been disclosed until late in the proceeding, the usual handling with respect to consummation of abandonment authority in an abandonment case in which another railroad holds trackage rights over the subject line but has not yet filed for their discontinuance, has been for the ICC to permit the railroad seeking to abandon the line to discontinue service, but not to allow the consummation of the abandonment until the trackage rights are discontinued. See the leading case of Missouri Pac. R. Co. - Aban. - Osage, Lyon & Morris Count., KS, 9 I.C.C.2d 1228 (1993) (Missouri Pacific) and the more recent decision in STB Docket No. AB-57 (Sub-No. 40X), Soo Line Railroad Company, d/b/a Canadian Pacific Railway -- Abandonment Exemption -- In Hennepin County, MN, (STB served June 26, 1998), among others. While CSXT has not filed for discontinuance of its trackage rights in this case, it is obvious that it will be required to do so as a practical matter and in accordance with the ICC-approved settlement agreement upon which the trackage rights are based. Moreover, NSR does not intend to consummate the abandonment of the Line until PCS asks that shipments over the Line cease and the track be removed to facilitate mining operations in the area in any event. However, PCS has made this a point of controversy in the court case, and is apparently confused about the meaning of the prior cases or is relying on the one or two cases which the Board has limited to their unusual facts. Thus, NSR asks that the Board confirm that NSR can receive authority to abandon the Line, and to discontinue its maintenance and operation over the Line, before CSXT receives

its discontinuance authority. Under the circumstances, given PCS's arguments in the court action, NSR asks that the Board declare that CSXT's trackage rights over the Line provide no additional basis or requirement for NSR to pay for the reconstruction of the Line over the alternate route.

For the foregoing reasons, Norfolk Southern Railway Company (NSR), applicant herein, requests that the Board (1) grant NSR authority under 49 U.S.C. 10903 to abandon its line of railroad between approximately Milepost WL-26.7, near Aurora, NC, and the end of the line at approximately Milepost WL-31.3, near Lee Creek, NC, a distance of approximately 4.6 miles (the "Line") in Beaufort County, NC; (2) find and declare that a court action brought by the sole railroad customer on the Line, PCS Phosphate Company, Inc. (PCS), in which PCS seeks at least $12.2 million in damages from NSR, the estimated amount of the cost of reconstructing the subject Line in a different location on PCS's property, and treble damages, is pre-empted by the Board's exclusive and plenary jurisdiction over railroad line abandonments and construction pursuant to 49 U.S.C. 10501 and 49 U.S.C. 10903; and (3) find and declare that certain terms of five Deeds of Easement from PCS's predecessors to NSR's predecessor for the location of the Line on PCS property, which are the basis for PCS's court action, if interpreted correctly by PCS and enforceable under State law (which NSR asserts they are not), are void as against public policy.



David A. Brown, Vice President - Strategic Planning
Norfolk Southern Railway Company



Of Counsel:
James R. Paschall
Senior General Attorney
Norfolk Southern Railway Company
Three Commercial Place
Norfolk, VA 23510
(757) 629-2759

November 15, 2005

(757) 629-2759
November 15, 2005

Draft Federal Register Notice

Surface Transportation Board

STB No. AB-290 (Sub-No. 262), Norfolk Southern Railway Company - Abandonment - In Beaufort County, North Carolina

Notice of Application to Abandon Rail Service

On November 17, 2005, Norfolk Southern Railway Company (NSR) filed with the Surface Transportation Board, Washington, D.C. 20423, an application for permission for the abandonment of a line of railroad extending from railroad Milepost WL-26.7, near Aurora, North Carolina, and the end of the line at approximately Milepost WL-31.3, near Lee Creek, North Carolina, in Beaufort County, North Carolina, a distance of approximately 4.6 miles. The Line includes the station of Lee Creek, North Carolina, Milepost number WL-29.0 and traverses through United States Postal Service ZIP Code 27806.

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 was filed with the application.

The reason for the proposed abandonment is that the only shipper located on the Line, PCS Phosphate Company, Inc., which owns the underlying real estate, desires the track to be removed from its current location so that it may conduct mining operations in that area. Applicant asserts that it does not receive

sufficient revenue from the operation of the Line to justify rebuilding the Line in a different location. Applicant expects that PCS will build an industrial lead track in that alternate location in order to retain rail service from its Lee Creek facilities.

This line of railroad has appeared on the system diagram map or included in the narrative in category 1 since March 29, 2004.

The interest of railroad employees will be protected by the protective conditions of Oregon Short Line R. 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. However, applicant has stated that PCS owns the property on which the Line is located and intends to mine in that location after the track is removed and that applicant will not negotiate for an interim trail use agreement with respect to the right-of-way. Any request for a public use condition under 49 U.S.C. 10905 (49 CFR §1152.28 of the Board's rules) and any request for a trail use condition under 16 U.S.C. 1247(d) (49 CFR §1152.29 of the Board's rules) must be filed within 45 days after the application is filed. Persons who may oppose the abandonment or discontinuance 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 CFR § 1152.29.

Parties seeking information concerning the filing of protests should refer to 49 CFR § 1152.25.

Written comments and protests, including all requests for public use and trail use conditions, must indicate the proceeding designation STB No. AB-290 (Sub-No. 262) and should be filed with the Secretary, Surface Transportation Board (Board), Washington, DC 20423, no later than January 2, 2006. 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 the representative of the applicant

VERIFICATION

Commonwealth of Virginia) ss.

City of Norfolk)

David A. Brown makes oath and says that he is the Vice President - Strategic Planning of Norfolk Southern Railway Company, applicant herein; that he has been authorized by the applicant to verify and file with the Surface Transportation Board the foregoing application in STB No. AB-290 (Sub-No. 262); that he has carefully examined 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.

D A Brown

David A. Brown
Vice President - Strategic Planning
Norfolk Southern Railway Company

Subscribed and sworn to before me,

Lisa Holloman

Notary Public
in and for the State and City above named,
this 15th day of November, 2005.

My commission expires: November 30, 2009

CERTIFICATE OF SERVICE AND FILING
OF FINAL ENVIRONMENTAL AND HISTORIC REPORTS

I hereby certify (1), pursuant to 49 C.F.R. §1105.11, that following service of a preliminary environmental report and consultation with or comment from the agencies upon which the report was served, final Environmental and Historic Reports related to this Application were submitted to the agencies identified in 49 C.F.R. §1105.7(b) and other interested agencies as follows at least 20 days prior to the filing of the application:

North Carolina State Clearinghouse
Department of Administration
1302 Mail Service Center
Raleigh, NC 27699-1302

North Carolina State Environmental Protection Agency (NCDENR)
Department of Environment, and Health and Natural Resources
P.O. Box 27687
Raleigh, NC 27611-7687

North Carolina Department of Environment and Natural Resources
Division of Coastal Management
400 Commerce Avenue
Morehead City, NC 28557-3421

Al Hodge, Regional Supervisor
North Carolina Department of Environment and Natural Resources
Division of Water Quality
943 Washington Square Mall
Washington, NC 27889

Donald Davenport
Beaufort County Manager
County Manager's Office
121 W. 3rd Street
Washington, NC 27889

J. I. Palmer, Jr.
Regional Administrator - Region 4
U. S. Environmental Protection Agency
61 Forsyth Street, SW
Sam Nunn Atlanta Federal Center
Atlanta, GA 30303-3104

Sam Hamilton
Regional Director - Region 4
U. S. Fish and Wildlife Service
1875 Century Boulevard
Atlanta, GA 30345

U. S. Fish and Wildlife Service, Raleigh Field Office
P. O. Box 33726
Raleigh, NC 27636-3726

Ray Alexander, District Engineer
U. S. Army Corps of Engineers - Wilmington District
P. O. Box 1890
Wilmington, NC 28402-1890

Jim Gale, Special Agent-in-Charge
National Park Service
100 Alabama Street, SW
Atlanta, GA 30303

Mary K. Combs, State Conservationist
USDA Natural Resources Conservation Service
4405 Bland Rd., Suite 205
Raleigh, NC 27609

William Harrell, District Conservationist
USDA Natural Resources Conservation Service
Cashwell Office Park, Suite C
208 Mallory Street
Goldsboro, NC 27534

Richard Snay - Chairman At-Large
National Geodetic Survey
Chief of Spatial Reference System Div.
1315 East/West Highway, Room 8813
Silver Spring, Maryland 20910

Gary W. Thompson, RLS
Chief, NC Geodetic Survey
Elks Building, 20323 Mail Service Center
Raleigh, NC 27699-0323

Patrick B. Simmons
Director - Rail Division
North Carolina Department of Transportation
1533 Mail Service Center
Raleigh, NC 27699-1533

JoAnne Sanford, Chair
North Carolina Utilities Commission
P. O. Box 29510
Raleigh, NC 27626

MTMCTEA
Attn: Railroads for National Defense
720 Thimble Shoals Blvd., Suite 130
Newport News, VA 23606-2574

U. S. Department of Agriculture
Chief of the Forest Service
Sidney R. Yates Federal Building
201 14th Street, SW at
Independence Ave., SW
Washington, DC 20250

Regional Director, National Park Service
100 Alabama Street, SW
1924 Building
Atlanta, GA 30303

National Park Service
Recreation Resources Division
1849 C Street, N.W. (2310)
Washington, DC 20240-0001

William Shaddox
National Park Service
Land Resources Division
1849 C Street, N.W. (2540)
Washington, DC 20242-0004

Thomas J. Regan, Jr. President
PCS Potash Corporation
Suite 400, 1101 Skokie Boulevard
P. O. Box 3320
Northbrook, IL 60062

William T. Cooper, Jr.
General Manager Phosphate Operations, Aurora Division
PCS Phosphate Company, Inc.
P. O. Box 48
Aurora, NC 27608

Jay Westbrook
AVP-Passenger and Joint Facility Contracts
CSX Transportation
500 Water Street, J315
Jacksonville, FL 32202

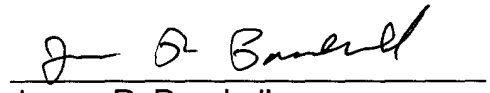
John Booth
Director- Joint Facility Contracts
CSX Transportation
500 Water Street, J315
Jacksonville, FL 32202

and to the appropriate State Historic Preservation Officer

Dr. Jeffrey Crow
Deputy Secretary of Archives and History
North Carolina Department of Cultural Resources
4610 Mail Service Center
Raleigh, NC 27699-4610

and that the Environmental Report and Historic Report were filed with the Board

at the same time.



James R. Paschall

Dated: November 15, 2005

CERTIFICATION
SERVICE OF NOTICE OF INTENT and
NEWSPAPER NOTICE

I hereby certify (1), pursuant to 49 C.F.R. §1105.12, that a notice of intent to abandon the subject line of railroad was published once during each of 3 consecutive weeks in the Washington Daily News, Washington, NC, a newspaper of general circulation in Beaufort County, NC, the county in which the involved Line is located, on October 19, October 26 and November 2, 2005 (see Exhibit 12); and (2) that the Notice of Intent to file an abandonment application for the subject Line required by 49 C.F.R. §1152.24 was served on the Board, and the Michael F. Easley, Governor of North Carolina, 20301 Mail Service Center, Raleigh, NC 27699-0301, by certified letter, in the format prescribed in 49 CFR § 1152.21 and in accordance with the time requirements of paragraph (b) of 49 CFR § 1152. The Notice of Intent was also served by first-class mail upon:

Karl Morell, Esquire
Ball Janik LLP
1455 F Street, N.W., Suite 225
Washington, DC 20005-1004
(Attorney for PCS Phosphate Company, Inc., the only railroad customer located on the Line, via e-mail and first class mail.)

Thomas J. Regan, Jr. President
PCS Potash Corporation
Suite 400, 1101 Skokie Boulevard
P. O. Box 3320
Northbrook, IL 60062

William T. Cooper, Jr.
General Manager Phosphate Operations
Aurora Division
PCS Phosphate Company, Inc.
P. O. Box 48
Aurora, NC 27608

North Carolina State Clearinghouse
Department of Administration
1302 Mail Service Center
Raleigh, NC 27699-1302

North Carolina State Environmental Protection Agency (NCDENR)
Department of Environment, and Health and Natural Resources
P.O. Box 27687
Raleigh, NC 27611-7687

North Carolina Department of Environment and Natural Resources
Division of Coastal Management
400 Commerce Avenue
Morehead City, NC 28557-3421

Al Hodge, Regional Supervisor
North Carolina Department of Environment and Natural Resources
Division of Water Quality
943 Washington Square Mall
Washington, NC 27889

Donald Davenport
Beaufort County Manager
County Manager's Office
121 W. 3rd Street
Washington, NC 27889

J. I. Palmer, Jr.
Regional Administrator - Region 4
U. S. Environmental Protection Agency
61 Forsyth Street, SW
Sam Nunn Atlanta Federal Center
Atlanta, GA 30303-3104

Sam Hamilton
Regional Director - Region 4
U. S. Fish and Wildlife Service
1875 Century Boulevard
Atlanta, GA 30345

U. S. Fish and Wildlife Service
Raleigh Field Office
P. O. Box 33726
Raleigh, NC 27636-3726

Ray Alexander, District Engineer
U. S. Army Corps of Engineers - Wilmington District
P. O. Box 1890
Wilmington, NC 28402-1890

Jim Gale, Special Agent-in-Charge
National Park Service
100 Alabama Street, SW
Atlanta, GA 30303

Mary K. Combs, State Conservationist
USDA Natural Resources Conservation Service
4405 Bland Rd., Suite 205
Raleigh, NC 27609

William Harrell, District Conservationist
USDA Natural Resources Conservation Service
Cashwell Office Park, Suite C
208 Mallory Street
Goldsboro, NC 27534

Richard Snay - Chairman At-Large
National Geodetic Survey
Chief of Spatial Reference System Div.
1315 East/West Highway, Room 8813
Silver Spring, Maryland 20910

Gary W. Thompson, RLS
Chief, NC Geodetic Survey
Elks Building
20323 Mail Service Center
Raleigh, NC 27699-0323

Patrick B. Simmons
Director - Rail Division
North Carolina Department of Transportation
1533 Mail Service Center
Raleigh, NC 27699-1533

JoAnne Sanford, Chair
North Carolina Utilities Commission
P. O. Box 29510
Raleigh, NC 27626

Mr. Joseph H. Boardman, Administrator
United States Department of Transportation
Federal Railroad Administration
1120 Vermont Avenue, NW
Washington, DC 20590

MTMCTEA
Attn: Railroads for National Defense
720 Thimble Shoals Blvd., Suite 130
Newport News, VA 23606-2574

U. S. Railroad Retirement Board
844 North Rush Street
Chicago, IL 60611-2092

U. S. Department of Agriculture
Chief of the Forest Service
Sidney R. Yates Federal Building
201 14th Street, SW at
Independence Ave., SW
Washington, DC 20250

Regional Director
National Park Service
100 Alabama Street, SW
1924 Building
Atlanta, GA 30303

National Park Service
Recreation Resources Division
1849 C Street, N.W. (2310)
Washington, DC 20240-0001

William Shaddox
National Park Service
Land Resources Division
1849 C Street, N.W. (2540)
Washington, DC 20242-0004

Jay Westbrook
AVP-Passenger and Joint Facility Contracts
CSX Transportation
500 Water Street, J315
Jacksonville, FL 32202

John Booth
Director- Joint Facility Contracts
CSX Transportation
500 Water Street, J315
Jacksonville, FL 32202

F. Leo McCann
President
American Train Dispatchers Association
1370 Ontario Street, Suite 1040
Cleveland, OH 44113-1736

D. M. Hahs
International President
Brotherhood of Locomotive Engineers & Trainmen
Standard Building
1370 Ontario Street
Cleveland, OH 44113-1702

Freddie N. Simpson
Acting President
Brotherhood of Maintenance of Way Employees Division – IBT
20300 Civic Center Drive, Suite 320
Southfield, MI 48076-4169

Richard A. Johnson
General President
Brotherhood Railway Carmen
3 Research Place
Rockville, MD 20850

W. D. Pickett
President
Brotherhood of Railroad Signalmen
917 Shenandoah Shores Road
Front Royal, VA 22630-6418

Edward D. Hill
International President
International Brotherhood of Electrical Workers
1125 15th Street, NW
Washington, DC 20005

Paul C. Thompson
International President
United Transportation Union
14600 Detroit Avenue
Cleveland, OH 44107



James R. Paschall

Dated: November 15, 2005

CERTIFICATE OF SERVICE
AND AVAILABILITY OF COPIES FOR PUBLIC INSPECTION

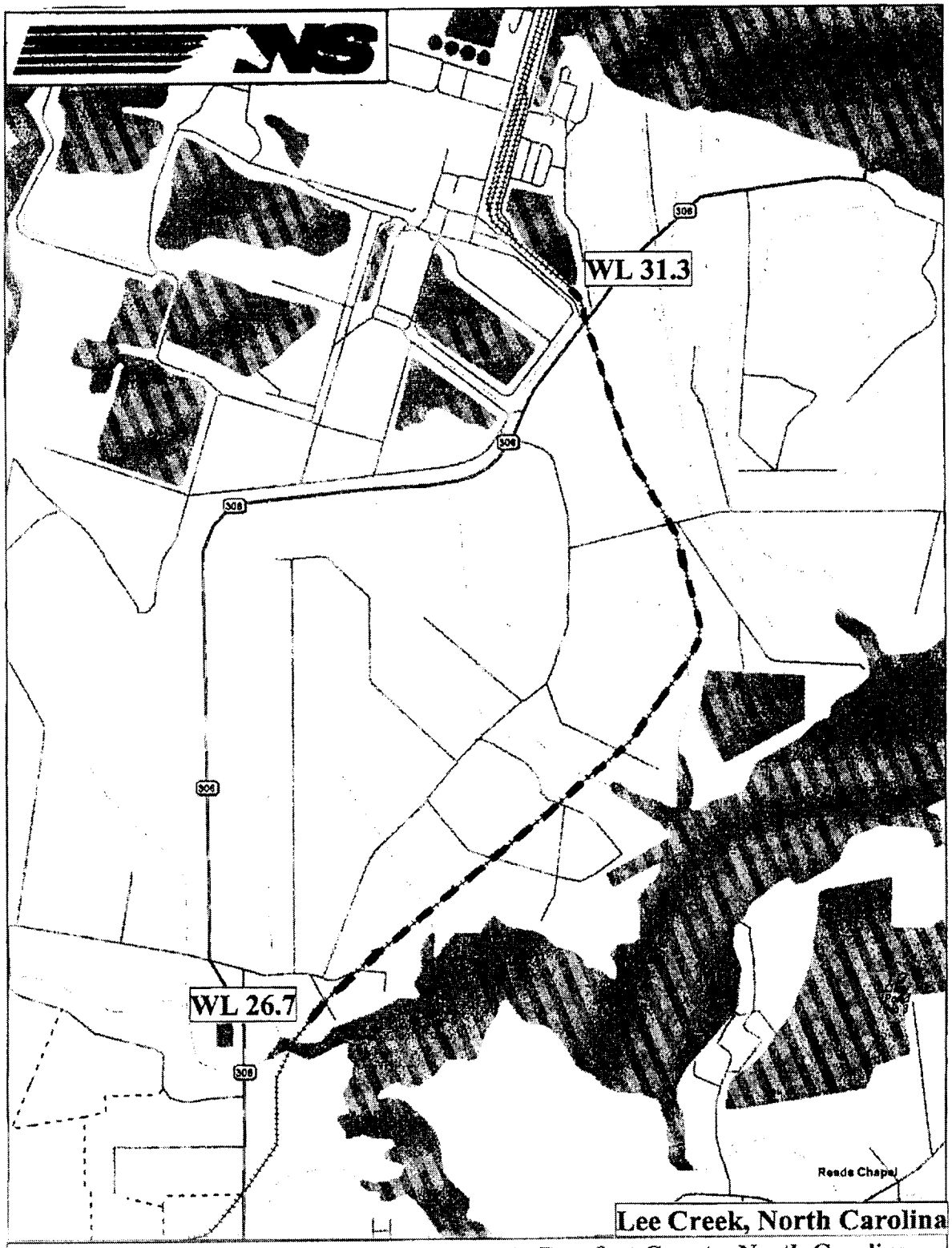
I hereby certify that a copy of the foregoing Application for authority to abandon a railroad line was served upon Karl Morell, Esquire, Ball Janik LLP, 1455 F Street, N.W., Suite 225, Washington, DC 20005-1004 (Attorney for PCS Phosphate Company, Inc.) and Karin S. Torain, Legal Counsel, PCS Administration (USA), Inc., Suite 400, 1101 Skokie Boulevard, Northbrook, IL 60062 by Federal Express on November 15, 2005 and upon Michael F. Easley, Governor of the State of North Carolina, 20301 Mail Service Center, Raleigh NC 27699-0301; Patrick B. Simmons, Director - Rail Division, North Carolina Department of Transportation, 1533 Mail Service Center, Raleigh, NC 27699-1533; JoAnne Sanford, Chair, North Carolina Utilities Commission, P. O. Box 29510, Raleigh, NC 27626; the United States Department of Defense, Military Traffic Management Command (MTMCTEA), Transportation Engineering Agency, Railroads for National Defense Program, 720 Thimble Shoals, Blvd., Suite 130, Newport News, VA 23606-2574; Donald Davenport, Beaufort County Manager, County Manager's Office, 121 W. 3rd Street, Washington, NC 27889 and Robert Ledoux, Jr., Assistant General Counsel, CSX Transportation, Inc., 500 Water Street J-150, Jacksonville, FL 32202, by first class mail, postage prepaid on November 15, 2005.

I further certify that there are no agency stations or terminals on the Line but a copy of the application will be available for public inspection, on or after the date the abandonment application is filed with the Board, at Chocowinity, NC, the agency station or terminal through which traffic moving over the Line proposed to be abandoned passes and at Raleigh, NC.

James R. Paschall

Dated: November 15, 2005

Exhibit 1



Rail Line Segment Located Near Lee Creek, Beaufort County, North Carolina
Between Milepost WL 26.7 and Milepost WL 31.3

Exhibit 2

COMMODITIES BY CARLOADS AND TONNAGE
49 C.F.R. § 1152.22(e)(2)

Commodity	2003		2004		Year Ending June 2005 (Base year)		2005 Through August	
	Cars	Tons	Cars	Tons	Cars	Tons	Cars	Tons
Liquid Sulphur	2,814	277,704	567	59,385	353	36,077	143	14,356
Anhydrous Ammonia	2,330	182,533	2,694	211,524	2,507	196,980	1,718	135,024
Monoammonium Phosphate	1,126	111,823	1,290	128,127	948	94,241	335	33,348
Bituminous Coal	631	61,950	723	70,707	812	78,087	535	50,878
Phosphate Fertilizer Solution	484	47,490	436	42,587	280	27,145	103	9,811
Diammonium Fertilizer	443	44,013	809	80,297	364	36,205	251	24,992
Phosphoric Acid	358	34,839	980	95,716	1,021	100,284	693	68,314
Ammonium Polyphosphate	239	23,776	385	38,386	494	49,305	340	33,945
Phosphate	212	21,070	138	13,758	212	21,107	185	18,384
Empty Freight Cars	142	0	26	0	72	0	65	0
Hydrofluorosilicic Acid	67	6,652	121	12,051	133	13,135	91	8,967
Urea	25	2,369	21	1,954	18	1,668	4	374
Liquified Petroleum Gas	1	101	-	-	-	-	-	-
Coal Hoppers	-	-	3	15	-	-	-	-
Potassium Chloride	-	-	2	200	-	-	-	-
Potassium Sulfate	-	-	1	100	1	100	-	-
Tractor Attachment	-	-	-	-	1	96	1	96
Scrap Paper	-	-	-	-	-	-	1	50
Totals:	**8,872**	**814,320**	**8,196**	**754,807**	**7,216**	**654,430**	**4,465**	**398,539**

Exhibit 3

Norfolk Southern Railway Company
***Pro Forma* Income Statement**
Operation at Lee Creek, North Carolina

Railway operating revenues and expenses* based on operation between Milepost WL 26.7 and Milepost WL 31.3, a distance of 4.6 miles.

	BASE YEAR 1/	FORECAST YEAR 2/
CARLOADS	7,216	7,216
REVENUES ATTRIBUTABLE FOR:		
1 Freight Originating and/or Terminating on branch	$12,053,341	$12,490,613
2 Bridge Traffic		
3 All other Revenue and Income	38,362	39,754
4 TOTAL ATTRIBUTABLE REVENUE (Lines 1 through 3) (a)	$12,091,703	$12,530,367
AVOIDABLE COSTS FOR:		
5 ON_BRANCH COSTS:		
a. Way and Structures (b)	$25,850	$26,788
b. Equipment (c)	7,658	7,935
c. Transportation (d)	251,853	260,990
d. General and Administrative	0	0
e. Deadheading, Taxi and Hotel	0	0
f. Overhead Movement	0	0
g. Freight Car Costs (Other Than Return)	75,673	78,419
h. Return on Value - Locomotives	0	0
i. Return on Value - Freight Cars	159,579	165,369
j. Revenue Taxes	0	0
k. Property Taxes	0	0
l. TOTAL (Lines 5a through 5k)	520,613	539,501
m. Holding Gain (Loss) - Locomotives	0	0
n. Holding Gain (Loss) - Freight Cars	0	47,100
o. NET ON-BRANCH COSTS (Lines 5l - (5m + 5n))	$520,613	$492,401
6 OFF-BRANCH COSTS:		
a. Off-Branch Costs (Other Than Return)	9,980,349	10,342,417
b. Return on Value - Freight Cars	247,191	256,159
c. Holding Gain (Loss) - Freight Cars		73,054
d. NET OFF-BRANCH COSTS (Lines 6a + 6b - 6c)	10,227,540	10,525,522
7 TOTAL AVOIDABLE COSTS (Lines 5o + 6d)	$10,748,153	$11,017,923
SUBSIDIZATION COSTS FOR:		
8 Rehabilitation		$12,218,929
9 Administrative Costs (Subsidy Year only) (See Note 1)		0
10 Casualty Reserve Account (See Note 1)		0
11 TOTAL SUBSIDIZATION COST (Lines 8 through 10)		12,218,929
12 Valuation of road properties (See Note 2)		
a. Working Capital		20,934
b. Income Tax Consequences		(62,128)
c. Net Liquidation Value		167,913
d. TOTAL (Lines 12a through 12c)		126,719
13 Nominal Rate of Return (See Note 3)		14.87%
14 Nominal Return on Value (Line 12d x Line 13)		18,843
15 Holding gain (Loss) on road properties (See Note 4)		3,663
16 TOTAL RETURN ON VALUE (Line 14 - Line 15)		15,180
17 AVOIDABLE LOSS (PROFIT) FROM OPERATIONS (Line 7 - Line 4)	($1,343,550)	($1,512,444)
18 AVOIDABLE LOSS (PROFIT) INCLUDING RETURN ON VALUE (Line7 - Line 4 + Line16)		(1,497,264)
19 AVOIDABLE LOSS (PROFIT) INCLUDING SUBSIDIZATION COSTS & RETURN ON VALUE (Line 7 - Line 4 +Line 11 +Line 16)		10,721,665

* Derived from Norfolk Southern Corporation (NS) combined railroad subsidiaries information.

1. July 2004 - June 2005 is the Base Year.
2. November 2005 - October 2006 is the Forecast Year. Subsidy Year figures are the same as for the Forecast Year.

Norfolk Southern Railway Company
Pro Forma Income Statement

Operation at Lee Creek, North Carolina MP WL 26.7 – WL 31.3

(a) Base year attributable branch traffic and revenues are for 7,216 carloads which originated or terminated on the branch and for the proportionate amount, based on mileage, of trackage rights revenue derived from the line segment. For an explanation of revenues attributable, please see the verified statement of Marcellus C. Kirchner (VS Kirchner), page 2.

(b) The normalized annual Way and Structures (WS) expenses to operate the branch line segment between MP WL 26.7 and WL 31.3, at the FRA Class I (10 MPH) track and safety standards for the base year are $25,850. For an explanation of the derivation of the normalized WS expenses, please see the verified statement of Stephen H. Morrell. WS expenses to operate the line segment for the forecast year are $26,788, derived from the base year expense adjusted using the GDP deflator as described in VS Kirchner, page 3.

(c) Equipment includes repairs and maintenance of locomotives, totaling $6,793 for the base year and $7,039 for the forecast year, which is calculated in accordance with provisions of 49 C.F.R. §1152.33(b)(1), and fringe benefits, totaling $865 for the base year and $896 for the forecast year, which is calculated in accordance with provisions of 49 C.F.R. §1152.33(b)(3), totaling $7,658 for the base year and $7,935 for the forecast year. See VS Kirchner, page 4.

(d) Base year transportation expenses include the three person train and engine (T&E) crew labor, totaling $151,931 (including fringe benefits), which is calculated based on the actual cost of the crew, train inspection and lubrication, totaling $32,445 and crew materials, totaling $951, which are calculated in accordance with provisions of 49 C.F.R. §1152.33(c)(1)(i), locomotive fuel, totaling $64,882, which is calculated in accordance with provisions of 49 C.F.R. §1152.33(c)(1)(ii), and servicing locomotives, totaling $1,644, which is calculated in accordance with provisions of 49 C.F.R. §1152.33(c)(1)(iv), totaling $251,853 for the base year.

Forecast year transportation expenses (derived from the base year expense adjusted using the GDP deflator), include the T&E crew labor, totaling $157,443 (including fringe benefits), train inspection and lubrication, totaling $33,623 and crew materials, totaling $985, locomotive fuel, totaling $67,236, and servicing locomotives, totaling $1,703, totaling $260,990 for the forecast year. See VS Kirchner, page 5.

Notes

Note 1. Omitted in accordance with provisions of Footnote 2 in 49 C.F.R. §1152.36.

Note 2. Total valuation of properties is the sum of working capital, income tax consequences and net liquidation value (NLV). Working capital is calculated in accordance with provisions of 49 C.F.R. §1152.34(c)(1)(i). The forecast year estimated income tax consequences are $62,128 which is the product of $167,913, the net liquidation value of the track and structures on the line segment between MP WL 26.7 and MP WL 31.3 at Lee Creek, NC at the end of the forecast year, multiplied by the 37% composite tax rate. NSR does not own the right-of-way and thus no land valuation is included.

Note 3. The nominal before tax cost of capital rate of 14.87% is based on Railroad Cost-of-Capital - 2004, Ex Parte No. 558 (Sub-No. 8), Service Date June 30, 2005, decided June 21, 2005.

Note 4. Holding gain (loss) on road properties is calculated in accordance with provisions of 49 C.F.R.1152.34(e). See VS Kirchner, page 9.

Norfolk Southern Railway Company
Opportunity Cost Statement

Operation at Lee Creek, North Carolina MP WL 26.7 – WL 31.3

1.	Current net liquidation value	$	164,250 [1]
2.	Cost of capital		x .1487 [2]
3.	Nominal opportunity cost (Line 1 times line 2)	$	24,424
4.	Holding gain (loss)		3,663
5.	Opportunity cost (Line 3 less line 4)	$	20,761

[1] $164,250 is the current net liquidation value for the line segment between MP WL 26.7 and WL 31.3 at Lee Creek, NC. Using $167,913 as the net liquidation value for the line at the end of the forecast year produces a holding gain of $3,663.

[2] Based on Railroad Cost of Capital - 2004, Ex Parte No. 558 (Sub-No. 8), Service Date June 30, 2005, the nominal industry before tax cost of capital is 14.87%.

Exhibit 5

NET LIQUIDATION VALUE ESTIMATE - November, 2005
Lee Creek,NC
WL 26.7 - WL 31.3

4.60 MILES OF MAIN TRACK

GROSS VALUE: ITEM		QUANTITY	UNIT		UNIT VALUE		GROSS VALUE	
100 #RAIL:	4.60 MI.	729	NT	@	$219	/NT =	$159,877	
#OTM :		241	NT	@	$223	/NT =	$53,798	
TURNOUTS :		3	EA	@	$2,000	EA =	$6,000	
CROSSTIES:	40 %	5,829	EA	@	$5.00	EA =	$29,145	
						GROSS VALUE SUBTOTAL =		$248,820
REMOVAL COSTS:								
REMOVE TRACK AND REPAIR GRADE CROSSINGS:		4.60	MI.	@	$15,000	/MI.=	($69,000)	
REMOVE TURNOUTS:		3	EA	@	$500	EA =	($1,500)	
HANDLING COSTS:		1,407	NT	@	$10.00	/NT =	($14,070)	
						REMOVAL COSTS SUBTOTAL =		($84,570)
							=	
ESTIMATED NET LIQUIDATION VALUE =								$164,250
Lee Creek,NC								
							$35,707	PER MILE

4.60 MILES OF MAIN TRACK

NLV OF TRACK MATERIALS ONLY

NOTE: Scrap valuation is based on averages of Chicago Market Index prices per ton as published at the beginning of each month in the publication, *American Metal Market,* which are validated by polling current buyers of NSR scrap..

(NM)
10 MPH

CLASS I

NORMALIZED MAINTENANCE PROJECTION
2005 to 2014
Existing Line Between Aurora and Lee Creek, NC

Exhibit 6

MILEPOSTS WL 26.70 31.30 4.60 MILES MAIN TRACK

				Year 1 2005	Year 2 2006
ROUTINE WORK					
INSPECTION		$655	PER MILE	3,000	3,000
GENERAL TRACK REPAIR		$1,175	PER MILE	5,400	5,400
DITCHING		$2,073	PER MILE		9,500
BRUSH CUTTING		$1,449	PER MILE	6,700	6,700
RAIL TESTING		$71	PER MILE	300	300
VEGETATION CONTROL		$130	PER MILE	600	600
SIGNAL TEST/REPAIR	1 Crossing	$1,200	PER XING	1,200	1,200
BRIDGE REPAIRS			BRIDGE DEPT.	3,300	4,500
ROUTINE SUBTOTAL				$20,500	$31,200
PROGRAM WORK					
RAIL RENEWAL (RELAY)			PER MILE		
RAIL RENEWAL (NEW)			PER MILE		
TIMBER AND SURFACE			PER MILE		
SURFACING			PER MILE		
SIGNAL			SIGNAL DEPT.		
BRIDGE RENEWAL			BRIDGE DEPT.		
PROGRAM SUBTOTAL				$0	$0
MAINTENANCE TOTAL				$20,500	$31,200

MAINTENANCE SUMMARY:

	ROUTINE WORK				PROGRAM WORK				LINE TOTAL
	RDWY	BRIDGE	SIGNAL	TOTAL	RDWY	BRIDGE	SIGNAL	TOTAL	
TEN YEAR PROJECTED TOTAL =	$41,500	$7,800	$2,400	$51,700	$0	$0	$0	$0	$51,700
ANNUAL COST FOR LINE =	$20,750	$3,900	$1,200	$25,850	$0	$0	$0	$0	$25,850
ANNUAL COST PER MILE =	$4,511	$848	$261	$5,620	$0	$0	$0	$0	$5,620

11/4/2005

AO 440 (Rev. 8/01) Summons in a Civil Action

Exhibit 7

UNITED STATES DISTRICT COURT

EASTERN District of NORTH CAROLINA

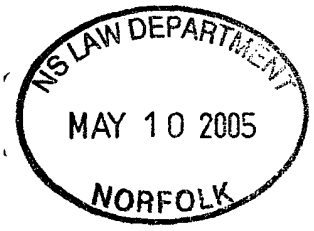
SUMMONS IN A CIVIL CASE

PCS PHOSPHATE COMPANY, INC.

V.

NORFOLK SOUTHERN CORP. AND NORFOLK SOUTHERN RAILWAY COMPANY, INC.

CASE NUMBER: 4:05-CV- 55-FL1



TO: (Name and address of Defendant(s)

Norfolk Southern Railway Company
c/o Registered Agent, Lennox P. McLendon, Jr.
230 N. Elm Street, Suite 2000
Greensboro, North Carolina 27401

Received via Fed Ex
to Roger A. Petersen

YOU ARE HEREBY SUMMONED and required to serve upon PLAINTIFF'S ATTORNEY (name and address)

R. Bruce Thompson II
Charles E. Raynal, IV
Parker, Poe, Adams & Bernstein LLP
Wachovia Capitol Center
150 Fayetteville Street Mall
Suite 1400
Raleigh, North Carolina 27602
(919) 828-0564

an answer to the complaint which is served on you with this summons, within 20 days after service of this summons on you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint. Any answer that you serve on the parties to this action must be filed with the Clerk of this Court within a reasonable period of time after service.

Fred L. Borch III
CLERK

May 6, 2005
DATE

(By) DEPUTY CLERK

RAL 309936v1

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF NORTH CAROLINA
EASTERN DIVISION
Civil Action No. 4:05-CV-55-H(1)

FILED
MAY 06 2005
FRED L. BORCH III, CLERK
US DISTRICT COURT, EDNC
BY _____ DEP. CLK

PCS PHOSPHATE COMPANY, INC.,

Plaintiff,

v.

NORFOLK SOUTHERN CORP. AND NORFOLK SOUTHERN RAILWAY COMPANY, INC.,

Defendants.

COMPLAINT

(JURY TRIAL REQUESTED)

NS LAW DEPARTMENT
MAY 10 2005
NORFOLK

Received via Fed Ex
to Roger A. Petersen

Plaintiff PCS Phosphate Company, Inc. ("PCS"), by its undersigned attorneys, alleges as follows:

PARTIES, JURISDICTION, AND VENUE

1. Plaintiff PCS is a Delaware corporation with its principal place of business near Aurora, North Carolina.

2. Defendant Norfolk Southern Corporation ("Norfolk Southern") is a Virginia corporation with its principal place of business in Norfolk, Virginia.

3. Defendant Norfolk Southern Railway Company ("NSRC") is a Virginia corporation with its principal place of business in Norfolk, Virginia, and is wholly owned and controlled by Defendant Norfolk Southern.

4. Defendants Norfolk Southern and NSRC are the successors in interest to the interests, rights, and liabilities of a former railroad company known during 1965 and 1966 as Norfolk Southern Railway Company ("Grantee Railroad Company").

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF NORTH CAROLINA
GREENVILLE DIVISION
Civil Action No. _____

PCS PHOSPHATE COMPANY, INC.,	)	
	)	
Plaintiff,	)	
v.	)	**COMPLAINT**
	)	
NORFOLK SOUTHERN CORP. AND NORFOLK SOUTHERN RAILWAY COMPANY, INC.	)	**(JURY TRIAL REQUESTED)**
	)	
Defendant.	)	

Plaintiff PCS Phosphate Company, Inc. ("PCS"), by its undersigned attorneys, alleges as follows:

PARTIES, JURISDICTION, AND VENUE

1. Plaintiff PCS is a Delaware corporation with its principal place of business near Aurora, North Carolina.

2. Defendant Norfolk Southern Corporation ("Norfolk Southern") is a Virginia corporation with its principal place of business in Norfolk, Virginia.

3. Defendant Norfolk Southern Railway Company ("NSRC") is a Virginia corporation with its principal place of business in Norfolk, Virginia, wholly owned and controlled by Defendant Norfolk Southern.

4. Defendants Norfolk Southern and NSRC are the successors in interest to the interests, rights, and liabilities of a former railroad company known during 1965 and 1966 as Norfolk Southern Railway Company ("Grantee Railroad Company").

Therefore, references in this Complaint to "the Defendants" shall include Defendants Norfolk Southern, NSRC, and Grantee Railroad Company.

5. This Court has jurisdiction over this litigation pursuant to 28 U.S.C. § 1332. The amount in controversy in this action exceeds the statutory requirement of $75,000.

6. Venue is proper in this District pursuant to 28 U.S.C. § 1391 because a substantial part of the events or omissions giving rise to this action occurred in this District.

7. The Defendants are subject to personal jurisdiction in North Carolina.

NATURE OF THIS ACTION

8. This action arises from the Defendants' breach of contractual obligations to relocate a portion of the Defendants' Rail Line between Phosphate Junction and Lee Creek (the "Lee Creek Rail Line"), the location of the PCS phosphate mining and processing facility near Aurora, North Carolina, and from the Defendants' retaliatory and baseless threats that they will abandon the only rail service to the Aurora Facility. The Defendants have thus forced PCS to relocate a portion of the rail line at its own expense, which PCS estimates will exceed $12.1 million. Because of the Defendants' unfair and deceptive trade practices, PCS is entitled to treble its damages and receive attorneys' fees.

FACTUAL BACKGROUND

PCS Relies Upon the Lee Creek Rail Line to Serve Its Aurora Facility.

9. PCS owns and operates the largest integrated phosphate mining and processing plant in the world on an approximately 70,000 acre tract of land located near Aurora, North Carolina in Beaufort County (the "Aurora Facility").

10. The Aurora Facility consists of mining and processing operations, which two companies – Texas Gulf Sulphur Company and North Carolina Phosphate Corporation ("NCPC") -- constructed and began operating in the mid-1960s. In 1985, Texas Gulf Sulphur Company and NCPC merged into Texasgulf, Inc.[1], and TGS thereby acquired, among other things, NCPC's real property interests. TGS changed its name to PCS in 1995 following Potash Corporation's acquisition of TGS in 1995.

11. PCS currently employs more than 1,000 employees at the Aurora Facility in a region of the State of North Carolina that is economically depressed. PCS is the largest private employer in Beaufort County.

12. The operations at the Aurora Facility have the capacity to produce 6 million tons of phosphate ore per year, and PCS has estimated that PCS land surrounding the Aurora Facility contains more than 350 million tons of phosphate ore. In addition to mining phosphate ore, the Aurora Facility produces an array of other products in eight separate processing facilities all located at the Aurora Facility.

[1] In 1972, Texas Gulf Sulphur Company became known as Texasgulf, Inc. References throughout this Complaint to TGS shall include Texas Gulf Sulphur Company and Texasgulf, Inc.

13. From the mid-1960s to the present, the Aurora Facility has relied heavily on rail access for the inbound transportation of raw materials and for the outbound shipment of its products to the marketplace. Currently, the Aurora Facility ships and receives by rail more than 2 million tons of raw materials and products annually, which, in 2004, cost PCS more than $31 million. This does not account for the millions paid by third parties in rail freight charges.

TGS Negotiates Relocation Agreements with the Defendants.

14. In 1963, Grantee Railroad Company filed with the United States Interstate Commerce Commission (the "ICC") a Request for Authorization to construct and operate a rail line in Beaufort County, North Carolina to serve the requirements of the Aurora Facility. On October 26, 1964, the ICC entered a Certificate and Order providing, among other things, that "[t]he present and future public convenience and necessity require construction and operation by the Norfolk Southern Railroad Company of a line of railroad in Beaufort County, N.C..."

15. After obtaining ICC approval, the Defendants constructed the Lee Creek Rail Line between Phosphate Junction and Lee Creek. The Defendants then began providing and have continuously provided rail transportation services to the Aurora Facility from approximately 1966 through the present pursuant to a series of Deeds of Easement.

16. In 1965 and 1966, TGS negotiated five Deeds of Easement (the "Relocation Agreements"), over which the Defendants constructed the Lee Creek Rail Line. The Relocation Agreements contain a series of covenants, whereby the

Defendants agreed, among other things, to relocate the rights of way and rail line constructed by the Defendants if PCS (formerly, TGS) or the other grantors of the Relocation Agreements (the "Easement Grantors") subsequently determined that the Lee Creek Rail Line interferes with the anticipated mining or processing operations at the Aurora Facility.

17. NCPC and Weyerhaeuser Company ("Weyerhaeuser") (collectively, the "June 29, 1965 Easement Grantors") granted to the Defendants two Deeds of Easement dated June 29, 1965 (collectively, the "June 29, 1965 Easements"), which provided for "a right of way and easement for railroad purposes" across property owned by the June 29, 1965 Easement Grantors. *See* Exhibits A and B.

18. The June 29, 1965 Easements include express covenants between the Parties, including Relocation Provisions, whereby:

> If, after ten (10) years from the date of this instrument, either Grantor determines that all or any part of said right of way and easement interferes with its anticipated mining or processing operations in the Beaufort County, North Carolina area, then said Grantor shall notify Grantee in writing of its desire that the right of way and track be moved, specifying in said notice the date on which it requires said track to be relocated which date shall not be less than one year from the date of said notice and designating in the notice a new location for the right of way and relocation of the said track, and Grantors shall provide Grantee with a right of way and easement over said new location **and Grantee at its expense shall relocate the said track on the said new right of way**; provided, however, that the new location for the right of way and relocation of said track shall be determined by engineering representatives of Grantors and Grantee and shall be over such land as will provide a track subgrade elevation between elevations nine feet and thirteen feet above mean sea

level, and be such land as will avoid excessive curvature, grade and distances for the relocated track.

See Exhibit A, at page 2 (emphasis added).

19. In November, 1965, third parties Fred R. Alfred, Betty A. Alfred, and TGS (the "October 12, 1965 Easement Grantors") granted to the Defendants a Deed of Easement dated October 12, 1965 (the "October 12, 1965 Easement"), which provided for "a right of way and easement for railroad purposes" across property owned by the October 12, 1965 Easement Grantors. *See* Exhibit C.

20. Like the June 29, 1965 Easements, the October 12, 1965 Easement included an express Relocation Provision that TGS may request that the Defendants relocate the rail line if TGS "determines that all or any part of said right of way and easement interferes with its anticipated mining or processing operations..." In the event that TGS provides "written notice indicating that [TGS] ... has elected to proceed with relocation . . . **[TGS] shall provide [the Defendants] with a 60 feet right of way and easement over said new location and [the Defendants], at [their] expense, shall within one year relocate the said track on the said new right of way**" (emphasis added).

21. TGS and the Defendants entered into fourth and fifth Deeds of Easement dated April 15, 1966 (the "April 15, 1966 Easement") and May 3, 1966 (the May 3, 1966"). *See* Exhibits D and E.

22. The April 15, 1966 Easement and the May 3, 1966 Easement contain express Relocation Provisions that are virtually identical to the Relocation Provision in the October 12, 1965 Easement.

23. Each of the Relocation Agreements was supported by valid consideration. The Parties to each of the Relocation Agreements executed the Relocation Agreements, had them notarized, and then recorded them with the Beaufort County Register of Deeds. The Defendants have never disputed the validity of the Relocation Agreements.

PCS Determines That Relocation of the Lee Creek Rail Line Is Necessary for Continued Mining and Processing Operations at the Aurora Facility.

24. As evidenced by the Relocation Agreements, PCS (formerly, TGS) and the Defendants have at all relevant times understood and agreed that the mining and processing operations at the Aurora Facility might require that a portion of the Lee Creek Rail Line be relocated.

25. Since at least 1981, PCS maps and projections of future mining operations have contemplated that phosphate reserves located immediately below the current Lee Creek Rail Line would be mined.

26. PCS' ability to mine particular locations at the Aurora Facility requires permits and approvals from various federal and state agencies. The permits that currently authorize PCS mining operations expressly authorize mining the phosphate reserves located below the Lee Creek Rail Line and in the surrounding areas.

27. By 1999, PCS had begun conducting preliminary studies regarding the mining reserves that are accessible at the Aurora Facility. As a result of those studies, PCS concluded that the Lee Creek Rail Line will interfere with the mining operations at the Aurora Facility if the Line is not relocated by the middle of 2007. PCS also concluded that to complete the Relocation Project by early 2007 and thus to avoid interruption of PCS operations, it would be necessary to begin relocating the Lee Creek Rail Line by early 2005.

28. In 2001, PCS conducted an exhaustive study to allow PCS to prepare the most cost-effective and technically sound proposal for relocating the Lee Creek Rail Line. PCS considered various alternatives for relocating the rail line. After holding meetings with the North Carolina Department of Transportation regarding an appropriate highway route, with Carolina Power & Light regarding power line relocation, and with representatives of the Defendants regarding rail line relocation, PCS arrived at a final relocation proposal, which PCS subsequently memorialized in engineering drawings.

29. In 2002, during a meeting between representatives of the Defendants and representatives of PCS, the Defendants acknowledged that the Relocation Agreements were valid and that the financial responsibility to relocate the Lee Creek Railroad Line belonged to the Defendants.

30. On November 20, 2003, PCS formally notified the Defendants that PCS was invoking the Relocation Agreements, and requested that the Defendants relocate

a portion of the Lee Creek Rail Line to specific locations identified in the engineering drawings that PCS provided to the Defendants:

> PCS hereby notifies Norfolk Southern pursuant to the Relocation Agreements of its desire that the railroad track and right-of-way be moved to the locations specified in the enclosed engineering drawings. Such relocation must be initiated by mid-year 2005 and completed no later than mid-year 2007. In accordance with the Relocation Agreements, PCS shall grant Norfolk Southern a right-of-way and easement for the relocated track. Pursuant to the Relocation Agreements, Norfolk Southern shall complete the railroad relocation at its expense.
>
> PCS engineering representatives have determined the precise location for the new right-of-way and relocated track and are prepared to work with the engineering representatives of Norfolk Southern to review the plans.

See Exhibit F.

The Defendants Breach Their Obligations to Relocate the Lee Creek Line and Retaliate Against PCS by Threatening to Abandon the Line.

31. The Defendants have never disputed that relocation of the existing rail line is required for PCS to continue its mining operations. The Defendants likewise have not disputed that PCS proposal for the relocation of the Lee Creek Rail Line is not feasible or is not the most cost-effective proposal for relocating the rail line. Rather, in a March 3, 2003 letter to PCS, the Defendants represented that "the route proposed by PCS Phosphate is in general terms acceptable to [the Defendants]." *See* Exhibit G.

32. Later, during a July 30, 2004 presentation the Defendants made to representatives of PCS, the Defendants expressly acknowledged their relocation obligations under the Relocation Agreements.

33. Nevertheless, the Defendants have failed to perform their undisputed contractual obligations. For example, following extensive correspondence and meetings regarding the Defendants' obligations to relocate the Lee Creek Rail Line, on December 16, 2004, the Defendants rejected PCS' request that a portion of the Lee Creek Rail Line be relocated at the Defendants' expense as required in the Relocation Agreements. In a letter dated December 16, 2004, the Defendants' wrote as follows:

> As we discussed at our July and previous meetings, since alternative funding sources have been sought but cannot be found, Norfolk Southern now needs to know if PCS will fund the relocation project. Norfolk Southern cannot economically justify bearing the costs of the relocation project. There is no guarantee, and no apparent likelihood under current rates, traffic levels and traffic commitments, that Norfolk Southern could recover those costs.

See Exhibit H.

34. However, the Relocation Agreements do not permit the Defendants to avoid their obligations to relocate the Lee Creek Rail Line at their expense or to shift the expense of relocating the Lee Creek Rail Line to PCS or any third party.

35. On information and belief, at no time did PCS or TGS agree to bear any costs associated with relocating the rail lines at issue in the Relocation Agreements or to relinquish the right to enforce the Relocation Agreements.

36. The Defendants have not only failed to perform their contractual obligations, but also have threatened abandonment of the Lee Creek Rail Line. In their December 16, 2004 letter, the Defendants advised that if PCS would not agree to

fund the relocation, the Defendants would "begin to prepare an application to the STB to abandon the Lee Creek line." *See* Exhibit H.

37. In a letter dated February 11, 2005, the Defendants again threatened to abandon the Lee Creek Rail Line:

> If PCS is not willing to fund the proposed track relocation and Norfolk Southern cannot economically justify the funding, then we must begin the abandonment process before the [STB]. Since the STB has exclusive jurisdiction over the abandonment of rail lines based on sufficiency of income, its actions will preempt any purported obligation that your company believes otherwise exists.

See Exhibit I.

38. If the Defendants had acted upon their threats to attempt to abandon the Lee Creek Rail Line (they have not), and if their threats were legally supportable (they are not), PCS would be facing the prospect of operating the Aurora Facility without rail access, which would leave PCS without transportation for the shipment of more than 2 million tons of raw materials and products annually.

39. On information and belief, the Defendants' abandonment threats were not genuine. Rather, on information and belief, the Defendants' threats were calculated simply to coerce PCS to waive its right to enforce the Relocation Agreements against the Defendants and thus bear the costs of relocating the Lee Creek Rail Line itself in spite of the Defendants' contractual obligations to bear such costs.

40. The Defendants' abandonment threats likewise were unsupportable. Under federal law the Defendants cannot abandon the Lee Creek Rail Line

unilaterally because of the presence of a third party tenant shipper that currently operates on the line. Accordingly, the facts and circumstances that are relevant to the Defendants' threatened request for authorization to abandon the Lee Creek Rail Line do no support an order from the STB authorizing abandonment.

41. In any event, even if the Defendants were at some future date successful in obtaining an order from the STB allowing the Defendants to abandon the Lee Creek Rail Line – which right to abandon PCS vigorously disputes – such right of abandonment would not limit any right by PCS to pursue and obtain the legal remedies and monetary relief sought from the Defendants for any failure by the Defendants to perform their contractual obligations under the Relocation Agreements.

42. Thus, the Defendants' request that PCS bear some or all of the costs involved in relocating the Aurora Facility rail lines and their threats that they intend to abandon the Lee Creek Rail Line have no basis in law or in fact.

PCS Begins Relocating the Lee Creek Rail Line to Mitigate Its Damages.

43. Because the Defendants have breached their contractual obligations, PCS has been forced to mitigate its damages by relocating a portion of the Lee Creek Rail Line at its own expense and to seek damages from the Defendants resulting from the Defendants' breach.

44. In particular, following the Defendants' rejection of PCS relocation request, PCS began the relocation project on its own in an effort to minimize any interruption to its business, which would cause it to suffer millions of dollars of additional damages.

45. As of April 15, 2005, PCS has incurred excavation expenses of $753,366 and engineering expenses of $348,041 for a total of more than $1.1 million. PCS expenses will continue to accrue through at least 2007, and PCS has estimated that its total expenses in connection with the Relocation Project will exceed $12.1 million.

FIRST CLAIM FOR RELIEF
(Breach of Contract)

46. PCS incorporates by reference the allegations contained in paragraphs 1 through 45 as if fully set forth herein.

47. The Easement Grantors and the Defendants entered into binding contracts, including five Relocation Agreements, whereby the Easement Grantors granted an easement and right of way for the Defendants to construct the Lee Creek Rail Line and provide railroad services.

48. In the five Relocation Agreements, the Defendants agreed, among other things, to relocate any rail lines they constructed upon a request by the Easement Grantors, and their successors in interest including PCS, upon their determination that relocating the easement, right of way, and the rail lines the Defendants constructed interfere with anticipated mining or processing operations at the Aurora Facility.

49. At the time the Defendants entered into the Relocation Agreements, the Defendants were aware that the Grantors and their successors in interest intended to operate mining and processing operations at the Aurora Facility and that such

operations required rail access, including the rail access provided pursuant to the Relocation Agreements.

50. Accordingly, it was reasonably foreseeable to the Defendants at the time they entered into the Relocation Agreements that the Grantors and their successors in interest operating the Aurora Facility would suffer actual and consequential damages should the Defendants breach their obligations to relocate the Lee Creek Rail Line.

51. The Relocation Agreements were supported by valuable consideration.

52. The Relocation Agreements memorialized and accurately reflected a meeting of the minds between the Grantors and the Defendants.

53. The Relocation Agreements inured to the benefit of PCS and PCS became entitled to enforce the Relocation Agreements upon PCS acquisition of the assets, rights, and interests in the real estate surrounding the Aurora Facility.

54. The Defendants breached their contractual obligations under the Relocation Agreements by, among other actions, rejecting PCS request and by failing to perform in accordance with PCS' request that the easements, rights of way, and rail lines the Defendants had constructed be relocated in accordance with the applicable Relocation Provisions.

55. As a direct and proximate cause of the Defendants' breach of the Relocation Agreements, PCS has been damaged and will continue to be damaged in an amount in excess of $12.1 million.

56. PCS damages include without limitation all damages that were reasonably foreseeable to the Defendants, including the costs to PCS of relocating the

Lee Creek Rail Line and all lost profits suffered and to be suffered by PCS resulting from the Defendants' refusal to relocate the Lee Creek Rail Line required to be relocated under the Relocation Agreements, including PCS attorneys fees in connection with this litigation.

SECOND CLAIM FOR RELIEF
(Breach of Easement Covenants)

57. PCS incorporates by reference the allegations contained in paragraphs 1 through 56 as if fully set forth herein.

58. The Easement Grantors conveyed to the Defendants five Deeds of Easement, whereby the Defendants obtained certain interests in land and the Defendants acknowledged their obligations under covenants contained in the Deeds of Easement, which are discussed in more detail above and which are attached to the Complaint as Exhibits A through E.

59. The Deeds of Easement contain covenants whereby the Defendants agreed, among other things, to relocate any rail lines they constructed upon a request by the Easement Grantors and/or their successors in interest, upon the Easement Grantors' (and/or their successors in interest) determination that relocating the easements, rights of way, and the rail lines the Defendants constructed interfere with anticipated mining or processing operations at the Aurora Facility.

60. The obligations and covenants contained in the Deeds of Easement, including the Relocation Provisions, touch and concern the land.

61. The Deeds of Easement were supported by valuable consideration.

62. The Deeds of Easement and the covenants contained in the Deeds of Easement run with the land; that is, the covenants that the Defendants provided in the Deeds of Easement are enforceable by the Easement Grantors and their successors in interest, including PCS, and are enforceable against the Defendants and their successors in interest.

63. The Defendants breached the covenants contained in the Deeds of Easement by, among other actions, rejecting PCS' request and by failing to perform in accordance with PCS' request that the easements, rights of way, and rail lines the Defendants had constructed be relocated in accordance with the applicable Relocation Provisions.

64. As a direct and proximate cause of the Defendants' breach of the covenants contained in the Deeds of Easement, PCS has been damaged and will continue to be damaged in an amount in excess of $12.1 million.

65. PCS' damages include without limitation all damages that were reasonably foreseeable to the Defendants, including the costs to PCS of relocating the Lee Creek Rail Line and all lost profits suffered and to be suffered by PCS resulting from the Defendants' refusal to relocate the rail lines required to be relocated by the covenants contained in the Deeds of Easement, including PCS' attorneys fees in connection with this litigation.

THIRD CLAIM FOR RELIEF
(Unjust Enrichment)

66. PCS incorporates by reference the allegations contained in paragraphs 1 through 65 as if fully set forth herein.

67. By forcing PCS to relocate the Lee Creek Rail Line in spite of the Defendants' contractual obligations to do so, the Defendants are accepting the benefits of services that PCS is providing. That is, the relocation of the Lee Creek Rail Line at PCS expense constitutes a benefit to the Defendants in excess of $12.1 million. In addition, following the relocation the Defendants will continue to enjoy revenues of millions of dollars annually from providing rail services to the Aurora Facility.

68. The Defendants have injured PCS by taking positions inconsistent with their prior conduct, representations, and contractual obligations.

69. As a direct and proximate result, PCS has been damaged in an amount in excess of $12.1 million.

FOURTH CLAIM FOR RELIEF
(Unfair and Deceptive Trade Practices)

70. PCS incorporates by reference the allegations contained in paragraphs 1 through 69 as if fully set forth herein.

71. As set forth above, the Defendants were contractually obligated to relocate the Lee Creek Rail Line upon PCS' determination that the current rail line interferes with its operations. The Defendants willfully breached such obligations and

retaliated against PCS' requests that the Defendants relocate the Lee Creek Rail Line by threatening PCS with abandonment of the Line. The Defendants' threats were misleading because the Defendants have no unilateral right to abandon the Line because of the presence of a third party tenant shipper that currently operates on the Line. The Defendants' retaliation was unfair and coercive in that it was calculated to pressure PCS into waiving its right to enforce the Relocation Agreements.

72. At common law and pursuant to N.C. Gen. Stat. Section 75-1.1, the Defendants' actions set forth above constitute unfair and deceptive acts or practices in and affecting commerce, which have injured PCS.

73. Accordingly, pursuant to the common law and N.C. Gen. Stat. Section 75-1.1, PCS is entitled to recover from the Defendants such damages as it may prove at trial in an amount exceeding $12.1 million and to have those damages trebled. PCS is also entitled to recover its reasonable attorneys' fees pursuant to N.C. Gen. Stat. Section 75-16.1.

WHEREFORE, PCS respectfully requests that the Court:

1. Grant judgment in favor of PCS and against the Defendants;
2. Award compensatory damages for the claims for relief set forth above in an amount to be determined at trial, including damages for lost profits and other consequential damages;
3. Award treble damages and reasonable attorneys fees in accordance with N.C. Gen. Stat. Section 75-1.1 and 75-16.1;

4. Grant a trial by jury as to all issues that may be so tried;

5. Tax the costs of this action (including but not limited to PCS reasonable attorneys fees) against the Defendant; and

6. Grant PCS such other and further relief as the Court may deem just and proper.

This the ___ day of May, 2005.

R. Bruce Thompson II
N.C. State Bar No. 21468
Charles E. Raynal, IV
N.C. State Bar No. 32310
PARKER, POE, ADAMS & BERNSTEIN L.L.P.
150 Fayetteville Street Mall, Suite 1400
Post Office Box 389
Raleigh, North Carolina 27602
Telephone: (919) 828-0564
Facsimile: (919) 834-4564

Attorneys for Plaintiff PCS Phosphate, Inc.

EXHIBIT A

NORTH CAROLINA

BEAUFORT COUNTY

THIS DEED OF EASEMENT made this 29th day of June, 1965 by NORTH CAROLINA PHOSPHATE CORPORATION, a corporation organized and existing under the laws of the State of New York, and WEYERHAEUSER COMPANY, by and through its legally constituted and appointed Attorney in Fact, Joseph C. Brown, Jr., whose authority is more fully described hereafter, hereinafter collectively called "Grantors", to NORFOLK SOUTHERN RAILWAY COMPANY, a corporation organized and existing under the laws of the State of Virginia, hereinafter called "Grantee";

W I T N E S S E T H, THAT,

WHEREAS, Grantors will grant to and Grantee will acquire an easement for railroad purposes over the hereinafter described land which is owned in fee by Grantors;

NOW, THEREFORE, in consideration of Ten Dollars ($10.00) and other good and valuable consideration paid by Grantee, the receipt of which is hereby acknowledged, Grantors do hereby grant and convey unto Grantee, its successors and assigns, a right of way and easement for railroad purposes in, over and upon the following described land located in Beaufort County, North Carolina, to-wit:



1. A sixty (60) foot easement consisting of Tract #1, Tract #2, and Tract #3 as shown on sheet one of three of the plans entitled "Railroad Easement - N. C. Phosphate Corp., Weyerhaeuser Company to Norfolk Southern Railway Company", dated June 7, 1965, attached hereto and made a part hereof.

2. A sixty (60) foot easement consisting of Tract #4 as shown on sheet two of three of plans attached hereto and made a part hereof.

3. A sixty (60) foot easement consisting of Tract #5, Tract #6, and Tract #7 as shown on sheet three of three of plans attached hereto and made a part hereof.

518

TO HAVE AND TO HOLD the aforesaid right of way and easement unto Grantee, its successors and assigns, for so long as said right of way and easement shall be used for railroad purposes and shall not be abandoned or relocated.

It is expressly understood and agreed by and between the parties hereto, as follows:

(1) If, after ten (10) years from the date of this instrument, either Grantor determines that all or any part of said right of way and easement interferes with its anticipated mining or processing operations in the Beaufort County, North Carolina area, then said Grantor shall notify Grantee in writing of its desire that the right of way and track be moved, specifying in said notice the date on which it requires said track to be relocated which date shall not be less than one year from the date of said notice and designating in the notice a new location for the right of way and relocation of the said track, and Grantors shall provide Grantee with a right of way and easement over said new location and Grantee at its expense shall relocate the said track on the said new right of way; provided, however, that the new location for the right of way and relocation of said track shall be determined by engineering representatives of Grantors and Grantee and shall be over such land as will provide a track subgrade elevation between elevation nine feet and thirteen feet above mean sea level, and be such land as will avoid excessive curvature, grade and distances for the relocated track.

(2) Upon and after execution of this instrument, the officers, agents and employees of Grantee shall have the right to enter upon and use the land above described for the purpose of constructing thereon and thereover railroad tracks and otherwise for railroad purposes including the right to do at any time such reasonable cutting, filling and grading as they may deem necessary; provided, however, that if such use of or work on said land would impair or obstruct the present drainage of any area, Grantee will provide reasonable

alternate drainage of such area.

(3) That if this easement or right of way be relocated or if the Grantee shall abandon the aforesaid land or right of way for railroad purposes and cease to use the same for such purposes, the Grantors and their respective successors and assigns shall be seized of their former estates therein and the aforesaid right of way and easement shall cease and determine. If a railroad track is placed on the right of way and easement and later removed and not replaced within one year, this shall be conclusively presumed to constitute an abandonment.

(4) The Grantors reserve the right to the use of said right of way for roads and drainage ditches, bridges, culverts, permanent and temporary logging facilities and for any and all purposes convenient or necessary for the conduct of their respective operations but said use shall not interfere with the purposes for which this easement was granted.

(5) Grantee will pay the actual damages to fences and growing crops on the above described land caused by the construction, operation, maintenance, inspection, rebuilding and removal of said railroad line and will repair the breakage caused to any bridge and any damage to any road due to heavy hauling to and from the right of way strip, if claim is made within sixty (60) days after such damages are sustained.

(6) The Grantors shall have the right at their expense to cross the right of way herein conveyed with pipeline or pipelines, drainage canals, road, utilities and electric power lines and other operations of the Grantors, provided such use shall not interfere with the purposes for which this easement was granted.

(7) The Grantee shall indemnify and save harmless the Grantors from any and all action, cause of action, suit, demand, claim, accident and cost arising out of, related to or in any manner connected with the construction, maintenance, operation, repair, replacement or use of the right of way and easement granted, or of the said railroad line and the fixtures or related

520 facilities used in connection therewith, and which are based on any negligence or willful acts of commission of the Grantee, its agents, servants, employees or contractors.

(8) The Grantors shall not be responsible for damage to the railroad line or other facilities of Grantee not resulting from the negligence or willful acts of commission of the Grantors, their agents, servants, employees or contractors.

(9) Grantee shall re-build and re-locate, parallel to the railroad right of way or at a place mutually agreed upon, all logging roads and drainage facilities which will be impaired or rendered useless by construction of the railroad, such relocations of roads and drainage facilities to be of the same character and usefulness to the Grantors as now.

(10) If the Grantee should use poisonous or injurious sprays on the vegetation, trees or other growing crops in the said right of way and the same shall retard or kill the trees or crops and reproduction of trees or crops outside the right of way, the Grantee shall be accountable to the Grantors for the market value of any trees or crops or replacement cost of such reproduction as of the age when so retarded or destroyed.

(11) In the event that any leases, options, or other arrangements between the Grantors are terminated or exercised so that Grantor Weyerhaeuser Company ceases to hold a legal interest in any or all of the lands over which the easement herein granted lies, Grantor North Carolina Phosphate Corporation, its successors and assigns, shall thereafter as to those lands of Grantor Weyerhaeuser Company to which it acquires a legal interest be deemed to be the sole grantor of the rights granted by this easement and shall thereafter as to those lands be solely entitled to the rights reserved to the Grantors of this easement and solely subject to the obligations of the Grantors.

(12) In the event that any leases, options or other arrangements between the Grantors are terminated or exercised so that Grantor North Carolina

Phosphate Corporation ceases to hold a legal interest in any or all of the lands over which the easement herein granted lies, Grantor Weyerhaeuser Company, its successors and assigns, shall thereafter as to those lands of Grantor North Carolina Phosphate Corporation to which it acquires a legal interest be deemed to be the sole grantor of the rights granted by this easement and shall thereafter as to those lands be solely entitled to the rights reserved to the Grantors of this easement and solely subject to the obligations of the Grantors.

(13) The right of way and easement herein conveyed by North Carolina Phosphate Corporation and Weyerhaeuser Company to Norfolk Southern Railway Company shall forthwith become subject to the lien of the First Mortgage of Norfolk Southern Railway Company to Manufacturers Hanover Trust Company, as Trustee, dated as of July 1, 1938 and recorded, among other places, with the Register of Deeds of Beaufort County in Book 343, page 83, and also to the lien of the General Mortgage and Deed of Trust of Norfolk Southern Railway Company to Chase Manhattan Bank, as Trustee, dated as of June 1, 1960, and recorded, among other places, with the Register of Deeds of Beaufort County in Book 513, page 127, and, also to the lien of the Second General Mortgage and Deed of Trust of Norfolk Southern Railway Company to United States Trust Company of New York, as Trustee, dated as of April 1, 1963 and recorded, among other places, with the Register of Deeds of Beaufort County, North Carolina, in Book 551, page 1.

(14) Grantor Weyerhaeuser Company reserves for itself such timber on the said right of way as it wants with the understanding that Grantor Weyerhaeuser Company will cooperate with Grantee and get such timber as Grantor Weyerhaeuser Company wants from said right of way removed so as not to hinder the work of Grantee on said right of way.

(15) Grantee agrees that no stumps or tops or debris from Grantee's work on said right of way will be left on the property of Grantors adjoining the right of way herein granted.

522

(16) This easement is executed by Weyerhaeuser Company by and through its legally constituted and appointed Attorney-in-Fact, Joseph C. Brown, Jr., whose power of attorney bears date of March 21, 1962, and is duly recorded in the Public Registry of Beaufort County in Book 535, page 5.

Grantors, for themselves, their successors and assigns, covenant to and with Grantee, its successors and assigns, that they are seized in fee simple of the above described land and have the right to grant the aforesaid right of way and easement, that the said land is free and clear from any and all encumbrances and that they will warrant and defend the grant of said right of way and easement against the lawful claims of all persons, whomsoever. Liability under this warranty shall be limited to the refund by the Grantors of the purchase price received per acre for any acreage lost.

IN WITNESS WHEREOF, North Carolina Phosphate Corporation has caused this instrument to be signed in its name by its President and its corporate seal to be hereunto affixed and attested by its Secretary, and Weyerhaeuser Company has caused this instrument to be signed in its name by its duly authorized Attorney-in-Fact, Joseph C. Brown, Jr., the day and year first above written; and Grantee, signifying its acceptance of and agreement to the conditions and reservations herein contained, has caused this instrument to be signed in its name by its President and its corporate seal to be hereunto affixed and attested by its Secretary, the day and year first above written.

NORTH CAROLINA PHOSPHATE CORPORATION

(Corporate Seal)

ATTEST:

By _____
President

Secretary

WEYERHAEUSER COMPANY

By _____
Attorney-in-Fact

NORFOLK SOUTHERN RAILWAY COMPANY

(Corporate Seal)

ATTEST:

By _____
President

Secretary

Page six.

STATE OF NEW YORK

COUNTY OF NEW YORK

I, HELEN WATERS, a Notary Public, certify that MALCOLM R. WILKEY personally came before me this day and acknowledged that he is Secretary of North Carolina Phosphate Corporation, and that by authority duly given and as the act of the corporation, the foregoing instrument was signed in its name by its President, HUGHES MAYO, sealed with its corporate seal, and attested by himself as its Secretary.

WITNESS my hand and notarial seal, this 9th day of June, 1965.

Helen Waters
Notary Public

My commission expires: HELEN WATERS Notary Public, State of New York No. 31-4167050 Qualified in New York County Commission Expires March 30, 1967

(N.P. Seal)

NORTH CAROLINA

~~BEAUFORT~~ Martin COUNTY

I, Elaine S. Brown, a Notary Public of said County and State, do hereby certify that Joseph C. Brown, Jr., whose name is signed to the foregoing instrument as Attorney in Fact for Weyerhaeuser Company, has this day acknowledged before me that the said instrument has been signed by Weyerhaeuser Company by him as its duly authorized Attorney in Fact.

WITNESS my hand and notarial seal, this 14th day of June, 1965.

Elaine S. Brown
Notary Public

My commission expires: June 17, 1965

(N.P. Seal)

NORTH CAROLINA

WAKE COUNTY

I, Betty Daves, a Notary Public, certify that Goldie M. Lane personally

Page seven.

524

TEXAS GULF SULPHUR CO
(F. R. ALFRED TRACT)

D. BARNETTE, EST.
MRS. ALICE BARNETTE

TEXAS GULF SULPHUR CO.
(FRED MOORE #1 TRACT)

S. J. McWILLIAMS

WEYERHAEUSER CO.
TRACT #1

WEYERHAEUSER CO.
TRACT #2

WEYERHAEUSER CO.
TRACT #3

NO. H/W ROUTE 33

GRID NORTH
N.C. CO-ORDINATE SYSTEM

MATCH LINE

NORFOLK SOUTHERN RY. CO.
— RAILROAD EASEMENT —
N.C. PHOSPHATE CORPORATION
WEYERHAEUSER COMPANY
TO
NORFOLK SOUTHERN RY. CO.

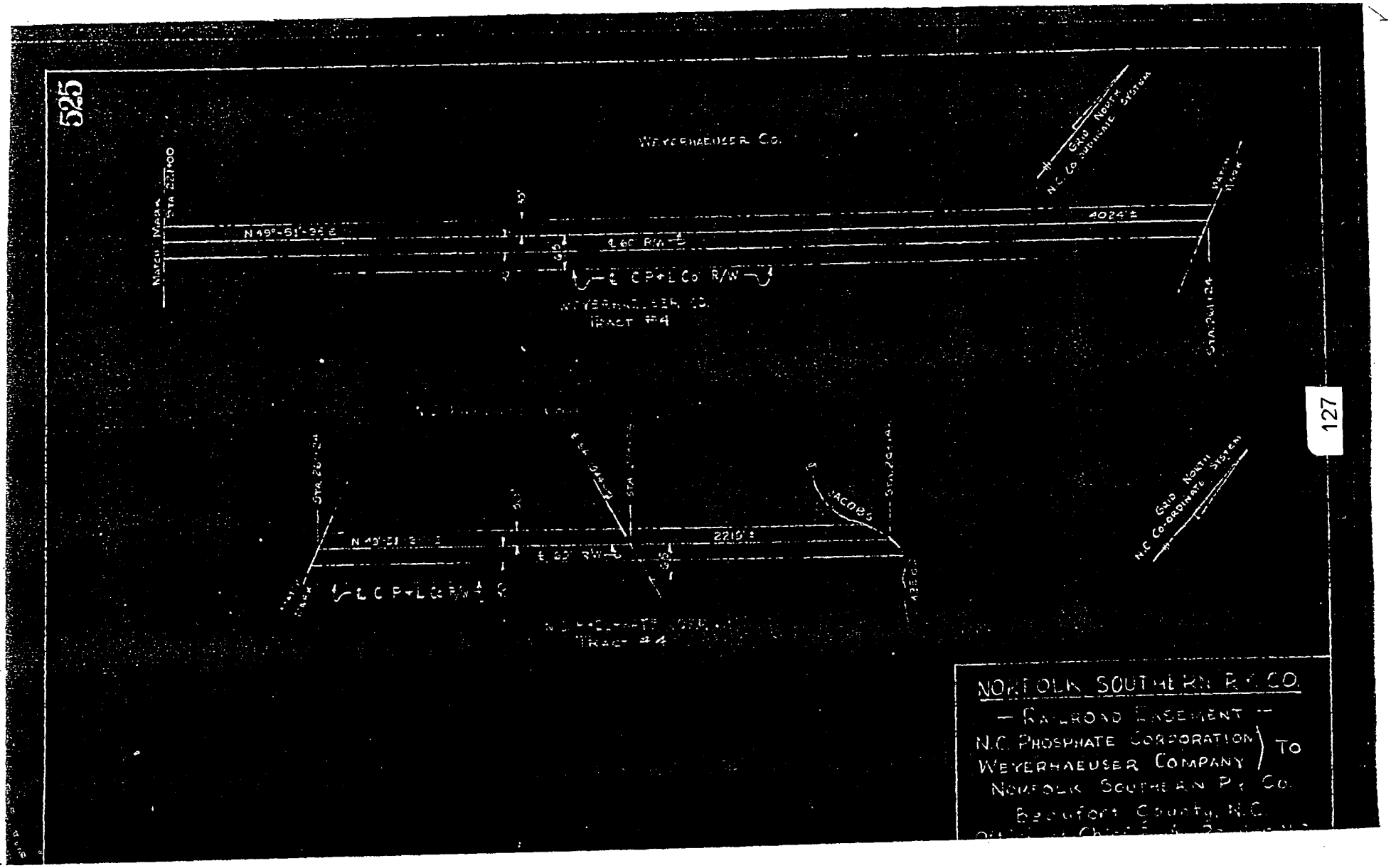
Beaufort County, N.C.

Office of Chief Engr. - Raleigh, N.C.

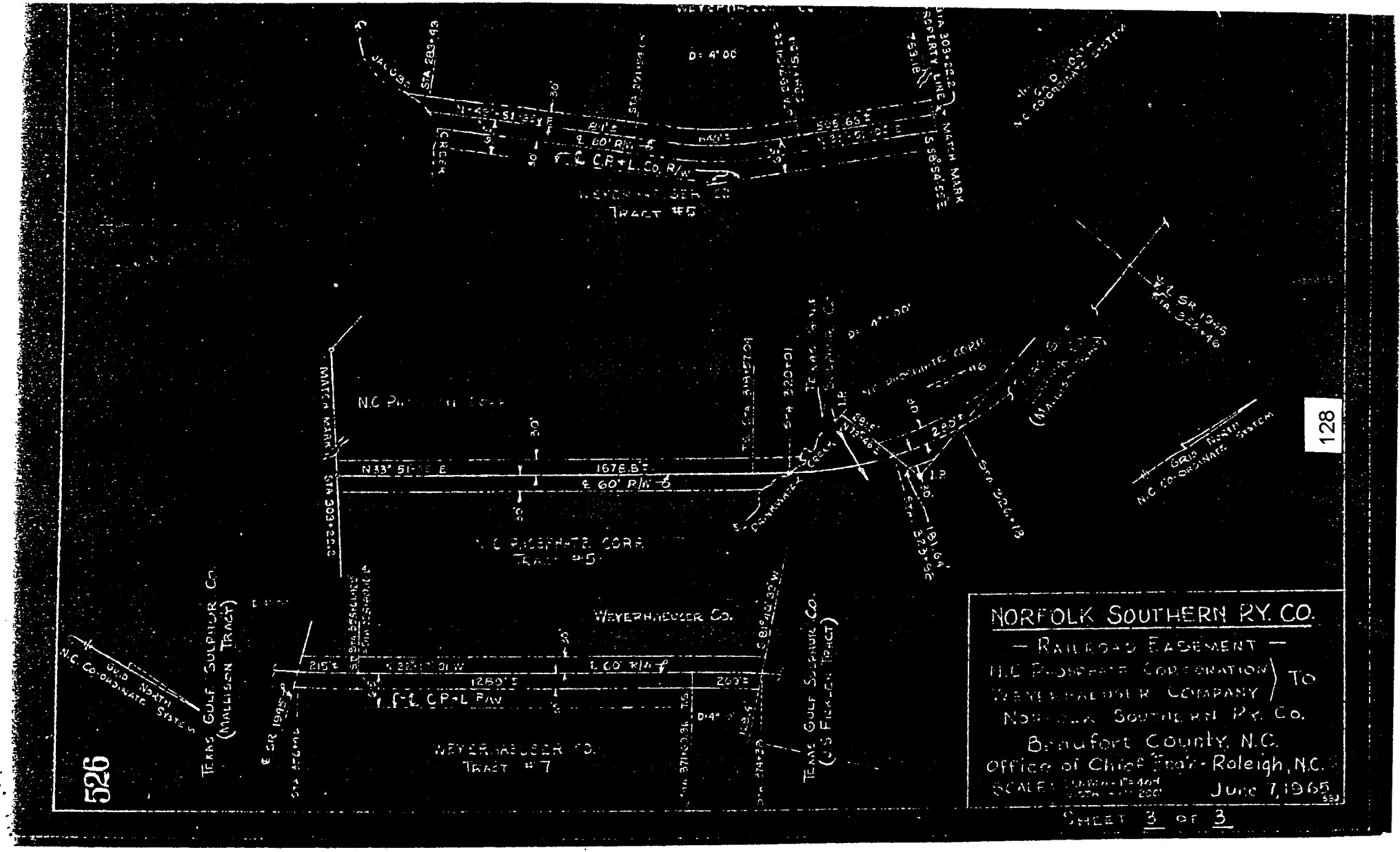
SCALE: LENGTH 1" = 400'
WIDTH 1" = 200'

June 7, 1965

SHEET 1 OF 3



NORFOLK SOUTHERN R.R. CO.
— RAILROAD EASEMENT —
N.C. PHOSPHATE CORPORATION
WEYERHAEUSER COMPANY
TO
NORFOLK SOUTHERN R.R. CO.
Beaufort County, N.C.



NORFOLK SOUTHERN RY. CO.

— Railroad Easement —

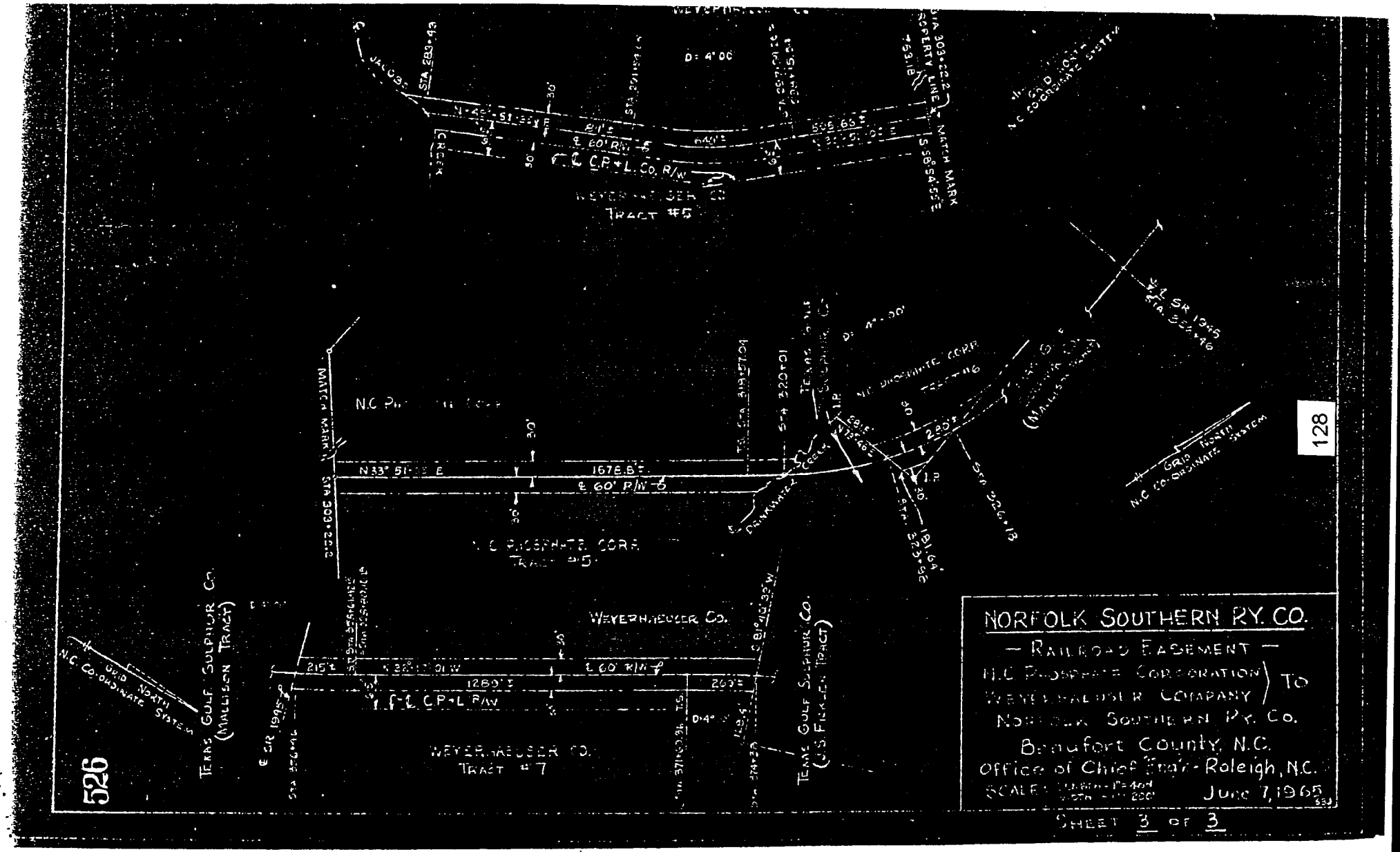
N.C. Phosphate Corporation / Weyerhaeuser Company } To Norfolk Southern Ry. Co.

Beaufort County, N.C.

Office of Chief Engr. - Raleigh, N.C.

SCALE: 1" = 200' and 1" = 250' June 7, 1965

SHEET 3 OF 3



NORFOLK SOUTHERN RY. CO.

— RAILROAD EASEMENT —

N.C. PHOSPHATE CORPORATION / WEYERHAEUSER COMPANY } TO NORFOLK SOUTHERN RY. CO.

Beaufort County, N.C.

Office of Chief Engr. - Raleigh, N.C.

SCALE: 1" = 100' and 1" = 200' June 7, 1965

SHEET 3 OF 3

came before me this day and acknowledged that she is Secretary of Norfolk Southern Railway Company, a corporation, and that by authority duly given and as the act of the corporation, the foregoing instrument was signed in its name by its President, Henry Oetjen, sealed with its corporate seal, and attested by herself as its Secretary, for the purposes therein expressed.

WITNESS my hand and notarial seal, this 21st day of July, 1965.

Notary Public

My commission expires: February 11, 1967.

(N.P. Seal)

North Carolina Beaufort County

The foregoing certificates of Helen Waters Notary Public of New Hanover Co. N.C. Co. Frances S. Barnes Notary Public of Martin Co. and Betty Dames a Notary Public of Wake Co. are adjudged to be correct. Let inst... the certificates be registered.

Witness my hand this the 23 day of July 1965

Myra Rouse, Dep. Clerk Superior Court

Filed July 23, 1965, at 9:30 A. M.

John I. Morgan, Register of Deeds

EXHIBIT B

Book 587, Page 414

NORTH CAROLINA

BEAUFORT COUNTY

THIS DEED OF EASEMENT made this 29th day of June, 1965, by NORTH CAROLINA PHOSPHATE CORPORATION, a corporation organized and existing under the laws of the State of New York, WEYERHAEUSER COMPANY, by and through its legally constituted and appointed Attorney in Fact, Joseph C. Brown, Jr., whose authority is more fully described hereafter, and THE UNION CENTRAL LIFE INSURANCE COMPANY, a corporation organized and existing under the laws of the State of Ohio, hereinafter collectively called "Grantors", to NORFOLK SOUTHERN RAILWAY COMPANY, a corporation organized and existing under the laws of the State of Virginia, hereinafter called "Grantee";

WITNESSETH, THAT,

WHEREAS, Grantors will grant to and Grantee will acquire an easement for railroad purposes over the hereinafter described land which is owned in fee by Grantors;

NOW, THEREFORE, in consideration of Ten Dollars ($10.00) and other good and valuable consideration paid by Grantee, the receipt of which is hereby acknowledged, Grantors do hereby grant and convey unto Grantee, its successors and assigns, a right of way and easement for railroad purposes in, over and upon the following described land located in Beaufort County, North Carolina, to-wit:

[redacted]

A seventy-five (75) foot easement as shown on plan entitled "Railroad Easement - Weyerhaeuser Company, N. C. Phosphate Corp., The Union Central Life Insurance to Norfolk Southern Railway Co.", dated June 7, 1965, attached hereto and made a part hereof.

TO HAVE AND TO HOLD the aforesaid right of way and easement unto Grantee, its successors and assigns, for so long as said right of way and easement shall be used for railroad purposes and shall not be abandoned or relocated.

It is expressly understood and agreed by and between the parties hereto, as follows:

(1) If, after ten (10) years from the date of this instrument, either Grantor determines that all or any part of said right of way and easement interferes with its anticipated mining or processing operations in the Beaufort County, North Carolina area, then said Grantor shall notify Grantee in writing of its desire that the right of way and track be moved, specifying in said notice the date on which it requires said track to be relocated which date shall not be less than one year from the date of said notice and designating in the notice a new location for the right of way and relocation of the said track, and Grantors shall provide Grantee with a right of way and easement over said new location and Grantee at its expense shall relocate the said track on the said new right of way; provided, however, that the new location for the right of way and relocation of said track shall be determined by engineering representatives of Grantors and Grantee and shall be over such land as will provide a track subgrade elevation between elevations nine feet and thirteen feet above mean sea level, and be such land as will avoid excessive curvature, grade and distances for the relocated track.

(2) Upon and after execution of this instrument, the officers, agents and employees of Grantee shall have the right to enter upon and use the land above described for the purpose of constructing thereon and thereover railroad tracks and otherwise for railroad purposes including the right to [illegible] time such reasonable cutting, filling and grading as they may deem necessary, provided, however, that if such use of or work on said land would impair or obstruct the present drainage of any area, Grantee will provide reasonable alternate drainage of such area.

(3) That if this easement or right of way be relocated or if the Grantee shall abandon the aforesaid land or right of way for railroad purposes and cease to use the same for such purposes, the Grantors and their respective

16 successors and assigns shall be seized of their former estates therein and the aforesaid right of way and easement shall cease and determine. If a railroad track is placed on the right of way and easement and later removed and not replaced within one year, this shall be conclusively presumed to constitute an abandonment.

(4) The Grantors reserve the right to the use of said right of way for roads and drainage ditches, bridges, culverts, permanent and temporary logging facilities and for any and all purposes convenient or necessary for the conduct of their respective operations but said use shall not interfere with the purposes for which this easement was granted.

(5) Grantee will pay the actual damages to fences and growing crops on the above described land caused by the construction, operation, maintenance, inspection, rebuilding and removal of said railroad line and will repair the breakage caused to any bridge and any damage to any road due to heavy hauling to and from the right of way strip, if claim is made within sixty (60) days after such damages are sustained.

(6) The Grantors shall have the right at their expense to cross the right of way herein conveyed with pipeline or pipelines, drainage canals, road, utilities and electric power lines and other operations of the Grantors, provided such use shall not interfere with the purposes for which this easement was granted.

(7) The Grantee shall indemnify and save harmless the Grantors from any and all action, cause of action, suit, demand, claim, accident and cost arising out of, related to or in any manner connected with the construction, maintenance, operation, repair, replacement or use of the right of way and easement granted, or of the said railroad line and the fixtures or related facilities used in connection therewith, and which are based on any negligence or willful acts of commission of the Grantee, its agents, servants, employees

or contractors.

(8) The Grantors shall not be responsible for damage to the railroad line or other facilities of Grantee not resulting from the negligence or willful acts of commission of the Grantors, their agents, servants, employees or contractors.

(9) Grantee shall re-build and re-locate, parallel to the railroad right of way or at a place mutually agreed upon, all logging roads and drainage facilities which will be impaired or rendered useless by construction of the railroad, such relocations of roads and drainage facilities to be of the same character and usefulness to the Grantors as now.

(10) If the Grantee should use poisonous or injurious sprays on the vegetation, trees or other growing crops in the said right of way and the same shall retard or kill the trees or crops and reproduction of trees or crops outside the right of way, the Grantee shall be accountable to the Grantors for the market value of any trees or crops or replacement cost of such reproduction as of the age when so retarded or destroyed.

(11) In the event that any leases, options, or other arrangements between the Grantors are terminated or exercised so that Grantor North Carolina Phosphate Corporation ceases to hold a legal interest in any or all of the lands over which the easement herein granted lies, Grantors Weyerhaeuser Company and/The Union Central Life Insurance Company, their successors and assigns, shall thereafter as to those lands of Grantor North Carolina Phosphate Corporation to which either acquires a legal interest be deemed to be the sole grantor of the rights granted by this easement and shall thereafter as to those lands be solely entitled to the rights reserved to the Grantors of this easement and solely subject to the obligations of the Grantors.

(12) In the event that any leases, options, or other arrangements between the Grantors are terminated or exercised so that Grantor Weyerhaeuser Company ceases to hold a legal interest in any or all of the lands over which

18 the easement herein granted lies, Grantors North Carolina Phosphate Corporation and/The Union Central Life Insurance Company, their successors and assigns, shall thereafter as to those lands of Grantor Weyerhaeuser Company to which either acquires a legal interest be deemed to be the sole grantor of the rights granted by this easement and shall thereafter as to those lands be solely entitled to the rights reserved to the Grantors of this easement and solely subject to the obligations of the Grantors.

(13) In the event that any leases, options, or other arrangements between the Grantors are terminated or exercised so that/The Union Central Life Insurance Company, Grantor, ceases to hold a legal interest in any or all of the lands over which the easement herein granted lies, Grantors North Carolina Phosphate Corporation and Weyerhaeuser Company, their successors and assigns, shall thereafter as to those lands of Grantor/The Union Central Life Insurance Company to which either acquires a legal interest be deemed to be the sole grantor of the rights granted by this easement and shall thereafter as to those lands be solely entitled to the rights reserved to the Grantors of this easement and solely subject to the obligations of the Grantors.

(14) The right of way and easement herein conveyed by North Carolina Phosphate Corporation, Weyerhaeuser Company and/The Union Central Life Insurance Company to Norfolk Southern Railway Company shall forthwith become subject to the lien of the First Mortgage of Norfolk Southern Railway Company to Manufacturers Hanover Trust Company, as Trustee, dated as of July 1, 1938 and recorded, among other places, with the Register of Deeds of Beaufort County in Book 343, page 83, and also to the lien of the General Mortgage and Deed of Trust of Norfolk Southern Railway Company to Chase Manhattan Bank, as Trustee, dated as of June 1, 1960, and recorded, among other places, with the Register of Deeds of Beaufort County in Book 513, page 127, and, also to the lien of the Second General Mortgage and Deed of Trust of Norfolk Southern Railway Company to United States Trust Company of New York, as Trustee, dated as of April 1, 1963 and recorded, among other places, with

the Register of Deeds of Beaufort County, North Carolina, in Book 551, page 1.

(15) Grantor Weyerhaeuser Company reserves for itself such timber on the said right of way as it wants with the understanding that Grantor Weyerhaeuser Company will cooperate with Grantee and get such timber as Grantor Weyerhaeuser Company wants from said right of way removed so as not to hinder the work of Grantee on said right of way.

(16) Grantee agrees that no stumps or tops or debris from Grantee's work on said right of way will be left on the property of Grantors adjoining the right of way herein granted.

(17) This easement is executed by Weyerhaeuser Company by and through its legally constituted and appointed Attorney in Fact, Joseph C. Brown, Jr., whose power of attorney bears date of March 21, 1962, and is duly recorded in the Public Registry of Beaufort County in Book 535, page 5.

Grantors, for themselves, their successors and assigns, covenant to and with Grantee, its successors and assigns, that they are seized in fee simple of the above described land and have the right to grant the aforesaid right of way and easement, that the said land is free and clear from any and all encumbrances and that they will warrant and defend the grant of said right of way and easement against the lawful claims of all persons, whomsoever. Liability under the warranty shall be limited to the refund by the Grantors of the purchase price received per acre for any acreage lost.

IN WITNESS WHEREOF, North Carolina Phosphate Corporation has caused this instrument to be signed in its name by its President and its corporate seal to be hereunto affixed and attested by its Secretary; Weyerhaeuser Company has caused this instrument to be signed in its name by its duly authorized Attorney in Fact, Joseph C. Brown, Jr., and The Union Central Life Insurance Company has caused this instrument to be signed in its name by its President and its corporate seal to be hereunto affixed and attested by its Secretary, the day and year first above written; and Grantee, signifying

20 its acceptance of and agreement to the conditions and reservations herein contained, has caused this instrument to be signed in its name by its President and its corporate seal to be hereunto affixed and attested by its Secretary, the day and year first above written.

NORTH CAROLINA PHOSPHATE CORPORATION

(Corporate Seal)

By _____
President

ATTEST:

_____
Secretary

WEYERHAEUSER COMPANY

By _____
Attorney in Fact

THE UNION CENTRAL LIFE INSURANCE COMPANY

(Corporate Seal)

By _____
Vice President

ATTEST:

_____
Asst. Secretary

NORFOLK SOUTHERN RAILWAY COMPANY

(Corporate Seal)

By _____
President

ATTEST:

_____
Secretary

STATE OF NEW YORK

COUNTY OF NEW YORK

I, HELEN WATERS, a Notary Public, certify that MALCOLM R. WILKEY personally came before me this day and acknowledged that he is Secretary of North Carolina Phosphate Corporation, and that by authority duly given and as the act of the corporation, the foregoing instrument was signed in its name by its President, HUGHES MAYO, sealed with its corporate seal, and attested by himself

as its Secretary.

WITNESS my hand and notarial seal, this 1st day of ~~June~~ July, 1965.

Helen Waters
Notary Public

My commission expires: HELEN WATERS Notary Public, State of New York No. 31-4187050 Qualified in New York County Commission Expires March 30, 1966

(N.P. Seal)

NORTH CAROLINA

~~BEAUFORT~~ Martin COUNTY

I, Flora S. Brown, a Notary Public of said County and State, do hereby certify that Joseph C. Brown, Jr., whose name is signed to the foregoing instrument as Attorney in Fact for Weyerhaeuser Company, has this day acknowledged before me that the said instrument has been signed by Weyerhaeuser Company by him as its duly authorized Attorney in Fact.

WITNESS my hand and notarial seal, this 15 day of ~~June~~ July, 1965.

Flora S. Brown
Notary Public

My commission expires: June 17, 1967

(N.P. Seal)

STATE OF OHIO

COUNTY OF HAMILTON

I, Marguarite O'Brien, a Notary Public, certify that Albert H. Bauer personally came before me this day and acknowledged that he is ~~Secretary~~ Asst. of The Union Central Life Insurance Company, a corporation, and that by authority duly given and as the act of the corporation, the foregoing instrument was signed in its name by its ~~President~~ Vice, B. C. DeWeese, sealed with its corporate seal, and attested by himself as its ~~Secretary~~ Asst.

WITNESS my hand and notarial seal, this 3rd day of ~~June~~ August, 1965.

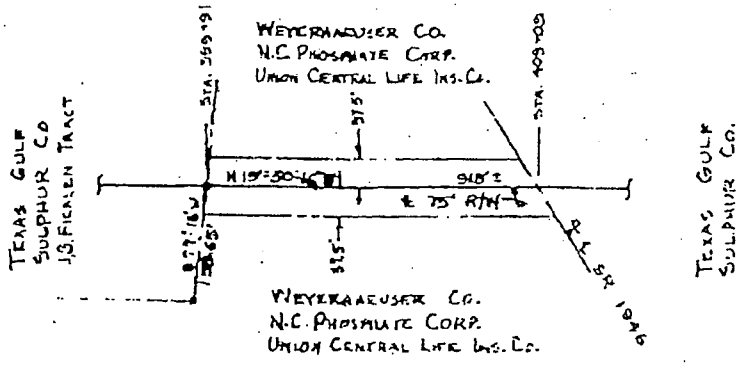
Marguerite O'Brien
Notary Public

MARGUERITE O'BRIEN Notary Public in and for Hamilton County, Ohio My Commission Expires Dec. 14, 1968

My commission expires:

(Notarial Seal)

Page eight.



139

422

NORFOLK SOUTHERN RY. CO.

— RAILROAD EASEMENT —

Weyerhaeuser Co.
N.C. Phosphate Corp.
Union Central Life Ins. Co.
} To
Norfolk Southern Ry. Co.

Beaufort County, N.C.

Office of Chief Engr. - Raleigh, N.C.

SCALE - Length - 1" = 400'
Width - 1" = 200'

JUNE 7, 196[illegible]

NORTH CAROLINA

WAKE COUNTY

423

I, Betty Daves, a Notary Public, certify that Goldie M. Lane personally came before me this day and acknowledged that she is Secretary of Norfolk Southern Railway Company, a corporation, and that by authority duly given and as the act of the corporation, the foregoing instrument was signed in its name by its President, Henry Oatjen, sealed with its corporate seal, and attested by herself as its Secretary, for the purposes therein expressed.

WITNESS my hand and notarial seal, this 21st day of July 1965.

Betty Daves
Notary Public

My commission expires: February 11, 1967.

[seal]

NORTH CAROLINA
BEAUFORT COUNTY

The foregoing certificates of Helen Waters a Notary Public of New York County, N. Y., Flora S. Brown a Notary Public of Martin County, N. C., Marguarita O'Brien a Notary Public of Hamilton County, Ohio and Betty Daves a Notary Public of Wake County are adjudged to be correct. Let the instrument with the certificates be registered.

Witness my hand this the 7th day of August, 1965.

Margaret Ramsey
Deputy Clerk of Superior Court

Filed August 7, 1965 at 9:50 A.M.

John I. Morgan, Register of Deeds

Page nine.

☒ Grantor-Grantee ☐

"INDEXED"

NORFOLK SOUTHERN PROPERTY CORPORATION, WEYERHAEUSER COMPANY, by and through its Attorney in Fact, Joseph C. Brown, Jr., and UNION CENTRAL LIFE INSURANCE COMPANY,

TO

NORFOLK SOUTHERN RAILWAY COMPANY.

DEED OF EASEMENT

FILED FOR REGISTRATION AT 9 50 O'CLOCK A M
DAY OF AUG 2 1965 19..., AND
REGISTERED IN THE OFFICE OF THE REGISTER OF DEEDS
OF BEAUFORT COUNTY, IN BOOK 387
PAGE 414

John L. Morgan
Register of Deeds, Washington, N. C.
by Caroline N. Ransome
Asst

Prepared by:
Mail
SIMMS & SIMMS, GENERAL COUNSEL
Norfolk Southern Railway Company
2424 North Boulevard
Raleigh, North Carolina

pd
6.50

EXHIBIT C

NORTH CAROLINA

101

BEAUFORT COUNTY

THIS DEED OF EASEMENT made this 12th day of October, 1965, by FRED R. ALFRED and wife, BETTY A. ALFRED, and TEXAS GULF SULPHUR COMPANY, a Texas corporation with its principal office in Houston, Texas, hereinafter called "Grantors", to NORFOLK SOUTHERN RAILWAY COMPANY, a Virginia corporation with its principal office in Raleigh, North Carolina, hereinafter called "Grantee";

W I T N E S S E T H, THAT,

WHEREAS, Grantors will grant to and Grantee will acquire an easement for railroad purposes over the hereinafter described land;

NOW, THEREFORE, in consideration of Ten Dollars ($10.00) and other good and valuable consideration paid by Grantee, the receipt of which is hereby acknowledged, Grantors do hereby grant and convey unto Grantee, its successors and assigns, a right of way and easement for railroad purposes in, over and upon the following described land located in Richland Township, Beaufort County North Carolina, to-wit:



PARCEL NO. 1

A strip of land 60 feet wide, 30 feet on each side of its centerline, said centerline being more fully described as follows:



Beginning at a point in the common property line of F. R. Alfred and R. L. Peed, said point being north 85 degrees 36 minutes west 89.8 feet from the intersection of said property line with the center of Secondary Route 1940; thence from said point of beginning north 38 degrees 36 minutes east 904.11 feet to a point; thence along a 4 degree curve to the left (with a spiral of 240 feet) 363.2 feet to a point in the south property line of a registered estate of F. R. Alfred, said point being south 85 degrees 24 minutes east 581.3 feet from the intersection of said registered estate property line with the center of Secondary Route 1940; containing 1.75 acres, more or less, and being more specifically shown as Right of Way Parcel No. 1 on print attached hereto and made a part hereof, entitled Norfolk Southern Railway Company Right of Way across F. R. Alfred tract, dated October 11, 1965.



PARCEL NO. 2



A strip of land generally 60 feet wide, generally 30 feet on each side of its centerline through a registered estate of F. R. Alfred, said centerline being more fully described as follows:

Beginning at a point, said point being three courses and distances from the intersection of the center of Whitehurst Creek with the center of Secondary Route 1940, as follows - from said intersection south 4 degrees 56 minutes west 1233.9 feet; thence south 5 degrees 18 minutes west 670.3 feet; thence south 85 degrees 24 minutes east 581.3 feet to the point of beginning; thence from said point of beginning northwardly along a 4 degree curve to the left a distance of

402

705.14 feet to a point; thence north 5 degrees 28 minutes east 679.27 feet; thence along a 4 degree curve to the right with a 240-foot spiral a distance of 923.13 feet to a point; thence north 32 degrees 47 minutes 30 seconds east 436.83 feet to the center of Whitehurst Creek; containing 3.79 acres, more or less, and being more specifically shown as Right of Way Parcel No. 2 on print attached hereto and made a part hereof, entitled Norfolk Southern Railway Company Right of Way across F. R. Alfred Tract, dated October 11, 1965. Said Parcel No. 2 is a portion of Registered Estate No. 454.

TO HAVE AND TO HOLD the aforesaid right of way and easement unto Grantee, its successors and assigns, for so long as said right of way and easement shal be used for railroad purposes and shall not be abandoned.

It is expressly understood and agreed by and between the parties hereto a follows:

(1) If, after 10 years from the date of this instrument, Texas Gulf Sulphur Company has exercised its option on the land of Fred R. Alfred and wif Betty A. Alfred, across which this right of way and easement is given, and Tex Gulf Sulphur Company then determines that all or any part of said right of way and easement interferes with its anticipated mining or processing operations i the Beaufort County, North Carolina area, then Texas Gulf Sulphur Company shal notify Norfolk Southern Railway Company in writing of its desire that the righ of way and track be moved, specifying in said notice the date on which it desi the said tracks to be relocated, which date shall not be less than 16 months after the date of said notice, and designating in the notice a new location fo the right of way and relocation of the said track. The new location for the right of way and relocation of said track shall be over such land as shall not necessitate excessive or unreasonable filling or bridge building for the reloc tion of said track and be such land as will avoid excessive or unreasonable curvature, grade and distances for the relocated track and said relocation wil not affect the ability of Norfolk Southern Railway Company to comply with its legal obligation to serve any existing customer then on its line. During the first three months following the sending of such notice, Texas Gulf Sulphur Company shall consult with the engineering representatives of Norfolk Southern Railway Company as to whether the proposed relocation complies with the conditions imposed by the foregoing sentence and the engineering representativ of Norfolk Southern Railway Company shall notify Texas Gulf Sulphur Company o any revisions they consider necessary to bring about such compliance. Texas Gulf Sulphur Company shall accept any bona fide determination made by the engineering representatives of Norfolk Southern Railway Company with regard to such matters. Within one month after receiving written notice with regard to such matters from said engineering representatives of Norfolk Southern Railway Company, Texas Gulf Sulphur Company shall give Norfolk Southern Railway Compan written notice indicating either that Texas Gulf Sulphur Company has abandoned the proposed relocation or has elected to proceed with the relocation, subject to the revisions called for by said engineering representatives of Norfolk Southern Railway Company. In the latter event, Texas Gulf Sulphur Company shall provide Norfolk Southern Railway Company with a 60 feet right of way an easement over said new location and Norfolk Southern Railway Company, at its expense, shall within one year relocate the said track on the said new right way.

(2) Upon and after execution of this instrument, the officers, agents and employees of Grantee shall have the right to enter upon and use the land above described for the purpose of constructing thereon and thereover railroa

tracks and otherwise for railroad purposes including the right to do at any time such reasonable cutting, filling and grading as they may deem necessary, provided, however, that if such use of or work on said land would impair or obstruct the present drainage of any area, Grantee shall provide reasonable alternate drainage of such area.

(3) That if the Grantee shall abandon the aforesaid land or right of way for railroad purposes and cease to use the same for such purposes, the Grantors and their heirs, successors and assigns, shall be seized of their former estates therein and the aforesaid right of way and easement shall cease and determine. Failure to build a track on said right of way and easement within a period of one year from the date of this instrument shall be conclusively presumed to constitute an abandonment.

(4) The Grantors reserve the right to the use of said right of way for roads and drainage ditches, bridges, culverts, and for any and all purposes convenient or necessary for the conduct of its operations but said use shall not unreasonably interfere with the purposes for which this easement was granted. In case of any disagreement as to such matters, the Grantee's good faith decision will control.

(5) The Grantors shall have the right at their expense to cross the right of way herein conveyed with pipeline or pipelines, drainage canals, road, utilities and electric power lines and other operations of the Grantors, provided such use shall not unreasonably interfere with the purposes for which this easement was granted. In case of any disagreement as to such matters, the Grantee's good faith decision will control.

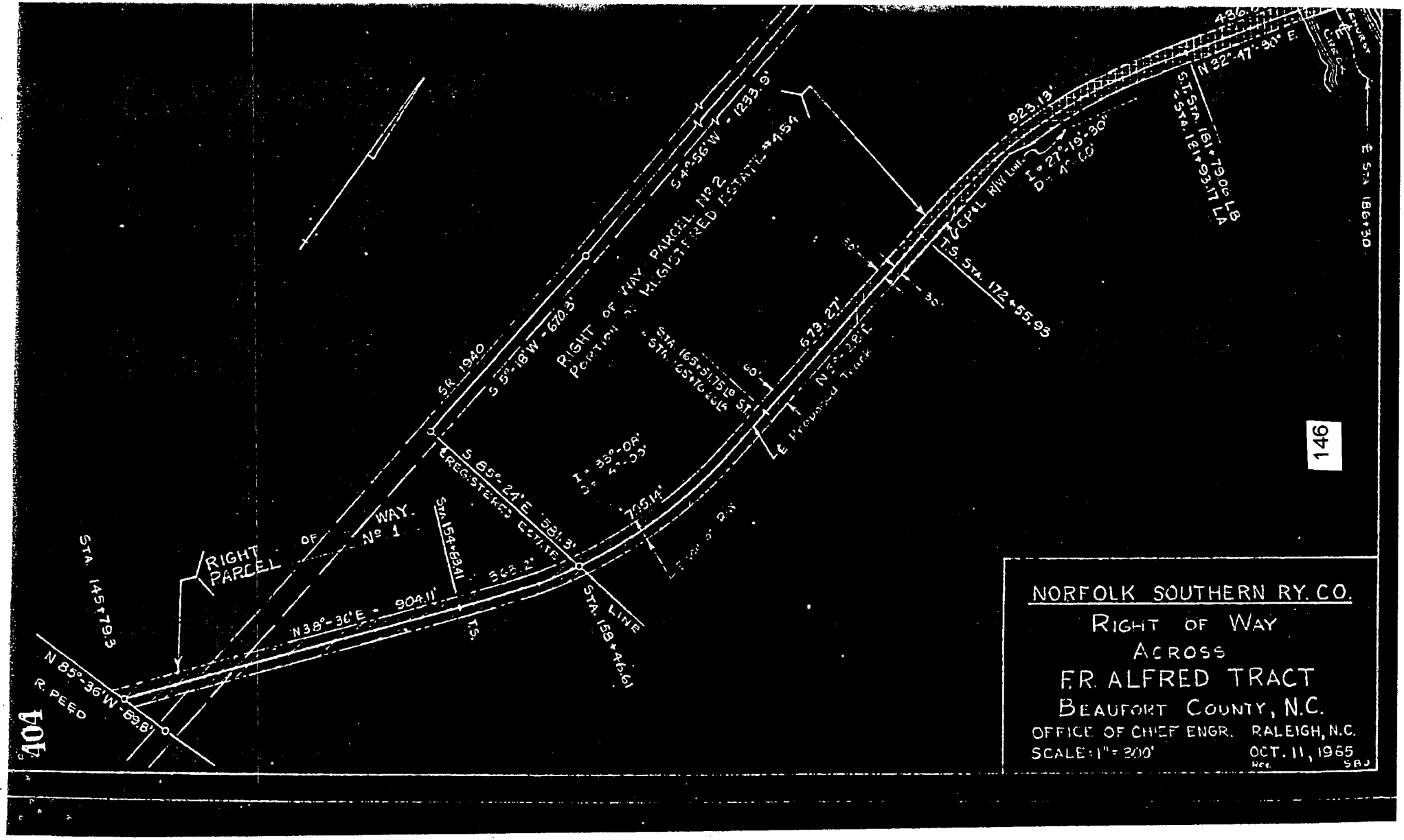
(6) The right of way and easement herein conveyed to Norfolk Southern Railway Company shall forthwith become subject to the lien of the First Mortgage of Norfolk Southern Railway Company to Manufacturers Hanover Trust Company, as Trustee, dated as of July 1, 1938, and recorded, among other places, with the Register of Deeds of Beaufort County in Book 343, page 83, and also to the lien of the General Mortgage and Deed of Trust of Norfolk Southern Railway Company to Chase Manhattan Bank, as Trustee, dated as of June 1, 1960, and recorded, among other places, with the Register of Deeds of Beaufort County in Book 513, page 127, and, also to the lien of the Second General Mortgage and Deed of Trust of Norfolk Southern Railway Company to United States Trust Company of New York, as Trustee, dated as of April 1, 1963, and recorded, among other places, with the Register of Deeds of Beaufort County, North Carolina, in Book 551, page 1.

(7) The railroad tracks and appurtenant facilities installed by Grantee shall be and remain the property of Grantee and may be removed by it at any time and from time to time.

(8) Grantee will not unreasonably withhold its consent to Grantors' use of said land for agriculture and grazing, provided such use does not interfere with the rights herein granted.

L. H. ROSS, TRUSTEE, and WASHINGTON PRODUCTION CREDIT ASSOCIATION join in the execution of this instrument for the sole purposes of releasing the right of way and easement rights herein conveyed from the lien of that certain Deed of Trust dated December 10, 1963, and appearing of record in Book 560, page 261, Beaufort County Registry, and from the lien of that certain Deed of Trust dated January 7, 1965, and appearing of record in Book 577, page 156, Beaufort County Registry.

EDWARD N. RODMAN, TRUSTEE, and DELL ALFRED and JOSEPHINE B. ALFRED join in the execution of this instrument for the sole purpose of releasing the right of way and easement rights herein conveyed from the liens of those



NORFOLK SOUTHERN RY. CO.

RIGHT OF WAY
ACROSS
F.R. ALFRED TRACT
BEAUFORT COUNTY, N.C.

OFFICE OF CHIEF ENGR. RALEIGH, N.C.
SCALE: 1" = 200' OCT. 11, 1965
Rev. SBJ

certain Deeds of Trust dated September 24, 1960, and recorded in Book 514, page 165, and Book 514, page 169, both of Beaufort County Registry.

Reference is made to an Option Contract dated December 22, 1962, recorded in Book 544, page 72, Beaufort County Registry, executed by Fred R. Alfred and wife, Betty A. Alfred, to Texas Gulf Sulphur Company. In consideration of $2,609.90 deduction hereinafter mentioned, and at the request of Fred R. Alfred and wife, Betty A. Alfred, Texas Gulf Sulphur Company joins in the execution of this instrument for the purpose of subordinating, and it does hereby subordinate, its rights under said Option Contract to the provisions of this right of way deed. Fred R. Alfred and wife, Betty A. Alfred, do hereby acknowledge that they have received $2,609.90 from Norfolk Southern Railway Company as a consideration for the execution of this right of way deed; and they do hereby agree with Texas Gulf Sulphur Company that $2,609.90 shall be deducted from the amount which otherwise would be due to them by Texas Gulf Sulphur Company under the provisions of said Option Contract.

IN WITNESS WHEREOF, FRED R. ALFRED and wife, BETTY A. ALFRED, have hereunto set their hands and seals; TEXAS GULF SULPHUR COMPANY has caused this instrument to be signed in its name by its President and its corporate seal to be hereunto affixed and attested by its Secretary; L. H. ROSS, TRUSTEE, has hereunto set his hand and seal; WASHINGTON PRODUCTION CREDIT ASSOCIATION has caused this instrument to be signed in its name by its President and its corporate seal to be hereunto affixed and attested by its Secretary; EDWARD N. RODMAN, TRUSTEE, DELL ALFRED and JOSEPHINE B. ALFRED have hereunto set their hands and seals, all the day and year first above written, and NORFOLK SOUTHERN RAILWAY COMPANY, signifying its acceptance of and agreement to the conditions and reservations herein contained, has caused this instrument to be signed in its name by its President and its corporate seal to be hereunto affixed and attested by its Secretary, the day and year first above written.

Fred R. Alfred (SEAL)
FRED R. ALFRED

Betty A. Alfred (SEAL)
BETTY A. ALFRED

(Corporate Seal)

Attest:

Asst. Secretary

TEXAS GULF SULPHUR COMPANY

By: President

L. H. ROSS, TRUSTEE (SEAL)

(Corporate Seal)

Attest:

Secretary

WASHINGTON PRODUCTION CREDIT ASSOCIATION

By: President

EDWARD N. RODMAN, TRUSTEE (SEAL)

406

DELL ALFRED

Josephine B. Alfred (SE
JOSEPHINE B. ALFRED

NORFOLK SOUTHERN RAILWAY COMPANY

By: _____
President

(Corporate Seal)

Attest:

Secretary

NORTH CAROLINA
BEAUFORT COUNTY

I, Mary Cecil Pendarvis, a Notary Public of Beaufort Coun
North Carolina, do hereby certify that FRED R. ALFRED and wife, BETTY A. ALFR
each personally appeared before me this day and acknowledged the due executio
of the foregoing instrument for the purposes therein expressed.

Witness my hand and notarial seal, this 19th day of ~~October~~ December, 1965.

Mary Cecil Pendarvis
Notary Public

My commission expires: August 9, 1966

STATE OF NEW YORK
COUNTY OF New York

I, Anastasia E. Lawlor, a Notary Public of said County and
State, do hereby certify that John D. Fortner ~~and~~ personally
appeared before me this day and acknowledged that he is Secretary of TEXAS GU
SULPHUR COMPANY, a corporation, and that by authority duly given and as the a
of the corporation, the foregoing deed of easement was signed in its name by
its President, sealed with its corporate seal, and attested by himself as its
Secretary, for the purposes therein expressed.

Witness my hand and notarial seal, this 16th day of ~~October~~ November, 1965.

ANASTASIA E. LAWLOR
NOTARY PUBLIC, State of New York
No. 31-7448700
Qualified in New York County
Commission Expires March 30, 1966

Anastasia E. Lawlor
Notary Public

My commission expires: _____

- 5 -

NORTH CAROLINA

BEAUFORT COUNTY

I, Mary Cecilia Lankard, a Notary Public of Beaufort County, North Carolina, do hereby certify that L. H. ROSS personally appeared before me this day and acknowledged the due execution of the foregoing instrument for the purposes therein expressed.

Witness my hand and notarial seal, this 18th day of ~~October~~ November, 1965.

Mary Cecilia Lankard
Notary Public

My commission expires: August 9, 1966

NORTH CAROLINA

BEAUFORT COUNTY

I, Mary Cecilia Lankard, a Notary Public of said County and State, do hereby certify that B. M. Richardson personally appeared before me this day and acknowledged that he is Secretary of WASHINGTON PRODUCTION CREDIT ASSOCIATION, a corporation, and that by authority duly given and as the act of the corporation, the foregoing deed of easement was signed in its name ~~by its President~~, sealed with its corporate seal, and ~~attested~~ signed by himself as its Secretary, for the purposes therein expressed.

Witness my hand and notarial seal, this 18th day of ~~October~~ November, 1965.

Mary Cecilia Lankard
Notary Public

My commission expires: August 9, 1966

NORTH CAROLINA

BEAUFORT COUNTY

I, Pat L. Respess, a Notary Public of Beaufort County, North Carolina, do hereby certify that EDWARD N. RODMAN personally appeared before me this day and acknowledged the due execution of the foregoing instrument for the purposes therein expressed.

Witness my hand and notarial seal, this 18 day of ~~October~~ November, 1965.

Pat L. Respess
Notary Public

My commission expires: 10-26-67

408

NORTH CAROLINA
~~BEAUFORT~~ COUNTY
GUILFORD

I, Mary P. Fowler, a Notary Public of ~~Beaufort~~ GUILFORD County, North Carolina, do hereby certify that ~~DELL ALFRED and~~ JOSEPHINE B. ALFRED each personally appeared before me this day and acknowledged the due execution of the foregoing instrument for the purposes therein expressed.

Witness my hand and notarial seal, this 23 day of October, 1965.

Mary P. Fowler
Notary Public

My commission expires: Sept 23, 1967

NORTH CAROLINA
WAKE COUNTY

I, Daisy B. Smithwick, a Notary Public for said County and State, do hereby certify that Goldie M. Lane personally came before me this day and acknowledged that she is Secretary of NORFOLK SOUTHERN RAILWAY COMPANY, a corporation, and that by authority duly given and as the act of the corporation, the foregoing deed of easement was signed in its name by its President, sealed with its corporate seal, and attested by herself as its Secretary, for the purposes therein expressed.

Witness my hand and notarial seal, this 12th day of October, 1965.

NOTARY PUBLIC WAKE CO. N.C.

Daisy B. Smithwick
Notary Public

My commission expires: November 19, 1965

North Carolina, Beaufort County
The foregoing certificates of Mary Cecilia Tankard, Notary Public Beaufort County, Anastasia E. Lawlor, Notary Public of New York, N Pat I. Respess, Notary Public of Beaufort County, Mary P. Fowler, Notary Public of Guilford County, N. C. and Daisy B. Smithwick, No Public of Wake County are adjudged to be correct. Let instrument these certificates be registered.
Witness my hand this the 19th day of November, 1965.

Hannah M. Cleveland
Assistant Clerk of Superior Court

Filed November 19, 1965 at 12:45 P.M.

John I. Morgan, Register of Deeds

- 75 -

EXHIBIT D

Book 598, Page 550

550

NORTH CAROLINA

BEAUFORT COUNTY

THIS DEED OF EASEMENT made this 15th day of April, 1966, by TEXAS GULF SULPHUR COMPANY, a Texas corporation with its principal office in Houston, Texas, hereinafter called "Grantor", to NORFOLK SOUTHERN RAILWAY COMPANY, a Virginia corporation with its principal office in Raleigh, North Carolina, hereinafter called "Grantee";

W I T N E S S E T H, THAT,

WHEREAS, Grantor will grant to and Grantee will acquire an easement for railroad purposes over the hereinafter described land;

NOW, THEREFORE, in consideration of Ten Dollars ($10.00) and other good and valuable consideration paid by Grantee, the receipt of which is hereby acknowledged, Grantor does hereby grant and convey unto Grantee, its successors and assigns, a right of way and easement for railroad purposes in, over and upon the following described land located in Richland Township, Beaufort County, North Carolina, to-wit:

> A certain strip of land 75 feet in width, 30 feet east of the centerline of the main line and 45 feet west of the centerline of the main line lying and being in Richland Township, Beaufort County, North Carolina, the centerline of the main line being more fully described as follows:
>
> > Beginning at a point, said point being south 19 deg. 49 min. 21 sec. east 918 feet from the intersection of the center of Secondary Route 1946, otherwise known as Hickory Point Road, with the said centerline of the main line; thence from said point of beginning south 19 deg. 49 min. 21 sec. east 2,333 feet, more or less, to the point of curve; thence 257 feet, more or less, along a four-degree curve with an intersecting angle of 12 degrees 26 min. and a 240 foot spiral to a point in the property line of Weyerhaeuser Company, containing 4.45 acres, more or less, and being shown cross-hatched on print attached hereto and made a part hereof entitled "Norfolk Southern Railway Co. Right of Way Across Texas Gulf Sulphur Company's J. S. Ficklin Tract" dated January 5, 1966.

TO HAVE AND TO HOLD the aforesaid right of way and easement unto Grantee, its successors and assigns, for so long as said right of way and easement shall be used for railroad purposes and shall not be abandoned.

It is expressly understood and agreed by and between the parties hereto as follows:

(1) If, after 10 years from the date of this instrument, Texas Gulf Sulphur Company determines that all or any part of said right of way and easement interferes with its anticipated mining or processing operations in the Beaufort County, North Carolina area, then Texas Gulf Sulphur Company

shall notify Norfolk Southern Railway Company in writing of its desire that the right of way and track be moved, specifying in said notice the date on which it desires the said tracks to be relocated, which date shall not be less than 16 months after the date of said notice, and designating in the notice a new location for the right of way and relocation of the said track. The new location for the right of way and relocation of said track shall be over such land as shall not necessitate excessive or unreasonable filling or bridge building for the relocation of said track and be such land as will avoid excessive or unreasonable curvature, grade and distances for the relocated track and said relocation will not affect the ability of Norfolk Southern Railway Company to comply with its legal obligation to serve any existing customer then on its line. During the first three months following the sending of such notice, Texas Gulf Sulphur Company shall consult with the engineering representatives of Norfolk Southern Railway Company as to whether the proposed relocation complies with the conditions imposed by the foregoing sentence and the engineering representatives of Norfolk Southern Railway Company shall notify Texas Gulf Sulphur Company of any revisions they consider necessary to bring about such compliance. Texas Gulf Sulphur Company shall accept any bona fide determination made by the engineering representatives of Norfolk Southern Railway Company with regard to such matters. Within one month after receiving written notice with regard to such matters from said engineering representatives of Norfolk Southern Railway Company, Texas Gulf Sulphur Company shall give Norfolk Southern Railway Company written notice indicating either that Texas Gulf Sulphur Company has abandoned the proposed relocation or has elected to proceed with the relocation, subject to the revisions called for by said engineering representatives of Norfolk Southern Railway Company. In the latter event, Texas Gulf Sulphur Company shall provide Norfolk Southern Railway Company with a 60 foot right of way and easement over said new location and Norfolk Southern Railway Company, at its expense, shall within one year relocate the said track on the said new right of way.

(2) Upon and after execution of this instrument, the officers, agents and employees of Grantee shall have the right to enter upon and use the land above described for the purpose of constructing thereon and thereover railroad tracks and otherwise for railroad purposes including the right to do at any time such reasonable cutting, filling and grading as they may deem necessary, provided, however, that if such use of or work on said land would impair or obstruct the present drainage of any area, Grantee shall provide reasonable alternate drainage of such area.

(3) That if the Grantee shall abandon the aforesaid land or right of way for railroad purposes and cease to use the same for such purposes, the Grantor and its successors and assigns, shall be seized of its former estate therein and the aforesaid right of way and easement shall cease and determine. Failure to build a track on said right of way and easement within a period of one year from the date of this instrument shall be conclusively presumed to constitute an abandonment.

(4) The Grantor reserves the right to the use of said right of way for roads and drainage ditches, bridges, culverts, and for any and all purposes convenient or necessary for the conduct of its operations, but said use shall not unreasonably interfere with the purposes for which this easement was granted. In case of any disagreement as to such matters, the Grantee's good faith decision will control.

(5) The Grantor shall have the right at its expense to cross the right of way herein conveyed with pipeline or pipelines, drainage canals, road, utilities and electric power lines and other operations of the Grantor, provided such use shall not unreasonably interfere with the purposes for which this easement was granted. In case of any disagreement as to such matters, the Grantee's good faith decision will control.

(6) The right of way and easement herein conveyed to Norfolk Southern Railway Company shall forthwith become subject to the lien of the First Mortgage of Norfolk Southern Railway Company to Manufacturers Hanover Trust Company, as Trustee, dated as of July 1, 1938, and recorded, among other places, with the Register of Deeds of Beaufort County in Book 343, page 83, and also to the lien of the General Mortgage and Deed of Trust of Norfolk Southern Railway Company to The Chase Manhattan Bank, as Trustee, dated as of June 1, 1960, and recorded, among other places, with the Register of Deeds of Beaufort County in Book 513, page 127, and, also to the lien of the Second General Mortgage and Deed of Trust of Norfolk Southern Railway Company to United States Trust Company of New York, as Trustee, dated as of April 1, 1963, and recorded, among other places, with the Register of Deeds of Beaufort County, North Carolina, in Book 551, page 1.

(7) The railroad tracks and appurtenant facilities installed by Grantee shall be and remain the property of Grantee and may be removed by it at any time and from time to time.

(8) Grantee will not unreasonably withhold its consent to Grantor's use of said land for agriculture and grazing, provided such use does not interfere with the rights herein granted.

IN WITNESS WHEREOF, TEXAS GULF SULPHUR COMPANY has caused this instrument to be signed in its name by its President and its corporate seal to be hereunto affixed and attested by its Secretary, and NORFOLK SOUTHERN RAILWAY COMPANY, signifying its acceptance of and agreement to the conditions and reservations herein contained, has caused this instrument to be signed in its name by its President and its corporate seal to be hereunto affixed and attested by its Secretary, the day and year first above written.

(Corporate Seal)

ATTEST: Secretary

TEXAS GULF SULPHUR COMPANY

By President

(Corporate Seal)

ATTEST: Secretary

NORFOLK SOUTHERN RAILWAY COMPANY

By President

Page three.

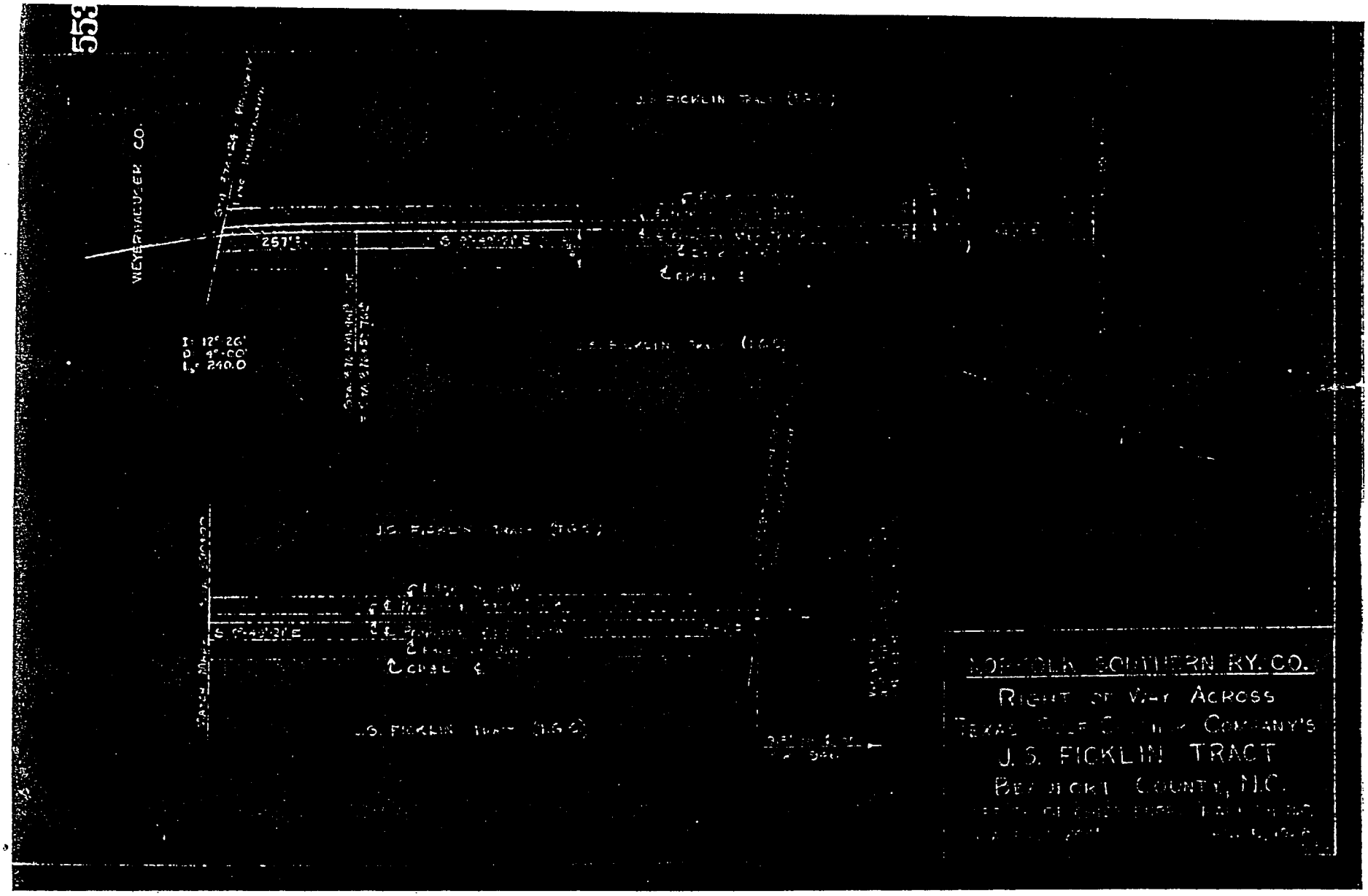

WEYERHAEUSER CO.
J.S. FICKLIN TRACT (3.6 C)
257'
℄ CONSL ℄
I = 12° 26'
D = 4° 00'
L = 240.0
J.S. FICKLIN TRACT (3.6 C)
J.S. FICKLIN TRACT (3.6 C)
℄ CONSL ℄
J.S. FICKLIN TRACT (3.6 C)
NORFOLK SOUTHERN RY. CO.
RIGHT OF WAY ACROSS
TEXAS GULF SULPHUR COMPANY'S
J. S. FICKLIN TRACT
BEAUFORT COUNTY, N.C.

EXHIBIT E

NORTH CAROLINA

BEAUFORT COUNTY

67

THIS DEED OF EASEMENT made this 31st day of May, 1966, by TEXAS GULF SULPHUR COMPANY, a Texas corporation with its principal office in Houston, Texas, hereinafter called "Grantor", to NORFOLK SOUTHERN RAILWAY COMPANY, a Virginia corporation with its principal office in Raleigh, North Carolina, hereinafter called "Grantee";

W I T N E S S E T H, THAT,

WHEREAS, Grantor will grant to and Grantee will acquire an easement for railroad purposes over the hereinafter described land;

NOW, THEREFORE, in consideration of Ten Dollars ($10.00) and other good and valuable consideration paid by Grantee, the receipt of which is hereby acknowledged, Grantor does hereby grant and convey unto Grantee, its successors and assigns, a right of way and easement for railroad purposes in, over and upon the following described land located in Richland Township, Beaufort County, North Carolina, to-wit:

Those certain strips of land each 60 feet wide, 30 feet either side of the centerline, being in Richland Township, Beaufort County, North Carolina, the centerlines of which are more fully described as follows:

PARCEL NO. 1: Beginning at a point, said point being the intersection point of the centerline of Secondary Route 1945, otherwise known as Sandy Landing Road, with the centerline of the Norfolk Southern Railway Company's Lee Creek Branch Line, station 356+46; thence from said point of beginning in a general southeasterly direction along a 4-degree curve to the right, with an interior angle of 16 degrees 01 minutes, 385 feet to a point; thence south 16 degrees 17 minutes 01 second east 1762 feet, more or less, to a point; thence along a 4-degree curve to the right with an interior angle of 50 degrees 08 minutes 672 feet, more or less, to the easterly property of North Carolina Phosphate Company, station 326+78.

PARCEL NO. 2: Beginning at a point in the southerly property line of North Carolina Phosphate Company, station 323+98; thence in a generally southerly direction along a 4-degree curve to the right with an interior angle of 50 degrees 08 minutes 397 feet, more or less, to the centerline of Drinkwater Creek.

These two parcels contain 4.43 acres, more or less, and are shown as parcels 1 and 2 on map entitled, "Right of Way across Texas Gulf Sulphur's Mallison Tract", which map is attached hereto and made a part hereof and to which map reference is made for a more perfect description of the said two parcels.

TO HAVE AND TO HOLD the aforesaid right of way and easement unto Grantee, its successors and assigns, for so long as said right of way and easement shall be used for railroad purposes and shall not be abandoned.

68

It is expressly understood and agreed by and between the parties hereto as follows:

(1) If, after 10 years from the date of this instrument, Texas Gulf Sulphur Company determines that all or any part of said right of way and easement interferes with its anticipated mining or processing operations in the Beaufort County, North Carolina, area, then Texas Gulf Sulphur Company shall notify Norfolk Southern Railway Company in writing of its desire that the right of way and track be moved, specifying in said notice the date on which it desires the said tracks to be relocated, which date shall not be less than 16 months after the date of said notice, and designating in the notice a new location for the right of way and relocation of the said track. The new location for the right of way and relocation of said track shall be over such land as shall not necessitate excessive or unreasonable filling or bridge building for the relocation of said track and be such land as will avoid excessive or unreasonable curvature, grade and distances for the reloca track and said relocation will not affect the ability of Norfolk Southern Rai Company to comply with its legal obligation to serve any exisiting customer t on its line. During the first three months following the sending of such not Texas Gulf Sulphur Company shall consult with the engineering representatives Norfolk Southern Railway Company as to whether the proposed relocation compli with the conditions imposed by the foregoing sentence and the engineering representatives of Norfolk Southern Railway Company shall notify Texas Gulf Sulphur Company of any revisions they consider necessary to bring about such compliance. Texas Gulf Sulphur Company shall accept any bona fide determinat made by the engineering representatives of Norfolk Southern Railway Company w regard to such matters. Within one month after receiving written notice with regard to such matters from said engineering representatives of Norfolk South Railway Company, Texas Gulf Sulphur Company shall give Norfolk Southern Railw Company written notice indicating either that Texas Gulf Sulphur Company has abandoned the proposed relocation or has elected to proceed with the relocati subject to the revisions called for by said engineering representatives of Norfolk Southern Railway Company. In the latter event, Texas Gulf Sulphur Company shall provide Norfolk Southern Railway Company with a 60-foot right o way and easement over said new location and Norfolk Southern Railway Company, at its expense, shall within one year relocate the said track on the said new right of way.

(2) Upon and after execution of this instrument, the officers, agents and employees of Grantee shall have the right to enter upon and use the land above described for the purpose of constructing thereon and thereover railroa tracks and otherwise for railroad purposes including the right to do at any time such reasonable cutting, filling and grading as they may deemnecessary, provided, however, that if such use of or work on said land would impair or obstruct the present drainage of any area, Grantee shall provide reasonable alternate drainage of such area.

(3) That if the Grantee shall abandon the aforesaid land or right of wa for railroad purposes and cease to use the same for such purposes, the Granto and its successors and assigns, shall be seized of its former estate therein and the aforesaid right of way and easement shall cease and determine. Failu to build a track on said right of way and easement within a period of one yea from the date of this instrument shall be conclusively presumed to constitute an abandonment.

(4) The Grantor reserves the right to the use of said right of way for roads and drainage ditches, bridges, culverts, and for any and all purposes convenient or necessary for the conduct of its operations, but said use shall not unreasonably interfere with the purposes for which this easement was gran In case of any disagreement as to such matters, the Grantee's good faith deci will control.

Page two.

(5) The Grantor shall have the right at its expense to cross the right of way herein conveyed with pipeline or pipelines, drainage canals, road, utilities and electric power lines and other operations of the Grantor, provided such use shall not unreasonably interfere with the purposes for which this easement was granted. In case of any disagreement as to such matters, the Grantee's good faith decision will control.

(6) The right of way and easement herein conveyed to Norfolk Southern Railway Company shall forthwith become subject to the lien of the First Mortgage of Norfolk Southern Railway Company to Manufacturers Hanover Trust Company, as Trustee, dated as of July 1, 1938, and recorded, among other places, with the Register of Deeds of Beaufort County in Book 343, page 83, and also to the lien of the General Mortgage and Deed of Trust of Norfolk Southern Railway Company to The Chase Manhattan Bank, as Trustee, dated as of June 1, 1960, and recorded, among other places, with the Register of Deeds of Beaufort County in Book 513, page 127, and, also to the lien of the Second General Mortgage and Deed of Trust of Norfolk Southern Railway Company to United States Trust Company of New York, as Trustee, dated as of April 1, 1963, and recorded, among other places, with the Register of Deeds of Beaufort County, North Carolina, in Book 551, page 1.

(7) The railroad tracks and appurtenant facilities installed by Grantee shall be and remain the property of Grantee and may be removed by it at any time and from time to time.

(8) Grantee will not unreasonably withhold its consent to Grantor's use of said land for agriculture and grazing, provided such use does not interfere with the rights herein granted.

JAMES B. McMULLAN, TRUSTEE, and MARY M. BAKER (MARY M. MALLISON), SAMUEL M. MALLISON, JR. and FREDERICK M. MALLISON join in the execution of this instrument for the sole purpose of releasing the right of way and easement rights herein conveyed from the lien of that certain Deed of Trust dated September 22, 1964, and recorded in Book 572, page 510, of the Beaufort County Registry.

IN WITNESS WHEREOF, TEXAS GULF SULPHUR COMPANY has caused this instrument to be signed in its name by its President and its corporate seal to be hereunto affixed and attested by its Secretary; and JAMES B. McMULLAN, TRUSTEE, MARY M. BAKER (MARY M. MALLISON), SAMUEL M. MALLISON, JR. and FREDERICK M. MALLISON have hereunto set their hands and seals, all the day and year first above written; and NORFOLK SOUTHERN RAILWAY COMPANY signifying its acceptance of and agreement to the conditions and reservations herein contained, has caused this instrument to be signed in its name by its President and its corporate seal to be hereunto affixed and attested by its Secretary, the day and year first above written.

(Corporate Seal)

TEXAS GULF SULPHUR COMPANY

ATTEST:

By

Secretary

(SEAL)

JAMES B. McMULLAN, TRUSTEE

70

Mary M. Baker (SEAL)
MARY M. BAKER

Mary M. Mallison (SEAL)
MARY M. MALLISON

Samuel M Mallison (SEAL)
SAMUEL M. MALLISON, JR.

Frederick M Mallison (SEAL)
FREDERICK M. MALLISON

(Corporate Seal)

NORFOLK SOUTHERN RAILWAY COMPANY

ATTEST: Lucile M. Lane
Secretary

By W. Graham Claytor
President

STATE OF NEW YORK

COUNTY OF New York

I, Christine T. Niemann, a Notary Public of said County and State do hereby certify that Samuel M. Mallison personally appeared before me this day and acknowledged that he is Secretary of TEXAS GULF SULPHUR COMPANY, a corporation, and that by authority duly given and as the act of the corporation, the foregoing deed of easement was signed in its name by its President, sealed with its corporate seal, and attested by himself as its Secretary, for the purposes therein expressed.

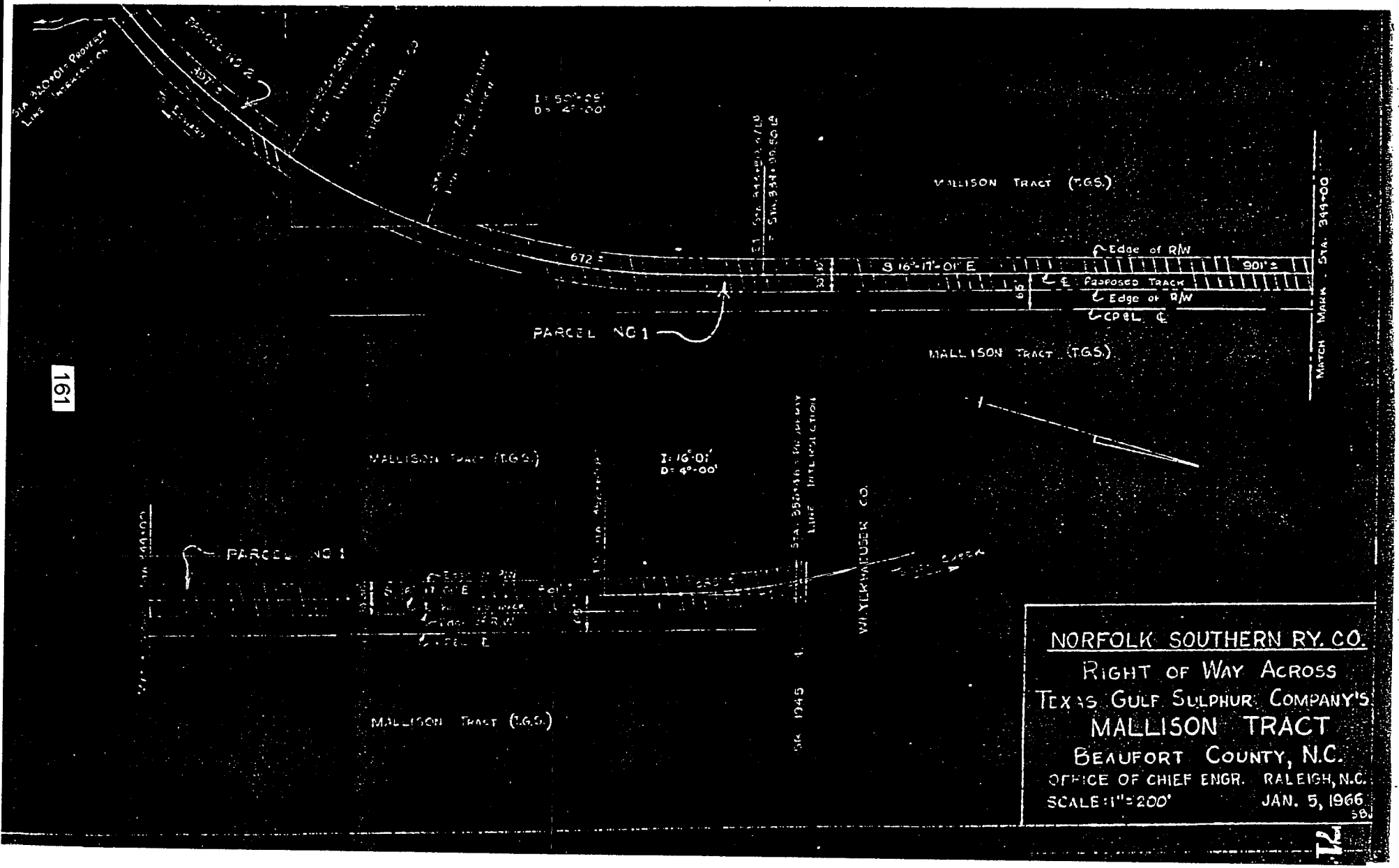
Witness my hand and notarial seal, this 28th day of February, 1967.

(Notarial Seal)

Christine T. Niemann
Notary Public
CHRISTIAN T. NIEMANN
Notary Public, State of New York
No. 52-2301275
Qualified in Suffolk County
Certificate Filed in New York County
Commission Expires March 30, 1967

My Commission expires: March 30, 1967

Page four.



NORFOLK SOUTHERN RY. CO.

RIGHT OF WAY ACROSS

TEXAS GULF SULPHUR COMPANY'S

MALLISON TRACT

BEAUFORT COUNTY, N.C.

OFFICE OF CHIEF ENGR. RALEIGH, N.C.

SCALE: 1" = 200' JAN. 5, 1966

SB

72 NORTH CAROLINA

BEAUFORT COUNTY

I, [illegible], a Notary Public of Beaufort County, North Carolina, do hereby certify that JAMES B. McMULLAN personally appeared before me this day and acknowledged the due execution of the foregoing instrument for the purposes therein expressed.

Witness my hand and notarial seal, this 12th day of February, 1960.

(Notarial Seal)

Notary Public

My commission expires: 2.13.68

STATE OF North Carolina

COUNTY OF Beaufort

I, Carolyn Mallison, a Notary Public of said County and State, do hereby certify that MARY M. BAKER, who is the same person as MARY M. MALLISON, personally appeared before me this day and acknowledged the due execution of the foregoing instrument for the purposes therein expressed.

Witness my hand and notarial seal, this 13 day of February, 1960.

(Notarial Seal)

Notary Public

My commission expires: January 12 1968

STATE OF North Carolina

COUNTY OF Beaufort

I, Carolyn Mallison, a Notary Public of said County and State, do hereby certify that SAMUEL M. MALLISON, JR. personally appeared before me this day and acknowledged the due execution of the foregoing instrument for the purposes therein expressed.

Witness my hand and notarial seal, this 9 day of February, 1960.

(Notarial Seal)

Notary Public

My commission expires: January 12 1968

Page five.

STATE OF North Carolina

COUNTY OF Beaufort

I, Carolyn Whitley, a Notary Public of said County and State, do hereby certify that FREDERICK M. MALLISON personally appeared before me this day and acknowledged the due execution of the foregoing instrument for the purposes therein expressed.

Witness my hand and notarial seal, this 9 day of February, 1967.

(Notarial Seal)

Carolyn Whitley
Notary Public

My commission expires: January 12, 1968

NORTH CAROLINA

WAKE COUNTY

I, Betty Daves, a Notary Public for said County and State, do hereby certify that Goldie M. Lane personally came before me this day and acknowledged that she is Secretary of NORFOLK SOUTHERN RAILWAY COMPANY, a corporation, and that by authority duly given and as the act of the corporation, the foregoing deed of easement was signed in its name by its President, sealed with its corporate seal, and attested by herself as its Secretary, for the purposes therein expressed.

Witness my hand and notarial seal, this 28th day of January, ~~1966~~ 1967.

(Notarial Seal)

Betty Daves
Notary Public

My commission expires: Feb 11 1969

NORTH CAROLINA
BEAUFORT COUNTY

The foregoing certificates of Christian T. Niemann a Notary Public of New York County, N. Y., Jean Taylor a Notary Public of Beaufort County, N. C., Carolyn Whitley a Notary Public of Beaufort County, N. C., and Betty Daves a Notary Public of Wake County, N. C. are adjudged to be correct. Let the instrument with the certificates be registered.

Witness my hand this the 1st day of March, 1967.

Deputy Clerk of Superior Court

FILED FOR REGISTRATION AT 12:15 O'CLOCK P. M.
DAY OF MAR 1 1967 19....., AND
REGISTERED IN THE OFFICE OF THE REGISTER OF DEEDS
OF BEAUFORT COUNTY, IN BOOK 609
PAGE 67

John G. Morgan
Register of Deeds, Washington, N. C.

Page six.

☑ Grantor-Grantee ☐

EXHIBIT F

PCS Phosphate AURORA
PCS PHOSPHATE COMPANY, INC
P.O. BOX 48, AURORA, NC U.S.A. 27806 DIRECT: (252) 322-6203 FAX: (252) 322-8061

William T. Cooper, Jr.
General Manager Phosphate Operations
Aurora Division

November 20, 2003

Mr. Jim Bowman
Norfolk Southern Corporation
1500 Carson Street
Raleigh, NC 27608

Mr. Tom Ambler
Norfolk Southern Corporation
Three Commercial Place
Norfolk, VA 23510

Mr. Edison Cooper
Norfolk Southern Corporation
175 Spring Street, S.W.
Atlanta, GA 30303

Re: Deeds of Easement

Dear Messrs. Bowman, Ambler and Cooper:

PCS Phosphate Company, Inc., formerly known as Texas Gulf Sulphur Company, and the successor to North Carolina Phosphate Corporation, is the Grantor of easements for railroad purposes to Norfolk Southern Railway Company pursuant to the following Deeds of Easement (collectively the "Relocation Agreements"):

1. June 29, 1965, filed and recorded with the Register of Deeds of Beaufort County, North Carolina in Book 586, Pages 517 through 527.

2. June 29, 1965, filed and recorded with the Register of Deeds of Beaufort County, North Carolina in Book 587, Pages 414 through 423.

3. October 12, 1965, filed and recorded with the Register of Deeds of Beaufort County, North Carolina in Book 591, Pages 401 through 408.

4. April 15, 1966, filed and recorded with the Register of Deeds of Beaufort County, North Carolina in Book 598, Pages 550 through 554.

5. May 3, 1966, filed and recorded with the Register of Deeds of Beaufort County, North Carolina in Book 609, Pages 67 through 73.

PCS hereby notifies Norfolk Southern pursuant to the Relocation Agreements of its desire that the railroad track and right-of-way be moved to the locations specified in the enclosed engineering drawings. Such relocation must be initiated by mid-year 2005 and completed no later than mid-year 2007. In accordance with the Relocation Agreements, PCS shall grant Norfolk Southern a right-of-way and easement for the relocated track. Pursuant to the Relocation Agreements, Norfolk Southern shall complete the railroad relocation at its expense.

PCS's engineering representatives have determined the precise location for the new right-of-way and relocated track and are prepared to work with the engineering representatives of Norfolk-Southern to review the plans.

Please contact Jerry Waters or Tex Gilmore to discuss this matter further and to plan for the relocation.

Very truly yours,

PCS Phosphate Company, Inc.

By: W. T. Cooper, Jr.
General Manager, Phosphate Operations

Distribution via e-mail without enclosures:

Norfolk Southern:
Ken Yopp
Thomas J. Brugman
Steve D. Eisenach
Danny D. Smith
Dick Raup

PCS Phosphate Company, Inc.
Thomas J. Regan, Jr.
Cyril Eckl
Mike Sylvester
Jerry Waters
Tex Gilmore
Curtis Brown
Keith Thornton
Bob Markman
Bob Thomas
Ross Smith
Joseph A. Podwika

EXHIBIT G



Norfolk Southern Corporation
1500 Carson Street
Raleigh, North Carolina 27608

Carl D. Wilson
General Manager
East Carolina Business Unit

March 13, 2003

Bob Markman
PCS Phosphate
P. O. Box 48
Aurora, North Carolina 27806

RE: Lee Creek Line in Beaufort County, North Carolina - Possible relocation of Norfolk Southern Railway Company track

Dear Mr. Markman:

You contacted me about the efforts of PCS Phosphate seeking a permit from the North Carolina Division of Coastal Management to cross upper Whitehurst Creek with a relocated Norfolk Southern Railway Company main track, as that track would run from Highway 33 near Aurora to the PCS Phosphate plant site. You told me that the state wanted some sort of indication that NSR found the proposed route acceptable for a relocation.

As you know, NSR has not yet agreed to undertake any such track relocation and most certainly NSR has not agreed to pay for that track relocation effort. In our conversations and communications, you have acknowledged as much. As long as it is understood that NSR has made no commitments whatsoever about a track relocation, I am able to write that the route proposed by PCS Phosphate is in general terms acceptable to NSR, although NSR will obviously need to review and approve detailed plans as they become available.

Sincerely

Carl D. Wilson

Cc: D. D. Smith

EXHIBIT H

NORFOLK SOUTHERN

M S
R. D
J. P

Norfolk Southern Corporation
3 Commercial Place
Norfolk, Virginia 23510-2191
(757) 664-5077
(757) 533-4884 FAX

Kathryn B. McQuade
Executive Vice President Planning
& Chief Information Officer

December 16, 2004

Thomas Regan
President, PCS Phosphate
PCS Potash Corp
PCS Sales (USA), Inc.
Suite 200, 1101 Skokie Boulevard
P.O. Box 3320
Northbrook, Illinois 60062

Dear Tom

Norfolk Southern Railway Company committed at the July 30, 2004 meeting with Potash Corp in Chicago to explore potential sources of funding for the proposed Norfolk Southern Lee Creek branch track relocation. We have done so, but without success. We talked to the North Carolina Department of Transportation, the North Carolina Department of Commerce and CSX Transportation, Inc. None of these parties would commit to providing funding for the Lee Creek project.

As we discussed at our July and previous meetings, since alternative funding sources have been sought but cannot be found, Norfolk Southern now needs to know if PCS will fund the relocation project. Norfolk Southern cannot economically justify bearing the costs of the relocation project. There is no guarantee, and no apparent likelihood under current rates, traffic levels and traffic commitments, that Norfolk Southern could recover those costs.

I look forward to hearing from you, but if I do not hear from you by January 15, 2005, I will assume a negative response. I will then ask that our people begin to prepare an application to the STB to abandon the Lee Creek line.

Sincerely

Kathryn B. McQuade

cc

Dave Delaney
Cyril Eckl
Wick Moorman
Don Seale

EXHIBIT I



Norfolk Southern Corporation
Three Commercial Place
Norfolk, Virginia 23510-9231
(757) 664-5077
(757) 533-4884 FAX

Kathryn B. McQuade
Executive Vice President Planning
& Chief Information Officer

February 11, 2005

Mr. Thomas J. Regan, Jr.
President
PCS Potash Corp
P.O. Box 3320
Northbrook, Illinois 60062

Re. Aurora, North Carolina Track

Dear Tom:

This letter responds to your correspondence of January 7, 2005 regarding the proposed relocation of the Lee Creek branch line that serves PCS Phosphate Company's Aurora operation. Norfolk Southern Railway Company has explored potential sources of funding for the proposed Lee Creek branch track relocation without success. We talked to the North Carolina Department of Transportation, the North Carolina Department of Commerce and CSX Transportation, Inc. None of these parties would commit to funding for the proposed Lee Creek track relocation project.

As we have discussed at previous meetings, Norfolk Southern cannot economically justify bearing the costs of the proposed relocation project. Under current rates and traffic levels Norfolk Southern operates this line at a loss; therefore we cannot economically justify the capital investment required for the proposed track relocation. Under the current rates and traffic levels, and with no guaranteed traffic commitment at a profitable rate for the future, Norfolk Southern would never be able to recover the costs of the proposed track relocation. If PCS would like to fund the proposed track relocation, we are happy to work with you to see that it is done.

We are available to meet with you to discuss the proposed project and PCS' funding. Norfolk Southern value's our companies' longstanding business relationship as much as you do, but cannot justify such a capital investment. Abandonment of a rail line is always Norfolk Southern's last option. If PCS is not willing to fund the proposed track relocation and Norfolk Southern cannot economically justify the funding, then we must begin the abandonment process before the Surface Transportation Board (STB). Since the STB has exclusive jurisdiction over the abandonment of rail lines based on sufficiency of income, its actions will preempt any purported obligation that your company believes otherwise exists. I hope to hear from you that PCS will fund the relocation, and when I do, I will stop the abandonment process even though Norfolk Southern operates the line at a loss.

Sincerely,



File: CWS: PCS

Norfolk Southern Corporation
Three Commercial Place
Norfolk, Virginia 23510-9231
(757) 664-5077
(757) 533-4884 FAX

Kathryn B. McQuade
Executive Vice President Planning
& Chief Information Officer

February 11, 2005

This is our "final" answer on this - you should submit revised proposal for the White Springs Fla. business independent of this.

Mr. Thomas J. Regan, Jr.
President
PCS Potash Corp
P.O. Box 3320
Northbrook, Illinois 60062

Re: Aurora, North Carolina Track

Dear Tom:

This letter responds to your correspondence of January 7, 2005 regarding the proposed relocation of the Lee Creek branch line that serves PCS Phosphate Company's Aurora operation. Norfolk Southern Railway Company has explored potential sources of funding for the proposed Lee Creek branch track relocation without success. We talked to the North Carolina Department of Transportation, the North Carolina Department of Commerce and CSX Transportation, Inc. None of these parties would commit to funding for the proposed Lee Creek track relocation project.

As we have discussed at previous meetings, Norfolk Southern cannot economically justify bearing the costs of the proposed relocation project. Under current rates and traffic levels Norfolk Southern operates this line at a loss; therefore we cannot economically justify the capital investment required for the proposed track relocation. Under the current rates and traffic levels, and with no guaranteed traffic commitment at a profitable rate for the future, Norfolk Southern would never be able to recover the costs of the proposed track relocation. If PCS would like to fund the proposed track relocation, we are happy to work with you to see that it is done.

We are available to meet with you to discuss the proposed project and PCS' funding. Norfolk Southern value's our companies' longstanding business relationship as much as you do, but cannot justify such a capital investment. Abandonment of a rail line is always Norfolk Southern's last option. If PCS is not willing to fund the proposed track relocation and Norfolk Southern cannot economically justify the funding, then we must begin the abandonment process before the Surface Transportation Board (STB). Since the STB has exclusive jurisdiction over the abandonment of rail lines based on sufficiency of income, its actions will preempt any purported obligation that your company believes otherwise exists. I hope to hear from you that PCS will fund the relocation, and when I do, I will stop the abandonment process even though Norfolk Southern operates the line at a loss.

Sincerely,

Kathryn B. McQuade

cc: Dave Delaney
Cyril Eckl
Wick Moorman
Don Seale

RECEIVED
FEB 15 2005
SALES AND MARKETING

Thomas J. Regan, Jr.
President, PCS Phosphate

Jtb:WS:PCS

PotashCorp

Via Federal Express, Overnight Delivery
and Certified Mail

P/C(1)

April 28, 2005

Ms. Kathryn B. McQuade
Executive Vice President Planning
and Chief Information Officer
Norfolk Southern Corporation
Three Commercial Place
Norfolk, Virginia 23510-9231

Re: **Aurora, North Carolina – Track Relocation**

Dear Kathryn:

This letter responds to your February 11, 2005 correspondence regarding the relocation of the Lee Creek branch line that serves PCS Phosphate Company's Aurora operations. In that letter you advise that Norfolk Southern will not comply with its contractual obligation to fund the relocation of the subject line and that, if PCS does not fund such relocation, NS will begin abandonment proceedings. In light of that position, PCS has no choice but to file the enclosed Complaint. As Cyril Eckl advised Dave Brown, unless the NS agrees in writing by noon on Friday, May 6, 2005 to comply with its funding obligation, PCS will file the Complaint.

Sincerely,

Thomas J. Regan, Jr.
President

/AB

Encl.

C w/o encl.: Dave Brown
Dave Delaney
Cyril Eckl
Wick Moorman
Don Seale
Michael Sylvester
Karin Torain

DTL
TJB
DWS

RECEIVED
MAY 2 2005
SALES AND MARKETING

PCS PHOSPHATE COMPANY, INC.
SUITE 400, 1101 SKOKIE BOULEVARD, P.O. BOX 3320, NORTHBROOK, IL 60062 • PHONE: (847) 849-4471 FAX: (847) 849-4691

David Lawson
file: CSX-PCS

Thomas J. Regan, Jr.
President, PCS Phosphate

PotashCorp

Via Federal Express, Overnight Delivery
and Certified Mail

April 28, 2005

EVP Planning & CIO

APR 29 2005

N. S. Corp.

Ms. Kathryn B. McQuade
Executive Vice President Planning
and Chief Information Officer
Norfolk Southern Corporation
Three Commercial Place
Norfolk, Virginia 23510-9231

Re: **Aurora, North Carolina – Track Relocation**

Dear Kathryn:

This letter responds to your February 11, 2005 correspondence regarding the relocation of the Lee Creek branch line that serves PCS Phosphate Company's Aurora operations. In that letter you advise that Norfolk Southern will not comply with its contractual obligation to fund the relocation of the subject line and that, if PCS does not fund such relocation, NS will begin abandonment proceedings. In light of that position, PCS has no choice but to file the enclosed Complaint. As Cyril Eckl advised Dave Brown, unless the NS agrees in writing by noon on Friday, May 6, 2005 to comply with its funding obligation, PCS will file the Complaint.

Sincerely,

Thomas J. Regan, Jr.
President

/AB

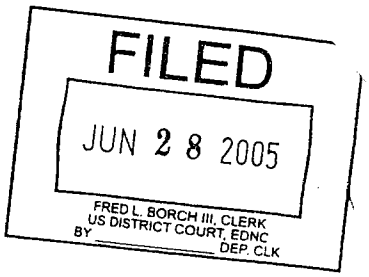
Encl.

C w/o encl.: Dave Brown
Dave Delaney
Cyril Eckl
Wick Moorman
Don Seale
Michael Sylvester
Karin Torain

RECEIVED
[illegible] 2005
[illegible]ODUCTS

PCS PHOSPHATE COMPANY, INC.
SUITE 400, 1101 SKOKIE BOULEVARD, P.O. BOX 3320, NORTHBROOK, IL 60062 • PHONE: (847) 849-4471 FAX: (847) 849-4691

Exhibit 8



IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF NORTH CAROLINA
EASTERN DIVISION

No. 4:05-CV-55-D(1)

PCS PHOSPHATE COMPANY, INC., Plaintiff, v. NORFOLK SOUTHERN CORPORATION AND NORFOLK SOUTHERN RAIL WAY COMPANY, INC., Defendants.	)	**ANSWERS AND AFFIRMATIVE DEFENSES TO COMPLAINT**

Defendants, Norfolk Southern Corporation ("NSC") and Norfolk Southern Railway Company ("NSR"), by its undersigned attorneys, answer the complaint and allegations of Plaintiff, PCS Phosphate Company, Inc. ("PCS"), as follows:

PARTIES, JURISDICTION, AND VENUE

1. Defendants admit that Plaintiff PCS is a Delaware corporation. Defendants are without knowledge or information sufficient to form a belief as to the truth of the allegation concerning the location of Plaintiff's principal place of business. Defendants admit that Plaintiff has a large phosphate mining and processing facility at Aurora, NC. Defendants have no knowledge as to Plaintiff's principal place of business, but admit it is not in Virginia.

2. Defendants admit that Norfolk Southern Corporation ("NSC") is a Virginia corporation with its principal place of business in Norfolk, Virginia.

3. Defendants admit that Norfolk Southern Railway Company ("NSR") is a Virginia corporation with its principal place of business in Norfolk, Virginia and is a wholly-owned subsidiary of NSC.

4. Defendant NSC denies that NSC is a successor in interest to the interests, rights and liabilities of a former railroad company known during 1965 and 1966 as Norfolk Southern Railway Company and referred to by Plaintiff as Grantee Railroad Company. Defendant NSR admits that NSR is a successor in interest to the said former Norfolk Southern Railway Company. Therefore, Defendants answers are given to the extent of their interests in the case and no answer herein constitutes an admission that NSC is a proper party Defendant in this case. On January 1, 1974, "old NSR" was merged into Carolina and Northwestern Railway Company ("C & NW" a subsidiary of Southern Railway Company) C & NW changed its name to Norfolk Southern Railway Company and was then the surviving corporation. On June 1, 1982, Norfolk Southern Railway Company changed its name back to Carolina and Northwestern Railway Company, On June 1, 1988, Carolina and Northwestern Railway Company merged into Southern Railway Company and Southern Railway Company survives. On December 31, 1990, Southern Railway Company changed its name to Norfolk Southern Railway Company, which it continues to be.

5. Defendants deny that this Court has jurisdiction over this litigation because the entire subject matter of the complaint concerns transportation by rail carrier as defined in 49 U.S.C.§ 10102(9), including without limitation matters of railroad line abandonment and construction, and remedies with respect thereto. Those matters and remedies with respect thereto are under the exclusive jurisdiction of the Surface

Transportation Board pursuant to 49 U.S.C. § 10501(b). Defendants admit that Plaintiff and Defendants are not residents of the same States for purposes of United States District Court jurisdiction and that the amount in controversy between them exceeds $75,000.

6. Defendants deny that venue in this District is proper because the Court lacks jurisdiction over the subject matter of the complaint and the remedies sought by Plaintiff in the complaint. Defendants admit that venue would be proper in this District if the Court had jurisdiction over the subject matter of the complaint and remedies with respect thereto.

7. Defendant NSR admits that it is subject to personal jurisdiction in North Carolina. Defendant NSC denies that it is subject to personal jurisdiction in North Carolina because it is not registered to do business in North Carolina, has no registered agent in North Carolina and does not do business in North Carolina. Therefore, Defendants answers are given to the extent of their interests in the case and no answer herein constitutes an admission that NSC is a proper party Defendant in this case.

NATURE OF THIS ACTION

8. Defendants deny each and every averment, allegation, statement and conclusion of paragraph 8 of the complaint, except that Defendants admit the existence of the "Lee Creek Rail Line" and the location of Plaintiff's facilities near Aurora, North Carolina. For purposes of this answer, Defendants' references to the Lee Creek Rail Line shall be to that approximately six-mile segment of rail line between Aurora, NC and Lee Creek, NC that crosses Plaintiff's property unless stated otherwise or the context requires.

FACTUAL BACKGROUND

PCS Relies Upon the Lee Creek Rail Line to Serve Its Aurora Facility.

9. Defendants are without knowledge or information sufficient to form a belief as to the truth of the allegations in paragraph 9 of the complaint, except that Defendants admit they are aware that on June 4, 2005, Standard and Poor's reported that Potash Corporation of Saskatchewan, Inc. "believes that its North Carolina plant is the world's largest integrated phosphate mine and processing plant" and that PCS owns a large tract of land and a large phosphate mining and processing facility near Aurora, North Carolina.

10. Defendants are without knowledge or information sufficient to form a belief as to the truth of the allegations in paragraph 10 of the complaint, and specifically with respect to allegations concerning the exact form of succession or merger of the referenced companies, the acquisition of property interests by or transfer of property interests to Plaintiff by predecessor or other companies and the circumstances surrounding the establishment and naming of PCS after Potash Corporation of Saskatchewan acquired TGS property. For the purpose of this answer, Defendants admit that Texas Gulf Sulphur Company and North Carolina Phosphate Corporation constructed mining and processing facilities and began operations near Aurora, NC in the mid-1960s and that those facilities are now owned and operated by Plaintiff.

11. Defendants are without knowledge or information sufficient to form a belief as to the truth of the allegations in paragraph 11 of the complaint, but for the purpose of this answer, Defendants will admit that PCS currently employs over 1,000 persons at its Aurora Facility and is the largest private employer in Beaufort County.

12. Defendants are without knowledge or information sufficient to form a belief as to the truth of the allegations in paragraph 12 of the complaint, and specifically

as to the truth of the allegations concerning Plaintiff's production capacity or phosphate ore reserves, except that Defendants admit that PCS has eight "processing facilities" or separate operations at its Aurora Facility.

13. Defendants deny that they received $31 million plus additional revenue from providing rail service to Plaintiff's Aurora Facility in the year 2004. Defendant NSR received $14,028,690 in gross revenue from PCS for inbound and outbound rail shipments to Plaintiff's Aurora Facility in 2004 and approximately $1.76 million in gross revenue from third parties for other rail shipments to and from that facility. Defendant received 25-cents per mile in trackage rights fees for each carload of PCS transported by CSX Transportation, Inc. over Defendant NSR's track serving the Aurora Facility, including the track to and from CSXT's nearest track about twenty-six (26) miles from Aurora, NC, near Chocowinity, NC. CSXT's predecessor received the right to use the track as a condition of the Interstate Commerce Commission's approval in 1973 of Southern Railway Company's, NSR's predecessor's, control of the old Norfolk Southern Railway Company, which is referred to by Plaintiff as the Grantee Railroad. At the time of this approval, these trackage rights fees amounted to no more than approximately $150,000 in 2004, most of which actually was attributable to use of Defendant's rail line between Greenville, NC and Aurora, NC. Defendant NSC does not provide railroad transportation service and received no revenue for providing such service to Plaintiff's Aurora Facility in 2004. As to any other allegations in paragraph 13 of the complaint, Defendants are without knowledge or information sufficient to form a belief as to the truth of the said allegations.

TGS Negotiates Relocation Agreements with the Defendants.

14. Defendants admit that the former Norfolk Southern Railway Company, which is referred to by Plaintiff as the Grantee Railroad, received ICC approval to construct the rail line serving Plaintiff's Aurora Facility in a certificate and order dated October 26, 1964 that referred to the statutory standard under which the ICC gave such approvals as the language existed at that time ("present and future public convenience and necessity" standard). The current statutory standards and language governing STB approval of the construction or abandonment of railroad lines are found at 49 U.S.C. § 10901 and 49 U.S.C. § 10903, respectively, and differ from the standards and language in the Interstate Commerce Act in 1964. Except as admitted herein, the remaining allegations of paragraph 14 of Plaintiff's Complaint are denied.

15. Defendant NSC denies each and every allegation of paragraph 15 of the complaint with respect to itself. Defendant NSR admits the allegations of the first sentence of paragraph 15 of the complaint as they pertain to NSR's predecessor, which is referred to by Plaintiff as the Grantee Railroad. Defendant NSR admits that NSR or its predecessor(s) have continuously provided, but since the1973 grant of trackage rights to CSXT's predecessor became effective, have not exclusively provided, railroad transportation services to the Aurora Facility. Defendant NSR denies that it or its predecessors provided, or now provides, transportation services to the Aurora Facility pursuant to a series of "Deeds of Easement." Said transportation service was and is provided by the railroads to the Aurora Facility pursuant to the authorization of the Interstate Commerce Commission (ICC), predecessor agency to the Surface Transportation Board (STB), and the provisions of Title 49 of the United States Code, as

amended. Said "Deeds of Easement" simply permitted Defendant NSR's predecessor to locate a railroad line on Plaintiff's property should it choose to do so. Thus, Defendant NSR admits only that its predecessor constructed the approximately six-mile segment of the Lee Creek Rail Line between Aurora, NC and Lee Creek NC on Plaintiff's property pursuant to the permission provided in the referenced documents. Except as admitted herein, the remaining allegations of paragraph 15 of Plaintiff's Complaint are denied.

16. Defendants deny that the subject documents are "Relocation Agreements" but admit that the five documents styled "Deeds of Easement" to which Plaintiff refers in Paragraph 16 are genuine. Defendants deny that the "Deeds of Easement" contain "covenants" that require Defendant to relocate the Lee Creek Rail Line. Defendants deny that NSR's predecessor agreed under the terms of the "Deeds of Easement" to re-construct or relocate the Lee Creek Rail Line based solely on the determination that said Lee Creek Rail Line interferes with Plaintiff's anticipated mining or processing operations at the Aurora Facility. Defendants assert that the referenced provisions do not require Defendants to relocate the Lee Creek Rail Line simply upon request, but merely required Plaintiff's predecessors to provide Defendant NSR's predecessor with a substitute easement should the railroad, at its own expense, accede to Plaintiff's request to relocate the Lee Creek Rail Line, provided certain other conditions also were met. The terms of paragraph (3) of all 5 "Deeds of Easement" recognize that Defendants may abandon the land or right of way for railroad purposes, upon which Plaintiff's only remedy is that upon such abandonment Plaintiff will be seized of its former estate and the easement shall cease and determine. Moreover, the provision states if a railroad track is removed from the right-of-way and not replaced within one year, this shall be

conclusively presumed to constitute an abandonment. If Defendant NSR had an unqualified and indefinite or perpetual obligation to construct and maintain a railroad line on the easement or a substituted easement, or to relocate the rail line and maintain it perpetually or indefinitely, the "Deeds of Easement" would contain no such provision. In addition, the terms of paragraph (3) of the "Deeds of Easement" of October 12, 1965, April 15, 1966 and May 3, 1966, Plaintiff's Exhibits C, D and E, also provide: "Failure to build a track on said right of way and easement within a period of one year from the date of this instrument will be conclusively presumed to constitute an abandonment." If Defendant's predecessor had no obligation to build the railroad line in the first place, the documents can hardly be construed to place upon it or its successor an unqualified obligation to re-build it in another location forty years later. Furthermore, in paragraph (7) of the "Deeds of Easement" of October 12, 1965, April 15, 1966 and May 3, 1966 provide without qualification: "The railroad tracks and appurtenant facilities installed by Grantee shall be and remain the property of Grantee and may be removed by it at any time and from time to time." Both paragraph (3) of Plaintiff's Exhibits A, B, C, D and E and paragraph (7) of Plaintiff's Exhibits C, D, and E are inconsistent with an unqualified, indefinite and perpetual obligation to re-construct or relocate the Lee Creek Rail Line. They are consistent with and recognize the right of a railroad to apply for Interstate Commerce Commission authority to abandon a railroad line and with the jurisdiction of the Interstate Commerce Commission, now the Surface Transportation Board, over railroad line abandonment and construction. They also recognize that Defendant would build, maintain and continue to operate the railroad line under the assumption that it would be in Defendant's economic interest to do so. The "Deeds of Easement" must be

read in light of and as complying with the provisions of the Interstate Commerce Act as the applicable law governing railroad line construction and abandonment when the "Deeds of Easement" were written. All of the provisions of the "Deeds of Easement" must be considered. Moreover, in the event of any ambiguity in the language, the "Deeds of Easement" must be construed against the Grantor as drafter. Since the descriptions of the alleged "relocation agreements" in the "Deeds of Easement" in their entirety are so vague and indefinite that effect cannot be given to them without writing new, material language into the "Deeds of Easement," that principle must be applied to hold that the "relocation agreements" are void, without effect and unenforceable. PCS's predecessors were not the "Easement Grantors" with respect to all five "Deeds of Easement" nor did PCS's predecessors have any interest to grant although it was a signatory to the "Deed of Easement" dated October 12, 1965, Plaintiff's Exhibit C.. Furthermore, the Defendants incorporate by reference their answer to the allegations of paragraph 15 of the complaint as if fully set forth herein. Finally, to construe the "Deeds of Easement" in the manner set forth by the Plaintiff would violate the Rule Against Perpetuities and render the "Deeds of Easement" invalid and unenforceable as against Defendants.

17. Defendants incorporate by reference their answer to the allegations of paragraphs 15 and 16 of the complaint as if fully set forth herein. Defendants admit that the exhibits are genuine copies of the said documents and assert that the documents in their entirety speak for themselves.

18. Defendants deny that the quoted language is a "covenant" and incorporate by reference their answers to the allegations of paragraphs 15 and 16 of the complaint as if fully set forth herein. The quoted language contains no language of forfeiture or

penalty and does not touch and concern the land that is the subject of the easement, is vague and indefinite, and could not be enforced or given effect without disregarding other material language in the "Deeds of Easement" and without writing other material language into the "Deeds of Easement." The document in its entirety speaks for itself.

19. Defendants incorporate by reference their answer to the allegations of paragraphs 15 and 16 of the complaint as if fully set forth herein, but admit that the exhibit is a genuine copy of said document and assert that the document in its entirety speaks for itself. Defendants specifically note that PCS's predecessor signed Exhibit C and described itself as a Grantor even though it was not an owner of or otherwise seized of the estate from which the grant was made and provided no consideration with respect to the grant.

20. Defendants deny that the quoted language constitutes an "express Relocation Provision" and incorporate by reference their answers to the allegations of paragraphs 15, 16 and 18 of the complaint as if fully set forth herein. Defendants deny that the selected excerpts and omissions from the document in paragraph 20 of the complaint represent a complete and accurate statement of the terms and meaning of that provision of the document or of the document in its entirety. Defendants specifically note that TGS had no estate to grant to Defendant NSR's predecessor and provided no consideration for this "Deed of Easement" or any promise, offer, condition or provision in it. As to its terms, the document in its entirety speaks for itself.

21. Defendants incorporate by reference their answers to the allegations of paragraphs 15, 16 and 18 of the complaint as if fully set forth herein, but admit that the exhibits are genuine copies of the referenced documents and assert that the documents in

their entirety speak for themselves. It is further alleged by Defendant NSC that it has never been a party top or executed any "Deed of Easement" as alleged in Plaintiff's Complaint, as it is a holding company not operating or doing business in North Carolina.

22. Defendants deny that the referenced documents contain "express Relocation Provisions" and incorporate by reference their answers to the allegations of paragraphs 15, 16, 18 and 20 of the complaint as if fully set forth herein. Defendants deny that the selected excerpts and omissions from the document in paragraph 20 of the complaint, as reflected in the assertion in paragraph 22 of the complaint, represent a complete and accurate statement of the terms and meaning of either the referenced provision or the documents in their entirety and assert that the documents in their entirety speak for themselves.

23. Defendants incorporate by reference their answer to the allegations of paragraphs 15, 16, 18, 20 and 22 of the complaint as if fully set forth herein. Defendants deny that they have never disputed the validity of the documents insofar as they are alleged to be "relocation agreements" as Plaintiff's Exhibit G in part indicates. Defendants admit that the parties had the documents executed, notarized, and recorded with the Beaufort County Register of Deeds but deny that these actions determine their nature, status, interpretation, validity or enforceability. Defendants deny that there was or is any consideration for the so-called "relocation agreements" but again state that the only consideration for the relocation of the rail line is the future promise of the Plaintiff to provide a substitute easement for the relocated rail line if Defendant abandons and the rail line at its current location and re-constructs it at an entirely different location under the conditions set forth in the agreement or applicable law and the assumption that Defendant

will voluntarily take this action if Defendant can continue to earn a profit or return on its investment from doing so, which under current circumstances approximately forty years after the documents were executed and recorded, Defendant can not. Defendants further deny that Plaintiff's predecessor had any estate to grant to Defendant's predecessor with respect to the "Deed of Easement" identified as Plaintiff's Exhibit C or that Plaintiff's predecessor provided any consideration with respect to the grant described in the "Deed of Easement."

PCS Determines That Relocation of the Lee Creek Rail Line Is Necessary for Continued Mining and Processing Operations at the Aurora Facility.

24. Defendants are without knowledge or information sufficient to form a belief as to the truth of the allegations in paragraph 24 of the complaint in part and without limitation because all former management employees of the former Norfolk Southern Railway Company are retired or deceased and because the assertions of paragraph 24 of the complaint are vague, indefinite and immaterial, except that Defendants deny that their current management has understood and agreed "at all relevant times" that the processing operations at the Aurora Facility might require relocation of the Lee Creek Rail Line.

25. Defendants are without knowledge or information sufficient to form a belief as to the truth of the allegations in paragraph 25 of the complaint but deny that they had knowledge or information concerning the alleged maps and projections. Furthermore, the admission inherent in this allegation merely shows that PCS not only waited more than 21 years after the ten year period prescribed in the "Deeds of Easement" as the time for PCS to request that NSR relocate the rail line had expired but

waited more than 21 years after it contemplated moving the rail line to make the relocation request in its November 30, 2003 letter.

26. Defendants are without knowledge or information sufficient to form a belief as to the truth of the allegations in paragraph 26 of the complaint, but assume that PCS's mining activities require certain governmental permits and approvals of some type. Defendants further deny that the allegations in paragraph 26 of the complaint are material or relevant to Plaintiff's alleged causes of action.

27. Defendants are without knowledge or information sufficient to form a belief as to the truth of the allegations in paragraph 27 of the complaint. Furthermore, the allegation of at least the first sentence of paragraph 27, if not the entire averment, directly contradicts the allegation of paragraph 25 that: "Since at least 1981, PCS maps and projections of future mining operations have contemplated that phosphate reserves located immediately below the current Lee Creek Rail Line would be mined."

28. Defendants are without knowledge or information sufficient to form a belief as to the truth of the allegations in paragraph 28 of the complaint, except that Defendants admit that representatives of NSR and PCS have met and discussed or otherwise conferred on the subject of relocation of the Lee Creek Rail Line from time to time in the year 2002 and thereafter. Except as admitted herein, the remaining allegations of paragraph 28 of Plaintiff's Complaint are denied.

29. Defendants deny each and every averment, allegation, statement and conclusion of paragraph 29 of the complaint. Moreover, the allegations of paragraph 29 are vague and indefinite, do not provide Defendants with specific information concerning

the date and circumstances of the alleged meeting or the basis for the allegations and the averment states legal conclusions rather than allegations of fact.

30. Defendants incorporate by reference their answer to the allegations of paragraphs 15, 16, 18, 20, 22 and 23 of the complaint as if fully set forth herein. Defendants admit that they received the letter referenced in paragraph 30 of the complaint, and state that, as to its terms, the letter in its entirety speaks for itself. Defendants have not yet been able to determine whether they have knowledge or information sufficient to form a belief concerning whether Plaintiff requested relocation of the Lee Creek Rail Line at a date prior to the date of the referenced letter.

The Defendants Breach Their Obligations to Relocate the Lee Creek Line and Retaliate Against PCS by Threatening to Abandon the Line.

31. Defendants are without knowledge or information sufficient to form a belief as to the truth of the allegations in paragraph 28 of the complaint, except that Defendants admit that the document referred to as Exhibit G is genuine and, as to its terms, speaks for itself. Defendants further state that Plaintiff solicited the referenced letter from Defendant in an e-mail from Jeff Furness, PCS Senior Environmental Scientist, which noted that "there are disagreements regarding financial responsibility for this relocation....I am not asking for any statements that may construe any responsibility for the relocation." Defendants assert that the excerpt from letter stated in paragraph 31 of the complaint has been taken out of context, is misleading as presented in that paragraph and does not support the conclusions drawn in that paragraph. Inasmuch as the letter in Exhibit G was solicited by defendants, was provided as an accommodation to a customer, was provided on the basis that key reservations would be made, and the letter

in fact contains such reservations, Defendants specifically deny Plaintiff's characterization and misuse of that letter in paragraph 31 of the complaint.

32. Defendants admit that representatives of Defendants on behalf of NSR and representatives of PCS met on July 30, 2004 but Defendants deny that the NSR representatives "expressly acknowledged their relocation obligations under the Relocation Agreements" at such meeting. Defendant NSR's representative made a Power Point presentation at that meeting that in abbreviated and shorthand fashion, as such abbreviated documents are necessarily drafted, referred to the documents at issue and plaintiff's position with respect to the supposed requirements of those documents to relocate the Lee Creek Rail Line in order to put both parties' positions before the meeting. Defendant's representative did not make, and was not authorized to make, any legal interpretation of the documents, any acknowledgement of Defendant's obligations, if any, in the documents, any contradiction of the position taken in the letter set forth in Plaintiff's Exhibit G that expressed reservations about Defendant's obligations, if any, under the documents, any waiver of Defendant's rights or legal position or any legal conclusion with respect to the validity, enforceability or requirements of the documents or any new or renewed promise, commitment or obligation with respect to relocation of the Lee Creek Rail Line. Defendants further assert that Plaintiff can not resort to such vague extrinsic "evidence" and interpretations to contradict the clearly optional nature of the relocation requirement as shown by a reading of the documents as a whole.

33. Defendants deny that they have "failed to perform their undisputed contractual obligations." Clearly, Defendant's March 13, 2003 letter to PCS, Plaintiff's Exhibit G, disputes Defendants' alleged "contractual obligations." Defendants

incorporate by reference their answer to the allegations of paragraphs 15, 16, 18, 20, 22, 23, 31 and 32 of the complaint as if fully set forth herein. Defendants admit that the letter referenced as Exhibit H is a genuine document, and as to its terms, in its entirety, speaks for itself.

34. Defendants deny each and every averment, allegation, statement and conclusion of paragraph 34 of the complaint, including without limitation that the referenced documents are "relocation agreements." Defendants incorporate by reference their answer to the allegations of paragraphs 15, 16, 18, 20, 22, 23, 31 and 33 of the complaint as if fully set forth herein. As to their terms, the documents in their entirety speak for themselves, but Defendants further assert that paragraph (1) of the documents, as especially those that Exhibits C, D and E contemplate that Defendant NSR could request certain changes in plans proffered for relocation of the rail line if offered by Plaintiff if those plans did not meet or satisfy certain specifications and conditions. If Plaintiff did not accept those changes, it could abandon the relocation project. Clearly, Defendant could also request Plaintiff to fund changes that Defendant did not find met the conditions and specifications in paragraph (1), or other legal requirements or options, as an alternative to abandoning the project and nothing in the documents prohibits Plaintiff from doing so.

35. Defendants are without knowledge or information sufficient to form a belief as to the truth of the allegations in paragraph 35 of the complaint. Defendants further deny that the assertion would be material or relevant to Plaintiff's asserted causes of action even if it were true. Defendants incorporate by reference their answer to the allegations of paragraphs 15, 16, 18, 20, 22, 23, 31, 33 and 34 of the complaint as if fully

set forth herein. As also shown in Defendants' affirmative defenses, Plaintiff has relinquished its right to enforce the so-called relocation agreements, if it ever had any such right, as a matter of law.

36. Defendants deny that they have "failed to perform their contractual obligations." Defendants admit that Exhibit H is a genuine document, which, as to its terms, in its entirety, speaks for itself. Defendants deny Plaintiff's characterization of the document or any part of its contents. Defendants incorporate by reference their answer to the allegations of paragraphs 15, 16, 18, 20, 22, 23, 31, 33, 34 and 35 of the complaint as if fully set forth herein. Defendants further assert that they have the legal right to submit an application or petition to the Surface Transportation Board for authority or exemption to abandon the Lee Creek Rail Line regardless of the provisions of the five "Deeds of Easement" or of the existence of CSXT's trackage rights over the Lee Creek Line and that such an application or petition would not constitute a breach of the "Deeds of Easement" or any violation of any law, regulation or legal requirement. Defendants further assert that Plaintiff in fact desires that Defendant NSR abandon the Lee Creek Rail Line in its current location and remove it from that location. Plaintiff's complaint is based solely on Defendants failure or refusal to re-construct the Lee Creek Rail Line in a different location. Defendants further assert that paragraph (3) of the "Deeds of Easement" and paragraph (7) of the "Deeds of Easement" shown as Plaintiff's Exhibits C, D and E clearly contemplate the possibility that Defendant NSR might abandon the land or right of way for railroad purposes or could remove the track from the easement at any time at its option. In that event, the easement would determine and Plaintiff would be seized of their former estates. This reversion of the easement estate is the sole remedy

or consequence prescribed by the "Deeds of Easement" for abandonment of the rail line over the easement, which necessarily would include abandonment, including failure to re-construct, any relocated rail line.

37. Defendants admit that Exhibit I is a genuine document, and as to its terms, in its entirety, speaks for itself. Defendants deny Plaintiff's characterization of the document as a "threat." Defendants incorporate by reference their answer to the allegations of paragraphs 15, 16, 18, 20, 22, 23, 31, 33, 34, 35 and 36 of the complaint as if fully set forth herein.

38. Defendants deny each and every averment, allegation, statement, characterization and conclusion of paragraph 38 of the complaint, except that Defendants admit they are in the process of preparing an application to the Surface Transportation Board for authority to abandon the Lee Creek Rail Line over Plaintiff's property. Defendants incorporate by reference their answer to the allegations of paragraph 36 of the complaint as if fully set forth herein. Defendants further state that all of the commodities transported over the Lee Creek Rail Line can be transported via truck, barge or a combination of modes including rail. Defendants further state that Plaintiff's allegations in paragraph 38 that they would face the prospect of operating the Aurora Facility without rail access are inconsistent with its assertion that it is building a railroad line to maintain rail access to its Aurora Facility. Defendants incorporate by reference their answer to the allegations of paragraphs 15, 16, 18, 20, 22, 23, 31, 33, 34, 35, 36 and 37 of the complaint as if fully set forth herein.

39. Defendants deny each and every averment, allegation, statement and conclusion of paragraph 39 of the complaint. Defendants incorporate by reference their

answer to the allegations of paragraphs 15, 16, 18, 20, 22, 23, 34, 35, 36 and 37 of the complaint as if fully set forth herein. Defendants further state that they are preparing an application to the Surface Transportation Board to abandon the Lee Creek Rail Line between Aurora, NC and Lee Creek, NC on Plaintiff's property that will be docketed as Surface Transportation Board Docket No. AB-290 (Sub-No. 262X), Norfolk Southern Railway Company – Abandonment – In Beaufort County, NC. The preliminary environmental report for this proceeding has been prepared and distributed to the agencies to which the STB requires distribution. Defendants' purpose in filing the abandonment application or petition is not, never has been and will not be, to coerce the Plaintiff to do anything. Its purpose will be to abandon the railroad line in its current location, as requested by Plaintiff, and to exercise its right to secure STB approval of such abandonment authority if it meets the statutory criteria, which Defendant believes that it will.

40. Defendants deny each and every averment, allegation, statement and conclusion of paragraph 40 of the complaint. Defendants incorporate by reference their answer to the allegations of paragraphs 15, 16, 18, 20, 22, 23, 34, 35, 36, 37 and 39 of the complaint as if fully set forth herein. Defendants further state that the STB can authorize an owner railroad to discontinue its service over a line of railroad and to be relieved of its common carrier obligation with respect to the line of railroad regardless of the presence of a rail carrier with trackage rights to operate over the line (or a tenant rail carrier). Defendants assume the party Plaintiff erroneously refers to as "a third party tenant shipper" is CSXT, a trackage rights tenant rail carrier. The railroad line owner and operator simply cannot consummate the abandonment and remove the track from the line

of railroad for which it receives the abandonment authority or exemption until the trackage rights tenant carrier receives STB authority or exemption to discontinue its service. That is a moot point in this case because Plaintiff desires the railroad line be abandoned at its current location and that the track to be removed from that location. Moreover, as part of the agreement that implemented the protective condition in favor of CSXT's predecessor that required NSR to permit CSXT's predecessor to use the line under the ICC's 1973 decision approving control of the old Norfolk Southern Railway Company by Southern Railway Company, CSXT 's predecessor agreed to abandon its rights when NSR abandoned its rights. Upon grant of abandonment authority or exemption to NSR with respect to the Lee Creek Rail Line, the STB will not, and indeed can not, require Defendants to construct a new rail line for the benefit of Plaintiff and CSXT and as to which NSR could not recover its investment or operate profitably nor can or will the STB transfer NSR's common carrier obligation to serve the current railroad line to any such newly constructed railroad line in a different location.

41. Defendants deny each and every averment, allegation, statement and conclusion of paragraph 41 of the complaint and specifically, without limitation, incorporate by reference their answers to the allegations of paragraph 35, 36, 39 and 40 of the complaint as if fully set forth herein. Moreover, PCS's attempt to secure reimbursement for NSR's failure to construct a new railroad line in a completely different location on its property for its benefit and the benefit of CSXT, without authorization by the STB, is simply an artful attempt to obtain from the court what it could not obtain from the STB indirectly and through a resort to state law remedies. It is an attempt to make Defendants pay for the very thing that the STB would excuse if it permitted Defendant

NSR to abandon the Lee Creek Rail Line without requiring NSR to construct a new line for PCS and CSXT or would not require if requested directly to authorize. Such state law remedies for such actions are pre-empted by the exclusive jurisdiction and exclusive remedies provisions of 49 U.S.C. § 10501(b).

42. Defendants deny each and every averment, allegation, statement and conclusion of paragraph 42 of the complaint. Defendants incorporate by reference their answer to the allegations of paragraphs paragraph 35, 36, 39, 40 and 41 of the complaint as if fully set forth herein.

PCS Begins Relocating the Lee Creek Rail Line to Mitigate Its Damages.

43. Defendants deny each and every averment, allegation, statement and conclusion of paragraph 43 of the complaint, except that Defendants are without knowledge or information sufficient to form a belief as to the truth of PCS's allegation that it has begun "relocating a portion of the Lee Creek Rail Line" although Plaintiff can not be "relocating" any part of the Lee Creek Rail Line inasmuch as that line is still intact.

44. Defendants deny each and every averment, allegation, statement and conclusion of paragraph 44 of the complaint, except that Defendants are without knowledge or information sufficient to form a belief as to the truth of PCS's allegation that it has begun "the relocation project."

45. Defendants are without knowledge or information sufficient to form a belief as to the truth of the allegations in paragraph 45 of the complaint and the same are therefore denied.

FIRST CLAIM FOR RELIEF

(Breach of Contract)

46. PCS incorporates by reference the allegations contained in paragraphs 1 through 45 as if fully set forth herein. Defendants incorporate by reference their answers to the allegations contained in paragraphs 1 through 45 of the complaint as if fully set forth herein.

47. Defendants deny each and every averment, allegation, statement and conclusion of paragraph 47 of the complaint, and specifically, but without limitation, incorporate by reference their answers to the allegations of paragraphs 4, 7, 15, 16 and 18 of the complaint as if fully set forth herein.

48. Defendants deny each and every averment, allegation, statement and conclusion of paragraph 48 of the complaint, and specifically, but without limitation, incorporate by reference their answers to the allegations of paragraphs 4, 7, 15, 16 and 18 of the complaint as if fully set forth herein.

49. Defendants deny each and every allegation of Paragraph 49 of the complaint and, without limitation, specifically deny that they were aware that Grantor's operations required rail access because, for example, the "Deeds of Easement" shown as Plaintiff's Exhibits C, D and E provide for the possibility that the rail line might not be built at all pursuant to the provision of the last sentence of paragraph (3) which provides: "Failure to build a track on said right of way and easement within a period of one year from the date of this instrument will be conclusively presumed to constitute an abandonment" and the other provisions of paragraph (3) of Plaintiff's Exhibits A, B, C, D and E and paragraph (7) of Plaintiff's Exhibits C, D and E. Defendants, without

limitation, specifically incorporate by reference their answer to the allegations of paragraph 16 of the complaint as if fully set forth herein. Defendants further assert that all the former management employees of the former Norfolk Southern Railway Company are retired or deceased.

50. Defendants deny each and every averment, allegation, statement and conclusion of paragraph 50 of the complaint, and, without limitation, incorporate by reference their answers to the allegations of paragraphs 16 and 49 of the complaint as if fully set forth herein. Defendants specifically state that since Defendant NSR did not acquire an unqualified and unconditional obligation to relocate the Lee Creek Rail Line, Defendant's right to apply for authorization to abandon the railroad line always existed under applicable law and its right to abandon the rail line was recognized in paragraph (3) of all five "Deeds of Easement" and Defendant's right to remove its track from the easement right of way at any time was recognized in paragraph (7) of the "Deeds of Easement" that are Plaintiff's Exhibits C, D and E, it was not reasonably foreseeable that Grantors would suffer any damages at all if Defendant did not agree to Grantor's request to relocate the Lee Creek Rail Line at any time, much less approximately forty years after the "Deeds of Easement" were executed.

51. Defendants deny each and every averment, allegation, statement and conclusion of paragraph 51 of the complaint, and, without limitation, specifically incorporate by reference their answers to the allegations of paragraphs 15, 16, 18 and 23 of the complaint as if fully set forth herein.

52. Defendants deny the allegations of paragraph 52 of the complaint and specifically, but without limitation, incorporate by reference their answers to the

allegations of paragraphs 15, 16, 18, 20, 22, 23 and 49 of the complaint as if fully set forth herein. Defendants further state that, as to their terms, the documents in their entirety speak for themselves.

53. Defendants deny each and every allegation of paragraph 53 of the complaint, and, specifically, but without limitation, incorporate by reference their answers to the allegations of paragraphs 15, 16, 18, 20, 22, 23 and 49 of the complaint as if fully set forth herein, except that Defendants are without knowledge or information about the exact assets, rights and interests in real estate which PCS may have acquired from its predecessors and how those assets, rights and interests may have been acquired.

54. Defendants deny each and every averment, allegation, statement and conclusion of paragraph 54 of the complaint, and, without limitation, incorporate by reference their answers to the allegations of paragraphs 15, 16, 18, 20, 22, 23 and 49 of the complaint as if fully set forth herein.

55. Defendants deny each and every averment, allegation, statement and conclusion of paragraph 55 of the complaint and, without limitation, incorporate by reference their answers to the allegations of paragraphs 15, 16, 18, 22, 23, 45 and 49 of the complaint as if fully set forth herein.

56. Defendants deny each and every averment, allegation, statement and conclusion of paragraph 56 of the complaint, and, without limitation, incorporate by reference their answers to the allegations of paragraphs 15, 16, 18, 22, 23, 45 and 49 of the complaint as if fully set forth herein.

SECOND CLAIM FOR RELIEF
(Breach of Easement Covenants)

57. Defendants incorporate by reference their answers to the allegations contained in paragraphs 1 through 56 of the complaint as if fully set forth herein.

58. Defendants deny each and every averment, allegation, statement and conclusion of paragraph 58 of the complaint, and, specifically, but without limitation, incorporate by reference their answers to the allegations of paragraphs 15, 16, 18, 20, 22, 23, 29, 31, and 32 of the complaint as if fully set forth herein.

59. Defendants deny each and every averment, allegation, statement and conclusion of paragraph 59 of the complaint, and, specifically, but without limitation, incorporate by reference their answers to the allegations of paragraphs 15, 16, 18, 20, 22, and 23 of the complaint as if fully set forth herein.

60. Defendants deny each and every averment, allegation, statement and conclusion of paragraph 60 of the complaint, including without limitation that the so-called Relocation Provisions touch and concern the land because they do not refer to relocating the rail line on the land that is the subject of the easements referenced in the "Deeds of Easement" and, moreover, do not even specifically identify any land to which the provisions might apply in the future should they be valid and ever come into effect. Defendants further state that the "Deeds of Easement," in their entirety, speak for themselves, as to their terms, and the provisions paraphrased by Plaintiff in paragraph 59 of the complaint. Defendants, without limitation, incorporate by reference their answers to the allegations of paragraphs 15, 16, 18, 20, 22, and 23 of the complaint as if fully set forth herein.

61. Defendants deny each and every averment, allegation, statement and

conclusion of paragraph 61 of the complaint, and specifically, but without limitation, incorporate by reference their answers to the allegations of paragraphs 15, 16, 18 and 23 of the complaint as if fully set forth herein.

62. Defendants deny each and every averment, allegation, statement and conclusion of paragraph 62 of the complaint, and specifically, but without limitation, incorporate by reference their answers to the allegations of paragraphs 15, 16, 18, 20, 22, 23 and 60 of the complaint as if fully set forth herein.

63. Defendants deny each and every averment, allegation, statement and conclusion of paragraph 63 of the complaint, and specifically, but without limitation, incorporate by reference their answers to the allegations of paragraphs 15, 16, 18, 22, 23, 49, 50 and 60 of the complaint as if fully set forth herein.

64. Defendants deny each and every averment, allegation, statement and conclusion of paragraph 64 of the complaint and specifically, but without limitation, incorporate by reference their answers to the allegations of paragraphs 15, 16, 18, 22, 23, 45, 49, 50 and 60 of the complaint as if fully set forth herein.

65. Defendants deny each and every averment, allegation, statement and conclusion of paragraph 65 of the complaint, and specifically, but without limitation, incorporate by reference their answers to the allegations of paragraphs 15, 16, 18, 22, 23, 45, 49, 50 and 60 of the complaint as if fully set forth herein.

THIRD CLAIM FOR RELIEF
(Unjust Enrichment)

66. Defendants incorporate by reference their answers to the allegations contained in paragraphs 1 through 65 of the complaint as if fully set forth herein.

67. Defendants deny each and every averment, allegation, statement and conclusion of paragraph 67 of the complaint. Defendants further state that they have not forced Plaintiff to relocate the rail line, that Defendants are not obligated to relocate the Lee Creek Rail Line, that they have received no benefit from any such relocation, that there is no certainty that they will receive any revenue at all from providing rail service to the Aurora Facility over the relocated line, much less sufficient revenue to maintain and operate the line profitably, because, at least under current circumstances, Plaintiff can route all rail traffic from that facility via CSXT. Since CSXT would not have the potential future costs of constructing or maintaining the line if NSR were to pay to rebuild it, CSXT could, as it can today, charge lower rates to transport Plaintiff's traffic than Defendant NSR would need to charge to recover its investment on the construction and maintenance of the re-constructed rail line. Defendants, without limitation, incorporate by reference their answers to the allegations of paragraphs 15, 16 and 18 of the complaint as if fully set forth herein.

68. Defendants deny each and every averment, allegation, statement and conclusion of paragraph 68 of the complaint as if fully set forth herein, and specifically, but without limitation, incorporate by reference their answers to the allegations of paragraphs 15, 16, 18, 20, 22, 23, 31, 32 and 34 of the complaint.

69. Defendants deny each and every averment, allegation, statement and conclusion of paragraph 69 of the complaint and, without limitation, incorporate by reference their answers to the allegations of paragraphs 15, 16, 18, 22, 23, 45, 49, 50, 60 and 64 of the complaint as if fully set forth herein.

FOURTH CLAIM FOR RELIEF
(Unfair and Deceptive Trade Practices)

70. Defendants incorporate by reference their answers to the allegations contained in paragraphs 1 through 69 of the complaint as if fully set forth herein.

71. Defendants deny each and every averment, allegation, statement and conclusion of paragraph 71 of the complaint, and, without limitation, incorporate by reference their answers to the allegations of paragraphs 15, 16, 36, 37, 38, 39, 40 and 41 of the complaint as if fully set forth herein.

72. Defendants deny each and every averment, allegation, statement and conclusion of paragraph 72 of the complaint. Defendants further state that an alleged breach of contract, even if proved, and even if coupled with the assertion of a legal right such as the filing of a legal action or an application for authority or exemption for abandonment of a rail line with the Surface Transportation Board, do not constitute unfair and deceptive trade practices under common law or N.C. Gen. Stat. Section 75-1.1 and, without limitation, Defendants incorporate by reference their answers to the allegations of paragraphs 15, 16, 36, 37, 38, 39, 40 and 41 of the complaint as if fully set forth herein.

73. Defendants deny each and every averment, allegation, statement and conclusion of paragraph 73 of the complaint and, without limitation, incorporate by reference their answers to the allegations of paragraphs 15, 16, 36, 37, 38, 39, 40, 41, 49, 50, 60, 71 and 72 of the complaint as if fully set forth herein.

AFFIRMATIVE AND FURTHER DEFENSES

FIRST DEFENSE
(Failure to State a Claim Upon Which Relief Can Be Granted)

Plaintiff's complaint fails to state a claim against Defendants upon which

relief can be granted.

SECOND DEFENSE
(Lack of Jurisdiction Over The Person of Norfolk Southern Corporation)

Norfolk Southern Corporation is not registered to do business in North Carolina. Norfolk Southern Corporation does not have a registered agent in North Carolina and does not do business in North Carolina. Norfolk Southern Corporation is not a direct successor to the former Norfolk Southern Railway Company, referred to by Plaintiff as Grantee Railroad. This Court does not have jurisdiction over the person of Norfolk Southern Corporation.

THIRD DEFENSE
(Lack of Jurisdiction Over The Subject Matter)

The subject matter of Plaintiff's complaint concerns transportation by a rail carrier, including the abandonment and construction of railroad lines, as defined in 49 U.S.C. §10102(9), and remedies with respect thereto. Those subjects, and any remedies for damages or injury related thereto, are directly, completely and exclusively under the jurisdiction of the Surface Transportation Board pursuant to 49 U.S.C. §10501(b). This Court lacks jurisdiction over the subject matter of Plaintiff's complaint.

FOURTH DEFENSE
(Federal Pre-Emption)

The subject matter of Plaintiff's complaint, concerning transportation by a rail carrier, including the abandonment and construction of railroad lines, as defined in 49 U.S.C. §10102(9), and the remedies sought in the complaint, are completely pre-empted by the exclusive jurisdiction, the exclusive remedies and the express pre-emption provisions of 49 U.S.C. §10501(b).

FIFTH DEFENSE
(Unreasonable Time for Requested Performance, Unreasonable Duration of Contract)

The alleged "relocation agreements" embodied in the "Deeds of Easement" upon which Plaintiff's complaint is based, even if they are interpreted to be definite and unqualified agreements, which they should not be, and even if, as a result, they would have been enforceable had Plaintiff made a request for Defendant's performance after ten (10) years after the "Deeds of Easement" had been executed or within a reasonable time thereafter, which they would not have been, they are now unenforceable because Plaintiff requested performance by Defendant after an unreasonable period of time, contrary to North Carolina law, and because the "relocation agreements" as interpreted by Plaintiff, would be of indefinite but possibly perpetual duration, contrary to North Carolina law. Plaintiff requested performance of the alleged relocation agreement more than 21 years after the ten year period at the end of which Plaintiff's request was required to be made under the provisions of paragraph (1) of the "Deeds of Easement" and in fact, more than 21 years after Plaintiff admits its "maps and projections of future mining operations contemplated that phosphate reserves located immediately below the current Lee Creek Rail Line would be mined" in paragraph of 25 of its complaint. Therefore, the alleged "relocation agreements" are unenforceable.

SIXTH DEFENSE
(Laches)

Defendants incorporate by reference each and every allegation and averment of their **FIFTH DEFENSE** of their affirmative defenses styled Unreasonable Time for Requested Performance, Unreasonable Duration of Contract and state that, therefore, the Plaintiff's complaint and the remedies sought therein are barred by laches.

SEVENTH DEFENSE
(Complaint Not Based on Covenants That Run With the Land)

Regardless whether Plaintiff alleges a cause of action based on a "Deed of Easement." the alleged "relocation agreement" provisions are not interests that run with the land, because they do not touch and concern the land and there is no definite, specific, identified parcel of land that is the subject of the "Deed of Easement" on which the supposed relocated rail line would be located. The alleged "relocation agreement" does not state that it is a covenant that runs with the land, and has no forfeiture or other consequence or provision related to its possible breach or enforcement. A term or provision is not a covenant that runs with the land simply because it is contained in a recorded deed. The so-called covenant is no more than a promise to provide a substitute easement for a relocated rail line should Defendant NSR agree to relocate the line under the conditions of paragraph (1) of the "Deeds of Easement" and does not exercise its right to abandon the rail line under paragraphs (3) of the "Deeds of Easement" and paragraph (7) of the "Deeds of Easement" shown as Plaintiff's Exhibits C, D and E and the provisions of 49 U.S.C. § 10903.

EIGHTH DEFENSE
(Rule Against Perpetuities)

The common law Rule Against Perpetuities in North Carolina applies to void deeds or agreements providing for, or bar actions based on, indefinite, potential future interests in land if those deeds or agreements were executed and recorded prior to the enactment of certain current North Carolina statutory provisions that supersede the common law Rule. The "Deeds of Easement" upon which Plaintiff's complaint is based were executed and recorded before the North Carolina statutory provisions that apply to

many Rule Against Perpetuities situations were enacted and became effective. If Plaintiff has a cause of action based on a real estate interest or covenant in the "Deeds of Easement," which Defendants assert it does not, and even if that cause of action would now be governed by a statutory provision if based on an agreement entered into after the enactment of the statute, the common law Rule Against Perpetuities would apply to the subject "Deeds of Easement" and would void Plaintiff's alleged interest or bar a cause of action or remedies based upon the alleged covenants in those "Deeds of Easement." Because Plaintiff's future interest under the alleged covenant might not have vested and accrued within 21 years in gross from May 3, 1976, much less from May 3, 1966 when the latest "Deed of Easement" was executed, Plaintiff's interests and causes of action with respect to the alleged covenants are void or unenforceable under the North Carolina common law Rule Against Perpetuities even if they were held to be covenants that ran with the land. In fact, not only was the future interest in the railroad line relocation, if any, not certain to vest or terminate within 21 years or any definite period of time when the "Deeds of Easement" were executed, Plaintiff actually did not make its relocation request pursuant to the alleged covenant or bring its complaint for damages based on Defendants' alleged breach of the alleged covenant for more than the 21 years after either the date of execution of the "Deeds of Easement," the date ten years thereafter as to which Plaintiff was required to make its relocation request under paragraph (1) of the "Deeds of Easement," or even 21 years after the date in 1981 that Plaintiff alleges in paragraph 25 of the complaint that it determined that its "future mining operations contemplated that phosphate reserves located immediately below the current Lee Creek Rail Line would be mined." Thus, even looking at what occurred rather than what might

have occurred with respect to the interest in or enforcement of the alleged covenant and future interest possibly granted pursuant to it, under any possible scenario or start date, Plaintiff's cause of action was not brought within the 21-year in gross period under the North Carolina common law Rule Against Perpetuities and the "covenants" are void and unenforceable and Plaintiff's complaint with respect to them is time barred.

NINTH DEFENSE
(Privity of Estate)

Plaintiff's predecessor was not in privity of estate with Defendant's predecessor and had no estate to grant to Defendant's predecessor at least with respect to the "Deed of Easement" that is Plaintiff's Exhibit C as the document plainly indicates and Plaintiff had not demonstrated the necessary privity of estate to bring a cause of action based on that "Deed of Easement."

TENTH DEFENSE
(Statute of Limitations)

Plaintiff's alleged rights of action as set forth in the complaint, if any, did not accrue in the period next before the commencement of this action under any applicable statute of limitations of North Carolina. Any cause of action that Plaintiff might have under the five "Deeds of Easement," if any, matured and accrued ten years after the dates of the "Deeds of Easement," the latest of which ten-year periods ended May 3, 1976. This is shown in part by the word "then" used in the first sentence of paragraph (1) of each "Deeds of Easement," and most clearly shown when used twice in the paragraph (1) of the "Deed of Easement" that is Plaintiff's Exhibit C. Under N.C. Gen. Stat. § 1-52, a cause of action for breach of contract must be brought within 3 years of the date of its accrual. If applicable to any cause of action asserted by Plaintiff, under N.C. Gen. Stat.

§ 1-50 a cause of action based upon an injury to any incorporeal hereditament must be brought within six years from the date of its accrual and under N.C. Gen. Stat. § 1-47 a cause of action based on a sealed instrument or an instrument of conveyance of an interest in real property, against the principal thereto, must be brought with ten years from the date of its accrual.

ELEVENTH DEFENSE
(Failure of Consideration)

The predecessor of CSX Transportation, Inc. was admitted to the Lee Creek Rail Line to serve PCS's predecessor's Aurora Facility as a result of the initial decision of the Interstate Commerce Commission, served July 25, 1973, as adopted by the Commission, Division 3, in a decision served November 23, 1973 in ICC Finance Docket No. 27078, Carolina and Northwestern Railway Company – Norfolk Southern Railway Company, and Southern Railway Company Control; ICC Finance Docket No. 27079, Carolina and Northwestern Railway Company and Southern Railway Company Securities, as further implemented in ICC Finance Docket No. 28252, Seaboard Coast Line Railroad Company – Trackage Rights – over Norfolk Southern Railway between Greenville and Lee Creek in Pitt and Beaufort Counties, NC. The admission of CSXT's predecessor to the Lee Creek Rail Line resulted in CSXT and its predecessors being able to offer lower rates because of lower costs than NSR to PCS and its predecessors for much of its rail transportation to and from the Aurora Facility. As a result, Defendant NSR's rates for transporting Plaintiff PCS's rail traffic were driven down to currently non-compensatory levels when future maintenance costs, much less line re-construction costs are considered. Under these circumstances, Defendant NSR has no assurance that it will have any level of railroad traffic from Plaintiff PCS's Aurora Facility or sufficient

revenue from the movement of that traffic in the future to assure profitable operations and recovery of its investment in a rebuilt railroad line if Defendant NSR were to rebuild the Lee Creek Rail Line in a new location. It is apparent from the allegations of paragraph 13 of Plaintiff's complaint and Defendant NSR's answer thereto that NSR now receives well under half of the gross revenue from transporting Plaintiff' PCS's rail traffic to and from the Aurora Facility and this revenue is already below the level required for NSR to operate and maintain the Lee Creek Rail Line profitably. Therefore, the assumptions and consideration upon which the rail line relocation provisions of the "Deeds of Easement" were based have failed and those provisions now are unenforceable.

TWELVTH DEFENSE
(Frustration of Purpose)

Defendants incorporate by reference the statements contained in their **ELEVENTH DEFENSE** of their Affirmative and Further Defenses as set out above. The admission of CSXT to the Lee Creek Rail Line and the ability of the CSXT to operate over the Rail Line have resulted in frustration of the purpose of the relocation provisions of the "Deeds of Easement." When the "Deeds of Easement" were granted to the former Norfolk Southern Railway Company, referred to by Plaintiff as Grantee Railroad, the parties could not reasonably foresee that NSR would not be the only rail carrier providing railroad transportation service to the Aurora Facility over the Lee Creek Rail Line due to a traffic protective condition in an ICC decision approving control of the former NSR by a predecessor of the current NSR. NSR could not have foreseen or protected itself against the possibility that such circumstances would put it into a position that it could not charge PCS rates high enough to recover its costs of maintenance and operation of the Lee Creek Rail Line, much less high enough to recover its costs of re-

construction of the rail line at a new location, because a competitor free of those costs would also be operating over the rail line. The greatly reduced rates charged by NSR for many years and the inability of NSR to assure that it can recover its costs of investment in a relocated rail line or even to maintain and operate the current rail line profitably has resulted in the purpose upon which the relocation provisions of the "Deeds of Easement" was premised being frustrated so completely that this intervening event cannot fairly be regarded as within the risks NSR's predecessor would have assumed under the relocation provisions. This event, amounting to a failure of consideration, has resulted not simply in a mere increase in cost of performance of the relocation provision to NSR, but in making any investment in a re-constructed Lee Creek Rail Line an extreme and unreasonable expense considering the nearly total destruction of the expected value of the performance to NSR. The decline in PCS business for NSR has not resulted from a reasonably foreseeable decline in business but from an unforeseeable diversion of the majority of the railroad traffic on the Lee Creek Rail Line to another railroad that will not be required to contribute to the future expense of rebuilding and maintaining the rail line. Therefore, even if the relocation provisions of the "Deeds of Easement" are considered otherwise definite, valid and enforceable, which they should not be, NSR should be relieved from any obligation with respect to those provisions due to the commercial frustration of purpose under the current situation with respect to railroad service over the Lee Creek Rail Line.

THIRTEENTH DEFENSE
(Void As Against Public Policy and Contrary to Provisions of Title 49 of the United States Code)

Even if the alleged "relocation agreements" under the "Deeds of Easement"

otherwise were held to be valid and enforceable, which they should not be, the alleged agreements are void as against public policy because they purport to require NSR to take or pay for transportation services or facilities which can only be approved by the STB under the statutory standards of 49 U.S.C. § 10901 or to refrain from abandoning an unprofitable railroad line when that action only can be evaluated and could be approved by the STB under the statutory standards in 49 U.S.C. § 10903. An award of damages based on taking the very actions that the STB could and would approve or disapprove under Title 49, Subtitle IV, Part A, of the United States Code also and separately would be against public policy for undermining the purpose and effect of STB jurisdiction or decisions on these subject matters. If parties could evade the statutory standards and purposes governing railroad line abandonment and construction and STB jurisdiction to approve or disapprove such abandonment or construction simply by entering into a contract to pay not to abandon a railroad line or to construct a railroad line which would be enforced through an award of damages, the statutory standards and purposes and the STB's exclusive and plenary jurisdiction over such matters would be thwarted. The STB can declare, and has declared, a contract void as against public policy when such contracts attempt to circumvent the exclusive statutory authority of the STB or unreasonably interfere with common carrier operations.

FOURTEENTH DEFENSE
(Collateral Attack On STB Jurisdiction and Prospective STB Orders)

Defendants incorporate by reference the averments and allegations of the **THIRTEENTH DEFENSE of** their Affirmative and Further Defenses as set forth above. In view of Defendant NSR's advice to Plaintiff that Defendant would apply to the Surface Transportation Board for authority to abandon the Lee Creek Rail Line,

Plaintiff's complaint amounts to an impermissible and unlawful collateral attack on STB jurisdiction and prospective STB orders and an attempt to circumvent STB jurisdiction by filing its complaint before Defendants could finish preparation of their application to the STB.

FIFTEENTH DEFENSE
(Waiver, Estoppel and Unclean Hands)

Plaintiff's claims are barred in whole or in part, under the doctrine of waiver, estoppel and unclean hands.

SIXTEENTH DEFENSE
(Further Defenses)

NSR and NSC assert and adopt any and all further defenses that become available or appear during discovery proceedings and specifically reserve the right to amend this Answer for the purposes of asserting additional defenses applicable to NSR and/or NSC.

WHEREFORE, for the foregoing reasons, Defendants NSR and NSC respectfully request that the Court:

1. Grant judgment in favor of NSR and NSC and against the Plaintiff on all issues before this Court;

2. Deny Plaintiff any and all damages including those for lost profits and all other consequential damages and other damages of any sort., including treble damages under N.C. Gen. Stat. Section 75.1.1 and 75-16.1; and any attorneys fees;

3. Deny Plaintiff any trial by jury as Defendants deny that the complaint includes any causes of action upon which Plaintiff is either entitled to trial by jury or that there are any issues of fact under any causes of action that warrant trial by jury and

Defendants respectfully request that the Court deny Plaintiff's request for trial by jury on any cause of action or issue;

4. Tax the costs of this action, including but not limited to, NSR and NSC reasonable attorneys fees against the Plaintiff; and

5. Grant NSR and NSC such other and further relief as the Court may deem just and proper.

This the 28th day of June, 2005.

BODE, CALL & STROUPE, L.L.P.

By: _____

Odes L. Stroupe, Jr.
State Bar No. 4983
John S. Byrd, II
State Bar No. 28185
Post Office Box 6338
Raleigh, North Carolina 27628-6338
Telephone: (919) 881-0338
Attorneys for Defendants

OF COUNSEL:
James R. Paschall
Thomas W. Ambler
Norfolk Southern Railway Company
Three Commercial Place
Norfolk, Virginia 23510
Telephone: 757-629-2836

CERTIFICATE OF SERVICE

It is hereby certified that on this date that the foregoing Defendants' Answer and Affirmative Defenses was duly served upon all parties of record to this cause by mailing a copy to the party's attorney of record in accordance with the provisions of Rule 5, Federal Rules of Civil Procedure.

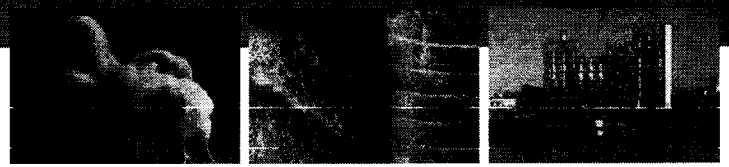
This the 28th day of June, 2005.

BODE, CALL & STROUPE, L.L.P.

Odes L. Stroupe, Jr.
N. C. State Bar No. 4983
Attorneys for Defendants
P. O. Box 6338
Raleigh, North Carolina 27628-6338
Telephone: (919) 881-0338

SERVED:

R. Bruce Thompson, II
Charles E. Raynal IV
PARKER, POE, ADAMS & BERNSTEIN, LLP
Post Office Box 389
Raleigh, NC 27602
Attorneys for Plaintiff



Plants and animals alike benefit from production at phosphate mines. Chicks get theirs from feed supplements, while we get ours from foods made from fertilized crops.

PCS Phosphate | Aurora

Facilities:

The largest vertically integrated phosphate mine and chemical facility in the world, Aurora is a producer of phosphoric acid, the feedstock for phosphate products. It has a mine, mill and processing complex in Beaufort County, North Carolina with storage facilities located at Aurora and at the North Carolina State Ports Authority in Morehead City, on the Atlantic Ocean. Aurora has an annual capacity of 6.0 million tonnes of phosphate rock and 1.202 million P_2O_5 tonnes of phosphoric acid, with approximately 1,000 employees.

The phosphates at Aurora were deposited when the sea receded 15 million years ago. Bucket wheel excavators remove the top 11 meters (36 feet) of overburden and convey it from the active mining area to the mined-out pit. The remaining 18 to 21 meters (60 to 70 feet) of overburden is removed with draglines to expose the phosphate ore.

The draglines then mine the ore and place it adjacent to the ore slurry pumping system. It is mixed with water for slurry transport to the mill, where coarse materials, clays and sand are removed during the beneficiation process.

Sulphuric acid is produced on site and is mixed with the phosphate rock to produce phosphoric acid. Aurora produces amber and green merchant grade acid (MGA), green superphosphoric acid, diammonium phosphate fertilizer, monoammonium phosphate fertilizer, ammonium polyphosphate solution and purified acid from this phosphoric acid.

Transportation:

Waterways – The complex is located on a navigable waterway close to the deepwater port of Morehead City. It includes a barge slip with bulk-carrying barges.

Rail – A 50-kilometer (31-mile) railroad spur connects the complex to the two main US railways, the Norfolk Southern and CSX.

Road – All trucks (meeting DOT regulations) can be loaded with liquid or dry product 24 hours a day, seven days a week.

Uses:

PotashCorp is the most diversified of any phosphate producer. It produces liquid fertilizers, solid fertilizers, animal feed supplements and industrial phosphates. Purified phosphoric acid is used in food and beverage products, metal treatment and electronics. If you've had a soft drink recently, you've used a product that contains phosphate.

Markets:

PotashCorp's phosphate products are sold in North America. This market is the biggest user of phosphates, primarily in the form of fertilizers that benefit crops as diverse as corn, wheat, oranges, soybeans and cotton. It also uses the largest quantities of phosphates in industry and animal nutrition.

Safety:

The PCS emphasis on safety has produced improvements in safety records at its phosphate divisions. Recently, Aurora achieved 9.9 million hours without a lost-time injury. It has a rescue squad, HAZMAT response team, emergency response team, and a technical rescue team for rescue work at high levels and in confined spaces.

Environment:

Aurora is a leader in land reclamation of mined areas. Over 70 percent of the area impacted by mining is in some form of reclamation. The site has received numerous awards from various agencies recognizing the effectiveness of these efforts. All process waters are recycled and contained on site. In addition, it has a solid waste minimizing program that emphasizes recycling.

Environmental experts conduct regular audits at all plant locations. These audits have proven to be effective tools for measuring progress and setting higher standards of achievement.

Aurora, NC Products

Product	Shipping Mode
Diammonium Phosphate	truck/rail/barge
Monoammonium Phosphate	truck/rail/barge
Merchant Grade Acid (green)	truck/rail/barge
Merchant Grade Acid (amber)	truck/rail/barge
Superphosphoric Acid (green)	truck/rail
Ammonium Polyphosphate Solution	truck/rail/barge
Technical & Food Grade Phosphoric Acid	truck/rail

For further information, telephone (252) 322-8270

Location: The site is approximately 72 km (45 miles) from New Bern Airport and 96 km (60 miles) from Greenville Airport.

From New Bern Airport: Take airport exit to US 70 west, then US 17 north exit to New Bern, NC 55 east to Bayboro and NC 306 north to the site.

From Greenville Airport: Take airport exit to

Exhibit 10

ROBERT M. CHILES, P.E.

ENGINEERS, CONSULTANTS
&
MARINE SURVEYORS

417-A BROAD ST.
P.O. BOX 3496
NEW BERN, NORTH CAROLINA 28564-3496

BUSINESS: 252-637-4702
FAX: 252-637-3100
rmcengr@cconnect.net

August 19, 2005

TO: Mr. J. H. (Jim) Rader, RLS
Senior Design and Industrial Development Engineer
Norfolk Southern Corporation
175 Spring Street, S.W.
Atlanta, Georgia 30303

SUBJECT: Relocation of Norfolk Southern Railroad Track
PCS Phosphate-Aurora Division

REF: Our transmittal to you December 11, 2003 of the
Plan and Profile Drawings of Proposed Relocated NS Track

Dear Jim:

Since the construction is well underway for relocation of the railroad track for PCS Phosphate north of Aurora, North Carolina, and since we have previously provided Norfolk Southern with copies of the construction drawings, I would appreciate your written confirmation that the track bed, alignment and geometry shown on the referenced drawings meets all of the requirements of the Norfolk Southern Corporation. In regards to this construction, I can make available to you the geo-technical reports for the site work as well as field reports by the on site inspector if you desire this information.

We do have a question regarding the weight of rail and the exact specification for the relocated track rail and I would appreciate your input as soon as possible as PCS is preparing to place orders for delivery of the rail, ties and ballast stone. I also would like to have a list of NSRR approved vendors for this material if such is available.

The new turnout shown on the referenced drawings located in the existing main line at the southern end of the new relocated track must be installed prior to placing the new rail. We would expect to begin the track work in January 2006. What needs to be done on our part so that this turnout installation will not cause a delay in the construction and/or opening the track for traffic? As I am sure you are aware, time is money and my client, PCS, certainly wants the contractor to complete the project in a timely and economical manner. Your assistance in this project is appreciated.

Sincerely,

Robert M. Chiles, P.E.

Cc: Tex Gilmore, PCS
Karin S. Torain, PCS

Norfolk Southern Corporation
Law Department
Three Commercial Place
Norfolk, Virginia 23510-9241

James R. Paschall
General Attorney

Writer's Direct Dial Number
(757) 629-2759

March 26, 2004



VIA AIRBORNE EXPRESS
Mr. Vernon A. Williams, Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D. C. 20423-0001

Re: STB Docket No. AB-290 - Abandonment of Rail Lines and Discontinuance of Service - Norfolk Southern Railway Company and
STB Docket No. AB-859 – Abandonment of Rail Lines and Discontinuance of Service – Pennsylvania Lines, LLC
Amendment to the System Diagram Map

Dear Mr. Williams:

In accordance with the Board's regulations published at 49 CFR § 1152.10 et seq., Norfolk Southern Railway Company and operating subsidiaries and Pennsylvania Lines, LLC are amending their System Diagram Map.

NSR expected to file this map at an earlier date and thus labeled it "September 2003." We encountered unexpected delays in completing and receiving certifications for all the required newspaper notices and postings. We have changed the map from our original draft in order to leave three lines in Category 5 that we at first had planned to move to Category 1. Newspaper notices for these lines were published on various dates. We now expect that any filings with respect to these lines will be notices or petitions for exemption rather than applications, and that the exemption sought for one or more of the lines will be for discontinuance of service, not abandonment. Thus, we do not wish to file an official, operative system diagram map listing these lines in Category 1.

Enclosed are three copies of the amended system diagram map and the updated line descriptions. Also enclosed is a copy of the service list as well as an Affidavit of Service and Publication. Please date-stamp the duplicate copy of this letter and return it in the self-addressed, stamped envelope.

Very truly yours,

James R. Paschall

JRP:kch
Enclosures
cc(w/encl.): Mr. Joseph H. Dettmar
Deputy Director
Rail Section, Office of Proceedings
Surface Transportation Board
Washington, D. C. 20423

ENTERED
Office of Proceedings
MAR 30 2004
Part of
Public Record

NORFOLK SOUTHERN RAILWAY COMPANY

AND OPERATING SUBSIDIARIES – AB 290 AND PENNSYLVANIA LINES, LLC – AB-859

CATEGORY 1

RED - Lines likely to be the subject of an STB abandonment or discontinuance application within three years

(a) CARRIER'S DESIGNATION	(b) STATE	(c) COUNTY(IES)	(d) MILEPOSTS DELINEATING EACH LINE	(e) AGENCY OR TERMINAL STATIONS	
				STATION	MILEPOST
BALTIMORE TO COCKEYSVILLE Norfolk Southern Railway Company (Pennsylvania Lines, LLC, Lessor)	Maryland	City of Baltimore Baltimore	UU 0.0 to UU 13.8, incl.	* Lutherville * Timonium * Texas * Cockeysville	UU 9.50 UU 10.70 UU 12.50 UU 13.80
BURKEVILLE TO PAMPLIN Norfolk Southern Railway Company	Virginia	Nottoway Prince Edward Cumberland Appomattox	N 133.4 to N 169.06, incl.	*Rice *Farmville *Prospect	N 141.70 N 150.10 N 160.80
FLORIDA ROCK TO ALLIE Norfolk Southern Railway Company (Central of Georgia Railroad Company)	Georgia	Muscogee Harris Meriwether	R 12.0 to R 55.0, incl.	*Harco *Hamilton *Pine Mountain *Meriwether White Sulphur Springs *Durand *Greenville	R 22.60 R 24.30 R 33.20 R 37.30 R 40.00 R 49.50
PHOSPHATE JCT to LEE CREEK Norfolk Southern Railway Company	North Carolina	Beaufort	WL 0.00 to WL 31.30, incl.	*Aurora *Lee Creek	WL 25.80 WL 31.30
ONEIDA to DEVONIA Norfolk Southern Railway Company (Tennessee Railway Company - 1999)	Tennessee	Scott Campbell Anderson	TE 0.00 to TE 42.00, incl.	*Oneida *Sams *Stanley Jct *Newtown *Winona *Smoky Jct *Swisher *Morco *Rosedale *Devonia	TE 00.00 TE 00.30 TE 04.10 TE 08.90 TE 12.80 TE 26.40 TE 34.00 TE 40.00 TE 40.40 TE 42.00

* Denotes non-agency station.

Exhibit 12

BEAUFORT COUNTY
NORTH CAROLINA

AFFIDAVIT OF PUBLICATION

Before the undersigned, a Notary Public of said County and State, duly commissioned, qualified and authorized by law to administer oaths, personally appeared Brenda Foster, who being first duly sworn, deposes and says that she is the Classified Manager of the Washington Daily News, a newspaper, published, issued and entered as second class mail in Washington, NC in said county and state; that she is authorized to make this affidavit and sworn statement; that the notice or other legal advertisement, a true copy of which is attached hereto, was published in the Washington Daily News on the following dates:

Oct 19, 26, 2005

Nov 2, 2005

and that the said newspaper in which such notice, paper, document, or legal advertisement was published was, at the time of each and every publication, a newspaper meeting all of the requirements and qualifications of Section I-597 of the General Statutes of North Carolina and was a qualified newspaper within the meaning of Section I-597 of the General Statutes of North Carolina.

This 2 day of Nov, 2005.

Brenda Foster
(Signature of person making affidavit)

Sworn to and subscribed before me, a Notary Public,

this 2 day of Nov, 2005.

Lucy C Howard
(Notary Public)

My commission expires Nov 29, 2009.

Publication cost $_____ paid.

221

NOTICE OF INTENT TO ABANDON RAIL SERVICE

STB No. AB-290 (Sub-No. 262)
Notice of Intent to Abandon Railroad Line and Service

Norfolk Southern Railway Company gives notice that on or about November 17, 2005 it intends to file with the Surface Transportation Board, Washington, D.C. 20423, an application for permission for the abandonment of a line of railroad known as the Lee Creek Line extending from railroad milepost WL-26.7 near Aurora, NC to the end of line at railroad milepost WL-31.3 near Lee Creek, NC (the Line), which traverses through United States Postal Service ZIP Codes 27806 and 28516, a distance of 4.6 miles, in Beaufort County, North Carolina. The Line includes the station of Lee Creek, North Carolina, milepost number WL-29.0.

The reason for the proposed abandonment is that the only shipper located on the Line, PCS Phosphate Company, Inc., which owns the underlying real estate, desires the track to be removed from its current location so that it may conduct mining operations in that area. Applicant does not receive sufficient revenue from the operation of the Line to justify rebuilding the Line in a different location. Based on information in applicant's possession, 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.

This line of railroad has appeared on the system diagram map or included in the narrative in category 1 since March 29, 2004.

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

The application will include the applicant's entire case for abandonment. Any interested person, after the application is filed on November 17, 2005, 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 (Sec. 1152.28 of the Board's rules) and any request for a trail use condition under 16 U.S.C. 1247(d) (Sec. 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 or discontinuance 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 (case in chief) 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 showing that the applicant 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 fact(s)].

(4) Any rebuttal of material submitted by applicant.

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 Sec. 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 or discontinuance application; (3) the feeder line application was filed prior to the date the abandonment or discontinuance 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 Sec. 1152.25.

Written comments and protests, including all requests for public use and trail use conditions, should indicate the proceeding designation STB No. AB-290 (Sub-No. 262) and must be filed with the Secretary, Surface Transportation Board, Washington, DC 20423, no later than January 2, 2006. 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 the representative of the applicant James R. Paschall, Senior General Attorney, Norfolk Southern Railway Company, Three Commercial Place, Norfolk, VA 23510, (phone 757-629-2759). 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 part 1152, each document filed with the Board must be served on all parties to the abandonment proceeding. 49 CFR 1104.12(a).

The line sougnt 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 CFR 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)). Applicant 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. The carrier's representative to whom inquiries may be made concerning sale or subsidy terms is Marcellus C. Kirchner, Director Strategic Planning, Norfolk Southern Railway Company, Three Commercial Place, Norfolk, VA, 23510 (phone 757-629-2679).

Persons seeking further information concerning abandonment procedures may contact the Surface Transportation Board or refer to the full abandonment or discontinuance regulations at 49 CFR 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 November 17, 2005 at Norfolk Southern Railway Company, 328 NC 33 Hwy W, Chocowinity, NC 27817 and Norfolk Southern Railway Company, 1500 Carson Street, Raleigh, NC 27523. The carrier shall furnish a copy of the application to any interested person proposing to file a protest or comment; upon request.

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 or EIS may be issued where appropriate.
10-19,26, 11-2 3tc

CERTIFICATION

STATE OF NORTH CAROLINA

COUNTY OF BEAUFORT

I hereby certify that a copy of Norfolk Southern Railway Company's Notice of Intent to Abandon Rail Service concerning potential abandonment of 4.6 miles of rail line from milepost WL-26.7 near Aurora, North Carolina, to milepost WL-31.3 near Lee Creek, North Carolina, was posted at Aurora on October 18, 2005.

Joseph B. Traywick, III, General Manager
Eastern Carolina Business Unit
Norfolk Southern Railway Company

Subscribed and sworn to before me
this 1ST. day of NOVEMBER, 2005.

Notary Public

My commission expires: JANUARY 30, 2010

CERTIFICATION

STATE OF NORTH CAROLINA

COUNTY OF BEAUFORT

I hereby certify that a copy of Norfolk Southern Railway Company's Notice of Intent to Abandon Rail Service concerning potential abandonment of 4.6 miles of rail line from milepost WL-26.7 near Aurora, North Carolina, to milepost WL-31.3 near Lee Creek, North Carolina, was posted at Lee Creek on October 18, 2005.

Joseph B. Traywick, III, General Manager
Eastern Carolina Business Unit
Norfolk Southern Railway Company

Subscribed and sworn to before me
this 1ST day of NOVEMBER, 2005.

Notary Public

My commission expires: JANUARY 30, 2010

CERTIFICATION

STATE OF NORTH CAROLINA

COUNTY OF BEAUFORT

I hereby certify that a copy of Norfolk Southern Railway Company's Notice of Intent to Abandon Rail Service concerning potential abandonment of 4.6 miles of rail line from milepost WL-26.7 near Aurora, North Carolina, to milepost WL-31.3 near Lee Creek, North Carolina, was posted at the Raleigh agency or station on October 18, 2005.

Joseph B. Traywick, III, General Manager
Eastern Carolina Business Unit
Norfolk Southern Railway Company

Subscribed and sworn to before me
this 1ST day of NOVEMBER, 2005.

Notary Public

My commission expires: JANUARY 30, 2010

CERTIFICATION

STATE OF NORTH CAROLINA

COUNTY OF BEAUFORT

I hereby certify that a copy of Norfolk Southern Railway Company's Notice of Intent to Abandon Rail Service concerning potential abandonment of 4.6 miles of rail line from milepost WL-26.7 near Aurora, North Carolina, to milepost WL-31.3 near Lee Creek, North Carolina, was posted at the Chocowinity agency or station on October 18, 2005.

Joseph B. Traywick, III, General Manager
Eastern Carolina Business Unit
Norfolk Southern Railway Company

Subscribed and sworn to before me
this 1ST. day of NOVEMBER, 2005.

Notary Public

My commission expires: JANUARY 30, 2010

VERIFIED STATEMENT
OF
ROBERT E. HOLLAND

My name is Robert E. Holland. I am employed by Norfolk Southern Corporation (NS) in the capacity of Manager Cost Systems Development. My office is in Roanoke, Virginia. I have been employed by NS or an NS subsidiary since June 1972 and have occupied my present position since August 1999. I previously occupied assistant managerial positions in Costs and managerial positions in Intermodal before joining the Costs Department. My principal responsibilities over the years have been to develop advanced financial analysis models and asset utilization systems for improving the net income of Norfolk Southern. In this regard, I have received several quality awards over the years. I hold a BBA degree form the University of Cincinnati (June 1972) and a MBA degree from Virginia Polytechnic and State University (December, 1997). Since October 2002, I have had the added responsibility for performing cost analyses to support abandonment applications filed by NS' railroad subsidiaries.

I prepared the off-branch and car cost exhibits described below used in the financial exhibits to the Application of Norfolk Southern Railway Company to abandon its line of road between MP WL 26.7 and MP WL 31.3 near Lee Creek, North Carolina and I am sponsoring those figures.

"Off-branch costs" are those costs incurred by Norfolk Southern Railway (NSR) on the remainder of its railroad system in moving rail shipments to and from the line segment which is the subject of this abandonment. Off-branch costs are computed in accordance with 49 CFR § 1152.32(n) and are determined using the Uniform Rail Costing System (URCS) formula, which is applied to the Form R-1 filed with this Board by NSR. Off-branch costs to or from an NSR origin, destination or point of interchange not on the branch line reflect characteristics of the movement such as car type, car ownership weight and distance.

The unit costs used to compute off-branch costs (except for freight car costs) result from the application of 2003 URCS data, which is the latest available. I developed off-branch costs for the twelve month period ending June 30, 2005 based on traffic movement data supplied to be by the Strategic Planning Department. Data is exchanged between the departments via electronic means and with control checks in place to insure all moves are properly accounted for by off branch class of traffic, car type, and car owner parameters in accordance with URCS costing procedures.

I also supplied on-branch unit costs for railroad-owned equipment in accordance with the Board's regulations at 49 CFR § 1152.32(g). These values were derived from applicable R-1 schedules and historical equipment mixes. *Ex Parte* 558 and GDP deflator values were used to derive the specific holding gain (loss) values. Collectively, the summary values from the above process were transmitted electronically to be applied against the applicable on-branch car units by car type and owner.

Verification

I, Robert E. Holland, verify under penalty of perjury that I am Manager Cost Systems Development of Norfolk Southern Corporation, that I have read the foregoing document and know its contents, and that the same is true and correct to the best of my knowledge and belief.

Executed on October 25, 2005



Robert E. Holland

VERIFIED STATEMENT
OF
MARCELLUS C. KIRCHNER

My name is Marcellus C. Kirchner. I am employed by Norfolk Southern Corporation (NS) in the capacity of Director Strategic Planning. My office is in Norfolk, Virginia. I have been employed by NS or an NS subsidiary since 1978 and have occupied my present position since January 1993. I previously occupied the positions of Director Human Resources and Director Labor Relations. I have a Bachelor of Arts degree, *cum laude*, from Duke University and a Master of Business Administration degree from Cornell University. Since April 2004, the responsibilities of my present position have included the preparation of economic exhibits to support abandonment filings made by NS' railroad subsidiaries.

I prepared Exhibits 2, 3 and 4 (Financial Exhibits) to the Application for the abandonment of Norfolk Southern Railway Company's line between MP WL 26.7 and MP WL 31.3 at Lee Creek, North Carolina and I am sponsoring those exhibits. The Financial Exhibits illustrate the line's revenues, expenses and opportunity costs for the Base and Forecast years, and are based on a *pro forma* operation of the line. The Financial Exhibits, as well as this statement, incorporate information gathered from a variety of NS departments which is maintained in the ordinary course of business by custodians who have a business duty to do so.

The Base Year is July 2004 through June 2005. In accordance with the Board's regulations found at 49 CFR §1152.2(h), the Forecast Year is November 2005 through October 2006.

Line 17 on Exhibit 3 shows that the branch's profit from operations was $1,343,550 for the Base Year and a profit from operations of $1,512,444 is projected for the Forecast Year. However, when the cost of construction of the new track proposed by PCS Phosphate, Inc. (PCS) is taken into account as a rehabilitation cost, the avoidable loss in the Forecast Year, as shown on Exhibit 3, Line 19, is $10,721,665.

Revenue attributable (lines 1-4)

Revenues attributable to the branch were developed from sources that are available in the normal course of conducting business. PCS is the sole customer on the segment proposed for abandonment. The settled carload freight revenues and each carload's related statistical information which includes the origin, destination; commodity; lading weight; car type; class of traffic; and rail miles, were developed from NS' CAP traffic history database. Base year freight revenues were $12,053,341. I also prepared Exhibit 2 to the Application, which shows traffic by commodity group, in accordance with the Board's regulations found at 49 CFR §1152.22(e)(2). CSX Transportation, Inc. (CSXT) also serves PCS at Lee Creek via trackage rights over NSR between Greenville, NC and Lee Creek. The $38,362 mileage pro-rata share of trackage rights fees is included as additional Base Year revenue.

Forecast year carloads attributable to the branch are assumed to be the same as for the base year. Forecast year revenues were developed by indexing the base year revenues using the Gross Domestic Product Implicit Price Deflator, Seasonally Adjusted, Quarterly Series, 2000=100 (GDP Deflator). GDP Deflator values for the period encompassing the base year were derived from quarterly data published by the U.S. Department of Commerce, Bureau of Economic Analysis (BEA). Forecast year GDP Deflator values were derived from forecasted values for the four quarters ending with the quarter in which the forecast year terminates. Forecast year GDP deflator projected values were provided by Global Insight (formerly DRI). The composite GDP Deflators thus produced for the base and forecast years, respectively, are 110.5092 and 114.5183. The adjustment factor thus produced is 3.63%.[1] The indexed forecast year freight revenue is therefore $12,490,613. The CSXT trackage rights fees were similarly adjusted for the forecast year to $39,754.

Maintenance of Way and Structures expense

The calculation of the normalized maintenance expense included in Exhibit 3, line 5a, $25,850 is discussed in VS Morrell. The forecast year normalized maintenance expense, indexed to the GDP Deflator, is $26,788.

Locomotive replacement cost (line 5a)

Locomotive replacement cost is determined in accordance with the Board's regulations found at 49 CFR §1152.32(o)(1). GMA Horsepower Classification Category 5 locomotives are used on the branch. The last acquisition by NSR of a locomotive in

[1] (114.5183/110.5092)-1

this category occurred in 1980. NSR's accounting department has supplied the original acquisition cost of this last unit, which is $791,186. This original acquisition cost has been indexed to the base and forecast years using the U.S. Department of Labor, Bureau of Labor Statistics monthly Producer Price Index – Railroad Equipment, 1982=100 (PPI-RE). The composite PPI-RE for the months comprising the base year is 152.6. The average of actual and forecasted values for PPI-RE for the period November 2005 through March 2006 as contained in the Association of American Railroads (AAR) submission to the Board for the third quarter 2005 Rail Cost Adjustment Factor (RCAF), which is 173.8, has been used as a proxy for the forecast year PPI-RE. The 1980 index value in the PPI-RE series 1982=100 is 90.4. The base and forecast year locomotive replacement costs thus produced are $1,335,522[2] and $1,521,451[3], respectively.

Maintenance of equipment (line 5b)

Maintenance of equipment expenses included in Exhibit 3 were developed in accordance with the Board's regulations found at 49 CFR §1152.32(o) and 49 CFR §1152.33(b)(1) (2) and (3). Train operations are discussed in the Transportation section below.

Locomotive repair and maintenance expenses were calculated in accordance with the Board's regulations found at 49 CFR §1152.33(b)(1).

[2] $791,186x152.6/90.4
[3] $791,186x173.8/90.4

The maintenance of equipment fringe benefits cost was calculated in accordance with 49CFR 1152.33(b)(3). The fringe benefit rate thus calculated for the base year is 37.71%.

The locomotive depreciation expenses were calculated in accordance with the Board's regulations found at 49 CFR §1152.32(o) and 49 CFR §1152.33(b)(2). The NSR composite locomotive depreciation rate specified in 49 CFR §1152.32(o)(2) is 3.58% for 2004, the latest year for which Form R-1 data is available, and according to information developed from NSR's Locomotive Information System, the average age of Category 5 locomotives in 2004 was 30.2 years. As 3.58% times 30.2 exceeds 100%, Category 5 locomotives are considered fully depreciated and have a zero book value for the purpose of these calculations, and thus the depreciation expense is zero.

Transportation (line 5c)

Transportation expenses included in Exhibit 2 were developed for the pro forma train operations in accordance with the Board's regulations. Lee Creek is served by Job No. E-52/P5 which goes on and off duty at Chocowinity, NC. After making up its train at the Chocowinity yard, Job E-52/P5 proceeds approximately 3.5 miles to Phosphate Junction, the starting point of the Lee Creek Branch at milepost WL 0.0, and thence to milepost WL 31.3 at Lee Creek. At Lee Creek, the job spends on the average four and one-half hours switching PCS Phosphate, and then returns to Chocowinity via reverse route. Occasionally, as needed, the job will switch a customer at Aurora, North Carolina, which is located at milepost WL 26. The job operates with two four-axle locomotives.

Job E-52/P5 has a crew of three persons who are compensated on the basis of a twelve hour trip rate, i.e., a flat daily rate covers all service up to a maximum of twelve hours per tour of duty, irrespective of the actual hours on duty. The job averages approximately eleven hours per tour of duty. The job goes on duty at 15:00, five or six days per week. During the Base Year, that is the twelve month period ending in June 2005, the job worked 270 days.

Between mileposts WL 26.7 and WL 30.5, the line is maintained to FRA Class II standards, with a maximum allowable track speed of 25 miles per hour. Between milepost WL 30.5 and the end of the line at milepost WL 31.3, the line is maintained to FRA Class I standards with a track speed of 10 miles per hour. The bridge at milepost WL 26.7 (immediately preceding the line segment which is the subject of the abandonment) is slow ordered to 10 miles per hour, and the territory between milepost 29.0 and the end of the line at milepost WL 31.3 is within yard limits. For these reasons job E-52/P5 operates at 10 mph in both directions while transiting the subject line segment beyond milepost WL 26.7. The total average round trip transit time over this segment is thus 55 minutes, which when added to the four and one-half hours of switching at Lee Creek, produces an average crew time on branch of five hours and twenty-five minutes per tour of duty. Basic crew cost (exclusive of fringe benefits) for these 270 trips was $114,956.

Expenses for engine and train crew materials, train inspection and lubrication labor and materials were calculated in accordance with the Board's regulations found at 49 CFR §1152.33(c)(1)(i). Forecast year expenses for engine and train crew materials, train inspection and lubrication labor and materials were developed by indexing base year expenses by the GDP deflator.

Locomotive fuel expenses were calculated in accordance with the Board's regulations found at 49 CFR §1152.33(c) (1) (ii). Forecast year locomotive fuel expenses were developed by indexing base year expenses by the GDP deflator.

Locomotive servicing expenses were calculated in accordance with the Board's regulations found at 49 CFR §1152.33(c) (1) (iv). Forecast year locomotive servicing expenses were developed by indexing base year expenses by the GDP deflator.

Transportation fringe benefit costs were calculated in accordance with the Board's regulations found at 49 CFR §1152.33(c) (4) (i). The fringe benefit rate thus calculated for the base year is 32.16%. Forecast year fringe benefit costs were developed by indexing base year expenses by the GDP deflator.

Freight car costs (lines 5g and 5i)

Freight car costs calculations required the development of separate unit cost factors for car day rates per day and car mile rates per mile by car type for repair and depreciation, return on value, depreciation only, and holding gain (loss). The Costs Department developed those rates in accordance with the Board's regulations found at 49 CFR §1152.32(g).

Car days and car miles on-branch were developed by the Costs Department at my request based on NS car movement records so that on-branch freight car costs could be calculated. The return on value for the forecast year includes an adjustment for the holding gain (loss). Forecast year freight car costs were indexed by the GDP Deflator. See VS Holland page 3.

Return on value for locomotives (line 5h)

Locomotive return on value expenses were calculated in accordance with the Board's regulations found at 49 CFR §1152.32(h). Locomotive purchase cost is discussed above in the section captioned, Transportation. Because book value for Category 5 locomotives is zero for the purpose of these calculations, return on value expense for locomotives is also zero.

Off-branch costs (line 6)

The Costs Department developed off-branch unit costs and calculated the off-branch costs in accordance with the Board's regulations found at 49 CFR §1152.32(n), as discussed in VS Holland. Forecast year off-branch costs were indexed by the GDP Deflator.

Valuation of property (lines 12a, b and c)

The valuation of property (lines 12a, b and c) is the sum of working capital and net liquidation value less income tax consequences. Working capital expenses for the forecast year were calculated in accordance with the Board's regulations found at 49 CFR §1152.34(c)(1)(i) for the branch by calculating forecast year on-branch avoidable costs less locomotive depreciation and freight car depreciation and then multiplying the result by 15/365 or 0.0411 to produce 15 days' worth:

A. On-branch avoidable costs (Exhibit 3, line 5(l)) $539,501

B.	Locomotive depreciation	0
C.	Freight car depreciation	28,905
D.	Avoidable costs less depreciation (A-B-C)	510,596
E.	Working capital (D x 0.041)	$20,934

Income tax consequences are $62,128, the estimated net liquidation value of the track at the end of the forecast year, $167,913, multiplied by 37%, the composite federal and state tax income rate.

The net liquidation value is the sum of the net salvage value of the track and structures on the right-of-way plus the net liquidation value of the right-of-way land which is held in fee for the branch. The current net salvage value of the track and structures for the line is $164,250 (Exhibit 5). The value of the land is not included as NSR does not own the right-of-way. The total current net liquidation value is thus $164,250. The net liquidation value is adjusted for a holding gain projected to occur during the forecast year. A figure of 2.23%, developed using predicted changes in the GDP Deflator during the forecast year, was applied to the current net liquidation value to produce the estimated holding gain, $3,663. The net liquidation value at the end of the forecast year is thus $167,913 ($164,250 + $3,663).

Nominal rate of return and nominal return on road properties (lines 13 and 14)

The nominal rate of return, Exhibit 3, line 13, was calculated in accordance with the Board's decision in Railroad Cost of Capital – 2004, *Ex Parte* No. 558 (Sub-No. 8),

served June 30, 2005 and the Board's regulations found at 49 CFR §1152.34(d). The current nominal before tax cost of capital rate thus calculated is 14.87%.

The nominal return on road properties, Exhibit 1, line 14, was calculated by multiplying the current valuation of property (line 12) by 14.87%.

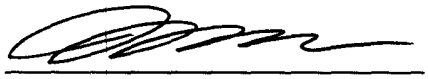
Holding gain (loss) on road properties (line 15)

As discussed in the Valuation of Property section above, the estimated holding gain during the forecast year is $3,663.

Verification

I, Marcellus C. Kirchner, verify under penalty of perjury that I am Director Strategic Planning of Norfolk Southern Corporation, that I have read the foregoing document and know its contents, and that the same is true and correct to the best of my knowledge and belief.

Executed on November 10, 2005



Marcellus C. Kirchner

VERIFIED STATEMENT
OF
STEPHEN H. MORRELL

My name is Stephen H. Morrell. I am employed by Norfolk Southern Corporation (NS) in the capacity of Director Engineering Cost and Systems. My office is in Atlanta, Georgia. I have been employed by NS or an NS subsidiary since 1979 and have occupied my present position since October 1993. I previously occupied the positions of Senior Cost Analyst, Manager Planning and Special Projects and System Manager Costs. I have a BA in Economics from Tufts University and an MBA in Finance from Northeastern University. Since October 2003, I have been responsible for the preparation of engineering cost estimates for abandonment applications filed by NS' railroad subsidiaries.

I prepared the engineering maintenance and rehabilitation cost estimates used in the financial exhibits to the Application of Norfolk Southern Railway Company to abandon its line of road between MP WL 26.7 and MP WL 31.3 near Lee Creek, North Carolina and I am sponsoring those figures.

In order to assess the condition of the line and accurately estimate the maintenance requirements, I participated in an inspection of the entire line by Hy-Rail vehicle on April 11, 2005. I was accompanied in the inspection party by Carl Wilson, then General Manager of Norfolk Southern's Eastern Carolina Business Unit and Richard Dietz, Engineer Track Design. In addition to the visual inspection of the

roadway along the entire line from the Hy-Rail vehicle, detailed walking inspections of the roadway were made at various points along the line. Bridge supervisors conduct detailed bridge inspections at scheduled times over the bridges on the entire line. There is one bridge on the segment which is the subject of this abandonment application, which is located at milepost WL 28.5.

I will discuss below the average annual cost of normalized maintenance of the segment proposed for abandonment. This cost estimate relates to the maintenance of the line to Federal Railroad Administration (FRA) Class I track safety standards set forth in 49 CFR Part 213, which would permit operation of the line at track speeds not greater than ten miles per hour. The costs, production rates and other parameters embodied in these estimates were developed from company records maintained in the normal course of conducting business.

The line segment between mileposts WL 26.7 and WL 30.5 currently is maintained to FRA Class II standards, while the line segment between mileposts WL 30.5 and WL 31.3 currently is maintained to FRA Class I standards. However, as stated above, the cost estimates described below relate to maintenance of the line only to FRA Class I standards

The line was laid with 100# jointed standard (non head-hardened) rail in 1965 and was last timbered and surfaced in 1992. The rail on the segment is within NS wear limits. The four degree curve at milepost WL-30.3 has significant corrugation and would require replacement in the next year were this line to remain in operation. The crosstie

condition is impacted significantly due to the area's coastal climate being extremely damp and the surrounding area is predominantly swamp-like in nature. These conditions reduce the crosstie life significantly due to rot and insect infestations. The track geometry is likewise affected by the water tables and requires more frequent track surfacing[1] than would normal track of like tonnage.

Normalized Maintenance

Maintenance tasks normally are divided into two categories: Routine work and Program work. Program work typically involves more significant projects which provide a multi-year benefit, while routine work is smaller in scale and shorter in the duration of benefits. It encompasses day-to-day maintenance and periodic inspections of roadway, bridges and signals.

For this line routine work includes weekly inspection of the line in accordance with FRA regulations, general track repairs, such as gauging, spot surfacing and sinkhole repair, periodic testing of the rail to detect internal defects, and vegetation control to prevent fouling of ballast. Various routine bridge and culvert repairs are also required, as are periodic testing and maintenance of the signals at the public crossing at MP WL 30.9 as required by FRA regulations. Brush cutting will be scheduled on a three year cycle. Ditching will be required annually to provide open water carrying facilities adjacent to the roadbed to accommodate expected water flow.

---

[1] *Surfacing* refers to restoration of the track's cross level and vertical alignment.

Typically, a normalized maintenance projection will incorporate both routine and program work, with the total estimated cost of all items over a ten year horizon averaged to calculate an annual normalized cost. However, in this instance the customer has requested the removal of the segment of line which is the subject of this abandonment. Thus, the Normalized Maintenance Projection for the line, which is Attachment 6 to the Application, has been prepared with a two-year horizon and reflects only routine maintenance items.

I also have been asked to provide an estimate of the annual maintenance costs for the new track proposed by the only shipper on the line, PCS Phosphate, Inc., to replace the existing track in a new location on the shippers' extensive property in Beaufort County, NC. The plan for that track consists of 6.09 miles of main track, 1.87 miles of sidings and a 0.27 mile spur track, for a total project length of 8.23 track miles. That estimate is attached as Appendix 1 to my statement. The estimate is qualified by the assumption that the track would be built to NS new track construction standards. As such, track, bridge and culvert routine maintenance requirements would be limited, in large part, to inspection and minor repairs other than those required by nature such as vegetation growth, water flow, etc. With respect to grade crossing protection, the assumption was made that the crossings would be protected with lights and gates.

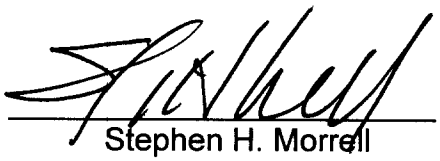
Program work would not be required within the 10-year period except for surfacing. The surrounding area is predominantly swamp-like in nature. The track geometry is affected by the water tables and requires more frequent track surfacing than normally would be

needed for new track of like tonnage. We have estimated that surfacing would need to be done about every four years until such time as the new track stability has been established.

Verification

I, Stephen H. Morrell, verify under penalty of perjury that I am Director Engineering Cost and Systems of Norfolk Southern Corporation, that I have read the foregoing document and know its contents, and that the same is true and correct to the best of my knowledge and belief.

Executed on November 8, 2005



Stephen H. Morrell

Maintenance Projection
New Track at Lee Creek, NC

(NM)
10 MPH

CLASS I

NORMALIZED MAINTENANCE PROJECTION
2007 to 2016
New Track Betwween Aurora and Lee Creek, NC

Appendix 1

MILEPOSTS 0.00 6.09 6.09 MILES MAIN TRACK

				Year 1 2007	Year 2 2008	Year 3 2009	Year 4 2010	Year 5 2011	Year 6 2012	Year 7 2013	Year 8 2014	Year 9 2015	Year 10 2016
ROUTINE WORK													
INSPECTION		$655	PER MILE	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
GENERAL TRACK REPAIR		$588	PER MILE	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600
DITCHING		$2,073	PER MILE			12,600		12,600		12,600		12,600	
BRUSH CUTTING		$1,449	PER MILE	8,800	8,800	8,800	8,800	8,800	8,800	8,800	8,800	8,800	8,800
RAIL TESTING		$71	PER MILE	400	400	400	400	400	400	400	400	400	400
VEGETATION CONTROL		$130	PER MILE	800	800	800	800	800	800	800	800	800	800
SIGNAL TEST/REPAIR	2 Crossings	$1,200	PER XING	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
BRIDGE REPAIRS			BRIDGE DEPT.	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
ROUTINE SUBTOTAL				$22,000	$22,000	$34,600	$22,000	$34,600	$22,000	$34,600	$22,000	$34,600	$22,000
PROGRAM WORK													
RAIL RENEWAL (RELAY)			PER MILE										
RAIL RENEWAL (NEW)			PER MILE										
TIMBER AND SURFACE			PER MILE										
SURFACING		$17,000	PER MILE				103,600				103,600		
SIGNAL			SIGNAL DEPT.										
BRIDGE RENEWAL			BRIDGE DEPT.										
PROGRAM SUBTOTAL				$0	$0	$0	$103,600	$0	$0	$0	$103,600	$0	$0
MAINTENANCE TOTAL				$22,000	$22,000	$34,600	$125,600	$34,600	$22,000	$34,600	$125,600	$34,600	$22,000

MAINTENANCE SUMMARY:

	ROUTINE WORK				PROGRAM WORK				LINE TOTAL
	RDWY	BRIDGE	SIGNAL	TOTAL	RDWY	BRIDGE	SIGNAL	TOTAL	
TEN YEAR PROJECTED TOTAL =	$226,400	$20,000	$24,000	$270,400	$207,200	$0	$0	$207,200	$477,600
ANNUAL COST FOR LINE =	$22,640	$2,000	$2,400	$27,040	$20,720	$0	$0	$20,720	$47,760
ANNUAL COST PER MILE =	$3,716	$328	$394	$4,438	$3,401	$0	$0	$3,401	$7,839

11/8/2005

VERIFIED STATEMENT
OF
DAVID A. BECKER

My name is David A. Becker. I am the Assistant Chief Engineer - Design of Norfolk Southern Corporation. My office is located at Norfolk Southern Railway Company's operating headquarters, 1200 Peachtree Street, NE, Atlanta, GA, 30309.

I graduated with a Bachelor of Science Degree in Civil Engineering from the Michigan State University in 1986. I am a licensed Professional Engineer, registered in seven states. I began my career with Norfolk Southern in 1986 as an Engineering / Maintenance-of-Way Management Trainee. Since that time I have continually served Norfolk Southern in a variety of field supervision, and engineering management positions directly related to the design, construction, and maintenance of the railway's infrastructure. I was named to my current position as Assistant Chief Engineer - Design in January 2000. My position reports to the Chief Engineer - Design & Construction and I have responsibility for all Civil Engineering design activities on the Norfolk Southern system. Since 1995, my duties have focused on the planning and implementation of projects which have expanded, connected, or modified the Norfolk Southern rail infrastructure. These projects have required development of detailed evaluations of construction scope and impact, budget estimation, and schedule analysis.

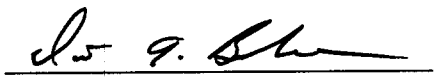
In September 2003 I received a copy of the construction estimate prepared by Robert M. Chiles, P. E. on behalf of PCS Phosphate, Inc. for relocation of the track used to serve the PCS facility at Lee Creek, NC. The estimate, which is attached at Appendix 1 to this statement, included what I understood to be the cost to remove six miles of existing track and associated structures and to perform site preparation for and construct a total of 8.2 track miles, including sidings, of new track on a different alignment. The new track alignment is approximately two and one-half miles away from the old alignment at its most distant point. The total cost shown is $12,218,929.

For purpose of comparison, NS reviewed potential project costs utilizing available information, a reasoned assumption of quantities, and NS's typical unit costs. Based on this effort my office determined that the PCS estimate appeared to be of reasonable magnitude.

Verification

I, David A. Becker, verify under penalty of perjury that I am Assistant Chief Engineer Design of Norfolk Southern Corporation, that I have read the foregoing document and know its contents, and that the same is true and correct to the best of my knowledge and belief.

Executed on October 12, 2005



David A. Becker

Appendix 1

Norfolk Southern Railway Company
Lee Creek, NC
WL 26.7 – WL 31.3

PCS Phosphate Relocation Estimate

ROBERT M. CHILES, P.E.
ENGINEERS, CONSULTANTS
&
MARINE SURVEYORS

417-A BROAD STREET
P.O. BOX 3496
NEW BERN, NORTH CAROLINA 28564-3496

BUSINESS 252-637-4702
FAX 252-637-3100
rmceng@coonnect.net

September 15, 2003

Mr. Tex Gilmore
PCS Phosphate Co., Inc.
P. O. Box 48
Aurora, N. C. 27806

SUBJECT: Relocation and Removal of Norfolk Southern Railroad
Year 2003 - 2004

Enclosure: Cost Estimate Summary for Norfolk Southern Railroad Construction (Relocation and Removal)
Prepared by Robert M. Chiles, P.E. dated 09-15-03

Dear Mr. Gilmore:

Enclosed is a summary of the construction estimates prepared by our firm of the cost for site work and track construction required for the scheduled relocation of the Norfolk Southern Railroad track near your Aurora, North Carolina mine. Included in this estimate is the cost for demolition and removal of portions of the existing track. This demolition estimate is separated into the portion north of the mine offices siding up to the PCS plant entrance and that portion south of the mine office siding to the proposed new track connection.

The estimate for the track construction has also been separated into site work costs and track work costs, with the track work being further divided into mainline and side line track costs.

The grand total of the estimated costs for relocation and removal of this portion of the Norfolk Southern Railroad track as shown on the enclosed summary is approximately $12,220,000.

When we can be of additional assistance in this matter please let us know.

Yours very truly,

ROBERT M. CHILES, P.E.

RMC/bdf

cc: 2001 059 NS RR cost estimate file

2001 059 6-9-03 T Gilmore Total NS RR Cost ltr.doc

PCS Phosphate AURORA DIVISION

2003 - 2004 RELOCATION AND REMOVAL OF NORFOLK SOUTHERN RAILROAD

NORTH OF AURORA, BEAUFORT COUNTY, NC

COST ESTIMATE - NEW SITE WORK, TRACK WORK (MAIN LINE & SIDE LINE), AND REMOVAL OF EXISTING TRACK (NORTH & SOUTH PORTIONS)

PREPARED BY: ROBERT M. CHILES, P.E.

COMBINED COST ESTIMATES FOR ALL NORFOLK SOUTHERN RAILROAD CONSTRUCTION

ITEM NO.	ITEM DESCRIPTION	ESTIMATED QUANTITY	UNIT	UNIT PRICE	TOTAL PRICE
1	**SITE WORK FOR RELOCATION OF MAIN LINE (& SPUR LINE) AND SIDE LINE TRACK**				
	TOTAL OF ALL RELOCATION SITE WORK, INCLUDING DRAINAGE STRUCTURES	1	LS	$7,776,600	$7,776,600
2	**TRACK WORK FOR RELOCATION OF MAIN LINE (& SPUR LINE) AND SIDE LINE TRACK**				
	TOTAL OF ALL RELOCATION OF MAIN LINE (& SPUR LINE) TRACK ONLY	1	LS	$3,038,270	$3,038,270
	TOTAL OF ALL RELOCATION OF SIDE LINE TRACK ONLY	1	LS	$821,993	$821,993
	TOTAL: RELOCATION NS RR				**$11,636,863**
3	**REMOVAL OF EXISTING NORFOLK SOUTHERN RAILROAD TRACK**				
	NORTH PORTION: REMOVAL OF EXISTING TRACK (INCLUDING MAIN LINE, SIDE LINE, CULVERTS, HEADWALLS, TRESTLES, EXCAVATION & DISPOSAL)	1	LS	$276,427	$276,427
	SOUTH PORTION: REMOVAL OF EXISTING TRACK (INCLUDING MAIN LINE, SIDE LINE, HEADWALLS, TRESTLES, EXCAVATION & DISPOSAL)	1	LS	$305,639	$305,639
	TOTAL: REMOVAL NS RR				**$582,066**
	GRAND TOTAL: NORFOLK SOUTHERN RAILROAD CONSTRUCTION (RELOCATION AND REMOVAL)			**$12,218,929**	

STB Docket No. AB-290 (Sub-No. 262)
Norfolk Southern Railway Company
- Abandonment -
Beaufort County, North Carolina

WORK PAPERS

a. Locomotive Summary Information (5 pp.)
b. Engineering costs (3 pp.)
c. Spreadsheet
d. CSXT trackage rights revenue
e. Crew wages (2 pp.)
f. Financials – background and R-1 data (7 pp.)
g. Locomotive ROI (2 pp.)
h. Locomotive Depreciation (2 pp.)
i. Crew materials
j. Locomotive service
k. Locomotive repairs
l. Locomotive fuel
m. Working capital
n. Locomotive Holding
o. Car Cost (2 pp.)
p. Car dwell time on-branch
q. Cost of capital
r. GDP Implicit Price Deflator
s. URCS off-branch costs (spreadsheet detailed by car type) (21 pp)

November 17, 2005

NS Locomotive Summary Information

Cat	GMA Horsepower Classification	Total*	Total Active	As of Aug 1, 2004 Average Age 2004	2005	Average Tons 2004	As of 10/18/05 Indexed Locomotive Cost 2004	7/04 - 6/05	2005	11/05 - 10/06
1	999 HP and under	1	0							
2	1,000 HP - 1,499 HP	10	6	31.0	32.0					
3	1,500 HP - 1,749 HP	193	163	26.4	27.4	129.6	$956,511		$1,075,569	
4	1,750 HP - 1,999 HP	10	7	47.6	48.6	184.0				
5	2,000 HP - 2,499 HP	506	387	30.2	31.2	131.3	1,259,569	1,335,522	1,416,223	$1,521,451
6	2,500 HP - 2,999 HP	0	0							
7	3,000 HP - 3,599 HP	753	653	25.9	26.9	174.5	1,466,429		1,648,958	
8	3,600 HP and over	1,873	1,849	8.4	9.4	200.9	1,542,819		1,734,855	
9	Booster	73	58	26.8	27.8	144.8	293,069		329,548	
	Grand Total:	**3,419**	**3,123**							

*Total includes active, leased, and in-shop locomotives. Does not include retired locomotives. Average age calculated for active locomotives only.

Work Papers (a.)

Locomotive Cost

Category	GMA Horsepower Classification	Unit Initial and Number	Year of Last Purchase or Rebuild	Historic Cost	Indexed Cost 2002	2003	2004	7/1/04 - 6/30/05	2005	11/1/05 - 10/31/06
1	999 HP and under									
2	1,000 HP - 1,499 HP									
3	1,500 HP - 1,749 HP	NS (SOU) 2403	1982	664,705	896,688	905,993	956,511		1,075,569	
4	1,750 HP - 1,999 HP	NS (NW) 0056	1957	222,575						
5	2,000 HP - 2,499 HP	NS (SOU) 5801	1980	791,186	1,180,450	1,193,109	1,259,569	1,335,522	1,416,223	1,521,451
6	2,500 HP - 2,999 HP									
7	3,000 HP - 3,599 HP	NS (SOU) 4641	1989	1,161,730	1,374,714	1,388,981	1,466,429		1,648,958	
8	3,600 HP AND OVER	NS (NS) 7512	2004	1,547,000	1,446,325	1,461,336	1,542,819		1,734,855	
9	Booster	NS (SOU) 0965	1990	241,543	274,740	277,591	293,069		329,548	

Locomotive Cost Indices

Category	GMA Horsepower Classification	Year of Last Purchase or Rebuild	Adjustment Required to 1982 Series	Adjustment Factor	2000	2001	2002	2003	2004	7/1/04 - 6/30/05 *	2005*	11/1/05 - 10/31/06*
					135.70	135.20	134.90	136.30	143.90	152.57	161.81	173.81
1	999 HP and under			28.87	4.70	4.68	4.67	4.72	4.98	5.29	5.61	6.02
2	1,000 HP - 1,499 HP			not calculated								
3	1,500 HP - 1,749 HP	1982	none	100.00	1.36	1.35	1.35	1.36	1.44	1.53	1.62	1.74
4	1,750 HP - 1,999 HP	1957	not calculated	not calculated								
5	2,000 HP - 2,499 HP	1980	1980 to 1982	90.40	1.50	1.50	1.49	1.51	1.59	1.69	1.79	1.92
6	2,500 HP - 2,999 HP	None										
7	3,000 HP - 3,599 HP	1989	1989 to 1982	114.00	1.19	1.19	1.18	1.20	1.26	1.34	1.42	1.52
8	3,600 HP AND OVER	2004	2004 to 1982	144.29	0.94	0.94	0.93	0.94	1.00	1.06	1.12	1.20
9	Booster	1990	1990 to 1982	118.60	1.14	1.14	1.14	1.15	1.21	1.29	1.36	1.47

* Based in part on AAR RCAF forecast.

1980= 313.1 (1947=100)
1980= 90.4 (1982=100)
= 3.4635

Producer Price Indices

US Department of Labor, Bureau of Labor Statistics
Producer Price Index - Commodities
Not Seasonally Adjusted
Group : Transportation equipment
Item : Railroad equipment
Base Date : 8200
Series ID: wpu144
www.bls.gov

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Ann
1995	130.9	132.7	133.2	134.2	134.7	135.2	135.5	135.7	135.6	136.1	136.6	136.9	134.8
1996	136.7	137.7	137.6	137.8	137.7	137.3	137.3	137.2	137.0	137.0	136.5	136.3	137.2
1997	142.4	136.6	132.2	131.6	134.2	134.3	133.8	133.5	134.2	134.7	134.2	134.3	134.7
1998	134.6	134.5	134.5	135.5	135.3	135.6	135.2	135.3	135.3	134.5	134.3	135.2	135.0
1999	134.6	134.6	134.6	134.5	134.5	135.8	135.9	135.9	135.8	135.7	135.3	135.5	135.2
2000	135.3	135.3	135.6	135.8	135.7	135.8	135.8	135.7	135.9	135.8	135.8	135.8	135.7
2001	135.9	135.9	135.4	135.5	135.6	135.7	135.1	135.1	135.0	134.6	134.5	134.5	135.2
2002	134.9	134.6	135.1	135.0	135.2	135.4	134.9	135.0	134.6	134.5	134.5	134.5	134.9
2003	134.5	135.4	135.5	136.0	136.3	136.3	136.7	136.5	136.9	137.2	137.7	137.3	136.3
2004	137.9	140.1	142.2	142.8	143.5	143.7	143.2	143.5	144.2	145.0	147.0	153.2	143.9
2005	153.4	156.0	161.6	161.1	161.3	161.3	160.3	161.8	163.0				

Jun-Sep 2005 is preliminary

Forecast of PPI - Rail Equipment in AAR submission to STB for the Fourth Quarter 2005 quarterly Rail Cost Adjustment Factor (RCAF)

2005				160.2	161.6	161.5	163.4	163.6	165.7	172.6
2006	172.9	175.8	182.1							

Shading Legend:

	AAR forecasted values
	BLS estimates
(no shading)	Actual values

10/18/2005

Locomotive Costs by Category

Category	GMA Horsepower Classification	Unit Initial and Number	Year of Last Purchase or Rebuild	Historic Cost
1	999 HP and under		No data	
2	1,000 HP - 1,499 HP		No data	
3	1,500 HP - 1,749 HP	NS (SOU) 2403	1982	$ 664,705
4	1,750 HP - 1,999 HP	NS (NW) 0056	1957	$ 222,575
5	2,000 HP - 2,499 HP	NS (SOU) 5801	1980	$ 791,186
6	2,500 HP - 2,999 HP		None	
7	3,000 HP - 3,599 HP	NS (SOU) 4641	1989	$ 1,161,730
8	3,600 HP and over	NS (NS) 7512	2004	$ 1,547,000
9	Booster	NS (SOU) 0965	1990	$ 241,543

Cost amounts per Steve Campbell, Umler Coordinator, in Accounting, Roanoke

COST PER MILE WORKSHEET
2004 Costs

Track Inspection (1/2 day for 25 miles or less each week)

Assistant Track Supervisor	$27.48 /Hr		$ 5,716
Track Laborer	$17.23 /Hr		3,584
Overtime	10%		930
			10,230
Fringes	53.10%		5,432
			$ 15,662
Inspection Vehicle - Maint & Sup	$13.50 /Day		351
- Ownership	$14.09 /Day		366
			$ 16,379
		per mile	$ 655

Brush Cutting (10 days for 25 miles - every 3-4 years)

Machine Operator	$18.71 /Hr		$ 1,497
Foreman	$19.19 /Hr		1,535
Overtime	10%		303
			3,335
Fringes	53.10%		1,771
			$ 5,106
Bush Hog - Maint & Sup	$218.83 /Day		17,506
- Ownership	$132.93 /Day		10,634
Gang Truck - Maint & Sup	$14.33 /Day		1,146
- Ownership	$22.82 /Day		1,826
			$ 36,219
		per mile	$ 1,449

Ditching (2 days per year - includes culvert cleanouts)

Machine Operator	$18.71 /Hr		$ 299
Truck Driver	$18.13 /Hr		290
Overtime	10%		59
			648
Fringes	53.10%		344
			$ 993
Gradall - Maint & Sup	$265.09 /Day		530
- Ownership	$214.28 /Day		429
Hi Rail Dump - Maint & Sup	$23.89 /Day		48
- Ownership	$37.01 /Day		74
			$ 2,073

COST PER MILE WORKSHEET
2004 Costs

Rail Testing

ECBU history per mile		$ 71

Vegetation Control

ECBU History per mile		$ 130

General Track Repairs

ECBU Costs per mile	$4,337	
Less:		
Track inspection	641	
Brush cutting	950	
Ditching	1,571	
	$3,162	
Net cost per mile		$ 1,175

2005 AVERAGE PROGRAM UNIT COSTS

		VARIABLE			FIXED			TOTAL			SALVAGE
		Capital	Cost To Remove	Total	Capital	Cost To Remove	Total	Capital	Cost To Remove	Total	Released Material
T&S (trk. mi.)	New Gr 5 Ties (@800)	$63,687	$3,679	$67,366	$9,238	$1,614	$10,852	$72,925	$5,293	$78,218	$212
	New Gr 3 Ties (@800)	$52,635	$3,679	$56,314	$9,238	$1,614	$10,852	$61,873	$5,293	$67,166	$212
	Relay Ties	$33,496	$3,679	$37,175	$9,238	$1,614	$10,852	$42,734	$5,293	$48,027	$212
RAIL (trk. mi.)	Dual - New	$382,214	$7,079	$389,293	$70,260	$5,820	$76,080	$452,474	$12,899	$465,373	$27,000
	Dual - Relay (Yard)	$195,740	$7,079	$202,819	$70,260	$5,820	$76,080	$266,000	$12,899	$278,899	$27,000
	Curve - New	$405,635	$8,294	$413,929	$91,077	$7,355	$98,432	$496,712	$15,649	$512,361	$27,000
	Curve - Relay	$212,383	$8,294	$220,677	$91,077	$7,355	$98,432	$303,460	$15,649	$319,109	$27,000
SURFACE (trk. mi.)		$9,836	$225	$10,061	$6,555	$0	$6,555	$16,391	$225	$16,616	$0
TURNOUT #10RBM		$31,425		$31,425				$31,425		$31,425	
BRIDGE TIE (ea)		$445	$64	$509				$445	$64	$509	

Note: Tie Cost to Remove is expense

Note: T&S includes switch tie and grade crossing costs. Surfacing includes grade crossing costs.
Note: Equipment maintenance included under "fixed" costs.

Source: g:\cap\cat1\book05\AvgUnitCost.xls AvgUnitCost

12/1/2004

Lee Creek, NC

Work Papers (c.)

	ACCOUNT NO.		BASE YEAR 07/04 - 6/05	FORECAST YEAR 11/05 - 10/06	Spreadsheet/Source
GDP deflator adjustment:				3.13%	From GDP Deflator Spreadsheet
Revenues:					
1 a. Freight Originated or Terminated on branch	101		$12,053,341	$12,430,885	
b. Switching	104		0	0	
c. Demurrage	106		0	0	
d. Other - CSXT Trackage Rights			38,362	39,564	
2 Bridge traffic (assignable to branch)			0	0	
3 All other revenue and income			0	0	
4 Total revenues attributable (Lines 1 through 3)			12,091,703	12,470,449	
Avoidable cost:					
5 On-branch costs (from spreadhseets)					
a. Maintenance of way and structures			25,850	26,660	From Engineering
b. Maintenance of equipment					
1 Locomotives:					
Repairs & maintenance	11-21-41	L	2,293	2,365	Loco Repairs
	21-21-41	M	4,295	4,430	Loco Repairs
	41-21-41	P	203	209	Loco Repairs
	61-21-41	G	2	2	Loco Repairs
Fringe benefits	12-21-00	G	865	892	Loco Repairs
Depreciation	62-21-00	G	0	0	Loco Depreciation
Total Locomotives			7,658	7,898	
2 Other			0	0	
Total Equipment			7,658	7,898	
c. Transportation					
1 Train operations					
Engine crews	11-31-56	L	55,807	57,555	Transportation
	21-31-56	M	34	35	Crew Materials
Train crews	11-31-57	L	96,124	99,135	Transportation
	21-31-57	M	917	946	Crew Materials
Train inspect. & lubr.	11-31-62	L	32,348	33,361	Crew Materials
	21-31-62	M	97	100	Crew Materials
Locomotive fuel			64,882	66,914	Loco Fuel
Servicing locomotives	11-31-69	L	944	974	Loco Service
	21-31-69	M	446	460	Loco Service
	41-31-69	P	254	262	Loco Service
	61-31-69	G	0	0	Loco Service
Fringe benefits	12-31-00	G	0	0	Included in labor
Total transportation			251,853	259,742	
d. General administrative			0	0	
e. Deadheading, taxi and hotel			0	0	Transportation
f. Overhead movement			0	0	
g. Freight car costs (other than return on freight cars)			75,673	78,044	Car Cost
h. Return on value - locomotives			0	0	Loco ROI
i. Return on value - freight cars			159,579	164,578	Car Cost
j. Revenue taxes			0	0	
k. Property taxes			0	0	
l. Total (Lines 5a through 5k)			520,613	536,922	
m. Holding gain (loss)-locomotives				0	Loco Holding
n. Holding gain (loss)-freight cars				47,100	Car Cost
o. Net on-branch costs (Lines 5l-(5m+5n)			520,613	489,822	
6 Off-branch costs					
a. Off-branch costs (other than return on freight cars)			**9,980,349**	10,292,962	Cost Dept.
b. Return on value - freight cars			**247,191**	254,934	Cost Dept.
c. Holding gain (loss)-freight cars				**73,054**	Cost Dept.
d. Net off-branch costs (a+b-c)			**10,227,540**	10,474,842	
7 Total avoidable costs (Line 5o + 6d)			10,748,153	10,964,664	
Subsidization costs:					
8 Rehabilitation				12,218,929	
9 Administrative costs				0	
10 Casualty reserve account				0	
11 Total subsidization costs (Lines 8 thru 10)				12,218,929	
12 Valuation of road properties (Lines 12a thru 12c)					
(a) Working capital				20,829	Working Capital
(b) Income tax consequences				(80,479)	Working Capital
(c) Net liquidation value				217,510	Working Capital
Total valuation of properties				157,861	Working Capital
13 Nominal rate of return				16.1%	Pre Tax nominal rate
14 Nominal return on value (Line 12 * Line 13)				25,352	
15 Holding gain (loss) on road properties				3,722	
16 Return on value (Line 14-15)				21,630	
17 Avoidable loss (profit) from operations (Line 7 - 4) (excludes nominal return on value and opportunity cost, which are avoidable costs).			(1,343,550)	(1,505,785)	
18 Avoidable Loss Including Return on Value (Line 4-7+16)				(1,484,155)	
19 Avoidable Loss Including Subsidization Costs and Return on Value (Line 4-7+11+16)				10,734,774	

CSXT Trackage Rights Revenue
Greenville to Lee Creek
July 2004 - June 2005

SL No.	JF No.	Joint Facility Description	Service Period Jun-05	Service Period May-05	Service Period Apr-05	Service Period Mar-05	Service Period Feb-05	Service Period Jan-05	Service Period Dec-04	Service Period Nov-04	Service Period Oct-04	Service Period Sep-04	Service Period Aug-04	Service Period Jul-04	12 Month Total
342A	*1342*	Greenville-Lee Creek, NC - M&O	$33,191	$39,017	$40,814	$36,490	$32,053	$34,763	$40,225	$40,632	$32,938	$32,910	$35,409	$35,212	$433,653
		Trackage rights charge in cents per car mile (loaded or empty)	$0.27	$0.27	$0.27	$0.27	$0.27	$0.27	$0.27	$0.27	$0.27	$0.27	$0.27	$0.27	
		Round trip miles	104	104	104	104	104	104	104	104	104	104	104	104	
		Cars	1,182	1,390	1,454	1,300	1,142	1,238	1,433	1,447	1,173	1,172	1,261	1,254	15,444
		Mileage pro-rata share of TR revenue on 4.6 mile abandonment segment	$2,936	$3,452	$3,610	$3,228	$2,835	$3,075	$3,558	$3,594	$2,914	$2,911	$3,132	$3,115	$38,362

Lee Creek, NC
Crew Wages Year Ending June 30, 2005

	A	B	C	D	E	F	G	H	I
1									
2									
3				Occ Clm					
4	Train Nur	Ca Cd Desc	Data	A2	A4	B1	CO	EN	Grand Total
5	E52P5	1ST & 2ND MEAL ALLOWANCE (COMBINED)	Sum of Add To Net Amt		$ 600	$ -		$ 126	$ 726
6			Sum of Gross Amt		$ -	$ -		$ -	$ -
7			Sum of Prod Fund						
8		ACCELERATED CONDUCTOR PHASE 2-4	Sum of Add To Net Amt		$ -				$ -
9			Sum of Gross Amt		$ 10,929				$ 10,929
10			Sum of Prod Fund						
11		ANNULMENT	Sum of Add To Net Amt		$ -	$ -	$ -	$ -	$ -
12			Sum of Gross Amt		$ -	$ 1,607	$ 1,692	$ 1,661	$ 4,960
13			Sum of Prod Fund						
14		ANNULMENT ON A HOLIDAY	Sum of Add To Net Amt			$ -	$ -		$ -
15			Sum of Gross Amt			$ 150	$ -		$ 150
16			Sum of Prod Fund						
17		BEREAVEMENT LEAVE	Sum of Add To Net Amt				$ -		$ -
18			Sum of Gross Amt				$ 501		$ 501
19			Sum of Prod Fund						
20		COMPANY BUSINESS	Sum of Add To Net Amt			$ -			$ -
21			Sum of Gross Amt			$ 132			$ 132
22			Sum of Prod Fund						
23		DIFFERENCE IN PAY	Sum of Add To Net Amt			$ -	$ -	$ -	$ -
24			Sum of Gross Amt			$ 49	$ 31	$ 123	$ 204
25			Sum of Prod Fund						
26		FIRST MEAL ALLOWANCE	Sum of Add To Net Amt		$ 18	$ 42	$ 6	$ 36	$ 102
27			Sum of Gross Amt		$ -	$ -	$ -	$ -	$ -
28			Sum of Prod Fund						
29		HOLIDAY (OTHER THAN CANADIAN)	Sum of Add To Net Amt		$ -	$ -	$ -	$ -	$ -
30			Sum of Gross Amt		$ -	$ 1,916	$ 1,192	$ 2,026	$ 5,135
31			Sum of Prod Fund						
32		INSTRUCTIONAL WORKSHOP	Sum of Add To Net Amt			$ -	$ -	$ -	$ -
33			Sum of Gross Amt			$ 288	$ 172	$ 192	$ 651
34			Sum of Prod Fund						
35		NO BASIS CLAIM	Sum of Add To Net Amt		$ -	$ -	$ -	$ -	$ -
36			Sum of Gross Amt		$ -	$ -	$ -	$ -	$ -
37			Sum of Prod Fund						
38		NOT CALLED IN TURN	Sum of Add To Net Amt				$ -		$ -
39			Sum of Gross Amt				$ 64		$ 64
40			Sum of Prod Fund						
41		OVERMILES	Sum of Add To Net Amt			$ -		$ -	$ -
42			Sum of Gross Amt			$ 201		$ 980	$ 1,181
43			Sum of Prod Fund						
44		OVERTIME	Sum of Add To Net Amt			$ -	$ -	$ -	$ -
45			Sum of Gross Amt			$ 17,639	$ 20,424	$ 22,008	$ 60,072
46			Sum of Prod Fund						
47		PERSONAL AUTO MILEAGE ALLOWANCE	Sum of Add To Net Amt			$ 1,548	$ 154	$ 85	$ 1,787
48			Sum of Gross Amt			$ -	$ -	$ -	$ -
49			Sum of Prod Fund						
50		PERSONAL AUTO MILEAGE ALLOWANCE - ACT	Sum of Add To Net Amt	$ -	$ 3,540				$ 3,540
51			Sum of Gross Amt	$ -	$ -				$ -
52			Sum of Prod Fund						
53		PERSONAL AUTO MILES - DEADHEADS	Sum of Add To Net Amt			$ -	$ -		$ -
54			Sum of Gross Amt			$ -	$ -		$ -
55			Sum of Prod Fund						
56		PERSONAL LEAVE	Sum of Add To Net Amt			$ -	$ -	$ -	$ -
57			Sum of Gross Amt			$ 165	$ 167	$ 180	$ 512
58			Sum of Prod Fund						
59		REDUCED CREW	Sum of Add To Net Amt			$ -	$ -		$ -
60			Sum of Gross Amt			$ 44	$ 2,377		$ 2,421
61			Sum of Prod Fund						
62		REDUCED CREW ALLOWANCE - COND ONLY	Sum of Add To Net Amt				$ -		$ -
63			Sum of Gross Amt				$ 135		$ 135
64			Sum of Prod Fund						
65		STRAIGHT TIME	Sum of Add To Net Amt			$ -	$ -	$ -	$ -
66			Sum of Gross Amt			$ 38,463	$ 43,884	$ 48,368	$ 130,715
67			Sum of Prod Fund						

Lee Creek, NC
Crew Wages Year Ending June 30, 2005

	A	B	C	D	E	F	G	H	I
68	E52P5	STUDENT CONDUCTOR ALLOWANCE	Sum of Add To Net Amt				$ -		$ -
69			Sum of Gross Amt				$ 830		$ 830
70			Sum of Prod Fund						
71		USED OFF ASSIGNED TERRITORY	Sum of Add To Net Amt			$ -	$ -	$ -	$ -
72			Sum of Gross Amt			$ 160	$ 167	$ 180	$ 508
73			Sum of Prod Fund						
74		VACATION - CURRENT YEAR	Sum of Add To Net Amt			$ -	$ -	$ -	$ -
75			Sum of Gross Amt			$ 2,072	$ 8,173	$ 7,007	$ 17,251
76			Sum of Prod Fund						
77		VACATION - ONE DAY ONLY	Sum of Add To Net Amt			$ -	$ -	$ -	$ -
78			Sum of Gross Amt			$ 1,182	$ 2,058	$ 1,533	$ 4,773
79			Sum of Prod Fund						
80		WEEKEND/HOLIDAY DIFFERENTIAL	Sum of Add To Net Amt			$ -		$ -	$ -
81			Sum of Gross Amt			$ 7		$ 483	$ 490
82			Sum of Prod Fund						
83		WORKING HOLIDAY AT OVERTIME RATE	Sum of Add To Net Amt		$ -	$ -	$ -	$ -	$ -
84			Sum of Gross Amt		$ -	$ 815	$ 850	$ 955	$ 2,621
85			Sum of Prod Fund						
86	E52P5 Sum of Add To Net Amt			$ -	$ 4,158	$ 1,590	$ 160	$ 247	$ 6,155
87	E52P5 Sum of Gross Amt			$ -	$ 10,929	$ 64,891	$ 82,718	$ 85,697	$ 244,234
88	E52P5 Sum of Prod Fund								
89	Total Sum of Add To Net Amt			$ -	$ 4,158	$ 1,590	$ 160	$ 247	$ 6,155
90	Total Sum of Gross Amt			$ -	$ 10,929	$ 64,891	$ 82,718	$ 85,697	$ 244,234
91	Total Sum of Prod Fund								
92									
93									
94							**total fringable**		**$ 244,234**
95							**fringe**		**1.69**
96							**total w frng**		**$ 412,756**
97							**add to net**		**$ 6,155**
98							**total crew wages**		**$ 418,912**
99							**crew starts**		**$ 270**
100							**per EN-ST crew start**		**$ 1,552**

Lee Creek, NC

Background Data:

(Numbers in red change once a year)
(Numbers in blue change for specific branch line)

		Ending Quarter
Base Year:	**07/04 - 6/05**	**2005 Q 2**
Forecast Year:	**11/05 - 10/06**	**2006 Q 3**

Beginning Milepost:	26.70
Ending Milepost	31.30
Miles to abandon	4.6
Trips per year:	**270**

Number days per week serve branch line?	**5.2**
Crew size?	3
Roundtrip mileage crew taxied	0
Hours required to serve line (includes switching)?	5.42

Traffic:	Cars	Revenue	Per Car	Share (cars)
Orig or Term on branch	7,216	$ 12,053,341	$ 1,670	31.8%
Switching				
Bridge				
CSXT Trackage Rights (4.6 miles)	15,444	$ 38,362		68.2%
	22,660	$ 12,091,703		

Average MPH service on line?	10
Annualized Maintenance (Engineering)	$ 25,850
Hours for loco ownership?	5.42

Hours	Task
0.46	4.6 miles transit @ 10 mph
4.50	switching at Lee Creek
0.46	4.6 miles transit @ 10 mph
5.42	Total round trip time on branch

Crew Stats:

	Gross earnings	Hours attributable to branch	Total Hours/day	% on branch	Basic	Productivity	Fringe	TOTAL
Conductor	$ 82,718	5.42	11	49.3%	$ 40,757		$ 13,109	$ 53,867
Brakeman	$ 64,891	5.42	11	49.3%	$ 31,974		$ 10,284	$ 42,258
Engineer	$ 85,697	5.42	11	49.3%	$ 42,225		$ 13,581	$ 55,807
Totals					$ 114,956		$ 36,975	$ 151,931
Basic plus productivity						$ 114,956		

Background

Loco Stats: (from loco master)

Category Loco Used:	5
Number Used:	2
Average Tons	131.3
2004 Age	30.2

1. Loco Unit Hours

A. For ownership (Depreciation & ROI)

5.42 hrs/trip * 270 trips/yr = 1463.4 hours/year

B. For Usage (fuel)

5.42 hrs/trip * 270 trips/yr = 1463.4 hours/year

2. Loco Unit Miles

Running:

Milepost	31.3	less MP	26.7	=	4.6	miles
4.60	miles *	2	=	9.2	miles per round trip	
9.2	miles *	270	trips/yr =		2484.00	miles

Switching:

4.5 hours * 6 MPH * 270 Trips/yr = 7290 miles

TOTAL:

2484.00 + 7290 = 9774.00 LUM

3. Loco Gross Ton Miles

9774.00 LUM * 131.3 tons = 1,283,326 LGTM

Lee Creek, NC
11/4/2005

270

R-1 INFORMATION 2004

Sch 755:		FGHT	PSGR
A)	Ln 7 Train Miles	77,666,184	
B)	Ln 11 Locomotive Unit Miles	174,442,542	
C)	Ln 12 Locomotive Unit Miles Trn Swtg	9,042,515	
D)	Ln 98 GTM Road Locomotives (000s)	31,979,527	
E)	Ln 115 Trn Hrs Rd Svc	4,017,129	
F)	Ln 116 Trn Swtg Hrs	869,001	
G)	(Ln 116 * 6 mph) Trn Mi Rd Trn Swtg	5,214,006	
H)	(A+G) Total Freight Train Miles	82,880,190	
I)	[(Ln 11+Ln12)/Item H] Loco Units per Train	2.21	
J)	[(Ln 115+Ln 116)*Item I] Loco Units Hours	10,817,203	
K)	Ln 117 Yard Switching Hours	2,154,976	
L)	Ln 13 Loco Unit Miles Yard Switching	13,243,542	
M)	(Ln 117*6mph) Yard Switching Miles	12,929,856	
N)	(Ln 13/Item M) Loco Units per Yard Switch	1.02	
O)	(Ln 117*Item N) Loco Unit Hours Yard Switch	2,207,257	

NS 2004 System Car Miles L&E

R-1, Sch 755:

Line 30	1,380,755,000	RR L
Line 46	981,482,000	RR E
Line 64	1,168,083,000	PVT L
Line 82	729,610,000	PVT E
Line 84	395,660,000	No Payment
	4,655,590,000	

NS 2004 O&T's (excl DUP & incl TRL/CONT)

QCS 2004 L.Anderson-Acct (hardcopy only)

	Carloads			
Ln 48 Col B	Local	4,933,859 *	2 =	9,867,718
Ln 48 Col d	Fwd	555,907 *	1 =	555,907
Ln 48 Col f	Rc'd	1,849,841 *	1 =	1,849,841
Ln 48 Col h	Bridge	58,666 *	0 =	0
		7,398,273		12,273,466

2004 FRINGE BENEFITS (Sch 410)

Note: Copy previous year fringe % in final column prior to making any changes

Acc Group		2004 Labor (000)	2004 Fringes (000)	2004 Fringe %	2003 Fringe %
WS	Run	118,974	73,141	61.48%	73.51%
	Swtg	7,891	2,706	34.29%	37.78%
	Oth	26,235	5,442	20.74%	21.65%
ME	Loco	75,659	28,533	37.71%	42.11%
	Fght Cars	49,247	15,860	32.21%	36.47%
	Oth	1,473	3,567	242.16%	352.85%
Transport.	Trn Op	682,410	219,493	32.16%	36.58%
	Yd Op	226,854	74,906	33.02%	36.63%
	Trn & Yd Op	530	155	29.25%	39.66%
	SPSVCOP	34,288	5,062	14.76%	17.26%
	Admin Supp	31,816	13,873	43.60%	42.67%
GA	Gen & Admin	12,262	6,332	51.64%	42.83%
	MWS Composite	153,100	81,289	53.10%	

R-1 2004 Information

Investment in Equipment: Diesel Locomotives

			Beg Yr		End Yr	Avg Yr
Sch 710	Ln 1 Col (b)	Fght	3,148	Col (J)	3,435	3,292
	Ln 2 Col (b)	Psgr	0	Col (J)	0	0
	Ln 4 Col (b)	Swtg	187	Col (J)	193	190
	Ln 9 Col (b)	Aux	74	Col (J)	74	74
			3,409		3,702	3,556
Sch 332	Ln 31 col(d)	Depr	3.58%			
(Reprs)					Labor	
Sch 415	Ln 1 Col (b)	Yd	12,844,000	7.1%		
	Ln 2 Col (b)	Rd	166,834,000	92.9%		
	Ln 5 Col (b)	Total	$179,678,000			
(Loco Fuel)						
Sch 410	Ln 409 Col (h)		411,555,000	91.7%	53,624	Ln 408 Col (b)
	Ln 425 Col (h)		37,475,000	8.3%	0	Ln 425 Col (b)
			$449,030,000		$53,624	$395,406
(Svc Loco)						
Sch 410	Ln 411 Col (h)		29,355,000	97.8%	16,857	Ln 411 Col (b)
	Ln 427 Col (h)		670,000	2.2%	670	Ln 427 Col (b)
			$30,025,000		$17,527	$12,498

CREW MATERIALS (Sch 410)

Engine Crew Material	
In 402 Col (c)	56,000
Train Crew Material	
In 403 Col (c)	1,520,000
Train Insp. & Lubrication	
Wages In 408 Col (b)	53,624,000
Materials In 408 Col (c)	161,000

SERVICING LOCOMOTIVES (Sch 410)

System Labor Expense	
In 411 Col (b)	16,857,000
System Material Expense	
In 411 Col (c)	7,966,000
System Purchased Expense	
In 411 Col (d)	4,532,000
System General Expense	
In 411 Col (e)	-

LOCOMOTIVE REPAIR (Sch 410)

System Labor Expense	
In 411 Col (b)	61,530,000
System Material Expense	
In 411 Col (c)	115,262,000
System Purchased Expense	
In 411 Col (d)	5,442,000
System General Expense	
In 411 Col (e)	43,000

Work Papers (g.)

LOCOMOTIVE RETURN ON INVESTMENT
Lee Creek, NC

	Base Year 07/04 - 6/05
	GMA'S LOCO CAT 5
A. SYSTEM LOCO UNIT HOURS	10,817,203
B. SYSTEM LOCO UNITS	3,291.5
C. SYS LOCO UNIT HRS./LOCO UNIT (LINE A / LINE B)	3,286
D. REPLACEMENT COST	$1,335,522
E. DEPRECIATION RATE	3.58%
F. ANNUAL DEPRECIATION (LINE D x LINE E)	$47,812
G. LOCO AGE	30.2
H. ACCUMULATED DEPRECIATION (LINE F x LINE G)	$1,443,922
I. NET INVESTMENT (LINE D - LINE H)	$0
J. COST OF CAPITAL	16.06%
K. ANNUAL ROI (LINE I x LINE J)	$0
L. LOCO UNITS BY CATEGORY (100% SAMPLE)	2
M. TOTAL LOCO UNITS IN SAMPLE	2
N. RATIO LOCO UNITS BY CATEGORY (LINE L / LINE M)	1.00
O. LOCO UNIT HOURS ON BRANCH	1463.4
P. LOCO UNIT HOURS ON BRANCH BY LOCO CATEGORY (LINE N x LINE O)	1463.0
Q. RATIO LOCO UNIT HOURS ON BRANCH TO SYS LOCO UNIT HOURS PER LOCO UNIT (LINE P / LINE C)	0.445
R. ANNUAL ROI ON BRANCH (LINE K x LINE Q)	$0
S. TOTAL ROI (SUM OF LINE R AMOUNTS)	

Net Investment for Category 5 locomotives is equal to zero because the annual depreciation rate times the average age exceeds 100%.

Lee Creek, NC
11/4/2005

	Forecast Year 11/05 - 10/06
	GMA'S LOCO CAT 5
A. SYSTEM LOCO UNIT HOURS	10,817,203
B. SYSTEM LOCO UNITS	3,292
C. SYS LOCO UNIT HRS./LOCO UNIT (LINE A / LINE B)	3,286
D. REPLACEMENT COST	$1,521,451
E. DEPRECIATION RATE	3.58%
F. ANNUAL DEPRECIATION (LINE D x LINE E)	$54,468
G. LOCO AGE	31.2
H. ACCUMULATED DEPRECIATION (LINE F x LINE G)	$1,699,402
I. NET INVESTMENT (LINE D - LINE H)	$0
J. COST OF CAPITAL	16.06%
K. ANNUAL ROI (LINE I x LINE J)	$0
L. LOCO UNITS BY CATEGORY (100% SAMPLE)	2
M. TOTAL LOCO UNITS IN SAMPLE	2
N. RATIO LOCO UNITS BY CATEGORY (LINE L / LINE M)	1.00
O. LOCO UNIT HOURS ON BRANCH	1463.4
P. LOCO UNIT HOURS ON BRANCH BY LOCO CATEGORY (LINE N x LINE O)	1463.0
Q. RATIO LOCO UNIT HOURS ON BRANCH TO SYS LOCO UNIT HOURS PER LOCO UNIT (LINE P / LINE C)	0.445
R. ANNUAL ROI ON BRANCH (LINE K x LINE Q)	$0
S. TOTAL ROI (SUM OF LINE R AMOUNTS)	

Net Investment for Category 5 locomotives is equal to zero because the annual depreciation rate times the average age exceeds 100%.

Lee Creek, NC
11/4/2005

Work Papers (h.)

LOCOMOTIVE DEPRECIATION

Lee Creek, NC

	Base Year 07/04 - 6/05
	GMA'S LOCO CAT 5
A. SYSTEM LOCO UNIT HOURS	10,817,203
B. SYSTEM LOCO UNITS	3,292
C. SYS LOCO UNIT HRS./LOCO UNIT (LINE A / LINE B)	3,286
D. REPLACEMENT COST	$1,335,522
E. DEPRECIATION RATE	3.58%
F. ANNUAL DEPRECIATION (LINE D x LINE E)	$0
G. LOCO UNITS BY CATEGORY (100% SAMPLE)	2
H. TOTAL LOCO UNITS IN SAMPLE	2
I. RATIO LOCO UNITS BY CATEGORY (LINE G / LINE H)	1.0
J. LOCO UNIT HOURS ON BRANCH	1463
K. LOCO UNIT HOURS ON BRANCH BY LOCO CATEGORY (LINE I x LINE J)	1463
L. RATIO LOCO UNIT HOURS ON BRANCH TO SYS LOCO UNIT HOURS PER LOCO UNIT (LINE K / LINE C)	0.445
M. ANNUAL DEPRECIATION ON BRANCH (LINE F x LINE L)	$0
N. TOTAL DEPRECIATION (SUM OF LINE M AMOUNTS)	

Net Investment for Category 5 locomotives is equal to zero because the annual depreciation rate times the average age exceeds 100%.

Lee Creek, NC
11/4/2005

LOCOMOTIVE DEPRECIATION

Lee Creek, NC

	Forecast Year 11/05 - 10/06
	GMA'S LOCO CAT 5
A. SYSTEM LOCO UNIT HOURS	10,817,203
B. SYSTEM LOCO UNITS	3,292
C. SYS LOCO UNIT HRS./LOCO UNIT (LINE A / LINE B)	3,286
D. REPLACEMENT COST	$1,521,451
E. DEPRECIATION RATE	3.58%
F. ANNUAL DEPRECIATION (LINE D x LINE E)	$0
G. LOCO UNITS BY CATEGORY (100% SAMPLE)	2
H. TOTAL LOCO UNITS IN SAMPLE	2
I. RATIO LOCO UNITS BY CATEGORY (LINE G / LINE H)	1.0
J. LOCO UNIT HOURS ON BRANCH	1463
K. LOCO UNIT HOURS ON BRANCH BY LOCO CATEGORY (LINE I x LINE J)	1463
L. RATIO LOCO UNIT HOURS ON BRANCH TO SYS LOCO UNIT HOURS PER LOCO UNIT (LINE K / LINE C)	0.445
M. ANNUAL DEPRECIATION ON BRANCH (LINE F x LINE L)	$0
N. TOTAL DEPRECIATION (SUM OF LINE M AMOUNTS)	

Net Investment for Category 5 locomotives is equal to zero because the annual depreciation rate times the average age exceeds 100%.

Work Papers (i.)

CREW MATERIALS (TRAIN & ENGINE) AND TRAIN INSPECTION AND LUBRICATION

Lee Creek, NC

		Base Year 07/04 - 6/05		
	ENGINE CREW MATERIAL (21-31-56)	TRAIN CREW MATERIAL (21-31-57)	TRAIN INSPECTION & LUBRICATION	
			WAGES (11-31-62)	MATERIALS (21-31-62)
A. SYSTEM EXPENSES	$56,000	$1,520,000	$53,624,000	$161,000
B. CAR MILE PORTION RATIO	69%	69%	69%	69%
C. SYSTEM CAR MILE EXPENSES (LINE A x LINE B)	$38,640	$1,048,800	$37,000,560	$111,090
D. SYSTEM CAR MILES L & E (RR OWN & LEA, PVT & NO PAY MI)	4,655,590,000	4,655,590,000	4,655,590,000	4,655,590,000
E. SYSTEM EXPENSES PER CAR MILE L/E (LINE C / LINE D)	$0.0000083	$0.0002253	$0.0079476	$0.0000239
F. BRANCH CAR MILES L & E	208,472	208,472	208,472	208,472
G. BRANCH CAR MILE EXPENSES (LINE E x LINE F)	$2	$47	$1,657	$5
H. CARLOAD PORTION RATIO	31%	31%	31%	31%
I. SYSTEM CAR LOAD EXPENSES (LINE A x LINE H)	$17,360	$471,200	$16,623,440	$49,910
J. SYSTEM CARLOADS (QCS-COST DEPT)	12,273,466	12,273,466	12,273,466	12,273,466
K. SYSTEM EXPENSES PER CARLOAD (LINE I / LINE J)	$0.00141	$0.03839	$1.35442	$0.00407
L. BRANCH CARLOADS	22,660	22,660	22,660	22,660
M. BRANCH CARLOAD EXPENSES (LINE K x LINE L)	$32	$870	$30,691	$92
TOTAL EXPENSES (LINE G + LINE M)	$34	$917	$32,348	$97

SERVICING LOCOMOTIVES

Work Papers (j.)

Lee Creek, NC

	Base Year 07/04 - 6/05
A. BRANCH LOCO UNIT MILES	9,774
B. SYSTEM LOCO UNIT MILES	174,442,542
C. RATIO (LINE A/ LINE B)	0.000056
D. SYSTEM LABOR EXPENSE (ACC 11-31-69) (R-1, Sch. 410, Line 411)	$16,857,000
E. BRANCH LABOR EXPENSE (LINE C x LINE D)	$944
F. SYSTEM MATERIAL EXPENSE (ACC 21-31-69)	$7,966,000
G. BRANCH MATERIAL EXPENSE (LINE C x LINE F)	$446
H. SYSTEM PURCHASED EXPENSE (ACC 41-31-69)	$4,532,000
I. BRANCH PURCHASED EXPENSE (LINE C x LINE H)	$254
J. SYSTEM GENERAL EXPENSE (ACC 61-31-69)	$0
K. BRANCH GENERAL EXPENSE (LINE C x LINE J)	$0

Lee Creek, NC
11/4/2005

LOCOMOTIVE FUEL

Work Papers (I.)

Lee Creek, NC

	Base Year 07/04 - 6/05
	GMA'S LOCO CAT 5
A. GMA'S REPAIR & SUPPLIES COSTS PER LOCO UNIT HR. (AS OF 7/1/82)	$55.60
B. GMA'S FUEL PORTION	0.64
C. FUEL EXPENSE PER LOCO UNIT HR. (LINE A x LINE B)	$35.58
D. AAR'S CRC INDEX - FUEL (ANNUAL 1982 TO CURRENT YEAR)	1.246
E. FUEL EXPENSE PER LOCO UNIT HR. (LINE C x D)	$44.34
F. LOCO UNITS BY CATEGORY (20% SAMPLE)	2
G. TOTAL LOCO UNITS IN SAMPLE	2
H. RATIO LOCO UNITS BY CATEGORY (LINE F / LINE G)	1.00
I. TOTAL LOCO UNIT HOURS ON BRANCH	1463
J. LOCO UNIT HOURS ON BRANCH BY LOCO CATEGORY (LINE H x LINE I)	1463
K. FUEL EXPENSES BY CATEGORY (LINE E x LINE J)	$64,882
L. TOTAL FUEL EXPENSES (SUM OF LINE K AMOUNTS)	

Lee Creek, NC
11/4/2005

Work Papers (m.)

Lee Creek, NC

Working Capital	**11/05 - 10/06** Forecast Year
On branch avoidable cost	536,922
less loco dep	0
less frt car dep	28,905
subtotal	508,017
@ 15 days on branch cash avoidable cost (provision 49 CFR 1152.34) 15/365= 0.041	
Working Capital	20,829

Income Tax Consequences
NLV * 37% Tax Rate

Present (begin forecast year) NLV =	213,788	34,334 Nominal opportunity cost
End of Forecast Year NLV =	217,510 * 37% =	80,479 Income tax consequences
Holding gain road properties	3,722	
Opportunity cost	30,612	

Lee Creek, NC
11/4/2005

Work Papers (n.)

LOCOMOTIVE RETURN ON INVESTMENT
LESS HOLDING GAIN(LOSS)
Lee Creek, NC

	FORECAST YEAR GMA'S LOCO CAT 5 -
A. SYSTEM LOCO UNIT HOURS	10,817,203
B. SYSTEM LOCO UNITS	3,292
C. SYS LOCO UNIT HRS./LOCO UNIT (LINE A / LINE B)	3,286
D. REPLACEMENT COST (END OF FORECAST YEAR)	1,521,451
E. REPLACEMENT COST (BEGINNING OF FORECAST YEAR)	1,335,522
F. HOLDING GAIN(LOSS) AT REPLACEMENT (LINE D - LINE E)	185,929
G. TOTAL YEARS DEPRECIATION (100% / 3.86%)	27.9
H. LOCOMOTIVE AGE	31.2
I. NET BASE INVESTMENT YEARS (LINE G - LINE H)	0.0
J. REPL. LESS DEPR. ADJUSTMENT RATIO (LINE I / LINE G)	0.000
K. HOLDING GAIN(LOSS) AT REPL. LESS DEPR. (LINE F x LINE J)	0
L. LOCO UNITS BY CATEGORY	2
M. TOTAL LOCO UNITS IN SAMPLE	2
N. RATIO LOCO UNITS BY CATEGORY (LINE L / LINE M)	1.0
O. LOCO UNIT HOURS ON BRANCH	1463.4
P. LOCO UNIT HOURS ON BRANCH BY LOCO CAT (LINE N x LINE O)	1463.4
Q. RATIO LUH ON BR. TO SYS LUH PER LOCO UNIT (LINE P / LINE C)	0.445
R. HOLDING GAIN(LOSS) BY LOCO CAT. (LINE K x LINE Q)	0
S. HOLDING GAIN(LOSS) (SUM OF LINE R AMOUNTS)	
T. RETURN ON INVESTMENT (SEE BASE YEAR ROI SHEET)	
U. ROI MINUS HOLDING GAIN(LOSS) (LINE T - LINE S)	

Lee Creek, NC
11/4/2005

CAR COST (DAILY)
Lee Creek, NC

CAR DESCRIPTION	AAR CAR TYPE	ICC CAR GROUP	NUMBER OF CARS	AVG. CAR DAYS ON-BRANCH PER CAR	CAR DAYS ON BRANCH (COL 2x3)	A COST PER CAR DAY (REPAIR & DEPR)	DAILY COST (REPAIR & DEPR) (COL 4x5)	C COST PER CAR DAY (ROI)	DAILY COST (ROI) (COL 4x7)	D COST PER CAR DAY (DEPR)	DAILY COST (DEPR) (COL 4x9)	G HOLDING GAIN(LOSS) PER CAR DAY
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Box-plain 40	B	01					$0		$0		$0	
Box-plain 50	B	02					$0		$0		$0	
	B	PVT2					$0		$0		$0	
Box-equipped	A	03					$0		$0		$0	
Gondola-plain	G/J	04					$0		$0		$0	
Gondola-equipped	E	05					$0		$0		$0	
Hopper-covered	C	06			7,609	$5.7420	$43,688	$8.8800	$67,563	$0.9370	$7,129	$2.62
	C	PVT6					$0		$0		$0	
Hopper-open top GS	H	07			6,347	$4.2670	$27,084	$14.4970	$92,016	$3.4040	$21,606	$4.28
Hopper-open S S	C/J/K	08					$0		$0		$0	
Reefer-mechanical	R	09					$0		$0		$0	
Reefer-non mech	R	10					$0		$0		$0	
Flat-TOFC/COFC	P	11					$0		$0		$0	
Flat-multi level	V	12					$0		$0		$0	
Flat-gen service	F	13					$0		$0		$0	
Flat-other	F	14					$0		$0		$0	
	F	PVT14					$0		$0		$0	
Tank--Under 22,000 gals.	T	15			17,033		$0		$0		$0	
Tank--22,000 gals. and over	T	16			23,186		$0		$0		$0	
All Other Cars	F/L/M/S	17					$0		$0		$0	
	F/L/M/S	PVT17					$0		$0		$0	
		TOTAL					$70,772		$159,579		$28,735	
							(REPAIR & DEPR)		(ROI)		(DEPR)	(HOL

Work Papers (o.)

CAR COST (MILEAGE)
Lee Creek, NC
0

CAR DESCRIPTION	AAR CAR TYPE	ICC CAR GROUP	NUMBER OF CAR EVENTS	LOADED CAR MI. ON BRANCH	RATIO LOADED TO EMPTY	LD & MTY CAR MI. ON BRANCH (COL. 3x4)	**B, F** **COST PER CAR/MI (REPAIR & DEPR)**	MILEAGE COST (REPAIR & DEPR) (COL. 5x6)	**E** **COST PER CAR/MI (DEPR)**	MILEAGE COST (DEPR) (COL. 5x8)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Box-plain 40	B	01		0		0		$0		$0
Box-plain 50	B	02		0		0		$0		$0
	B	PVT2		0		0		$0		$0
Box-equipped	A	03		0		0		$0		$0
Gondola-plain	G/J	04		0		0		$0		$0
Gondola-equipped	E	05		0		0		$0		$0
Hopper-covered	C	06	1,086	4,996	1	4,996	$0.0550	$275	$0.0120	$60
	C	PVT6	897	4,126	1	4,126	$0.0639	$264		$0
Hopper-open top GS	H	07	498	2,291	1	2,291	$0.0610	$140	$0.0480	$110
Hopper-open S S	C/J/K	08		0		0	$0.0840	$0	$0.0520	$0
Reefer-mechanical	R	09		0		0		$0		$0
Reefer-non mech	R	10		0		0		$0		$0
Flat-TOFC/COFC	P	11		0		0		$0		$0
Flat-multi level	V	12		0		0		$0		$0
Flat-gen service	F	13		0		0		$0		$0
Flat-other	F	14		0		0		$0		$0
	F	PVT14		0		0		$0		$0
Tank--Under 22,000 gals.	T	15	2,670	12,282	1	12,282	$0.1335	$1,639		$0
Tank--22,000 gals. and over	T	16	2,542	11,693	1	11,693	$0.2210	$2,584		$0
All Other Cars	F/L/M/S	17		0		0		$0		$0
	F/L/M/S	PVT17		0		0		$0		$0
		TOTAL	7,693	35,388		35,388		$4,902		$170

	REPAIRS AND DEPRECIATION	TOTAL - DAILY & MILEAGE ROI	DEPRECIATION (ONLY)
DAILY:	$70,772	$159,579	$28,735
MILEAGE:	$4,902	N/A	$170
TOTAL:	$75,673	$159,579	$28,905
HOLDING GAIN(LOSS)		$47,100	
ROI LESS HOLDING GAIN(LOSS)		$112,479	

Lee Creek Flows --July 2004 ---June 2005
By -->fullAAR car type code & ownership

Ns Orgn City Name 19	Ns Orgn St	Trans Wb Sn	Le Ind	Aar Eq Type	Systm Prvt Forgn	Derived Orgn Tml days	ICC Car Type	Car Type/ Owner	Total Days	Events
LEE CREEK	NC	5	E	C112	P	0.0	6	6P	0.0	5
LEE CREEK	NC	7	L	C112	P	6.2	6	6P	43.3	7
LEE CREEK	NC	4	E	C113	F	10.8	6	6	43.4	4
LEE CREEK	NC	91	E	C113	P	9.2	6	6P	837.3	91
LEE CREEK	NC	271	E	C113	S	8.6	6	6	2,328.9	271
LEE CREEK	NC	43	L	C113	F	9.5	6	6	410.3	43
LEE CREEK	NC	740	L	C113	P	5.9	6	6P	4,353.7	740
LEE CREEK	NC	701	L	C113	S	5.6	6	6	3,948.9	701
LEE CREEK	NC	4	E	C114	P	0.0	6	6P	0.0	4
LEE CREEK	NC	52	E	C114	S	14.8	6	6	771.8	52
LEE CREEK	NC	19	L	C114	P	4.5	6	6P	84.6	19
LEE CREEK	NC	1	L	C114	S	1.1	6	6	1.1	1
LEE CREEK	NC	2	E	C313	P	4.5	6	6P	9.0	2
LEE CREEK	NC	5	E	C313	S	4.9	6	6	24.3	5
LEE CREEK	NC	22	L	C313	P	9.2	6	6P	203.0	22
LEE CREEK	NC	9	L	C313	S	8.9	6	6	79.8	9
LEE CREEK	NC	1	L	C314	P	30.2	6	6P	30.2	1
LEE CREEK	NC	6	E	C713	P	33.6	6	6P	201.7	6
LEE CREEK	NC	1	E	E530	S	32.0	5	5	32.0	1
LEE CREEK	NC	471	E	H350	S	12.0	7	7	5,643.9	471
LEE CREEK	NC	27	L	H350	S	26.0	7	7	703.3	27
LEE CREEK	NC	50	E	J311	S	0.0	4	4	0.4	50
LEE CREEK	NC	1	L	M247	S	14.8	99	99	14.8	1
LEE CREEK	NC	2	L	M610	P	15.1	99	99P	30.3	2
LEE CREEK	NC	5	E	T054	P	6.8	15	15P	34.1	5
LEE CREEK	NC	86	L	T054	P	5.8	15	15P	494.9	86
LEE CREEK	NC	8	E	T055	P	1.1	15	15P	8.6	8
LEE CREEK	NC	134	L	T055	P	8.0	15	15P	1,066.0	134
LEE CREEK	NC	13	L	T094	P	2.9	15	15P	38.0	13
LEE CREEK	NC	653	E	T104	P	6.1	15	15P	3,982.3	653
LEE CREEK	NC	1226	L	T104	P	5.8	15	15P	7,158.3	1226
LEE CREEK	NC	48	E	T105	P	4.8	15	15P	228.6	48
LEE CREEK	NC	497	L	T105	P	8.1	15	15P	4,022.1	497
LEE CREEK	NC	2358	E	T389	P	9.1	16	16P	21,542.9	2358
LEE CREEK	NC	163	E	T399	P	9.2	16	16P	1,498.3	163
LEE CREEK	NC	2	E	T419	P	0.0	16	16P	0.0	2
LEE CREEK	NC	2	E	T429	P	4.0	16	16P	8.1	2
LEE CREEK	NC	15	E	T909	P	8.1	16	16P	121.4	15
LEE CREEK	NC	2	E	T919	P	7.6	16	16P	15.3	2

Lee Creek On-branch Car Days Summary

ICC Car Type	Total Days	Events
4	0.4	50
5	32.0	1
6	7,608.5	1,086
6P	5,762.7	897
7	6,347.2	498
15P	17,033.0	2,670
16P	23,186.0	2,542
99	14.8	1
99P	30.3	2
	60,015.0	7,747

2004 Railroad Cost of Capital

	Debt	Common Equity	
1) Nominal Cost	0.053	0.132	
2) Real Cost ((1+J7)/deflator)-1	0.026	0.103	
3) Market Weight	0.385	0.615	
4) After Tax			
a. Nominal J7*J9	0.0202	0.0809	10.11%
b. Real J8*J9	0.0098	0.0631	7.30%
5) Pre-tax (change in equity only)			
a) Nominal 4a/(1-tax rate*)	0.0321	0.1285	**16.06%**
b) Real 4b/(1-tax rate*)	0.015630	0.100209	11.58%
6) Holding Gain			4.48%

*Assume 37% tax rate

Gross Domestic Product Implicit Price Deflator
Chain Type Index (Series 2000=100)
Source: Global Insight, September 2005

UQCSS:JPGDP.Q		Mean for Four Quarters Ending this Quarter	Period Represented	Change	Spreadsheet where factor is used
1999Q1	97.2740				
1999Q2	97.7010				
1999Q3	98.0220				
1999Q4	98.4750				
2000Q1	99.2920				
2000Q2	99.7800				
2000Q3	100.2410				
2000Q4	100.6870				
2001Q1	101.5070				
2001Q2	102.2900				
2001Q3	102.6900				
2001Q4	103.1220				
2002Q1	103.5530				
2002Q2	103.9440				
2002Q3	104.3470				
2002Q4	104.9260				
2003Q1	105.7240				
2003Q2	106.0190				
2003Q3	106.5000				
2003Q4	106.9960	**106.3087**	**2003**		
2004Q1	107.9510				
2004Q2	108.9760				
2004Q3	109.3710				
2004Q4	110.1110	**109.0995**	**2004**	**2.63%**	**Cost of Capital**
2005Q1	110.9500				
2005Q2	111.6180	**110.5092**	**Base Year**		
2005Q3	112.3837	**111.2625**			
2005Q4	113.1412	**112.0202**	**2005/NLV @ Filing**	**2.68%**	
2006Q1	113.8075				
2006Q2	114.1959				
2006Q3	114.7442	**113.9707**	**Forecast Year**	**3.13%**	**Financial Exhibit**
2006Q4	115.3314			**1.74%**	**Forecast year NLV**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Q
1	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	17
2							Norfolk Southern---->			2004						
3							Freight Car Abandonment Unit Costs									
4							With Nominal Cost of Capital (BF&SIT) at					15.16%				
5															Holding gain percent	4.48
6		Note--this sheet is linked to by the URCS adjustment sheets--do not change order													nominal cost of capital	15.16
7															ratio	0.2955
8		first value = d13		RR Owned: Rents,Repairs & Depreciation						Depreciation Cost						
9								ROI						Private Car Cost		Holding Gain
10				Car/Day		Car/Mile		Per Car Day		Car/Day		Car/Mile		Per Loaded Car Mile 2/		Per Car D
11				from aband01		from aband01		from aband01		from aband01		from aband01		from nsprvtcar755-414		
12				{a}		{b}		{c}		{d}		{e}		{f}		{c}*q8
13	Box-plain 40		1/	0.000		0.000		0.000		0.000		0.000				0
14	Box-plain 50			(31.314)		0.221		(44.436)		0.246		0.010		$0.6672		(13.13)
15	Box-equipped			10.996		0.067		16.141		2.152		0.024				4.77
16	Gondola-plain			2.596		0.059		13.431		4.700		0.046				3.97
17	Gondola-equipped			2.163		0.022		15.911		0.069		0.001				4.70
18	Hopper-covered			5.742		0.055		8.880		0.937		0.012		$0.0639		2.62
19	Hopper-open top GS			4.267		0.061		14.497		3.404		0.048				4.28
20	Hopper-open S S			5.011		0.084		19.010		2.942		0.052				5.62
21	Refer-mechanical			26.212		0.120		0.000		0.000		0.000				-
22	Refer-non mech			15.767		0.091		12.000		2.887		0.026				3.55
23	Flat-TOFC/COFC		3/	62.504		0.120		3.746		1.341		0.006				1.11
24	Flat-multi level		3/	97.214		0.111		7.322		(0.173)		0.109				2.16
25	Flat-gen service			0.864		0.063		15.446		3.093		0.043				4.56
26	Flat-other			12.253		0.071		10.053		1.727		0.017		$0.39247		2.97
27	Tank--Under 22,000 gals.													$0.13346		-
28	Tank--22,000 gals. and over													$0.22101		-
29	All Other Cars			$2.7803		$0.0152		$12.2410		$2.1747		$0.0078		$0.00000		3.62
30																
31	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	17
32	1/ No cars of this type left in service on Norfolk Southern															
33	2/ Based on actual car hire payments															
34	3/ Should these car types appear in abandonments, more in depth analyses is need for cost determination															
35	4/ Ex Parte 274 (Sub-11A) instructions															

	A	B	C	D	E	F	G
1							sum of loads
2		Consolidated Off Branch Abandonment Costs					items check
3							
4		Lee Creek 0704-0605 e04					
5		with 2004 equip cost values					
6						amount	control ref ##
7							
8							
9							
10	L45					$ 22,560	3773
11						$ 88,714	3756
12						$ 1,207	3708
13						$ 612	3702
14						$ 1,031,503	3699
15						$ 63,550	2935
16						$ 1,240	2884
17						$ 2,552,095	2882
18						$ 517,480	389
19						$ 1,261	25
20						$ 18,492	22
21							
22						$ 1,380,766.45	3481
23						$ 1,713,668.19	2720
24						$ 635,911.40	1560
25						$ 601,058.20	1267
26						$ 2,586.54	809
27						$ 358,674.03	804
28						$ 1,236,160.93	607
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40	Total Off Branch Costs, Including ROI on Freight Cars					**$ 10,227,540**	
41							
42							
43							
44						$ -	3773
45	L39					$ -	3756
46						$ 17	3708
47						$ 79	3702
48						$ 133,926	3699
49						$ 5,219	2935
50						$ 156	2884
51						$ -	2882
52						$ -	389
53						$ 28	25
54						$ 343	22
55							
56						$ -	3481
57						$ -	2720
58						$ 44,154.95	1560
59						$ 49,497.18	1267
60						$ 51.45	809
61						$ 3,344.24	804
62						$ 10,375.71	607
63							
64							

	A	B	C	D	E	F	G
65							
66							
67							
68							
69							
70							
71							
72							
73							
74							
75							
76							
77	total ROI On Freight Cars					**$ 247,191**	
78							
79							
80							
81						$ -	3773
82	L47					$ -	3756
83						$ 5	3708
84						$ 23	3702
85						$ 39,580	3699
86						$ 1,542	2935
87						$ 46	2884
88						$ -	2882
89						$ -	389
90						$ 8	25
91						$ 101	22
92							
93						$ -	3481
94						$ -	2720
95						$ 13,049.37	1560
96						$ 14,628.20	1267
97						$ 15.21	809
98						$ 988.34	804
99						$ 3,066.40	607
100							
101							
102							
103							
104							
105							
106							
107							
108							
109							
110							
111							
112							
113							
114							
115							
116							
117							
118							
119							
120							
121							
122							
123	Holding Gain (Loss) on Freight Cars					**$ 73,054**	
124							
125							
126							
127							

Car Type	Tank--22,000 gals. and over		**Lee Creek 0704-0605 e04**				
Number of Carloads	16			URCS Cost	$ 1,632	summary page	
2004 Unadjusted URCS Variable Cost per Carload			***URCS Source***	**Amount**			
Less: 1 Interchange Event:							
Interchange minutes per event	page 6		L.302	3.9168	sem per interchange switch event		
URCS events	page 1		1 * ERR	2.0246	e/l ratio--line 105		
Cost per minute	page 6		OP L.315	3.0657	UC per sem-opr		
	page 6		DR L.317	0.3103	uc per sem-drl		
	page 6		ROI L.319	0.2267	uc per sem-roi		
			total	3.6027	29	**computed**	
Add: 1 I&I event:							
I&I minutes per event	page 6		L.303	1.7803	sem per I&I train switch		
URCS events	page 1		1 * ERR	2.0246	e/l ratio--line 105		
Cost per minute	page 6		OP L.315	3.0657	UC per sem-opr		
	page 6		DR L.317	0.3103	uc per sem-drl		
	page 6		ROI L.319	0.2267	uc per sem-roi		
			total	3.6027	13	**computed**	
Deduct: URCS Car Costs:							
URCS Car Mile Cost	page 15		L.634-639	206.43			
URCS Car Day Cost			L.641-646	-	206	**computed**	
Adjusted URCS Cost Excluding Car Costs							
Total load and empty miles	page 1		L.111	2284	1410	1457	
URCS Car Days:							
Running	page 9		L.436	0			
Interchange	page 9		L.444 * ERR	1.0123			
I&I	page 9		L.448	0			
Additional I&I	page 1		.5 * ERR	1.0123			
Industry	page 9		L.446	0			
Loading and Unloading-Industry	page 9		L.450	0			
Total				2.0246			
Appendix A Car Costs:							
Rents Repairs & Depre. Per day		x	2.0246	0.0000	0		
ROI per Day		x	2.0246	0.0000	0	$ -	
Rents Repairs & Depre. Per Mile		x	2284	0.0000	0		
Pvt Tank car cost per loaded mile		x	2284	0.0000	0		
Adj. Total Variable Cost per Carload					1410		
Total Off-Branch Costs Adjusted						$ 22,560	$ 24,017
Holding Gain (Loss) per day * _ days * Carloads			2.0246	0.0000	0	$ -	

in tank>>22k--3773

Car Type	Tank--Under 22,000 gals.		**Lee Creek 0704-0605 e04**				
Number of Carloads	45			URCS Cost	$ 2,242	summary page	
2004 Unadjusted URCS Variable Cost per Carload			***URCS Source***		**Amount**		
Less: 1 Interchange Event:							
Interchange minutes per event	page 6		L.302		3.9168	sem per interchange switch event	
URCS events	page 1		1 * ERR		1.8797	e/l ratio--line 105	
Cost per minute	page 6		OP L.315		3.0657	UC per sem-opr	
	page 6		DR L.317		0.3103	uc per sem-drl	
	page 6		ROI L.319		0.2267	uc per sem-roi	
				total	3.6027	27	**computed**
Add: 1 I&I event:							
I&I minutes per event	page 6		L.303		1.7803	sem per I&I train switch	
URCS events	page 1		1 * ERR		1.8797	e/l ratio--line 105	
Cost per minute	page 6		OP L.315		3.0657	UC per sem-opr	
	page 6		DR L.317		0.3103	uc per sem-drl	
	page 6		ROI L.319		0.2267	uc per sem-roi	
				total	3.6027	12	**computed**
Deduct: URCS Car Costs:							
URCS Car Mile Cost	page 15		L.634-639		256.20		
URCS Car Day Cost			L.641-646		-	256	**computed**
Adjusted URCS Cost Excluding Car Costs							
Total load and empty miles	page 1		L.111		2736	1971	**2038**
URCS Car Days:							
Running	page 9		L.436		0		
Interchange	page 9		L.444 * ERR		0.93985		
I&I	page 9		L.448		0		
Additional I&I	page 1		.5 * ERR		0.93985		
Industry	page 9		L.446		0		
Loading and Unloading-Industry	page 9		L.450		0		
Total					1.8797		
Appendix A Car Costs:							
Rents Repairs & Depre. Per day		x	1.8797	0.0000	0		
ROI per Day		x	1.8797	0.0000	0	$ -	
Rents Repairs & Depre. Per Mile		x	2736	0.0000	0		
Pvt Tank car cost per loaded mile		x	2736	0.0000	0		
Adj. Total Variable Cost per Carload					1971		
Total Off-Branch Costs Adjusted						$ 88,714	$ 90,752
Holding Gain (Loss) per day * _ days * Carloads			1.8797	0.0000	0	$ -	

in tank <<22k--3756

Car Type	Hopper-covered		**Lee Creek 0704-0605 e04**				
Number of Carloads	1			URCS Cost	$ 1,131	summary page	
2004 Unadjusted URCS Variable Cost per Carload			***URCS Source***	**Amount**			
Loss: 1 Interchange Event:							
Interchange minutes per event	page 6		L.302	3.9168	sem per interchange switch event		
URCS events	page 1		1 * ERR	1.9313	e/l ratio--line 105		
Cost per minute	page 6		OP L.315	3.0657	UC per sem-opr		
	page 6		DR L.317	0.3103	uc per sem-drl		
	page 6		ROI L.319	0.2267	uc per sem-roi		
			total	3.6027	27	**computed**	
Add: 1 I&I event:							
I&I minutes per event	page 6		L.303	1.7803	sem per I&I train switch		
URCS events	page 1		1 * ERR	1.9313	e/l ratio--line 105		
Cost per minute	page 6		OP L.315	3.0657	UC per sem-opr		
	page 6		DR L.317	0.3103	uc per sem-drl		
	page 6		ROI L.319	0.2267	uc per sem-roi		
			total	3.6027	12	**computed**	
Deduct: URCS Car Costs:							
URCS Car Mile Cost	page 15		L.634-639	120.79			
URCS Car Day Cost			L.641-646		121	**computed**	
Adjusted URCS Cost Excluding Car Costs							
Total load and empty miles	page 1		L.111	3368	995	**1029**	
URCS Car Days:							
Running	page 9		L.436	0			
Interchange	page 9		L.444 * ERR	0.96565			
I&I	page 9		L.448	0			
Additional I&I	page 1		.5 * ERR	0.96565			
Industry	page 9		L.446	0			
Loading and Unloading-Industry	page 9		L.450	0			
Total				1.9313			
Appendix A Car Costs:							
Rents Repairs & Depre. Per day		x	1.9313	5.7419	11		
ROI per Day		x	1.9313	8.8800	17	$ 17	
Rents Repairs & Depre. Per Mile		x	3368	0.0545	184		
Pvt Tank car cost per loaded mile		x	3368	0.0000	212		
Adj. Total Variable Cost per Carload					1207		
Total Off-Branch Costs Adjusted						$ 1,207	$ 2,236
Holding Gain (Loss) per day * _ days * Carloads			1.9313	2.6244	5	$ 5	

in cov hop--3708

Car Type	Flat-other		**Lee Creek 0704-0605 e04**					
Number of Carloads	1			URCS Cost	$ 635	summary page		
2004 Unadjusted URCS Variable Cost per Carload			***URCS Source***		**Amount**			
Less: 1 Interchange Event:								
Interchange minutes per event	page 6		L.302		3.9168	sem per interchange switch event		
URCS events	page 1		1 * ERR		2.0357	e/i ratio--line 105		
Cost per minute	page 6		OP L.315		3.0657	UC per sem-opr		
	page 6		DR L.317		0.3103	uc per sem-drl		
	page 6		ROI L.319		0.2267	uc per sem-roi		
				total	3.6027		29	**computed**
Add: 1 I&I event:								
I&I minutes per event	page 6		L.303		1.7803	sem per I&I train switch		
URCS events	page 1		1 * ERR		2.0357	e/i ratio--line 105		
Cost per minute	page 6		OP L.315		3.0657	UC per sem-opr		
	page 6		DR L.317		0.3103	uc per sem-drl		
	page 6		ROI L.319		0.2267	uc per sem-roi		
				total	3.6027		13	**computed**
Deduct: URCS Car Costs:								
URCS Car Mile Cost	page 15		L.634-639		45.64			
URCS Car Day Cost			L.641-646		167.01		213	**computed**
Adjusted URCS Cost Excluding Car Costs								
Total load and empty miles	page 1		L.111		433		406	**420**
URCS Car Days:								
Running	page 9		L.436		0.7175			
Interchange	page 9		L.444 * ERR		1.01785			
I&I	page 9		L.448		1.0837			
Additional I&I	page 1		.5 * ERR		1.01785			
Industry	page 9		L.446		2			
Loading and Unloading-Industry	page 9		L.450		2			
Total					7.8369			
Appendix A Car Costs:								
Rents Repairs & Depre. Per day		x	7.8369	12.2532			96	
ROI per Day		x	7.8369	10.0531			79	$ 79
Rents Repairs & Depre. Per Mile		x	433	0.0713			31	
Pvt Tank car cost per loaded mile		x	433	0.0000			206	
Adj. Total Variable Cost per Carload							612	
Total Off-Branch Costs Adjusted								$ 612 $ 1,032
Holding Gain (Loss) per day * _ days * Carloads			7.8369	2.9710			23	$ 23

in other flat--3702

Car Type	Hopper-open top GS		**Lee Creek 0704-0605 e04**				
Number of Carloads	762			URCS Cost	$ 1,245	summary page	
2004 Unadjusted URCS Variable Cost per Carload			***URCS Source***	**Amount**			
Less: 1 Interchange Event:							
Interchange minutes per event		page 6	L.302	3.9168	sem per interchange switch event		
URCS events		page 1	1 * ERR	1.9886	e/l ratio--line 105		
Cost per minute		page 6	OP L.315	3.0657	UC per sem-opr		
		page 6	DR L.317	0.3103	uc per sem-drl		
		page 6	ROI L.319	0.2267	uc per sem-roi		
			total	3.6027	28	**computed**	
Add: 1 I&I event:							
I&I minutes per event		page 6	L.303	1.7803	sem per I&I train switch		
URCS events		page 1	1 * ERR	1.9886	e/l ratio--line 105		
Cost per minute		page 6	OP L.315	3.0657	UC per sem-opr		
		page 6	DR L.317	0.3103	uc per sem-drl		
		page 6	ROI L.319	0.2267	uc per sem-roi		
			total	3.6027	13	**computed**	
Deduct: URCS Car Costs:							
URCS Car Mile Cost		page 15	L.634-639	107.25			
URCS Car Day Cost			L.641-646	86.21	193	**computed**	
Adjusted URCS Cost Excluding Car Costs							
Total load and empty miles		page 1	L.111	1476	1036	**1071**	
URCS Car Days:							
Running		page 9	L.436	2.4439			
Interchange		page 9	L.444 * ERR	0.9943			
I&I		page 9	L.448	3.6911			
Additional I&I		page 1	.5 * ERR	0.9943			
Industry		page 9	L.446	2			
Loading and Unloading-Industry		page 9	L.450	2			
Total				12.1236			
Appendix A Car Costs:							
Rents Repairs & Depre. Per day			x 12.1236	4.2669	52		
ROI per Day			x 12.1236	14.4970	176	$ 133,926	
Rents Repairs & Depre. Per Mile			x 1476	0.0613	90		
Pvt Tank car cost per loaded mile			x 1476	0.0000	318		
Adj. Total Variable Cost per Carload					1354		
Total Off-Branch Costs Adjusted						$ 1,031,503	$1,032,573
Holding Gain (Loss) per day * _ days * Carloads			12.1236	4.2844	52	$ 39,580	

in open hop gs--3699

Car Type	Hopper-covered		**Lee Creek 0704-0605 e04**				
Number of Carloads	48			URCS Cost	$ 1,349	summary page	
2004 Unadjusted URCS Variable Cost per Carload			***URCS Source***	**Amount**			
Less: 1 Interchange Event:							
Interchange minutes per event	page 6		L.302	3.9168	sem per interchange switch event		
URCS events	page 1		1 * ERR	2.0691	e/l ratio--line 105		
Cost per minute	page 6		OP L.315	3.0657	UC per sem-opr		
	page 6		DR L.317	0.3103	uc per sem-drl		
	page 6		ROI L.319	0.2267	uc per sem-roi		
			total	3.6027	29	**computed**	
Add: 1 I&I event:							
I&I minutes per event	page 6		L.303	1.7803	sem per I&I train switch		
URCS events	page 1		1 * ERR	2.0691	e/l ratio--line 105		
Cost per minute	page 6		OP L.315	3.0657	UC per sem-opr		
	page 6		DR L.317	0.3103	uc per sem-drl		
	page 6		ROI L.319	0.2267	uc per sem-roi		
			total	3.6027	13	**computed**	
Deduct: URCS Car Costs:							
URCS Car Mile Cost	page 15		L.634-639	111.58			
URCS Car Day Cost			L.641-646	157.27	269	**computed**	
Adjusted URCS Cost Excluding Car Costs							
Total load and empty miles	page 1		L.111	1486	1064	**1100**	
URCS Car Days:							
Running	page 9		L.436	2.4596			
Interchange	page 9		L.444 * ERR	1.03455			
I&I	page 9		L.448	3.715			
Additional I&I	page 1		.5 * ERR	1.03455			
Industry	page 9		L.446	2			
Loading and Unloading-Industry	page 9		L.450	2			
Total				12.2437			
Appendix A Car Costs:							
Rents Repairs & Depre. Per day		x	12.2437	5.7419	70		
ROI per Day		x	12.2437	8.8800	109	$ 5,219	
Rents Repairs & Depre. Per Mile		x	1486	0.0545	81		
Pvt Tank car cost per loaded mile		x	1486	0.0000	260		
Adj. Total Variable Cost per Carload					1324		
Total Off-Branch Costs Adjusted						$ 63,550	$ 64,650
Holding Gain (Loss) per day * _ days * Carloads			12.2437	2.6244	32	$ 1,542	

in cov hop--2935

Car Type	Gondola-plain		**Lee Creek 0704-0605 e04**				
Number of Carloads	1			URCS Cost	$ 1,179	summary page	
2004 Unadjusted URCS Variable Cost per Carload			***URCS Source***	**Amount**			
Less: 1 Interchange Event:							
Interchange minutes per event	page 6		L.302	3.9168	sem per interchange switch event		
URCS events	page 1		1 * ERR	1.9244	e/l ratio--line 105		
Cost per minute	page 6		OP L.315	3.0657	UC per sem-opr		
	page 6		DR L.317	0.3103	uc per sem-drl		
	page 6		ROI L.319	0.2267	uc per sem-roi		
			total	3.6027	27	**computed**	
Add: 1 I&I event:							
I&I minutes per event	page 6		L.303	1.7803	sem per I&I train switch		
URCS events	page 1		1 * ERR	1.9244	e/l ratio--line 105		
Cost per minute	page 6		OP L.315	3.0657	UC per sem-opr		
	page 6		DR L.317	0.3103	uc per sem-drl		
	page 6		ROI L.319	0.2267	uc per sem-roi		
			total	3.6027	12	**computed**	
Deduct: URCS Car Costs:							
URCS Car Mile Cost	page 15		L.634-639	98.56			
URCS Car Day Cost			L.641-646	93.44	192	**computed**	
Adjusted URCS Cost Excluding Car Costs							
Total load and empty miles	page 1		L.111	1367	973	**1005**	
URCS Car Days:							
Running	page 9		L.436	2.2621			
Interchange	page 9		L.444 * ERR	0.9622			
I&I	page 9		L.448	3.4167			
Additional I&I	page 1		.5 * ERR	0.9622			
Industry	page 9		L.446	2			
Loading and Unloading-Industry	page 9		L.450	2			
Total				11.6032			
Appendix A Car Costs:							
Rents Repairs & Depre. Per day		x	11.6032	2.5957	30		
ROI per Day		x	11.6032	13.4313	156	$ 156	
Rents Repairs & Depre. Per Mile		x	1367	0.0594	81		
Pvt Tank car cost per loaded mile		x	1367	0.0000	267		
Adj. Total Variable Cost per Carload					1240		
Total Off-Branch Costs Adjusted						$ 1,240	$ 2,245
Holding Gain (Loss) per day * _ days * Carloads			11.6032	3.9694	46	$ 46	

in gs un gon--2884

Car Type	Tank--22,000 gals. and over		**Lee Creek 0704-0605 e04**				
Number of Carloads	2491			URCS Cost	$ 1,181	summary page	
2004 Unadjusted URCS Variable Cost per Carload			***URCS Source***	**Amount**			
Less: 1 Interchange Event:							
Interchange minutes per event	page 6		L.302	3.9168	sem per interchange switch event		
URCS events	page 1		1 * ERR	2.0246	e/l ratio--line 105		
Cost per minute	page 6		OP L.315	3.0657	UC per sem-opr		
	page 6		DR L.317	0.3103	uc per sem-drl		
	page 6		ROI L.319	0.2267	uc per sem-roi		
			total	3.6027	29	**computed**	
Add: 1 I&I event:							
I&I minutes per event	page 6		L.303	1.7803	sem per I&I train switch		
URCS events	page 1		1 * ERR	2.0246	e/l ratio--line 105		
Cost per minute	page 6		OP L.315	3.0657	UC per sem-opr		
	page 6		DR L.317	0.3103	uc per sem-drl		
	page 6		ROI L.319	0.2267	uc per sem-roi		
			total	3.6027	13	**computed**	
Deduct: URCS Car Costs:							
URCS Car Mile Cost	page 15		L.634-639	141.32			
URCS Car Day Cost			L.641-646	-	141	**computed**	
Adjusted URCS Cost Excluding Car Costs							
Total load and empty miles	page 1		L.111	1564	1025	**1059**	
URCS Car Days:							
Running	page 9		L.436	0			
Interchange	page 9		L.444 * ERR	1.0123			
I&I	page 9		L.448	0			
Additional I&I	page 1		.5 * ERR	1.0123			
Industry	page 9		L.446	0			
Loading and Unloading-Industry	page 9		L.450	0			
Total				2.0246			
Appendix A Car Costs:							
Rents Repairs & Depre. Per day		x	2.0246	0.0000	0		
ROI per Day		x	2.0246	0.0000	0	$ -	
Rents Repairs & Depre. Per Mile		x	1564	0.0000	0		
Pvt Tank car cost per loaded mile		x	1564	0.0000	0		
Adj. Total Variable Cost per Carload					1025		
Total Off-Branch Costs Adjusted						$ 2,552,095	**$2,553,154**
Holding Gain (Loss) per day * _ days * Carloads			2.0246	0.0000	0	$ -	

in tank >>22k--2882

STB Docket No. AB-290 (Sub-No. 262)
Norfolk Southern Railway Company
- Abandonment -
Beaufort County, North Carolina

2003
Norfolk Southern Railroad

URCS Phase II Run
By
The Surface Transportation Board

Standard Treatment of
Accounts 76, 80 & 90

Car Type	Tank--22,000 gals. and over		**Lee Creek 0704-0605 e04**			
Number of Carloads	2491			URCS Cost	$ 1,181	summary page
2004 Unadjusted URCS Variable Cost per Carload			***URCS Source***	**Amount**		
Less: 1 Interchange Event:						
Interchange minutes per event		page 6	L.302	3.9168	sem per interchange switch event	
URCS events		page 1	1 * ERR	2.0246	e/l ratio--line 105	
Cost per minute		page 6	OP L.315	3.0657	UC per sem-opr	
		page 6	DR L.317	0.3103	uc per sem-drl	
		page 6	ROI L.319	0.2267	uc per sem-roi	
			total	3.6027	29	**computed**
Add: 1 I&I event:						
I&I minutes per event		page 6	L.303	1.7803	sem per I&I train switch	
URCS events		page 1	1 * ERR	2.0246	e/l ratio--line 105	
Cost per minute		page 6	OP L.315	3.0657	UC per sem-opr	
		page 6	DR L.317	0.3103	uc per sem-drl	
		page 6	ROI L.319	0.2267	uc per sem-roi	
			total	3.6027	13	**computed**
Deduct: URCS Car Costs:						
URCS Car Mile Cost		page 15	L.634-639	141.32		
URCS Car Day Cost			L.641-646	-	141	**computed**
Adjusted URCS Cost Excluding Car Costs						
Total load and empty miles		page 1	L.111	1564	1025	**1059**
URCS Car Days:						
Running		page 9	L.436	0		
Interchange		page 9	L.444 * ERR	1.0123		
I&I		page 9	L.448	0		
Additional I&I		page 1	.5 * ERR	1.0123		
Industry		page 9	L.446	0		
Loading and Unloading-Industry		page 9	L.450	0		
Total				2.0246		
Appendix A Car Costs:						
Rents Repairs & Depre. Per day			x	2.0246	0.0000	0
ROI per Day			x	2.0246	0.0000	0
Rents Repairs & Depre. Per Mile			x	1564	0.0000	0
Pvt Tank car cost per loaded mile			x	1564	0.0000	0
						$ -
Adj. Total Variable Cost per Carload						1025
Total Off-Branch Costs Adjusted						$ 2,552,095 **$2,553,154**
Holding Gain (Loss) per day * _ days * Carloads				2.0246	0.0000	0
						$ -

in tank >>22k--2882

Car Type	Tank--Under 22,000 gals.		**Lee Creek 0704-0605 e04**				
Number of Carloads	362			URCS Cost	$ 1,615	summary page	
2004 Unadjusted URCS Variable Cost per Carload			***URCS Source***	**Amount**			
Less: 1 Interchange Event:							
Interchange minutes per event	page 6		L.302	3.9168	sem per interchange switch event		
URCS events	page 1		1 * ERR	1.8797	e/i ratio--line 105		
Cost per minute	page 6		OP L.315	3.0657	UC per sem-opr		
	page 6		DR L.317	0.3103	uc per sem-drl		
	page 6		ROI L.319	0.2267	uc per sem-roi		
			total	3.6027	27	**computed**	
Add: 1 I&I event:							
I&I minutes per event	page 6		L.303	1.7803	sem per I&I train switch		
URCS events	page 1		1 * ERR	1.8797	e/i ratio--line 105		
Cost per minute	page 6		OP L.315	3.0657	UC per sem-opr		
	page 6		DR L.317	0.3103	uc per sem-drl		
	page 6		ROI L.319	0.2267	uc per sem-roi		
			total	3.6027	12	**computed**	
Deduct: URCS Car Costs:							
URCS Car Mile Cost	page 15		L.634-639	171.36			
URCS Car Day Cost			L.641-646	-	171	**computed**	
Adjusted URCS Cost Excluding Car Costs							
Total load and empty miles	page 1		L.111	1830	1430	**1478**	
URCS Car Days:							
Running	page 9		L.436	0			
Interchange	page 9		L.444 * ERR	0.93985			
I&I	page 9		L.448	0			
Additional I&I	page 1		.5 * ERR	0.93985			
Industry	page 9		L.446	0			
Loading and Unloading-Industry	page 9		L.450	0			
Total				1.8797			
Appendix A Car Costs:							
Rents Repairs & Depre. Per day		x	1.8797	0.0000	0		
ROI per Day		x	1.8797	0.0000	0	$ -	
Rents Repairs & Depre. Per Mile		x	1830	0.0000	0		
Pvt Tank car cost per loaded mile		x	1830	0.0000	0		
Adj. Total Variable Cost per Carload					1430		
Total Off-Branch Costs Adjusted						$ 517,480	$ 518,957
Holding Gain (Loss) per day * _ days * Carloads			1.8797	0.0000	0	$ -	

in tank <22k--389

Car Type	Hopper-open top GS		**Lee Creek 0704-0605 e04**				
Number of Carloads	1			URCS Cost	$ 1,138	summary page	
2004 Unadjusted URCS Variable Cost per Carload			***URCS Source***	**Amount**			
Less: 1 Interchange Event:							
Interchange minutes per event		page 6	L.302	3.9168	sem per interchange switch event		
URCS events		page 1	1 * ERR	1.9406	e/l ratio--line 105		
Cost per minute		page 6	OP L.315	3.0657	UC per sem-opr		
		page 6	DR L.317	0.3103	uc per sem-drl		
		page 6	ROI L.319	0.2267	uc per sem-roi		
			total	3.6027		27	**computed**
Add: 1 I&I event:							
I&I minutes per event		page 6	L.303	1.7803	sem per I&I train switch		
URCS events		page 1	1 * ERR	1.9406	e/l ratio--line 105		
Cost per minute		page 6	OP L.315	3.0657	UC per sem-opr		
		page 6	DR L.317	0.3103	uc per sem-drl		
		page 6	ROI L.319	0.2267	uc per sem-roi		
			total	3.6027		12	**computed**
Deduct: URCS Car Costs:							
URCS Car Mile Cost		page 15	L.634-639	0.08			
URCS Car Day Cost			L.641-646	-		0	**computed**
Adjusted URCS Cost Excluding Car Costs							
Total load and empty miles		page 1	L.111	1644		1123	**1161**
URCS Car Days:							
Running		page 9	L.436	0			
Interchange		page 9	L.444 * ERR	0.9703			
I&I		page 9	L.448	0			
Additional I&I		page 1	.5 * ERR	0.9703			
Industry		page 9	L.446	0			
Loading and Unloading-Industry		page 9	L.450	0			
Total				1.9406			
Appendix A Car Costs:							
Rents Repairs & Depre. Per day			x	1.9406	4.2669	8	
ROI per Day			x	1.9406	14.4970	28	$ 28
Rents Repairs & Depre. Per Mile			x	1644	0.0613	101	
Pvt Tank car cost per loaded mile			x	1644	0.0000	137	
Adj. Total Variable Cost per Carload						1261	
Total Off-Branch Costs Adjusted						$ 1,261	$ 2,422
Holding Gain (Loss) per day * _ days * Carloads				1.9406	4.2844	8	$ 8

in open gs hop--25

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	**Car Type**		Hopper-covered			**Lee Creek 0704-0605 e04**							
2	**Number of Carloads**			20				URCS Cost		$ 890	summary page		
3													
4	**2004 Unadjusted URCS Variable Cost per Carload**					***URCS Source***		**Amount**					
5	Less: 1 Interchange Event:												
6	Interchange minutes per event				page 6	L.302		3.9168	sem per interchange switch event				
7	URCS events				page 1	1 * ERR		1.9313	e/l ratio--line 105				
8	Cost per minute				page 6	OP L.315		3.0657	UC per sem-opr				
9					page 6	DR L.317		0.3103	uc per sem-drl				
10					page 6	ROI L.319		0.2267	uc per sem-roi				
11							total	3.6027		27	computed		
12													
13	Add: 1 I&I event:												
14	I&I minutes per event				page 6	L.303		1.7803	sem per I&I train switch				
15	URCS events				page 1	1 * ERR		1.9313	e/l ratio--line 105				
16	Cost per minute				page 6	OP L.315		3.0657	UC per sem-opr				
17					page 6	DR L.317		0.3103	uc per sem-drl				
18					page 6	ROI L.319		0.2267	uc per sem-roi				
19							total	3.6027		12	computed		
20													
21	Deduct: URCS Car Costs:												
22	URCS Car Mile Cost				page 15	L.634-639		40.56					
23	URCS Car Day Cost					L.641-646		-		41	computed		
24													
25	Adjusted URCS Cost Excluding Car Costs												
26	Total load and empty miles				page 1	L.111		1131		835	863		
27													
28	URCS Car Days:												
29	Running				page 9	L.436		0					
30	Interchange				page 9	L.444 * ERR		0.96565					
31	I&I				page 9	L.448		0					
32	Additional I&I				page 1	.5 * ERR		0.96565					
33	Industry				page 9	L.446		0					
34	Loading and Unloading-Industry				page 9	L.450		0					
35	Total							1.9313					
36													
37	Appendix A Car Costs:												
38	Rents Repairs & Depre. Per day						x 1.9313	5.7419		11			
39	ROI per Day						x 1.9313	8.8800		17		$ 343	
40	Rents Repairs & Depre. Per Mile						x 1131	0.0545		62			
41	Pvt Tank car cost per loaded mile						x 1131	0.0000		90			
42													
43	Adj. Total Variable Cost per Carload									925			
44													
45	Total Off-Branch Costs Adjusted											$ 18,492	$ 19,355
46													
47	Holding Gain (Loss) per day * _ days * Carloads						1.9313	2.6244		5		$ 101	

Car Type	Tank--Under 22,000 gals.		**Lee Creek 0704-0605 e04**				
Number of Carloads	759			URCS Cost	$ 2,070	summary page	
2004 Unadjusted URCS Variable Cost per Carload			***URCS Source***	**Amount**			
Less: 1 Interchange Event:							
Interchange minutes per event	page 6		L.302	3.9168	sem per interchange switch event		
URCS events	page 1		1 * ERR	1.8797	e/l ratio--line 105		
Cost per minute	page 6		OP L.315	3.0657	UC per sem-opr		
	page 6		DR L.317	0.3103	uc per sem-drl		
	page 6		ROI L.319	0.2267	uc per sem-roi		
			total	3.6027	27	**computed**	
Add: 1 I&I event:							
I&I minutes per event	page 6		L.303	1.7803	sem per I&I train switch		
URCS events	page 1		1 * ERR	1.8797	e/l ratio--line 105		
Cost per minute	page 6		OP L.315	3.0657	UC per sem-opr		
	page 6		DR L.317	0.3103	uc per sem-drl		
	page 6		ROI L.319	0.2267	uc per sem-roi		
			total	3.6027	12	**computed**	
Deduct: URCS Car Costs:							
URCS Car Mile Cost	page 15		L.634-639	235.88			
URCS Car Day Cost			L.641-646	-	236	**computed**	
Adjusted URCS Cost Excluding Car Costs							
Total load and empty miles	page 1		L.111	2519	1819	1880	
URCS Car Days:							
Running	page 9		L.436	0			
Interchange	page 9		L.444 * ERR	0.93985			
I&I	page 9		L.448	0			
Additional I&I	page 1		.5 * ERR	0.93985			
Industry	page 9		L.446	0			
Loading and Unloading-Industry	page 9		L.450	0			
Total				1.8797			
Appendix A Car Costs:							
Rents Repairs & Depre. Per day		x	1.8797	0.0000	0		
ROI per Day		x	1.8797	0.0000	0	$ -	
Rents Repairs & Depre. Per Mile		x	2519	0.0000	0		
Pvt Tank car cost per loaded mile		x	2519	0.0000	0		
Adj. Total Variable Cost per Carload					1819		
Total Off-Branch Costs Adjusted						$ 1,380,766	**$1,382,647**
Holding Gain (Loss) per day * _ days * Carloads			1.8797	0.0000	0	$ -	

out-tank<<22--3481

Car Type	Tank--Under 22,000 gals.		**Lee Creek 0704-0605 e04**					
Number of Carloads	1158				URCS Cost	$ 1,680	summary page	
2004 Unadjusted URCS Variable Cost per Carload			***URCS Source***		**Amount**			
Less: 1 Interchange Event:								
Interchange minutes per event	page 6		L.302		3.9168	sem per interchange switch event		
URCS events	page 1		1 * ERR		1.8797	e/l ratio--line 105		
Cost per minute	page 6		OP L.315		3.0657	UC per sem-opr		
	page 6		DR L.317		0.3103	uc per sem-drl		
	page 6		ROI L.319		0.2267	uc per sem-roi		
				total	3.6027		27	**computed**
Add: 1 I&I event:								
I&I minutes per event	page 6		L.303		1.7803	sem per I&I train switch		
URCS events	page 1		1 * ERR		1.8797	e/l ratio--line 105		
Cost per minute	page 6		OP L.315		3.0657	UC per sem-opr		
	page 6		DR L.317		0.3103	uc per sem-drl		
	page 6		ROI L.319		0.2267	uc per sem-roi		
				total	3.6027		12	**computed**
Deduct: URCS Car Costs:								
URCS Car Mile Cost	page 15		L.634-639		185.18			
URCS Car Day Cost			L.641-646		-		185	**computed**
Adjusted URCS Cost Excluding Car Costs								
Total load and empty miles	page 1		L.111		1977		1480	**1530**
URCS Car Days:								
Running	page 9		L.436		0			
Interchange	page 9		L.444 * ERR		0.93985			
I&I	page 9		L.448		0			
Additional I&I	page 1		.5 * ERR		0.93985			
Industry	page 9		L.446		0			
Loading and Unloading-Industry	page 9		L.450		0			
Total					1.8797			
Appendix A Car Costs:								
Rents Repairs & Depre. Per day		x	1.8797		0.0000		0	
ROI per Day		x	1.8797		0.0000		0	$ -
Rents Repairs & Depre. Per Mile		x	1977		0.0000		0	
Pvt Tank car cost per loaded mile		x	1977		0.0000		0	
Adj. Total Variable Cost per Carload							1480	
Total Off-Branch Costs Adjusted								$ 1,713,668 **$1,715,198**
Holding Gain (Loss) per day * _ days * Carloads			1.8797		0.0000		0	$ -

out tank<<22k--2720

Car Type	Hopper-covered		**Lee Creek 0704-0605 e04**			
Number of Carloads	291			URCS Cost	$ 2,187	summary page
2004 Unadjusted URCS Variable Cost per Carload			***URCS Source***	**Amount**		
Less: 1 Interchange Event:						
Interchange minutes per event	page 6		L.302	3.9168	sem per interchange switch event	
URCS events	page 1		1 * ERR	2.0691	e/l ratio–line 105	
Cost per minute	page 6		OP L.315	3.0657	UC per sem-opr	
	page 6		DR L.317	0.3103	uc per sem-drl	
	page 6		ROI L.319	0.2267	uc per sem-roi	
			total	3.6027	29	**computed**
Add: 1 I&I event:						
I&I minutes per event	page 6		L.303	1.7803	sem per I&I train switch	
URCS events	page 1		1 * ERR	2.0691	e/l ratio–line 105	
Cost per minute	page 6		OP L.315	3.0657	UC per sem-opr	
	page 6		DR L.317	0.3103	uc per sem-drl	
	page 6		ROI L.319	0.2267	uc per sem-roi	
			total	3.6027	13	**computed**
Deduct: URCS Car Costs:						
URCS Car Mile Cost	page 15		L.634-639	196.66		
URCS Car Day Cost			L.641-646	183.62	380	**computed**
Adjusted URCS Cost Excluding Car Costs						
Total load and empty miles	page 1		L.111	2652	1791	**1851**
URCS Car Days:						
Running	page 9		L.436	4.3891		
Interchange	page 9		L.444 * ERR	1.03455		
I&I	page 9		L.448	6.6291		
Additional I&I	page 1		.5 * ERR	1.03455		
Industry	page 9		L.446	2		
Loading and Unloading-Industry	page 9		L.450	2		
Total				17.0873		
Appendix A Car Costs:						
Rents Repairs & Depre. Per day		x	17.0873	5.7419	98	
ROI per Day		x	17.0873	8.8800	152	$ 44,155
Rents Repairs & Depre. Per Mile		x	2652	0.0545	145	
Pvt Tank car cost per loaded mile		x	2652	0.0000	394	
Adj. Total Variable Cost per Carload					2185	
Total Off-Branch Costs Adjusted						$ 635,911 $ 637,762
Holding Gain (Loss) per day * _ days * Carloads			17.0873	2.6244	45	$ 13,049

out cov hop--1560

Car Type	Hopper-covered		**Lee Creek 0704-0605 e04**				
Number of Carloads	456			URCS Cost	$ 1,343	summary page	
2004 Unadjusted URCS Variable Cost per Carload			***URCS Source***	**Amount**			
Less: 1 Interchange Event:							
Interchange minutes per event	page 6		L.302	3.9168	sem per interchange switch event		
URCS events	page 1		1 * ERR	2.0691	e/l ratio--line 105		
Cost per minute	page 6		OP L.315	3.0657	UC per sem-opr		
	page 6		DR L.317	0.3103	uc per sem-drl		
	page 6		ROI L.319	0.2267	uc per sem-roi		
			total	3.6027	29	**computed**	
Add: 1 I&I event:							
I&I minutes per event	page 6		L.303	1.7803	sem per I&I train switch		
URCS events	page 1		1 * ERR	2.0691	e/l ratio--line 105		
Cost per minute	page 6		OP L.315	3.0657	UC per sem-opr		
	page 6		DR L.317	0.3103	uc per sem-drl		
	page 6		ROI L.319	0.2267	uc per sem-roi		
			total	3.6027	13	**computed**	
Deduct: URCS Car Costs:							
URCS Car Mile Cost	page 15		L.634-639	111.24			
URCS Car Day Cost			L.641-646	156.99	268	**computed**	
Adjusted URCS Cost Excluding Car Costs							
Total load and empty miles	page 1		L.111	1481	1059	1094	
URCS Car Days:							
Running	page 9		L.436	2.4517			
Interchange	page 9		L.444 * ERR	1.03455			
I&I	page 9		L.448	3.7029			
Additional I&I	page 1		.5 * ERR	1.03455			
Industry	page 9		L.446	2			
Loading and Unloading-Industry	page 9		L.450	2			
Total				12.2237			
Appendix A Car Costs:							
Rents Repairs & Depre. Per day		x	12.2237	5.7419	70		
ROI per Day		x	12.2237	8.8800	109	$ 49,497	
Rents Repairs & Depre. Per Mile		x	1481	0.0545	81		
Pvt Tank car cost per loaded mile		x	1481	0.0000	259		
Adj. Total Variable Cost per Carload					1318		
Total Off-Branch Costs Adjusted						$ 601,058	$ 602,152
Holding Gain (Loss) per day * _ days * Carloads			12.2237	2.6244	32	$ 14,628	

out cov hop--1267

Car Type	Hopper-covered		**Lee Creek 0704-0605 e04**				
Number of Carloads	3			URCS Cost	$ 805	summary page	
2004 Unadjusted URCS Variable Cost per Carload			***URCS Source***	**Amount**			
Less: 1 Interchange Event:							
Interchange minutes per event	page 6		L.302	3.9168	sem per interchange switch event		
URCS events	page 1		1 * ERR	1.9313	e/l ratio--line 105		
Cost per minute	page 6		OP L.315	3.0657	UC per sem-opr		
	page 6		DR L.317	0.3103	uc per sem-drl		
	page 6		ROI L.319	0.2267	uc per sem-roi		
			total	3.6027	27	**computed**	
Add: 1 I&I event:							
I&I minutes per event	page 6		L.303	1.7803	sem per I&I train switch		
URCS events	page 1		1 * ERR	1.9313	e/l ratio--line 105		
Cost per minute	page 6		OP L.315	3.0657	UC per sem-opr		
	page 6		DR L.317	0.3103	uc per sem-drl		
	page 6		ROI L.319	0.2267	uc per sem-roi		
			total	3.6027	12	**computed**	
Deduct: URCS Car Costs:							
URCS Car Mile Cost	page 15		L.634-639	84.18			
URCS Car Day Cost			L.641-646	-	84	**computed**	
Adjusted URCS Cost Excluding Car Costs							
Total load and empty miles	page 1		L.111	2347	706	**730**	
URCS Car Days:							
Running	page 9		L.436	0			
Interchange	page 9		L.444 * ERR	0.96565			
I&I	page 9		L.448	0			
Additional I&I	page 1		.5 * ERR	0.96565			
Industry	page 9		L.446	0			
Loading and Unloading-Industry	page 9		L.450	0			
Total				1.9313			
Appendix A Car Costs:							
Rents Repairs & Depre. Per day		x	1.9313	5.7419	11		
ROI per Day		x	1.9313	8.8800	17	$ 51	
Rents Repairs & Depre. Per Mile		x	2347	0.0545	128		
Pvt Tank car cost per loaded mile		x	2347	0.0000	156		
Adj. Total Variable Cost per Carload					862		
Total Off-Branch Costs Adjusted						$ 2,587	$ 3,316
Holding Gain (Loss) per day * _ days * Carloads			1.9313	2.6244	5	$ 15	

out cov hop--809

Car Type	Hopper-covered		**Lee Creek 0704-0605 e04**			
Number of Carloads	195			URCS Cost	$ 1,781	summary page
2004 Unadjusted URCS Variable Cost per Carload			***URCS Source***	**Amount**		
Less: 1 Interchange Event:						
Interchange minutes per event	page 6		L.302	3.9168	sem per interchange switch event	
URCS events	page 1		1 * ERR	1.9313	e/l ratio--line 105	
Cost per minute	page 6		OP L.315	3.0657	UC per sem-opr	
	page 6		DR L.317	0.3103	uc per sem-drl	
	page 6		ROI L.319	0.2267	uc per sem-roi	
			total	3.6027	27	**computed**
Add: 1 I&I event:						
I&I minutes per event	page 6		L.303	1.7803	sem per I&I train switch	
URCS events	page 1		1 * ERR	1.9313	e/l ratio--line 105	
Cost per minute	page 6		OP L.315	3.0657	UC per sem-opr	
	page 6		DR L.317	0.3103	uc per sem-drl	
	page 6		ROI L.319	0.2267	uc per sem-roi	
			total	3.6027	12	**computed**
Deduct: URCS Car Costs:						
URCS Car Mile Cost	page 15		L.634-639	85.87		
URCS Car Day Cost			L.641-646	-	86	**computed**
Adjusted URCS Cost Excluding Car Costs						
Total load and empty miles	page 1		L.111	2394	1681	**1737**
URCS Car Days:						
Running	page 9		L.436	0		
Interchange	page 9		L.444 * ERR	0.96565		
I&I	page 9		L.448	0		
Additional I&I	page 1		.5 * ERR	0.96565		
Industry	page 9		L.446	0		
Loading and Unloading-Industry	page 9		L.450	0		
Total				1.9313		
Appendix A Car Costs:						
Rents Repairs & Depre. Per day		x	1.9313	5.7419	11	
ROI per Day		x	1.9313	8.8800	17	$ 3,344
Rents Repairs & Depre. Per Mile		x	2394	0.0545	131	
Pvt Tank car cost per loaded mile		x	2394	0.0000	159	
Adj. Total Variable Cost per Carload					1839	
Total Off-Branch Costs Adjusted						$ 358,674 **$ 360,411**
Holding Gain (Loss) per day * _ days * Carloads			1.9313	2.6244	5	$ 988

out cov hop--804

Car Type	Hopper-covered		**Lee Creek 0704-0605 e04**			
Number of Carloads	605			URCS Cost	$ 1,981	summary page
2004 Unadjusted URCS Variable Cost per Carload			***URCS Source***	**Amount**		
Less: 1 Interchange Event:						
Interchange minutes per event	page 6		L.302	3.9168	sem per interchange switch event	
URCS events	page 1		1 * ERR	1.9313	e/l ratio--line 105	
Cost per minute	page 6		OP L.315	3.0657	UC per sem-opr	
	page 6		DR L.317	0.3103	uc per sem-drl	
	page 6		ROI L.319	0.2267	uc per sem-roi	
			total	3.6027	27	**computed**
Add: 1 I&I event:						
I&I minutes per event	page 6		L.303	1.7803	sem per I&I train switch	
URCS events	page 1		1 * ERR	1.9313	e/l ratio--line 105	
Cost per minute	page 6		OP L.315	3.0657	UC per sem-opr	
	page 6		DR L.317	0.3103	uc per sem-drl	
	page 6		ROI L.319	0.2267	uc per sem-roi	
			total	3.6027	12	**computed**
Deduct: URCS Car Costs:						
URCS Car Mile Cost	page 15		L.634-639	93.37		
URCS Car Day Cost			L.641-646	-	93	**computed**
Adjusted URCS Cost Excluding Car Costs						
Total load and empty miles	page 1		L.111	2603	1873	**1936**
URCS Car Days:						
Running	page 9		L.436	0		
Interchange	page 9		L.444 * ERR	0.96565		
I&I	page 9		L.448	0		
Additional I&I	page 1		.5 * ERR	0.96565		
Industry	page 9		L.446	0		
Loading and Unloading-Industry	page 9		L.450	0		
Total				1.9313		
Appendix A Car Costs:						
Rents Repairs & Depre. Per day		x	1.9313	5.7419	11	
ROI per Day		x	1.9313	8.8800	17	$ 10,376
Rents Repairs & Depre. Per Mile		x	2603	0.0545	142	
Pvt Tank car cost per loaded mile		x	2603	0.0000	170	
Adj. Total Variable Cost per Carload					2043	
Total Off-Branch Costs Adjusted					$ 1,236,161	**$1,238,097**
Holding Gain (Loss) per day * _ days * Carloads			1.9313	2.6244	5	$ 3,066

out cov hop--607

STB Docket No. AB-290 (Sub-No. 262)
Norfolk Southern Railway Company
- Abandonment -
Beaufort County, North Carolina

2003
Norfolk Southern Railroad

URCS Phase II Run
By
The Surface Transportation Board

Standard Treatment of
Accounts 76, 80 & 90

2003

NORFOLK SOUTHERN RAILROAD

URCS PHASE II RUN
BY
The Surface Transportation Board

STANDARD TREATMENT OF ACCOUNTS 76, 80 & 90

WORKTABLE A1 PART 1 Annual URCS Process for Norfolk Southern Corporation 4-Nov-04 PAGE- 1

OPERATING STATISTICS
OUTPUT AND SIZE STATISTICS
SOURCE - R-1 SCH 755, RAILROAD OPERATING STATISTICS COLUMN B - FREIGHT TRAIN
FORM QCS, FREIGHT COMMODITY STATISTICS, GRAND TOTAL LINE
R-1 SCH 700, MILAGE OPERATED AT CLOSE OF YEAR, LINE 57
SWITCHING AND TERMINAL COMPANIES - ANNUAL SURVEY FORM (ASF) FOR S&T CO.

LINE	CODE	IDENTIFICATION	SOURCE	CURRENT YEAR AMOUNT (1)
101	TM(U)	UNIT TRAIN MILES	SCH 755	10260
102	TM(W)	WAY TRAIN MILES	SCH 755	13053
103	TM(T)	THROUGH TRAIN MILES	SCH 755	50598
104	TM	TRAIN MILES-RUNNING	SCH 755	73913
105	LRM(U)	LOCOMOTIVE UNIT MILES-UNIT TRAINS	SCH 755	23692
106	LRM(W)	LOCOMOTIVE UNIT MILES-WAY TRAINS	SCH 755	21665
107	LRM(T)	LOCOMOTIVE UNIT MILES-THROUGH TRAINS	SCH 755	120105
108	LRM	LOCOMOTIVE UNIT MILES-ROAD SERVICE	SCH 755	165463
109	LTM	LOCOMOTIVE UNIT MILES-TRAIN SWITCHING	SCH 755	8675
110	LYM	LOCOMOTIVE UNIT MILES-YARD SWITCHING	SCH 755	14526
111	LSM	LOCOMOTIVE UNIT MILES-ALL SWITCHING	L109+L110	23202
112	LUM	LOCOMOTIVE UNIT MILES-ALL SERVICES	SCH 755	188665
113	CCM	CABOOSE MILES	SCH 755	68
114	CM	CAR MILES ALL TRAINS	SCH 755	4393544
115	CM(U)	CAR MILES-UNIT TRAINS	SCH 755	991384
116	CM(W)	CAR MILES-WAY TRAINS	SCH 755	339526
117	CM(T)	CAR MILES-THROUGH TRAINS	SCH 755	3062634
118	GTM(L)	GROSS TON MILES-LOCOMOTIVES	SCH 755	30236142
119	GTM(U)	GROSS TON MILES-UNIT TRAINS	SCH 755	83767328
120	GTM(W)	GROSS TON MILES-WAY TRAINS	SCH 755	26723208
121	GTM(T)	GROSS TON MILES-THROUGH TRAINS	SCH 755	238109680
122	GTM(C)	GROSS TON MILES-CARS, CONTENTS, CABOOSES	SUM L119-121	348600224
123	GTM	GROSS TON MILES-TOTAL	SCH 755	379704704
124	TONS(R)	TONS OF REVENUE FREIGHT	SCH 755	405897
125	TONS(C)	REVENUE TONS AT COAL MARINE TERMINALS	SCH 755	23778
126	TONS(O)	REVENUE TONS AT ORE MARINE TERMINALS	SCH 755	0
127	TONS(M)	REVENUE TONS AT OTHER MARINE TERMINALS	SCH 755	0
128	T(LTS)	REVENUE TON MILES IN LAKE TRANSFER SERVICE	SCH 755	0

LINE	CODE	IDENTIFICATION	SOURCE	CURRENT YEAR AMOUNT (1)
129	TH(R)	TRAIN HOURS-ROAD SERVICE	SCH 755	3816
130	TH(W)	TRAIN HOURS-WAY SWITCHING	SCH 755	880.6971
131	TH(U)	TRAIN HOURS-RUNNING	L129-L130	2936
132	TH(Y)	TRAIN HOURS-YARD SWITCHING	SCH 755	2162
133	TH(S)	TRAIN HOURS-TOTAL SWITCHING	L130+L132	3043
134	A114105	NUMBER OF LOADED CARS-UNIT TRAINS	SCH 755	2442
135	A114205	NUMBER OF LOADED CARS-WAY TRAINS	SCH 755	5364
136	A114305	NUMBER OF LOADED CARS-THROUGH TRAINS	SCH 755	6716
137	CL	NUMBER OF LOADED CARS-ALL TRAINS	L134+L135+L136	14524
138	T(CUH)	REVENUE TRAILERS & CONTAINER UNITS HANDLED	SCH 755	4001
139	M(VUH)	MOTOR VEHICLE UNITS HANDLED	SCH 755	1040
140	CLOT-R	CL ORIGINATED AND TERMINATED ON LINE	QCS COL(B)	4576
141	CLOR-R	CL ORIGINATED ON LINE AND FORWARDED	QCS COL(D)	538.94
142	CLRT-R	CL RECEIVED AND TERMINATED ON LINE	QCS COL(F)	1676
143	CLRF-R	CL RECEIVED AND FORWARDED	QCS COL(H)	52.04
144	CLOT	CL ORIGINATIONS AND TERMINATIONS	(L140*2.0)+L141+L142)	11369
145	CLOR	CL-ORIGINATIONS/RECEIVED (HANDLED)	SUM L140-143	6844
146	CLRF	CL-RECEIVED/FORWARDED (INTERCHANGED)	(L143*2.0)+L141+L142	2319
147	MR	MILES OF ROAD (TOTAL)	SCH 700 COL(C)	21.52
148	T(X)	MILES OF SECOND MAIN	SCH 700 COL(D)	4.056
149	T(O)	MILES OF OTHER MAIN TRACKS	SCH 700 COL(E)	.762
150	T(P)	MILES OF PASSING TRACKS ETC.	SCH 700 COL(F)	2.514
151	T(R)	MILES OF RUNNING TRACK	SUM L147-150	28.852
152	Y(ST)	MILES OF YARD SWITCHING TRACK	SCH 700 COL(H)	6.732
153	WST	MILES OF WAY SWITCHING TRACK	SCH 700 COL(G)	2.887
154	ST	MILES OF SWITCHING TRACK	L152+L153	9.619
155	T(R+W)	MILES OF ROAD TRACK	L151+L153	31.739
156	T	MILES OF TRACK (TOTAL)	SCH 700 COL(I)	38.471
157	A116605	TOTAL S&T LOCOMOTIVE MILES	ASF	0
158	A116705	YARD SWITCHING ENGINE MILES PER HOUR	STMT 7-63	6
159	A116805	TRAILERS PU&D AT RAILROAD EXPENSE	SCH 755	242.083
160	A117005	TRAILERS LOADED AND UNLOADED	SCH 755	4001

LINE	CODE	CURRENT YR MINUS ONE (2)	CURRENT YR MINUS TWO (3)	CURRENT YR MINUS THREE (4)	CURRENT YR MINUS FOUR (5)	TWO YR AVG IF RUNYRS>= 2.0 THEN (C1+C2)/2.0 ELSE 0.0 (6)	THREE YR AVG IF RUNYRS>= 3.0 THEN (C1+C2+C3)/3.0 ELSE 0.0 (7)	FOUR YR AVG IF RUNYRS>= 4.0 THEN (C1+C2+C3+C4)/4.0 ELSE 0.0 (8)	FIVE YR AVG IF RUNYRS>= 5.0 THEN (C1+C2+C3+C4+C5)/5.0 ELSE 0.0 (9)
101	TM(U)	10586	10620	10909	7861	10423	10489	10594	10047
102	TM(W)	12097	11100	10597	11104	12575	12083	11712	11590
103	TM(T)	49908	48259	52914	51886	50253	49588	50420	50713
104	TM	72591	69980	74422	70852	73252	72161	72727	72352
105	LRM(U)	25055	27211	28212	21906	24374	25319	26043	25215
106	LRM(W)	20819	19592	18470	20168	21242	20692	20136	20143
107	LRM(T)	121320	116825	130449	137118	120712	119417	122175	125163
108	LRM	167195	163628	177132	179192	166329	165429	168355	170522
109	LWM	9151	9476	9954	11174	8913	9100	9314	9686
110	LYM	15057	14592	19089	20515	14792	14725	15816	16756
111	LSM	24208	24068	29043	31689	23705	23826	25130	26442
112	LUM	191404	187697	206175	210882	190035	189255	193485	196965
113	CCM	96	158	99	129.8	82	107.3333	105.25	110.16
114	CM	4331057	4439350	4799322	4645112	4362300	4387983	4490818	4521677
115	CM(U)	1000411	1060335	1120158	844489	995897	1017376	1043072	1003355
116	CM(W)	326044	328654	317864	295920	332785	331408	328022	321601
117	CM(T)	3004602	3050361	3361300	3504701	3033618	3039199	3119724	3196719
118	GTM(L)	30492974	29591872	31692244	31721846	30364558	30106996	30503308	30747016
119	GTM(U)	84358128	88419384	94497488	71297600	84062728	85514944	87760584	84467984
120	GTM(W)	25413824	25842260	24743132	23260938	26068516	25993098	25680606	25196672
121	GTM(T)	231995504	233614976	257309776	270267872	235052592	234573392	240257488	246259568
122	GTM(C)	341767456	347876608	376550400	364826400	345183840	346081440	353698688	355924224
123	GTM	373281216	378366336	409430848	397606656	376492960	377117408	385195776	387677952
124	TONS(R)	400957	404834	417847	411232	403427	403896	407383	408153
125	TONS(C)	20888	26902	30441	33525	22333	23856	25502	27106
126	TONS(O)	0	0	0	839.7328	0	0	0	167.9466
127	TONS(M)	0	0	0	1091	0	0	0	218.3828
128	T(LTS)	0	0	0	0	0	0	0	0

LINE	CODE	CURRENT YR MINUS ONE (2)	CURRENT YR MINUS TWO (3)	CURRENT YR MINUS THREE (4)	CURRENT YR MINUS FOUR (5)	TWO YR AVG IF RUNYRS>= 2.0 THEN (C1+C2)/2.0 ELSE 0.0 (6)	THREE YR AVG IF RUNYRS>= 3.0 THEN (C1+C2+C3)/3.0 ELSE 0.0 (7)	FOUR YR AVG IF RUNYRS>= 4.0 THEN (C1+C2+C3+C4)/4.0 ELSE 0.0 (8)	FIVE YR AVG IF RUNYRS>= 5.0 THEN (C1+C2+C3+C4+C5)/5.0 ELSE 0.0 (9)
129	TH(R)	3648	3575	4128	4105	3732	3680	3792	3854
130	TH(W)	880.6971	894.7891	951.902	1033	880.6971	885.3944	902.0213	928.361
131	TH(U)	2767	2681	3176	3071	2851	2794	2890	2926
132	TH(Y)	2217	2291	2449	2565	2190	2224	2280	2337
133	TH(S)	3098	3186	3401	3599	3070	3109	3182	3265
134	A114105	2491	2768	2772	2150	2467	2567	2618	2525
135	A114205	5310	5439	5379	4602	5337	5371	5373	5219
136	A114305	6720	6721	7255	8230	6718	6719	6853	7129
137	CL	14522	14929	15407	14983	14523	14658	14846	14873
138	T(CUH)	3806	3530	3644	3553	3903	3779	3745	3707
139	M(VUH)	1067	1076	1175	1712	1054	1061	1090	1214
140	CLOT-R	4568	4478	4635	4712	4572	4541	4565	4594
141	CLOR-R	530.227	546.981	578.771	948.875	534.5835	538.716	548.7298	628.7588
142	CLRT-R	1582	1554	1623	2170	1629	1604	1609	1721
143	CLRF-R	47.458	48.339	55.639	121.0641	49.749	49.279	50.869	64.90801
144	CLOT	11249	11058	11473	12544	11309	11225	11287	11539
145	CLOR	6728	6628	6893	7953	6786	6733	6773	7009
146	CLRF	2207	2197	2313	3361	2263	2241	2259	2479
147	MR	21.558	21.569	21.759	21.788	21.539	21.549	21.6015	21.6388
148	T(X)	4.063	4.063	4.063	4.027	4.0595	4.06067	4.06125	4.0544
149	T(O)	.762	.762	.762	.762	.762	.762	.762	.762
150	T(P)	2.516	2.514	2.528	2.528	2.515	2.51467	2.518	2.52
151	T(R)	28.899	28.908	29.112	29.105	28.8755	28.88633	28.94275	28.9752
152	Y(ST)	6.728	6.724	6.719	6.719	6.73	6.728	6.72575	6.7244
153	WST	2.888	2.888	2.897	2.884	2.8875	2.88767	2.89	2.8888
154	ST	9.616	9.612	9.616	9.603	9.6175	9.61567	9.61575	9.6132
155	T(R+W)	31.787	31.796	32.009	31.989	31.763	31.774	31.83275	31.864
156	T	38.515	38.52	38.728	38.708	38.493	38.502	38.5585	38.5884
157	A116605	0	0	0	0	0	0	0	0
158	A116705	XX	XX	XX	XX	XX	XX	XX	XX
159	A116805	366.873	453.444	500.12	372.5098	304.478	354.1333	390.63	387.006
160	A117005	3806	3530	3644	3553	3903	3779	3745	3707

OUTPUT STATISTICS

FREIGHT CAR MILEAGE, FROM R-1, SCH 755 - RR OWNED CARS C U R R E N T Y E A R

LINE	CODE	IDENTIFICATION	SOURCE	RR OWNED CM LOADED (1)	SOURCE	RR OWNED CM EMPTY (2)	RR OWNED CM TOTAL C1+C2 (3)
201	M(BPS)	BOX 40 FT	SCH 755	0	SCH 755	0	0
202	M(BPL)	BOX 50 FT	SCH 755	6519	SCH 755	6567	13086
203	M(BE)	BOX EQUIPPED	SCH 755	238737	SCH 755	245750	484487
204	M(GP)	GONDOLA PLAIN	SCH 755	218125	SCH 755	201642	419767
205	M(GE)	GONDOLA EQUIPPED	SCH 755	126929	SCH 755	110725	237654
206	M(HC)	HOPPER COVERED	SCH 755	134463	SCH 755	143750	278213
207	M(HOG)	HOPPER OTG	SCH 755	121509	SCH 755	120122	241631
208	M(HOS)	HOPPER OTS	SCH 755	18766	SCH 755	19910	38676
209	M(RM)	REFRIG MECH	SCH 755	3974	SCH 755	3507	7481
210	M(RN)	REFRIG NM	SCH 755	13894	SCH 755	11812	25706
211	M(FT)	FLAT TOFC	SCH 755	122605	SCH 755	17901	140506
212	M(FM)	FLAT MULTILEVEL	SCH 755	29692	SCH 755	18933	48625
213	M(FG)	FLAT GENERAL	SCH 755	868	SCH 755	1650	2518
214	M(FO)	FLAT OTHER	SCH 755	40068	SCH 755	41498	81566
215	M(AO)	ALL OTHER CAR TYPE	SCH 755	240220	SCH 755	2066	242286
216	CM(PD)	TOTAL:SUM L201-215	XX	1316369	XX	945833	2262202

WORKTABLE A1 PART 2A (CONTINUED)

C U R R E N T Y E A R M I N U S O N E

LINE	CODE	IDENTIFICATION	SOURCE	(4)	SOURCE	(5)	C4+C5 (6)
201		BOX 40 FT	SCH 755	0	SCH 755	0	0
202		BOX 50 FT	SCH 755	4375	SCH 755	4147	8522
203		BOX EQUIPPED	SCH 755	245778	SCH 755	257895	503673
204		GONDOLA PLAIN	SCH 755	216948	SCH 755	202007	418955
205		GONDOLA EQUIPPED	SCH 755	132989	SCH 755	120030	253019
206		HOPPER COVERED	SCH 755	125258	SCH 755	136158	261416
207		HOPPER OTG	SCH 755	125758	SCH 755	125132	250890
208		HOPPER OTS	SCH 755	19606	SCH 755	21687	41293
209		REFRIG MECH	SCH 755	3978	SCH 755	3808	7786
210		REFRIG NM	SCH 755	12113	SCH 755	10139	22252
211		FLAT TOFC	SCH 755	128027	SCH 755	20032	148059
212		FLAT MULTIEVEL	SCH 755	28930	SCH 755	17860	46790
213		FLAT GENERAL	SCH 755	1003	SCH 755	1929	2932
214		FLAT OTHER	SCH 755	38047	SCH 755	39572	77619
215		ALL OTHER CAR TYPE	SCH 755	229298	SCH 755	2463	231761
216		TOTAL:SUM L201-215	XX	1312108	XX	962859	2274967

CURRENT YEAR MINUS TWO

LINE CODE	IDENTIFICATION	SOURCE	RR OWNED CM LOADED (7)	SOURCE	RR OWNED CM EMPTY (8)	RR OWNED CM TOTAL C7+C8 (9)
201	BOX 40 FT	SCH 755	0	SCH 755	0	0
202	BOX 50 FT	SCH 755	4953	SCH 755	5224	10177
203	BOX EQUIPPED	SCH 755	249350	SCH 755	267443	516793
204	GONDOLA PLAIN	SCH 755	225518	SCH 755	216582	442100
205	GONDOLA EQUIPPED	SCH 755	127693	SCH 755	120987	248680
206	HOPPER COVERED	SCH 755	127780	SCH 755	142276	270056
207	HOPPER OTG	SCH 755	153616	SCH 755	154868	308484
208	HOPPER OTS	SCH 755	22534	SCH 755	25218	47752
209	REFRIG MECH	SCH 755	3587	SCH 755	3557	7144
210	REFRIG NM	SCH 755	11791	SCH 755	10073	21864
211	FLAT TOFC	SCH 755	125721	SCH 755	20697	146418
212	FLAT MULTILEVEL	SCH 755	27740	SCH 755	18692	46432
213	FLAT GENERAL	SCH 755	1150	SCH 755	2008	3158
214	FLAT OTHER	SCH 755	39390	SCH 755	41135	80525
215	ALL OTHER CAR TYPE	SCH 755	222830	SCH 755	2924	225754
216	TOTAL:SUM L201-215	XX	1343653	XX	1031684	2375337

WORKTABLE A1 PART 2A (CONTINUED)

CURRENT YEAR MINUS THREE

LINE CODE	IDENTIFICATION	SOURCE	(10)	SOURCE	(11)	C10+C11 (12)
201	BOX 40 FT	SCH 755	0	SCH 755	0	0
202	BOX 50 FT	SCH 755	9266	SCH 755	9131	18397
203	BOX EQUIPPED	SCH 755	284250	SCH 755	298819	583069
204	GONDOLA PLAIN	SCH 755	262616	SCH 755	245573	508189
205	GONDOLA EQUIPPED	SCH 755	141427	SCH 755	133596	275023
206	HOPPER COVERED	SCH 755	140730	SCH 755	153270	294000
207	HOPPER OTG	SCH 755	166610	SCH 755	164580	331190
208	HOPPER OTS	SCH 755	21348	SCH 755	23928	45276
209	REFRIG MECH	SCH 755	4284	SCH 755	4100	8384
210	REFRIG NM	SCH 755	12198	SCH 755	11205	23403
211	FLAT TOFC	SCH 755	137838	SCH 755	19331	157169
212	FLAT MULTILEVEL	SCH 755	30272	SCH 755	20328	50600
213	FLAT GENERAL	SCH 755	1126	SCH 755	2146	3272
214	FLAT OTHER	SCH 755	41383	SCH 755	44205	85588
215	ALL OTHER CAR TYPE	SCH 755	203844	SCH 755	2415	206259
216	TOTAL:SUM L201-215	XX	1457192	XX	1132627	2589819

Vol II - p. 8

LINE CODE	IDENTIFICATION	MOST CURRENT FOUR YEAR AVERAGE: LOADED IF RUNYRS>= 4.0 THEN (C1+C4 +C7 +C10)/4.0 ELSE 0.0 (22)	MOST CURRENT FOUR YEAR AVERAGE: EMPTY IF RUNYRS>= 4.0 THEN (C2+C5 +C8 +C11)/4.0 ELSE 0.0 (23)	MOST CURRENT FOUR YEAR AVERAGE: TOTAL C22+C23 (24)	MOST CURRENT FIVE YEAR AVERAGE: LOADED IF RUNYRS>= 5.0 THEN (C1+C4 +C7 +C10+C13)/5.0 ELSE 0.0 (25)	MOST CURRENT FIVE YEAR AVERAGE: EMPTY IF RUNYRS>= 5.0 THEN (C2+C5 +C8 +C11+C14)/5.0 ELSE 0.0 (26)	MOST CURRENT FIVE YEAR AVERAGE: TOTAL C25+C26 (27)
217	BOX 40 FT	0	0	0	0	0	0
218	BOX 50 FT	20825	13433	34259	21670	13250	34921
219	BOX EQUIPPED	1828	1657	3486	1834	1627	3461
220	GONDOLA PLAIN	10233	10494	20728	10950	11062	22012
221	GONDOLA EQUIPPED	5589	5003	10592	5617	4948	10566
222	HOPPER COVERED	179473	189797	369270	182250	191352	373602
223	HOPPER OTG	12217	12468	24686	13576	13958	27535
224	HOPPER OTS	53185	52891	106076	52926	52146	105073
225	REFER MECH	336	331.75	667.75	299.656	296.308	595.964
226	REFER NON MECH	928.5	880.25	1808	977.12	935.6921	1912
227	FLAT TOFC	259322	22245	281568	275254	23849	299103
228	FLAT MULTILEVEL	228848	134097	362946	231169	135781	366950
229	FLAT GENERAL	137.25	236.5	373.75	192.656	301.428	494.084
230	FLAT OTHER	30653	32527	63181	31157	32485	63643
231	TANK <22,000 GAL	135584	118152	253736	133121	119147	252269
232	TANK >=22,000 GAL	81872	88376	170249	82883	88650	171533
233	ALL OTHER CARS	0	0	0	35.496	27.376	62.872
234	ALL OTHER AND TANK	217456	206529	423985	216040	207825	423865
235	TOTAL: SUM L217-233	1021035	682595	1703630	1043917	689822	1733739

FREIGHT TRAIN CAR MILES, FROM R-1, SCH 755, ANNUALIZED - RAILROAD OWNED AND PRIVATE LINE CARS

MOST CURRENT YEAR

LINE	CODE	IDENTIFICATION	SOURCE	TOTAL CM LOADED (1)	SOURCE	TOTAL CM EMPTY (2)	TOTAL CM LOADED & EMPTY C1+C2 (3)
236	M(BPS-T)	BOX 40 FT	L201C1+L217C1	0	L201C2+L217C2	0	0
237	M(BPL-T)	BOX 50 FT	L202C1+L218C1	27134	L202C2+L218C2	19349	46483
238	M(BE-T)	BOX EQUIPPED	L203C1+L219C1	240738	L203C2+L219C2	247530	488268
239	M(GP-T)	GONDOLA PLAIN	L204C1+L220C1	227203	L204C2+L220C2	211119	438322
240	M(GE-T)	GONDOLA EQUIPPED	L205C1+L221C1	132576	L205C2+L221C2	115847	248423
241	M(HC-T)	HOPPER COVERED	L206C1+L222C1	319731	L206C2+L222C2	335786	655517
242	M(HOG-T)	HOPPER OTG	L207C1+L223C1	131303	L207C2+L223C2	129824	261127
243	M(HOS-T)	HOPPER OTS	L208C1+L224C1	80858	L208C2+L224C2	81719	162577
244	M(RM-T)	REFRIG MECH	L209C1+L225C1	4762	L209C2+L225C2	4251	9013
245	M(RN-T)	REFRIG NM	L210C1+L226C1	15067	L210C2+L226C2	12791	27858
246	M(FT-T)	FLAT TOFC	L211C1+L227C1	377754	L211C2+L227C2	39134	416888
247	M(FM-T)	FLAT MULTILEVEL	L212C1+L228C1	253470	L212C2+L228C2	148711	402181
248	M(FG-T)	FLAT GENERAL	L213C1+L229C1	957	L213C2+L229C2	1868	2825
249	M(FO-T)	FLAT OTHER	L214C1+L230C1	71665	L214C2+L230C2	75565	147230
250		TANK <22,000 GAL	L231C1	144367	L231C2	113056	257423
251		TANK >=22,000 GAL	L232C1	81843	L232C2	88535	170378
252		ALL OTHER CAR TYPE	L215C1+L233C1	240220	L215C2+L233C2	2066	242286
253	M(AO-T)	ALL OTHER PLUS TANK	L215C1+L234C1	466430	L215C2+L234C2	203657	670087
254	CM(L-E)	TOTAL	L216C1+L235C1	2349648	L216C2+L235C2	1627151	3976799

WORKTABLE A1 PART 2C (CONTINUED)

CURRENT YEAR MINUS ONE

LINE	CODE	IDENTIFICATION	SOURCE	TOTAL CM LOADED (4)	SOURCE	TOTAL CM EMPTY (5)	TOTAL CM LOADED & EMPTY C4+C5 (6)
236		BOX 40 FT	L201C4 +L217C4	0	L201C5 +L217C5	0	0
237		BOX 50 FT	L202C4 +L218C4	22131	L202C5 +L218C5	16866	38997
238		BOX EQUIPPED	L203C4 +L219C4	247867	L203C5 +L219C5	259755	507622
239		GONDOLA PLAIN	L204C4 +L220C4	227488	L204C5 +L220C5	213041	440529
240		GONDOLA EQUIPPED	L205C4 +L221C4	139109	L205C5 +L221C5	125173	264282
241		HOPPER COVERED	L206C4 +L222C4	294240	L206C5 +L222C5	312803	607043
242		HOPPER OTG	L207C4 +L223C4	134696	L207C5 +L223C5	133470	268166
243		HOPPER OTS	L208C4 +L224C4	68909	L208C5 +L224C5	71908	140817
244		REFRIG MECH	L209C4 +L225C4	4467	L209C5 +L225C5	4335	8802
245		REFRIG NM	L210C4 +L226C4	13118	L210C5 +L226C5	11119	24237
246		FLAT TOFC	L211C4 +L227C4	375209	L211C5 +L227C5	39893	415102
247		FLAT MULTILEVEL	L212C4 +L228C4	259155	L212C5 +L228C5	140640	399795
248		FLAT GENERAL	L213C4 +L229C4	1144	L213C5 +L229C5	2166	3310
249		FLAT OTHER	L214C4 +L230C4	67333	L214C5 +L230C5	70461	137794
250		TANK <22,000 GAL	L231C4	136134	L231C5	114555	250689
251		TANK >=22,000 GAL	L232C4	77941	L232C5	85135	163076
252		ALL OTHER CAR TYPE	L215C4 +L233C4	229298	L215C5 +L233C5	2463	231761
253		ALL OTHER PLUS TANK	L215C4 +L234C4	443373	L215C5 +L234C5	202153	645526
254		TOTAL	L216C4 +L235C4	2298239	L216C5 +L235C5	1603783	3902022

CURRENT YEAR MINUS TWO

LINE	CODE	IDENTIFICATION	SOURCE	TOTAL CM LOADED (7)	SOURCE	TOTAL CM EMPTY (8)	TOTAL CM LOADED & EMPTY C7+C8 (9)
236		BOX 40 FT	L201C7 +L217C7	0	L201C8 +L217C8	0	0
237		BOX 50 FT	L202C7 +L218C7	25487	L202C8 +L218C8	19069	44556
238		BOX EQUIPPED	L203C7 +L219C7	250656	L203C8 +L219C8	268726	519382
239		GONDOLA PLAIN	L204C7 +L220C7	235403	L204C8 +L220C8	226431	461834
240		GONDOLA EQUIPPED	L205C7 +L221C7	132410	L205C8 +L221C8	125368	257778
241		HOPPER COVERED	L206C7 +L222C7	298558	L206C8 +L222C8	326042	624600
242		HOPPER OTG	L207C7 +L223C7	159393	L207C8 +L223C8	161230	320623
243		HOPPER OTS	L208C7 +L224C7	77998	L208C8 +L224C8	80161	158159
244		REFRIG MECH	L209C7 +L225C7	3654	L209C8 +L225C8	3613	7267
245		REFRIG NM	L210C7 +L226C7	12703	L210C8 +L226C8	11006	23709
246		FLAT TOFC	L211C7 +L227C7	369428	L211C8 +L227C8	43202	412630
247		FLAT MULTILEVEL	L212C7 +L228C7	247689	L212C8 +L228C8	153020	400709
248		FLAT GENERAL	L213C7 +L229C7	1269	L213C8 +L229C8	2271	3540
249		FLAT OTHER	L214C7 +L230C7	67948	L214C8 +L230C8	70915	138863
250		TANK <22,000 GAL	L231C7	130103	L231C8	116326	246429
251		TANK >=22,000 GAL	L232C7	78369	L232C8	84500	162869
252		ALL OTHER CAR TYPE	L215C7 +L233C7	222830	L215C8 +L233C8	2924	225754
253		ALL OTHER PLUS TANK	L215C7 +L234C7	431302	L215C8 +L234C8	203750	635052
254		TOTAL	L216C7 +L235C7	2313898	L216C8 +L235C8	1694804	4008702

WORKTABLE A1 PART 2C (CONTINUED)

CURRENT YEAR MINUS THREE

LINE	CODE	IDENTIFICATION	SOURCE	TOTAL CM LOADED (10)	SOURCE	TOTAL CM EMPTY (11)	TOTAL CM LOADED & EMPTY C10+C11 (12)
236		BOX 40 FT	L201C10+L217C10	0	L201C11+L217C11	0	0
237		BOX 50 FT	L202C10+L218C10	33664	L202C11+L218C11	23520	57184
238		BOX EQUIPPED	L203C10+L219C10	286169	L203C11+L219C11	300526	586695
239		GONDOLA PLAIN	L204C10+L220C10	274048	L204C11+L220C11	257191	531239
240		GONDOLA EQUIPPED	L205C10+L221C10	147299	L205C11+L221C11	138963	286262
241		HOPPER COVERED	L206C10+L222C10	333595	L206C11+L222C11	360013	693608
242		HOPPER OTG	L207C10+L223C10	190970	L207C11+L223C11	190053	381023
243		HOPPER OTS	L208C10+L224C10	67230	L208C11+L224C11	68520	135750
244		REFRIG MECH	L209C10+L225C10	4284	L209C11+L225C11	4100	8384
245		REFRIG NM	L210C10+L226C10	12822	L210C11+L226C11	11834	24656
246		FLAT TOFC	L211C10+L227C10	429089	L211C11+L227C11	44715	473804
247		FLAT MULTILEVEL	L212C10+L228C10	271715	L212C11+L228C11	169832	441547
248		FLAT GENERAL	L213C10+L229C10	1326	L213C11+L229C11	2374	3700
249		FLAT OTHER	L214C10+L230C10	74555	L214C11+L230C11	79580	154135
250		TANK <22,000 GAL	L231C10	131732	L231C11	128674	260406
251		TANK >=22,000 GAL	L232C10	89338	L232C11	95335	184673
252		ALL OTHER CAR TYPE	L215C10+L233C10	203844	L215C11+L233C11	2415	206259
253		ALL OTHER PLUS TANK	L215C10+L234C10	424914	L215C11+L234C11	226424	651338
254		TOTAL	L216C10+L235C10	2551680	L216C11+L235C11	1877645	4429325

CURRENT YEAR MINUS FOUR

LINE CODE	IDENTIFICATION	SOURCE	TOTAL CM LOADED (13)	SOURCE	TOTAL CM EMPTY (14)	TOTAL CM LOADED & EMPTY C13+C14 (15)
236	BOX 40 FT	L201C13+L217C13	0	L201C14+L217C14	0	0
237	BOX 50 FT	L202C13+L218C13	39339	L202C14+L218C14	23374	62714
238	BOX EQUIPPED	L203C13+L219C13	293559	L203C14+L219C14	295230	588790
239	GONDOLA PLAIN	L204C13+L220C13	266332	L204C14+L220C14	252073	518405
240	GONDOLA EQUIPPED	L205C13+L221C13	124441	L205C14+L221C14	122353	246795
241	HOPPER COVERED	L206C13+L222C13	333227	L206C14+L222C14	345277	678505
242	HOPPER OTG	L207C13+L223C13	174915	L207C14+L223C14	169652	344568
243	HOPPER OTS	L208C13+L224C13	83758	L208C14+L224C14	82164	165922
244	REFRIG MECH	L209C13+L225C13	5701	L209C14+L225C14	5608	11309
245	REFRIG NM	L210C13+L226C13	15825	L210C14+L226C14	15115	30941
246	FLAT TOFC	L211C13+L227C13	463800	L211C14+L227C14	48266	512066
247	FLAT MULTILEVEL	L212C13+L228C13	271621	L212C14+L228C14	161898	433520
248	FLAT GENERAL	L213C13+L229C13	1590	L213C14+L229C14	2460	4051
249	FLAT OTHER	L214C13+L230C13	73136	L214C14+L230C14	73632	146768
250	TANK <22,000 GAL	L231C13	123272	L231C14	123126	246398
251	TANK >=22,000 GAL	L232C13	86924	L232C14	89746	176671
252	ALL OTHER CAR TYPE	L215C13+L233C13	170450	L215C14+L233C14	2865	173316
253	ALL OTHER PLUS TANK	L215C13+L234C13	380647	L215C14+L234C14	215738	596386
254	TOTAL	L216C13+L235C13	2527899	L216C14+L235C14	1812846	4340745

WORKTABLE A1 PART 2C (CONTINUED)

		MOST CURRENT TWO YEAR AVERAGE			MOST CURRENT THREE YEAR AVERAGE		
LINE CODE	IDENTIFICATION	LOADED IF RUNYRS>= 2.0 THEN (C1+C4)/2.0 ELSE 0.0 (16)	EMPTY IF RUNYRS>= 2.0 THEN (C2+C5)/2.0 ELSE 0.0 (17)	TOTAL C16+C17 (18)	LOADED IF RUNYRS>= 3.0 THEN (C1+C4 +C7)/3.0 ELSE 0.0 (19)	EMPTY IF RUNYRS>= 3.0 THEN (C2+C5 +C8)/3.0 ELSE 0.0 (20)	TOTAL C19+C20 (21)
236	BOX 40 FT	0	0	0	0	0	0
237	BOX 50 FT	24632	18107	42740	24917	18428	43345
238	BOX EQUIPPED	244302	253642	497945	246420	258670	505090
239	GONDOLA PLAIN	227345	212080	439425	230031	216863	446895
240	GONDOLA EQUIPPED	135842	120510	256352	134698	122129	256827
241	HOPPER COVERED	306985	324294	631280	304176	324877	629053
242	HOPPER OTG	132999	131647	264646	141797	141508	283305
243	HOPPER OTS	74883	76813	151697	75921	77929	153851
244	REFER MECH	4614	4293	8907	4294	4066	8360
245	REFER NONMECH	14092	11955	26047	13629	11638	25268
246	FLAT TOFC	376481	39513	415995	374130	40743	414873
247	FLAT MULTI	256312	144675	400988	253438	147457	400895
248	FLAT GENERAL	1050	2017	3067	1123	2101	3225
249	FLAT OTHER	69499	73013	142512	68982	72313	141295
250	TANK <22,000 GAL	140250	113805	254056	136868	114645	251513
251	TANK >=22,000 GAL	79892	86835	166727	79384	86056	165441
252	ALL OTHER CAR TYPES	234759	2264	237023	230782	2484	233267
253	ALL OTHER PLUS TANK	454901	202905	657806	447035	203186	650221
254	TOTAL	2323943	1615467	3939410	2320595	1641912	3962507

LINE	STCC CODE	IDENTIFICATION	TONS (1)	LOSS & DAMAGE EXPENSE (2)	LOSS & DAMAGE PER TON (C2 / C1) (3)
440	28	CHEMICALS	.162E+09	6376801	.03948
441	281	INDUSTRIAL CHEMICALS	86401456	557474	.00645214
442	2812	POTASSIUM OR SODIUM	29826368	355038	.0119
443	282	SYN FIBRES/RESINS/RUBBER	42782176	5141036	.12017
444	289	MISC CHEM PROD	7713336	333134	.04319
445	---	ALL OTHER CHEMICALS: L440-(L441+L443+L444)	24622216	345157	.01402
446	29	PETROLEUM OR COAL PRODUCTS	49466664	382180	.00772601
447	30	RUBBER AND MISC PLASTICS	1555692	88710	.05702
448	301	RUBBER TIRES/INNER TUBES	544317	10576	.01943
449	---	ALL OTHER RUBBER: L447-L448	1011375	78134	.07726
450	32	STONE, CLAY AND GLASS PRODUCTS	51046412	1715105	.0336
451	321	FLAT GLASS	28512	1793	.06289
452	3295	NONMETALLIC EARTH/MIN	19236608	525611	.02732
453	---	ALL OTHER STONE, CLAY & GLASS PROD.: L450-(L451+L452)	31781292	1187701	.03737
454	33	PRIMARY METAL PRODUCTS	54404260	2640818	.04854
455	3312	PRIMARY IRON/STEEL PROD	48517376	1833102	.03778
456	3352	ALUMINUM BASIC SHAPES	716833	549353	.76636
457	---	ALL OTHER PRIMARY METAL PROD: L454-L455-L456	5170051	258363	.04997
458	34	FABRICATED METAL PRODUCTS	762199	273572	.35892
459	344	FAB STRUC METAL PROD	209164	130513	.62397
460	---	ALL OTHER FAB METAL PRODUCTS: L458-L459	553035	143059	.25868
461	35	MACHINERY EXCEPT ELECTRICAL	798307	420856	.52719
462	351	ENGINES/TURBINES	91477	84986	.92904
463	352	FARM MACHINERY	82281	81395	.98923
464	353	CONST MIN/MAT HAND MACH	245817	65915	.26815
465	---	ALL OTHER MACHINERY EXCEPT ELECTRICAL: L461-(SUM L462-464)	378732	188560	.49787
466	36	ELECTRICAL MACHINERY	1837761	1105006	.60128
467	361	ELEC TRANS/DIST EQUIP	99966	306036	3.0614
468	363	HOUSEHOLD APPLIANCES	1196161	374531	.31311
469	365	RADIO OR TV SETS	182010	246705	1.35545
470	---	ALL OTHER ELECTRICAL MACHINERY: L466-(SUM L467-469)	359624	177734	.49422
471	37	TRANSPORTATION EQUIPMENT	36298428	41953736	1.1558
472	37111	MOTOR PASSENGER CARS	13703213	23613672	1.72322
473	37112	MOTOR TRUCKS	11743735	13296047	1.13218
474	3714	MOTOR VEHICLE PARTS	8827527	3710726	.42036
475	---	ALL OTHER TRANSPORTATION EQUIP: L471-(SUM L472-474)	2023952	1333288	.65875
476	44	FREIGHT FORWARDER TRAFFIC	3702285	1277193	.34497
477	45	SHIPPER ASSOCIATION TRAFFIC	348207	27424	.07876
478	46	MISC MIXED SHPTS	.104E+09	10230048	.09848
479	461	MISC MIXED SHPTS NEC INC TOFC	.102E+09	10288048	.10037
480	---	ALL OTHER MIXED SHPTS: L478-L479	1375776	-58000	-.04216
481	48	HAZARDOUS MATERIALS	71674016	1801025	.02513
482	XX	ALL OTHERS	54044396	2401992	.04444

OPERATING EXPENSES WAY AND STRUCTURES, FROM FORM R-1, SCHEDULE 410

CURRENT YEAR

LINE	CODE	IDENTIFICATION	ANLZN PD IF C1<= RUNYRS THEN C1 ELSE RUNYRS (1)	SALARIES & WAGES (2)	PRICE INDEX (3)	MATERIALS & SUPPLIES (4)	PRICE INDEX (5)	PURCH. SERV. (6)	PRICE INDEX (7)	GENERAL (8)	PRICE INDEX (9)	TOTAL FREIGHT C2+C4 +C6+C8 (10)	TOTAL ACCOUNT (11)
101	001	ADMIN TRACK	5	1270	1	950	1	1182	1	1936	1	5338	5338
102	002	ADMIN B&B	5	86	1	183	1	380	1	458	1	1107	1107
103	003	ADMIN SIGNAL	5	164	1	234	1	645	1	453	1	1496	1496
104	004	ADMIN COMMUNICATIONS	5	0	0	61	1	6310	1	245	1	6616	6616
105	005	ADMIN OTHER	5	1319	1	0	0	1	1	1	1	1321	1321
106	006	ROADWAY-RUNNING	5	18803	1	260	1	12947	1	3	1	32013	32013
107	007	ROADWAY-SWITCHING	5	1667	1	26	1	402	1	0	0	2095	2095
108	008	TUNNELS-R	5	2	1	0	0	17	1	0	0	19	19
109	009	TUNNELS-SW	5	0	0	0	0	0	0	0	0	0	0
110	010	BRIDGES-R	5	14708	1	1045	1	5143	1	2705	1	23601	23601
111	011	BRIDGES-SW	5	903	1	87	1	241	1	185	1	1416	1416
112	012	TIES-R	5	5371	1	1813	1	-1836	1	39	1	5387	5387
113	013	TIES-SW	5	353	1	241	1	2	1	0	0	596	596
114	014	RAILS & OTM-R	5	38620	1	4345	1	14547	1	10078	1	67590	67590
115	015	RAILS & OTM-SW	5	3085	1	617	1	878	1	649	1	5229	5229
116	018	BALLAST-R	5	4894	1	357	1	1938	1	0	0	7189	7189
117	019	BALLAST-SW	5	412	1	47	1	171	1	0	0	630	630
118	022	ROAD PROPERTY DAMAGED-R	1	5412	1	5005	1	2138	1	71	1	12626	12626
119	023	ROAD PROPERTY DAMAGED-SW	1	0	0	0	0	0	0	0	0	0	0
120	024	ROAD PROPERTY-DAMAGED-O	1	42	1	22	1	1	1	0	0	65	65
121	025	SIGNALS-R	5	18559	1	8424	1	3070	1	1089	1	31142	31142
122	026	SIGNALS-SW	5	993	1	103	1	1	1	29	1	1126	1126
123	027	COMMUNICATION SYSTEMS	5	5727	1	2053	1	17629	1	50	1	25459	25459
124	028	ELECTRIC POWER SYSTEMS	5	671	1	226	1	42	1	0	0	939	939
125	029	GRADE XINGS-R	5	1767	1	2085	1	1927	1	847	1	6626	6626
126	030	GRADE XINGS-SW	5	0	0	35	1	53	1	0	0	88	88
127	031	STATION & OFFICES	5	1872	1	842	1	4500	1	1	1	7215	7215
128	032	SHOP BUILDING-LOCO	5	2490	1	1667	1	2992	1	0	0	7149	7149
129	033	SHOP BUILDING-F.C.	5	392	1	645	1	1823	1	0	0	2860	2860
130	034	SHOP BUILDING-O.E.	5	4	1	16	1	12	1	0	0	32	32

LINE CODE	IDENTIFICATION	MOST CURRENT FOUR YEAR AVERAGE: LOADED IF RUNYRS>= 4.0 THEN (C1+C4 +C7 +C10)/4.0 ELSE 0.0 (22)	MOST CURRENT FOUR YEAR AVERAGE: EMPTY IF RUNYRS>= 4.0 THEN (C2+C5 +C8 +C11)/4.0 ELSE 0.0 (23)	MOST CURRENT FOUR YEAR AVERAGE: TOTAL C22+C23 (24)	MOST CURRENT FIVE YEAR AVERAGE: LOADED IF RUNYRS>= 5.0 THEN (C1+C4 +C7 +C10+C13)/5.0 ELSE 0.0 (25)	MOST CURRENT FIVE YEAR AVERAGE: EMPTY IF RUNYRS>= 5.0 THEN (C2+C5 +C8 +C11+C14)/5.0 ELSE 0.0 (26)	MOST CURRENT FIVE YEAR AVERAGE: TOTAL C25+C26 (27)
217	BOX 40 FT	0	0	0	0	0	0
218	BOX 50 FT	20825	13433	34259	21670	13250	34921
219	BOX EQUIPPED	1828	1657	3486	1834	1627	3461
220	GONDOLA PLAIN	10233	10494	20728	10950	11062	22012
221	GONDOLA EQUIPPED	5589	5003	10592	5617	4948	10566
222	HOPPER COVERED	179473	189797	369270	182250	191352	373602
223	HOPPER OTG	12217	12468	24686	13576	13958	27535
224	HOPPER OTS	53185	52891	106076	52926	52146	105073
225	REFER MECH	336	331.75	667.75	299.656	296.308	595.964
226	REFER NON MECH	928.5	880.25	1808	977.12	935.6921	1912
227	FLAT TOFC	259322	22245	281568	275254	23849	299103
228	FLAT MULTILEVEL	228848	134097	362946	231169	135781	366950
229	FLAT GENERAL	137.25	236.5	373.75	192.656	301.428	494.084
230	FLAT OTHER	30653	32527	63181	31157	32485	63643
231	TANK <22,000 GAL	135584	118152	253736	133121	119147	252269
232	TANK >=22,000 GAL	81872	88376	170249	82883	88650	171533
233	ALL OTHER CARS	0	0	0	35.496	27.376	62.872
234	ALL OTHER AND TANK	217456	206529	423985	216040	207825	423865
235	TOTAL: SUM L217-233	1021035	682595	1703630	1043917	689822	1733739

FREIGHT TRAIN CAR MILES, FROM R-1, SCH 755, ANNUALIZED - RAILROAD OWNED AND PRIVATE LINE CARS

MOST CURRENT YEAR

LINE	CODE	IDENTIFICATION	SOURCE	TOTAL CM LOADED (1)	SOURCE	TOTAL CM EMPTY (2)	TOTAL CM LOADED & EMPTY C1+C2 (3)
236	M(BPS-T)	BOX 40 FT	L201C1+L217C1	0	L201C2+L217C2	0	0
237	M(BPL-T)	BOX 50 FT	L202C1+L218C1	27134	L202C2+L218C2	19349	46483
238	M(BE-T)	BOX EQUIPPED	L203C1+L219C1	240738	L203C2+L219C2	247530	488268
239	M(GP-T)	GONDOLA PLAIN	L204C1+L220C1	227203	L204C2+L220C2	211119	438322
240	M(GE-T)	GONDOLA EQUIPPED	L205C1+L221C1	132576	L205C2+L221C2	115847	248423
241	M(HC-T)	HOPPER COVERED	L206C1+L222C1	319731	L206C2+L222C2	335786	655517
242	M(HOG-T)	HOPPER OTG	L207C1+L223C1	131303	L207C2+L223C2	129824	261127
243	M(HOS-T)	HOPPER OTS	L208C1+L224C1	80858	L208C2+L224C2	81719	162577
244	M(RM-T)	REFRIG MECH	L209C1+L225C1	4762	L209C2+L225C2	4251	9013
245	M(RN-T)	REFRIG NM	L210C1+L226C1	15067	L210C2+L226C2	12791	27858
246	M(FT-T)	FLAT TOFC	L211C1+L227C1	377754	L211C2+L227C2	39134	416888
247	M(FM-T)	FLAT MULTILEVEL	L212C1+L228C1	253470	L212C2+L228C2	148711	402181
248	M(FG-T)	FLAT GENERAL	L213C1+L229C1	957	L213C2+L229C2	1868	2825
249	M(FO-T)	FLAT OTHER	L214C1+L230C1	71665	L214C2+L230C2	75565	147230
250		TANK <22,000 GAL	L231C1	144367	L231C2	113056	257423
251		TANK >=22,000 GAL	L232C1	81843	L232C2	88535	170378
252		ALL OTHER CAR TYPE	L215C1+L233C1	240220	L215C2+L233C2	2066	242286
253	M(AO-T)	ALL OTHER PLUS TANK	L215C1+L234C1	466430	L215C2+L234C2	203657	670087
254	CM(L-E)	TOTAL	L216C1+L235C1	2349648	L216C2+L235C2	1627151	3976799

WORKTABLE A1 PART 2C (CONTINUED)

CURRENT YEAR MINUS ONE

LINE	CODE	IDENTIFICATION	SOURCE	TOTAL CM LOADED (4)	SOURCE	TOTAL CM EMPTY (5)	TOTAL CM LOADED & EMPTY C4+C5 (6)
236		BOX 40 FT	L201C4 +L217C4	0	L201C5 +L217C5	0	0
237		BOX 50 FT	L202C4 +L218C4	22131	L202C5 +L218C5	16866	38997
238		BOX EQUIPPED	L203C4 +L219C4	247867	L203C5 +L219C5	259755	507622
239		GONDOLA PLAIN	L204C4 +L220C4	227488	L204C5 +L220C5	213041	440529
240		GONDOLA EQUIPPED	L205C4 +L221C4	139109	L205C5 +L221C5	125173	264282
241		HOPPER COVERED	L206C4 +L222C4	294240	L206C5 +L222C5	312803	607043
242		HOPPER OTG	L207C4 +L223C4	134696	L207C5 +L223C5	133470	268166
243		HOPPER OTS	L208C4 +L224C4	68909	L208C5 +L224C5	71908	140817
244		REFRIG MECH	L209C4 +L225C4	4467	L209C5 +L225C5	4335	8802
245		REFRIG NM	L210C4 +L226C4	13118	L210C5 +L226C5	11119	24237
246		FLAT TOFC	L211C4 +L227C4	375209	L211C5 +L227C5	39893	415102
247		FLAT MULTILEVEL	L212C4 +L228C4	259155	L212C5 +L228C5	140640	399795
248		FLAT GENERAL	L213C4 +L229C4	1144	L213C5 +L229C5	2166	3310
249		FLAT OTHER	L214C4 +L230C4	67333	L214C5 +L230C5	70461	137794
250		TANK <22,000 GAL	L231C4	136134	L231C5	114555	250689
251		TANK >=22,000 GAL	L232C4	77941	L232C5	85135	163076
252		ALL OTHER CAR TYPE	L215C4 +L233C4	229298	L215C5 +L233C5	2463	231761
253		ALL OTHER PLUS TANK	L215C4 +L234C4	443373	L215C5 +L234C5	202153	645526
254		TOTAL	L216C4 +L235C4	2298239	L216C5 +L235C5	1603783	3902022

CURRENT YEAR MINUS TWO

LINE	CODE	IDENTIFICATION	SOURCE	TOTAL CM LOADED (7)	SOURCE	TOTAL CM EMPTY (8)	TOTAL CM LOADED & EMPTY C7+C8 (9)
236		BOX 40 FT	L201C7 +L217C7	0	L201C8 +L217C8	0	0
237		BOX 50 FT	L202C7 +L218C7	25487	L202C8 +L218C8	19069	44556
238		BOX EQUIPPED	L203C7 +L219C7	250656	L203C8 +L219C8	268726	519382
239		GONDOLA PLAIN	L204C7 +L220C7	235403	L204C8 +L220C8	226431	461834
240		GONDOLA EQUIPPED	L205C7 +L221C7	132410	L205C8 +L221C8	125368	257778
241		HOPPER COVERED	L206C7 +L222C7	298558	L206C8 +L222C8	326042	624600
242		HOPPER OTG	L207C7 +L223C7	159393	L207C8 +L223C8	161230	320623
243		HOPPER OTS	L208C7 +L224C7	77998	L208C8 +L224C8	80161	158159
244		REFRIG MECH	L209C7 +L225C7	3654	L209C8 +L225C8	3613	7267
245		REFRIG NM	L210C7 +L226C7	12703	L210C8 +L226C8	11006	23709
246		FLAT TOFC	L211C7 +L227C7	369428	L211C8 +L227C8	43202	412630
247		FLAT MULTILEVEL	L212C7 +L228C7	247689	L212C8 +L228C8	153020	400709
248		FLAT GENERAL	L213C7 +L229C7	1269	L213C8 +L229C8	2271	3540
249		FLAT OTHER	L214C7 +L230C7	67948	L214C8 +L230C8	70915	138863
250		TANK <22,000 GAL	L231C7	130103	L231C8	116326	246429
251		TANK >=22,000 GAL	L232C7	78369	L232C8	84500	162869
252		ALL OTHER CAR TYPE	L215C7 +L233C7	222830	L215C8 +L233C8	2924	225754
253		ALL OTHER PLUS TANK	L215C7 +L234C7	431302	L215C8 +L234C8	203750	635052
254		TOTAL	L216C7 +L235C7	2313898	L216C8 +L235C8	1694804	4008702

WORKTABLE A1 PART 2C (CONTINUED)

CURRENT YEAR MINUS THREE

LINE	CODE	IDENTIFICATION	SOURCE	TOTAL CM LOADED (10)	SOURCE	TOTAL CM EMPTY (11)	TOTAL CM LOADED & EMPTY C10+C11 (12)
236		BOX 40 FT	L201C10+L217C10	0	L201C11+L217C11	0	0
237		BOX 50 FT	L202C10+L218C10	33664	L202C11+L218C11	23520	57184
238		BOX EQUIPPED	L203C10+L219C10	286169	L203C11+L219C11	300526	586695
239		GONDOLA PLAIN	L204C10+L220C10	274048	L204C11+L220C11	257191	531239
240		GONDOLA EQUIPPED	L205C10+L221C10	147299	L205C11+L221C11	138963	286262
241		HOPPER COVERED	L206C10+L222C10	333595	L206C11+L222C11	360013	693608
242		HOPPER OTG	L207C10+L223C10	190970	L207C11+L223C11	190053	381023
243		HOPPER OTS	L208C10+L224C10	67230	L208C11+L224C11	68520	135750
244		REFRIG MECH	L209C10+L225C10	4284	L209C11+L225C11	4100	8384
245		REFRIG NM	L210C10+L226C10	12822	L210C11+L226C11	11834	24656
246		FLAT TOFC	L211C10+L227C10	429089	L211C11+L227C11	44715	473804
247		FLAT MULTILEVEL	L212C10+L228C10	271715	L212C11+L228C11	169832	441547
248		FLAT GENERAL	L213C10+L229C10	1326	L213C11+L229C11	2374	3700
249		FLAT OTHER	L214C10+L230C10	74555	L214C11+L230C11	79580	154135
250		TANK <22,000 GAL	L231C10	131732	L231C11	128674	260406
251		TANK >=22,000 GAL	L232C10	89338	L232C11	95335	184673
252		ALL OTHER CAR TYPE	L215C10+L233C10	203844	L215C11+L233C11	2415	206259
253		ALL OTHER PLUS TANK	L215C10+L234C10	424914	L215C11+L234C11	226424	651338
254		TOTAL	L216C10+L235C10	2551680	L216C11+L235C11	1877645	4429325

CURRENT YEAR MINUS FOUR

LINE CODE	IDENTIFICATION	SOURCE	TOTAL CM LOADED (13)	SOURCE	TOTAL CM EMPTY (14)	TOTAL CM LOADED & EMPTY C13+C14 (15)
236	BOX 40 FT	L201C13+L217C13	0	L201C14+L217C14	0	0
237	BOX 50 FT	L202C13+L218C13	39339	L202C14+L218C14	23374	62714
238	BOX EQUIPPED	L203C13+L219C13	293559	L203C14+L219C14	295230	588790
239	GONDOLA PLAIN	L204C13+L220C13	266332	L204C14+L220C14	252073	518405
240	GONDOLA EQUIPPED	L205C13+L221C13	124441	L205C14+L221C14	122353	246795
241	HOPPER COVERED	L206C13+L222C13	333227	L206C14+L222C14	345277	678505
242	HOPPER OTG	L207C13+L223C13	174915	L207C14+L223C14	169652	344568
243	HOPPER OTS	L208C13+L224C13	83758	L208C14+L224C14	82164	165922
244	REFRIG MECH	L209C13+L225C13	5701	L209C14+L225C14	5608	11309
245	REFRIG NM	L210C13+L226C13	15825	L210C14+L226C14	15115	30941
246	FLAT TOFC	L211C13+L227C13	463800	L211C14+L227C14	48266	512066
247	FLAT MULTILEVEL	L212C13+L228C13	271621	L212C14+L228C14	161898	433520
248	FLAT GENERAL	L213C13+L229C13	1590	L213C14+L229C14	2460	4051
249	FLAT OTHER	L214C13+L230C13	73136	L214C14+L230C14	73632	146768
250	TANK <22,000 GAL	L231C13	123272	L231C14	123126	246398
251	TANK >=22,000 GAL	L232C13	86924	L232C14	89746	176671
252	ALL OTHER CAR TYPE	L215C13+L233C13	170450	L215C14+L233C14	2865	173316
253	ALL OTHER PLUS TANK	L215C13+L234C13	380647	L215C14+L234C14	215738	596386
254	TOTAL	L216C13+L235C13	2527899	L216C14+L235C14	1812846	4340745

WORKTABLE A1 PART 2C (CONTINUED)

		MOST CURRENT TWO YEAR AVERAGE			MOST CURRENT THREE YEAR AVERAGE		
LINE CODE	IDENTIFICATION	LOADED IF RUNYRS>= 2.0 THEN (C1+C4)/2.0 ELSE 0.0 (16)	EMPTY IF RUNYRS>= 2.0 THEN (C2+C5)/2.0 ELSE 0.0 (17)	TOTAL C16+C17 (18)	LOADED IF RUNYRS>= 3.0 THEN (C1+C4 +C7)/3.0 ELSE 0.0 (19)	EMPTY IF RUNYRS>= 3.0 THEN (C2+C5 +C8)/3.0 ELSE 0.0 (20)	TOTAL C19+C20 (21)
236	BOX 40 FT	0	0	0	0	0	0
237	BOX 50 FT	24632	18107	42740	24917	18428	43345
238	BOX EQUIPPED	244302	253642	497945	246420	258670	505090
239	GONDOLA PLAIN	227345	212080	439425	230031	216863	446895
240	GONDOLA EQUIPPED	135842	120510	256352	134698	122129	256827
241	HOPPER COVERED	306985	324294	631280	304176	324877	629053
242	HOPPER OTG	132999	131647	264646	141797	141508	283305
243	HOPPER OTS	74883	76813	151697	75921	77929	153851
244	REFER MECH	4614	4293	8907	4294	4066	8360
245	REFER NONMECH	14092	11955	26047	13629	11638	25268
246	FLAT TOFC	376481	39513	415995	374130	40743	414873
247	FLAT MULTI	256312	144675	400988	253438	147457	400895
248	FLAT GENERAL	1050	2017	3067	1123	2101	3225
249	FLAT OTHER	69499	73013	142512	68982	72313	141295
250	TANK <22,000 GAL	140250	113805	254056	136868	114645	251513
251	TANK >=22,000 GAL	79892	86835	166727	79384	86056	165441
252	ALL OTHER CAR TYPES	234759	2264	237023	230782	2484	233267
253	ALL OTHER PLUS TANK	454901	202905	657806	447035	203186	650221
254	TOTAL	2323943	1615467	3939410	2320595	1641912	3962507

LINE	STCC CODE	IDENTIFICATION	TONS (1)	LOSS & DAMAGE EXPENSE (2)	LOSS & DAMAGE PER TON (C2 / C1) (3)
440	28	CHEMICALS	.162E+09	6376801	.03948
441	281	INDUSTRIAL CHEMICALS	86401456	557474	.00645214
442	2812	POTASSIUM OR SODIUM	29826368	355038	.0119
443	282	SYN FIBRES/RESINS/RUBBER	42782176	5141036	.12017
444	289	MISC CHEM PROD	7713336	333134	.04319
445	---	ALL OTHER CHEMICALS: L440-(L441+L443+L444)	24622216	345157	.01402
446	29	PETROLEUM OR COAL PRODUCTS	49466664	382180	.00772601
447	30	RUBBER AND MISC PLASTICS	1555692	88710	.05702
448	301	RUBBER TIRES/INNER TUBES	544317	10576	.01943
449	---	ALL OTHER RUBBER: L447-L448	1011375	78134	.07726
450	32	STONE, CLAY AND GLASS PRODUCTS	51046412	1715105	.0336
451	321	FLAT GLASS	28512	1793	.06289
452	3295	NONMETALLIC EARTH/MIN	19236608	525611	.02732
453	---	ALL OTHER STONE, CLAY & GLASS PROD.: L450-(L451+L452)	31781292	1187701	.03737
454	33	PRIMARY METAL PRODUCTS	54404260	2640818	.04854
455	3312	PRIMARY IRON/STEEL PROD	48517376	1833102	.03778
456	3352	ALUMINUM BASIC SHAPES	716833	549353	.76636
457	---	ALL OTHER PRIMARY METAL PROD: L454-L455-L456	5170051	258363	.04997
458	34	FABRICATED METAL PRODUCTS	762199	273572	.35892
459	344	FAB STRUC METAL PROD	209164	130513	.62397
460	---	ALL OTHER FAB METAL PRODUCTS: L458-L459	553035	143059	.25868
461	35	MACHINERY EXCEPT ELECTRICAL	798307	420856	.52719
462	351	ENGINES/TURBINES	91477	84986	.92904
463	352	FARM MACHINERY	82281	81395	.98923
464	353	CONST MIN/MAT HAND MACH	245817	65915	.26815
465	---	ALL OTHER MACHINERY EXCEPT ELECTRICAL: L461-(SUM L462-464)	378732	188560	.49787
466	36	ELECTRICAL MACHINERY	1837761	1105006	.60128
467	361	ELEC TRANS/DIST EQUIP	99966	306036	3.0614
468	363	HOUSEHOLD APPLIANCES	1196161	374531	.31311
469	365	RADIO OR TV SETS	182010	246705	1.35545
470	---	ALL OTHER ELECTRICAL MACHINERY: L466-(SUM L467-469)	359624	177734	.49422
471	37	TRANSPORTATION EQUIPMENT	36298428	41953736	1.1558
472	37111	MOTOR PASSENGER CARS	13703213	23613672	1.72322
473	37112	MOTOR TRUCKS	11743735	13296047	1.13218
474	3714	MOTOR VEHICLE PARTS	8827527	3710726	.42036
475	---	ALL OTHER TRANSPORTATION EQUIP: L471-(SUM L472-474)	2023952	1333288	.65875
476	44	FREIGHT FORWARDER TRAFFIC	3702285	1277193	.34497
477	45	SHIPPER ASSOCIATION TRAFFIC	348207	27424	.07876
478	46	MISC MIXED SHPTS	.104E+09	10230048	.09848
479	461	MISC MIXED SHPTS NEC INC TOFC	.102E+09	10288048	.10037
480	---	ALL OTHER MIXED SHPTS: L478-L479	1375776	-58000	-.04216
481	48	HAZARDOUS MATERIALS	71674016	1801025	.02513
482	XX	ALL OTHERS	54044396	2401992	.04444

OPERATING EXPENSES WAY AND STRUCTURES, FROM FORM R-1, SCHEDULE 410

CURRENT YEAR

LINE	CODE	IDENTIFICATION	ANLZN PD IF C1<= RUNYRS THEN C1 ELSE RUNYRS (1)	SALARIES & WAGES (2)	PRICE INDEX (3)	MATERIALS & SUPPLIES (4)	PRICE INDEX (5)	PURCH. SERV. (6)	PRICE INDEX (7)	GENERAL (8)	PRICE INDEX (9)	TOTAL FREIGHT C2+C4 +C6+C8 (10)	TOTAL ACCOUNT (11)
101	001	ADMIN TRACK	5	1270	1	950	1	1182	1	1936	1	5338	5338
102	002	ADMIN B&B	5	86	1	183	1	380	1	458	1	1107	1107
103	003	ADMIN SIGNAL	5	164	1	234	1	645	1	453	1	1496	1496
104	004	ADMIN COMMUNICATIONS	5	0	0	61	1	6310	1	245	1	6616	6616
105	005	ADMIN OTHER	5	1319	1	0	0	1	1	1	1	1321	1321
106	006	ROADWAY-RUNNING	5	18803	1	260	1	12947	1	3	1	32013	32013
107	007	ROADWAY-SWITCHING	5	1667	1	26	1	402	1	0	0	2095	2095
108	008	TUNNELS-R	5	2	1	0	0	17	1	0	0	19	19
109	009	TUNNELS-SW	5	0	0	0	0	0	0	0	0	0	0
110	010	BRIDGES-R	5	14708	1	1045	1	5143	1	2705	1	23601	23601
111	011	BRIDGES-SW	5	903	1	87	1	241	1	185	1	1416	1416
112	012	TIES-R	5	5371	1	1813	1	-1836	1	39	1	5387	5387
113	013	TIES-SW	5	353	1	241	1	2	1	0	0	596	596
114	014	RAILS & OTM-R	5	38620	1	4345	1	14547	1	10078	1	67590	67590
115	015	RAILS & OTM-SW	5	3085	1	617	1	878	1	649	1	5229	5229
116	018	BALLAST-R	5	4894	1	357	1	1938	1	0	0	7189	7189
117	019	BALLAST-SW	5	412	1	47	1	171	1	0	0	630	630
118	022	ROAD PROPERTY DAMAGED-R	1	5412	1	5005	1	2138	1	71	1	12626	12626
119	023	ROAD PROPERTY DAMAGED-SW	1	0	0	0	0	0	0	0	0	0	0
120	024	ROAD PROPERTY-DAMAGED-O	1	42	1	22	1	1	1	0	0	65	65
121	025	SIGNALS-R	5	18559	1	8424	1	3070	1	1089	1	31142	31142
122	026	SIGNALS-SW	5	993	1	103	1	1	1	29	1	1126	1126
123	027	COMMUNICATION SYSTEMS	5	5727	1	2053	1	17629	1	50	1	25459	25459
124	028	ELECTRIC POWER SYSTEMS	5	671	1	226	1	42	1	0	0	939	939
125	029	GRADE XINGS-R	5	1767	1	2085	1	1927	1	847	1	6626	6626
126	030	GRADE XINGS-SW	5	0	0	35	1	53	1	0	0	88	88
127	031	STATION & OFFICES	5	1872	1	842	1	4500	1	1	1	7215	7215
128	032	SHOP BUILDING-LOCO	5	2490	1	1667	1	2992	1	0	0	7149	7149
129	033	SHOP BUILDING-F.C.	5	392	1	645	1	1823	1	0	0	2860	2860
130	034	SHOP BUILDING-O.E.	5	4	1	16	1	12	1	0	0	32	32

CURRENT YEAR

LINE	CODE	IDENTIFICATION	ANLZN PD IF C1<= RUNYRS THEN C1 ELSE RUNYRS (1)	SALARIES & WAGES (2)	PRICE INDEX (3)	MATERIALS & SUPPLIES (4)	PRICE INDEX (5)	PURCH. SERV. (6)	PRICE INDEX (7)	GENERAL (8)	PRICE INDEX (9)	TOTAL FREIGHT C2+C4 +C6+C8 (10)	TOTAL ACCOUNT (11)
131	101	LOCOMOTIVE SERVICING	5	0	0	3	1	96	1	0	0	99	99
132	102	MISCELLANEOUS BUILDINGS	5	807	1	213	1	328	1	0	0	1348	1348
133	103	COAL TERMINALS	5	1213	1	700	1	801	1	0	0	2714	2714
134	104	ORE TERMINALS	5	0	0	0	0	0	0	0	0	0	0
135	105	OTHER MARINE TERMINALS	5	0	0	0	0	0	0	0	0	0	0
136	106	TOFC/COFC TERMINALS	5	185	1	2764	1	4143	1	0	0	7092	7092
137	107	MOTOR VEHICLE TERMINALS	5	0	0	0	0	1025	1	0	0	1025	1025
138	108	OTHER SPECIAL SERVICES	5	48	1	617	1	1036	1	85	1	1786	1786
139	109	ROADWAY MACHINES	5	7357	1	10177	1	1689	1	525	1	19748	19748
140	110	SMALL TOOLS & SUPPLIES	5	1	1	16964	1	1203	1	0	0	18168	18168
141	111	SNOW REMOVAL	1	1557	1	423	1	1594	1	1	1	3575	3575
142	112	W&S FRINGES-R	5	XX	XX	XX	XX	XX	XX	80558	1	80558	80558
143	113	W&S FRINGES-SW	5	XX	XX	XX	XX	XX	XX	2801	1	2801	2801
144	114	W&S FRINGES-OTHER	5	XX	XX	XX	XX	XX	XX	5457	1	5457	5457
145	115	W&S CASUALTIES-R	1	XX	XX	XX	XX	XX	XX	19789	1	19789	19789
146	116	W&S CASUALTIES-SW	1	XX	XX	XX	XX	XX	XX	1430	1	1430	1430
147	117	W&S CASUALTIES-OTHER	1	XX	XX	XX	XX	XX	XX	4812	1	4812	4812
148	118	W&S LEASE RENTALS-DR-R	1	XX	XX	XX	XX	187753	1	XX	XX	187753	187753
149	119	W&S LEASE RENTALS-DR-SW	1	XX	XX	XX	XX	188466	1	XX	XX	188466	188466
150	120	W&S LEASE RENTALS-DR-OTHER	1	XX	XX	XX	XX	28637	1	XX	XX	28637	28637
151	121	W&S LEASE RENTALS-(CR)-R	1	XX	XX	XX	XX	5335	1	XX	XX	5335	5335
152	122	W&S LEASE RENTALS-(CR)-SW	1	XX	XX	XX	XX	0	0	XX	XX	0	0
153	123	W&S LEASE RENTALS-(CR)-OTHER	1	XX	XX	XX	XX	0	0	XX	XX	0	0
154	124	W&S-JT FAC RENT-DR-R	1	XX	XX	XX	XX	13146	1	XX	XX	13146	13146
155	125	W&S-JT FAC RENT-DR-SW	1	XX	XX	XX	XX	3927	1	XX	XX	3927	3927
156	126	W&S-JT FAC RENT-DR-OTHER	1	XX	XX	XX	XX	209	1	XX	XX	209	209
157	127	W&S-JT FAC RENT-(CR)-R	1	XX	XX	XX	XX	5731	1	XX	XX	5731	5731
158	128	W&S-JT FAC RENT-(CR)-SW	1	XX	XX	XX	XX	2100	1	XX	XX	2100	2100
159	129	W&S-JT FAC RENT-(CR)-OTHER	1	XX	XX	XX	XX	116	1	XX	XX	116	116
160	130	W&S-OTHER RENTS-DR-R	1	XX	XX	XX	XX	1177	1	XX	XX	1177	1177
161	131	W&S-OTHER RENTS-DR-SW	1	XX	XX	XX	XX	3	1	XX	XX	3	3
162	132	W&S-OTHER RENTS-DR-OTHER	1	XX	XX	XX	XX	909	1	XX	XX	909	909
163	133	W&S-OTHER RENTS-(CR)-R	1	XX	XX	XX	XX	0	0	XX	XX	0	0
164	134	W&S-OTHER RENTS-(CR)-SW	1	XX	XX	XX	XX	0	0	XX	XX	0	0
165	135	W&S-OTHER RENTS-(CR)-OTHER	1	XX	XX	XX	XX	63	1	XX	XX	63	63

CURRENT YEAR

LINE	CODE	IDENTIFICATION	ANLZN PD IF C1<= RUNYRS THEN C1 ELSE RUNYRS (1)	SALARIES & WAGES (2)	PRICE INDEX (3)	MATERIALS & SUPPLIES (4)	PRICE INDEX (5)	PURCH. SERV. (6)	PRICE INDEX (7)	GENERAL (8)	PRICE INDEX (9)	TOTAL FREIGHT C2+C4 +C6+C8 (10)	TOTAL ACCOUNT (11)
166	136	W&S DEPRECIATION-R	1	XX	XX	XX	XX	XX	XX	185943	1	185943	185943
167	137	W&S DEPRECIATION-SW	1	XX	XX	XX	XX	XX	XX	14076	1	14076	14076
168	138	W&S DEPRECIATION-OTHER	1	XX	XX	XX	XX	XX	XX	97920	1	97920	97920
169	139	W&S JOINT FACILITY-DR-R	1	XX	XX	XX	XX	34819	1	XX	XX	34819	34819
170	140	W&S JOINT FACILITY-DR-SW	1	XX	XX	XX	XX	3416	1	XX	XX	3416	3416
171	141	W&S JOINT FACILITY-DR-OTHER	1	XX	XX	XX	XX	562	1	XX	XX	562	562
172	142	W&S JOINT FACILITY (CR)-R	1	XX	XX	XX	XX	20334	1	XX	XX	20334	20334
173	143	W&S JOINT FACILITY (CR)-SW	1	XX	XX	XX	XX	4415	1	XX	XX	4415	4415
174	144	W&S JOINT FACILITY (CR)-OTHER	1	XX	XX	XX	XX	313	1	XX	XX	313	313
175	145	W&S DISMANTLING-R	1	0	0	0	0	0	0	0	0	0	0
176	146	W&S DISMANTLING-SW	1	0	0	0	0	0	0	0	0	0	0
177	147	W&S DISMANTLING-OTHER	1	0	0	0	0	0	0	0	0	0	0
178	148	W&S OTHER-R	1	1452	1	0	0	0	0	4498	1	5950	5950
179	149	W&S OTHER-SW	1	0	0	5	1	101	1	0	0	106	106
180	150	W&S OTHER-OTHER	1	0	0	0	0	0	0	0	0	0	0
181	151	TOTAL W&S: (SUM L101-180)-2.*((SUM L151-153)+(SUM L157-159)+ (SUM L163-165)+(SUM L172-174))	XX	142206	XX	63255	XX	513789	XX	436734	XX	1155984	1155984
182		S&T W&S EXCL DEPR. - ASF	5	0	0	0	0	XX	XX	0	0	0	0
183		S&T ROAD PROPERTY DEPR. - ASF	1	XX	XX	XX	XX	XX	XX	0	0	0	0
184		TOTAL W&S EXP S&T CO.S:L182+ L183	XX	0	XX	0	XX	0	XX	0	XX	0	0

CURRENT YEAR MINUS ONE

LINE	CODE	IDENTIFICATION	SALARIES & WAGES (12)	PRICE INDEX (13)	MATERIALS & SUPPLIES (14)	PRICE INDEX (15)	PURCHASED SERVICES (16)	PRICE INDEX (17)	GENERAL (18)	PRICE INDEX (19)
101	001	ADMIN TRACK	1025	1.0343	870	.99508	1121	1.0451	1812	1.0301
102	002	ADMIN B&B	112	1.0343	153	.99508	656	1.0451	449	1.0301
103	003	ADMIN SIGNAL	188	1.0343	237	.99508	594	1.0451	362	1.0301
104	004	ADMIN COMMUNICATIONS	0	0	64	.99508	11673	1.0451	306	1.0301
105	005	ADMIN OTHER	1479	1.0343	0	0	1	1.0451	4	1.0301
106	006	ROADWAY-RUNNING	19294	1.0343	279	.99508	11593	1.0451	4	1.0301
107	007	ROADWAY-SWITCHING	1710	1.0343	16	.99508	374	1.0451	0	0
108	008	TUNNELS-R	7	1.0343	1	.99508	2	1.0451	0	0
109	009	TUNNELS-SW	1	1.0343	0	0	0	0	0	0
110	010	BRIDGES-R	15496	1.0343	1180	.99508	5554	1.0451	2692	1.0301
111	011	BRIDGES-SW	941	1.0343	77	.99508	226	1.0451	175	1.0301
112	012	TIES-R	5569	1.0343	1236	.99508	6	1.0451	0	0
113	013	TIES-SW	317	1.0343	287	.99508	0	0	0	0
114	014	RAILS & OTM-R	38576	1.0343	7940	.99508	13712	1.0451	6029	1.0301
115	015	RAILS & OTM-SW	3241	1.0343	728	.99508	908	1.0451	612	1.0301
116	018	BALLAST-R	4934	1.0343	328	.99508	1777	1.0451	1	1.0301
117	019	BALLAST-SW	421	1.0343	60	.99508	140	1.0451	0	0
118	022	ROAD PROPERTY DAMAGED-R	2412	1.0343	2118	.99508	1460	1.0451	41	1.0301
119	023	ROAD PROPERTY DAMAGED-SW	0	0	0	0	0	0	0	0
120	024	ROAD PROPERTY-DAMAGED-O	26	1.0343	3	.99508	0	0	1	1.0301
121	025	SIGNALS-R	17933	1.0343	8333	.99508	2452	1.0451	1397	1.0301
122	026	SIGNALS-SW	959	1.0343	106	.99508	1	1.0451	32	1.0301
123	027	COMMUNICATION SYSTEMS	6055	1.0343	1269	.99508	17018	1.0451	76	1.0301
124	028	ELECTRIC POWER SYSTEMS	599	1.0343	123	.99508	39	1.0451	0	0
125	029	GRADE XINGS-R	290	1.0343	1802	.99508	2439	1.0451	692	1.0301
126	030	GRADE XINGS-SW	0	0	31	.99508	73	1.0451	0	0
127	031	STATION & OFFICES	2019	1.0343	821	.99508	4855	1.0451	10	1.0301
128	032	SHOP BUILDING-LOCO	2413	1.0343	1750	.99508	2702	1.0451	0	0
129	033	SHOP BUILDING-F.C.	484	1.0343	799	.99508	1331	1.0451	0	0
130	034	SHOP BUILDING-O.E.	9	1.0343	13	.99508	6	1.0451	0	0

CURRENT YEAR MINUS TWO

LINE	CODE	IDENTIFICATION	SALARIES & WAGES (20)	PRICE INDEX (21)	MATERIALS & SUPPLIES (22)	PRICE INDEX (23)	PURCHASED SERVICES (24)	PRICE INDEX (25)	GENERAL (26)	PRICE INDEX (27)
226	226	FC LEASE RENTALS-DR	XX	XX	XX	XX	120569	1.0323	XX	XX
227	227	FC LEASE RENTALS-(CR)	XX	XX	XX	XX	9487	1.0323	XX	XX
228	228	FC JT FAC RENT-DR	XX	XX	XX	XX	-20	1.0323	XX	XX
229	229	FC JT FAC RENT-(CR)	XX	XX	XX	XX	0	0	XX	XX
230	230	FC OTHER RENTS-DR	XX	XX	XX	XX	547514	1.0323	XX	XX
231	231	FC OTHER RENTS-(CR)	XX	XX	XX	XX	231188	1.0323	XX	XX
232	232	FC DEPRECIATION	XX	XX	XX	XX	XX	XX	87055	1.0837
233	233	FC JT FACILITY-DR	XX	XX	XX	XX	42	1.0323	XX	XX
234	234	FC JT FACILITY-(CR)	XX	XX	XX	XX	15	1.0323	XX	XX
235	235	FC REPAIRS BILLED (CR)	XX	XX	XX	XX	38091	1.0323	XX	XX
236	236	FC DISMANTLING	0	0	0	0	0	0	0	0
237	237	FC OTHER	6514	1.0955	0	0	0	0	158	1.0837
238	238	TOT FREIGHT CAR:(SUM L220-237)-2.*(L227+L229+L231+L234+L235)	44451	XX	27731	XX	443160	XX	105886	XX
239	301	OE ADMINISTRATION	0	0	313	.99508	242	1.0323	1126	1.0837
240	302	TRUCKS, TRAILERS, CONTAINERS	0	0	910	.99508	39100	1.0323	0	0
241	303	FLOATING EQUIPMENT	0	0	0	0	8	1.0323	0	0
242	304	PASSENGER EQUIPMENT	0	0	0	0	0	0	0	0
243	305	COMPUTERS & DP EQUIP.	0	0	234	.99508	29020	1.0323	2	1.0837
244	306	OE MACHINERY REPAIR	229	1.0955	302	.99508	48	1.0323	0	0
245	307	WORK & NR EQUIP.	1163	1.0955	4053	.99508	10241	1.0323	-5015	1.0837
246	308	OE EQUIPMENT DAMAGED	0	0	0	0	0	0	0	0
247	309	OE FRINGES	XX	XX	XX	XX	XX	XX	1375	1.0837
248	310	OE CASUALTIES	XX	XX	XX	XX	XX	XX	547	1.0837
249	311	OE LEASE RENTALS-DR	XX	XX	XX	XX	37932	1.0323	XX	XX
250	312	OE LEASE RENTALS-(CR)	XX	XX	XX	XX	72	1.0323	XX	XX
251	313	OE JT FAC RENTS-DR	XX	XX	XX	XX	10	1.0323	XX	XX
252	314	OE JT FAC RENTS-(CR)	XX	XX	XX	XX	65	1.0323	XX	XX
253	315	OE OTHER RENTS-DR	XX	XX	XX	XX	48279	1.0323	XX	XX
254	316	OE OTHER RENTS-(CR)	XX	XX	XX	XX	14154	1.0323	XX	XX
255	317	OE DEPRECIATION	XX	XX	XX	XX	XX	XX	73755	1.0837
256	318	OE JT FACILITY-DR	XX	XX	XX	XX	63	1.0323	XX	XX
257	319	OE JT FACILITY-(CR)	XX	XX	XX	XX	12	1.0323	XX	XX
258	320	OE REPAIRS BILLED-(CR)	XX	XX	XX	XX	7457	1.0323	XX	XX
259	321	OE DISMANTLING	0	0	0	0	0	0	0	0
260	322	OE OTHER	0	0	0	0	3	1.0323	9	1.0837
261	323	TOT OTHER EQUIP:(SUM L239-260)-2.*(L250+L252+L254+L257+L258)	1392	XX	5812	XX	143186	XX	71799	XX
262	324	TOTAL EQUIP: L219+L238+L261	123716	XX	130827	XX	672783	XX	301592	XX

CURRENT YEAR MINUS THREE

LINE	CODE	IDENTIFICATION	SALARIES & WAGES (28)	PRICE INDEX (29)	MATERIALS & SUPPLIES (30)	PRICE INDEX (31)	PURCHASED SERVICES (32)	PRICE INDEX (33)	GENERAL (34)	PRICE INDEX (35)
201	201	LOCO ADMINISTRATION	13649	1.1503	371	1.0122	713	1.0537	1359	1.1339
202	202	LOCO REPAIR	64906	1.1503	85987	1.0122	5555	1.0537	26	1.1339
203	203	LOCO MACHINERY REPAIR	2984	1.1503	2060	1.0122	529	1.0537	2	1.1339
204	204	LOCO EQUIPMENT DAMAGED	435	1.1503	292	1.0122	623	1.0537	0	0
205	205	LOCO FRINGES	XX	XX	XX	XX	XX	XX	23575	1.1339
206	206	LOCO CASUALTIES	XX	XX	XX	XX	XX	XX	10319	1.1339
207	207	LOCO LEASE RENTAL-DR	XX	XX	XX	XX	129274	1.0537	XX	XX
208	208	LOCO LEASE RENTAL-(CR)	XX	XX	XX	XX	7916	1.0537	XX	XX
209	209	LOCO JT FAC RENT-DR	XX	XX	XX	XX	-28	1.0537	XX	XX
210	210	LOCO JT FAC RENT-(CR)	XX	XX	XX	XX	0	0	XX	XX
211	211	LOCO OTHER RENTS-DR	XX	XX	XX	XX	32	1.0537	XX	XX
212	212	LOCO OTHER RENTS-(CR)	XX	XX	XX	XX	32	1.0537	XX	XX
213	213	LOCO DEPRECIATION	XX	XX	XX	XX	XX	XX	76541	1.1339
214	214	LOCO JT FACILITY-DR	XX	XX	XX	XX	20	1.0537	XX	XX
215	215	LOCO JT FACILITY-(CR)	XX	XX	XX	XX	16	1.0537	XX	XX
216	216	LOCO REPAIRS BILLED(CR)	XX	XX	XX	XX	207	1.0537	XX	XX
217	217	LOCO DISMANTLING	0	0	0	0	0	0	0	0
218	218	LOCO OTHER	4610	1.1503	17	1.0122	0	0	2	1.1339
219	219	TOTAL LOCOMOTIVE:(SUM L201-218)-2.*(L208+L210+L212+L215+L216)	86584	XX	88727	XX	128547	XX	111824	XX
220	220	FC ADMINISTRATION	14311	1.1503	1219	1.0122	1299	1.0537	2467	1.1339
221	221	FC REPAIR	42781	1.1503	22696	1.0122	52930	1.0537	-427	1.1339
222	222	FC MACHINERY REPAIR	2986	1.1503	1839	1.0122	1215	1.0537	0	0
223	223	FC EQUIPMENT DAMAGED	2509	1.1503	1606	1.0122	0	0	0	0
224	224	FC FRINGES	XX	XX	XX	XX	XX	XX	14093	1.1339
225	225	FC CASUALTIES	XX	XX	XX	XX	XX	XX	12768	1.1339

CURRENT YEAR MINUS THREE

LINE	CODE	IDENTIFICATION	SALARIES & WAGES (28)	PRICE INDEX (29)	MATERIALS & SUPPLIES (30)	PRICE INDEX (31)	PURCHASED SERVICES (32)	PRICE INDEX (33)	GENERAL (34)	PRICE INDEX (35)
226	226	FC LEASE RENTALS-DR	XX	XX	XX	XX	125912	1.0537	XX	XX
227	227	FC LEASE RENTALS-(CR)	XX	XX	XX	XX	9941	1.0537	XX	XX
228	228	FC JT FAC RENT-DR	XX	XX	XX	XX	52	1.0537	XX	XX
229	229	FC JT FAC RENT-(CR)	XX	XX	XX	XX	0	0	XX	XX
230	230	FC OTHER RENTS-DR	XX	XX	XX	XX	582877	1.0537	XX	XX
231	231	FC OTHER RENTS-(CR)	XX	XX	XX	XX	233637	1.0537	XX	XX
232	232	FC DEPRECIATION	XX	XX	XX	XX	XX	XX	89484	1.1339
233	233	FC JT FACILITY-DR	XX	XX	XX	XX	204	1.0537	XX	XX
234	234	FC JT FACILITY-(CR)	XX	XX	XX	XX	26	1.0537	XX	XX
235	235	FC REPAIRS BILLED (CR)	XX	XX	XX	XX	44449	1.0537	XX	XX
236	236	FC DISMANTLING	0	0	0	0	0	0	0	0
237	237	FC OTHER	8526	1.1503	2	1.0122	0	0	184	1.1339
238	238	TOT FREIGHT CAR:(SUM L220-237)-2.*(L227+L229+L231+L234+L235)	71113	XX	27362	XX	476436	XX	118569	XX
239	301	OE ADMINISTRATION	235	1.1503	314	1.0122	251	1.0537	1591	1.1339
240	302	TRUCKS, TRAILERS, CONTAINERS	0	0	835	1.0122	35631	1.0537	0	0
241	303	FLOATING EQUIPMENT	0	0	0	0	0	0	0	0
242	304	PASSENGER EQUIPMENT	0	0	0	0	0	0	0	0
243	305	COMPUTERS & DP EQUIP.	0	0	260	1.0122	24666	1.0537	499	1.1339
244	306	OE MACHINERY REPAIR	239	1.1503	238	1.0122	17	1.0537	0	0
245	307	WORK & NR EQUIP.	-861	1.1503	4663	1.0122	10915	1.0537	-6503	1.1339
246	308	OE EQUIPMENT DAMAGED	0	0	0	0	0	0	0	0
247	309	OE FRINGES	XX	XX	XX	XX	XX	XX	1461	1.1339
248	310	OE CASUALTIES	XX	XX	XX	XX	XX	XX	687	1.1339
249	311	OE LEASE RENTALS-DR	XX	XX	XX	XX	37491	1.0537	XX	XX
250	312	OE LEASE RENTALS-(CR)	XX	XX	XX	XX	281	1.0537	XX	XX
251	313	OE JT FAC RENTS-DR	XX	XX	XX	XX	21	1.0537	XX	XX
252	314	OE JT FAC RENTS-(CR)	XX	XX	XX	XX	79	1.0537	XX	XX
253	315	OE OTHER RENTS-DR	XX	XX	XX	XX	57168	1.0537	XX	XX
254	316	OE OTHER RENTS-(CR)	XX	XX	XX	XX	17889	1.0537	XX	XX
255	317	OE DEPRECIATION	XX	XX	XX	XX	XX	XX	75371	1.1339
256	318	OE JT FACILITY-DR	XX	XX	XX	XX	100	1.0537	XX	XX
257	319	OE JT FACILITY-(CR)	XX	XX	XX	XX	-6	1.0537	XX	XX
258	320	OE REPAIRS BILLED-(CR)	XX	XX	XX	XX	8633	1.0537	XX	XX
259	321	OE DISMANTLING	0	0	0	0	0	0	0	0
260	322	OE OTHER	0	0	0	0	3	1.0537	0	0
261	323	TOT OTHER EQUIP:(SUM L239-260)-2.*(L250+L252+L254+L257+L258)	-387	XX	6310	XX	139387	XX	73106	XX
262	324	TOTAL EQUIP: L219+L239+L261	157310	XX	122399	XX	744370	XX	303499	XX

CURRENT YEAR MINUS FOUR

LINE	CODE	IDENTIFICATION	SALARIES & WAGES (36)	PRICE INDEX (37)	MATERIALS & SUPPLIES (38)	PRICE INDEX (39)	PURCHASED SERVICES (40)	PRICE INDEX (41)	GENERAL (42)	PRICE INDEX (43)	ANNUALIZED FREIGHT EXPENSE (44)
201	201	LOCO ADMINISTRATION	22522	1.199	330.6	1.0134	772.1	1.2127	2358	1.1744	8290
202	202	LOCO REPAIR	61930	1.199	95936	1.0134	6248	1.2127	-9.36	1.1744	166950
203	203	LOCO MACHINERY REPAIR	2928	1.199	1881	1.0134	616.54	1.2127	1.16	1.1744	5387
204	204	LOCO EQUIPMENT DAMAGED	927.9	1.199	830.5	1.0134	154.18	1.2127	.58	1.1744	1155
205	205	LOCO FRINGES	XX	XX	XX	XX	XX	XX	25556	1.1744	30172
206	206	LOCO CASUALTIES	XX	XX	XX	XX	XX	XX	10973	1.1744	22928
207	207	LOCO LEASE RENTAL-DR	XX	XX	XX	XX	77727	1.2127	XX	XX	72710
208	208	LOCO LEASE RENTAL-(CR)	XX	XX	XX	XX	4639	1.2127	XX	XX	5382
209	209	LOCO JT FAC RENT-DR	XX	XX	XX	XX	179.7	1.2127	XX	XX	38
210	210	LOCO JT FAC RENT-(CR)	XX	XX	XX	XX	189.08	1.2127	XX	XX	1
211	211	LOCO OTHER RENTS-DR	XX	XX	XX	XX	31	1.2127	XX	XX	549
212	212	LOCO OTHER RENTS-(CR)	XX	XX	XX	XX	208.48	1.2127	XX	XX	40
213	213	LOCO DEPRECIATION	XX	XX	XX	XX	XX	XX	91585	1.1744	88783
214	214	LOCO JT FACILITY-DR	XX	XX	XX	XX	74.34	1.2127	XX	XX	117
215	215	LOCO JT FACILITY-(CR)	XX	XX	XX	XX	638.2801	1.2127	XX	XX	-4
216	216	LOCO REPAIRS BILLED(CR)	XX	XX	XX	XX	-117.74	1.2127	XX	XX	5917
217	217	LOCO DISMANTLING	1.16	1.199	0	0	0	0	0	0	0
218	218	LOCO OTHER	3552	1.199	115.02	1.0134	482.56	1.2127	5.8	1.1744	4352
219	219	TOTAL LOCOMOTIVE:(SUM L201-218)-2.*(L208+L210+L212+L215+L216)	91863	XX	99093	XX	80728	XX	130472	XX	390097
220	220	FC ADMINISTRATION	33163	1.199	1105	1.0134	1821	1.2127	1631	1.1744	6708
221	221	FC REPAIR	49471	1.199	39816	1.0134	53842	1.2127	-527.1	1.1744	116778
222	222	FC MACHINERY REPAIR	3609	1.199	2730	1.0134	1390	1.2127	0	0	3600
223	223	FC EQUIPMENT DAMAGED	2435	1.199	1505	1.0134	16.24	1.2127	1.16	1.1744	6233
224	224	FC FRINGES	XX	XX	XX	XX	XX	XX	24691	1.1744	12445
225	225	FC CASUALTIES	XX	XX	XX	XX	XX	XX	14730	1.1744	13342

CURRENT YEAR MINUS FOUR

LINE	CODE	IDENTIFICATION	SALARIES & WAGES (36)	PRICE INDEX (37)	MATERIALS & SUPPLIES (38)	PRICE INDEX (39)	PURCHASED SERVICES (40)	PRICE INDEX (41)	GENERAL (42)	PRICE INDEX (43)	ANNUALIZED FREIGHT EXPENSE (44)
226	226	FC LEASE RENTALS-DR	XX	XX	XX	XX	101270	1.2127	XX	XX	104292
227	227	FC LEASE RENTALS-(CR)	XX	XX	XX	XX	12776	1.2127	XX	XX	7982
228	228	FC JT FAC RENT-DR	XX	XX	XX	XX	42	1.2127	XX	XX	41
229	229	FC JT FAC RENT-(CR)	XX	XX	XX	XX	0	0	XX	XX	3
230	230	FC OTHER RENTS-DR	XX	XX	XX	XX	614822	1.2127	XX	XX	461033
231	231	FC OTHER RENTS-(CR)	XX	XX	XX	XX	244450	1.2127	XX	XX	200652
232	232	FC DEPRECIATION	XX	XX	XX	XX	XX	XX	99488	1.1744	79870
233	233	FC JT FACILITY-DR	XX	XX	XX	XX	158.62	1.2127	XX	XX	100
234	234	FC JT FACILITY-(CR)	XX	XX	XX	XX	42.52	1.2127	XX	XX	4
235	235	FC REPAIRS BILLED (CR)	XX	XX	XX	XX	50811	1.2127	XX	XX	38142
236	236	FC DISMANTLING	0	0	0	0	0	0	0	0	0
237	237	FC OTHER	5206	1.199	-89.6	1.0134	-126.64	1.2127	41	1.1744	14445
238	238	TOT FREIGHT CAR:(SUM L220-237)-2.*(L227+L229+L231+L234+L235)	93886	XX	45068	XX	465155	XX	140056	XX	572105
239	301	OE ADMINISTRATION	560.96	1.199	300.06	1.0134	237.26	1.2127	1661	1.1744	1888
240	302	TRUCKS, TRAILERS, CONTAINERS	3	1.199	1318	1.0134	27431	1.2127	0	0	40012
241	303	FLOATING EQUIPMENT	0	0	0	0	0	0	0	0	6.16128
242	304	PASSENGER EQUIPMENT	0	0	0	0	0	0	0	0	0
243	305	COMPUTERS & DP EQUIP.	0	0	478	1.0134	29119	1.2127	1282	1.1744	31578
244	306	OE MACHINERY REPAIR	330.9	1.199	1617	1.0134	27.32	1.2127	1.74	1.1744	466.571
245	307	WORK & NR EQUIP.	-2448	1.199	4053	1.0134	11500	1.2127	-3104	1.1744	13705
246	308	OE EQUIPMENT DAMAGED	1.74	1.199	4.64	1.0134	350.9	1.2127	0	0	0
247	309	OE FRINGES	XX	XX	XX	XX	XX	XX	1567	1.1744	2877
248	310	OE CASUALTIES	XX	XX	XX	XX	XX	XX	1664	1.1744	1634
249	311	OE LEASE RENTALS-DR	XX	XX	XX	XX	19805	1.2127	XX	XX	30677
250	312	OE LEASE RENTALS-(CR)	XX	XX	XX	XX	1106	1.2127	XX	XX	128
251	313	OE JT FAC RENTS-DR	XX	XX	XX	XX	10	1.2127	XX	XX	34
252	314	OE JT FAC RENTS-(CR)	XX	XX	XX	XX	81	1.2127	XX	XX	12
253	315	OE OTHER RENTS-DR	XX	XX	XX	XX	50186	1.2127	XX	XX	31806
254	316	OE OTHER RENTS-(CR)	XX	XX	XX	XX	10768	1.2127	XX	XX	13542
255	317	OE DEPRECIATION	XX	XX	XX	XX	XX	XX	70541	1.1744	74864
256	318	OE JT FACILITY-DR	XX	XX	XX	XX	181.94	1.2127	XX	XX	80
257	319	OE JT FACILITY-(CR)	XX	XX	XX	XX	3	1.2127	XX	XX	48
258	320	OE REPAIRS BILLED (CR)	XX	XX	XX	XX	5140	1.2127	XX	XX	4794
259	321	OE DISMANTLING	0	0	0	0	0	0	0	0	0
260	322	OE OTHER	6.38	1.199	0	0	193.14	1.2127	-1	1.1744	0
261	323	TOT OTHER EQUIP:(SUM L239-260)-2.*(L250+L252+L254+L257+L258)	-1545	XX	7772	XX	121944	XX	73612	XX	211106
262	324	TOT EQUIP: L219+L238+L261	184204	XX	151934	XX	667828	XX	344142	XX	1173308

LINE	STCC CODE	IDENTIFICATION	TONS (1)	LOSS & DAMAGE EXPENSE (2)	LOSS & DAMAGE PER TON (C2 / C1) (3)
440	28	CHEMICALS	.162E+09	6376801	.03948
441	281	INDUSTRIAL CHEMICALS	86401456	557474	.00645214
442	2812	POTASSIUM OR SODIUM	29826368	355038	.0119
443	282	SYN FIBRES/RESINS/RUBBER	42782176	5141036	.12017
444	289	MISC CHEM PROD	7713336	333134	.04319
445	---	ALL OTHER CHEMICALS: L440-(L441+L443+L444)	24622216	345157	.01402
446	29	PETROLEUM OR COAL PRODUCTS	49466664	382180	.00772601
447	30	RUBBER AND MISC PLASTICS	1555692	88710	.05702
448	301	RUBBER TIRES/INNER TUBES	544317	10576	.01943
449	---	ALL OTHER RUBBER: L447-L448	1011375	78134	.07726
450	32	STONE, CLAY AND GLASS PRODUCTS	51046412	1715105	.0336
451	321	FLAT GLASS	28512	1793	.06289
452	3295	NONMETALLIC EARTH/MIN	19236608	525611	.02732
453	---	ALL OTHER STONE, CLAY & GLASS PROD.: L450-(L451+L452)	31781292	1187701	.03737
454	33	PRIMARY METAL PRODUCTS	54404260	2640818	.04854
455	3312	PRIMARY IRON/STEEL PROD	48517376	1833102	.03778
456	3352	ALUMINUM BASIC SHAPES	716833	549353	.76636
457	---	ALL OTHER PRIMARY METAL PROD: L454-L455-L456	5170051	258363	.04997
458	34	FABRICATED METAL PRODUCTS	762199	273572	.35892
459	344	FAB STRUC METAL PROD	209164	130513	.62397
460	---	ALL OTHER FAB METAL PRODUCTS: L458-L459	553035	143059	.25868
461	35	MACHINERY EXCEPT ELECTRICAL	798307	420856	.52719
462	351	ENGINES/TURBINES	91477	84986	.92904
463	352	FARM MACHINERY	82281	81395	.98923
464	353	CONST MIN/MAT HAND MACH	245817	65915	.26815
465	---	ALL OTHER MACHINERY EXCEPT ELECTRICAL: L461-(SUM L462-464)	378732	188560	.49787
466	36	ELECTRICAL MACHINERY	1837761	1105006	.60128
467	361	ELEC TRANS/DIST EQUIP	99966	306036	3.0614
468	363	HOUSEHOLD APPLIANCES	1196161	374531	.31311
469	365	RADIO OR TV SETS	182010	246705	1.35545
470	---	ALL OTHER ELECTRICAL MACHINERY: L466-(SUM L467-469)	359624	177734	.49422
471	37	TRANSPORTATION EQUIPMENT	36298428	41953736	1.1558
472	37111	MOTOR PASSENGER CARS	13703213	23613672	1.72322
473	37112	MOTOR TRUCKS	11743735	13296047	1.13218
474	3714	MOTOR VEHICLE PARTS	8827527	3710726	.42036
475	---	ALL OTHER TRANSPORTATION EQUIP: L471-(SUM L472-474)	2023952	1333288	.65875
476	44	FREIGHT FORWARDER TRAFFIC	3702285	1277193	.34497
477	45	SHIPPER ASSOCIATION TRAFFIC	348207	27424	.07876
478	46	MISC MIXED SHPTS	.104E+09	10230048	.09848
479	461	MISC MIXED SHPTS NEC INC TOFC	.102E+09	10288048	.10037
480	---	ALL OTHER MIXED SHPTS: L478-L479	1375776	-58000	-.04216
481	48	HAZARDOUS MATERIALS	71674016	1801025	.02513
482	XX	ALL OTHERS	54044396	2401992	.04444

OPERATING EXPENSES WAY AND STRUCTURES, FROM FORM R-1, SCHEDULE 410

CURRENT YEAR

LINE	CODE	IDENTIFICATION	ANLZN PD IF C1<= RUNYRS THEN C1 ELSE RUNYRS (1)	SALARIES & WAGES (2)	PRICE INDEX (3)	MATERIALS & SUPPLIES (4)	PRICE INDEX (5)	PURCH. SERV. (6)	PRICE INDEX (7)	GENERAL (8)	PRICE INDEX (9)	TOTAL FREIGHT C2+C4 +C6+C8 (10)	TOTAL ACCOUNT (11)
101	001	ADMIN TRACK	5	1270	1	950	1	1182	1	1936	1	5338	5338
102	002	ADMIN B&B	5	86	1	183	1	380	1	458	1	1107	1107
103	003	ADMIN SIGNAL	5	164	1	234	1	645	1	453	1	1496	1496
104	004	ADMIN COMMUNICATIONS	5	0	0	61	1	6310	1	245	1	6616	6616
105	005	ADMIN OTHER	5	1319	1	0	0	1	1	1	1	1321	1321
106	006	ROADWAY-RUNNING	5	18803	1	260	1	12947	1	3	1	32013	32013
107	007	ROADWAY-SWITCHING	5	1667	1	26	1	402	1	0	0	2095	2095
108	008	TUNNELS-R	5	2	1	0	0	17	1	0	0	19	19
109	009	TUNNELS-SW	5	0	0	0	0	0	0	0	0	0	0
110	010	BRIDGES-R	5	14708	1	1045	1	5143	1	2705	1	23601	23601
111	011	BRIDGES-SW	5	903	1	87	1	241	1	185	1	1416	1416
112	012	TIES-R	5	5371	1	1813	1	-1836	1	39	1	5387	5387
113	013	TIES-SW	5	353	1	241	1	2	1	0	0	596	596
114	014	RAILS & OTM-R	5	38620	1	4345	1	14547	1	10078	1	67590	67590
115	015	RAILS & OTM-SW	5	3085	1	617	1	878	1	649	1	5229	5229
116	018	BALLAST-R	5	4894	1	357	1	1938	1	0	0	7189	7189
117	019	BALLAST-SW	5	412	1	47	1	171	1	0	0	630	630
118	022	ROAD PROPERTY DAMAGED-R	1	5412	1	5005	1	2138	1	71	1	12626	12626
119	023	ROAD PROPERTY DAMAGED-SW	1	0	0	0	0	0	0	0	0	0	0
120	024	ROAD PROPERTY-DAMAGED-O	1	42	1	22	1	1	1	0	0	65	65
121	025	SIGNALS-R	5	18559	1	8424	1	3070	1	1089	1	31142	31142
122	026	SIGNALS-SW	5	993	1	103	1	1	1	29	1	1126	1126
123	027	COMMUNICATION SYSTEMS	5	5727	1	2053	1	17629	1	50	1	25459	25459
124	028	ELECTRIC POWER SYSTEMS	5	671	1	226	1	42	1	0	0	939	939
125	029	GRADE XINGS-R	5	1767	1	2085	1	1927	1	847	1	6626	6626
126	030	GRADE XINGS-SW	5	0	0	35	1	53	1	0	0	88	88
127	031	STATION & OFFICES	5	1872	1	842	1	4500	1	1	1	7215	7215
128	032	SHOP BUILDING-LOCO	5	2490	1	1667	1	2992	1	0	0	7149	7149
129	033	SHOP BUILDING-F.C.	5	392	1	645	1	1823	1	0	0	2860	2860
130	034	SHOP BUILDING-O.E.	5	4	1	16	1	12	1	0	0	32	32

CURRENT YEAR

LINE	CODE	IDENTIFICATION	ANLZN PD IF C1<= RUNYRS THEN C1 ELSE RUNYRS (1)	SALARIES & WAGES (2)	PRICE INDEX (3)	MATERIALS & SUPPLIES (4)	PRICE INDEX (5)	PURCH. SERV. (6)	PRICE INDEX (7)	GENERAL (8)	PRICE INDEX (9)	TOTAL FREIGHT C2+C4 +C6+C8 (10)	TOTAL ACCOUNT (11)
131	101	LOCOMOTIVE SERVICING	5	0	0	3	1	96	1	0	0	99	99
132	102	MISCELLANEOUS BUILDINGS	5	807	1	213	1	328	1	0	0	1348	1348
133	103	COAL TERMINALS	5	1213	1	700	1	801	1	0	0	2714	2714
134	104	ORE TERMINALS	5	0	0	0	0	0	0	0	0	0	0
135	105	OTHER MARINE TERMINALS	5	0	0	0	0	0	0	0	0	0	0
136	106	TOFC/COFC TERMINALS	5	185	1	2764	1	4143	1	0	0	7092	7092
137	107	MOTOR VEHICLE TERMINALS	5	0	0	0	0	1025	1	0	0	1025	1025
138	108	OTHER SPECIAL SERVICES	5	48	1	617	1	1036	1	85	1	1786	1786
139	109	ROADWAY MACHINES	5	7357	1	10177	1	1689	1	525	1	19748	19748
140	110	SMALL TOOLS & SUPPLIES	5	1	1	16964	1	1203	1	0	0	18168	18168
141	111	SNOW REMOVAL	1	1557	1	423	1	1594	1	1	1	3575	3575
142	112	W&S FRINGES-R	5	XX	XX	XX	XX	XX	XX	80558	1	80558	80558
143	113	W&S FRINGES-SW	5	XX	XX	XX	XX	XX	XX	2801	1	2801	2801
144	114	W&S FRINGES-OTHER	5	XX	XX	XX	XX	XX	XX	5457	1	5457	5457
145	115	W&S CASUALTIES-R	1	XX	XX	XX	XX	XX	XX	19789	1	19789	19789
146	116	W&S CASUALTIES-SW	1	XX	XX	XX	XX	XX	XX	1430	1	1430	1430
147	117	W&S CASUALTIES-OTHER	1	XX	XX	XX	XX	XX	XX	4812	1	4812	4812
148	118	W&S LEASE RENTALS-DR-R	1	XX	XX	XX	XX	187753	1	XX	XX	187753	187753
149	119	W&S LEASE RENTALS-DR-SW	1	XX	XX	XX	XX	188466	1	XX	XX	188466	188466
150	120	W&S LEASE RENTALS-DR-OTHER	1	XX	XX	XX	XX	28637	1	XX	XX	28637	28637
151	121	W&S LEASE RENTALS-(CR)-R	1	XX	XX	XX	XX	5335	1	XX	XX	5335	5335
152	122	W&S LEASE RENTALS-(CR)-SW	1	XX	XX	XX	XX	0	0	XX	XX	0	0
153	123	W&S LEASE RENTALS-(CR)-OTHER	1	XX	XX	XX	XX	0	0	XX	XX	0	0
154	124	W&S-JT FAC RENT-DR-R	1	XX	XX	XX	XX	13146	1	XX	XX	13146	13146
155	125	W&S-JT FAC RENT-DR-SW	1	XX	XX	XX	XX	3927	1	XX	XX	3927	3927
156	126	W&S-JT FAC RENT-DR-OTHER	1	XX	XX	XX	XX	209	1	XX	XX	209	209
157	127	W&S-JT FAC RENT-(CR)-R	1	XX	XX	XX	XX	5731	1	XX	XX	5731	5731
158	128	W&S-JT FAC RENT-(CR)-SW	1	XX	XX	XX	XX	2100	1	XX	XX	2100	2100
159	129	W&S-JT FAC RENT-(CR)-OTHER	1	XX	XX	XX	XX	116	1	XX	XX	116	116
160	130	W&S-OTHER RENTS-DR-R	1	XX	XX	XX	XX	1177	1	XX	XX	1177	1177
161	131	W&S-OTHER RENTS-DR-SW	1	XX	XX	XX	XX	3	1	XX	XX	3	3
162	132	W&S-OTHER RENTS-DR-OTHER	1	XX	XX	XX	XX	909	1	XX	XX	909	909
163	133	W&S-OTHER RENTS-(CR)-R	1	XX	XX	XX	XX	0	0	XX	XX	0	0
164	134	W&S-OTHER RENTS-(CR)-SW	1	XX	XX	XX	XX	0	0	XX	XX	0	0
165	135	W&S-OTHER RENTS-(CR)-OTHER	1	XX	XX	XX	XX	63	1	XX	XX	63	63

CURRENT YEAR

LINE	CODE	IDENTIFICATION	ANLZN PD IF C1<= RUNYRS THEN C1 ELSE RUNYRS (1)	SALARIES & WAGES (2)	PRICE INDEX (3)	MATERIALS & SUPPLIES (4)	PRICE INDEX (5)	PURCH. SERV. (6)	PRICE INDEX (7)	GENERAL (8)	PRICE INDEX (9)	TOTAL FREIGHT C2+C4 +C6+C8 (10)	TOTAL ACCOUNT (11)
166	136	W&S DEPRECIATION-R	1	XX	XX	XX	XX	XX	XX	185943	1	185943	185943
167	137	W&S DEPRECIATION-SW	1	XX	XX	XX	XX	XX	XX	14076	1	14076	14076
168	138	W&S DEPRECIATION-OTHER	1	XX	XX	XX	XX	XX	XX	97920	1	97920	97920
169	139	W&S JOINT FACILITY-DR-R	1	XX	XX	XX	XX	34819	1	XX	XX	34819	34819
170	140	W&S JOINT FACILITY-DR-SW	1	XX	XX	XX	XX	3416	1	XX	XX	3416	3416
171	141	W&S JOINT FACILITY-DR-OTHER	1	XX	XX	XX	XX	562	1	XX	XX	562	562
172	142	W&S JOINT FACILITY (CR)-R	1	XX	XX	XX	XX	20334	1	XX	XX	20334	20334
173	143	W&S JOINT FACILITY (CR)-SW	1	XX	XX	XX	XX	4415	1	XX	XX	4415	4415
174	144	W&S JOINT FACILITY (CR)-OTHER	1	XX	XX	XX	XX	313	1	XX	XX	313	313
175	145	W&S DISMANTLING-R	1	0	0	0	0	0	0	0	0	0	0
176	146	W&S DISMANTLING-SW	1	0	0	0	0	0	0	0	0	0	0
177	147	W&S DISMANTLING-OTHER	1	0	0	0	0	0	0	0	0	0	0
178	148	W&S OTHER-R	1	1452	1	0	0	0	0	4498	1	5950	5950
179	149	W&S OTHER-SW	1	0	0	5	1	101	1	0	0	106	106
180	150	W&S OTHER-OTHER	1	0	0	0	0	0	0	0	0	0	0
181	151	TOTAL W&S: (SUM L101-180)-2.*((SUM L151-153)+(SUM L157-159)+ (SUM L163-165)+(SUM L172-174))	XX	142206	XX	63255	XX	513789	XX	436734	XX	1155984	1155984
182		S&T W&S EXCL DEPR. - ASF	5	0	0	0	0	XX	XX	0	0	0	0
183		S&T ROAD PROPERTY DEPR. - ASF	1	XX	XX	XX	XX	XX	XX	0	0	0	0
184		TOTAL W&S EXP S&T CO.S:L182+ L183	XX	0	XX	0	XX	0	XX	0	XX	0	0

CURRENT YEAR MINUS ONE

LINE	CODE	IDENTIFICATION	SALARIES & WAGES (12)	PRICE INDEX (13)	MATERIALS & SUPPLIES (14)	PRICE INDEX (15)	PURCHASED SERVICES (16)	PRICE INDEX (17)	GENERAL (18)	PRICE INDEX (19)
101	001	ADMIN TRACK	1025	1.0343	870	.99508	1121	1.0451	1812	1.0301
102	002	ADMIN B&B	112	1.0343	153	.99508	656	1.0451	449	1.0301
103	003	ADMIN SIGNAL	188	1.0343	237	.99508	594	1.0451	362	1.0301
104	004	ADMIN COMMUNICATIONS	0	0	64	.99508	11673	1.0451	306	1.0301
105	005	ADMIN OTHER	1479	1.0343	0	0	1	1.0451	4	1.0301
106	006	ROADWAY-RUNNING	19294	1.0343	279	.99508	11593	1.0451	4	1.0301
107	007	ROADWAY-SWITCHING	1710	1.0343	16	.99508	374	1.0451	0	0
108	008	TUNNELS-R	7	1.0343	1	.99508	2	1.0451	0	0
109	009	TUNNELS-SW	1	1.0343	0	0	0	0	0	0
110	010	BRIDGES-R	15496	1.0343	1180	.99508	5554	1.0451	2692	1.0301
111	011	BRIDGES-SW	941	1.0343	77	.99508	226	1.0451	175	1.0301
112	012	TIES-R	5569	1.0343	1236	.99508	6	1.0451	0	0
113	013	TIES-SW	317	1.0343	287	.99508	0	0	0	0
114	014	RAILS & OTM-R	38576	1.0343	7940	.99508	13712	1.0451	6029	1.0301
115	015	RAILS & OTM-SW	3241	1.0343	728	.99508	908	1.0451	612	1.0301
116	018	BALLAST-R	4934	1.0343	328	.99508	1777	1.0451	1	1.0301
117	019	BALLAST-SW	421	1.0343	60	.99508	140	1.0451	0	0
118	022	ROAD PROPERTY DAMAGED-R	2412	1.0343	2118	.99508	1460	1.0451	41	1.0301
119	023	ROAD PROPERTY DAMAGED-SW	0	0	0	0	0	0	0	0
120	024	ROAD PROPERTY-DAMAGED-O	26	1.0343	3	.99508	0	0	1	1.0301
121	025	SIGNALS-R	17933	1.0343	8333	.99508	2452	1.0451	1397	1.0301
122	026	SIGNALS-SW	959	1.0343	106	.99508	1	1.0451	32	1.0301
123	027	COMMUNICATION SYSTEMS	6055	1.0343	1269	.99508	17018	1.0451	76	1.0301
124	028	ELECTRIC POWER SYSTEMS	599	1.0343	123	.99508	39	1.0451	0	0
125	029	GRADE XINGS-R	290	1.0343	1802	.99508	2439	1.0451	692	1.0301
126	030	GRADE XINGS-SW	0	0	31	.99508	73	1.0451	0	0
127	031	STATION & OFFICES	2019	1.0343	821	.99508	4855	1.0451	10	1.0301
128	032	SHOP BUILDING-LOCO	2413	1.0343	1750	.99508	2702	1.0451	0	0
129	033	SHOP BUILDING-F.C.	484	1.0343	799	.99508	1331	1.0451	0	0
130	034	SHOP BUILDING-O.E.	9	1.0343	13	.99508	6	1.0451	0	0

CURRENT YEAR MINUS TWO

LINE	CODE	IDENTIFICATION	SALARIES & WAGES (20)	PRICE INDEX (21)	MATERIALS & SUPPLIES (22)	PRICE INDEX (23)	PURCHASED SERVICES (24)	PRICE INDEX (25)	GENERAL (26)	PRICE INDEX (27)
226	226	FC LEASE RENTALS-DR	XX	XX	XX	XX	120569	1.0323	XX	XX
227	227	FC LEASE RENTALS-(CR)	XX	XX	XX	XX	9487	1.0323	XX	XX
228	228	FC JT FAC RENT-DR	XX	XX	XX	XX	-20	1.0323	XX	XX
229	229	FC JT FAC RENT-(CR)	XX	XX	XX	XX	0	0	XX	XX
230	230	FC OTHER RENTS-DR	XX	XX	XX	XX	547514	1.0323	XX	XX
231	231	FC OTHER RENTS-(CR)	XX	XX	XX	XX	231188	1.0323	XX	XX
232	232	FC DEPRECIATION	XX	XX	XX	XX	XX	XX	87055	1.0837
233	233	FC JT FACILITY-DR	XX	XX	XX	XX	42	1.0323	XX	XX
234	234	FC JT FACILITY-(CR)	XX	XX	XX	XX	15	1.0323	XX	XX
235	235	FC REPAIRS BILLED (CR)	XX	XX	XX	XX	38091	1.0323	XX	XX
236	236	FC DISMANTLING	0	0	0	0	0	0	0	0
237	237	FC OTHER	6514	1.0955	0	0	0	0	158	1.0837
238	238	TOT FREIGHT CAR:(SUM L220-237)-2.*(L227+L229+L231+L234+L235)	44451	XX	27731	XX	443160	XX	105886	XX
239	301	OE ADMINISTRATION	0	0	313	.99508	242	1.0323	1126	1.0837
240	302	TRUCKS, TRAILERS, CONTAINERS	0	0	910	.99508	39100	1.0323	0	0
241	303	FLOATING EQUIPMENT	0	0	0	0	8	1.0323	0	0
242	304	PASSENGER EQUIPMENT	0	0	0	0	0	0	0	0
243	305	COMPUTERS & DP EQUIP.	0	0	234	.99508	29020	1.0323	2	1.0837
244	306	OE MACHINERY REPAIR	229	1.0955	302	.99508	48	1.0323	0	0
245	307	WORK & NR EQUIP.	1163	1.0955	4053	.99508	10241	1.0323	-5015	1.0837
246	308	OE EQUIPMENT DAMAGED	0	0	0	0	0	0	0	0
247	309	OE FRINGES	XX	XX	XX	XX	XX	XX	1375	1.0837
248	310	OE CASUALTIES	XX	XX	XX	XX	XX	XX	547	1.0837
249	311	OE LEASE RENTALS-DR	XX	XX	XX	XX	37932	1.0323	XX	XX
250	312	OE LEASE RENTALS-(CR)	XX	XX	XX	XX	72	1.0323	XX	XX
251	313	OE JT FAC RENTS-DR	XX	XX	XX	XX	10	1.0323	XX	XX
252	314	OE JT FAC RENTS-(CR)	XX	XX	XX	XX	65	1.0323	XX	XX
253	315	OE OTHER RENTS-DR	XX	XX	XX	XX	48279	1.0323	XX	XX
254	316	OE OTHER RENTS-(CR)	XX	XX	XX	XX	14154	1.0323	XX	XX
255	317	OE DEPRECIATION	XX	XX	XX	XX	XX	XX	73755	1.0837
256	318	OE JT FACILITY-DR	XX	XX	XX	XX	63	1.0323	XX	XX
257	319	OE JT FACILITY-(CR)	XX	XX	XX	XX	12	1.0323	XX	XX
258	320	OE REPAIRS BILLED-(CR)	XX	XX	XX	XX	7457	1.0323	XX	XX
259	321	OE DISMANTLING	0	0	0	0	0	0	0	0
260	322	OE OTHER	0	0	0	0	3	1.0323	9	1.0837
261	323	TOT OTHER EQUIP:(SUM L239-260)-2.*(L250+L252+L254+L257+L258)	1392	XX	5812	XX	143186	XX	71799	XX
262	324	TOTAL EQUIP: L219+L238+L261	123716	XX	130827	XX	672783	XX	301592	XX

CURRENT YEAR MINUS THREE

LINE	CODE	IDENTIFICATION	SALARIES & WAGES (28)	PRICE INDEX (29)	MATERIALS & SUPPLIES (30)	PRICE INDEX (31)	PURCHASED SERVICES (32)	PRICE INDEX (33)	GENERAL (34)	PRICE INDEX (35)
201	201	LOCO ADMINISTRATION	13649	1.1503	371	1.0122	713	1.0537	1359	1.1339
202	202	LOCO REPAIR	64906	1.1503	85987	1.0122	5555	1.0537	26	1.1339
203	203	LOCO MACHINERY REPAIR	2984	1.1503	2060	1.0122	529	1.0537	2	1.1339
204	204	LOCO EQUIPMENT DAMAGED	435	1.1503	292	1.0122	623	1.0537	0	0
205	205	LOCO FRINGES	XX	XX	XX	XX	XX	XX	23575	1.1339
206	206	LOCO CASUALTIES	XX	XX	XX	XX	XX	XX	10319	1.1339
207	207	LOCO LEASE RENTAL-DR	XX	XX	XX	XX	129274	1.0537	XX	XX
208	208	LOCO LEASE RENTAL-(CR)	XX	XX	XX	XX	7916	1.0537	XX	XX
209	209	LOCO JT FAC RENT-DR	XX	XX	XX	XX	-28	1.0537	XX	XX
210	210	LOCO JT FAC RENT-(CR)	XX	XX	XX	XX	0	0	XX	XX
211	211	LOCO OTHER RENTS-DR	XX	XX	XX	XX	32	1.0537	XX	XX
212	212	LOCO OTHER RENTS-(CR)	XX	XX	XX	XX	32	1.0537	XX	XX
213	213	LOCO DEPRECIATION	XX	XX	XX	XX	XX	XX	76541	1.1339
214	214	LOCO JT FACILITY-DR	XX	XX	XX	XX	20	1.0537	XX	XX
215	215	LOCO JT FACILITY-(CR)	XX	XX	XX	XX	16	1.0537	XX	XX
216	216	LOCO REPAIRS BILLED(CR)	XX	XX	XX	XX	207	1.0537	XX	XX
217	217	LOCO DISMANTLING	0	0	0	0	0	0	0	0
218	218	LOCO OTHER	4610	1.1503	17	1.0122	0	0	2	1.1339
219	219	TOTAL LOCOMOTIVE:(SUM L201-218)-2.*(L208+L210+L212+L215+L216)	86584	XX	88727	XX	128547	XX	111824	XX
220	220	FC ADMINISTRATION	14311	1.1503	1219	1.0122	1299	1.0537	2467	1.1339
221	221	FC REPAIR	42781	1.1503	22696	1.0122	52930	1.0537	-427	1.1339
222	222	FC MACHINERY REPAIR	2986	1.1503	1839	1.0122	1215	1.0537	0	0
223	223	FC EQUIPMENT DAMAGED	2509	1.1503	1606	1.0122	0	0	0	0
224	224	FC FRINGES	XX	XX	XX	XX	XX	XX	14093	1.1339
225	225	FC CASUALTIES	XX	XX	XX	XX	XX	XX	12768	1.1339

CURRENT YEAR MINUS THREE

LINE	CODE	IDENTIFICATION	SALARIES & WAGES (28)	PRICE INDEX (29)	MATERIALS & SUPPLIES (30)	PRICE INDEX (31)	PURCHASED SERVICES (32)	PRICE INDEX (33)	GENERAL (34)	PRICE INDEX (35)
226	226	FC LEASE RENTALS-DR	XX	XX	XX	XX	125912	1.0537	XX	XX
227	227	FC LEASE RENTALS-(CR)	XX	XX	XX	XX	9941	1.0537	XX	XX
228	228	FC JT FAC RENT-DR	XX	XX	XX	XX	52	1.0537	XX	XX
229	229	FC JT FAC RENT-(CR)	XX	XX	XX	XX	0	0	XX	XX
230	230	FC OTHER RENTS-DR	XX	XX	XX	XX	582877	1.0537	XX	XX
231	231	FC OTHER RENTS-(CR)	XX	XX	XX	XX	233637	1.0537	XX	XX
232	232	FC DEPRECIATION	XX	XX	XX	XX	XX	XX	89484	1.1339
233	233	FC JT FACILITY-DR	XX	XX	XX	XX	204	1.0537	XX	XX
234	234	FC JT FACILITY-(CR)	XX	XX	XX	XX	26	1.0537	XX	XX
235	235	FC REPAIRS BILLED (CR)	XX	XX	XX	XX	44449	1.0537	XX	XX
236	236	FC DISMANTLING	0	0	0	0	0	0	0	0
237	237	FC OTHER	8526	1.1503	2	1.0122	0	0	184	1.1339
238	238	TOT FREIGHT CAR:(SUM L220-237)-2.*(L227+L229+L231+L234+L235)	71113	XX	27362	XX	476436	XX	118569	XX
239	301	OE ADMINISTRATION	235	1.1503	314	1.0122	251	1.0537	1591	1.1339
240	302	TRUCKS, TRAILERS, CONTAINERS	0	0	835	1.0122	35631	1.0537	0	0
241	303	FLOATING EQUIPMENT	0	0	0	0	0	0	0	0
242	304	PASSENGER EQUIPMENT	0	0	0	0	0	0	0	0
243	305	COMPUTERS & DP EQUIP.	0	0	260	1.0122	24666	1.0537	499	1.1339
244	306	OE MACHINERY REPAIR	239	1.1503	238	1.0122	17	1.0537	0	0
245	307	WORK & NR EQUIP.	-861	1.1503	4663	1.0122	10915	1.0537	-6503	1.1339
246	308	OE EQUIPMENT DAMAGED	0	0	0	0	0	0	0	0
247	309	OE FRINGES	XX	XX	XX	XX	XX	XX	1461	1.1339
248	310	OE CASUALTIES	XX	XX	XX	XX	XX	XX	687	1.1339
249	311	OE LEASE RENTALS-DR	XX	XX	XX	XX	37491	1.0537	XX	XX
250	312	OE LEASE RENTALS-(CR)	XX	XX	XX	XX	281	1.0537	XX	XX
251	313	OE JT FAC RENTS-DR	XX	XX	XX	XX	21	1.0537	XX	XX
252	314	OE JT FAC RENTS-(CR)	XX	XX	XX	XX	79	1.0537	XX	XX
253	315	OE OTHER RENTS-DR	XX	XX	XX	XX	57168	1.0537	XX	XX
254	316	OE OTHER RENTS-(CR)	XX	XX	XX	XX	17889	1.0537	XX	XX
255	317	OE DEPRECIATION	XX	XX	XX	XX	XX	XX	75371	1.1339
256	318	OE JT FACILITY-DR	XX	XX	XX	XX	100	1.0537	XX	XX
257	319	OE JT FACILITY-(CR)	XX	XX	XX	XX	-6	1.0537	XX	XX
258	320	OE REPAIRS BILLED-(CR)	XX	XX	XX	XX	8633	1.0537	XX	XX
259	321	OE DISMANTLING	0	0	0	0	0	0	0	0
260	322	OE OTHER	0	0	0	0	3	1.0537	0	0
261	323	TOT OTHER EQUIP:(SUM L239-260)-2.*(L250+L252+L254+L257+L258)	-387	XX	6310	XX	139387	XX	73106	XX
262	324	TOTAL EQUIP: L219+L239+L261	157310	XX	122399	XX	744370	XX	303499	XX

CURRENT YEAR MINUS FOUR

LINE	CODE	IDENTIFICATION	SALARIES & WAGES (36)	PRICE INDEX (37)	MATERIALS & SUPPLIES (38)	PRICE INDEX (39)	PURCHASED SERVICES (40)	PRICE INDEX (41)	GENERAL (42)	PRICE INDEX (43)	ANNUALIZED FREIGHT EXPENSE (44)
201	201	LOCO ADMINISTRATION	22522	1.199	330.6	1.0134	772.1	1.2127	2358	1.1744	8290
202	202	LOCO REPAIR	61930	1.199	95936	1.0134	6248	1.2127	-9.36	1.1744	166950
203	203	LOCO MACHINERY REPAIR	2928	1.199	1881	1.0134	616.54	1.2127	1.16	1.1744	5387
204	204	LOCO EQUIPMENT DAMAGED	927.9	1.199	830.5	1.0134	154.18	1.2127	.58	1.1744	1155
205	205	LOCO FRINGES	XX	XX	XX	XX	XX	XX	25556	1.1744	30172
206	206	LOCO CASUALTIES	XX	XX	XX	XX	XX	XX	10973	1.1744	22928
207	207	LOCO LEASE RENTAL-DR	XX	XX	XX	XX	77727	1.2127	XX	XX	72710
208	208	LOCO LEASE RENTAL-(CR)	XX	XX	XX	XX	4639	1.2127	XX	XX	5382
209	209	LOCO JT FAC RENT-DR	XX	XX	XX	XX	179.7	1.2127	XX	XX	38
210	210	LOCO JT FAC RENT-(CR)	XX	XX	XX	XX	189.08	1.2127	XX	XX	1
211	211	LOCO OTHER RENTS-DR	XX	XX	XX	XX	31	1.2127	XX	XX	549
212	212	LOCO OTHER RENTS-(CR)	XX	XX	XX	XX	208.48	1.2127	XX	XX	40
213	213	LOCO DEPRECIATION	XX	XX	XX	XX	XX	XX	91585	1.1744	88783
214	214	LOCO JT FACILITY-DR	XX	XX	XX	XX	74.34	1.2127	XX	XX	117
215	215	LOCO JT FACILITY-(CR)	XX	XX	XX	XX	638.2801	1.2127	XX	XX	-4
216	216	LOCO REPAIRS BILLED(CR)	XX	XX	XX	XX	-117.74	1.2127	XX	XX	5917
217	217	LOCO DISMANTLING	1.16	1.199	0	0	0	0	0	0	0
218	218	LOCO OTHER	3552	1.199	115.02	1.0134	482.56	1.2127	5.8	1.1744	4352
219	219	TOTAL LOCOMOTIVE:(SUM L201-218)-2.*(L208+L210+L212+L215+L216)	91863	XX	99093	XX	80728	XX	130472	XX	390097
220	220	FC ADMINISTRATION	33163	1.199	1105	1.0134	1821	1.2127	1631	1.1744	6708
221	221	FC REPAIR	49471	1.199	39816	1.0134	53842	1.2127	-527.1	1.1744	116778
222	222	FC MACHINERY REPAIR	3609	1.199	2730	1.0134	1390	1.2127	0	0	3600
223	223	FC EQUIPMENT DAMAGED	2435	1.199	1505	1.0134	16.24	1.2127	1.16	1.1744	6233
224	224	FC FRINGES	XX	XX	XX	XX	XX	XX	24691	1.1744	12445
225	225	FC CASUALTIES	XX	XX	XX	XX	XX	XX	14730	1.1744	13342

CURRENT YEAR MINUS FOUR

LINE	CODE	IDENTIFICATION	SALARIES & WAGES (36)	PRICE INDEX (37)	MATERIALS & SUPPLIES (38)	PRICE INDEX (39)	PURCHASED SERVICES (40)	PRICE INDEX (41)	GENERAL (42)	PRICE INDEX (43)	ANNUALIZED FREIGHT EXPENSE (44)
226	226	FC LEASE RENTALS-DR	XX	XX	XX	XX	101270	1.2127	XX	XX	104292
227	227	FC LEASE RENTALS-(CR)	XX	XX	XX	XX	12776	1.2127	XX	XX	7982
228	228	FC JT FAC RENT-DR	XX	XX	XX	XX	42	1.2127	XX	XX	41
229	229	FC JT FAC RENT-(CR)	XX	XX	XX	XX	0	0	XX	XX	3
230	230	FC OTHER RENTS-DR	XX	XX	XX	XX	614822	1.2127	XX	XX	461033
231	231	FC OTHER RENTS-(CR)	XX	XX	XX	XX	244450	1.2127	XX	XX	200652
232	232	FC DEPRECIATION	XX	XX	XX	XX	XX	XX	99488	1.1744	79870
233	233	FC JT FACILITY-DR	XX	XX	XX	XX	158.62	1.2127	XX	XX	100
234	234	FC JT FACILITY-(CR)	XX	XX	XX	XX	42.52	1.2127	XX	XX	4
235	235	FC REPAIRS BILLED (CR)	XX	XX	XX	XX	50811	1.2127	XX	XX	38142
236	236	FC DISMANTLING	0	0	0	0	0	0	0	0	0
237	237	FC OTHER	5206	1.199	-89.6	1.0134	-126.64	1.2127	41	1.1744	14445
238	238	TOT FREIGHT CAR:(SUM L220-237)-2.*(L227+L229+L231+L234+L235)	93886	XX	45068	XX	465155	XX	140056	XX	572105
239	301	OE ADMINISTRATION	560.96	1.199	300.06	1.0134	237.26	1.2127	1661	1.1744	1888
240	302	TRUCKS, TRAILERS, CONTAINERS	3	1.199	1318	1.0134	27431	1.2127	0	0	40012
241	303	FLOATING EQUIPMENT	0	0	0	0	0	0	0	0	6.16128
242	304	PASSENGER EQUIPMENT	0	0	0	0	0	0	0	0	0
243	305	COMPUTERS & DP EQUIP.	0	0	478	1.0134	29119	1.2127	1282	1.1744	31578
244	306	OE MACHINERY REPAIR	330.9	1.199	1617	1.0134	27.32	1.2127	1.74	1.1744	466.571
245	307	WORK & NR EQUIP.	-2448	1.199	4053	1.0134	11500	1.2127	-3104	1.1744	13705
246	308	OE EQUIPMENT DAMAGED	1.74	1.199	4.64	1.0134	350.9	1.2127	0	0	0
247	309	OE FRINGES	XX	XX	XX	XX	XX	XX	1567	1.1744	2877
248	310	OE CASUALTIES	XX	XX	XX	XX	XX	XX	1664	1.1744	1634
249	311	OE LEASE RENTALS-DR	XX	XX	XX	XX	19805	1.2127	XX	XX	30677
250	312	OE LEASE RENTALS-(CR)	XX	XX	XX	XX	1106	1.2127	XX	XX	128
251	313	OE JT FAC RENTS-DR	XX	XX	XX	XX	10	1.2127	XX	XX	34
252	314	OE JT FAC RENTS-(CR)	XX	XX	XX	XX	81	1.2127	XX	XX	12
253	315	OE OTHER RENTS-DR	XX	XX	XX	XX	50186	1.2127	XX	XX	31806
254	316	OE OTHER RENTS-(CR)	XX	XX	XX	XX	10768	1.2127	XX	XX	13542
255	317	OE DEPRECIATION	XX	XX	XX	XX	XX	XX	70541	1.1744	74864
256	318	OE JT FACILITY-DR	XX	XX	XX	XX	181.94	1.2127	XX	XX	80
257	319	OE JT FACILITY-(CR)	XX	XX	XX	XX	3	1.2127	XX	XX	48
258	320	OE REPAIRS BILLED (CR)	XX	XX	XX	XX	5140	1.2127	XX	XX	4794
259	321	OE DISMANTLING	0	0	0	0	0	0	0	0	0
260	322	OE OTHER	6.38	1.199	0	0	193.14	1.2127	-1	1.1744	0
261	323	TOT OTHER EQUIP:(SUM L239-260)-2.*(L250+L252+L254+L257+L258)	-1545	XX	7772	XX	121944	XX	73612	XX	211106
262	324	TOT EQUIP: L219+L238+L261	184204	XX	151934	XX	667828	XX	344142	XX	1173308

OPERATING EXPENSES
TRANSPORTATION EXPENSE, FROM SCHEDULE 410

CURRENT YEAR

LINE	CODE	IDENTIFICATION	ANLZN PD IF C1<= RUNYRS THEN C1 ELSE RUNYRS (1)	SALARIES & WAGES (2)	PRICE INDEX (3)	MATERIALS & SUPPLIES (4)	PRICE INDEX (5)	PURCH. SERV. (6)	PRICE INDEX (7)	GENERAL (8)	PRICE INDEX (9)	TOTAL FREIGHT C2+C4 +C6+C8 (10)	TOTAL ACCOUNT (11)
301	401	TRAIN ADMINISTRATION	1	6933	1	3594	1	9403	1	4348	1	24278	24278
302	402	ENGINE CREWS	1	256954	1	75	1	11692	1	8595	1	277316	277316
303	403	TRAIN CREWS	1	229107	1	1406	1	11404	1	10943	1	252860	252860
304	404	DISPATCHING TRAINS	1	32505	1	18	1	0	0	45	1	32568	32568
305	405	OPERATING SIGNALS	1	22077	1	200	1	326	1	295	1	22898	22898
306	406	OPERATING DRAWBRIDGES	1	4715	1	1	1	0	0	14	1	4730	4730
307	407	HIGHWAY CROSSINGS	1	31	1	17	1	4786	1	0	0	4834	4834
308	408	TRAIN INSPECTION	1	49728	1	185	1	0	0	0	0	49913	49913
309	409	TRAIN LOCO FUEL	1	1	1	348812	1	34	1	0	0	348847	348847
310	410	TRAIN ELECTRIC POWER	1	0	0	0	0	0	0	0	0	0	0
311	411	SERVICING TRAIN LOCOS	1	16204	1	7258	1	4454	1	0	0	27916	27916
312	412	FREIGHT L&D-TRAIN	1	XX	XX	XX	XX	XX	XX	0	0	0	0
313	413	CLEARING WRECKS	1	253	1	56	1	12012	1	0	0	12321	12321
314	414	TRAIN FRINGES	1	XX	XX	XX	XX	XX	XX	226257	1	226257	226257
315	415	TRAIN CASUALTIES	1	XX	XX	XX	XX	XX	XX	58321	1	58321	58321
316	416	TRAIN JT FACILITY-DR	1	XX	XX	XX	XX	1775	1	XX	XX	1775	1775
317	417	TRAIN JT FACILITY-(CR)	1	XX	XX	XX	XX	551	1	XX	XX	551	551
318	418	TRAIN OTHER	1	68	1	45	1	67466	1	40	1	67619	67619
319	419	TOTAL TRAIN:(SUM L301-318)-2.*(L317)	XX	618576	XX	361667	XX	122801	XX	308858	XX	1411902	1411902
320	420	YARD ADMINISTRATION	1	210	1	301	1	1169	1	584	1	2264	2264
321	421	SWITCH CREWS	1	171403	1	727	1	13445	1	501	1	186076	186076
322	422	CONTROLLING OPERATIONS	1	28862	1	4	1	8	1	1	1	28875	28875
323	423	YARD AND TERMINAL CLERICAL	1	11655	1	4098	1	4153	1	353	1	20259	20259
324	424	OPERATING SWITCHES ETC.	1	0	0	536	1	52	1	0	0	588	588
325	425	YARD LOCO FUEL	1	0	0	31285	1	0	0	0	0	31285	31285
326	426	YARD ELECTRIC POWER	1	0	0	0	0	0	0	0	0	0	0
327	427	SERVICING YARD LOCOS	1	650	1	0	0	0	0	0	0	650	650
328	428	FREIGHT L&D-YARD	1	XX	XX	XX	XX	XX	XX	0	0	0	0
329	429	CLEARING WRECKS	1	60	1	0	0	51	1	0	0	111	111
330	430	YARD FRINGES	1	XX	XX	XX	XX	XX	XX	77961	1	77961	77961
331	431	YARD OTHER CASUALTIES	1	XX	XX	XX	XX	XX	XX	20978	1	20978	20978
332	432	YARD JT FACILITY-DR	1	XX	XX	XX	XX	5529	1	XX	XX	5529	5529
333	433	YARD JT FACILITY-(CR)	1	XX	XX	XX	XX	3401	1	XX	XX	3401	3401
334	434	YARD OTHER	1	0	0	0	0	310	1	1	1	311	311
335	435	TOT YARD OPER: (SUM L320-334)-2.*(L333)	XX	212840	XX	36951	XX	21316	XX	100379	XX	371486	371486

CURRENT YEAR

LINE	CODE	IDENTIFICATION	ANLZN PD IF C1<= RUNYRS THEN C1 ELSE RUNYRS (1)	SALARIES & WAGES (2)	PRICE INDEX (3)	MATERIALS & SUPPLIES (4)	PRICE INDEX (5)	PURCH. SERV. (6)	PRICE INDEX (7)	GENERAL (8)	PRICE INDEX (9)	TOTAL FREIGHT C2+C4 +C6+C8 (10)	TOTAL ACCOUNT (11)
336	501	CLEANING CAR INTERIORS	1	323	1	4	1	1464	1	XX	XX	1791	1791
337	502	ADJUSTING & TRANSFERRING LOADS	1	83	1	8	1	224	1	XX	XX	315	315
338	503	CAR LOAD DEVICES & GRAINDOORS	1	0	0	0	0	0	0	XX	XX	0	0
339	504	FREIGHT L&D-OTHER	1	XX	XX	XX	XX	XX	XX	26828	1	26828	26828
340	505	T & YC FRINGES	1	XX	XX	XX	XX	XX	XX	161	1	161	161
341	506	T & YC TOTAL: SUM L336-340	XX	406	XX	12	XX	1688	XX	26989	XX	29095	29095
342	507	SPECIAL SERVICES ADMIN	1	19730	1	1494	1	6724	1	2005	1	29953	29953
343	508	PICKUP & DELIVERY & MARINE LH	1	5409	1	1	1	122181	1	171	1	127762	127762
344	509	LDG & UNLDG & LOCO MAR.	1	5400	1	2514	1	189891	1	50	1	197855	197855
345	510	PROTECTIVE SERVICE	1	2	1	73	1	624	1	0	0	699	699
346	511	FREIGHT L&D-SPEC. SERVICES	1	XX	XX	XX	XX	XX	XX	0	0	0	0
347	512	FRINGE BENEFITS	1	XX	XX	XX	XX	XX	XX	5272	1	5272	5272
348	513	CASUALTIES & INSURANCE	1	XX	XX	XX	XX	XX	XX	2878	1	2878	2878
349	514	JT FACILITIES-DR	1	XX	XX	XX	XX	384	1	XX	XX	384	384
350	515	JT FACILITIES-(CR)	1	XX	XX	XX	XX	118	1	XX	XX	118	118
351	516	OTHER	1	0	0	0	0	0	0	0	0	0	0
352	517	TOT SPEC SERV:(SUM L342 -351) -2.*(L350)	XX	30541	XX	4082	XX	319686	XX	10376	XX	364685	364685
353	518	AS ADMINISTRATION	1	52	1	136	1	285	1	778	1	1251	1251
354	519	CLERICAL EMPLOYEES	1	30290	1	518	1	1695	1	57	1	32560	32560
355	520	COMMUNICATIONS	1	3406	1	0	0	0	0	18	1	3424	3424
356	521	L&D CLAIMS PROCESSING	1	88	1	67	1	2220	1	43	1	2418	2418
357	522	AS FRINGES	1	XX	XX	XX	XX	XX	XX	14439	1	14439	14439
358	523	AS CASUALTIES	1	XX	XX	XX	XX	XX	XX	3728	1	3728	3728
359	524	AS JT FACILITY-DR	1	XX	XX	XX	XX	19	1	XX	XX	19	19
360	525	AS JT FACILITY-(CR)	1	XX	XX	XX	XX	0	0	XX	XX	0	0
361	526	AS OTHER	1	0	0	0	0	0	0	0	0	0	0
362	527	TOT ADMIN SUPPORT:(SUM L353-361)-2.*L360	XX	33836	XX	721	XX	4219	XX	19063	XX	57839	57839
363	528	TOTAL TRANSPORTATION: L319 +L335+L341+L352 +L362	XX	896199	XX	403433	XX	469710	XX	465665	XX	2235007	2235007
364		S&T TOTAL CARRIER OPER EXP EXCLD W&S & DEPR - ASF	1	0	0	0	0	0	0	0	0	0	0
365		S&T EQUIP DEPR - ASF	1	XX	XX	XX	XX	XX	XX	0	0	0	0
366		TOTAL TRANSP. S&T COMPANIES : SUM L364-365	XX	0	XX	0	XX	0	XX	0	XX	0	0

OPERATING EXPENSES WAY AND STRUCTURES, FROM FORM R-1, SCHEDULE 410

CURRENT YEAR

LINE	CODE	IDENTIFICATION	ANLZN PD IF C1<= RUNYRS THEN C1 ELSE RUNYRS (1)	SALARIES & WAGES (2)	PRICE INDEX (3)	MATERIALS & SUPPLIES (4)	PRICE INDEX (5)	PURCH. SERV. (6)	PRICE INDEX (7)	GENERAL (8)	PRICE INDEX (9)	TOTAL FREIGHT C2+C4 +C6+C8 (10)	TOTAL ACCOUNT (11)
101	001	ADMIN TRACK	5	1270	1	950	1	1182	1	1936	1	5338	5338
102	002	ADMIN B&B	5	86	1	183	1	380	1	458	1	1107	1107
103	003	ADMIN SIGNAL	5	164	1	234	1	645	1	453	1	1496	1496
104	004	ADMIN COMMUNICATIONS	5	0	0	61	1	6310	1	245	1	6616	6616
105	005	ADMIN OTHER	5	1319	1	0	0	1	1	1	1	1321	1321
106	006	ROADWAY-RUNNING	5	18803	1	260	1	12947	1	3	1	32013	32013
107	007	ROADWAY-SWITCHING	5	1667	1	26	1	402	1	0	0	2095	2095
108	008	TUNNELS-R	5	2	1	0	0	17	1	0	0	19	19
109	009	TUNNELS-SW	5	0	0	0	0	0	0	0	0	0	0
110	010	BRIDGES-R	5	14708	1	1045	1	5143	1	2705	1	23601	23601
111	011	BRIDGES-SW	5	903	1	87	1	241	1	185	1	1416	1416
112	012	TIES-R	5	5371	1	1813	1	-1836	1	39	1	5387	5387
113	013	TIES-SW	5	353	1	241	1	2	1	0	0	596	596
114	014	RAILS & OTM-R	5	38620	1	4345	1	14547	1	10078	1	67590	67590
115	015	RAILS & OTM-SW	5	3085	1	617	1	878	1	649	1	5229	5229
116	018	BALLAST-R	5	4894	1	357	1	1938	1	0	0	7189	7189
117	019	BALLAST-SW	5	412	1	47	1	171	1	0	0	630	630
118	022	ROAD PROPERTY DAMAGED-R	1	5412	1	5005	1	2138	1	71	1	12626	12626
119	023	ROAD PROPERTY DAMAGED-SW	1	0	0	0	0	0	0	0	0	0	0
120	024	ROAD PROPERTY-DAMAGED-O	1	42	1	22	1	1	1	0	0	65	65
121	025	SIGNALS-R	5	18559	1	8424	1	3070	1	1089	1	31142	31142
122	026	SIGNALS-SW	5	993	1	103	1	1	1	29	1	1126	1126
123	027	COMMUNICATION SYSTEMS	5	5727	1	2053	1	17629	1	50	1	25459	25459
124	028	ELECTRIC POWER SYSTEMS	5	671	1	226	1	42	1	0	0	939	939
125	029	GRADE XINGS-R	5	1767	1	2085	1	1927	1	847	1	6626	6626
126	030	GRADE XINGS-SW	5	0	0	35	1	53	1	0	0	88	88
127	031	STATION & OFFICES	5	1872	1	842	1	4500	1	1	1	7215	7215
128	032	SHOP BUILDING-LOCO	5	2490	1	1667	1	2992	1	0	0	7149	7149
129	033	SHOP BUILDING-F.C.	5	392	1	645	1	1823	1	0	0	2860	2860
130	034	SHOP BUILDING-O.E.	5	4	1	16	1	12	1	0	0	32	32

CURRENT YEAR

LINE	CODE	IDENTIFICATION	ANLZN PD IF C1<= RUNYRS THEN C1 ELSE RUNYRS (1)	SALARIES & WAGES (2)	PRICE INDEX (3)	MATERIALS & SUPPLIES (4)	PRICE INDEX (5)	PURCH. SERV. (6)	PRICE INDEX (7)	GENERAL (8)	PRICE INDEX (9)	TOTAL FREIGHT C2+C4 +C6+C8 (10)	TOTAL ACCOUNT (11)
131	101	LOCOMOTIVE SERVICING	5	0	0	3	1	96	1	0	0	99	99
132	102	MISCELLANEOUS BUILDINGS	5	807	1	213	1	328	1	0	0	1348	1348
133	103	COAL TERMINALS	5	1213	1	700	1	801	1	0	0	2714	2714
134	104	ORE TERMINALS	5	0	0	0	0	0	0	0	0	0	0
135	105	OTHER MARINE TERMINALS	5	0	0	0	0	0	0	0	0	0	0
136	106	TOFC/COFC TERMINALS	5	185	1	2764	1	4143	1	0	0	7092	7092
137	107	MOTOR VEHICLE TERMINALS	5	0	0	0	0	1025	1	0	0	1025	1025
138	108	OTHER SPECIAL SERVICES	5	48	1	617	1	1036	1	85	1	1786	1786
139	109	ROADWAY MACHINES	5	7357	1	10177	1	1689	1	525	1	19748	19748
140	110	SMALL TOOLS & SUPPLIES	5	1	1	16964	1	1203	1	0	0	18168	18168
141	111	SNOW REMOVAL	1	1557	1	423	1	1594	1	1	1	3575	3575
142	112	W&S FRINGES-R	5	XX	XX	XX	XX	XX	XX	80558	1	80558	80558
143	113	W&S FRINGES-SW	5	XX	XX	XX	XX	XX	XX	2801	1	2801	2801
144	114	W&S FRINGES-OTHER	5	XX	XX	XX	XX	XX	XX	5457	1	5457	5457
145	115	W&S CASUALTIES-R	1	XX	XX	XX	XX	XX	XX	19789	1	19789	19789
146	116	W&S CASUALTIES-SW	1	XX	XX	XX	XX	XX	XX	1430	1	1430	1430
147	117	W&S CASUALTIES-OTHER	1	XX	XX	XX	XX	XX	XX	4812	1	4812	4812
148	118	W&S LEASE RENTALS-DR-R	1	XX	XX	XX	XX	187753	1	XX	XX	187753	187753
149	119	W&S LEASE RENTALS-DR-SW	1	XX	XX	XX	XX	188466	1	XX	XX	188466	188466
150	120	W&S LEASE RENTALS-DR-OTHER	1	XX	XX	XX	XX	28637	1	XX	XX	28637	28637
151	121	W&S LEASE RENTALS-(CR)-R	1	XX	XX	XX	XX	5335	1	XX	XX	5335	5335
152	122	W&S LEASE RENTALS-(CR)-SW	1	XX	XX	XX	XX	0	0	XX	XX	0	0
153	123	W&S LEASE RENTALS-(CR)-OTHER	1	XX	XX	XX	XX	0	0	XX	XX	0	0
154	124	W&S-JT FAC RENT-DR-R	1	XX	XX	XX	XX	13146	1	XX	XX	13146	13146
155	125	W&S-JT FAC RENT-DR-SW	1	XX	XX	XX	XX	3927	1	XX	XX	3927	3927
156	126	W&S-JT FAC RENT-DR-OTHER	1	XX	XX	XX	XX	209	1	XX	XX	209	209
157	127	W&S-JT FAC RENT-(CR)-R	1	XX	XX	XX	XX	5731	1	XX	XX	5731	5731
158	128	W&S-JT FAC RENT-(CR)-SW	1	XX	XX	XX	XX	2100	1	XX	XX	2100	2100
159	129	W&S-JT FAC RENT-(CR)-OTHER	1	XX	XX	XX	XX	116	1	XX	XX	116	116
160	130	W&S-OTHER RENTS-DR-R	1	XX	XX	XX	XX	1177	1	XX	XX	1177	1177
161	131	W&S-OTHER RENTS-DR-SW	1	XX	XX	XX	XX	3	1	XX	XX	3	3
162	132	W&S-OTHER RENTS-DR-OTHER	1	XX	XX	XX	XX	909	1	XX	XX	909	909
163	133	W&S-OTHER RENTS-(CR)-R	1	XX	XX	XX	XX	0	0	XX	XX	0	0
164	134	W&S-OTHER RENTS-(CR)-SW	1	XX	XX	XX	XX	0	0	XX	XX	0	0
165	135	W&S-OTHER RENTS-(CR)-OTHER	1	XX	XX	XX	XX	63	1	XX	XX	63	63

CURRENT YEAR

LINE	CODE	IDENTIFICATION	ANLZN PD IF C1<= RUNYRS THEN C1 ELSE RUNYRS (1)	SALARIES & WAGES (2)	PRICE INDEX (3)	MATERIALS & SUPPLIES (4)	PRICE INDEX (5)	PURCH. SERV. (6)	PRICE INDEX (7)	GENERAL (8)	PRICE INDEX (9)	TOTAL FREIGHT C2+C4 +C6+C8 (10)	TOTAL ACCOUNT (11)
166	136	W&S DEPRECIATION-R	1	XX	XX	XX	XX	XX	XX	185943	1	185943	185943
167	137	W&S DEPRECIATION-SW	1	XX	XX	XX	XX	XX	XX	14076	1	14076	14076
168	138	W&S DEPRECIATION-OTHER	1	XX	XX	XX	XX	XX	XX	97920	1	97920	97920
169	139	W&S JOINT FACILITY-DR-R	1	XX	XX	XX	XX	34819	1	XX	XX	34819	34819
170	140	W&S JOINT FACILITY-DR-SW	1	XX	XX	XX	XX	3416	1	XX	XX	3416	3416
171	141	W&S JOINT FACILITY-DR-OTHER	1	XX	XX	XX	XX	562	1	XX	XX	562	562
172	142	W&S JOINT FACILITY (CR)-R	1	XX	XX	XX	XX	20334	1	XX	XX	20334	20334
173	143	W&S JOINT FACILITY (CR)-SW	1	XX	XX	XX	XX	4415	1	XX	XX	4415	4415
174	144	W&S JOINT FACILITY (CR)-OTHER	1	XX	XX	XX	XX	313	1	XX	XX	313	313
175	145	W&S DISMANTLING-R	1	0	0	0	0	0	0	0	0	0	0
176	146	W&S DISMANTLING-SW	1	0	0	0	0	0	0	0	0	0	0
177	147	W&S DISMANTLING-OTHER	1	0	0	0	0	0	0	0	0	0	0
178	148	W&S OTHER-R	1	1452	1	0	0	0	0	4498	1	5950	5950
179	149	W&S OTHER-SW	1	0	0	5	1	101	1	0	0	106	106
180	150	W&S OTHER-OTHER	1	0	0	0	0	0	0	0	0	0	0
181	151	TOTAL W&S: (SUM L101-180)-2.*((SUM L151-153)+(SUM L157-159)+ (SUM L163-165)+(SUM L172-174))	XX	142206	XX	63255	XX	513789	XX	436734	XX	1155984	1155984
182		S&T W&S EXCL DEPR. - ASF	5	0	0	0	0	XX	XX	0	0	0	0
183		S&T ROAD PROPERTY DEPR. - ASF	1	XX	XX	XX	XX	XX	XX	0	0	0	0
184		TOTAL W&S EXP S&T CO.S:L182+ L183	XX	0	XX	0	XX	0	XX	0	XX	0	0

CURRENT YEAR MINUS ONE

LINE	CODE	IDENTIFICATION	SALARIES & WAGES (12)	PRICE INDEX (13)	MATERIALS & SUPPLIES (14)	PRICE INDEX (15)	PURCHASED SERVICES (16)	PRICE INDEX (17)	GENERAL (18)	PRICE INDEX (19)
101	001	ADMIN TRACK	1025	1.0343	870	.99508	1121	1.0451	1812	1.0301
102	002	ADMIN B&B	112	1.0343	153	.99508	656	1.0451	449	1.0301
103	003	ADMIN SIGNAL	188	1.0343	237	.99508	594	1.0451	362	1.0301
104	004	ADMIN COMMUNICATIONS	0	0	64	.99508	11673	1.0451	306	1.0301
105	005	ADMIN OTHER	1479	1.0343	0	0	1	1.0451	4	1.0301
106	006	ROADWAY-RUNNING	19294	1.0343	279	.99508	11593	1.0451	4	1.0301
107	007	ROADWAY-SWITCHING	1710	1.0343	16	.99508	374	1.0451	0	0
108	008	TUNNELS-R	7	1.0343	1	.99508	2	1.0451	0	0
109	009	TUNNELS-SW	1	1.0343	0	0	0	0	0	0
110	010	BRIDGES-R	15496	1.0343	1180	.99508	5554	1.0451	2692	1.0301
111	011	BRIDGES-SW	941	1.0343	77	.99508	226	1.0451	175	1.0301
112	012	TIES-R	5569	1.0343	1236	.99508	6	1.0451	0	0
113	013	TIES-SW	317	1.0343	287	.99508	0	0	0	0
114	014	RAILS & OTM-R	38576	1.0343	7940	.99508	13712	1.0451	6029	1.0301
115	015	RAILS & OTM-SW	3241	1.0343	728	.99508	908	1.0451	612	1.0301
116	018	BALLAST-R	4934	1.0343	328	.99508	1777	1.0451	1	1.0301
117	019	BALLAST-SW	421	1.0343	60	.99508	140	1.0451	0	0
118	022	ROAD PROPERTY DAMAGED-R	2412	1.0343	2118	.99508	1460	1.0451	41	1.0301
119	023	ROAD PROPERTY DAMAGED-SW	0	0	0	0	0	0	0	0
120	024	ROAD PROPERTY-DAMAGED-O	26	1.0343	3	.99508	0	0	1	1.0301
121	025	SIGNALS-R	17933	1.0343	8333	.99508	2452	1.0451	1397	1.0301
122	026	SIGNALS-SW	959	1.0343	106	.99508	1	1.0451	32	1.0301
123	027	COMMUNICATION SYSTEMS	6055	1.0343	1269	.99508	17018	1.0451	76	1.0301
124	028	ELECTRIC POWER SYSTEMS	599	1.0343	123	.99508	39	1.0451	0	0
125	029	GRADE XINGS-R	290	1.0343	1802	.99508	2439	1.0451	692	1.0301
126	030	GRADE XINGS-SW	0	0	31	.99508	73	1.0451	0	0
127	031	STATION & OFFICES	2019	1.0343	821	.99508	4855	1.0451	10	1.0301
128	032	SHOP BUILDING-LOCO	2413	1.0343	1750	.99508	2702	1.0451	0	0
129	033	SHOP BUILDING-F.C.	484	1.0343	799	.99508	1331	1.0451	0	0
130	034	SHOP BUILDING-O.E.	9	1.0343	13	.99508	6	1.0451	0	0

CURRENT YEAR MINUS TWO

LINE	CODE	IDENTIFICATION	SALARIES & WAGES (20)	PRICE INDEX (21)	MATERIALS & SUPPLIES (22)	PRICE INDEX (23)	PURCHASED SERVICES (24)	PRICE INDEX (25)	GENERAL (26)	PRICE INDEX (27)
226	226	FC LEASE RENTALS-DR	XX	XX	XX	XX	120569	1.0323	XX	XX
227	227	FC LEASE RENTALS-(CR)	XX	XX	XX	XX	9487	1.0323	XX	XX
228	228	FC JT FAC RENT-DR	XX	XX	XX	XX	-20	1.0323	XX	XX
229	229	FC JT FAC RENT-(CR)	XX	XX	XX	XX	0	0	XX	XX
230	230	FC OTHER RENTS-DR	XX	XX	XX	XX	547514	1.0323	XX	XX
231	231	FC OTHER RENTS-(CR)	XX	XX	XX	XX	231188	1.0323	XX	XX
232	232	FC DEPRECIATION	XX	XX	XX	XX	XX	XX	87055	1.0837
233	233	FC JT FACILITY-DR	XX	XX	XX	XX	42	1.0323	XX	XX
234	234	FC JT FACILITY-(CR)	XX	XX	XX	XX	15	1.0323	XX	XX
235	235	FC REPAIRS BILLED (CR)	XX	XX	XX	XX	38091	1.0323	XX	XX
236	236	FC DISMANTLING	0	0	0	0	0	0	0	0
237	237	FC OTHER	6514	1.0955	0	0	0	0	158	1.0837
238	238	TOT FREIGHT CAR:(SUM L220-237)-2.*(L227+L229+L231+L234+L235)	44451	XX	27731	XX	443160	XX	105886	XX
239	301	OE ADMINISTRATION	0	0	313	.99508	242	1.0323	1126	1.0837
240	302	TRUCKS, TRAILERS, CONTAINERS	0	0	910	.99508	39100	1.0323	0	0
241	303	FLOATING EQUIPMENT	0	0	0	0	8	1.0323	0	0
242	304	PASSENGER EQUIPMENT	0	0	0	0	0	0	0	0
243	305	COMPUTERS & DP EQUIP.	0	0	234	.99508	29020	1.0323	2	1.0837
244	306	OE MACHINERY REPAIR	229	1.0955	302	.99508	48	1.0323	0	0
245	307	WORK & NR EQUIP.	1163	1.0955	4053	.99508	10241	1.0323	-5015	1.0837
246	308	OE EQUIPMENT DAMAGED	0	0	0	0	0	0	0	0
247	309	OE FRINGES	XX	XX	XX	XX	XX	XX	1375	1.0837
248	310	OE CASUALTIES	XX	XX	XX	XX	XX	XX	547	1.0837
249	311	OE LEASE RENTALS-DR	XX	XX	XX	XX	37932	1.0323	XX	XX
250	312	OE LEASE RENTALS-(CR)	XX	XX	XX	XX	72	1.0323	XX	XX
251	313	OE JT FAC RENTS-DR	XX	XX	XX	XX	10	1.0323	XX	XX
252	314	OE JT FAC RENTS-(CR)	XX	XX	XX	XX	65	1.0323	XX	XX
253	315	OE OTHER RENTS-DR	XX	XX	XX	XX	48279	1.0323	XX	XX
254	316	OE OTHER RENTS-(CR)	XX	XX	XX	XX	14154	1.0323	XX	XX
255	317	OE DEPRECIATION	XX	XX	XX	XX	XX	XX	73755	1.0837
256	318	OE JT FACILITY-DR	XX	XX	XX	XX	63	1.0323	XX	XX
257	319	OE JT FACILITY-(CR)	XX	XX	XX	XX	12	1.0323	XX	XX
258	320	OE REPAIRS BILLED-(CR)	XX	XX	XX	XX	7457	1.0323	XX	XX
259	321	OE DISMANTLING	0	0	0	0	0	0	0	0
260	322	OE OTHER	0	0	0	0	3	1.0323	9	1.0837
261	323	TOT OTHER EQUIP:(SUM L239-260)-2.*(L250+L252+L254+L257+L258)	1392	XX	5812	XX	143186	XX	71799	XX
262	324	TOTAL EQUIP: L219+L238+L261	123716	XX	130827	XX	672783	XX	301592	XX

CURRENT YEAR MINUS THREE

LINE	CODE	IDENTIFICATION	SALARIES & WAGES (28)	PRICE INDEX (29)	MATERIALS & SUPPLIES (30)	PRICE INDEX (31)	PURCHASED SERVICES (32)	PRICE INDEX (33)	GENERAL (34)	PRICE INDEX (35)
201	201	LOCO ADMINISTRATION	13649	1.1503	371	1.0122	713	1.0537	1359	1.1339
202	202	LOCO REPAIR	64906	1.1503	85987	1.0122	5555	1.0537	26	1.1339
203	203	LOCO MACHINERY REPAIR	2984	1.1503	2060	1.0122	529	1.0537	2	1.1339
204	204	LOCO EQUIPMENT DAMAGED	435	1.1503	292	1.0122	623	1.0537	0	0
205	205	LOCO FRINGES	XX	XX	XX	XX	XX	XX	23575	1.1339
206	206	LOCO CASUALTIES	XX	XX	XX	XX	XX	XX	10319	1.1339
207	207	LOCO LEASE RENTAL-DR	XX	XX	XX	XX	129274	1.0537	XX	XX
208	208	LOCO LEASE RENTAL-(CR)	XX	XX	XX	XX	7916	1.0537	XX	XX
209	209	LOCO JT FAC RENT-DR	XX	XX	XX	XX	-28	1.0537	XX	XX
210	210	LOCO JT FAC RENT-(CR)	XX	XX	XX	XX	0	0	XX	XX
211	211	LOCO OTHER RENTS-DR	XX	XX	XX	XX	32	1.0537	XX	XX
212	212	LOCO OTHER RENTS-(CR)	XX	XX	XX	XX	32	1.0537	XX	XX
213	213	LOCO DEPRECIATION	XX	XX	XX	XX	XX	XX	76541	1.1339
214	214	LOCO JT FACILITY-DR	XX	XX	XX	XX	20	1.0537	XX	XX
215	215	LOCO JT FACILITY-(CR)	XX	XX	XX	XX	16	1.0537	XX	XX
216	216	LOCO REPAIRS BILLED(CR)	XX	XX	XX	XX	207	1.0537	XX	XX
217	217	LOCO DISMANTLING	0	0	0	0	0	0	0	0
218	218	LOCO OTHER	4610	1.1503	17	1.0122	0	0	2	1.1339
219	219	TOTAL LOCOMOTIVE:(SUM L201-218)-2.*(L208+L210+L212+L215+L216)	86584	XX	88727	XX	128547	XX	111824	XX
220	220	FC ADMINISTRATION	14311	1.1503	1219	1.0122	1299	1.0537	2467	1.1339
221	221	FC REPAIR	42781	1.1503	22696	1.0122	52930	1.0537	-427	1.1339
222	222	FC MACHINERY REPAIR	2986	1.1503	1839	1.0122	1215	1.0537	0	0
223	223	FC EQUIPMENT DAMAGED	2509	1.1503	1606	1.0122	0	0	0	0
224	224	FC FRINGES	XX	XX	XX	XX	XX	XX	14093	1.1339
225	225	FC CASUALTIES	XX	XX	XX	XX	XX	XX	12768	1.1339

CURRENT YEAR MINUS THREE

LINE	CODE	IDENTIFICATION	SALARIES & WAGES (28)	PRICE INDEX (29)	MATERIALS & SUPPLIES (30)	PRICE INDEX (31)	PURCHASED SERVICES (32)	PRICE INDEX (33)	GENERAL (34)	PRICE INDEX (35)
226	226	FC LEASE RENTALS-DR	XX	XX	XX	XX	125912	1.0537	XX	XX
227	227	FC LEASE RENTALS-(CR)	XX	XX	XX	XX	9941	1.0537	XX	XX
228	228	FC JT FAC RENT-DR	XX	XX	XX	XX	52	1.0537	XX	XX
229	229	FC JT FAC RENT-(CR)	XX	XX	XX	XX	0	0	XX	XX
230	230	FC OTHER RENTS-DR	XX	XX	XX	XX	582877	1.0537	XX	XX
231	231	FC OTHER RENTS-(CR)	XX	XX	XX	XX	233637	1.0537	XX	XX
232	232	FC DEPRECIATION	XX	XX	XX	XX	XX	XX	89484	1.1339
233	233	FC JT FACILITY-DR	XX	XX	XX	XX	204	1.0537	XX	XX
234	234	FC JT FACILITY-(CR)	XX	XX	XX	XX	26	1.0537	XX	XX
235	235	FC REPAIRS BILLED (CR)	XX	XX	XX	XX	44449	1.0537	XX	XX
236	236	FC DISMANTLING	0	0	0	0	0	0	0	0
237	237	FC OTHER	8526	1.1503	2	1.0122	0	0	184	1.1339
238	238	TOT FREIGHT CAR:(SUM L220-237)-2.*(L227+L229+L231+L234+L235)	71113	XX	27362	XX	476436	XX	118569	XX
239	301	OE ADMINISTRATION	235	1.1503	314	1.0122	251	1.0537	1591	1.1339
240	302	TRUCKS, TRAILERS, CONTAINERS	0	0	835	1.0122	35631	1.0537	0	0
241	303	FLOATING EQUIPMENT	0	0	0	0	0	0	0	0
242	304	PASSENGER EQUIPMENT	0	0	0	0	0	0	0	0
243	305	COMPUTERS & DP EQUIP.	0	0	260	1.0122	24666	1.0537	499	1.1339
244	306	OE MACHINERY REPAIR	239	1.1503	238	1.0122	17	1.0537	0	0
245	307	WORK & NR EQUIP.	-861	1.1503	4663	1.0122	10915	1.0537	-6503	1.1339
246	308	OE EQUIPMENT DAMAGED	0	0	0	0	0	0	0	0
247	309	OE FRINGES	XX	XX	XX	XX	XX	XX	1461	1.1339
248	310	OE CASUALTIES	XX	XX	XX	XX	XX	XX	687	1.1339
249	311	OE LEASE RENTALS-DR	XX	XX	XX	XX	37491	1.0537	XX	XX
250	312	OE LEASE RENTALS-(CR)	XX	XX	XX	XX	281	1.0537	XX	XX
251	313	OE JT FAC RENTS-DR	XX	XX	XX	XX	21	1.0537	XX	XX
252	314	OE JT FAC RENTS-(CR)	XX	XX	XX	XX	79	1.0537	XX	XX
253	315	OE OTHER RENTS-DR	XX	XX	XX	XX	57168	1.0537	XX	XX
254	316	OE OTHER RENTS-(CR)	XX	XX	XX	XX	17889	1.0537	XX	XX
255	317	OE DEPRECIATION	XX	XX	XX	XX	XX	XX	75371	1.1339
256	318	OE JT FACILITY-DR	XX	XX	XX	XX	100	1.0537	XX	XX
257	319	OE JT FACILITY-(CR)	XX	XX	XX	XX	-6	1.0537	XX	XX
258	320	OE REPAIRS BILLED-(CR)	XX	XX	XX	XX	8633	1.0537	XX	XX
259	321	OE DISMANTLING	0	0	0	0	0	0	0	0
260	322	OE OTHER	0	0	0	0	3	1.0537	0	0
261	323	TOT OTHER EQUIP:(SUM L239-260)-2.*(L250+L252+L254+L257+L258)	-387	XX	6310	XX	139387	XX	73106	XX
262	324	TOTAL EQUIP: L219+L239+L261	157310	XX	122399	XX	744370	XX	303499	XX

CURRENT YEAR MINUS FOUR

LINE	CODE	IDENTIFICATION	SALARIES & WAGES (36)	PRICE INDEX (37)	MATERIALS & SUPPLIES (38)	PRICE INDEX (39)	PURCHASED SERVICES (40)	PRICE INDEX (41)	GENERAL (42)	PRICE INDEX (43)	ANNUALIZED FREIGHT EXPENSE (44)
201	201	LOCO ADMINISTRATION	22522	1.199	330.6	1.0134	772.1	1.2127	2358	1.1744	8290
202	202	LOCO REPAIR	61930	1.199	95936	1.0134	6248	1.2127	-9.36	1.1744	166950
203	203	LOCO MACHINERY REPAIR	2928	1.199	1881	1.0134	616.54	1.2127	1.16	1.1744	5387
204	204	LOCO EQUIPMENT DAMAGED	927.9	1.199	830.5	1.0134	154.18	1.2127	.58	1.1744	1155
205	205	LOCO FRINGES	XX	XX	XX	XX	XX	XX	25556	1.1744	30172
206	206	LOCO CASUALTIES	XX	XX	XX	XX	XX	XX	10973	1.1744	22928
207	207	LOCO LEASE RENTAL-DR	XX	XX	XX	XX	77727	1.2127	XX	XX	72710
208	208	LOCO LEASE RENTAL-(CR)	XX	XX	XX	XX	4639	1.2127	XX	XX	5382
209	209	LOCO JT FAC RENT-DR	XX	XX	XX	XX	179.7	1.2127	XX	XX	38
210	210	LOCO JT FAC RENT-(CR)	XX	XX	XX	XX	189.08	1.2127	XX	XX	1
211	211	LOCO OTHER RENTS-DR	XX	XX	XX	XX	31	1.2127	XX	XX	549
212	212	LOCO OTHER RENTS-(CR)	XX	XX	XX	XX	208.48	1.2127	XX	XX	40
213	213	LOCO DEPRECIATION	XX	XX	XX	XX	XX	XX	91585	1.1744	88783
214	214	LOCO JT FACILITY-DR	XX	XX	XX	XX	74.34	1.2127	XX	XX	117
215	215	LOCO JT FACILITY-(CR)	XX	XX	XX	XX	638.2801	1.2127	XX	XX	-4
216	216	LOCO REPAIRS BILLED(CR)	XX	XX	XX	XX	-117.74	1.2127	XX	XX	5917
217	217	LOCO DISMANTLING	1.16	1.199	0	0	0	0	0	0	0
218	218	LOCO OTHER	3552	1.199	115.02	1.0134	482.56	1.2127	5.8	1.1744	4352
219	219	TOTAL LOCOMOTIVE:(SUM L201-218)-2.*(L208+L210+L212+L215+L216)	91863	XX	99093	XX	80728	XX	130472	XX	390097
220	220	FC ADMINISTRATION	33163	1.199	1105	1.0134	1821	1.2127	1631	1.1744	6708
221	221	FC REPAIR	49471	1.199	39816	1.0134	53842	1.2127	-527.1	1.1744	116778
222	222	FC MACHINERY REPAIR	3609	1.199	2730	1.0134	1390	1.2127	0	0	3600
223	223	FC EQUIPMENT DAMAGED	2435	1.199	1505	1.0134	16.24	1.2127	1.16	1.1744	6233
224	224	FC FRINGES	XX	XX	XX	XX	XX	XX	24691	1.1744	12445
225	225	FC CASUALTIES	XX	XX	XX	XX	XX	XX	14730	1.1744	13342

CURRENT YEAR MINUS FOUR

LINE	CODE	IDENTIFICATION	SALARIES & WAGES (36)	PRICE INDEX (37)	MATERIALS & SUPPLIES (38)	PRICE INDEX (39)	PURCHASED SERVICES (40)	PRICE INDEX (41)	GENERAL (42)	PRICE INDEX (43)	ANNUALIZED FREIGHT EXPENSE (44)
226	226	FC LEASE RENTALS-DR	XX	XX	XX	XX	101270	1.2127	XX	XX	104292
227	227	FC LEASE RENTALS-(CR)	XX	XX	XX	XX	12776	1.2127	XX	XX	7982
228	228	FC JT FAC RENT-DR	XX	XX	XX	XX	42	1.2127	XX	XX	41
229	229	FC JT FAC RENT-(CR)	XX	XX	XX	XX	0	0	XX	XX	3
230	230	FC OTHER RENTS-DR	XX	XX	XX	XX	614822	1.2127	XX	XX	461033
231	231	FC OTHER RENTS-(CR)	XX	XX	XX	XX	244450	1.2127	XX	XX	200652
232	232	FC DEPRECIATION	XX	XX	XX	XX	XX	XX	99488	1.1744	79870
233	233	FC JT FACILITY-DR	XX	XX	XX	XX	158.62	1.2127	XX	XX	100
234	234	FC JT FACILITY-(CR)	XX	XX	XX	XX	42.52	1.2127	XX	XX	4
235	235	FC REPAIRS BILLED (CR)	XX	XX	XX	XX	50811	1.2127	XX	XX	38142
236	236	FC DISMANTLING	0	0	0	0	0	0	0	0	0
237	237	FC OTHER	5206	1.199	-89.6	1.0134	-126.64	1.2127	41	1.1744	14445
238	238	TOT FREIGHT CAR:(SUM L220-237)-2.*(L227+L229+L231+L234+L235)	93886	XX	45068	XX	465155	XX	140056	XX	572105
239	301	OE ADMINISTRATION	560.96	1.199	300.06	1.0134	237.26	1.2127	1661	1.1744	1888
240	302	TRUCKS, TRAILERS, CONTAINERS	3	1.199	1318	1.0134	27431	1.2127	0	0	40012
241	303	FLOATING EQUIPMENT	0	0	0	0	0	0	0	0	6.16128
242	304	PASSENGER EQUIPMENT	0	0	0	0	0	0	0	0	0
243	305	COMPUTERS & DP EQUIP.	0	0	478	1.0134	29119	1.2127	1282	1.1744	31578
244	306	OE MACHINERY REPAIR	330.9	1.199	1617	1.0134	27.32	1.2127	1.74	1.1744	466.571
245	307	WORK & NR EQUIP.	-2448	1.199	4053	1.0134	11500	1.2127	-3104	1.1744	13705
246	308	OE EQUIPMENT DAMAGED	1.74	1.199	4.64	1.0134	350.9	1.2127	0	0	0
247	309	OE FRINGES	XX	XX	XX	XX	XX	XX	1567	1.1744	2877
248	310	OE CASUALTIES	XX	XX	XX	XX	XX	XX	1664	1.1744	1634
249	311	OE LEASE RENTALS-DR	XX	XX	XX	XX	19805	1.2127	XX	XX	30677
250	312	OE LEASE RENTALS-(CR)	XX	XX	XX	XX	1106	1.2127	XX	XX	128
251	313	OE JT FAC RENTS-DR	XX	XX	XX	XX	10	1.2127	XX	XX	34
252	314	OE JT FAC RENTS-(CR)	XX	XX	XX	XX	81	1.2127	XX	XX	12
253	315	OE OTHER RENTS-DR	XX	XX	XX	XX	50186	1.2127	XX	XX	31806
254	316	OE OTHER RENTS-(CR)	XX	XX	XX	XX	10768	1.2127	XX	XX	13542
255	317	OE DEPRECIATION	XX	XX	XX	XX	XX	XX	70541	1.1744	74864
256	318	OE JT FACILITY-DR	XX	XX	XX	XX	181.94	1.2127	XX	XX	80
257	319	OE JT FACILITY-(CR)	XX	XX	XX	XX	3	1.2127	XX	XX	48
258	320	OE REPAIRS BILLED (CR)	XX	XX	XX	XX	5140	1.2127	XX	XX	4794
259	321	OE DISMANTLING	0	0	0	0	0	0	0	0	0
260	322	OE OTHER	6.38	1.199	0	0	193.14	1.2127	-1	1.1744	0
261	323	TOT OTHER EQUIP:(SUM L239-260)-2.*(L250+L252+L254+L257+L258)	-1545	XX	7772	XX	121944	XX	73612	XX	211106
262	324	TOT EQUIP: L219+L238+L261	184204	XX	151934	XX	667828	XX	344142	XX	1173308

OPERATING EXPENSES
TRANSPORTATION EXPENSE, FROM SCHEDULE 410

CURRENT YEAR

LINE	CODE	IDENTIFICATION	ANLZN PD IF C1<= RUNYRS THEN C1 ELSE RUNYRS (1)	SALARIES & WAGES (2)	PRICE INDEX (3)	MATERIALS & SUPPLIES (4)	PRICE INDEX (5)	PURCH. SERV. (6)	PRICE INDEX (7)	GENERAL (8)	PRICE INDEX (9)	TOTAL FREIGHT C2+C4 +C6+C8 (10)	TOTAL ACCOUNT (11)
301	401	TRAIN ADMINISTRATION	1	6933	1	3594	1	9403	1	4348	1	24278	24278
302	402	ENGINE CREWS	1	256954	1	75	1	11692	1	8595	1	277316	277316
303	403	TRAIN CREWS	1	229107	1	1406	1	11404	1	10943	1	252860	252860
304	404	DISPATCHING TRAINS	1	32505	1	18	1	0	0	45	1	32568	32568
305	405	OPERATING SIGNALS	1	22077	1	200	1	326	1	295	1	22898	22898
306	406	OPERATING DRAWBRIDGES	1	4715	1	1	1	0	0	14	1	4730	4730
307	407	HIGHWAY CROSSINGS	1	31	1	17	1	4786	1	0	0	4834	4834
308	408	TRAIN INSPECTION	1	49728	1	185	1	0	0	0	0	49913	49913
309	409	TRAIN LOCO FUEL	1	1	1	348812	1	34	1	0	0	348847	348847
310	410	TRAIN ELECTRIC POWER	1	0	0	0	0	0	0	0	0	0	0
311	411	SERVICING TRAIN LOCOS	1	16204	1	7258	1	4454	1	0	0	27916	27916
312	412	FREIGHT L&D-TRAIN	1	XX	XX	XX	XX	XX	XX	0	0	0	0
313	413	CLEARING WRECKS	1	253	1	56	1	12012	1	0	0	12321	12321
314	414	TRAIN FRINGES	1	XX	XX	XX	XX	XX	XX	226257	1	226257	226257
315	415	TRAIN CASUALTIES	1	XX	XX	XX	XX	XX	XX	58321	1	58321	58321
316	416	TRAIN JT FACILITY-DR	1	XX	XX	XX	XX	1775	1	XX	XX	1775	1775
317	417	TRAIN JT FACILITY-(CR)	1	XX	XX	XX	XX	551	1	XX	XX	551	551
318	418	TRAIN OTHER	1	68	1	45	1	67466	1	40	1	67619	67619
319	419	TOTAL TRAIN:(SUM L301-318)-2.*(L317)	XX	618576	XX	361667	XX	122801	XX	308858	XX	1411902	1411902
320	420	YARD ADMINISTRATION	1	210	1	301	1	1169	1	584	1	2264	2264
321	421	SWITCH CREWS	1	171403	1	727	1	13445	1	501	1	186076	186076
322	422	CONTROLLING OPERATIONS	1	28862	1	4	1	8	1	1	1	28875	28875
323	423	YARD AND TERMINAL CLERICAL	1	11655	1	4098	1	4153	1	353	1	20259	20259
324	424	OPERATING SWITCHES ETC.	1	0	0	536	1	52	1	0	0	588	588
325	425	YARD LOCO FUEL	1	0	0	31285	1	0	0	0	0	31285	31285
326	426	YARD ELECTRIC POWER	1	0	0	0	0	0	0	0	0	0	0
327	427	SERVICING YARD LOCOS	1	650	1	0	0	0	0	0	0	650	650
328	428	FREIGHT L&D-YARD	1	XX	XX	XX	XX	XX	XX	0	0	0	0
329	429	CLEARING WRECKS	1	60	1	0	0	51	1	0	0	111	111
330	430	YARD FRINGES	1	XX	XX	XX	XX	XX	XX	77961	1	77961	77961
331	431	YARD OTHER CASUALTIES	1	XX	XX	XX	XX	XX	XX	20978	1	20978	20978
332	432	YARD JT FACILITY-DR	1	XX	XX	XX	XX	5529	1	XX	XX	5529	5529
333	433	YARD JT FACILITY-(CR)	1	XX	XX	XX	XX	3401	1	XX	XX	3401	3401
334	434	YARD OTHER	1	0	0	0	0	310	1	1	1	311	311
335	435	TOT YARD OPER: (SUM L320-334)-2.*(L333)	XX	212840	XX	36951	XX	21316	XX	100379	XX	371486	371486

CURRENT YEAR

LINE	CODE	IDENTIFICATION	ANLZN PD IF C1<= RUNYRS THEN C1 ELSE RUNYRS (1)	SALARIES & WAGES (2)	PRICE INDEX (3)	MATERIALS & SUPPLIES (4)	PRICE INDEX (5)	PURCH. SERV. (6)	PRICE INDEX (7)	GENERAL (8)	PRICE INDEX (9)	TOTAL FREIGHT C2+C4 +C6+C8 (10)	TOTAL ACCOUNT (11)
336	501	CLEANING CAR INTERIORS	1	323	1	4	1	1464	1	XX	XX	1791	1791
337	502	ADJUSTING & TRANSFERRING LOADS	1	83	1	8	1	224	1	XX	XX	315	315
338	503	CAR LOAD DEVICES & GRAINDOORS	1	0	0	0	0	0	0	XX	XX	0	0
339	504	FREIGHT L&D-OTHER	1	XX	XX	XX	XX	XX	XX	26828	1	26828	26828
340	505	T & YC FRINGES	1	XX	XX	XX	XX	XX	XX	161	1	161	161
341	506	T & YC TOTAL: SUM L336-340	XX	406	XX	12	XX	1688	XX	26989	XX	29095	29095
342	507	SPECIAL SERVICES ADMIN	1	19730	1	1494	1	6724	1	2005	1	29953	29953
343	508	PICKUP & DELIVERY & MARINE LH	1	5409	1	1	1	122181	1	171	1	127762	127762
344	509	LDG & UNLDG & LOCO MAR.	1	5400	1	2514	1	189891	1	50	1	197855	197855
345	510	PROTECTIVE SERVICE	1	2	1	73	1	624	1	0	0	699	699
346	511	FREIGHT L&D-SPEC. SERVICES	1	XX	XX	XX	XX	XX	XX	0	0	0	0
347	512	FRINGE BENEFITS	1	XX	XX	XX	XX	XX	XX	5272	1	5272	5272
348	513	CASUALTIES & INSURANCE	1	XX	XX	XX	XX	XX	XX	2878	1	2878	2878
349	514	JT FACILITIES-DR	1	XX	XX	XX	XX	384	1	XX	XX	384	384
350	515	JT FACILITIES-(CR)	1	XX	XX	XX	XX	118	1	XX	XX	118	118
351	516	OTHER	1	0	0	0	0	0	0	0	0	0	0
352	517	TOT SPEC SERV:(SUM L342 -351) -2.*(L350)	XX	30541	XX	4082	XX	319686	XX	10376	XX	364685	364685
353	518	AS ADMINISTRATION	1	52	1	136	1	285	1	778	1	1251	1251
354	519	CLERICAL EMPLOYEES	1	30290	1	518	1	1695	1	57	1	32560	32560
355	520	COMMUNICATIONS	1	3406	1	0	0	0	0	18	1	3424	3424
356	521	L&D CLAIMS PROCESSING	1	88	1	67	1	2220	1	43	1	2418	2418
357	522	AS FRINGES	1	XX	XX	XX	XX	XX	XX	14439	1	14439	14439
358	523	AS CASUALTIES	1	XX	XX	XX	XX	XX	XX	3728	1	3728	3728
359	524	AS JT FACILITY-DR	1	XX	XX	XX	XX	19	1	XX	XX	19	19
360	525	AS JT FACILITY-(CR)	1	XX	XX	XX	XX	0	0	XX	XX	0	0
361	526	AS OTHER	1	0	0	0	0	0	0	0	0	0	0
362	527	TOT ADMIN SUPPORT:(SUM L353-361)-2.*L360	XX	33836	XX	721	XX	4219	XX	19063	XX	57839	57839
363	528	TOTAL TRANSPORTATION: L319 +L335+L341+L352 +L362	XX	896199	XX	403433	XX	469710	XX	465665	XX	2235007	2235007
364		S&T TOTAL CARRIER OPER EXP EXCLD W&S & DEPR - ASF	1	0	0	0	0	0	0	0	0	0	0
365		S&T EQUIP DEPR - ASF	1	XX	XX	XX	XX	XX	XX	0	0	0	0
366		TOTAL TRANSP. S&T COMPANIES : SUM L364-365	XX	0	XX	0	XX	0	XX	0	XX	0	0

VARIOUS ALLOCATION PROCEDURES

RATIOS OF EMPTY TO LOADED CAR MILES - RAILROAD OWNED AND PRIVATE LINE CURRENT YEAR AVERAGES

LINE	CODE	IDENTIFICATION	MOST CURRENT TWO - YEAR AVERAGE SOURCE OF C7	EMPTY CM (7)	SOURCE OF C8	LOADED CM (8)	RATIO IF C7 /C8 =0. THEN 0. ELSE 1.0+(C7 /C8) (9)
		RAILROAD OWNED					
801		BOX 40 FOOT	A1L201C17	0	A1L201C16	0	0
802		BOX 50 FOOT	A1L202C17	5357	A1L202C16	5447	1.98348
803		BOX EQUIPPED	A1L203C17	251822	A1L203C16	242257	2.03948
804		GONDOLA PLAIN	A1L204C17	201824	A1L204C16	217536	1.92777
805		GONDOLA EQUIPPED	A1L205C17	115377	A1L205C16	129959	1.8878
806		HOPPER COVERED	A1L206C17	139954	A1L206C16	129860	2.07773
807		HOPPER OTG	A1L207C17	122627	A1L207C16	123633	1.99186
808		HOPPER OTS	A1L208C17	20798	A1L208C16	19186	2.08405
809		REFRIG MECH	A1L209C17	3657	A1L209C16	3976	1.91989
810		REFRIG NM	A1L210C17	10975	A1L210C16	13003	1.84404
811		FLAT TOFC	A1L211C17	18966	A1L211C16	125316	1.15135
812		FLAT MULTILEVEL	A1L212C17	18396	A1L212C16	29311	1.62763
813		FLAT GENERAL	A1L213C17	1789	A1L213C16	935.5	2.91288
814		FLAT OTHER	A1L214C17	40535	A1L214C16	39057	2.03783
815		ALL OTHER FC	A1L215C17	2264	A1L215C16	234759	1.00965
816		TOTAL FC	A1L216C17	954346	A1L216C16	1314238	1.72616
XXX		PRIVATELY OWNED	XX		XX		XX
817		BOX 40 FOOT	A1L217C17	0	A1L217C16	0	0
818		BOX 50 FOOT	A1L218C17	12750	A1L218C16	19185	1.66459
819		BOX EQUIPPED	A1L219C17	1820	A1L219C16	2045	1.88998
820		GONDOLA PLAIN	A1L220C17	10255	A1L220C16	9809	2.04552
821		GONDOLA EQUIPPED	A1L221C17	5132	A1L221C16	5883	1.87235
822		HOPPER COVERED	A1L222C17	184340	A1L222C16	177125	2.04074
823		HOPPER OTG	A1L223C17	9020	A1L223C16	9366	1.96306
824		HOPPER OTS	A1L224C17	56015	A1L224C16	55697	2.0057
825		REFRIG MECH	A1L225C17	635.5	A1L225C16	638.5	1.9953
826		REFRIG NM	A1L226C17	979.5	A1L226C16	1089	1.89945
827		FLAT TOFC	A1L227C17	20547	A1L227C16	251165	1.08181
828		FLAT MULTILEVEL	A1L228C17	126279	A1L228C16	227001	1.55629
829		FLAT GENERAL	A1L229C17	227.5	A1L229C16	115	2.97826
830		FLAT OTHER	A1L230C17	32478	A1L230C16	30441	2.0669
831		TANK <22,000 GAL	A1L231C17	113805	A1L231C16	140250	1.81144
832		TANK >=22,000 GAL	A1L232C17	86835	A1L232C16	79892	2.0869
833		ALL OTHER FC	A1L233C17	0	A1L233C16	0	0
834		TOTAL FREIGHT CARS	A1L235C17	661121	A1L235C16	1009705	1.65477

LINE	CODE	IDENTIFICATION	SOURCE	EXPENSE (1)	SOURCE	PERCENTAGE (2)	ALLOC A RUNNING C1*C2 (3)	ALLOC B SWITCHING C1-C3 (4)
554	909137	R'WAY MACH DEPR	B2L930C2	11010	B3L209C4	.93706	10317	692.958
555	909337	R'WAY MACH LEASES	B2L840C2	14839	B3L209C4	.93706	13905	933.9512
556	909139	PUB IMPR DEPR	B2L931C2	8385	B3L208C4	.96116	8059	325.6582
557	909339	PUB IMPR LEASES	B2L841C2	11301	B3L208C4	.96116	10862	438.9102
558	9091803	POWER GROUP DEPR	B2L935C2	1093	B3L219C4	0	0	1093
559	9093803	POWER GROUP LEASES	B2L845C2	1474	B3L219C4	0	0	1474
560	809140	WORK EQ DEPR	B2L253C2	15507	B3L209C4	.93706	14531	975.9942
561	809340	WORK EQ LEASES	B2L561C2	6864	B3L209C4	.93706	6431	432.0127
562	809137	LOCO MACH DEPR	B2L209C2	737	B3L402C2	.95687	705.2168	31.78327
563	809337	LOCO MACH LEASES	B2L512C2	509	B3L402C2	.95687	487.0493	21.95075
564	809139	OE MACH WORK DEPR	B5L441C10	107.6975	B3L209C4	.93706	100.9191	6.77837
565	809339	OE MACH WORK LEASES	B5L441C11	0	B3L209C4	.93706	0	0
566	909120	B/C PORTION DEPR	B5L435C3	259.2144	B3L225C4	0	0	259.2144
567	909320	B/C PORTION LR	B5L435C4	349.332	B3L225C4	0	0	349.332
568	8091402	B/C DEPR	B2L255C2	38	B3L225C4	0	0	38
569	8093311	B/C LR	B2L565C2	0	B3L225C4	0	0	0
570	809139	OE MACH B/C/OH DEPR	B5L435C10	163.7584	B3L225C4	0	0	163.7584
571	809339	OE MACH B/C/OH LR	B5L435C11	0	B3L225C4	0	0	0

PROPERTY ACCOUNT ADJUSTMENTS
WAY AND STRUCTURES INVESTMENT

LINE	CODE	IDENTIFICATION	SOURCE	INVESTMENT BASE (1)	BASE TIMES COST OF CAPITAL C1*A4L203C2 (2)	SOURCE	FREIGHT PORTION (3)	FREIGHT EXPENSE C2*C3 (4)	PASSENGER EXPENSE C2-C4 (5)
601	909802	RUNNING PORTION - LAND	B5L501C3	63899	8498	B3L634C3	1	8498	0
602	909802	SW PORTION - LAND	B5L501C4	145291	19323	B3L634C3	1	19323	0
603	909803	RUNNING PORTION - GRADING	B5L502C3	179185	23831	B3L619C3	1	23831	0
604	909803	SW PORTION - GRADING	B5L502C4	12035	1600	B3L620C3	1	1600	0
605	909804	RUNNING PORTION - OTHER RIGHT OF WAY	B5L503C3	2571	341.9483	B3L619C3	1	341.9483	0
606	909804	SW PORTION - OTHER RIGHT OF WAY	B5L503C4	172.6873	22.96741	B3L620C3	1	22.96741	0
607	909805	RUNNING PORTION - TUNNELS	B5L504C3	18346	2440	B3L603C3	1	2440	0
608	909805	SW PORTION - TUNNELS	B5L504C4	55.08985	7.32695	B3L604C3	0	0	7.32695
609	909806	RUNNING PORTION - BRIDGES	B5L505C3	387919	51593	B3L605C3	1	51593	0
610	909806	SW PORTION - BRIDGES	B5L505C4	22496	2992	B3L606C3	1	2992	0
611	909807	RUNNING PORTION - ELEVATED STR.	B5L506C3	55.35266	7.3619	B3L605C3	1	7.3619	0
612	909807	SW PORTION - ELEVATED STR.	B5L506C4	3.21009	.42694	B3L606C3	1	.42694	0
613	909808	RUNNING PORTION - TIES	B5L507C3	824322	109634	B3L607C3	1	109634	0
614	909808	SW PORTION - TIES	B5L507C4	78241	10406	B3L608C3	1	10406	0
615	909809	RUNNING PORTION - RAILS & OTM	B5L508C3	1262924	167968	B3L609C3	1	167968	0
616	909809	SW PORTION - RAILS & OTM	B5L508C4	97593	12979	B3L610C3	1	12979	0
617	909811	RUNNING PORTION - BALLAST	B5L509C3	419466	55789	B3L611C3	1	55789	0
618	909811	SW PORTION - BALLAST	B5L509C4	36668	4876	B3L612C3	1	4876	0
619	909813	RUNNING PORTION - FENCES	B5L510C3	1618	215.3094	B3L619C3	1	215.3094	0
620	909813	SW PORTION - FENCES	B5L510C4	108.7334	14.46154	B3L620C3	1	14.46154	0
621	909816	STATIONS & OFFICES	B5L311C3	156740	20846	B3L623C3	1	20846	0
622	909817	RUNNING PORTION - ROADWAY BUILDINGS	B5L511C3	15208	2022	B3L619C3	1	2022	0
623	909817	SW PORTION - ROADWAY BUILDINGS	B5L511C4	1021	135.8592	B3L620C3	1	135.8592	0
624	9098802	WATER & FUEL ROAD PORTION	B5L512C3	7601	1011	B3L625C3	1	1011	0
625	9098802	WATER & FUEL YARD PORTION	B5L512C4	681.7364	90.67093	B3L625C3	1	90.67093	0

LINE	CODE	IDENTIFICATION	SOURCE	INVESTMENT BASE (1)	BASE TIMES COST OF CAPITAL C1*A4L203C2 (2)	SOURCE	FREIGHT PORTION (3)	FREIGHT EXPENSE C2*C3 (4)	PASSENGER EXPENSE C2-C4 (5)
626	909820	ROAD LOCO PORTION	B5L411C13	48481	6448	B3L625C3	1	6448	0
627	909820	YARD LOCO PORTION	B5L412C13	4296	571.4775	B3L625C3	1	571.4775	0
628	909820	BOX 40' PORTION	B5L413C13	0	0	1.0	1	0	0
629	909820	BOX 50' PORTION	B5L414C13	-39.59503	-5.26614	1.0	1	-5.26614	0
630	909820	BOX EQ PORTION	B5L415C13	7733	1028	1.0	1	1028	0
631	909820	GON PLAIN PORTION	B5L416C13	7351	977.6965	1.0	1	977.6965	0
632	909820	GON EQ PORTION	B5L417C13	2999	398.8782	1.0	1	398.8782	0
633	909820	HOP COV PORTION	B5L418C13	3471	461.7177	1.0	1	461.7177	0
634	909820	HOP OTG PORTION	B5L419C13	4102	545.6545	1.0	1	545.6545	0
635	909820	HOP OTS PORTION	B5L420C13	1143	152.1145	1.0	1	152.1145	0
636	909820	REFRIG MECH PORTION	B5L421C13	-5.35653	-.71242	1.0	1	-.71242	0
637	909820	REFRIG NON-MECH PORTION	B5L422C13	192.2761	25.57273	1.0	1	25.57273	0
638	909820	FLAT TOFC PORTION	B5L423C13	557.4083	74.1353	1.0	1	74.1353	0
639	909820	FLAT MULTI PORTION	B5L424C13	665.4126	88.49988	1.0	1	88.49988	0
640	909820	FLAT GEN PORTION	B5L425C13	51.3078	6.82394	1.0	1	6.82394	0
641	909820	FLAT OTHER PORTION	B5L426C13	873.7295	116.206	1.0	1	116.206	0
642	909820	ALL OTHER FC PORTION	B5L427C13	915.3683	121.744	1.0	1	121.744	0
643	909820	CABOOSE PORTION	B5L428C13	48.60806	6.46487	1.0	1	6.46487	0
644	909820	AUTO RACKS	B5L429C13	2627	349.4885	1.0	1	349.4885	0
645	909820	MISC. ACCESS	B5L430C13	455.5619	60.58973	1.0	1	60.58973	0
646	909820	REFR. TRAILERS	B5L431C13	0	0	1.0	1	0	0
647	909820	OTHER TR/CONT. PORTION	B5L432C13	3433	456.7214	1.0	1	456.7214	0
648	909820	REFER. CONTAINER PORTION	B5L433C13	0	0	1.0	1	0	0
649	909820	OTHER CONTAINER PORTION	B5L434C13	3456	459.6725	1.0	1	459.6725	0
650	909820	B/C RTCU PORTION	B5L514C3	0	0	1.0	1	0	0
651	909820	B/C TCU PORTION	B5L514C4	7694	1023	1.0	1	1023	0
652	909820	OTHER HIGHWAYS	B5L436C13	0	0	1.0	1	0	0
653	909820	MARINE LINE HAUL	B5L437C13	2.24276	.29829	1.0	1	.29829	0
654	909820	LOCAL MARINE	B5L438C13	0	0	1.0	1	0	0
655	909820	PASSENGER FREIGHT	B5L439C13	0	0	B3L631C3	0	0	0
656	909820	COMPUTER & WP EQUIPMENT	B5L440C13	11504	1530	B3L632C3	1	1530	0
657	909820	WORK EQUIP NR RUN	B5L513C3	4741	630.6356	B3L633C3	1	630.6356	0
658	909820	WORK EQUIP NR SW	B5L513C4	318.4771	42.35745	B3L633C3	1	42.35745	0
659	909820	REFER TRAILER/CONTAINER	B5L431C13 +B5L433C13	XX	XX	1.0	1	XX	XX
660	909820	OTHER TRAILER/CONTAINER	B5L432C13 +B5L434C13	XX	XX	1.0	1	XX	XX

LINE	CODE	IDENTIFICATION	SOURCE	BASE TIMES INVESTMENT BASE (1)	BASE TIMES COST OF CAPITAL C1*A4L204C2 (2)	SOURCE	FREIGHT PORTION (3)	FREIGHT EXPENSE C2*C3 (4)	PASSENGER EXPENSE C2-C4 (5)
661	909822	STORAGE WAREHOUSES	B5L317C3	1893	251.8117	1.0	1	251.8117	0
662	909823	WHARVES & DOCKS	B5L318C3	0	0	1.0	1	0	0
663	909824	COAL PORTION	B5L515C3	59062	7855	1.0	1	7855	0
664	909824	ORE PORTION	B5L515C4	-474.8008	-63.14851	1.0	1	-63.14851	0
665	909825	TOFC/COFC	B5L320C3	148355	19731	1.0	1	19731	0
666	909826	COMMUNICATIONS	B5L321C3	131329	17466	B3L621C3	1	17466	0
667	909827	RUNNING PORTION	B5L516C3	304209	40459	B3L615C3	1	40459	0
668	909829	SW PORTION	B5L516C4	12977	1725	B3L616C3	1	1725	0
669	9098803	POWER ROAD	B5L517C3	0	0	B3L622C3	1	0	0
670	9098803	POWER YARD	B5L517C4	13375	1779	B3L622C3	1	1779	0
671	909835	MISCELLANEOUS	B5L325C3	4417	587.4779	B3L626C3	1	587.4779	0
672	909837	RUNNING PORTION	B5L518C3	94584	12579	B3L627C3	1	12579	0
673	909837	SW PORTION	B5L518C4	6352	844.9386	B3L627C3	1	844.9386	0
674	909839	RUNNING PORTION	B5L519C3	161176	21436	B3L619C3	1	21436	0
675	909839	SW PORTION	B5L519C4	6512	866.1979	B3L620C3	1	866.1979	0
676		OTHER ROAD	B5L336C3	0	0	B3L629C3	1	0	0
677	909876	INTEREST	B5L337C3	0	0	B3L634C3	1	0	0
678	909890	CONSTRUCTION	B5L339C3	0	0	B3L634C3	1	0	0
679		TOTAL WAY & STRUCTURES: SUM L601-678	XX	4795075	637744	XX	XX	637737	7.32695
680		S&T WAY & STRUCTURES ROI	B1L124C1	0	0	1.0	1	0	0

ENGINE SWITCHING MINUTES
INPUT DATA BY CAR TYPES AND CLASS OF SWITCHING, AVERAGE CAR MILES BETWEEN INTERCHANGING
ONE, TWO, THREE, FOUR, AND FIVE-YEAR PERIODS

LINE	IDENTIFICATION	SOURCE OF C1	AMOUNT (1)
101	WAY SWITCHING HOURS (CURRENT YEAR)	A1L130C1	880.6971
102	WAY SWITCHING HOURS (2 YEAR)	A1L130C6	880.6971
103	WAY SWITCHING HOURS (3 YEAR)	A1L130C7	885.3944
104	WAY SWITCHING HOURS (4 YEAR)	A1L130C8	902.0213
105	WAY SWITCHING HOURS (5 YEAR)	A1L130C9	928.361
106	YARD SWITCHING HOURS (CURRENT YEAR)	A1L132C1	2162
107	YARD SWITCHING HOURS (2 YEAR)	A1L132C6	2190
108	YARD SWITCHING HOURS (3 YEAR)	A1L132C7	2224
109	YARD SWITCHING HOURS (4 YEAR)	A1L132C8	2280
110	YARD SWITCHING HOURS (5 YEAR)	A1L132C9	2337
111	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS	B1L102C1	0
112	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS (2 YR)	B1L103C1	0
113	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS (3 YR)	B1L104C1	0
114	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS (4 YR)	B1L105C1	0
115	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS (5 YR)	B1L106C1	0
116	TOTAL SWITCHING MINUTES (CURRENT YEAR)	(L101+L106+L111)*60.0	182603
117	TOTAL SWITCHING MINUTES (2 YEAR)	(L102+L107+L112)*60.0	184258
118	TOTAL SWITCHING MINUTES (3 YEAR)	(L103+L108+L113)*60.0	186565
119	TOTAL SWITCHING MINUTES (4 YEAR)	(L104+L109+L114)*60.0	190941
120	TOTAL SWITCHING MINUTES (5 YEAR)	(L105+L110+L115)*60.0	195944

ENGINE SWITCHING MINUTES

ENGINE SWITCHING MINUTES (SEM) PER CAR TYPE, CALCULATION OF AVERAGE SWITCHING SERVICE AND TOTALS

CURRENT YEAR O&T INDUSTRY SWITCHING

LINE	CAR TYPE IDENTIFICATION	SOURCE OF C1	LOADED CARS O&T (1)	SOURCE OF C2	EMPTY/LOADED SPOTTED & PULLED RATIO (2)	TOTAL LOADED & EMPTY CARS C1*C2 (3)	DISTRIBUTION OF C3 C3/L216C3 (4)
201	BOX CAR 40 FOOT	A1L341C3	0	A1L501C5	1.8	0	0
202	BOX CAR 50 FOOT	A1L344C3	61.84	A1L502C5	1.8	111.312	.00651662
203	BOX CAR EQUIPPED	A1L345C3	587.545	A1L503C5	2	1175	.06879
204	GONDOLA PLAIN	A1L348C3	1194	A1L504C5	2	2389	.13991
205	GONDOLA EQUIPPED	A1L349C3	602.349	A1L505C5	2	1204	.07053
206	COVERED Hopper	A1L352C3	1030	A1L506C5	2	2060	.12061
207	HOPPER OT	A1L353C3	1075	A1L507C5	2	2150	.12587
208	HOPPER S/S	A1L354C3	1034	A1L508C5	2	2068	.12108
209	REFR MECHANICAL	A1L356C3	7.571	A1L509C5	2	15.142	.00088647
210	REFR NON MECHANICAL	A1L355C3	23.261	A1L510C5	2	46.52201	.00272357
211	FLAT TOFC/COFC	A1L357C3	2906	A1L511C5	1	2906	.17016
212	FLAT MULTILEVEL	A1L358C3	815.736	A1L512C5	2	1631	.09551
213	FLAT GENERAL	A1L359C3	3.035	A1L513C5	2	6.07	.00035536
214	FLAT OTHER	A1L360C3	143.005	A1L514C5	2	286.01	.01674
215	ALL OTHER CAR TYPES INCLUDING TANK	A1L363C3	515.045	A1L515C5	2	1030	.06031
216	TOTAL ALL CARS: SUM L201 -215	XX	10000	XX	XX	17081	1
217	DISTRIBUTION: L216 /L216C28	XX	XX	XX	XX	.66616	XX
218	SEM DISTRIBUTION: L116C1*L217	XX	XX	XX	XX	121642	XX

WORKTABLE B6 PART 2A (CONTINUED)

CURRENT YEAR INTERCHANGE

LINE	SOURCE OF C5	RATIO CARS INTERCH TO O&T (5)	LOADED CARS GIVEN INTERCH SW C1*C5 (6)	SOURCE OF C7	RATIO LOADED/EMPTY CM (7)	LOADED & EMPTY CARS INTERCH C6 *C7 (8)	SOURCE OF C9	INTERCH EQUATING FACTOR (9)	EQUATED CARS GIVEN INTERCH SW C8 *C9 (10)	DISTRIBUTION OF C10 C10/L216C10 (11)
201	A1L541C9	.20401	0	B3L835C3	0	0	A1L501C7	.55	0	0
202	A1L542C9	.62783	38.82502	B3L836C3	1.71309	66.51078	A1L502C7	.55	36.58093	.02038
203	A1L543C9	.58809	345.5284	B3L837C3	2.02821	700.8053	A1L503C7	.55	385.4429	.21471
204	A1L544C9	.04329	51.72653	B3L838C3	1.92921	99.79126	A1L504C7	.55	54.8852	.03057
205	A1L545C9	.24195	145.7354	B3L839C3	1.87382	273.0813	A1L505C7	.55	150.1947	.08366
206	A1L546C9	.3381	348.2685	B3L840C3	2.05021	714.025	A1L506C7	.55	392.7138	.21876
207	A1L547C9	.12586	135.3008	B3L841C3	1.98874	269.0776	A1L507C7	.55	147.9927	.08244
208	A1L548C9	.05457	56.43088	B3L842C3	2.01065	113.4626	A1L508C7	.55	62.40446	.03476
209	A1L549C9	1.06306	8.04844	B3L843C3	1.89269	15.23322	A1L509C7	.55	8.37827	.00466706
210	A1L550C9	.86982	20.23281	B3L844C3	1.84894	37.40928	A1L510C7	.55	20.5751	.01146
211	A1L551C9	.14446	419.8819	B3L845C3	1.1036	463.3802	A1L511C7	.55	254.8591	.14197
212	A1L552C9	.05081	41.44879	B3L846C3	1.5867	65.76683	A1L512C7	.55	36.17175	.02015
213	A1L553C9	.19365	.58771	B3L847C3	2.95193	1.73489	A1L513C7	.55	.95419	.00053152
214	A1L554C9	.73458	105.0488	B3L848C3	2.05442	215.8142	A1L514C7	.55	118.6978	.06612
215	A1L555C9	.308	158.6323	B3L852C3	1.43663	227.8958	A1L515C7	.55	125.3427	.06982
216	XX	XX	XX	XX	XX	3263	XX	XX	1795	1
217	XX	XX	XX	XX	XX	XX	XX	XX	.07001	XX
218	XX	XX	XX	XX	XX	XX	XX	XX	12784	XX

CURRENT YEAR INTRATERMINAL SWITCHING

LINE	SOURCE OF C12	RATIO INTRATERMINAL TO O&T (12)	LOADED & EMPTY CARS INTRATERM C3*C12 (13)	SOURCE OF C14	INTRATERMINAL EQUATED SW FACTOR (14)	EQUATED LOADED/ EMPTY CARS GIVEN INTRATERMINAL SW C13*C14 (15)	DISTRIBUTION OF C15 C15/L216C15 (16)
201	A1L501C11	.03266	0	A1L501C8	1.5	0	0
202	A1L502C11	.03266	3.63534	A1L502C8	1.5	5.45301	.00651662
203	A1L503C11	.03266	38.37727	A1L503C8	1.5	57.56591	.06879
204	A1L504C11	.03266	78.05058	A1L504C8	1.5	117.0759	.13991
205	A1L505C11	.03266	39.34424	A1L505C8	1.5	59.01635	.07053
206	A1L506C11	.03266	67.28336	A1L506C8	1.5	100.925	.12061
207	A1L507C11	.03266	70.22013	A1L507C8	1.5	105.3302	.12587
208	A1L508C11	.03266	67.54274	A1L508C8	1.5	101.3141	.12108
209	A1L509C11	.03266	.49452	A1L509C8	1.5	.74178	.00088647
210	A1L510C11	.03266	1.51936	A1L510C8	1.5	2.27904	.00272357
211	A1L511C11	.03266	94.92568	A1L511C8	1.5	142.3885	.17016
212	A1L512C11	.03266	53.28225	A1L512C8	1.5	79.92337	.09551
213	A1L513C11	.03266	.19824	A1L513C8	1.5	.29736	.00035536
214	A1L514C11	.03266	9.3408	A1L514C8	1.5	14.0112	.01674
215	A1L515C11	.03266	33.64171	A1L515C8	1.5	50.46257	.06031
216	XX	XX	557.8562	XX	XX	836.7843	1
217	XX	XX	XX	XX	XX	.03263	XX
218	XX	XX	XX	XX	XX	5959	XX

WORKTABLE B6 PART 2A (CONTINUED)

CURRENT YEAR INTERTERMINAL SWITCHING

LINE	SOURCE OF C17	RATIO INTERTERMINAL TO O&T (17)	LOADED & EMPTY CARS INTERTERM C3*C17 (18)	SOURCE OF C19	INTERTERMINAL EQUATED SW FACTOR (19)	EQUATED LOADED/ EMPTY CARS GIVEN INTERTERMINAL SW C18*C19 (20)	DISTRIBUTION OF C15 C20/L216C20 (21)
201	A1L521C14	.0467	0	A1L501C9	1.2	0	0
202	A1L522C14	.0467	5.19872	A1L502C9	1.2	6.23846	.00651662
203	A1L523C14	.0467	54.88141	A1L503C9	1.2	65.8577	.06879
204	A1L524C14	.0467	111.6162	A1L504C9	1.2	133.9395	.13991
205	A1L525C14	.0467	56.26422	A1L505C9	1.2	67.51707	.07053
206	A1L526C14	.0467	96.21856	A1L506C9	1.2	115.4623	.12061
207	A1L527C14	.0467	100.4183	A1L507C9	1.2	120.502	.12587
208	A1L528C14	.0467	96.58949	A1L508C9	1.2	115.9074	.12108
209	A1L529C14	.0467	.70719	A1L509C9	1.2	.84863	.00088647
210	A1L530C14	.0467	2.17276	A1L510C9	1.2	2.60732	.00272357
211	A1L531C14	.0467	135.7485	A1L511C9	1.2	162.8982	.17016
212	A1L532C14	.0467	76.19627	A1L512C9	1.2	91.43553	.09551
213	A1L533C14	.0467	.28349	A1L513C9	1.2	.34019	.00035536
214	A1L534C14	.0467	13.35781	A1L514C9	1.2	16.02938	.01674
215	A1L535C14	.0467	48.10933	A1L515C9	1.2	57.7312	.06031
216	XX	XX	797.7623	XX	XX	957.3148	1
217	XX	XX	XX	XX	XX	.03733	XX
218	XX	XX	XX	XX	XX	6817	XX

CURRENT YEAR MINUS TWO

LINE	CODE	IDENTIFICATION	SALARIES & WAGES (20)	PRICE INDEX (21)	MATERIALS & SUPPLIES (22)	PRICE INDEX (23)	PURCHASED SERVICES (24)	PRICE INDEX (25)	GENERAL (26)	PRICE INDEX (27)
226	226	FC LEASE RENTALS-DR	XX	XX	XX	XX	120569	1.0323	XX	XX
227	227	FC LEASE RENTALS-(CR)	XX	XX	XX	XX	9487	1.0323	XX	XX
228	228	FC JT FAC RENT-DR	XX	XX	XX	XX	-20	1.0323	XX	XX
229	229	FC JT FAC RENT-(CR)	XX	XX	XX	XX	0	0	XX	XX
230	230	FC OTHER RENTS-DR	XX	XX	XX	XX	547514	1.0323	XX	XX
231	231	FC OTHER RENTS-(CR)	XX	XX	XX	XX	231188	1.0323	XX	XX
232	232	FC DEPRECIATION	XX	XX	XX	XX	XX	XX	87055	1.0837
233	233	FC JT FACILITY-DR	XX	XX	XX	XX	42	1.0323	XX	XX
234	234	FC JT FACILITY-(CR)	XX	XX	XX	XX	15	1.0323	XX	XX
235	235	FC REPAIRS BILLED (CR)	XX	XX	XX	XX	38091	1.0323	XX	XX
236	236	FC DISMANTLING	0	0	0	0	0	0	0	0
237	237	FC OTHER	6514	1.0955	0	0	0	0	158	1.0837
238	238	TOT FREIGHT CAR:(SUM L220-237)-2.*(L227+L229+L231+L234+L235)	44451	XX	27731	XX	443160	XX	105886	XX
239	301	OE ADMINISTRATION	0	0	313	.99508	242	1.0323	1126	1.0837
240	302	TRUCKS, TRAILERS, CONTAINERS	0	0	910	.99508	39100	1.0323	0	0
241	303	FLOATING EQUIPMENT	0	0	0	0	8	1.0323	0	0
242	304	PASSENGER EQUIPMENT	0	0	0	0	0	0	0	0
243	305	COMPUTERS & DP EQUIP.	0	0	234	.99508	29020	1.0323	2	1.0837
244	306	OE MACHINERY REPAIR	229	1.0955	302	.99508	48	1.0323	0	0
245	307	WORK & NR EQUIP.	1163	1.0955	4053	.99508	10241	1.0323	-5015	1.0837
246	308	OE EQUIPMENT DAMAGED	0	0	0	0	0	0	0	0
247	309	OE FRINGES	XX	XX	XX	XX	XX	XX	1375	1.0837
248	310	OE CASUALTIES	XX	XX	XX	XX	XX	XX	547	1.0837
249	311	OE LEASE RENTALS-DR	XX	XX	XX	XX	37932	1.0323	XX	XX
250	312	OE LEASE RENTALS-(CR)	XX	XX	XX	XX	72	1.0323	XX	XX
251	313	OE JT FAC RENTS-DR	XX	XX	XX	XX	10	1.0323	XX	XX
252	314	OE JT FAC RENTS-(CR)	XX	XX	XX	XX	65	1.0323	XX	XX
253	315	OE OTHER RENTS-DR	XX	XX	XX	XX	48279	1.0323	XX	XX
254	316	OE OTHER RENTS-(CR)	XX	XX	XX	XX	14154	1.0323	XX	XX
255	317	OE DEPRECIATION	XX	XX	XX	XX	XX	XX	73755	1.0837
256	318	OE JT FACILITY-DR	XX	XX	XX	XX	63	1.0323	XX	XX
257	319	OE JT FACILITY-(CR)	XX	XX	XX	XX	12	1.0323	XX	XX
258	320	OE REPAIRS BILLED-(CR)	XX	XX	XX	XX	7457	1.0323	XX	XX
259	321	OE DISMANTLING	0	0	0	0	0	0	0	0
260	322	OE OTHER	0	0	0	0	3	1.0323	9	1.0837
261	323	TOT OTHER EQUIP:(SUM L239-260)-2.*(L250+L252+L254+L257+L258)	1392	XX	5812	XX	143186	XX	71799	XX
262	324	TOTAL EQUIP: L219+L238+L261	123716	XX	130827	XX	672783	XX	301592	XX

CURRENT YEAR MINUS THREE

LINE	CODE	IDENTIFICATION	SALARIES & WAGES (28)	PRICE INDEX (29)	MATERIALS & SUPPLIES (30)	PRICE INDEX (31)	PURCHASED SERVICES (32)	PRICE INDEX (33)	GENERAL (34)	PRICE INDEX (35)
201	201	LOCO ADMINISTRATION	13649	1.1503	371	1.0122	713	1.0537	1359	1.1339
202	202	LOCO REPAIR	64906	1.1503	85987	1.0122	5555	1.0537	26	1.1339
203	203	LOCO MACHINERY REPAIR	2984	1.1503	2060	1.0122	529	1.0537	2	1.1339
204	204	LOCO EQUIPMENT DAMAGED	435	1.1503	292	1.0122	623	1.0537	0	0
205	205	LOCO FRINGES	XX	XX	XX	XX	XX	XX	23575	1.1339
206	206	LOCO CASUALTIES	XX	XX	XX	XX	XX	XX	10319	1.1339
207	207	LOCO LEASE RENTAL-DR	XX	XX	XX	XX	129274	1.0537	XX	XX
208	208	LOCO LEASE RENTAL-(CR)	XX	XX	XX	XX	7916	1.0537	XX	XX
209	209	LOCO JT FAC RENT-DR	XX	XX	XX	XX	-28	1.0537	XX	XX
210	210	LOCO JT FAC RENT-(CR)	XX	XX	XX	XX	0	0	XX	XX
211	211	LOCO OTHER RENTS-DR	XX	XX	XX	XX	32	1.0537	XX	XX
212	212	LOCO OTHER RENTS-(CR)	XX	XX	XX	XX	32	1.0537	XX	XX
213	213	LOCO DEPRECIATION	XX	XX	XX	XX	XX	XX	76541	1.1339
214	214	LOCO JT FACILITY-DR	XX	XX	XX	XX	20	1.0537	XX	XX
215	215	LOCO JT FACILITY-(CR)	XX	XX	XX	XX	16	1.0537	XX	XX
216	216	LOCO REPAIRS BILLED(CR)	XX	XX	XX	XX	207	1.0537	XX	XX
217	217	LOCO DISMANTLING	0	0	0	0	0	0	0	0
218	218	LOCO OTHER	4610	1.1503	17	1.0122	0	0	2	1.1339
219	219	TOTAL LOCOMOTIVE:(SUM L201-218)-2.*(L208+L210+L212+L215+L216)	86584	XX	88727	XX	128547	XX	111824	XX
220	220	FC ADMINISTRATION	14311	1.1503	1219	1.0122	1299	1.0537	2467	1.1339
221	221	FC REPAIR	42781	1.1503	22696	1.0122	52930	1.0537	-427	1.1339
222	222	FC MACHINERY REPAIR	2986	1.1503	1839	1.0122	1215	1.0537	0	0
223	223	FC EQUIPMENT DAMAGED	2509	1.1503	1606	1.0122	0	0	0	0
224	224	FC FRINGES	XX	XX	XX	XX	XX	XX	14093	1.1339
225	225	FC CASUALTIES	XX	XX	XX	XX	XX	XX	12768	1.1339

CURRENT YEAR MINUS THREE

LINE	CODE	IDENTIFICATION	SALARIES & WAGES (28)	PRICE INDEX (29)	MATERIALS & SUPPLIES (30)	PRICE INDEX (31)	PURCHASED SERVICES (32)	PRICE INDEX (33)	GENERAL (34)	PRICE INDEX (35)
226	226	FC LEASE RENTALS-DR	XX	XX	XX	XX	125912	1.0537	XX	XX
227	227	FC LEASE RENTALS-(CR)	XX	XX	XX	XX	9941	1.0537	XX	XX
228	228	FC JT FAC RENT-DR	XX	XX	XX	XX	52	1.0537	XX	XX
229	229	FC JT FAC RENT-(CR)	XX	XX	XX	XX	0	0	XX	XX
230	230	FC OTHER RENTS-DR	XX	XX	XX	XX	582877	1.0537	XX	XX
231	231	FC OTHER RENTS-(CR)	XX	XX	XX	XX	233637	1.0537	XX	XX
232	232	FC DEPRECIATION	XX	XX	XX	XX	XX	XX	89484	1.1339
233	233	FC JT FACILITY-DR	XX	XX	XX	XX	204	1.0537	XX	XX
234	234	FC JT FACILITY-(CR)	XX	XX	XX	XX	26	1.0537	XX	XX
235	235	FC REPAIRS BILLED (CR)	XX	XX	XX	XX	44449	1.0537	XX	XX
236	236	FC DISMANTLING	0	0	0	0	0	0	0	0
237	237	FC OTHER	8526	1.1503	2	1.0122	0	0	184	1.1339
238	238	TOT FREIGHT CAR:(SUM L220-237)-2.*(L227+L229+L231+L234+L235)	71113	XX	27362	XX	476436	XX	118569	XX
239	301	OE ADMINISTRATION	235	1.1503	314	1.0122	251	1.0537	1591	1.1339
240	302	TRUCKS, TRAILERS, CONTAINERS	0	0	835	1.0122	35631	1.0537	0	0
241	303	FLOATING EQUIPMENT	0	0	0	0	0	0	0	0
242	304	PASSENGER EQUIPMENT	0	0	0	0	0	0	0	0
243	305	COMPUTERS & DP EQUIP.	0	0	260	1.0122	24666	1.0537	499	1.1339
244	306	OE MACHINERY REPAIR	239	1.1503	238	1.0122	17	1.0537	0	0
245	307	WORK & NR EQUIP.	-861	1.1503	4663	1.0122	10915	1.0537	-6503	1.1339
246	308	OE EQUIPMENT DAMAGED	0	0	0	0	0	0	0	0
247	309	OE FRINGES	XX	XX	XX	XX	XX	XX	1461	1.1339
248	310	OE CASUALTIES	XX	XX	XX	XX	XX	XX	687	1.1339
249	311	OE LEASE RENTALS-DR	XX	XX	XX	XX	37491	1.0537	XX	XX
250	312	OE LEASE RENTALS-(CR)	XX	XX	XX	XX	281	1.0537	XX	XX
251	313	OE JT FAC RENTS-DR	XX	XX	XX	XX	21	1.0537	XX	XX
252	314	OE JT FAC RENTS-(CR)	XX	XX	XX	XX	79	1.0537	XX	XX
253	315	OE OTHER RENTS-DR	XX	XX	XX	XX	57168	1.0537	XX	XX
254	316	OE OTHER RENTS-(CR)	XX	XX	XX	XX	17889	1.0537	XX	XX
255	317	OE DEPRECIATION	XX	XX	XX	XX	XX	XX	75371	1.1339
256	318	OE JT FACILITY-DR	XX	XX	XX	XX	100	1.0537	XX	XX
257	319	OE JT FACILITY-(CR)	XX	XX	XX	XX	-6	1.0537	XX	XX
258	320	OE REPAIRS BILLED-(CR)	XX	XX	XX	XX	8633	1.0537	XX	XX
259	321	OE DISMANTLING	0	0	0	0	0	0	0	0
260	322	OE OTHER	0	0	0	0	3	1.0537	0	0
261	323	TOT OTHER EQUIP:(SUM L239-260)-2.*(L250+L252+L254+L257+L258)	-387	XX	6310	XX	139387	XX	73106	XX
262	324	TOTAL EQUIP: L219+L239+L261	157310	XX	122399	XX	744370	XX	303499	XX

CURRENT YEAR MINUS FOUR

LINE	CODE	IDENTIFICATION	SALARIES & WAGES (36)	PRICE INDEX (37)	MATERIALS & SUPPLIES (38)	PRICE INDEX (39)	PURCHASED SERVICES (40)	PRICE INDEX (41)	GENERAL (42)	PRICE INDEX (43)	ANNUALIZED FREIGHT EXPENSE (44)
201	201	LOCO ADMINISTRATION	22522	1.199	330.6	1.0134	772.1	1.2127	2358	1.1744	8290
202	202	LOCO REPAIR	61930	1.199	95936	1.0134	6248	1.2127	-9.36	1.1744	166950
203	203	LOCO MACHINERY REPAIR	2928	1.199	1881	1.0134	616.54	1.2127	1.16	1.1744	5387
204	204	LOCO EQUIPMENT DAMAGED	927.9	1.199	830.5	1.0134	154.18	1.2127	.58	1.1744	1155
205	205	LOCO FRINGES	XX	XX	XX	XX	XX	XX	25556	1.1744	30172
206	206	LOCO CASUALTIES	XX	XX	XX	XX	XX	XX	10973	1.1744	22928
207	207	LOCO LEASE RENTAL-DR	XX	XX	XX	XX	77727	1.2127	XX	XX	72710
208	208	LOCO LEASE RENTAL-(CR)	XX	XX	XX	XX	4639	1.2127	XX	XX	5382
209	209	LOCO JT FAC RENT-DR	XX	XX	XX	XX	179.7	1.2127	XX	XX	38
210	210	LOCO JT FAC RENT-(CR)	XX	XX	XX	XX	189.08	1.2127	XX	XX	1
211	211	LOCO OTHER RENTS-DR	XX	XX	XX	XX	31	1.2127	XX	XX	549
212	212	LOCO OTHER RENTS-(CR)	XX	XX	XX	XX	208.48	1.2127	XX	XX	40
213	213	LOCO DEPRECIATION	XX	XX	XX	XX	XX	XX	91585	1.1744	88783
214	214	LOCO JT FACILITY-DR	XX	XX	XX	XX	74.34	1.2127	XX	XX	117
215	215	LOCO JT FACILITY-(CR)	XX	XX	XX	XX	638.2801	1.2127	XX	XX	-4
216	216	LOCO REPAIRS BILLED(CR)	XX	XX	XX	XX	-117.74	1.2127	XX	XX	5917
217	217	LOCO DISMANTLING	1.16	1.199	0	0	0	0	0	0	0
218	218	LOCO OTHER	3552	1.199	115.02	1.0134	482.56	1.2127	5.8	1.1744	4352
219	219	TOTAL LOCOMOTIVE:(SUM L201-218)-2.*(L208+L210+L212+L215+L216)	91863	XX	99093	XX	80728	XX	130472	XX	390097
220	220	FC ADMINISTRATION	33163	1.199	1105	1.0134	1821	1.2127	1631	1.1744	6708
221	221	FC REPAIR	49471	1.199	39816	1.0134	53842	1.2127	-527.1	1.1744	116778
222	222	FC MACHINERY REPAIR	3609	1.199	2730	1.0134	1390	1.2127	0	0	3600
223	223	FC EQUIPMENT DAMAGED	2435	1.199	1505	1.0134	16.24	1.2127	1.16	1.1744	6233
224	224	FC FRINGES	XX	XX	XX	XX	XX	XX	24691	1.1744	12445
225	225	FC CASUALTIES	XX	XX	XX	XX	XX	XX	14730	1.1744	13342

CURRENT YEAR MINUS FOUR

LINE	CODE	IDENTIFICATION	SALARIES & WAGES (36)	PRICE INDEX (37)	MATERIALS & SUPPLIES (38)	PRICE INDEX (39)	PURCHASED SERVICES (40)	PRICE INDEX (41)	GENERAL (42)	PRICE INDEX (43)	ANNUALIZED FREIGHT EXPENSE (44)
226	226	FC LEASE RENTALS-DR	XX	XX	XX	XX	101270	1.2127	XX	XX	104292
227	227	FC LEASE RENTALS-(CR)	XX	XX	XX	XX	12776	1.2127	XX	XX	7982
228	228	FC JT FAC RENT-DR	XX	XX	XX	XX	42	1.2127	XX	XX	41
229	229	FC JT FAC RENT-(CR)	XX	XX	XX	XX	0	0	XX	XX	3
230	230	FC OTHER RENTS-DR	XX	XX	XX	XX	614822	1.2127	XX	XX	461033
231	231	FC OTHER RENTS-(CR)	XX	XX	XX	XX	244450	1.2127	XX	XX	200652
232	232	FC DEPRECIATION	XX	XX	XX	XX	XX	XX	99488	1.1744	79870
233	233	FC JT FACILITY-DR	XX	XX	XX	XX	158.62	1.2127	XX	XX	100
234	234	FC JT FACILITY-(CR)	XX	XX	XX	XX	42.52	1.2127	XX	XX	4
235	235	FC REPAIRS BILLED (CR)	XX	XX	XX	XX	50811	1.2127	XX	XX	38142
236	236	FC DISMANTLING	0	0	0	0	0	0	0	0	0
237	237	FC OTHER	5206	1.199	-89.6	1.0134	-126.64	1.2127	41	1.1744	14445
238	238	TOT FREIGHT CAR:(SUM L220-237)-2.*(L227+L229+L231+L234+L235)	93886	XX	45068	XX	465155	XX	140056	XX	572105
239	301	OE ADMINISTRATION	560.96	1.199	300.06	1.0134	237.26	1.2127	1661	1.1744	1888
240	302	TRUCKS, TRAILERS, CONTAINERS	3	1.199	1318	1.0134	27431	1.2127	0	0	40012
241	303	FLOATING EQUIPMENT	0	0	0	0	0	0	0	0	6.16128
242	304	PASSENGER EQUIPMENT	0	0	0	0	0	0	0	0	0
243	305	COMPUTERS & DP EQUIP.	0	0	478	1.0134	29119	1.2127	1282	1.1744	31578
244	306	OE MACHINERY REPAIR	330.9	1.199	1617	1.0134	27.32	1.2127	1.74	1.1744	466.571
245	307	WORK & NR EQUIP.	-2448	1.199	4053	1.0134	11500	1.2127	-3104	1.1744	13705
246	308	OE EQUIPMENT DAMAGED	1.74	1.199	4.64	1.0134	350.9	1.2127	0	0	0
247	309	OE FRINGES	XX	XX	XX	XX	XX	XX	1567	1.1744	2877
248	310	OE CASUALTIES	XX	XX	XX	XX	XX	XX	1664	1.1744	1634
249	311	OE LEASE RENTALS-DR	XX	XX	XX	XX	19805	1.2127	XX	XX	30677
250	312	OE LEASE RENTALS-(CR)	XX	XX	XX	XX	1106	1.2127	XX	XX	128
251	313	OE JT FAC RENTS-DR	XX	XX	XX	XX	10	1.2127	XX	XX	34
252	314	OE JT FAC RENTS-(CR)	XX	XX	XX	XX	81	1.2127	XX	XX	12
253	315	OE OTHER RENTS-DR	XX	XX	XX	XX	50186	1.2127	XX	XX	31806
254	316	OE OTHER RENTS-(CR)	XX	XX	XX	XX	10768	1.2127	XX	XX	13542
255	317	OE DEPRECIATION	XX	XX	XX	XX	XX	XX	70541	1.1744	74864
256	318	OE JT FACILITY-DR	XX	XX	XX	XX	181.94	1.2127	XX	XX	80
257	319	OE JT FACILITY-(CR)	XX	XX	XX	XX	3	1.2127	XX	XX	48
258	320	OE REPAIRS BILLED (CR)	XX	XX	XX	XX	5140	1.2127	XX	XX	4794
259	321	OE DISMANTLING	0	0	0	0	0	0	0	0	0
260	322	OE OTHER	6.38	1.199	0	0	193.14	1.2127	-1	1.1744	0
261	323	TOT OTHER EQUIP:(SUM L239-260)-2.*(L250+L252+L254+L257+L258)	-1545	XX	7772	XX	121944	XX	73612	XX	211106
262	324	TOT EQUIP: L219+L238+L261	184204	XX	151934	XX	667828	XX	344142	XX	1173308

OPERATING EXPENSES
TRANSPORTATION EXPENSE, FROM SCHEDULE 410

CURRENT YEAR

LINE	CODE	IDENTIFICATION	ANLZN PD IF C1<= RUNYRS THEN C1 ELSE RUNYRS (1)	SALARIES & WAGES (2)	PRICE INDEX (3)	MATERIALS & SUPPLIES (4)	PRICE INDEX (5)	PURCH. SERV. (6)	PRICE INDEX (7)	GENERAL (8)	PRICE INDEX (9)	TOTAL FREIGHT C2+C4 +C6+C8 (10)	TOTAL ACCOUNT (11)
301	401	TRAIN ADMINISTRATION	1	6933	1	3594	1	9403	1	4348	1	24278	24278
302	402	ENGINE CREWS	1	256954	1	75	1	11692	1	8595	1	277316	277316
303	403	TRAIN CREWS	1	229107	1	1406	1	11404	1	10943	1	252860	252860
304	404	DISPATCHING TRAINS	1	32505	1	18	1	0	0	45	1	32568	32568
305	405	OPERATING SIGNALS	1	22077	1	200	1	326	1	295	1	22898	22898
306	406	OPERATING DRAWBRIDGES	1	4715	1	1	1	0	0	14	1	4730	4730
307	407	HIGHWAY CROSSINGS	1	31	1	17	1	4786	1	0	0	4834	4834
308	408	TRAIN INSPECTION	1	49728	1	185	1	0	0	0	0	49913	49913
309	409	TRAIN LOCO FUEL	1	1	1	348812	1	34	1	0	0	348847	348847
310	410	TRAIN ELECTRIC POWER	1	0	0	0	0	0	0	0	0	0	0
311	411	SERVICING TRAIN LOCOS	1	16204	1	7258	1	4454	1	0	0	27916	27916
312	412	FREIGHT L&D-TRAIN	1	XX	XX	XX	XX	XX	XX	0	0	0	0
313	413	CLEARING WRECKS	1	253	1	56	1	12012	1	0	0	12321	12321
314	414	TRAIN FRINGES	1	XX	XX	XX	XX	XX	XX	226257	1	226257	226257
315	415	TRAIN CASUALTIES	1	XX	XX	XX	XX	XX	XX	58321	1	58321	58321
316	416	TRAIN JT FACILITY-DR	1	XX	XX	XX	XX	1775	1	XX	XX	1775	1775
317	417	TRAIN JT FACILITY-(CR)	1	XX	XX	XX	XX	551	1	XX	XX	551	551
318	418	TRAIN OTHER	1	68	1	45	1	67466	1	40	1	67619	67619
319	419	TOTAL TRAIN:(SUM L301-318)-2.*(L317)	XX	618576	XX	361667	XX	122801	XX	308858	XX	1411902	1411902
320	420	YARD ADMINISTRATION	1	210	1	301	1	1169	1	584	1	2264	2264
321	421	SWITCH CREWS	1	171403	1	727	1	13445	1	501	1	186076	186076
322	422	CONTROLLING OPERATIONS	1	28862	1	4	1	8	1	1	1	28875	28875
323	423	YARD AND TERMINAL CLERICAL	1	11655	1	4098	1	4153	1	353	1	20259	20259
324	424	OPERATING SWITCHES ETC.	1	0	0	536	1	52	1	0	0	588	588
325	425	YARD LOCO FUEL	1	0	0	31285	1	0	0	0	0	31285	31285
326	426	YARD ELECTRIC POWER	1	0	0	0	0	0	0	0	0	0	0
327	427	SERVICING YARD LOCOS	1	650	1	0	0	0	0	0	0	650	650
328	428	FREIGHT L&D-YARD	1	XX	XX	XX	XX	XX	XX	0	0	0	0
329	429	CLEARING WRECKS	1	60	1	0	0	51	1	0	0	111	111
330	430	YARD FRINGES	1	XX	XX	XX	XX	XX	XX	77961	1	77961	77961
331	431	YARD OTHER CASUALTIES	1	XX	XX	XX	XX	XX	XX	20978	1	20978	20978
332	432	YARD JT FACILITY-DR	1	XX	XX	XX	XX	5529	1	XX	XX	5529	5529
333	433	YARD JT FACILITY-(CR)	1	XX	XX	XX	XX	3401	1	XX	XX	3401	3401
334	434	YARD OTHER	1	0	0	0	0	310	1	1	1	311	311
335	435	TOT YARD OPER: (SUM L320-334)-2.*(L333)	XX	212840	XX	36951	XX	21316	XX	100379	XX	371486	371486

CURRENT YEAR

LINE	CODE	IDENTIFICATION	ANLZN PD IF C1<= RUNYRS THEN C1 ELSE RUNYRS (1)	SALARIES & WAGES (2)	PRICE INDEX (3)	MATERIALS & SUPPLIES (4)	PRICE INDEX (5)	PURCH. SERV. (6)	PRICE INDEX (7)	GENERAL (8)	PRICE INDEX (9)	TOTAL FREIGHT C2+C4 +C6+C8 (10)	TOTAL ACCOUNT (11)
336	501	CLEANING CAR INTERIORS	1	323	1	4	1	1464	1	XX	XX	1791	1791
337	502	ADJUSTING & TRANSFERRING LOADS	1	83	1	8	1	224	1	XX	XX	315	315
338	503	CAR LOAD DEVICES & GRAINDOORS	1	0	0	0	0	0	0	XX	XX	0	0
339	504	FREIGHT L&D-OTHER	1	XX	XX	XX	XX	XX	XX	26828	1	26828	26828
340	505	T & YC FRINGES	1	XX	XX	XX	XX	XX	XX	161	1	161	161
341	506	T & YC TOTAL: SUM L336-340	XX	406	XX	12	XX	1688	XX	26989	XX	29095	29095
342	507	SPECIAL SERVICES ADMIN	1	19730	1	1494	1	6724	1	2005	1	29953	29953
343	508	PICKUP & DELIVERY & MARINE LH	1	5409	1	1	1	122181	1	171	1	127762	127762
344	509	LDG & UNLDG & LOCO MAR.	1	5400	1	2514	1	189891	1	50	1	197855	197855
345	510	PROTECTIVE SERVICE	1	2	1	73	1	624	1	0	0	699	699
346	511	FREIGHT L&D-SPEC. SERVICES	1	XX	XX	XX	XX	XX	XX	0	0	0	0
347	512	FRINGE BENEFITS	1	XX	XX	XX	XX	XX	XX	5272	1	5272	5272
348	513	CASUALTIES & INSURANCE	1	XX	XX	XX	XX	XX	XX	2878	1	2878	2878
349	514	JT FACILITIES-DR	1	XX	XX	XX	XX	384	1	XX	XX	384	384
350	515	JT FACILITIES-(CR)	1	XX	XX	XX	XX	118	1	XX	XX	118	118
351	516	OTHER	1	0	0	0	0	0	0	0	0	0	0
352	517	TOT SPEC SERV:(SUM L342 -351) -2.*(L350)	XX	30541	XX	4082	XX	319686	XX	10376	XX	364685	364685
353	518	AS ADMINISTRATION	1	52	1	136	1	285	1	778	1	1251	1251
354	519	CLERICAL EMPLOYEES	1	30290	1	518	1	1695	1	57	1	32560	32560
355	520	COMMUNICATIONS	1	3406	1	0	0	0	0	18	1	3424	3424
356	521	L&D CLAIMS PROCESSING	1	88	1	67	1	2220	1	43	1	2418	2418
357	522	AS FRINGES	1	XX	XX	XX	XX	XX	XX	14439	1	14439	14439
358	523	AS CASUALTIES	1	XX	XX	XX	XX	XX	XX	3728	1	3728	3728
359	524	AS JT FACILITY-DR	1	XX	XX	XX	XX	19	1	XX	XX	19	19
360	525	AS JT FACILITY-(CR)	1	XX	XX	XX	XX	0	0	XX	XX	0	0
361	526	AS OTHER	1	0	0	0	0	0	0	0	0	0	0
362	527	TOT ADMIN SUPPORT:(SUM L353-361)-2.*L360	XX	33836	XX	721	XX	4219	XX	19063	XX	57839	57839
363	528	TOTAL TRANSPORTATION: L319 +L335+L341+L352 +L362	XX	896199	XX	403433	XX	469710	XX	465665	XX	2235007	2235007
364		S&T TOTAL CARRIER OPER EXP EXCLD W&S & DEPR - ASF	1	0	0	0	0	0	0	0	0	0	0
365		S&T EQUIP DEPR - ASF	1	XX	XX	XX	XX	XX	XX	0	0	0	0
366		TOTAL TRANSP. S&T COMPANIES : SUM L364-365	XX	0	XX	0	XX	0	XX	0	XX	0	0

VARIOUS ALLOCATION PROCEDURES

RATIOS OF EMPTY TO LOADED CAR MILES - RAILROAD OWNED AND PRIVATE LINE CURRENT YEAR AVERAGES

LINE	CODE	IDENTIFICATION	MOST CURRENT TWO - YEAR AVERAGE SOURCE OF C7	EMPTY CM (7)	SOURCE OF C8	LOADED CM (8)	RATIO IF C7 /C8 =0. THEN 0. ELSE 1.0+(C7 /C8) (9)
		RAILROAD OWNED					
801		BOX 40 FOOT	A1L201C17	0	A1L201C16	0	0
802		BOX 50 FOOT	A1L202C17	5357	A1L202C16	5447	1.98348
803		BOX EQUIPPED	A1L203C17	251822	A1L203C16	242257	2.03948
804		GONDOLA PLAIN	A1L204C17	201824	A1L204C16	217536	1.92777
805		GONDOLA EQUIPPED	A1L205C17	115377	A1L205C16	129959	1.8878
806		HOPPER COVERED	A1L206C17	139954	A1L206C16	129860	2.07773
807		HOPPER OTG	A1L207C17	122627	A1L207C16	123633	1.99186
808		HOPPER OTS	A1L208C17	20798	A1L208C16	19186	2.08405
809		REFRIG MECH	A1L209C17	3657	A1L209C16	3976	1.91989
810		REFRIG NM	A1L210C17	10975	A1L210C16	13003	1.84404
811		FLAT TOFC	A1L211C17	18966	A1L211C16	125316	1.15135
812		FLAT MULTILEVEL	A1L212C17	18396	A1L212C16	29311	1.62763
813		FLAT GENERAL	A1L213C17	1789	A1L213C16	935.5	2.91288
814		FLAT OTHER	A1L214C17	40535	A1L214C16	39057	2.03783
815		ALL OTHER FC	A1L215C17	2264	A1L215C16	234759	1.00965
816		TOTAL FC	A1L216C17	954346	A1L216C16	1314238	1.72616
XXX		PRIVATELY OWNED	XX		XX		XX
817		BOX 40 FOOT	A1L217C17	0	A1L217C16	0	0
818		BOX 50 FOOT	A1L218C17	12750	A1L218C16	19185	1.66459
819		BOX EQUIPPED	A1L219C17	1820	A1L219C16	2045	1.88998
820		GONDOLA PLAIN	A1L220C17	10255	A1L220C16	9809	2.04552
821		GONDOLA EQUIPPED	A1L221C17	5132	A1L221C16	5883	1.87235
822		HOPPER COVERED	A1L222C17	184340	A1L222C16	177125	2.04074
823		HOPPER OTG	A1L223C17	9020	A1L223C16	9366	1.96306
824		HOPPER OTS	A1L224C17	56015	A1L224C16	55697	2.0057
825		REFRIG MECH	A1L225C17	635.5	A1L225C16	638.5	1.9953
826		REFRIG NM	A1L226C17	979.5	A1L226C16	1089	1.89945
827		FLAT TOFC	A1L227C17	20547	A1L227C16	251165	1.08181
828		FLAT MULTILEVEL	A1L228C17	126279	A1L228C16	227001	1.55629
829		FLAT GENERAL	A1L229C17	227.5	A1L229C16	115	2.97826
830		FLAT OTHER	A1L230C17	32478	A1L230C16	30441	2.0669
831		TANK <22,000 GAL	A1L231C17	113805	A1L231C16	140250	1.81144
832		TANK >=22,000 GAL	A1L232C17	86835	A1L232C16	79892	2.0869
833		ALL OTHER FC	A1L233C17	0	A1L233C16	0	0
834		TOTAL FREIGHT CARS	A1L235C17	661121	A1L235C16	1009705	1.65477

LINE	CODE	IDENTIFICATION	SOURCE	EXPENSE (1)	SOURCE	PERCENTAGE (2)	ALLOC A RUNNING C1*C2 (3)	ALLOC B SWITCHING C1-C3 (4)
554	909137	R'WAY MACH DEPR	B2L930C2	11010	B3L209C4	.93706	10317	692.958
555	909337	R'WAY MACH LEASES	B2L840C2	14839	B3L209C4	.93706	13905	933.9512
556	909139	PUB IMPR DEPR	B2L931C2	8385	B3L208C4	.96116	8059	325.6582
557	909339	PUB IMPR LEASES	B2L841C2	11301	B3L208C4	.96116	10862	438.9102
558	9091803	POWER GROUP DEPR	B2L935C2	1093	B3L219C4	0	0	1093
559	9093803	POWER GROUP LEASES	B2L845C2	1474	B3L219C4	0	0	1474
560	809140	WORK EQ DEPR	B2L253C2	15507	B3L209C4	.93706	14531	975.9942
561	809340	WORK EQ LEASES	B2L561C2	6864	B3L209C4	.93706	6431	432.0127
562	809137	LOCO MACH DEPR	B2L209C2	737	B3L402C2	.95687	705.2168	31.78327
563	809337	LOCO MACH LEASES	B2L512C2	509	B3L402C2	.95687	487.0493	21.95075
564	809139	OE MACH WORK DEPR	B5L441C10	107.6975	B3L209C4	.93706	100.9191	6.77837
565	809339	OE MACH WORK LEASES	B5L441C11	0	B3L209C4	.93706	0	0
566	909120	B/C PORTION DEPR	B5L435C3	259.2144	B3L225C4	0	0	259.2144
567	909320	B/C PORTION LR	B5L435C4	349.332	B3L225C4	0	0	349.332
568	8091402	B/C DEPR	B2L255C2	38	B3L225C4	0	0	38
569	8093311	B/C LR	B2L565C2	0	B3L225C4	0	0	0
570	809139	OE MACH B/C/OH DEPR	B5L435C10	163.7584	B3L225C4	0	0	163.7584
571	809339	OE MACH B/C/OH LR	B5L435C11	0	B3L225C4	0	0	0

PROPERTY ACCOUNT ADJUSTMENTS
WAY AND STRUCTURES INVESTMENT

LINE	CODE	IDENTIFICATION	SOURCE	INVESTMENT BASE (1)	BASE TIMES COST OF CAPITAL C1*A4L203C2 (2)	SOURCE	FREIGHT PORTION (3)	FREIGHT EXPENSE C2*C3 (4)	PASSENGER EXPENSE C2-C4 (5)
601	909802	RUNNING PORTION - LAND	B5L501C3	63899	8498	B3L634C3	1	8498	0
602	909802	SW PORTION - LAND	B5L501C4	145291	19323	B3L634C3	1	19323	0
603	909803	RUNNING PORTION - GRADING	B5L502C3	179185	23831	B3L619C3	1	23831	0
604	909803	SW PORTION - GRADING	B5L502C4	12035	1600	B3L620C3	1	1600	0
605	909804	RUNNING PORTION - OTHER RIGHT OF WAY	B5L503C3	2571	341.9483	B3L619C3	1	341.9483	0
606	909804	SW PORTION - OTHER RIGHT OF WAY	B5L503C4	172.6873	22.96741	B3L620C3	1	22.96741	0
607	909805	RUNNING PORTION - TUNNELS	B5L504C3	18346	2440	B3L603C3	1	2440	0
608	909805	SW PORTION - TUNNELS	B5L504C4	55.08985	7.32695	B3L604C3	0	0	7.32695
609	909806	RUNNING PORTION - BRIDGES	B5L505C3	387919	51593	B3L605C3	1	51593	0
610	909806	SW PORTION - BRIDGES	B5L505C4	22496	2992	B3L606C3	1	2992	0
611	909807	RUNNING PORTION - ELEVATED STR.	B5L506C3	55.35266	7.3619	B3L605C3	1	7.3619	0
612	909807	SW PORTION - ELEVATED STR.	B5L506C4	3.21009	.42694	B3L606C3	1	.42694	0
613	909808	RUNNING PORTION - TIES	B5L507C3	824322	109634	B3L607C3	1	109634	0
614	909808	SW PORTION - TIES	B5L507C4	78241	10406	B3L608C3	1	10406	0
615	909809	RUNNING PORTION - RAILS & OTM	B5L508C3	1262924	167968	B3L609C3	1	167968	0
616	909809	SW PORTION - RAILS & OTM	B5L508C4	97593	12979	B3L610C3	1	12979	0
617	909811	RUNNING PORTION - BALLAST	B5L509C3	419466	55789	B3L611C3	1	55789	0
618	909811	SW PORTION - BALLAST	B5L509C4	36668	4876	B3L612C3	1	4876	0
619	909813	RUNNING PORTION - FENCES	B5L510C3	1618	215.3094	B3L619C3	1	215.3094	0
620	909813	SW PORTION - FENCES	B5L510C4	108.7334	14.46154	B3L620C3	1	14.46154	0
621	909816	STATIONS & OFFICES	B5L311C3	156740	20846	B3L623C3	1	20846	0
622	909817	RUNNING PORTION - ROADWAY BUILDINGS	B5L511C3	15208	2022	B3L619C3	1	2022	0
623	909817	SW PORTION - ROADWAY BUILDINGS	B5L511C4	1021	135.8592	B3L620C3	1	135.8592	0
624	9098802	WATER & FUEL ROAD PORTION	B5L512C3	7601	1011	B3L625C3	1	1011	0
625	9098802	WATER & FUEL YARD PORTION	B5L512C4	681.7364	90.67093	B3L625C3	1	90.67093	0

LINE	CODE	IDENTIFICATION	SOURCE	INVESTMENT BASE (1)	BASE TIMES COST OF CAPITAL C1*A4L203C2 (2)	SOURCE	FREIGHT PORTION (3)	FREIGHT EXPENSE C2*C3 (4)	PASSENGER EXPENSE C2-C4 (5)
626	909820	ROAD LOCO PORTION	B5L411C13	48481	6448	B3L625C3	1	6448	0
627	909820	YARD LOCO PORTION	B5L412C13	4296	571.4775	B3L625C3	1	571.4775	0
628	909820	BOX 40' PORTION	B5L413C13	0	0	1.0	1	0	0
629	909820	BOX 50' PORTION	B5L414C13	-39.59503	-5.26614	1.0	1	-5.26614	0
630	909820	BOX EQ PORTION	B5L415C13	7733	1028	1.0	1	1028	0
631	909820	GON PLAIN PORTION	B5L416C13	7351	977.6965	1.0	1	977.6965	0
632	909820	GON EQ PORTION	B5L417C13	2999	398.8782	1.0	1	398.8782	0
633	909820	HOP COV PORTION	B5L418C13	3471	461.7177	1.0	1	461.7177	0
634	909820	HOP OTG PORTION	B5L419C13	4102	545.6545	1.0	1	545.6545	0
635	909820	HOP OTS PORTION	B5L420C13	1143	152.1145	1.0	1	152.1145	0
636	909820	REFRIG MECH PORTION	B5L421C13	-5.35653	-.71242	1.0	1	-.71242	0
637	909820	REFRIG NON-MECH PORTION	B5L422C13	192.2761	25.57273	1.0	1	25.57273	0
638	909820	FLAT TOFC PORTION	B5L423C13	557.4083	74.1353	1.0	1	74.1353	0
639	909820	FLAT MULTI PORTION	B5L424C13	665.4126	88.49988	1.0	1	88.49988	0
640	909820	FLAT GEN PORTION	B5L425C13	51.3078	6.82394	1.0	1	6.82394	0
641	909820	FLAT OTHER PORTION	B5L426C13	873.7295	116.206	1.0	1	116.206	0
642	909820	ALL OTHER FC PORTION	B5L427C13	915.3683	121.744	1.0	1	121.744	0
643	909820	CABOOSE PORTION	B5L428C13	48.60806	6.46487	1.0	1	6.46487	0
644	909820	AUTO RACKS	B5L429C13	2627	349.4885	1.0	1	349.4885	0
645	909820	MISC. ACCESS	B5L430C13	455.5619	60.58973	1.0	1	60.58973	0
646	909820	REFR. TRAILERS	B5L431C13	0	0	1.0	1	0	0
647	909820	OTHER TR/CONT. PORTION	B5L432C13	3433	456.7214	1.0	1	456.7214	0
648	909820	REFER. CONTAINER PORTION	B5L433C13	0	0	1.0	1	0	0
649	909820	OTHER CONTAINER PORTION	B5L434C13	3456	459.6725	1.0	1	459.6725	0
650	909820	B/C RTCU PORTION	B5L514C3	0	0	1.0	1	0	0
651	909820	B/C TCU PORTION	B5L514C4	7694	1023	1.0	1	1023	0
652	909820	OTHER HIGHWAYS	B5L436C13	0	0	1.0	1	0	0
653	909820	MARINE LINE HAUL	B5L437C13	2.24276	.29829	1.0	1	.29829	0
654	909820	LOCAL MARINE	B5L438C13	0	0	1.0	1	0	0
655	909820	PASSENGER FREIGHT	B5L439C13	0	0	B3L631C3	0	0	0
656	909820	COMPUTER & WP EQUIPMENT	B5L440C13	11504	1530	B3L632C3	1	1530	0
657	909820	WORK EQUIP NR RUN	B5L513C3	4741	630.6356	B3L633C3	1	630.6356	0
658	909820	WORK EQUIP NR SW	B5L513C4	318.4771	42.35745	B3L633C3	1	42.35745	0
659	909820	REFER TRAILER/CONTAINER	B5L431C13 +B5L433C13	XX	XX	1.0	1	XX	XX
660	909820	OTHER TRAILER/CONTAINER	B5L432C13 +B5L434C13	XX	XX	1.0	1	XX	XX

LINE	CODE	IDENTIFICATION	SOURCE	BASE TIMES INVESTMENT BASE (1)	BASE TIMES COST OF CAPITAL C1*A4L204C2 (2)	SOURCE	FREIGHT PORTION (3)	FREIGHT EXPENSE C2*C3 (4)	PASSENGER EXPENSE C2-C4 (5)
661	909822	STORAGE WAREHOUSES	B5L317C3	1893	251.8117	1.0	1	251.8117	0
662	909823	WHARVES & DOCKS	B5L318C3	0	0	1.0	1	0	0
663	909824	COAL PORTION	B5L515C3	59062	7855	1.0	1	7855	0
664	909824	ORE PORTION	B5L515C4	-474.8008	-63.14851	1.0	1	-63.14851	0
665	909825	TOFC/COFC	B5L320C3	148355	19731	1.0	1	19731	0
666	909826	COMMUNICATIONS	B5L321C3	131329	17466	B3L621C3	1	17466	0
667	909827	RUNNING PORTION	B5L516C3	304209	40459	B3L615C3	1	40459	0
668	909829	SW PORTION	B5L516C4	12977	1725	B3L616C3	1	1725	0
669	9098803	POWER ROAD	B5L517C3	0	0	B3L622C3	1	0	0
670	9098803	POWER YARD	B5L517C4	13375	1779	B3L622C3	1	1779	0
671	909835	MISCELLANEOUS	B5L325C3	4417	587.4779	B3L626C3	1	587.4779	0
672	909837	RUNNING PORTION	B5L518C3	94584	12579	B3L627C3	1	12579	0
673	909837	SW PORTION	B5L518C4	6352	844.9386	B3L627C3	1	844.9386	0
674	909839	RUNNING PORTION	B5L519C3	161176	21436	B3L619C3	1	21436	0
675	909839	SW PORTION	B5L519C4	6512	866.1979	B3L620C3	1	866.1979	0
676		OTHER ROAD	B5L336C3	0	0	B3L629C3	1	0	0
677	909876	INTEREST	B5L337C3	0	0	B3L634C3	1	0	0
678	909890	CONSTRUCTION	B5L339C3	0	0	B3L634C3	1	0	0
679		TOTAL WAY & STRUCTURES: SUM L601-678	XX	4795075	637744	XX	XX	637737	7.32695
680		S&T WAY & STRUCTURES ROI	B1L124C1	0	0	1.0	1	0	0

ENGINE SWITCHING MINUTES
INPUT DATA BY CAR TYPES AND CLASS OF SWITCHING, AVERAGE CAR MILES BETWEEN INTERCHANGING
ONE, TWO, THREE, FOUR, AND FIVE-YEAR PERIODS

LINE	IDENTIFICATION	SOURCE OF C1	AMOUNT (1)
101	WAY SWITCHING HOURS (CURRENT YEAR)	A1L130C1	880.6971
102	WAY SWITCHING HOURS (2 YEAR)	A1L130C6	880.6971
103	WAY SWITCHING HOURS (3 YEAR)	A1L130C7	885.3944
104	WAY SWITCHING HOURS (4 YEAR)	A1L130C8	902.0213
105	WAY SWITCHING HOURS (5 YEAR)	A1L130C9	928.361
106	YARD SWITCHING HOURS (CURRENT YEAR)	A1L132C1	2162
107	YARD SWITCHING HOURS (2 YEAR)	A1L132C6	2190
108	YARD SWITCHING HOURS (3 YEAR)	A1L132C7	2224
109	YARD SWITCHING HOURS (4 YEAR)	A1L132C8	2280
110	YARD SWITCHING HOURS (5 YEAR)	A1L132C9	2337
111	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS	B1L102C1	0
112	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS (2 YR)	B1L103C1	0
113	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS (3 YR)	B1L104C1	0
114	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS (4 YR)	B1L105C1	0
115	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS (5 YR)	B1L106C1	0
116	TOTAL SWITCHING MINUTES (CURRENT YEAR)	(L101+L106+L111)*60.0	182603
117	TOTAL SWITCHING MINUTES (2 YEAR)	(L102+L107+L112)*60.0	184258
118	TOTAL SWITCHING MINUTES (3 YEAR)	(L103+L108+L113)*60.0	186565
119	TOTAL SWITCHING MINUTES (4 YEAR)	(L104+L109+L114)*60.0	190941
120	TOTAL SWITCHING MINUTES (5 YEAR)	(L105+L110+L115)*60.0	195944

ENGINE SWITCHING MINUTES

ENGINE SWITCHING MINUTES (SEM) PER CAR TYPE, CALCULATION OF AVERAGE SWITCHING SERVICE AND TOTALS

CURRENT YEAR O&T INDUSTRY SWITCHING

LINE	CAR TYPE IDENTIFICATION	SOURCE OF C1	LOADED CARS O&T (1)	SOURCE OF C2	EMPTY/LOADED SPOTTED & PULLED RATIO (2)	TOTAL LOADED & EMPTY CARS C1*C2 (3)	DISTRIBUTION OF C3 C3/L216C3 (4)
201	BOX CAR 40 FOOT	A1L341C3	0	A1L501C5	1.8	0	0
202	BOX CAR 50 FOOT	A1L344C3	61.84	A1L502C5	1.8	111.312	.00651662
203	BOX CAR EQUIPPED	A1L345C3	587.545	A1L503C5	2	1175	.06879
204	GONDOLA PLAIN	A1L348C3	1194	A1L504C5	2	2389	.13991
205	GONDOLA EQUIPPED	A1L349C3	602.349	A1L505C5	2	1204	.07053
206	COVERED Hopper	A1L352C3	1030	A1L506C5	2	2060	.12061
207	HOPPER OT	A1L353C3	1075	A1L507C5	2	2150	.12587
208	HOPPER S/S	A1L354C3	1034	A1L508C5	2	2068	.12108
209	REFR MECHANICAL	A1L356C3	7.571	A1L509C5	2	15.142	.00088647
210	REFR NON MECHANICAL	A1L355C3	23.261	A1L510C5	2	46.52201	.00272357
211	FLAT TOFC/COFC	A1L357C3	2906	A1L511C5	1	2906	.17016
212	FLAT MULTILEVEL	A1L358C3	815.736	A1L512C5	2	1631	.09551
213	FLAT GENERAL	A1L359C3	3.035	A1L513C5	2	6.07	.00035536
214	FLAT OTHER	A1L360C3	143.005	A1L514C5	2	286.01	.01674
215	ALL OTHER CAR TYPES INCLUDING TANK	A1L363C3	515.045	A1L515C5	2	1030	.06031
216	TOTAL ALL CARS: SUM L201 -215	XX	10000	XX	XX	17081	1
217	DISTRIBUTION: L216 /L216C28	XX	XX	XX	XX	.66616	XX
218	SEM DISTRIBUTION: L116C1*L217	XX	XX	XX	XX	121642	XX

WORKTABLE B6 PART 2A (CONTINUED)

CURRENT YEAR INTERCHANGE

LINE	SOURCE OF C5	RATIO CARS INTERCH TO O&T (5)	LOADED CARS GIVEN INTERCH SW C1*C5 (6)	SOURCE OF C7	RATIO LOADED/EMPTY CM (7)	LOADED & EMPTY CARS INTERCH C6 *C7 (8)	SOURCE OF C9	INTERCH EQUATING FACTOR (9)	EQUATED CARS GIVEN INTERCH SW C8 *C9 (10)	DISTRIBUTION OF C10 C10/L216C10 (11)
201	A1L541C9	.20401	0	B3L835C3	0	0	A1L501C7	.55	0	0
202	A1L542C9	.62783	38.82502	B3L836C3	1.71309	66.51078	A1L502C7	.55	36.58093	.02038
203	A1L543C9	.58809	345.5284	B3L837C3	2.02821	700.8053	A1L503C7	.55	385.4429	.21471
204	A1L544C9	.04329	51.72653	B3L838C3	1.92921	99.79126	A1L504C7	.55	54.8852	.03057
205	A1L545C9	.24195	145.7354	B3L839C3	1.87382	273.0813	A1L505C7	.55	150.1947	.08366
206	A1L546C9	.3381	348.2685	B3L840C3	2.05021	714.025	A1L506C7	.55	392.7138	.21876
207	A1L547C9	.12586	135.3008	B3L841C3	1.98874	269.0776	A1L507C7	.55	147.9927	.08244
208	A1L548C9	.05457	56.43088	B3L842C3	2.01065	113.4626	A1L508C7	.55	62.40446	.03476
209	A1L549C9	1.06306	8.04844	B3L843C3	1.89269	15.23322	A1L509C7	.55	8.37827	.00466706
210	A1L550C9	.86982	20.23281	B3L844C3	1.84894	37.40928	A1L510C7	.55	20.5751	.01146
211	A1L551C9	.14446	419.8819	B3L845C3	1.1036	463.3802	A1L511C7	.55	254.8591	.14197
212	A1L552C9	.05081	41.44879	B3L846C3	1.5867	65.76683	A1L512C7	.55	36.17175	.02015
213	A1L553C9	.19365	.58771	B3L847C3	2.95193	1.73489	A1L513C7	.55	.95419	.00053152
214	A1L554C9	.73458	105.0488	B3L848C3	2.05442	215.8142	A1L514C7	.55	118.6978	.06612
215	A1L555C9	.308	158.6323	B3L852C3	1.43663	227.8958	A1L515C7	.55	125.3427	.06982
216	XX	XX	XX	XX	XX	3263	XX	XX	1795	1
217	XX	XX	XX	XX	XX	XX	XX	XX	.07001	XX
218	XX	XX	XX	XX	XX	XX	XX	XX	12784	XX

CURRENT YEAR INTRATERMINAL SWITCHING

LINE	SOURCE OF C12	RATIO INTRATERMINAL TO O&T (12)	LOADED & EMPTY CARS INTRATERM C3*C12 (13)	SOURCE OF C14	INTRATERMINAL EQUATED SW FACTOR (14)	EQUATED LOADED/ EMPTY CARS GIVEN INTRATERMINAL SW C13*C14 (15)	DISTRIBUTION OF C15 C15/L216C15 (16)
201	A1L501C11	.03266	0	A1L501C8	1.5	0	0
202	A1L502C11	.03266	3.63534	A1L502C8	1.5	5.45301	.00651662
203	A1L503C11	.03266	38.37727	A1L503C8	1.5	57.56591	.06879
204	A1L504C11	.03266	78.05058	A1L504C8	1.5	117.0759	.13991
205	A1L505C11	.03266	39.34424	A1L505C8	1.5	59.01635	.07053
206	A1L506C11	.03266	67.28336	A1L506C8	1.5	100.925	.12061
207	A1L507C11	.03266	70.22013	A1L507C8	1.5	105.3302	.12587
208	A1L508C11	.03266	67.54274	A1L508C8	1.5	101.3141	.12108
209	A1L509C11	.03266	.49452	A1L509C8	1.5	.74178	.00088647
210	A1L510C11	.03266	1.51936	A1L510C8	1.5	2.27904	.00272357
211	A1L511C11	.03266	94.92568	A1L511C8	1.5	142.3885	.17016
212	A1L512C11	.03266	53.28225	A1L512C8	1.5	79.92337	.09551
213	A1L513C11	.03266	.19824	A1L513C8	1.5	.29736	.00035536
214	A1L514C11	.03266	9.3408	A1L514C8	1.5	14.0112	.01674
215	A1L515C11	.03266	33.64171	A1L515C8	1.5	50.46257	.06031
216	XX	XX	557.8562	XX	XX	836.7843	1
217	XX	XX	XX	XX	XX	.03263	XX
218	XX	XX	XX	XX	XX	5959	XX

WORKTABLE B6 PART 2A (CONTINUED)

CURRENT YEAR INTERTERMINAL SWITCHING

LINE	SOURCE OF C17	RATIO INTERTERMINAL TO O&T (17)	LOADED & EMPTY CARS INTERTERM C3*C17 (18)	SOURCE OF C19	INTERTERMINAL EQUATED SW FACTOR (19)	EQUATED LOADED/ EMPTY CARS GIVEN INTERTERMINAL SW C18*C19 (20)	DISTRIBUTION OF C15 C20/L216C20 (21)
201	A1L521C14	.0467	0	A1L501C9	1.2	0	0
202	A1L522C14	.0467	5.19872	A1L502C9	1.2	6.23846	.00651662
203	A1L523C14	.0467	54.88141	A1L503C9	1.2	65.8577	.06879
204	A1L524C14	.0467	111.6162	A1L504C9	1.2	133.9395	.13991
205	A1L525C14	.0467	56.26422	A1L505C9	1.2	67.51707	.07053
206	A1L526C14	.0467	96.21856	A1L506C9	1.2	115.4623	.12061
207	A1L527C14	.0467	100.4183	A1L507C9	1.2	120.502	.12587
208	A1L528C14	.0467	96.58949	A1L508C9	1.2	115.9074	.12108
209	A1L529C14	.0467	.70719	A1L509C9	1.2	.84863	.00088647
210	A1L530C14	.0467	2.17276	A1L510C9	1.2	2.60732	.00272357
211	A1L531C14	.0467	135.7485	A1L511C9	1.2	162.8982	.17016
212	A1L532C14	.0467	76.19627	A1L512C9	1.2	91.43553	.09551
213	A1L533C14	.0467	.28349	A1L513C9	1.2	.34019	.00035536
214	A1L534C14	.0467	13.35781	A1L514C9	1.2	16.02938	.01674
215	A1L535C14	.0467	48.10933	A1L515C9	1.2	57.7312	.06031
216	XX	XX	797.7623	XX	XX	957.3148	1
217	XX	XX	XX	XX	XX	.03733	XX
218	XX	XX	XX	XX	XX	6817	XX

CURRENT YEAR INTERTRAIN/INTRATRAIN SWITCHING

LINE	SOURCE OF C22	LOADED & EMPTY CAR MILES (22)	SOURCE OF C23	AVERAGE LINEHAULMILES BETWEEN I&I SWITCHES (23)	NUMBER I&I SWITCHES LOADED & EMPTY C22/C23 (24)	SOURCE OF C25	I&I SW EQUATING FACTOR (25)	EQUATED CARS GIVEN I&I SWITCHING C24*C25 (26)	DISTRIBUTION OF C26 C26/L216C26 (27)	TOTAL L/E C3+C10+C15 +C20+C26 (28)
201	A1L236C3	0	A1L561C1	200	0	A1L501C10	.25	0	0	0
202	A1L237C3	46483	A1L562C1	200	232.415	A1L502C10	.25	58.10375	.01169	217.6882
203	A1L238C3	488268	A1L563C1	200	2441	A1L503C10	.25	610.335	.12278	2294
204	A1L239C3	438322	A1L564C1	200	2191	A1L504C10	.25	547.9026	.11022	3243
205	A1L240C3	248423	A1L565C1	200	1242	A1L505C10	.25	310.5288	.06247	1791
206	A1L241C3	655517	A1L566C1	200	3277	A1L506C10	.25	819.3963	.16484	3488
207	A1L242C3	261127	A1L567C1	200	1305	A1L507C10	.25	326.4088	.06566	2850
208	A1L243C3	162577	A1L568C1	200	812.885	A1L508C10	.25	203.2213	.04088	2550
209	A1L244C3	9013	A1L569C1	200	45.065	A1L509C10	.25	11.26625	.0022664	36.37694
210	A1L245C3	27858	A1L570C1	200	139.29	A1L510C10	.25	34.8225	.00700513	106.806
211	A1L246C3	416888	A1L571C1	200	2084	A1L511C10	.25	521.11	.10483	3987
212	A1L247C3	402181	A1L572C1	200	2010	A1L512C10	.25	502.7263	.10113	2341
213	A1L248C3	2825	A1L573C1	200	14.125	A1L513C10	.25	3.53125	.00071037	11.19299
214	A1L249C3	147230	A1L574C1	200	736.15	A1L514C10	.25	184.0375	.03702	618.7859
215	A1L253C3	670087	A1L575C1	200	3350	A1L515C10	.25	837.6088	.1685	2101
216	XX	XX	XX	XX	19883	XX	XX	4970	1	25641
217	XX	XX	XX	XX	XX	XX	XX	.19387	XX	XX
218	XX	XX	XX	XX	XX	XX	XX	35400	XX	XX

WORKTABLE B6 PART 2A (CONTINUED)

CURRENT YEAR DISTRIBUTION OF SWITCH ENGINE MINUTES BY CAR TYPE

CALCULATION OF SEM BY CAR TYPE AND CLASS

LINE	O & T SW L218C3 *C4 (29)	INTERCHANGE SW L218C10 *C11 (30)	INTRATERMINAL SW L218C15 *C16 (31)	INTERTERMINAL SW L218C20 *C21 (32)	I & I SW L218C26 *C27 (33)	TOTAL SEM C29+C30+C31 +C32+C33 (34)	SEM PER CAR O&T C29/C3 (35)	INTER-CHANGE C30/C8 (36)	INTRA-TERMINAL C31/C13 (37)	INTER-TERMINAL C32/C18 (38)	I & I C33/C24 (39)
201	0	0	0	0	0	0	0	0	0	0	0
202	792.6965	260.5072	38.83301	44.42652	413.7796	1550	7.12139	3.91677	10.68209	8.54567	1.78035
203	8368	2744	409.9494	468.9985	4346	16338	7.12139	3.91677	10.68209	8.54567	1.78035
204	17019	390.859	833.7433	953.8355	3901	23099	7.12139	3.91677	10.68209	8.54567	1.78035
205	8579	1069	420.2787	480.8156	2211	12761	7.12139	3.91677	10.68209	8.54567	1.78035
206	14671	2796	718.7268	822.2522	5835	24844	7.12139	3.91677	10.68209	8.54567	1.78035
207	15311	1053	750.0977	858.1418	2324	20298	7.12139	3.91677	10.68209	8.54567	1.78035
208	14727	444.4067	721.4976	825.4221	1447	18166	7.12139	3.91677	10.68209	8.54567	1.78035
209	107.8321	59.66497	5.28253	6.04343	80.23139	259.0545	7.12139	3.91677	10.68209	8.54567	1.78035
210	331.3015	146.5234	16.22996	18.56773	247.9847	760.6073	7.12139	3.91677	10.68209	8.54567	1.78035
211	20698	1814	1014	1160	3711	28398	7.12139	3.91677	10.68209	8.54567	1.78035
212	11618	257.5933	569.1657	651.1483	3580	16676	7.12139	3.91677	10.68209	8.54567	1.78035
213	43.22685	6.79515	2.11762	2.42264	25.14742	79.70969	7.12139	3.91677	10.68209	8.54567	1.78035
214	2036	845.2939	99.77928	114.1515	1310	4406	7.12139	3.91677	10.68209	8.54567	1.78035
215	7335	892.6146	359.3638	411.1265	5964	14963	7.12139	3.91677	10.68209	8.54567	1.78035
216	121642	12784	5959	6817	35400	XX	XX	XX	XX	XX	XX
217	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
218	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX

MOST CURRENT TWO YEARS - O & T INDUSTRY SWITCHING

LINE	CAR TYPE IDENTIFICATION	SOURCE OF C1	LOADED CARS O&T (1)	SOURCE OF C2	EMPTY/LOADED SPOTTED & PULLED RATIO (2)	TOTAL LOADED & EMPTY CARS C1*C2 (3)	DISTRIBUTION OF C3 C3/L236C3 (4)
221	BOX CAR 40 FOOT	A1L341C16	0	A1L501C5	1.8	0	0
222	BOX CAR 50 FOOT	A1L344C16	56.459	A1L502C5	1.8	101.6262	.00596351
223	BOX CAR EQUIPPED	A1L345C16	600.319	A1L503C5	2	1200	.07045
224	GONDOLA PLAIN	A1L348C16	1210	A1L504C5	2	2421	.14207
225	GONDOLA EQUIPPED	A1L349C16	623.613	A1L505C5	2	1247	.07319
226	COVERED HOPPER	A1L352C16	998.16	A1L506C5	2	1996	.11715
227	HOPPER OT	A1L353C16	1101	A1L507C5	2	2203	.12931
228	HOPPER S/S	A1L354C16	996.049	A1L508C5	2	1992	.1169
229	REFR MECHANICAL	A1L356C16	7.5085	A1L509C5	2	15.017	.00088121
230	REFR NON MECHANICAL	A1L355C16	22.225	A1L510C5	2	44.45001	.00260836
231	FLAT TOFC/COFC	A1L357C16	2851	A1L511C5	1	2851	.1673
232	FLAT MULTILEVEL	A1L358C16	827.27	A1L512C5	2	1654	.09709
233	FLAT GENERAL	A1L359C16	2.597	A1L513C5	2	5.194	.00030479
234	FLAT OTHER	A1L360C16	140.483	A1L514C5	2	280.965	.01649
235	ALL OTHER CAR TYPES INCLUDING TANK	A1L363C16	513.774	A1L515C5	2	1027	.0603
236	TOTAL ALL CARS: SUM L221 -235	XX	9951	XX	XX	17041	1
237	DISTRIBUTION: L236 /L236C28	XX	XX	XX	XX	.66826	XX
238	SEM DISTRIBUTION: L117C1 *L237	XX	XX	XX	XX	123132	XX

WORKTABLE B6 PART 2B (CONTINUED)

MOST CURRENT TWO YEARS - INTERCHANGE

LINE	SOURCE OF C5	RATIO CARS INTERCH TO O&T (5)	LOADED CARS GIVEN INTERCH SW C1*C5 (6)	SOURCE OF C7	RATIO LOADED/EMPTY CM (7)	LOADED & EMPTY CARS INTERCH C6 *C7 (8)	SOURCE OF C9	INTERCH EQUATING FACTOR (9)	EQUATED CARS GIVEN INTERCH SW C8 *C9 (10)	DISTRIBUTION OF C10 C10/L236C10 (11)
221	A1L541C54	.20013	0	B3L835C9	0	0	A1L501C7	.55	0	0
222	A1L542C54	.62139	35.08278	B3L836C9	1.73511	60.87235	A1L502C7	.55	33.47979	.01918
223	A1L543C54	.58579	351.663	B3L837C9	2.03823	716.7706	A1L503C7	.55	394.2238	.22583
224	A1L544C54	.04193	50.76135	B3L838C9	1.93285	98.11425	A1L504C7	.55	53.96284	.03091
225	A1L545C54	.22147	138.1095	B3L839C9	1.88713	260.6306	A1L505C7	.55	143.3468	.08212
226	A1L546C54	.34258	341.9469	B3L840C9	2.05638	703.174	A1L506C7	.55	386.7457	.22155
227	A1L547C54	.11391	125.5047	B3L841C9	1.98983	249.733	A1L507C7	.55	137.3532	.07868
228	A1L548C54	.04733	47.14203	B3L842C9	2.02577	95.49907	A1L508C7	.55	52.52449	.03009
229	A1L549C54	1.05848	7.94762	B3L843C9	1.93033	15.34152	A1L509C7	.55	8.43784	.00483357
230	A1L550C54	.84764	18.83872	B3L844C9	1.84832	34.82005	A1L510C7	.55	19.15103	.01097
231	A1L551C54	.1422	405.4027	B3L845C9	1.10495	447.9516	A1L511C7	.55	246.3734	.14113
232	A1L552C54	.04431	36.6594	B3L846C9	1.56445	57.35178	A1L512C7	.55	31.54348	.01807
233	A1L553C54	.17395	.45176	B3L847C9	2.92004	1.31916	A1L513C7	.55	.72554	.00041562
234	A1L554C54	.71009	99.75455	B3L848C9	2.05056	204.5529	A1L514C7	.55	112.5041	.06445
235	A1L555C54	.30665	157.5504	B3L852C9	1.44604	227.8244	A1L515C7	.55	125.3034	.07178
236	XX	XX	XX	XX	XX	3173	XX	XX	1745	1
237	XX	XX	XX	XX	XX	XX	XX	XX	.06845	XX
238	XX	XX	XX	XX	XX	XX	XX	XX	12613	XX

MOST CURRENT TWO YEARS - INTRATERMINAL SWITCHING

LINE	SOURCE OF C12	RATIO INTRATERMINAL TO O&T (12)	LOADED & EMPTY CARS INTRATERM C3*C12 (13)	SOURCE OF C14	INTRATERMINAL EQUATED SW FACTOR (14)	EQUATED LOADED/ EMPTY CARS GIVEN INTRATERMINAL SW C13*C14 (15)	DISTRIBUTION OF C15 C15/L236C15 (16)
221	A1L501C11	.03266	0	A1L501C8	1.5	0	0
222	A1L502C11	.03266	3.31901	A1L502C8	1.5	4.97852	.00596351
223	A1L503C11	.03266	39.21164	A1L503C8	1.5	58.81746	.07045
224	A1L504C11	.03266	79.06986	A1L504C8	1.5	118.6048	.14207
225	A1L505C11	.03266	40.73316	A1L505C8	1.5	61.09974	.07319
226	A1L506C11	.03266	65.19779	A1L506C8	1.5	97.79668	.11715
227	A1L507C11	.03266	71.96804	A1L507C8	1.5	107.9521	.12931
228	A1L508C11	.03266	65.0599	A1L508C8	1.5	97.58985	.1169
229	A1L509C11	.03266	.49044	A1L509C8	1.5	.73566	.00088121
230	A1L510C11	.03266	1.45169	A1L510C8	1.5	2.17754	.00260836
231	A1L511C11	.03266	93.11147	A1L511C8	1.5	139.6672	.1673
232	A1L512C11	.03266	54.03559	A1L512C8	1.5	81.05339	.09709
233	A1L513C11	.03266	.16963	A1L513C8	1.5	.25445	.00030479
234	A1L514C11	.03266	9.17604	A1L514C8	1.5	13.76406	.01649
235	A1L515C11	.03266	33.55869	A1L515C8	1.5	50.33804	.0603
236	XX	XX	556.5529	XX	XX	834.8295	1
237	XX	XX	XX	XX	XX	.03274	XX
238	XX	XX	XX	XX	XX	6032	XX

WORKTABLE B6 PART 2B (CONTINUED)

MOST CURRENT TWO YEARS - INTERTERMINAL SWITCHING

LINE	SOURCE OF C17	RATIO INTERTERMINAL TO O&T (17)	LOADED & EMPTY CARS INTERTERM C3*C17 (18)	SOURCE OF C19	INTERTERMINAL EQUATED SW FACTOR (19)	EQUATED LOADED/ EMPTY CARS GIVEN INTERTERMINAL SW C18*C19 (20)	DISTRIBUTION OF C15 C20/L236C20 (21)
221	A1L521C14	.0467	0	A1L501C9	1.2	0	0
222	A1L522C14	.0467	4.74635	A1L502C9	1.2	5.69562	.00596351
223	A1L523C14	.0467	56.0746	A1L503C9	1.2	67.28952	.07045
224	A1L524C14	.0467	113.0739	A1L504C9	1.2	135.6886	.14207
225	A1L525C14	.0467	58.25045	A1L505C9	1.2	69.90055	.07319
226	A1L526C14	.0467	93.23609	A1L506C9	1.2	111.8833	.11715
227	A1L527C14	.0467	102.9179	A1L507C9	1.2	123.5015	.12931
228	A1L528C14	.0467	93.03891	A1L508C9	1.2	111.6467	.1169
229	A1L529C14	.0467	.70135	A1L509C9	1.2	.84162	.00088121
230	A1L530C14	.0467	2.07599	A1L510C9	1.2	2.49119	.00260836
231	A1L531C14	.0467	133.154	A1L511C9	1.2	159.7849	.1673
232	A1L532C14	.0467	77.27359	A1L512C9	1.2	92.72831	.09709
233	A1L533C14	.0467	.24258	A1L513C9	1.2	.2911	.00030479
234	A1L534C14	.0467	13.12219	A1L514C9	1.2	15.74663	.01649
235	A1L535C14	.0467	47.9906	A1L515C9	1.2	57.58872	.0603
236	XX	XX	795.8985	XX	XX	955.0782	1
237	XX	XX	XX	XX	XX	.03745	XX
238	XX	XX	XX	XX	XX	6900	XX

MOST CURRENT TWO YEARS - INTERTRAIN/INTRATRAIN SWITCHING

LINE	SOURCE OF C22	LOADED & EMPTY CAR MILES (22)	SOURCE OF C23	AVERAGE LINEHAULMILES BETWEEN I&I SWITCHES (23)	NUMBER I&I SWITCHES LOADED & EMPTY C22/C23 (24)	SOURCE OF C25	I&I SW EQUATING FACTOR (25)	EQUATED CARS GIVEN I&I SWITCHING C24*C25 (26)	DISTRIBUTION OF C26 C26/L236C26 (27)	TOTAL L/E C3+C10+C15 +C20+C26 (28)
221	A1L236C18	0	A1L561C1	200	0	A1L501C10	.25	0	0	0
222	A1L237C18	42740	A1L562C1	200	213.7	A1L502C10	.25	53.425	.01085	199.2051
223	A1L238C18	497945	A1L563C1	200	2489	A1L503C10	.25	622.4313	.1264	2343
224	A1L239C18	439425	A1L564C1	200	2197	A1L504C10	.25	549.2819	.11155	3278
225	A1L240C18	256352	A1L565C1	200	1281	A1L505C10	.25	320.4406	.06507	1842
226	A1L241C18	631280	A1L566C1	200	3156	A1L506C10	.25	789.1	.16025	3381
227	A1L242C18	264646	A1L567C1	200	1323	A1L507C10	.25	330.8081	.06718	2903
228	A1L243C18	151697	A1L568C1	200	758.485	A1L508C10	.25	189.6213	.03851	2443
229	A1L244C18	8907	A1L569C1	200	44.5375	A1L509C10	.25	11.13438	.00226113	36.1665
230	A1L245C18	26047	A1L570C1	200	130.2375	A1L510C10	.25	32.55938	.00661203	100.8291
231	A1L246C18	415995	A1L571C1	200	2079	A1L511C10	.25	519.9938	.1056	3916
232	A1L247C18	400988	A1L572C1	200	2004	A1L512C10	.25	501.235	.10179	2361
233	A1L248C18	3067	A1L573C1	200	15.3375	A1L513C10	.25	3.83438	.00077867	10.29945
234	A1L249C18	142512	A1L574C1	200	712.56	A1L514C10	.25	178.14	.03618	601.1198
235	A1L253C18	657806	A1L575C1	200	3289	A1L515C10	.25	822.2581	.16698	2083
236	XX	XX	XX	XX	19697	XX	XX	4924	1	25501
237	XX	XX	XX	XX	XX	XX	XX	.1931	XX	XX
238	XX	XX	XX	XX	XX	XX	XX	35580	XX	XX

WORKTABLE B6 PART 2B (CONTINUED)

MOST CURRENT TWO YEARS - DISTRIBUTION OF SWITCH ENGINE MINUTES BY CAR TYPE CALCULATION OF SEM BY CAR TYPE AND CLASS

LINE	O & T SW L238C3 *C4 (29)	INTERCHANGE SW L238C10 *C11 (30)	INTRATERMINAL SW L238C15 *C16 (31)	INTERTERMINAL SW L238C20 *C21 (32)	I & I SW L238C26 *C27 (33)	TOTAL SEM C29+C30+C31 +C32+C33 (34)	SEM PER CAR O&T C29/C3 (35)	INTER-CHANGE C30/C8 (36)	INTRA-TERMINAL C31/C13 (37)	INTER-TERMINAL C32/C18 (38)	I & I C33/C24 (39)
221	0	0	0	0	0	0	0	0	0	0	0
222	734.2998	241.9081	35.97225	41.15369	386.0222	1439	7.2255	3.97402	10.83825	8.6706	1.80637
223	8675	2848	424.9854	486.2002	4497	16932	7.2255	3.97402	10.83825	8.6706	1.80637
224	17493	389.9082	856.9787	980.4176	3968	23689	7.2255	3.97402	10.83825	8.6706	1.80637
225	9011	1035	441.476	505.0662	2315	13309	7.2255	3.97402	10.83825	8.6706	1.80637
226	14424	2794	706.6296	808.4125	5701	24435	7.2255	3.97402	10.83825	8.6706	1.80637
227	15922	992.4448	780.0072	892.3594	2390	20977	7.2255	3.97402	10.83825	8.6706	1.80637
228	14393	379.5155	705.1352	806.7028	1370	17655	7.2255	3.97402	10.83825	8.6706	1.80637
229	108.5053	60.96757	5.31551	6.08116	80.45139	261.3209	7.2255	3.97402	10.83825	8.6706	1.80637
230	321.1734	138.3757	15.7338	18.0001	235.2577	728.5406	7.2255	3.97402	10.83825	8.6706	1.80637
231	20600	1780	1009	1154	3757	28301	7.2255	3.97402	10.83825	8.6706	1.80637
232	11954	227.9173	585.651	670.0081	3621	17060	7.2255	3.97402	10.83825	8.6706	1.80637
233	37.52923	5.24235	1.8385	2.10332	27.70526	74.41867	7.2255	3.97402	10.83825	8.6706	1.80637
234	2030	812.8978	99.45214	113.7772	1287	4343	7.2255	3.97402	10.83825	8.6706	1.80637
235	7424	905.3794	363.7173	416.1071	5941	15050	7.2255	3.97402	10.83825	8.6706	1.80637
236	123132	12613	6032	6900	35580	XX	XX	XX	XX	XX	XX
237	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
238	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX

MOST CURRENT THREE YEARS - O & T INDUSTRY SWITCHING

LINE	CAR TYPE IDENTIFICATION	SOURCE OF C1	LOADED CARS O&T (1)	SOURCE OF C2	EMPTY/LOADED SPOTTED & PULLED RATIO (2)	TOTAL LOADED & EMPTY CARS C1*C2 (3)	DISTRIBUTION OF C3 C3/L256C3 (4)
241	BOX CAR 40 FOOT	A1L341C17	0	A1L501C5	1.8	0	0
242	BOX CAR 50 FOOT	A1L344C17	56.65867	A1L502C5	1.8	101.9856	.00599709
243	BOX CAR EQUIPPED	A1L345C17	600.063	A1L503C5	2	1200	.07057
244	GONDOLA PLAIN	A1L348C17	1195	A1L504C5	2	2391	.14062
245	GONDOLA EQUIPPED	A1L349C17	620.324	A1L505C5	2	1240	.07295
246	COVERED HOPPER	A1L352C17	987.85	A1L506C5	2	1975	.11618
247	HOPPER OT	A1L353C17	1179	A1L507C5	2	2359	.13873
248	HOPPER S/S	A1L354C17	987.859	A1L508C5	2	1975	.11618
249	REFR MECHANICAL	A1L356C17	7.24767	A1L509C5	2	14.49533	.00085237
250	REFR NON MECHANICAL	A1L355C17	21.665	A1L510C5	2	43.33	.00254795
251	FLAT TOFC/COFC	A1L357C17	2779	A1L511C5	1	2779	.16343
252	FLAT MULTILEVEL	A1L358C17	809.24	A1L512C5	2	1618	.09517
253	FLAT GENERAL	A1L359C17	2.474	A1L513C5	2	4.948	.00029096
254	FLAT OTHER	A1L360C17	136.362	A1L514C5	2	272.724	.01604
255	ALL OTHER CAR TYPES	A1L363C17	513.968	A1L515C5	2	1027	.06045
256	TOTAL ALL CARS: SUM L241 -255	XX	9898	XX	XX	17005	1
257	DISTRIBUTION: L256 /L256C28	XX	XX	XX	XX	.66739	XX
258	SEM DISTRIBUTION: L118C1*L257	XX	XX	XX	XX	124512	XX

WORKTABLE B6 PART 2C (CONTINUED)

MOST CURRENT THREE YEARS - INTERCHANGE

LINE	SOURCE OF C5	RATIO CARS INTERCH TO O&T (5)	LOADED CARS GIVEN INTERCH SW C1*C5 (6)	SOURCE OF C7	RATIO LOADED/EMPTY CM (7)	LOADED & EMPTY CARS INTERCH C6 *C7 (8)	SOURCE OF C9	INTERCH EQUATING FACTOR (9)	EQUATED CARS GIVEN INTERCH SW C8 *C9 (10)	DISTRIBUTION OF C10 C10/L256C10 (11)
241	A1L541C63	.19967	0	B3L835C15	0	0	A1L501C7	.55	0	0
242	A1L542C63	.6199	35.12278	B3L836C15	1.73957	61.09838	A1L502C7	.55	33.60411	.01936
243	A1L543C63	.58125	348.784	B3L837C15	2.04971	714.9066	A1L503C7	.55	393.1987	.22652
244	A1L544C63	.0413	49.37833	B3L838C15	1.94276	95.9301	A1L504C7	.55	52.76155	.0304
245	A1L545C63	.21613	134.0702	B3L839C15	1.90669	255.6299	A1L505C7	.55	140.5965	.081
246	A1L546C63	.34749	343.2689	B3L840C15	2.06805	709.899	A1L506C7	.55	390.4444	.22493
247	A1L547C63	.10265	121.0853	B3L841C15	1.99796	241.9236	A1L507C7	.55	133.058	.07665
248	A1L548C63	.04342	42.89514	B3L842C15	2.02644	86.9246	A1L508C7	.55	47.80853	.02754
249	A1L549C63	1.03647	7.51202	B3L843C15	1.94691	14.62519	A1L509C7	.55	8.04386	.00463393
250	A1L550C63	.85392	18.50026	B3L844C15	1.85394	34.29841	A1L510C7	.55	18.86412	.01087
251	A1L551C63	.14366	399.2547	B3L845C15	1.1089	442.7338	A1L511C7	.55	243.5036	.14028
252	A1L552C63	.05216	42.20726	B3L846C15	1.58183	66.76456	A1L512C7	.55	36.72051	.02115
253	A1L553C63	.22325	.55233	B3L847C15	2.87092	1.5857	A1L513C7	.55	.87214	.00050242
254	A1L554C63	.7099	96.80372	B3L848C15	2.0483	198.2828	A1L514C7	.55	109.0556	.06283
255	A1L555C63	.30968	159.1632	B3L852C15	1.45452	231.5062	A1L515C7	.55	127.3284	.07335
256	XX	XX	XX	XX	XX	3156	XX	XX	1735	1
257	XX	XX	XX	XX	XX	XX	XX	XX	.06812	XX
258	XX	XX	XX	XX	XX	XX	XX	XX	12709	XX

MOST CURRENT THREE YEARS - INTRATERMINAL SWITCHING

LINE	SOURCE OF C12	RATIO INTRATERMINAL TO O&T (12)	LOADED & EMPTY CARS INTRATERM C3*C12 (13)	SOURCE OF C14	INTRATERMINAL EQUATED SW FACTOR (14)	EQUATED LOADED/ EMPTY CARS GIVEN INTRATERMINAL SW C13*C14 (15)	DISTRIBUTION OF C15 C15/L256C15 (16)
241	A1L501C11	.03266	0	A1L501C8	1.5	0	0
242	A1L502C11	.03266	3.33075	A1L502C8	1.5	4.99612	.00599709
243	A1L503C11	.03266	39.1949	A1L503C8	1.5	58.79235	.07057
244	A1L504C11	.03266	78.10102	A1L504C8	1.5	117.1515	.14062
245	A1L505C11	.03266	40.51835	A1L505C8	1.5	60.77753	.07295
246	A1L506C11	.03266	64.52442	A1L506C8	1.5	96.78663	.11618
247	A1L507C11	.03266	77.04764	A1L507C8	1.5	115.5715	.13873
248	A1L508C11	.03266	64.525	A1L508C8	1.5	96.78751	.11618
249	A1L509C11	.03266	.4734	A1L509C8	1.5	.7101	.00085237
250	A1L510C11	.03266	1.41511	A1L510C8	1.5	2.12267	.00254795
251	A1L511C11	.03266	90.76539	A1L511C8	1.5	136.1481	.16343
252	A1L512C11	.03266	52.85792	A1L512C8	1.5	79.28688	.09517
253	A1L513C11	.03266	.1616	A1L513C8	1.5	.2424	.00029096
254	A1L514C11	.03266	8.90689	A1L514C8	1.5	13.36034	.01604
255	A1L515C11	.03266	33.57134	A1L515C8	1.5	50.35702	.06045
256	XX	XX	555.3938	XX	XX	833.0906	1
257	XX	XX	XX	XX	XX	.03269	XX
258	XX	XX	XX	XX	XX	6099	XX

WORKTABLE B6 PART 2C (CONTINUED)

MOST CURRENT THREE YEARS - INTERTERMINAL SWITCHING

LINE	SOURCE OF C17	RATIO INTERTERMINAL TO O&T (17)	LOADED & EMPTY CARS INTERTERM C3*C17 (18)	SOURCE OF C19	INTERTERMINAL EQUATED SW FACTOR (19)	EQUATED LOADED/ EMPTY CARS GIVEN INTERTERMINAL SW C18*C19 (20)	DISTRIBUTION OF C15 C20/L256C20 (21)
241	A1L521C14	.0467	0	A1L501C9	1.2	0	0
242	A1L522C14	.0467	4.76314	A1L502C9	1.2	5.71576	.00599709
243	A1L523C14	.0467	56.05066	A1L503C9	1.2	67.26079	.07057
244	A1L524C14	.0467	111.6884	A1L504C9	1.2	134.026	.14062
245	A1L525C14	.0467	57.94326	A1L505C9	1.2	69.53192	.07295
246	A1L526C14	.0467	92.27313	A1L506C9	1.2	110.7278	.11618
247	A1L527C14	.0467	110.182	A1L507C9	1.2	132.2184	.13873
248	A1L528C14	.0467	92.27397	A1L508C9	1.2	110.7288	.11618
249	A1L529C14	.0467	.67699	A1L509C9	1.2	.81239	.00085237
250	A1L530C14	.0467	2.02368	A1L510C9	1.2	2.42842	.00254795
251	A1L531C14	.0467	129.799	A1L511C9	1.2	155.7588	.16343
252	A1L532C14	.0467	75.58946	A1L512C9	1.2	90.70736	.09517
253	A1L533C14	.0467	.23109	A1L513C9	1.2	.27731	.00029096
254	A1L534C14	.0467	12.7373	A1L514C9	1.2	15.28476	.01604
255	A1L535C14	.0467	48.0087	A1L515C9	1.2	57.61044	.06045
256	XX	XX	794.2407	XX	XX	953.0889	1
257	XX	XX	XX	XX	XX	.0374	XX
258	XX	XX	XX	XX	XX	6978	XX

MOST CURRENT THREE YEARS - INTERTRAIN/INTRATRAIN SWITCHING

LINE	SOURCE OF C22	LOADED & EMPTY CAR MILES (22)	SOURCE OF C23	AVERAGE LINEHAULMILES BETWEEN I&I SWITCHES (23)	NUMBER I&I SWITCHES LOADED & EMPTY C22/C23 (24)	SOURCE OF C25	I&I SW EQUATING FACTOR (25)	EQUATED CARS GIVEN I&I SWITCHING C24*C25 (26)	DISTRIBUTION OF C26 C26/L256C26 (27)	TOTAL L/E C3+C10+C15 +C20+C26 (28)
241	A1L236C21	0	A1L561C1	200	0	A1L501C10	.25	0	0	0
242	A1L237C21	43345	A1L562C1	200	216.7267	A1L502C10	.25	54.18167	.01094	200.4833
243	A1L238C21	505090	A1L563C1	200	2525	A1L503C10	.25	631.3634	.12747	2350
244	A1L239C21	446895	A1L564C1	200	2234	A1L504C10	.25	558.6188	.11278	3253
245	A1L240C21	256827	A1L565C1	200	1284	A1L505C10	.25	321.0346	.06481	1832
246	A1L241C21	629053	A1L566C1	200	3145	A1L506C10	.25	786.3167	.15875	3359
247	A1L242C21	283305	A1L567C1	200	1416	A1L507C10	.25	354.1317	.0715	3094
248	A1L243C21	153851	A1L568C1	200	769.255	A1L508C10	.25	192.3138	.03883	2423
249	A1L244C21	8360	A1L569C1	200	41.80333	A1L509C10	.25	10.45083	.00210994	34.51252
250	A1L245C21	25268	A1L570C1	200	126.34	A1L510C10	.25	31.585	.00637677	98.33022
251	A1L246C21	414873	A1L571C1	200	2074	A1L511C10	.25	518.5917	.1047	3833
252	A1L247C21	400895	A1L572C1	200	2004	A1L512C10	.25	501.1188	.10117	2326
253	A1L248C21	3225	A1L573C1	200	16.125	A1L513C10	.25	4.03125	.00081388	10.37109
254	A1L249C21	141295	A1L574C1	200	706.4783	A1L514C10	.25	176.6196	.03566	587.0442
255	A1L253C21	650221	A1L575C1	200	3251	A1L515C10	.25	812.7771	.16409	2076
256	XX	XX	XX	XX	19812	XX	XX	4953	1	25481
257	XX	XX	XX	XX	XX	XX	XX	.19439	XX	XX
258	XX	XX	XX	XX	XX	XX	XX	36265	XX	XX

WORKTABLE B6 PART 2C (CONTINUED)

MOST CURRENT THREE YEARS-DISTRIBUTION OF SWITCH ENGINE MINUTES BY CAR TYPES CALCULATION OF SEM BY CAR TYPE AND CLASS

LINE	O & T SW L258C3 *C4 (29)	INTERCHANGE SW L258C10 *C11 (30)	INTRATERMINAL SW L258C15 *C16 (31)	INTERTERMINAL SW L258C20 *C21 (32)	I & I SW L258C26 *C27 (33)	TOTAL SEM C29+C30+C31 +C32+C33 (34)	SEM PER CAR O&T C29/C3 (35)	INTER-CHANGE C30/C8 (36)	INTRA-TERMINAL C31/C13 (37)	INTER-TERMINAL C32/C18 (38)	I & I C33/C24 (39)
241	0	0	0	0	0	0	0	0	0	0	0
242	746.7127	246.0408	36.58034	41.84937	396.7045	1467	7.32175	4.02696	10.98262	8.7861	1.83044
243	8787	2878	430.4627	492.4665	4622	17211	7.32175	4.02696	10.98262	8.7861	1.83044
244	17509	386.3067	857.754	981.3047	4090	23824	7.32175	4.02696	10.98262	8.7861	1.83044
245	9083	1029	444.9977	509.0951	2350	13417	7.32175	4.02696	10.98262	8.7861	1.83044
246	14465	2858	708.6472	810.7206	5757	24600	7.32175	4.02696	10.98262	8.7861	1.83044
247	17273	974.2169	846.185	968.0694	2592	22654	7.32175	4.02696	10.98262	8.7861	1.83044
248	14465	350.0419	708.6536	810.728	1408	17743	7.32175	4.02696	10.98262	8.7861	1.83044
249	106.1312	58.89509	5.19921	5.9481	76.51835	252.6919	7.32175	4.02696	10.98262	8.7861	1.83044
250	317.2513	138.1183	15.54167	17.78029	231.2574	719.9489	7.32175	4.02696	10.98262	8.7861	1.83044
251	20348	1782	996.8418	1140	3796	28065	7.32175	4.02696	10.98262	8.7861	1.83044
252	11850	268.8583	580.5185	664.1363	3669	17032	7.32175	4.02696	10.98262	8.7861	1.83044
253	36.22801	6.38556	1.77476	2.03039	29.51579	75.9345	7.32175	4.02696	10.98262	8.7861	1.83044
254	1996	798.4771	97.82103	111.9112	1293	4298	7.32175	4.02696	10.98262	8.7861	1.83044
255	7526	932.2663	368.7013	421.809	5950	15200	7.32175	4.02696	10.98262	8.7861	1.83044
256	124512	12709	6099	6978	36265	XX	XX	XX	XX	XX	XX
257	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
258	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX

MOST CURRENT FOUR YEAR O & T INDUSTRY SWITCHING

LINE	CAR TYPE IDENTIFICATION	SOURCE OF C1	LOADED CARS O&T (1)	SOURCE OF C2	EMPTY/LOADED SPOTTED & PULLED RATIO (2)	TOTAL LOADED & EMPTY CARS C1*C2 (3)	DISTRIBUTION OF C3 C3/L276C3 (4)
261	BOX CAR 40 FOOT	A1L341C18	.0025	A1L501C5	1.8	.0045	.00000026
262	BOX CAR 50 FOOT	A1L344C18	59.97525	A1L502C5	1.8	107.9555	.0063277
263	BOX CAR EQUIPPED	A1L345C18	614.01	A1L503C5	2	1228	.07198
264	GONDOLA PLAIN	A1L348C18	1182	A1L504C5	2	2365	.13865
265	GONDOLA EQUIPPED	A1L349C18	631.488	A1L505C5	2	1262	.07403
266	COVERED HOPPER	A1L352C18	982.979	A1L506C5	2	1965	.11523
267	HOPPER OT	A1L353C18	1264	A1L507C5	2	2528	.14822
268	HOPPER S/S	A1L354C18	937.581	A1L508C5	2	1875	.10991
269	REFR MECHANICAL	A1L356C18	7.07425	A1L509C5	2	14.1485	.0008293
270	REFR NON MECHANICAL	A1L355C18	21.3005	A1L510C5	2	42.601	.00249701
271	FLAT TOFC/COFC	A1L357C18	2741	A1L511C5	1	2741	.16066
272	FLAT MULTILEVEL	A1L358C18	806.048	A1L512C5	2	1612	.09449
273	FLAT GENERAL	A1L359C18	2.54025	A1L513C5	2	5.0805	.00029779
274	FLAT OTHER	A1L360C18	136.504	A1L514C5	2	273.0085	.016
275	ALL OTHER CAR TYPES INCLUDING TANK	A1L363C18	519.266	A1L515C5	2	1038	.06087
276	TOTAL ALL CARS: SUM L261 -275	XX	9906	XX	XX	17060	1
277	DISTRIBUTION: L276 /L276C28	XX	XX	XX	XX	.66398	XX
278	SEM DISTRIBUTION: L119C1 *L277	XX	XX	XX	XX	126781	XX

WORKTABLE B6 PART 2D (CONTINUED)

MOST CURRENT FOUR YEARS - INTERCHANGE

LINE	SOURCE OF C5	RATIO CARS INTERCH TO O&T (5)	LOADED CARS GIVEN INTERCH SW C1*C5 (6)	SOURCE OF C7	RATIO LOADED/EMPTY CM (7)	LOADED & EMPTY CARS INTERCH C6 *C7 (8)	SOURCE OF C9	INTERCH EQUATING FACTOR (9)	EQUATED CARS GIVEN INTERCH SW C8 *C9 (10)	DISTRIBUTION OF C10 C10/L276C10 (11)
261	A1L541C72	.20017	.00050043	B3L835C21	0	0	A1L501C7	.55	0	0
262	A1L542C72	.61116	36.65428	B3L836C21	1.72687	63.29706	A1L502C7	.55	34.81338	.01997
263	A1L543C72	.56435	346.5184	B3L837C21	2.04984	710.307	A1L503C7	.55	390.6689	.22414
264	A1L544C72	.03847	45.49964	B3L838C21	1.94154	88.33954	A1L504C7	.55	48.58675	.02788
265	A1L545C72	.21386	135.0512	B3L839C21	1.9165	258.8253	A1L505C7	.55	142.3539	.08167
266	A1L546C72	.35222	346.2229	B3L840C21	2.07104	717.0402	A1L506C7	.55	394.3721	.22627
267	A1L547C72	.09467	119.7037	B3L841C21	1.9971	239.0607	A1L507C7	.55	131.4834	.07544
268	A1L548C72	.04581	42.95382	B3L842C21	2.02479	86.97247	A1L508C7	.55	47.83486	.02744
269	A1L549C72	1.02673	7.26333	B3L843C21	1.94944	14.15942	A1L509C7	.55	7.78768	.00446808
270	A1L550C72	.83902	17.87153	B3L844C21	1.87042	33.42717	A1L510C7	.55	18.38495	.01055
271	A1L551C72	.14663	401.9272	B3L845C21	1.1076	445.1758	A1L511C7	.55	244.8467	.14048
272	A1L552C72	.05931	47.80521	B3L846C21	1.5932	76.16342	A1L512C7	.55	41.88988	.02403
273	A1L553C72	.26364	.66971	B3L847C21	2.84817	1.90745	A1L513C7	.55	1.0491	.0006019
274	A1L554C72	.69059	94.26807	B3L848C21	2.05336	193.566	A1L514C7	.55	106.4613	.06108
275	A1L555C72	.31471	163.4199	B3L852C21	1.47337	240.7783	A1L515C7	.55	132.428	.07598
276	XX	XX	XX	XX	XX	3169	XX	XX	1742	1
277	XX	XX	XX	XX	XX	XX	XX	XX	.06783	XX
278	XX	XX	XX	XX	XX	XX	XX	XX	12952	XX

MOST CURRENT FOUR YEARS - INTRATERMINAL SWITCHING

LINE	SOURCE OF C12	RATIO INTRATERMINAL TO O&T (12)	LOADED & EMPTY CARS INTRATERM C3*C12 (13)	SOURCE OF C14	INTRATERMINAL EQUATED SW FACTOR (14)	EQUATED LOADED/ EMPTY CARS GIVEN INTRATERMINAL SW C13*C14 (15)	DISTRIBUTION OF C15 C15/L276C15 (16)
261	A1L501C11	.03266	.00014697	A1L501C8	1.5	.00022045	.00000026
262	A1L502C11	.03266	3.52572	A1L502C8	1.5	5.28858	.0063277
263	A1L503C11	.03266	40.10592	A1L503C8	1.5	60.15888	.07198
264	A1L504C11	.03266	77.2527	A1L504C8	1.5	115.8791	.13865
265	A1L505C11	.03266	41.24756	A1L505C8	1.5	61.87133	.07403
266	A1L506C11	.03266	64.20623	A1L506C8	1.5	96.30934	.11523
267	A1L507C11	.03266	82.58644	A1L507C8	1.5	123.8797	.14822
268	A1L508C11	.03266	61.2409	A1L508C8	1.5	91.86136	.10991
269	A1L509C11	.03266	.46208	A1L509C8	1.5	.69311	.0008293
270	A1L510C11	.03266	1.39131	A1L510C8	1.5	2.08696	.00249701
271	A1L511C11	.03266	89.51993	A1L511C8	1.5	134.2799	.16066
272	A1L512C11	.03266	52.64945	A1L512C8	1.5	78.97417	.09449
273	A1L513C11	.03266	.16592	A1L513C8	1.5	.24889	.00029779
274	A1L514C11	.03266	8.91619	A1L514C8	1.5	13.37428	.016
275	A1L515C11	.03266	33.91744	A1L515C8	1.5	50.87615	.06087
276	XX	XX	557.1879	XX	XX	835.7819	1
277	XX	XX	XX	XX	XX	.03253	XX
278	XX	XX	XX	XX	XX	6210	XX

WORKTABLE B6 PART 2D (CONTINUED)

MOST CURRENT FOUR YEARS - INTERTERMINAL SWITCHING

LINE	SOURCE OF C17	RATIO INTERTERMINAL TO O&T (17)	LOADED & EMPTY CARS INTERTERM C3*C17 (18)	SOURCE OF C19	INTERTERMINAL EQUATED SW FACTOR (19)	EQUATED LOADED/ EMPTY CARS GIVEN INTERTERMINAL SW C18*C19 (20)	DISTRIBUTION OF C15 C20/L276C20 (21)
261	A1L521C14	.0467	.00021017	A1L501C9	1.2	.0002522	.00000026
262	A1L522C14	.0467	5.04195	A1L502C9	1.2	6.05034	.0063277
263	A1L523C14	.0467	57.35348	A1L503C9	1.2	68.82418	.07198
264	A1L524C14	.0467	110.4752	A1L504C9	1.2	132.5703	.13865
265	A1L525C14	.0467	58.98606	A1L505C9	1.2	70.78328	.07403
266	A1L526C14	.0467	91.81811	A1L506C9	1.2	110.1817	.11523
267	A1L527C14	.0467	118.1027	A1L507C9	1.2	141.7233	.14822
268	A1L528C14	.0467	87.57755	A1L508C9	1.2	105.0931	.10991
269	A1L529C14	.0467	.66079	A1L509C9	1.2	.79295	.0008293
270	A1L530C14	.0467	1.98964	A1L510C9	1.2	2.38756	.00249701
271	A1L531C14	.0467	128.018	A1L511C9	1.2	153.6215	.16066
272	A1L532C14	.0467	75.29133	A1L512C9	1.2	90.3496	.09449
273	A1L533C14	.0467	.23728	A1L513C9	1.2	.28474	.00029779
274	A1L534C14	.0467	12.75059	A1L514C9	1.2	15.30071	.016
275	A1L535C14	.0467	48.50363	A1L515C9	1.2	58.20435	.06087
276	XX	XX	796.8065	XX	XX	956.1679	1
277	XX	XX	XX	XX	XX	.03721	XX
278	XX	XX	XX	XX	XX	7105	XX

MOST CURRENT FOUR YEARS - INTERTRAIN/INTRATRAIN SWITCHING

LINE	SOURCE OF C22	LOADED & EMPTY CAR MILES (22)	SOURCE OF C23	AVERAGE LINEHAULMILES BETWEEN I&I SWITCHES (23)	NUMBER I&I SWITCHES LOADED & EMPTY C22/C23 (24)	SOURCE OF C25	I&I SW EQUATING FACTOR (25)	EQUATED CARS GIVEN I&I SWITCHING C24*C25 (26)	DISTRIBUTION OF C26 C26/L277C26 (27)	TOTAL L/E C3+C10+C15 +C20+C26 (28)
261	A1L236C24	0	A1L561C1	200	0	A1L501C10	.25	0	0	.00497265
262	A1L237C24	46805	A1L562C1	200	234.025	A1L502C10	.25	58.50625	.01147	212.614
263	A1L238C24	525491	A1L563C1	200	2627	A1L503C10	.25	656.8647	.12882	2404
264	A1L239C24	467981	A1L564C1	200	2339	A1L504C10	.25	584.9763	.11472	3247
265	A1L240C24	264186	A1L565C1	200	1320	A1L505C10	.25	330.2328	.06476	1868
266	A1L241C24	645192	A1L566C1	200	3225	A1L506C10	.25	806.49	.15817	3373
267	A1L242C24	307734	A1L567C1	200	1538	A1L507C10	.25	384.6684	.07544	3310
268	A1L243C24	149325	A1L568C1	200	746.6287	A1L508C10	.25	186.6572	.03661	2306
269	A1L244C24	8366	A1L569C1	200	41.8325	A1L509C10	.25	10.45813	.00205101	33.88037
270	A1L245C24	25115	A1L570C1	200	125.575	A1L510C10	.25	31.39375	.00615683	96.85423
271	A1L246C24	429606	A1L571C1	200	2148	A1L511C10	.25	537.0075	.10532	3810
272	A1L247C24	411058	A1L572C1	200	2055	A1L512C10	.25	513.8225	.10077	2337
273	A1L248C24	3343	A1L573C1	200	16.71875	A1L513C10	.25	4.17969	.00081971	10.84291
274	A1L249C24	144505	A1L574C1	200	722.5276	A1L514C10	.25	180.6319	.03542	588.7767
275	A1L253C24	650500	A1L575C1	200	3252	A1L515C10	.25	813.1259	.15947	2093
276	XX	XX	XX	XX	20396	XX	XX	5099	1	25694
277	XX	XX	XX	XX	XX	XX	XX	.19845	XX	XX
278	XX	XX	XX	XX	XX	XX	XX	37891	XX	XX

WORKTABLE B6 PART 2D (CONTINUED)

MOST CURRENT FOUR YEARS - DISTRIBUTION OF SWITCH ENGINE MINUTES BY CAR TYPE CALCULATION OF SEM BY CAR TYPE AND CLASS

LINE	O & T SW L278C3 *C4 (29)	INTERCHANGE SW L278C10 *C11 (30)	INTRATERMINAL SW L278C15 *C16 (31)	INTERTERMINAL SW L278C20 *C21 (32)	I & I SW L278C26 *C27 (33)	TOTAL SEM C29+C30+C31 +C32+C33 (34)	SEM PER CAR O&T C29/C3 (35)	INTER-CHANGE C30/C8 (36)	INTRA-TERMINAL C31/C13 (37)	INTER-TERMINAL C32/C18 (38)	I & I C33/C24 (39)
261	.03344	0	.00163818	.00187415	0	.03695	7.43115	0	11.14673	8.91738	0
262	802.2334	258.7036	39.30022	44.96102	434.7689	1579	7.43115	4.08713	11.14673	8.91738	1.85779
263	9125	2903	447.0499	511.443	4881	17868	7.43115	4.08713	11.14673	8.91738	1.85779
264	17577	361.0556	861.115	985.15	4347	24132	7.43115	4.08713	11.14673	8.91739	1.85779
265	9385	1057	459.7754	526.0014	2454	13883	7.43115	4.08713	11.14673	8.91739	1.85779
266	14609	2930	715.6894	818.7773	5993	25067	7.43115	4.08713	11.14673	8.91738	1.85779
267	18791	977.0731	920.5688	1053	2858	24600	7.43115	4.08713	11.14673	8.91738	1.85779
268	13934	355.4682	682.6358	780.9626	1387	17140	7.43115	4.08713	11.14673	8.91738	1.85779
269	105.1397	57.87144	5.15064	5.89253	77.71593	251.7702	7.43115	4.08713	11.14673	8.91738	1.85779
270	316.5745	136.6214	15.50852	17.74236	233.2918	719.7386	7.43115	4.08713	11.14673	8.91738	1.85779
271	20369	1819	997.8544	1141	3990	28318	7.43115	4.08713	11.14673	8.91738	1.85779
272	11979	311.2901	586.8692	671.4017	3818	17367	7.43115	4.08713	11.14673	8.91738	1.85779
273	37.75397	7.79599	1.84951	2.11591	31.0599	80.57528	7.43115	4.08713	11.14673	8.91739	1.85779
274	2028	791.1302	99.38631	113.7019	1342	4375	7.43115	4.08713	11.14673	8.91738	1.85779
275	7717	984.0931	378.0685	432.5255	6042	15554	7.43115	4.08713	11.14673	8.91738	1.85779
276	126781	12952	6210	7105	37891	XX	XX	XX	XX	XX	XX
277	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
278	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX

MOST CURRENT FIVE YEARS - O & T INDUSTRY SWITCHING

LINE	CAR TYPE IDENTIFICATION	SOURCE OF C1	LOADED CARS O&T (1)	SOURCE OF C2	EMPTY/LOADED SPOTTED & PULLED RATIO (2)	TOTAL LOADED & EMPTY CARS C1*C2 (3)	DISTRIBUTION OF C3 C3/L296C3 (4)
281	BOX CAR 40 FOOT	A1L341C19	.002316	A1L501C5	1.8	.0041688	.00000024
282	BOX CAR 50 FOOT	A1L344C19	67.74288	A1L502C5	1.8	121.9372	.00699069
283	BOX CAR EQUIPPED	A1L345C19	652.245	A1L503C5	2	1304	.07479
284	GONDOLA PLAIN	A1L348C19	1203	A1L504C5	2	2407	.13801
285	GONDOLA EQUIPPED	A1L349C19	651.432	A1L505C5	2	1302	.07469
286	COVERED HOPPER	A1L352C19	1001	A1L506C5	2	2002	.11478
287	HOPPER OT	A1L353C19	1346	A1L507C5	2	2693	.15443
288	HOPPER S/S	A1L354C19	889.794	A1L508C5	2	1779	.10202
289	REFR MECHANICAL	A1L356C19	8.19262	A1L509C5	2	16.38525	.00093937
290	REFR NON MECHANICAL	A1L355C19	23.96981	A1L510C5	2	47.93963	.00274839
291	FLAT TOFC/COFC	A1L357C19	2759	A1L511C5	1	2759	.15819
292	FLAT MULTILEVEL	A1L358C19	812.673	A1L512C5	2	1625	.09318
293	FLAT GENERAL	A1L359C19	2.8421	A1L513C5	2	5.6842	.00032588
294	FLAT OTHER	A1L360C19	138.344	A1L514C5	2	276.6885	.01586
295	ALL OTHER CAR TYPES	A1L363C19	549.847	A1L515C5	2	1099	.06305
296	TOTAL ALL CARS: SUM L281 -295	XX	10107	XX	XX	17442	1
297	DISTRIBUTION: L296 /L296C28	XX	XX	XX	XX	.66396	XX
298	SEM DISTRIBUTION: L120C1*L297	XX	XX	XX	XX	130099	XX

WORKTABLE B6 PART 2E (CONTINUED)

MOST CURRENT FIVE YEARS - INTERCHANGE

LINE	SOURCE OF C5	RATIO CARS INTERCH TO O&T (5)	LOADED CARS GIVEN INTERCH SW C1*C5 (6)	SOURCE OF C7	RATIO LOADED/EMPTY CM (7)	LOADED & EMPTY CARS INTERCH C6 *C7 (8)	SOURCE OF C9	INTERCH EQUATING FACTOR (9)	EQUATED CARS GIVEN INTERCH SW C8 *C9 (10)	DISTRIBUTION OF C10 C10/L296C10 (11)
281	A1L541C81	.2033	.00047084	B3L835C27	0	0	A1L501C7	.55	0	0
282	A1L542C81	.61792	41.85994	B3L836C27	1.69154	70.8077	A1L502C7	.55	38.94423	.02126
283	A1L543C81	.56476	368.361	B3L837C27	2.04001	751.4617	A1L503C7	.55	413.3039	.22566
284	A1L544C81	.03791	45.63563	B3L838C27	1.94261	88.65214	A1L504C7	.55	48.75868	.02662
285	A1L545C81	.22006	143.3554	B3L839C27	1.92878	276.5012	A1L505C7	.55	152.0757	.08303
286	A1L546C81	.35203	352.3854	B3L840C27	2.06368	727.2099	A1L506C7	.55	399.9655	.21838
287	A1L547C81	.09528	128.3238	B3L841C27	1.99109	255.5047	A1L507C7	.55	140.5276	.07673
288	A1L548C81	.06	53.39182	B3L842C27	2.0151	107.5898	A1L508C7	.55	59.17437	.03231
289	A1L549C81	1.02179	8.37117	B3L843C27	1.95795	16.39036	A1L509C7	.55	9.0147	.00492199
290	A1L550C81	.82196	19.70221	B3L844C27	1.88969	37.23101	A1L510C7	.55	20.47706	.01118
291	A1L551C81	.15029	414.6856	B3L845C27	1.10679	458.9696	A1L511C7	.55	252.4333	.13783
292	A1L552C81	.06461	52.50756	B3L846C27	1.5938	83.68629	A1L512C7	.55	46.02746	.02513
293	A1L553C81	.31979	.90888	B3L847C27	2.77194	2.51937	A1L513C7	.55	1.38565	.00075656
294	A1L554C81	.68837	95.23176	B3L848C27	2.04375	194.6301	A1L514C7	.55	107.0465	.05845
295	A1L555C81	.316	173.7503	B3L852C27	1.48993	258.8763	A1L515C7	.55	142.382	.07774
296	XX	XX	XX	XX	XX	3330	XX	XX	1831	1
297	XX	XX	XX	XX	XX	XX	XX	XX	.06972	XX
298	XX	XX	XX	XX	XX	XX	XX	XX	13660	XX

MOST CURRENT FIVE YEARS - INTRATERMINAL SWITCHING

LINE	SOURCE OF C12	RATIO INTRATERMINAL TO O&T (12)	LOADED & EMPTY CARS INTRATERM C3*C12 (13)	SOURCE OF C14	INTRATERMINAL EQUATED SW FACTOR (14)	EQUATED LOADED/ EMPTY CARS GIVEN INTRATERMINAL SW C13*C14 (15)	DISTRIBUTION OF C15 C15/L296C15 (16)
281	A1L501C11	.03266	.00013615	A1L501C8	1.5	.00020422	.00000024
282	A1L502C11	.03266	3.98235	A1L502C8	1.5	5.97352	.00699068
283	A1L503C11	.03266	42.60336	A1L503C8	1.5	63.90504	.07479
284	A1L504C11	.03266	78.61965	A1L504C8	1.5	117.9295	.13801
285	A1L505C11	.03266	42.55027	A1L505C8	1.5	63.8254	.07469
286	A1L506C11	.03266	65.38442	A1L506C8	1.5	98.07663	.11478
287	A1L507C11	.03266	87.97139	A1L507C8	1.5	131.9571	.15443
288	A1L508C11	.03266	58.11957	A1L508C8	1.5	87.17936	.10202
289	A1L509C11	.03266	.53513	A1L509C8	1.5	.80269	.00093937
290	A1L510C11	.03266	1.56566	A1L510C8	1.5	2.34849	.00274839
291	A1L511C11	.03266	90.11371	A1L511C8	1.5	135.1706	.15819
292	A1L512C11	.03266	53.08216	A1L512C8	1.5	79.62323	.09318
293	A1L513C11	.03266	.18564	A1L513C8	1.5	.27846	.00032588
294	A1L514C11	.03266	9.03637	A1L514C8	1.5	13.55455	.01586
295	A1L515C11	.03266	35.9149	A1L515C8	1.5	53.87235	.06305
296	XX	XX	569.6648	XX	XX	854.4971	1
297	XX	XX	XX	XX	XX	.03253	XX
298	XX	XX	XX	XX	XX	6373	XX

WORKTABLE B6 PART 2E (CONTINUED)

MOST CURRENT FIVE YEARS - INTERTERMINAL SWITCHING

LINE	SOURCE OF C17	RATIO INTERTERMINAL TO O&T (17)	LOADED & EMPTY CARS INTERTERM C3*C17 (18)	SOURCE OF C19	INTERTERMINAL EQUATED SW FACTOR (19)	EQUATED LOADED/ EMPTY CARS GIVEN INTERTERMINAL SW C18*C19 (20)	DISTRIBUTION OF C15 C20/L296C20 (21)
281	A1L521C14	.0467	.0001947	A1L501C9	1.2	.00023364	.00000024
282	A1L522C14	.0467	5.69495	A1L502C9	1.2	6.83395	.00699068
283	A1L523C14	.0467	60.92493	A1L503C9	1.2	73.10992	.07479
284	A1L524C14	.0467	112.43	A1L504C9	1.2	134.916	.13801
285	A1L525C14	.0467	60.84901	A1L505C9	1.2	73.01881	.07469
286	A1L526C14	.0467	93.503	A1L506C9	1.2	112.2036	.11478
287	A1L527C14	.0467	125.8035	A1L507C9	1.2	150.9642	.15443
288	A1L528C14	.0467	83.11389	A1L508C9	1.2	99.73667	.10202
289	A1L529C14	.0467	.76526	A1L509C9	1.2	.91831	.00093937
290	A1L530C14	.0467	2.23897	A1L510C9	1.2	2.68677	.00274839
291	A1L531C14	.0467	128.8671	A1L511C9	1.2	154.6405	.15819
292	A1L532C14	.0467	75.91013	A1L512C9	1.2	91.09216	.09318
293	A1L533C14	.0467	.26547	A1L513C9	1.2	.31857	.00032588
294	A1L534C14	.0467	12.92246	A1L514C9	1.2	15.50695	.01586
295	A1L535C14	.0467	51.3601	A1L515C9	1.2	61.63212	.06305
296	XX	XX	814.6491	XX	XX	977.5788	1
297	XX	XX	XX	XX	XX	.03721	XX
298	XX	XX	XX	XX	XX	7291	XX

MOST CURRENT FIVE YEARS - INTERTRAIN/INTRATRAIN SWITCHING

LINE	SOURCE OF C22	LOADED & EMPTY CAR MILES (22)	SOURCE OF C23	AVERAGE LINEHAULMILES BETWEEN I&I SWITCHES (23)	NUMBER I&I SWITCHES LOADED & EMPTY C22/C23 (24)	SOURCE OF C25	I&I SW EQUATING FACTOR (25)	EQUATED CARS GIVEN I&I SWITCHING C24*C25 (26)	DISTRIBUTION OF C26 C26/L296C26 (27)	TOTAL L/E C3+C10+C15 +C20+C26 (28)
281	A1L236C27	0	A1L561C1	200	0	A1L501C10	.25	0	0	.00460666
282	A1L237C27	49986	A1L562C1	200	249.9348	A1L502C10	.25	62.4837	.0121	236.1726
283	A1L238C27	538151	A1L563C1	200	2690	A1L503C10	.25	672.6893	.13026	2527
284	A1L239C27	478065	A1L564C1	200	2390	A1L504C10	.25	597.5824	.11571	3306
285	A1L240C27	260708	A1L565C1	200	1303	A1L505C10	.25	325.8851	.0631	1917
286	A1L241C27	651854	A1L566C1	200	3259	A1L506C10	.25	814.8183	.15778	3427
287	A1L242C27	315101	A1L567C1	200	1575	A1L507C10	.25	393.8769	.07627	3510
288	A1L243C27	152645	A1L568C1	200	763.2259	A1L508C10	.25	190.8065	.03695	2216
289	A1L244C27	8955	A1L569C1	200	44.77554	A1L509C10	.25	11.19388	.00216751	38.31483
290	A1L245C27	26280	A1L570C1	200	131.4012	A1L510C10	.25	32.8503	.00636092	106.3022
291	A1L246C27	446098	A1L571C1	200	2230	A1L511C10	.25	557.6228	.10797	3859
292	A1L247C27	415550	A1L572C1	200	2077	A1L512C10	.25	519.4381	.10058	2361
293	A1L248C27	3485	A1L573C1	200	17.4263	A1L513C10	.25	4.35658	.00084358	12.02346
294	A1L249C27	144958	A1L574C1	200	724.7902	A1L514C10	.25	181.1975	.03509	593.9941
295	A1L253C27	639677	A1L575C1	200	3198	A1L515C10	.25	799.5973	.15483	2157
296	XX	XX	XX	XX	20657	XX	XX	5164	1	26270
297	XX	XX	XX	XX	XX	XX	XX	.19658	XX	XX
298	XX	XX	XX	XX	XX	XX	XX	38519	XX	XX

WORKTABLE B6 PART 2E (CONTINUED)

MOST CURRENT FIVE YEARS - DISTRIBUTION OF SWITCH ENGINE MINUTES BY CAR TYPE CALCULATION OF SEM BY CAR TYPE AND CLASS

LINE	O & T SW L298C3 *C4 (29)	INTERCHANGE SW L298C10 *C11 (30)	INTRATERMINAL SW L298C15 *C16 (31)	INTERTERMINAL SW L298C20 *C21 (32)	I & I SW L298C26 *C27 (33)	TOTAL SEM C29+C30+C31 +C32+C33 (34)	SEM PER CAR O&T C29/C3 (35)	INTER-CHANGE C30/C8 (36)	INTRA-TERMINAL C31/C13 (37)	INTER-TERMINAL C32/C18 (38)	I & I C33/C24 (39)
281	.03109	0	.00152323	.00174263	0	.03436	7.45863	0	11.18795	8.95036	0
282	909.4842	290.4707	44.55427	50.97186	466.0428	1761	7.45863	4.10225	11.18794	8.95035	1.86466
283	9729	3082	476.644	545.2998	5017	18851	7.45863	4.10225	11.18795	8.95036	1.86466
284	17955	363.673	879.5922	1006	4457	24661	7.45863	4.10225	11.18794	8.95036	1.86466
285	9717	1134	476.05	544.6203	2430	14303	7.45863	4.10225	11.18795	8.95036	1.86466
286	14932	2983	731.5172	836.885	6077	25561	7.45863	4.10225	11.18794	8.95036	1.86466
287	20090	1048	984.2191	1125	2937	26186	7.45863	4.10225	11.18795	8.95036	1.86466
288	13273	441.3598	650.2386	743.8988	1423	16531	7.45863	4.10225	11.18795	8.95036	1.86466
289	122.2115	67.2373	5.98696	6.84932	83.49104	285.7761	7.45863	4.10225	11.18795	8.95036	1.86466
290	357.5639	152.7308	17.51652	20.0396	245.0183	792.8691	7.45863	4.10225	11.18794	8.95036	1.86466
291	20580	1882	1008	1153	4159	28783	7.45863	4.10225	11.18794	8.95035	1.86466
292	12122	343.3018	593.8802	679.4226	3874	17613	7.45863	4.10225	11.18794	8.95036	1.86466
293	42.39634	10.33507	2.07693	2.37609	32.49408	89.67853	7.45863	4.10225	11.18794	8.95036	1.86466
294	2063	798.4205	101.0984	115.6606	1351	4430	7.45863	4.10225	11.18795	8.95036	1.86466
295	8202	1061	401.8139	459.6911	5963	16089	7.45863	4.10225	11.18794	8.95036	1.86466
296	130099	13660	6373	7291	38519	XX	XX	XX	XX	XX	XX
297	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
298	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX

ENGINE SWITCHING MINUTES
CALCULATION OF AVERAGE MILES BETWEEN INTERCHANGE SWITCHING

LINE	IDENTIFICATION	SOURCE	LOADED & EMPTY CAR MILES (1)	SOURCE	CARS INTERCHANGED TWO ROADS (2)	MILES PER CAR INTERCHANGED TWO ROADS C1/C2 (3)
301	BOX CAR 40 FOOT	A1L236C3	0	B6L201C8	0	0
302	BOX CAR 50 FOOT	A1L237C3	46483	B6L202C8	66.51078	698.8793
303	BOX CAR EQUIPPED	A1L238C3	488268	B6L203C8	700.8053	696.7243
304	GONDOLA PLAIN	A1L239C3	438322	B6L204C8	99.79126	4392
305	GONDOLA EQUIPPED	A1L240C3	248423	B6L205C8	273.0813	909.7036
306	COVERED HOPPER	A1L241C3	655517	B6L206C8	714.025	918.059
307	HOPPER OT	A1L242C3	261127	B6L207C8	269.0776	970.4524
308	HOPPER S/S	A1L243C3	162577	B6L208C8	113.4626	1432
309	REFER MECHANICAL	A1L244C3	9013	B6L209C8	15.23322	591.6674
310	REFER NON MECH	A1L245C3	27858	B6L210C8	37.40928	744.6817
311	FLAT TOFC/COFC	A1L246C3	416888	B6L211C8	463.3802	899.6674
312	FLAT MULTILEVEL	A1L247C3	402181	B6L212C8	65.76683	6115
313	FLAT GENERAL	A1L248C3	2825	B6L213C8	1.73489	1628
314	FLAT OTHER	A1L249C3	147230	B6L214C8	215.8142	682.2072
315	ALL OTHER CARS INCLUDING TANK	A1L253C3	670087	B6L215C8	227.8958	2940
316	ALL CARS	A1L254C3	3976799	B6L216C8	3263	1218

RAILROAD OWNED CAR DAYS AND CAR MILES IN RUNNING AND SWITCHING SERVICE
TRAIN STATISTICS - RAILROAD OWNED CARS

LINE	IDENTIFICATION	SOURCE OF C1	OPERATING DATA (1)
101	TOTAL TRAIN MILES - RUNNING (CURRENT YEAR)	A1L104C1	73913
102	TOTAL TRAIN MILES - RUNNING (MOST CURRENT 2 YRS)	A1L104C6	73252
103	TOTAL TRAIN MILES - RUNNING (MOST CURRENT 3 YRS)	A1L104C7	72161
104	TOTAL TRAIN MILES - RUNNING (MOST CURRENT 4 YRS)	A1L104C8	72727
105	TOTAL TRAIN MILES - RUNNING (MOST CURRENT 5 YRS)	A1L104C9	72352
106	TOTAL TRAIN HOURS - ROAD SERVICE (CURRENT YEAR)	A1L129C1	3816
107	TOTAL TRAIN HOURS - ROAD SERVICE (MOST CURRENT 2 YRS)	A1L129C6	3732
108	TOTAL TRAIN HOURS - ROAD SERVICE (MOST CURRENT 3 YRS)	A1L129C7	3680
109	TOTAL TRAIN HOURS - ROAD SERVICE (MOST CURRENT 4 YRS)	A1L129C8	3792
110	TOTAL TRAIN HOURS - ROAD SERVICE (MOST CURRENT 5 YRS)	A1L129C9	3854
111	TOTAL TRAIN HOURS - TRAIN SW (CURRENT YEAR)	A1L130C1	880.6971
112	TOTAL TRAIN HOURS - TRAIN SW (MOST CURRENT 2 YRS)	A1L130C6	880.6971
113	TOTAL TRAIN HOURS - TRAIN SW (MOST CURRENT 3 YRS)	A1L130C7	885.3944
114	TOTAL TRAIN HOURS - TRAIN SW (MOST CURRENT 4 YRS)	A1L130C8	902.0213
115	TOTAL TRAIN HOURS - TRAIN SW (MOST CURRENT 5 YRS)	A1L130C9	928.361
116	TOTAL TRAIN HOURS - RUNNING (CURRENT YEAR)	L106-L111	2936
117	TOTAL TRAIN HOURS - RUNNING (MOST CURRENT 2 YRS)	L107-L112	2851
118	TOTAL TRAIN HOURS - RUNNING (MOST CURRENT 3 YRS)	L108-L113	2794
119	TOTAL TRAIN HOURS - RUNNING (MOST CURRENT 4 YRS)	L109-L114	2890
120	TOTAL TRAIN HOURS - RUNNING (MOST CURRENT 5 YRS)	L110-L115	2926
121	SW/LINE HAUL WEIGHTING FACTOR	A1L587C1	2.6

RAILROAD OWNED CAR DAYS AND CAR MILES IN RUNNING AND SWITCHING SERVICE
CALCULATION OF CAR DAYS RUNNING BY CAR TYPE AND CAR MILES PER CAR DAY (PER DIEM ONLY)

CURRENT YEAR

LINE	IDENTIFICATION	SOURCE	MILES LOADED & EMPTY (1)	C1/L101C1 (2)	PER DIEM CAR MILES PER TRAIN MI C2 (3)	C3*L116C1 (4)	CAR HOURS RUNNING C4 (5)	C5/24.0 (6)	TOTAL CAR DAYS RUNNING C6 (7)	CM (R) PER CD (R) C1/C7 (8)
	CAR DAYS RUNNING									
201	BOX 40 FOOT	A1L201C3	0	0	0	0	0	0	0	0
202	BOX 50 FOOT	A1L202C3	13086	.17705	.17705	0	519.8449	21.66021	21.66021	604.149
203	BOX EQUIPPED	A1L203C3	484487	6.55482	6.55482	0	19246	801.932	801.9325	604.149
204	GONDOLA PLAIN	A1L204C3	419767	5.67919	5.67919	0	16675	694.807	694.8067	604.149
205	GONDOLA EQUIPPED	A1L205C3	237654	3.21531	3.21531	0	9440	393.37	393.3695	604.15
206	COVERED HOPPER	A1L206C3	278213	3.76405	3.76405	0	11052	460.504	460.5037	604.149
207	HOPPER OTG	A1L207C3	241631	3.26912	3.26912	0	9598	399.952	399.9524	604.149
208	HOPPER OTS	A1L208C3	38676	.52326	.52326	0	1536	64.01728	64.01728	604.149
209	REFRIG MECH	A1L209C3	7481	.10121	.10121	0	297.1848	12.3827	12.3827	604.149
210	REFRIG NM	A1L210C3	25706	.34779	.34779	0	1021	42.54908	42.54908	604.149
211	FLAT TOFC	A1L211C3	140506	1.90096	1.90096	0	5581	232.568	232.5683	604.149
212	FLAT MULTILEVEL	A1L212C3	48625	.65787	.65787	0	1931	80.48506	80.48506	604.149
213	FLAT GENERAL	A1L213C3	2518	.03407	.03407	0	100.0282	4.16784	4.16784	604.15
214	FLAT OTHER	A1L214C3	81566	1.10354	1.10354	0	3240	135.01	135.0096	604.149
215	ALL OTHER CAR TYPES	A1L215C3	242286	3.27798	3.27798	0	9624	401.037	401.0366	604.149
216	TOTAL	A1L216C3	2262202	30.60622	30.60622	0	89866	3744	3744	604.149

WORKTABLE B7 PART 2 (CONTINUED)

TWO-YEAR AVERAGE

LINE	IDENTIFICATION	SOURCE	MILES LOADED & EMPTY (9)	C9 /L102C1 (10)	PER DIEM CAR MILES PER TRAIN MI C10 (11)	C11*L117C1 (12)	CAR HOURS RUNNING C12 (13)	C13/24.0 (14)	TOTAL CAR DAYS RUNNING C14 (15)	CM (R) PER CD (R) C9 /C15 (16)
	CAR DAYS RUNNING									
201	BOX 40 FOOT	A1L201C18	0	0	0	0	0	0	0	0
202	BOX 50 FOOT	A1L202C18	10804	.14749	.14749	420.625	420.625	17.52604	17.52604	616.454
203	BOX EQUIPPED	A1L203C18	494080	6.74489	6.74489	19235	19235	801.487	801.487	616.454
204	GONDOLA PLAIN	A1L204C18	419361	5.72487	5.72487	16326	16326	680.279	680.2793	616.454
205	GONDOLA EQUIPPED	A1L205C18	245336	3.34919	3.34919	9551	9551	397.98	397.9801	616.454
206	COVERED HOPPER	A1L206C18	269814	3.68335	3.68335	10504	10504	437.688	437.6879	616.454
207	HOPPER OTG	A1L207C18	246260	3.3618	3.3618	9587	9587	399.479	399.479	616.454
208	HOPPER OTS	A1L208C18	39984	.54584	.54584	1556	1556	64.86208	64.86208	616.454
209	REFRIG MECH	A1L209C18	7633	.10421	.10421	297.19	297.19	12.38292	12.38292	616.454
210	REFRIG NM	A1L210C18	23979	.32735	.32735	933.5585	933.5585	38.89827	38.89827	616.454
211	FLAT TOFC	A1L211C18	144282	1.96966	1.96966	5617	5617	234.052	234.0523	616.454
212	FLAT MULTILEVEL	A1L212C18	47707	.65127	.65127	1857	1857	77.39018	77.39018	616.454
213	FLAT GENERAL	A1L213C18	2725	.0372	.0372	106.0906	106.0906	4.42044	4.42044	616.454
214	FLAT OTHER	A1L214C18	79592	1.08655	1.08655	3098	3098	129.113	129.1134	616.454
215	ALL OTHER CAR TYPES	A1L215C18	237023	3.2357	3.2357	9227	9227	384.495	384.4949	616.454
216	TOTAL	A1L216C18	2268584	30.96937	30.96937	88321	88321	3680	3680	616.454

THREE-YEAR AVERAGE

LINE	IDENTIFICATION	SOURCE	MILES LOADED & EMPTY (17)	C17/L103C1 (18)	PER DIEM CAR MILES PER TRAIN MI C18 (19)	C19*L118C1 (20)	CAR HOURS RUNNING C20 (21)	C21/24.0 (22)	TOTAL CAR DAYS RUNNING C22 (23)	CM (R) PER CD (R) C17/C23 (24)
	CAR DAYS RUNNING									
201	BOX 40 FOOT	A1L201C21	0	0	0	0	0	0	0	0
202	BOX 50 FOOT	A1L202C21	10595	.14682	.14682	410.3691	410.3691	0	17.09871	619.637
203	BOX EQUIPPED	A1L203C21	501651	6.95175	6.95175	19430	19430	0	809.5881	619.637
204	GONDOLA PLAIN	A1L204C21	426940	5.91643	5.91643	16536	16536	0	689.0171	619.637
205	GONDOLA EQUIPPED	A1L205C21	246451	3.41525	3.41525	9545	9545	0	397.7343	619.637
206	COVERED HOPPER	A1L206C21	269895	3.74013	3.74013	10453	10453	0	435.5693	619.637
207	HOPPER OTG	A1L207C21	267001	3.70004	3.70004	10341	10341	0	430.9	619.637
208	HOPPER OTS	A1L208C21	42573	.58997	.58997	1648	1648	0	68.70739	619.637
209	REFRIG MECH	A1L209C21	7470	.10352	.10352	289.3435	289.3435	0	12.05598	619.637
210	REFRIG NM	A1L210C21	23274	.32252	.32252	901.4563	901.4563	0	37.56068	619.637
211	FLAT TOFC	A1L211C21	144994	2.00929	2.00929	5615	5615	0	233.9987	619.637
212	FLAT MULTILEVEL	A1L212C21	47282	.65523	.65523	1831	1831	0	76.30647	619.637
213	FLAT GENERAL	A1L213C21	2869	.03976	.03976	111.136	111.136	0	4.63067	619.637
214	FLAT OTHER	A1L214C21	79903	1.10728	1.10728	3094	3094	0	128.9518	619.637
215	ALL OTHER CAR TYPES	A1L215C21	233267	3.23255	3.23255	9034	9034	0	376.4573	619.637
216	TOTAL	A1L216C21	2304168	31.93056	31.93056	89245	89245	0	3718	619.637

WORKTABLE B7 PART 2 (CONTINUED)

FOUR-YEAR AVERAGE

LINE	IDENTIFICATION	SOURCE	MILES LOADED & EMPTY (25)	C25/L104C1 (26)	PER DIEM CAR MILES PER TRAIN MI C26 (27)	C27*L119C1 (28)	CAR HOURS RUNNING C28 (29)	C29/24.0 (30)	TOTAL CAR DAYS RUNNING C30 (31)	CM (R) PER CD (R) C25/C31 (32)
	CAR DAYS RUNNING									
201	BOX 40 FOOT	A1L201C24	0	0	0	0	0	0	0	0
202	BOX 50 FOOT	A1L202C24	12545	.1725	.1725	498.5784	498.5784	20.7741	20.7741	603.901
203	BOX EQUIPPED	A1L203C24	522005	7.1776	7.1776	20745	20745	864.389	864.3892	603.901
204	GONDOLA PLAIN	A1L204C24	447252	6.14974	6.14974	17774	17774	740.606	740.606	603.901
205	GONDOLA EQUIPPED	A1L205C24	253594	3.48693	3.48693	10078	10078	419.926	419.9264	603.901
206	COVERED HOPPER	A1L206C24	275921	3.79393	3.79393	10965	10965	456.898	456.8981	603.901
207	HOPPER OTG	A1L207C24	283048	3.89193	3.89193	11248	11248	468.701	468.7006	603.901
208	HOPPER OTS	A1L208C24	43249	.59468	.59468	1718	1718	71.61646	71.61646	603.901
209	REFRIG MECH	A1L209C24	7698	.10586	.10586	305.9607	305.9607	12.74836	12.74836	603.901
210	REFRIG NM	A1L210C24	23306	.32046	.32046	926.228	926.228	38.59283	38.59283	603.901
211	FLAT TOFC	A1L211C24	148038	2.03553	2.03553	5883	5883	245.136	245.1362	603.901
212	FLAT MULTILEVEL	A1L212C24	48111	.66154	.66154	1912	1912	79.66827	79.66827	603.901
213	FLAT GENERAL	A1L213C24	2970	.04084	.04084	118.0326	118.0326	4.91802	4.91802	603.901
214	FLAT OTHER	A1L214C24	81324	1.11822	1.11822	3231	3231	134.665	134.6653	603.901
215	ALL OTHER CAR TYPES	A1L215C24	226515	3.11459	3.11459	9002	9002	375.086	375.0863	603.901
216	TOTAL	A1L216C24	2375581	32.66434	32.66434	94409	94409	3933	3933	603.901

F I V E - Y E A R A V E R A G E

LINE	IDENTIFICATION	SOURCE	MILES LOADED & EMPTY (33)	C33/L105C1 (34)	PER DIEM CAR MILES PER TRAIN MI C34 (35)	C35*L120C1 (36)	CAR HOURS RUNNING C36 (37)	C37/24.0 (38)	TOTAL CAR DAYS RUNNING C38 (39)	CM (R) PER CD (R) C33/C39 (40)
	CAR DAYS RUNNING									
201	BOX 40 FOOT	A1L201C27	0	0	0	0	0	0	0	0
202	BOX 50 FOOT	A1L202C27	15065	.20823	.20823	609.3971	609.3971	25.39154	25.39154	593.331
203	BOX EQUIPPED	A1L203C27	534689	7.39009	7.39009	21627	21627	901.167	901.1666	593.331
204	GONDOLA PLAIN	A1L204C27	456053	6.30324	6.30324	18447	18447	768.633	768.6333	593.331
205	GONDOLA EQUIPPED	A1L205C27	250141	3.45727	3.45727	10118	10118	421.588	421.5883	593.331
206	COVERED HOPPER	A1L206C27	278251	3.8458	3.8458	11255	11255	468.966	468.9661	593.33
207	HOPPER OTG	A1L207C27	287566	3.97453	3.97453	11631	11631	484.664	484.6644	593.331
208	HOPPER OTS	A1L208C27	47572	.65751	.65751	1924	1924	80.1781	80.1781	593.331
209	REFRIG MECH	A1L209C27	8359	.11553	.11553	338.1243	338.1243	14.08851	14.08851	593.331
210	REFRIG NM	A1L210C27	24367	.33679	.33679	985.6538	985.6538	41.06891	41.06891	593.331
211	FLAT TOFC	A1L211C27	146994	2.03165	2.03165	5945	5945	247.745	247.7447	593.33
212	FLAT MULTILEVEL	A1L212C27	48599	.67171	.67171	1965	1965	81.90985	81.90985	593.331
213	FLAT GENERAL	A1L213C27	2991	.04134	.04134	120.992	120.992	5.04133	5.04133	593.33
214	FLAT OTHER	A1L214C27	81314	1.12388	1.12388	3289	3289	137.048	137.0484	593.331
215	ALL OTHER CAR TYPES	A1L215C27	215812	2.9828	2.9828	8729	8729	363.73	363.7304	593.331
216	TOTAL	A1L216C27	2397779	33.14037	33.14037	96989	96989	4041	4041	593.331

RAILROAD OWNED CAR DAYS AND CAR MILES IN RUNNING AND SWITCHING SERVICE
CALCULATION OF YARD CAR DAYS, CAR MILES, ORIGIN AND TERMINATION SWITCHING SERVICE BY CAR TYPE (PER DIEM CARS ONLY)
C U R R E N T Y E A R

LINE	IDENTIFICATION	SOURCE	PER DIEM CARS O & T (1)	SOURCE	EMPTY-LOADED SPOTTED & PULLED RATIO (2)	EMPTY-LOADED CARS O & T C1 *C2 (3)	SOURCE	CAR DAYS PER O & T SWITCH (4)
301	BOX 40 FOOT	A1L301C3	0	A1L501C5	1.8	0	A1L521C1	1
302	BOX 50 FOOT	A1L304C3	11.812	A1L502C5	1.8	21.2616	A1L522C1	1
303	BOX EQUIPPED	A1L305C3	547.449	A1L503C5	2	1094	A1L523C1	1
304	GONDOLA PLAIN	A1L308C3	979.803	A1L504C5	2	1959	A1L524C1	1
305	GONDOLA EQUIPPED	A1L309C3	527.731	A1L505C5	2	1055	A1L525C1	1
306	COVERED HOPPER	A1L312C3	397.827	A1L506C5	2	795.6541	A1L526C1	1
307	HOPPER OTG	A1L313C3	837.409	A1L507C5	2	1674	A1L527C1	1
308	HOPPER OTS	A1L314C3	169.926	A1L508C5	2	339.852	A1L528C1	1
309	REFRIG MECH	A1L316C3	6.582	A1L509C5	2	13.164	A1L529C1	1
310	REFRIG NON MECH	A1L315C3	20.686	A1L510C5	2	41.372	A1L530C1	1
311	FLAT TOFC	A1L317C3	662.698	A1L511C5	1	662.698	A1L531C1	1
312	FLAT MULTILEVEL	A1L318C3	95.22501	A1L512C5	2	190.45	A1L532C1	1
313	FLAT GENERAL	A1L319C3	2.927	A1L513C5	2	5.854	A1L533C1	1
314	FLAT OTHER	A1L320C3	73.663	A1L514C5	2	147.326	A1L534C1	1
315	ALL OTHER CAR TYPES	A1L323C3	11.611	A1L515C5	2	23.222	A1L535C1	1
316	TOTAL	A1L324C3	4345	A1L516C5	1.9	8256	A1L536C1	1

WORKTABLE B7 PART 3 (CONTINUED)

LINE	TOTAL CAR DAYS O & T SW C3 *C4 (5)	SOURCE	CAR DAYS PER LOADING OR UNLOADING (6)	TOTAL CAR DAYS LOADING & UNLOADING C1 *C6 (7)	SOURCE	CAR MILES PER O & T CARS SWITCHED (8)	TOTAL O & T SWITCH MILES UNWEIGHTED C3 *C8 (9)	WEIGHTED O & T CAR MILES C9 *L121C1 (10)
301	0	A1L521C6	2	0	A1L521C9	4	0	0
302	21.2616	A1L521C6	2	23.624	A1L522C9	4	85.04641	221.1206
303	1094	A1L523C6	2	1094	A1L523C9	4	4379	11386
304	1959	A1L524C6	2	1959	A1L524C9	4	7838	20379
305	1055	A1L525C6	2	1055	A1L525C9	4	4221	10976
306	795.654	A1L526C6	2	795.6541	A1L526C9	4	3182	8274
307	1674	A1L527C6	2	1674	A1L527C9	4	6699	17418
308	339.852	A1L528C6	2	339.852	A1L528C9	4	1359	3534
309	13.164	A1L529C6	2	13.164	A1L529C9	4	52.656	136.9056
310	41.372	A1L530C6	2	41.372	A1L530C9	4	165.488	430.2688
311	662.698	A1L531C6	2	1325	A1L531C9	4	2650	6892
312	190.45	A1L532C6	2	190.45	A1L532C9	4	761.8001	1980
313	5.854	A1L533C6	2	5.854	A1L533C9	4	23.416	60.8816
314	147.326	A1L534C6	2	147.326	A1L534C9	4	589.304	1532
315	23.222	A1L535C6	2	23.222	A1L535C9	4	92.88801	241.5088
316	8256	A1L536C6	2	8690	A1L536C9	4	33024	85864

MOST CURRENT TWO YEARS

LINE	IDENTIFICATION	SOURCE	PER DIEM CARS O & T (11)	SOURCE	EMPTY-LOADED SPOTTED & PULLED RATIO (12)	EMPTY-LOADED CARS O & T C11*C12 (13)	SOURCE	CAR DAYS PER O & T SWITCH (14)
301	BOX 40 FOOT	A1L301C16	0	A1L501C5	1.8	0	A1L521C1	1
302	BOX 50 FOOT	A1L304C16	10.1905	A1L502C5	1.8	18.3429	A1L522C1	1
303	BOX EQUIPPED	A1L305C16	559.122	A1L503C5	2	1118	A1L523C1	1
304	GONDOLA PLAIN	A1L308C16	987.5866	A1L504C5	2	1975	A1L524C1	1
305	GONDOLA EQUIPPED	A1L309C16	544.343	A1L505C5	2	1088	A1L525C1	1
306	COVERED HOPPER	A1L312C16	389.4505	A1L506C5	2	778.9011	A1L526C1	1
307	HOPPER OTG	A1L313C16	858.7656	A1L507C5	2	1717	A1L527C1	1
308	HOPPER OTS	A1L314C16	182.2275	A1L508C5	2	364.455	A1L528C1	1
309	REFRIG MECH	A1L316C16	6.697	A1L509C5	2	13.394	A1L529C1	1
310	REFRIG NON MECH	A1L315C16	19.844	A1L510C5	2	39.688	A1L530C1	1
311	FLAT TOFC	A1L317C16	650.032	A1L511C5	1	650.032	A1L531C1	1
312	FLAT MULTILEVEL	A1L318C16	94.32801	A1L512C5	2	188.656	A1L532C1	1
313	FLAT GENERAL	A1L319C16	2.4595	A1L513C5	2	4.919	A1L533C1	1
314	FLAT OTHER	A1L320C16	72.03	A1L514C5	2	144.06	A1L534C1	1
315	ALL OTHER CAR TYPES	A1L323C16	9.78	A1L515C5	2	19.56	A1L535C1	1
316	TOTAL	A1L324C16	4386	A1L516C5	1.9	8335	A1L536C1	1

WORKTABLE B7 PART 3 (CONTINUED)

LINE	TOTAL CAR DAYS O & T SW C13*C14 (15)	SOURCE	CAR DAYS PER LOADING OR UNLOADING (16)	TOTAL CAR DAYS LOADING & UNLOADING C11*C16 (17)	SOURCE	CAR MILES PER O & T CARS SWITCHED (18)	TOTAL O & T SWITCH MILES UNWEIGHTED C13*C18 (19)	WEIGHTED O & T CAR MILES C19*L121C1 (20)
301	0	A1L521C6	2	0	A1L521C9	4	0	0
302	18.3429	A1L522C6	2	20.381	A1L522C9	4	73.3716	190.7662
303	1118	A1L523C6	2	1118	A1L523C9	4	4472	11629
304	1975	A1L524C6	2	1975	A1L524C9	4	7900	20541
305	1088	A1L525C6	2	1088	A1L525C9	4	4354	11322
306	778.901	A1L526C6	2	778.9011	A1L526C9	4	3115	8100
307	1717	A1L527C6	2	1717	A1L527C9	4	6870	17862
308	364.455	A1L528C6	2	364.455	A1L528C9	4	1457	3790
309	13.394	A1L529C6	2	13.394	A1L529C9	4	53.57601	139.2976
310	39.688	A1L530C6	2	39.688	A1L530C9	4	158.752	412.7552
311	650.032	A1L531C6	2	1300	A1L531C9	4	2600	6760
312	188.656	A1L532C6	2	188.656	A1L532C9	4	754.624	1962
313	4.919	A1L533C6	2	4.919	A1L533C9	4	19.676	51.1576
314	144.06	A1L534C6	2	144.06	A1L534C9	4	576.24	1498
315	19.56	A1L535C6	2	19.56	A1L535C9	4	78.24001	203.424
316	8335	A1L536C6	2	8773	A1L536C9	4	33340	86684

MOST CURRENT THREE YEARS

LINE	IDENTIFICATION	SOURCE	PER DIEM CARS O & T (21)	SOURCE	EMPTY-LOADED SPOTTED & PULLED RATIO (22)	EMPTY-LOADED CARS O & T C21*C22 (23)	SOURCE	CAR DAYS PER O & T SWITCH (24)
301	BOX 40 FOOT	A1L301C17	0	A1L501C5	1.8	0	A1L521C1	1
302	BOX 50 FOOT	A1L304C17	10.17667	A1L502C5	1.8	18.318	A1L522C1	1
303	BOX EQUIPPED	A1L305C17	558.793	A1L503C5	2	1117	A1L523C1	1
304	GONDOLA PLAIN	A1L308C17	977.5514	A1L504C5	2	1955	A1L524C1	1
305	GONDOLA EQUIPPED	A1L309C17	540.528	A1L505C5	2	1081	A1L525C1	1
306	COVERED HOPPER	A1L312C17	389.693	A1L506C5	2	779.3861	A1L526C1	1
307	HOPPER OTG	A1L313C17	936.877	A1L507C5	2	1873	A1L527C1	1
308	HOPPER OTS	A1L314C17	197.851	A1L508C5	2	395.702	A1L528C1	1
309	REFRIG MECH	A1L316C17	6.677	A1L509C5	2	13.354	A1L529C1	1
310	REFRIG NON MECH	A1L315C17	19.28833	A1L510C5	2	38.57667	A1L530C1	1
311	FLAT TOFC	A1L317C17	632.894	A1L511C5	1	632.894	A1L531C1	1
312	FLAT MULTILEVEL	A1L318C17	92.00701	A1L512C5	2	184.014	A1L532C1	1
313	FLAT GENERAL	A1L319C17	2.33333	A1L513C5	2	4.66667	A1L533C1	1
314	FLAT OTHER	A1L320C17	67.985	A1L514C5	2	135.97	A1L534C1	1
315	ALL OTHER CAR TYPES	A1L323C17	10.491	A1L515C5	2	20.982	A1L535C1	1
316	TOTAL	A1L324C17	4443	A1L516C5	1.9	8441	A1L536C1	1

WORKTABLE B7 PART 3 (CONTINUED)

LINE	TOTAL CAR DAYS O & T SW C23*C24 (25)	SOURCE	CAR DAYS PER LOADING OR UNLOADING (26)	TOTAL CAR DAYS LOADING & UNLOADING C21*C26 (27)	SOURCE	CAR MILES PER O & T CARS SWITCHED (28)	TOTAL O & T SWITCH MILES UNWEIGHTED C23*C28 (29)	WEIGHTED O & T CAR MILES C29*L121C1 (30)
301	0	A1L521C6	2	0	A1L521C9	4	0	0
302	18.318	A1L522C6	2	20.35334	A1L522C9	4	73.27201	190.5072
303	1117	A1L523C6	2	1117	A1L523C9	4	4470	11622
304	1955	A1L524C6	2	1955	A1L524C9	4	7820	20333
305	1081	A1L525C6	2	1081	A1L525C9	4	4324	11242
306	779.386	A1L526C6	2	779.3861	A1L526C9	4	3117	8105
307	1873	A1L527C6	2	1873	A1L527C9	4	7495	19487
308	395.702	A1L528C6	2	395.702	A1L528C9	4	1582	4115
309	13.354	A1L529C6	2	13.354	A1L529C9	4	53.416	138.8816
310	38.57667	A1L530C6	2	38.57667	A1L530C9	4	154.3067	401.1973
311	632.894	A1L531C6	2	1265	A1L531C9	4	2531	6582
312	184.014	A1L532C6	2	184.014	A1L532C9	4	736.0561	1913
313	4.66667	A1L533C6	2	4.66667	A1L533C9	4	18.66667	48.53333
314	135.97	A1L534C6	2	135.97	A1L534C9	4	543.88	1414
315	20.982	A1L535C6	2	20.982	A1L535C9	4	83.92801	218.2128
316	8441	A1L536C6	2	8886	A1L536C9	4	33767	87796

MOST CURRENT FOUR YEARS

LINE	IDENTIFICATION	SOURCE	PER DIEM CARS O & T (31)	SOURCE	EMPTY-LOADED SPOTTED & PULLED RATIO (32)	EMPTY-LOADED CARS O & T C31*C32 (33)	SOURCE	CAR DAYS PER O & T SWITCH (34)
301	BOX 40 FOOT	A1L301C18	.0025	A1L501C5	1.8	.0045	A1L521C1	1
302	BOX 50 FOOT	A1L304C18	11.935	A1L502C5	1.8	21.483	A1L522C1	1
303	BOX EQUIPPED	A1L305C18	571.3565	A1L503C5	2	1142	A1L523C1	1
304	GONDOLA PLAIN	A1L308C18	969.0191	A1L504C5	2	1938	A1L524C1	1
305	GONDOLA EQUIPPED	A1L309C18	550.4955	A1L505C5	2	1100	A1L525C1	1
306	COVERED HOPPER	A1L312C18	396.7255	A1L506C5	2	793.4511	A1L526C1	1
307	HOPPER OTG	A1L313C18	1006	A1L507C5	2	2012	A1L527C1	1
308	HOPPER OTS	A1L314C18	199.1815	A1L508C5	2	398.363	A1L528C1	1
309	REFER MECH	A1L316C18	6.64225	A1L509C5	2	13.2845	A1L529C1	1
310	REFER NON MECH	A1L315C18	19.0325	A1L510C5	2	38.065	A1L530C1	1
311	FLAT TOFC	A1L317C18	624.3891	A1L511C5	1	624.3891	A1L531C1	1
312	FLAT MULTILEVEL	A1L318C18	90.98826	A1L512C5	2	181.9765	A1L532C1	1
313	FLAT GENERAL	A1L319C18	2.388	A1L513C5	2	4.776	A1L533C1	1
314	FLAT OTHER	A1L320C18	66.432	A1L514C5	2	132.864	A1L534C1	1
315	ALL OTHER CAR TYPES	A1L323C18	11.7315	A1L515C5	2	23.463	A1L535C1	1
316	TOTAL	A1L324C18	4526	A1L516C5	1.9	8600	A1L536C1	1

WORKTABLE B7 PART 3 (CONTINUED)

LINE	TOTAL CAR DAYS O & T SW C33*C34 (35)	SOURCE	CAR DAYS PER LOADING OR UNLOADING (36)	TOTAL CAR DAYS LOADING & UNLOADING C31*C36 (37)	SOURCE	CAR MILES PER O & T CARS SWITCHED (38)	TOTAL O & T SWITCH MILES UNWEIGHTED C33*C38 (39)	WEIGHTED O & T CAR MILES C39*L121C1 (40)
301	.0045	A1L521C6	2	.005	A1L521C9	4	.018	.0468
302	21.483	A1L521C6	2	23.87	A1L522C9	4	85.932	223.4232
303	1142	A1L523C6	2	1142	A1L523C9	4	4570	11884
304	1938	A1L524C6	2	1938	A1L524C9	4	7752	20155
305	1100	A1L525C6	2	1100	A1L525C9	4	4403	11450
306	793.451	A1L526C6	2	793.4511	A1L526C9	4	3173	8251
307	2012	A1L527C6	2	2012	A1L527C9	4	8050	20930
308	398.363	A1L528C6	2	398.363	A1L528C9	4	1593	4142
309	13.2845	A1L529C6	2	13.2845	A1L529C9	4	53.138	138.1588
310	38.065	A1L530C6	2	38.065	A1L530C9	4	152.26	395.876
311	624.389	A1L531C6	2	1248	A1L531C9	4	2497	6493
312	181.977	A1L532C6	2	181.9765	A1L532C9	4	727.906	1892
313	4.776	A1L533C6	2	4.776	A1L533C9	4	19.104	49.6704
314	132.864	A1L534C6	2	132.864	A1L534C9	4	531.456	1381
315	23.463	A1L535C6	2	23.463	A1L535C9	4	93.852	244.0152
316	8600	A1L536C6	2	9053	A1L536C9	4	34402	89445

MOST CURRENT FIVE YEARS

LINE	IDENTIFICATION	SOURCE	PER DIEM CARS O & T (41)	SOURCE	EMPTY-LOADED SPOTTED & PULLED RATIO (42)	EMPTY-LOADED CARS O & T C41*C42 (43)	SOURCE	CAR DAYS PER O & T SWITCH (44)
301	BOX 40 FOOT	A1L301C19	.002316	A1L501C5	1.8	.0041688	A1L521C1	1
302	BOX 50 FOOT	A1L304C19	16.48043	A1L502C5	1.8	29.66477	A1L522C1	1
303	BOX EQUIPPED	A1L305C19	609.4632	A1L503C5	2	1218	A1L523C1	1
304	GONDOLA PLAIN	A1L308C19	978.6343	A1L504C5	2	1957	A1L524C1	1
305	GONDOLA EQUIPPED	A1L309C19	568.2757	A1L505C5	2	1136	A1L525C1	1
306	COVERED HOPPER	A1L312C19	412.2635	A1L506C5	2	824.527	A1L526C1	1
307	HOPPER OTG	A1L313C19	1079	A1L507C5	2	2158	A1L527C1	1
308	HOPPER OTS	A1L314C19	203.8088	A1L508C5	2	407.6176	A1L528C1	1
309	REFRIG MECH	A1L316C19	7.32648	A1L509C5	2	14.65295	A1L529C1	1
310	REFRIG NON MECH	A1L315C19	21.07933	A1L510C5	2	42.15867	A1L530C1	1
311	FLAT TOFC	A1L317C19	626.4702	A1L511C5	1	626.4702	A1L531C1	1
312	FLAT MULTILEVEL	A1L318C19	119.3935	A1L512C5	2	238.7869	A1L532C1	1
313	FLAT GENERAL	A1L319C19	2.64188	A1L513C5	2	5.28376	A1L533C1	1
314	FLAT OTHER	A1L320C19	68.93309	A1L514C5	2	137.8662	A1L534C1	1
315	ALL OTHER CAR TYPES	A1L323C19	18.32325	A1L515C5	2	36.6465	A1L535C1	1
316	TOTAL	A1L324C19	4732	A1L516C5	1.9	8990	A1L536C1	1

WORKTABLE B7 PART 3 (CONTINUED)

LINE	TOTAL CAR DAYS O & T SW C43*C44 (45)	SOURCE	CAR DAYS PER LOADING OR UNLOADING (46)	TOTAL CAR DAYS LOADING & UNLOADING C41*C46 (47)	SOURCE	CAR MILES PER O & T CARS SWITCHED (48)	TOTAL O & T SWITCH MILES UNWEIGHTED C43*C48 (49)	WEIGHTED O & T CAR MILES C49*L121C1 (50)
301	.0041688	A1L521C6	2	.004632	A1L521C9	4	.01668	.04336
302	29.66477	A1L522C6	2	32.96085	A1L522C9	4	118.6591	308.5136
303	1218	A1L523C6	2	1218	A1L523C9	4	4875	12676
304	1957	A1L524C6	2	1957	A1L524C9	4	7829	20355
305	1136	A1L525C6	2	1136	A1L525C9	4	4546	11820
306	824.527	A1L526C6	2	824.527	A1L526C9	4	3298	8575
307	2158	A1L527C6	2	2158	A1L527C9	4	8632	22443
308	407.618	A1L528C6	2	407.6176	A1L528C9	4	1630	4239
309	14.65295	A1L529C6	2	14.65295	A1L529C9	4	58.61181	152.3907
310	42.15867	A1L530C6	2	42.15867	A1L530C9	4	168.6347	438.4501
311	626.47	A1L531C6	2	1252	A1L531C9	4	2505	6515
312	238.787	A1L532C6	2	238.7869	A1L532C9	4	955.1477	2483
313	5.28376	A1L533C6	2	5.28376	A1L533C9	4	21.13504	54.95111
314	137.866	A1L534C6	2	137.8662	A1L534C9	4	551.4647	1433
315	36.6465	A1L535C6	2	36.6465	A1L535C9	4	146.586	381.1236
316	8990	A1L536C6	2	9464	A1L536C9	4	35963	93506

RAILROAD OWNED CAR DAYS AND CAR MILES IN RUNNING AND SWITCHING SERVICE

CALCULATION OF CAR DAYS, CAR MILES FOR INTERCHANGE SWITCHING SERVICE BY CAR TYPE (PER DIEM CARS ONLY)

CURRENT YEAR

LINE	CAR TYPE IDENTIFICATION	SOURCE	PER DIEM CARS O & T (1)	SOURCE	RATIO OF INTERCHANGE TO O & T (2)	CARLOADS INTERCHANGED C1 *C2 (3)	SOURCE	EMPTY-LOADED LINEHAUL RATIO (4)
401	BOX 40 FOOT	A1L301C3	0	A1L541C9	.20401	0	B3L801C3	0
402	BOX 50 FOOT	A1L304C3	11.812	A1L542C9	.62783	7.41593	B3L802C3	2.00736
403	BOX EQUIPPED	A1L305C3	547.449	A1L543C9	.58809	321.9484	B3L803C3	2.02938
404	GONDOLA PLAIN	A1L308C3	979.803	A1L544C9	.04329	42.41397	B3L804C3	1.92443
405	GONDOLA EQUIPPED	A1L309C3	527.731	A1L545C9	.24195	127.6819	B3L805C3	1.87234
406	COVERED HOPPER	A1L312C3	397.827	A1L546C9	.3381	134.5035	B3L806C3	2.06907
407	HOPPER OTG	A1L313C3	837.409	A1L547C9	.12586	105.3924	B3L807C3	1.98859
408	HOPPER OTS	A1L314C3	169.926	A1L548C9	.05457	9.27323	B3L808C3	2.06096
409	REFER MECH	A1L316C3	6.582	A1L549C9	1.06306	6.99707	B3L809C3	1.88249
410	REFER NON MECH	A1L315C3	20.686	A1L550C9	.86982	17.99303	B3L810C3	1.85015
411	FLAT TOFC	A1L317C3	662.698	A1L551C9	.14446	95.73307	B3L811C3	1.14601
412	FLAT MULTILEVEL	A1L318C3	95.22501	A1L552C9	.05081	4.83853	B3L812C3	1.63765
413	FLAT GENERAL	A1L319C3	2.927	A1L553C9	.19365	.5668	B3L813C3	2.90092
414	FLAT OTHER	A1L320C3	73.663	A1L554C9	.73458	54.11143	B3L814C3	2.03569
415	ALL OTHER CAR TYPES	A1L323C3	11.611	A1L555C9	.308	3.57615	B3L815C3	1.0086
416	TOTAL	A1L324C3	4345	A1L556C9	.20401	886.4954	B3L816C3	1.71852

WORKTABLE B7 PART 4 (CONTINUED)

LINE	EMPTY-LOADED CARS INTERCHANGED C3 *C4 (5)	SOURCE	CAR DAYS PER INTERCHANGE SWITCH (6)	TOTAL CAR DAYS INTERCHANGED C5 *C6 (7)	SOURCE	CAR MILES PER INTERCHANGE SWITCH (8)	TOTAL UNWEIGHTED INTERCHANGE CAR MILES C5 *C8 (9)	TOTAL WEIGHTED INTERCHANGE CAR MILES C9 *L121C1 (10)
401	0	A1L521C2	.5	0	A1L521C10	2.75	0	0
402	14.88647	A1L522C2	.5	7.44323	A1L522C10	2.75	40.93778	106.4382
403	653.3541	A1L523C2	.5	326.677	A1L523C10	2.75	1796	4671
404	81.62284	A1L524C2	.5	40.81142	A1L524C10	2.75	224.4628	583.6033
405	239.0637	A1L525C2	.5	119.5319	A1L525C10	2.75	657.4252	1709
406	278.2969	A1L526C2	.5	139.1484	A1L526C10	2.75	765.3164	1989
407	209.5818	A1L527C2	.5	104.7909	A1L527C10	2.75	576.3499	1498
408	19.11176	A1L528C2	.5	9.55588	A1L528C10	2.75	52.55734	136.6491
409	13.1719	A1L529C2	.5	6.58595	A1L529C10	2.75	36.22271	94.17904
410	33.28982	A1L530C2	.5	16.64491	A1L530C10	2.75	91.54702	238.0222
411	109.7106	A1L531C2	.5	54.85531	A1L531C10	2.75	301.7042	784.4309
412	7.9238	A1L532C2	.5	3.9619	A1L532C10	2.75	21.79045	56.65516
413	1.64424	A1L533C2	.5	.82212	A1L533C10	2.75	4.52166	11.75632
414	110.1541	A1L534C2	.5	55.07704	A1L534C10	2.75	302.9237	787.6015
415	3.60691	A1L535C2	.5	1.80345	A1L535C10	2.75	9.919	25.78941
416	1523	A1L536C2	.5	761.7285	A1L536C10	2.75	4189	10892

ENGINE SWITCHING MINUTES
INPUT DATA BY CAR TYPES AND CLASS OF SWITCHING, AVERAGE CAR MILES BETWEEN INTERCHANGING
ONE, TWO, THREE, FOUR, AND FIVE-YEAR PERIODS

LINE	IDENTIFICATION	SOURCE OF C1	AMOUNT (1)
101	WAY SWITCHING HOURS (CURRENT YEAR)	A1L130C1	880.6971
102	WAY SWITCHING HOURS (2 YEAR)	A1L130C6	880.6971
103	WAY SWITCHING HOURS (3 YEAR)	A1L130C7	885.3944
104	WAY SWITCHING HOURS (4 YEAR)	A1L130C8	902.0213
105	WAY SWITCHING HOURS (5 YEAR)	A1L130C9	928.361
106	YARD SWITCHING HOURS (CURRENT YEAR)	A1L132C1	2162
107	YARD SWITCHING HOURS (2 YEAR)	A1L132C6	2190
108	YARD SWITCHING HOURS (3 YEAR)	A1L132C7	2224
109	YARD SWITCHING HOURS (4 YEAR)	A1L132C8	2280
110	YARD SWITCHING HOURS (5 YEAR)	A1L132C9	2337
111	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS	B1L102C1	0
112	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS (2 YR)	B1L103C1	0
113	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS (3 YR)	B1L104C1	0
114	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS (4 YR)	B1L105C1	0
115	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS (5 YR)	B1L106C1	0
116	TOTAL SWITCHING MINUTES (CURRENT YEAR)	(L101+L106+L111)*60.0	182603
117	TOTAL SWITCHING MINUTES (2 YEAR)	(L102+L107+L112)*60.0	184258
118	TOTAL SWITCHING MINUTES (3 YEAR)	(L103+L108+L113)*60.0	186565
119	TOTAL SWITCHING MINUTES (4 YEAR)	(L104+L109+L114)*60.0	190941
120	TOTAL SWITCHING MINUTES (5 YEAR)	(L105+L110+L115)*60.0	195944

ENGINE SWITCHING MINUTES

ENGINE SWITCHING MINUTES (SEM) PER CAR TYPE, CALCULATION OF AVERAGE SWITCHING SERVICE AND TOTALS

CURRENT YEAR O&T INDUSTRY SWITCHING

LINE	CAR TYPE IDENTIFICATION	SOURCE OF C1	LOADED CARS O&T (1)	SOURCE OF C2	EMPTY/LOADED SPOTTED & PULLED RATIO (2)	TOTAL LOADED & EMPTY CARS C1*C2 (3)	DISTRIBUTION OF C3 C3/L216C3 (4)
201	BOX CAR 40 FOOT	A1L341C3	0	A1L501C5	1.8	0	0
202	BOX CAR 50 FOOT	A1L344C3	61.84	A1L502C5	1.8	111.312	.00651662
203	BOX CAR EQUIPPED	A1L345C3	587.545	A1L503C5	2	1175	.06879
204	GONDOLA PLAIN	A1L348C3	1194	A1L504C5	2	2389	.13991
205	GONDOLA EQUIPPED	A1L349C3	602.349	A1L505C5	2	1204	.07053
206	COVERED Hopper	A1L352C3	1030	A1L506C5	2	2060	.12061
207	HOPPER OT	A1L353C3	1075	A1L507C5	2	2150	.12587
208	HOPPER S/S	A1L354C3	1034	A1L508C5	2	2068	.12108
209	REFR MECHANICAL	A1L356C3	7.571	A1L509C5	2	15.142	.00088647
210	REFR NON MECHANICAL	A1L355C3	23.261	A1L510C5	2	46.52201	.00272357
211	FLAT TOFC/COFC	A1L357C3	2906	A1L511C5	1	2906	.17016
212	FLAT MULTILEVEL	A1L358C3	815.736	A1L512C5	2	1631	.09551
213	FLAT GENERAL	A1L359C3	3.035	A1L513C5	2	6.07	.00035536
214	FLAT OTHER	A1L360C3	143.005	A1L514C5	2	286.01	.01674
215	ALL OTHER CAR TYPES INCLUDING TANK	A1L363C3	515.045	A1L515C5	2	1030	.06031
216	TOTAL ALL CARS: SUM L201 -215	XX	10000	XX	XX	17081	1
217	DISTRIBUTION: L216 /L216C28	XX	XX	XX	XX	.66616	XX
218	SEM DISTRIBUTION: L116C1*L217	XX	XX	XX	XX	121642	XX

WORKTABLE B6 PART 2A (CONTINUED)

CURRENT YEAR INTERCHANGE

LINE	SOURCE OF C5	RATIO CARS INTERCH TO O&T (5)	LOADED CARS GIVEN INTERCH SW C1*C5 (6)	SOURCE OF C7	RATIO LOADED/EMPTY CM (7)	LOADED & EMPTY CARS INTERCH C6 *C7 (8)	SOURCE OF C9	INTERCH EQUATING FACTOR (9)	EQUATED CARS GIVEN INTERCH SW C8 *C9 (10)	DISTRIBUTION OF C10 C10/L216C10 (11)
201	A1L541C9	.20401	0	B3L835C3	0	0	A1L501C7	.55	0	0
202	A1L542C9	.62783	38.82502	B3L836C3	1.71309	66.51078	A1L502C7	.55	36.58093	.02038
203	A1L543C9	.58809	345.5284	B3L837C3	2.02821	700.8053	A1L503C7	.55	385.4429	.21471
204	A1L544C9	.04329	51.72653	B3L838C3	1.92921	99.79126	A1L504C7	.55	54.8852	.03057
205	A1L545C9	.24195	145.7354	B3L839C3	1.87382	273.0813	A1L505C7	.55	150.1947	.08366
206	A1L546C9	.3381	348.2685	B3L840C3	2.05021	714.025	A1L506C7	.55	392.7138	.21876
207	A1L547C9	.12586	135.3008	B3L841C3	1.98874	269.0776	A1L507C7	.55	147.9927	.08244
208	A1L548C9	.05457	56.43088	B3L842C3	2.01065	113.4626	A1L508C7	.55	62.40446	.03476
209	A1L549C9	1.06306	8.04844	B3L843C3	1.89269	15.23322	A1L509C7	.55	8.37827	.00466706
210	A1L550C9	.86982	20.23281	B3L844C3	1.84894	37.40928	A1L510C7	.55	20.5751	.01146
211	A1L551C9	.14446	419.8819	B3L845C3	1.1036	463.3802	A1L511C7	.55	254.8591	.14197
212	A1L552C9	.05081	41.44879	B3L846C3	1.5867	65.76683	A1L512C7	.55	36.17175	.02015
213	A1L553C9	.19365	.58771	B3L847C3	2.95193	1.73489	A1L513C7	.55	.95419	.00053152
214	A1L554C9	.73458	105.0488	B3L848C3	2.05442	215.8142	A1L514C7	.55	118.6978	.06612
215	A1L555C9	.308	158.6323	B3L852C3	1.43663	227.8958	A1L515C7	.55	125.3427	.06982
216	XX	XX	XX	XX	XX	3263	XX	XX	1795	1
217	XX	XX	XX	XX	XX	XX	XX	XX	.07001	XX
218	XX	XX	XX	XX	XX	XX	XX	XX	12784	XX

CURRENT YEAR INTRATERMINAL SWITCHING

LINE	SOURCE OF C12	RATIO INTRATERMINAL TO O&T (12)	LOADED & EMPTY CARS INTRATERM C3*C12 (13)	SOURCE OF C14	INTRATERMINAL EQUATED SW FACTOR (14)	EQUATED LOADED/ EMPTY CARS GIVEN INTRATERMINAL SW C13*C14 (15)	DISTRIBUTION OF C15 C15/L216C15 (16)
201	A1L501C11	.03266	0	A1L501C8	1.5	0	0
202	A1L502C11	.03266	3.63534	A1L502C8	1.5	5.45301	.00651662
203	A1L503C11	.03266	38.37727	A1L503C8	1.5	57.56591	.06879
204	A1L504C11	.03266	78.05058	A1L504C8	1.5	117.0759	.13991
205	A1L505C11	.03266	39.34424	A1L505C8	1.5	59.01635	.07053
206	A1L506C11	.03266	67.28336	A1L506C8	1.5	100.925	.12061
207	A1L507C11	.03266	70.22013	A1L507C8	1.5	105.3302	.12587
208	A1L508C11	.03266	67.54274	A1L508C8	1.5	101.3141	.12108
209	A1L509C11	.03266	.49452	A1L509C8	1.5	.74178	.00088647
210	A1L510C11	.03266	1.51936	A1L510C8	1.5	2.27904	.00272357
211	A1L511C11	.03266	94.92568	A1L511C8	1.5	142.3885	.17016
212	A1L512C11	.03266	53.28225	A1L512C8	1.5	79.92337	.09551
213	A1L513C11	.03266	.19824	A1L513C8	1.5	.29736	.00035536
214	A1L514C11	.03266	9.3408	A1L514C8	1.5	14.0112	.01674
215	A1L515C11	.03266	33.64171	A1L515C8	1.5	50.46257	.06031
216	XX	XX	557.8562	XX	XX	836.7843	1
217	XX	XX	XX	XX	XX	.03263	XX
218	XX	XX	XX	XX	XX	5959	XX

WORKTABLE B6 PART 2A (CONTINUED)

CURRENT YEAR INTERTERMINAL SWITCHING

LINE	SOURCE OF C17	RATIO INTERTERMINAL TO O&T (17)	LOADED & EMPTY CARS INTERTERM C3*C17 (18)	SOURCE OF C19	INTERTERMINAL EQUATED SW FACTOR (19)	EQUATED LOADED/ EMPTY CARS GIVEN INTERTERMINAL SW C18*C19 (20)	DISTRIBUTION OF C15 C20/L216C20 (21)
201	A1L521C14	.0467	0	A1L501C9	1.2	0	0
202	A1L522C14	.0467	5.19872	A1L502C9	1.2	6.23846	.00651662
203	A1L523C14	.0467	54.88141	A1L503C9	1.2	65.8577	.06879
204	A1L524C14	.0467	111.6162	A1L504C9	1.2	133.9395	.13991
205	A1L525C14	.0467	56.26422	A1L505C9	1.2	67.51707	.07053
206	A1L526C14	.0467	96.21856	A1L506C9	1.2	115.4623	.12061
207	A1L527C14	.0467	100.4183	A1L507C9	1.2	120.502	.12587
208	A1L528C14	.0467	96.58949	A1L508C9	1.2	115.9074	.12108
209	A1L529C14	.0467	.70719	A1L509C9	1.2	.84863	.00088647
210	A1L530C14	.0467	2.17276	A1L510C9	1.2	2.60732	.00272357
211	A1L531C14	.0467	135.7485	A1L511C9	1.2	162.8982	.17016
212	A1L532C14	.0467	76.19627	A1L512C9	1.2	91.43553	.09551
213	A1L533C14	.0467	.28349	A1L513C9	1.2	.34019	.00035536
214	A1L534C14	.0467	13.35781	A1L514C9	1.2	16.02938	.01674
215	A1L535C14	.0467	48.10933	A1L515C9	1.2	57.7312	.06031
216	XX	XX	797.7623	XX	XX	957.3148	1
217	XX	XX	XX	XX	XX	.03733	XX
218	XX	XX	XX	XX	XX	6817	XX

CURRENT YEAR INTERTRAIN/INTRATRAIN SWITCHING

LINE	SOURCE OF C22	LOADED & EMPTY CAR MILES (22)	SOURCE OF C23	AVERAGE LINEHAULMILES BETWEEN I&I SWITCHES (23)	NUMBER I&I SWITCHES LOADED & EMPTY C22/C23 (24)	SOURCE OF C25	I&I SW EQUATING FACTOR (25)	EQUATED CARS GIVEN I&I SWITCHING C24*C25 (26)	DISTRIBUTION OF C26 C26/L216C26 (27)	TOTAL L/E C3+C10+C15 +C20+C26 (28)
201	A1L236C3	0	A1L561C1	200	0	A1L501C10	.25	0	0	0
202	A1L237C3	46483	A1L562C1	200	232.415	A1L502C10	.25	58.10375	.01169	217.6882
203	A1L238C3	488268	A1L563C1	200	2441	A1L503C10	.25	610.335	.12278	2294
204	A1L239C3	438322	A1L564C1	200	2191	A1L504C10	.25	547.9026	.11022	3243
205	A1L240C3	248423	A1L565C1	200	1242	A1L505C10	.25	310.5288	.06247	1791
206	A1L241C3	655517	A1L566C1	200	3277	A1L506C10	.25	819.3963	.16484	3488
207	A1L242C3	261127	A1L567C1	200	1305	A1L507C10	.25	326.4088	.06566	2850
208	A1L243C3	162577	A1L568C1	200	812.885	A1L508C10	.25	203.2213	.04088	2550
209	A1L244C3	9013	A1L569C1	200	45.065	A1L509C10	.25	11.26625	.0022664	36.37694
210	A1L245C3	27858	A1L570C1	200	139.29	A1L510C10	.25	34.8225	.00700513	106.806
211	A1L246C3	416888	A1L571C1	200	2084	A1L511C10	.25	521.11	.10483	3987
212	A1L247C3	402181	A1L572C1	200	2010	A1L512C10	.25	502.7263	.10113	2341
213	A1L248C3	2825	A1L573C1	200	14.125	A1L513C10	.25	3.53125	.00071037	11.19299
214	A1L249C3	147230	A1L574C1	200	736.15	A1L514C10	.25	184.0375	.03702	618.7859
215	A1L253C3	670087	A1L575C1	200	3350	A1L515C10	.25	837.6088	.1685	2101
216	XX	XX	XX	XX	19883	XX	XX	4970	1	25641
217	XX	XX	XX	XX	XX	XX	XX	.19387	XX	XX
218	XX	XX	XX	XX	XX	XX	XX	35400	XX	XX

WORKTABLE B6 PART 2A (CONTINUED)

CURRENT YEAR DISTRIBUTION OF SWITCH ENGINE MINUTES BY CAR TYPE

CALCULATION OF SEM BY CAR TYPE AND CLASS

LINE	O & T SW L218C3 *C4 (29)	INTERCHANGE SW L218C10 *C11 (30)	INTRATERMINAL SW L218C15 *C16 (31)	INTERTERMINAL SW L218C20 *C21 (32)	I & I SW L218C26 *C27 (33)	TOTAL SEM C29+C30+C31 +C32+C33 (34)	SEM PER CAR O&T C29/C3 (35)	INTER-CHANGE C30/C8 (36)	INTRA-TERMINAL C31/C13 (37)	INTER-TERMINAL C32/C18 (38)	I & I C33/C24 (39)
201	0	0	0	0	0	0	0	0	0	0	0
202	792.6965	260.5072	38.83301	44.42652	413.7796	1550	7.12139	3.91677	10.68209	8.54567	1.78035
203	8368	2744	409.9494	468.9985	4346	16338	7.12139	3.91677	10.68209	8.54567	1.78035
204	17019	390.859	833.7433	953.8355	3901	23099	7.12139	3.91677	10.68209	8.54567	1.78035
205	8579	1069	420.2787	480.8156	2211	12761	7.12139	3.91677	10.68209	8.54567	1.78035
206	14671	2796	718.7268	822.2522	5835	24844	7.12139	3.91677	10.68209	8.54567	1.78035
207	15311	1053	750.0977	858.1418	2324	20298	7.12139	3.91677	10.68209	8.54567	1.78035
208	14727	444.4067	721.4976	825.4221	1447	18166	7.12139	3.91677	10.68209	8.54567	1.78035
209	107.8321	59.66497	5.28253	6.04343	80.23139	259.0545	7.12139	3.91677	10.68209	8.54567	1.78035
210	331.3015	146.5234	16.22996	18.56773	247.9847	760.6073	7.12139	3.91677	10.68209	8.54567	1.78035
211	20698	1814	1014	1160	3711	28398	7.12139	3.91677	10.68209	8.54567	1.78035
212	11618	257.5933	569.1657	651.1483	3580	16676	7.12139	3.91677	10.68209	8.54567	1.78035
213	43.22685	6.79515	2.11762	2.42264	25.14742	79.70969	7.12139	3.91677	10.68209	8.54567	1.78035
214	2036	845.2939	99.77928	114.1515	1310	4406	7.12139	3.91677	10.68209	8.54567	1.78035
215	7335	892.6146	359.3638	411.1265	5964	14963	7.12139	3.91677	10.68209	8.54567	1.78035
216	121642	12784	5959	6817	35400	XX	XX	XX	XX	XX	XX
217	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
218	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX

MOST CURRENT TWO YEARS - O & T INDUSTRY SWITCHING

LINE	CAR TYPE IDENTIFICATION	SOURCE OF C1	LOADED CARS O&T (1)	SOURCE OF C2	EMPTY/LOADED SPOTTED & PULLED RATIO (2)	TOTAL LOADED & EMPTY CARS C1*C2 (3)	DISTRIBUTION OF C3 C3/L236C3 (4)
221	BOX CAR 40 FOOT	A1L341C16	0	A1L501C5	1.8	0	0
222	BOX CAR 50 FOOT	A1L344C16	56.459	A1L502C5	1.8	101.6262	.00596351
223	BOX CAR EQUIPPED	A1L345C16	600.319	A1L503C5	2	1200	.07045
224	GONDOLA PLAIN	A1L348C16	1210	A1L504C5	2	2421	.14207
225	GONDOLA EQUIPPED	A1L349C16	623.613	A1L505C5	2	1247	.07319
226	COVERED HOPPER	A1L352C16	998.16	A1L506C5	2	1996	.11715
227	HOPPER OT	A1L353C16	1101	A1L507C5	2	2203	.12931
228	HOPPER S/S	A1L354C16	996.049	A1L508C5	2	1992	.1169
229	REFR MECHANICAL	A1L356C16	7.5085	A1L509C5	2	15.017	.00088121
230	REFR NON MECHANICAL	A1L355C16	22.225	A1L510C5	2	44.45001	.00260836
231	FLAT TOFC/COFC	A1L357C16	2851	A1L511C5	1	2851	.1673
232	FLAT MULTILEVEL	A1L358C16	827.27	A1L512C5	2	1654	.09709
233	FLAT GENERAL	A1L359C16	2.597	A1L513C5	2	5.194	.00030479
234	FLAT OTHER	A1L360C16	140.483	A1L514C5	2	280.965	.01649
235	ALL OTHER CAR TYPES INCLUDING TANK	A1L363C16	513.774	A1L515C5	2	1027	.0603
236	TOTAL ALL CARS: SUM L221 -235	XX	9951	XX	XX	17041	1
237	DISTRIBUTION: L236 /L236C28	XX	XX	XX	XX	.66826	XX
238	SEM DISTRIBUTION: L117C1 *L237	XX	XX	XX	XX	123132	XX

WORKTABLE B6 PART 2B (CONTINUED)

MOST CURRENT TWO YEARS - INTERCHANGE

LINE	SOURCE OF C5	RATIO CARS INTERCH TO O&T (5)	LOADED CARS GIVEN INTERCH SW C1*C5 (6)	SOURCE OF C7	RATIO LOADED/EMPTY CM (7)	LOADED & EMPTY CARS INTERCH C6 *C7 (8)	SOURCE OF C9	INTERCH EQUATING FACTOR (9)	EQUATED CARS GIVEN INTERCH SW C8 *C9 (10)	DISTRIBUTION OF C10 C10/L236C10 (11)
221	A1L541C54	.20013	0	B3L835C9	0	0	A1L501C7	.55	0	0
222	A1L542C54	.62139	35.08278	B3L836C9	1.73511	60.87235	A1L502C7	.55	33.47979	.01918
223	A1L543C54	.58579	351.663	B3L837C9	2.03823	716.7706	A1L503C7	.55	394.2238	.22583
224	A1L544C54	.04193	50.76135	B3L838C9	1.93285	98.11425	A1L504C7	.55	53.96284	.03091
225	A1L545C54	.22147	138.1095	B3L839C9	1.88713	260.6306	A1L505C7	.55	143.3468	.08212
226	A1L546C54	.34258	341.9469	B3L840C9	2.05638	703.174	A1L506C7	.55	386.7457	.22155
227	A1L547C54	.11391	125.5047	B3L841C9	1.98983	249.733	A1L507C7	.55	137.3532	.07868
228	A1L548C54	.04733	47.14203	B3L842C9	2.02577	95.49907	A1L508C7	.55	52.52449	.03009
229	A1L549C54	1.05848	7.94762	B3L843C9	1.93033	15.34152	A1L509C7	.55	8.43784	.00483357
230	A1L550C54	.84764	18.83872	B3L844C9	1.84832	34.82005	A1L510C7	.55	19.15103	.01097
231	A1L551C54	.1422	405.4027	B3L845C9	1.10495	447.9516	A1L511C7	.55	246.3734	.14113
232	A1L552C54	.04431	36.6594	B3L846C9	1.56445	57.35178	A1L512C7	.55	31.54348	.01807
233	A1L553C54	.17395	.45176	B3L847C9	2.92004	1.31916	A1L513C7	.55	.72554	.00041562
234	A1L554C54	.71009	99.75455	B3L848C9	2.05056	204.5529	A1L514C7	.55	112.5041	.06445
235	A1L555C54	.30665	157.5504	B3L852C9	1.44604	227.8244	A1L515C7	.55	125.3034	.07178
236	XX	XX	XX	XX	XX	3173	XX	XX	1745	1
237	XX	XX	XX	XX	XX	XX	XX	XX	.06845	XX
238	XX	XX	XX	XX	XX	XX	XX	XX	12613	XX

MOST CURRENT TWO YEARS - INTRATERMINAL SWITCHING

LINE	SOURCE OF C12	RATIO INTRATERMINAL TO O&T (12)	LOADED & EMPTY CARS INTRATERM C3*C12 (13)	SOURCE OF C14	INTRATERMINAL EQUATED SW FACTOR (14)	EQUATED LOADED/ EMPTY CARS GIVEN INTRATERMINAL SW C13*C14 (15)	DISTRIBUTION OF C15 C15/L236C15 (16)
221	A1L501C11	.03266	0	A1L501C8	1.5	0	0
222	A1L502C11	.03266	3.31901	A1L502C8	1.5	4.97852	.00596351
223	A1L503C11	.03266	39.21164	A1L503C8	1.5	58.81746	.07045
224	A1L504C11	.03266	79.06986	A1L504C8	1.5	118.6048	.14207
225	A1L505C11	.03266	40.73316	A1L505C8	1.5	61.09974	.07319
226	A1L506C11	.03266	65.19779	A1L506C8	1.5	97.79668	.11715
227	A1L507C11	.03266	71.96804	A1L507C8	1.5	107.9521	.12931
228	A1L508C11	.03266	65.0599	A1L508C8	1.5	97.58985	.1169
229	A1L509C11	.03266	.49044	A1L509C8	1.5	.73566	.00088121
230	A1L510C11	.03266	1.45169	A1L510C8	1.5	2.17754	.00260836
231	A1L511C11	.03266	93.11147	A1L511C8	1.5	139.6672	.1673
232	A1L512C11	.03266	54.03559	A1L512C8	1.5	81.05339	.09709
233	A1L513C11	.03266	.16963	A1L513C8	1.5	.25445	.00030479
234	A1L514C11	.03266	9.17604	A1L514C8	1.5	13.76406	.01649
235	A1L515C11	.03266	33.55869	A1L515C8	1.5	50.33804	.0603
236	XX	XX	556.5529	XX	XX	834.8295	1
237	XX	XX	XX	XX	XX	.03274	XX
238	XX	XX	XX	XX	XX	6032	XX

WORKTABLE B6 PART 2B (CONTINUED)

MOST CURRENT TWO YEARS - INTERTERMINAL SWITCHING

LINE	SOURCE OF C17	RATIO INTERTERMINAL TO O&T (17)	LOADED & EMPTY CARS INTERTERM C3*C17 (18)	SOURCE OF C19	INTERTERMINAL EQUATED SW FACTOR (19)	EQUATED LOADED/ EMPTY CARS GIVEN INTERTERMINAL SW C18*C19 (20)	DISTRIBUTION OF C15 C20/L236C20 (21)
221	A1L521C14	.0467	0	A1L501C9	1.2	0	0
222	A1L522C14	.0467	4.74635	A1L502C9	1.2	5.69562	.00596351
223	A1L523C14	.0467	56.0746	A1L503C9	1.2	67.28952	.07045
224	A1L524C14	.0467	113.0739	A1L504C9	1.2	135.6886	.14207
225	A1L525C14	.0467	58.25045	A1L505C9	1.2	69.90055	.07319
226	A1L526C14	.0467	93.23609	A1L506C9	1.2	111.8833	.11715
227	A1L527C14	.0467	102.9179	A1L507C9	1.2	123.5015	.12931
228	A1L528C14	.0467	93.03891	A1L508C9	1.2	111.6467	.1169
229	A1L529C14	.0467	.70135	A1L509C9	1.2	.84162	.00088121
230	A1L530C14	.0467	2.07599	A1L510C9	1.2	2.49119	.00260836
231	A1L531C14	.0467	133.154	A1L511C9	1.2	159.7849	.1673
232	A1L532C14	.0467	77.27359	A1L512C9	1.2	92.72831	.09709
233	A1L533C14	.0467	.24258	A1L513C9	1.2	.2911	.00030479
234	A1L534C14	.0467	13.12219	A1L514C9	1.2	15.74663	.01649
235	A1L535C14	.0467	47.9906	A1L515C9	1.2	57.58872	.0603
236	XX	XX	795.8985	XX	XX	955.0782	1
237	XX	XX	XX	XX	XX	.03745	XX
238	XX	XX	XX	XX	XX	6900	XX

MOST CURRENT TWO YEARS - INTERTRAIN/INTRATRAIN SWITCHING

LINE	SOURCE OF C22	LOADED & EMPTY CAR MILES (22)	SOURCE OF C23	AVERAGE LINEHAULMILES BETWEEN I&I SWITCHES (23)	NUMBER I&I SWITCHES LOADED & EMPTY C22/C23 (24)	SOURCE OF C25	I&I SW EQUATING FACTOR (25)	EQUATED CARS GIVEN I&I SWITCHING C24*C25 (26)	DISTRIBUTION OF C26 C26/L236C26 (27)	TOTAL L/E C3+C10+C15 +C20+C26 (28)
221	A1L236C18	0	A1L561C1	200	0	A1L501C10	.25	0	0	0
222	A1L237C18	42740	A1L562C1	200	213.7	A1L502C10	.25	53.425	.01085	199.2051
223	A1L238C18	497945	A1L563C1	200	2489	A1L503C10	.25	622.4313	.1264	2343
224	A1L239C18	439425	A1L564C1	200	2197	A1L504C10	.25	549.2819	.11155	3278
225	A1L240C18	256352	A1L565C1	200	1281	A1L505C10	.25	320.4406	.06507	1842
226	A1L241C18	631280	A1L566C1	200	3156	A1L506C10	.25	789.1	.16025	3381
227	A1L242C18	264646	A1L567C1	200	1323	A1L507C10	.25	330.8081	.06718	2903
228	A1L243C18	151697	A1L568C1	200	758.485	A1L508C10	.25	189.6213	.03851	2443
229	A1L244C18	8907	A1L569C1	200	44.5375	A1L509C10	.25	11.13438	.00226113	36.1665
230	A1L245C18	26047	A1L570C1	200	130.2375	A1L510C10	.25	32.55938	.00661203	100.8291
231	A1L246C18	415995	A1L571C1	200	2079	A1L511C10	.25	519.9938	.1056	3916
232	A1L247C18	400988	A1L572C1	200	2004	A1L512C10	.25	501.235	.10179	2361
233	A1L248C18	3067	A1L573C1	200	15.3375	A1L513C10	.25	3.83438	.00077867	10.29945
234	A1L249C18	142512	A1L574C1	200	712.56	A1L514C10	.25	178.14	.03618	601.1198
235	A1L253C18	657806	A1L575C1	200	3289	A1L515C10	.25	822.2581	.16698	2083
236	XX	XX	XX	XX	19697	XX	XX	4924	1	25501
237	XX	XX	XX	XX	XX	XX	XX	.1931	XX	XX
238	XX	XX	XX	XX	XX	XX	XX	35580	XX	XX

WORKTABLE B6 PART 2B (CONTINUED)

MOST CURRENT TWO YEARS - DISTRIBUTION OF SWITCH ENGINE MINUTES BY CAR TYPE CALCULATION OF SEM BY CAR TYPE AND CLASS

LINE	O & T SW L238C3 *C4 (29)	INTERCHANGE SW L238C10 *C11 (30)	INTRATERMINAL SW L238C15 *C16 (31)	INTERTERMINAL SW L238C20 *C21 (32)	I & I SW L238C26 *C27 (33)	TOTAL SEM C29+C30+C31 +C32+C33 (34)	SEM PER CAR O&T C29/C3 (35)	INTER-CHANGE C30/C8 (36)	INTRA-TERMINAL C31/C13 (37)	INTER-TERMINAL C32/C18 (38)	I & I C33/C24 (39)
221	0	0	0	0	0	0	0	0	0	0	0
222	734.2998	241.9081	35.97225	41.15369	386.0222	1439	7.2255	3.97402	10.83825	8.6706	1.80637
223	8675	2848	424.9854	486.2002	4497	16932	7.2255	3.97402	10.83825	8.6706	1.80637
224	17493	389.9082	856.9787	980.4176	3968	23689	7.2255	3.97402	10.83825	8.6706	1.80637
225	9011	1035	441.476	505.0662	2315	13309	7.2255	3.97402	10.83825	8.6706	1.80637
226	14424	2794	706.6296	808.4125	5701	24435	7.2255	3.97402	10.83825	8.6706	1.80637
227	15922	992.4448	780.0072	892.3594	2390	20977	7.2255	3.97402	10.83825	8.6706	1.80637
228	14393	379.5155	705.1352	806.7028	1370	17655	7.2255	3.97402	10.83825	8.6706	1.80637
229	108.5053	60.96757	5.31551	6.08116	80.45139	261.3209	7.2255	3.97402	10.83825	8.6706	1.80637
230	321.1734	138.3757	15.7338	18.0001	235.2577	728.5406	7.2255	3.97402	10.83825	8.6706	1.80637
231	20600	1780	1009	1154	3757	28301	7.2255	3.97402	10.83825	8.6706	1.80637
232	11954	227.9173	585.651	670.0081	3621	17060	7.2255	3.97402	10.83825	8.6706	1.80637
233	37.52923	5.24235	1.8385	2.10332	27.70526	74.41867	7.2255	3.97402	10.83825	8.6706	1.80637
234	2030	812.8978	99.45214	113.7772	1287	4343	7.2255	3.97402	10.83825	8.6706	1.80637
235	7424	905.3794	363.7173	416.1071	5941	15050	7.2255	3.97402	10.83825	8.6706	1.80637
236	123132	12613	6032	6900	35580	XX	XX	XX	XX	XX	XX
237	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
238	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX

MOST CURRENT THREE YEARS - O & T INDUSTRY SWITCHING

LINE	CAR TYPE IDENTIFICATION	SOURCE OF C1	LOADED CARS O&T (1)	SOURCE OF C2	EMPTY/LOADED SPOTTED & PULLED RATIO (2)	TOTAL LOADED & EMPTY CARS C1*C2 (3)	DISTRIBUTION OF C3 C3/L256C3 (4)
241	BOX CAR 40 FOOT	A1L341C17	0	A1L501C5	1.8	0	0
242	BOX CAR 50 FOOT	A1L344C17	56.65867	A1L502C5	1.8	101.9856	.00599709
243	BOX CAR EQUIPPED	A1L345C17	600.063	A1L503C5	2	1200	.07057
244	GONDOLA PLAIN	A1L348C17	1195	A1L504C5	2	2391	.14062
245	GONDOLA EQUIPPED	A1L349C17	620.324	A1L505C5	2	1240	.07295
246	COVERED HOPPER	A1L352C17	987.85	A1L506C5	2	1975	.11618
247	HOPPER OT	A1L353C17	1179	A1L507C5	2	2359	.13873
248	HOPPER S/S	A1L354C17	987.859	A1L508C5	2	1975	.11618
249	REFR MECHANICAL	A1L356C17	7.24767	A1L509C5	2	14.49533	.00085237
250	REFR NON MECHANICAL	A1L355C17	21.665	A1L510C5	2	43.33	.00254795
251	FLAT TOFC/COFC	A1L357C17	2779	A1L511C5	1	2779	.16343
252	FLAT MULTILEVEL	A1L358C17	809.24	A1L512C5	2	1618	.09517
253	FLAT GENERAL	A1L359C17	2.474	A1L513C5	2	4.948	.00029096
254	FLAT OTHER	A1L360C17	136.362	A1L514C5	2	272.724	.01604
255	ALL OTHER CAR TYPES	A1L363C17	513.968	A1L515C5	2	1027	.06045
256	TOTAL ALL CARS: SUM L241 -255	XX	9898	XX	XX	17005	1
257	DISTRIBUTION: L256 /L256C28	XX	XX	XX	XX	.66739	XX
258	SEM DISTRIBUTION: L118C1*L257	XX	XX	XX	XX	124512	XX

WORKTABLE B6 PART 2C (CONTINUED)

MOST CURRENT THREE YEARS - INTERCHANGE

LINE	SOURCE OF C5	RATIO CARS INTERCH TO O&T (5)	LOADED CARS GIVEN INTERCH SW C1*C5 (6)	SOURCE OF C7	RATIO LOADED/EMPTY CM (7)	LOADED & EMPTY CARS INTERCH C6 *C7 (8)	SOURCE OF C9	INTERCH EQUATING FACTOR (9)	EQUATED CARS GIVEN INTERCH SW C8 *C9 (10)	DISTRIBUTION OF C10 C10/L256C10 (11)
241	A1L541C63	.19967	0	B3L835C15	0	0	A1L501C7	.55	0	0
242	A1L542C63	.6199	35.12278	B3L836C15	1.73957	61.09838	A1L502C7	.55	33.60411	.01936
243	A1L543C63	.58125	348.784	B3L837C15	2.04971	714.9066	A1L503C7	.55	393.1987	.22652
244	A1L544C63	.0413	49.37833	B3L838C15	1.94276	95.9301	A1L504C7	.55	52.76155	.0304
245	A1L545C63	.21613	134.0702	B3L839C15	1.90669	255.6299	A1L505C7	.55	140.5965	.081
246	A1L546C63	.34749	343.2689	B3L840C15	2.06805	709.899	A1L506C7	.55	390.4444	.22493
247	A1L547C63	.10265	121.0853	B3L841C15	1.99796	241.9236	A1L507C7	.55	133.058	.07665
248	A1L548C63	.04342	42.89514	B3L842C15	2.02644	86.9246	A1L508C7	.55	47.80853	.02754
249	A1L549C63	1.03647	7.51202	B3L843C15	1.94691	14.62519	A1L509C7	.55	8.04386	.00463393
250	A1L550C63	.85392	18.50026	B3L844C15	1.85394	34.29841	A1L510C7	.55	18.86412	.01087
251	A1L551C63	.14366	399.2547	B3L845C15	1.1089	442.7338	A1L511C7	.55	243.5036	.14028
252	A1L552C63	.05216	42.20726	B3L846C15	1.58183	66.76456	A1L512C7	.55	36.72051	.02115
253	A1L553C63	.22325	.55233	B3L847C15	2.87092	1.5857	A1L513C7	.55	.87214	.00050242
254	A1L554C63	.7099	96.80372	B3L848C15	2.0483	198.2828	A1L514C7	.55	109.0556	.06283
255	A1L555C63	.30968	159.1632	B3L852C15	1.45452	231.5062	A1L515C7	.55	127.3284	.07335
256	XX	XX	XX	XX	XX	3156	XX	XX	1735	1
257	XX	XX	XX	XX	XX	XX	XX	XX	.06812	XX
258	XX	XX	XX	XX	XX	XX	XX	XX	12709	XX

MOST CURRENT THREE YEARS - INTRATERMINAL SWITCHING

LINE	SOURCE OF C12	RATIO INTRATERMINAL TO O&T (12)	LOADED & EMPTY CARS INTRATERM C3*C12 (13)	SOURCE OF C14	INTRATERMINAL EQUATED SW FACTOR (14)	EQUATED LOADED/ EMPTY CARS GIVEN INTRATERMINAL SW C13*C14 (15)	DISTRIBUTION OF C15 C15/L256C15 (16)
241	A1L501C11	.03266	0	A1L501C8	1.5	0	0
242	A1L502C11	.03266	3.33075	A1L502C8	1.5	4.99612	.00599709
243	A1L503C11	.03266	39.1949	A1L503C8	1.5	58.79235	.07057
244	A1L504C11	.03266	78.10102	A1L504C8	1.5	117.1515	.14062
245	A1L505C11	.03266	40.51835	A1L505C8	1.5	60.77753	.07295
246	A1L506C11	.03266	64.52442	A1L506C8	1.5	96.78663	.11618
247	A1L507C11	.03266	77.04764	A1L507C8	1.5	115.5715	.13873
248	A1L508C11	.03266	64.525	A1L508C8	1.5	96.78751	.11618
249	A1L509C11	.03266	.4734	A1L509C8	1.5	.7101	.00085237
250	A1L510C11	.03266	1.41511	A1L510C8	1.5	2.12267	.00254795
251	A1L511C11	.03266	90.76539	A1L511C8	1.5	136.1481	.16343
252	A1L512C11	.03266	52.85792	A1L512C8	1.5	79.28688	.09517
253	A1L513C11	.03266	.1616	A1L513C8	1.5	.2424	.00029096
254	A1L514C11	.03266	8.90689	A1L514C8	1.5	13.36034	.01604
255	A1L515C11	.03266	33.57134	A1L515C8	1.5	50.35702	.06045
256	XX	XX	555.3938	XX	XX	833.0906	1
257	XX	XX	XX	XX	XX	.03269	XX
258	XX	XX	XX	XX	XX	6099	XX

WORKTABLE B6 PART 2C (CONTINUED)

MOST CURRENT THREE YEARS - INTERTERMINAL SWITCHING

LINE	SOURCE OF C17	RATIO INTERTERMINAL TO O&T (17)	LOADED & EMPTY CARS INTERTERM C3*C17 (18)	SOURCE OF C19	INTERTERMINAL EQUATED SW FACTOR (19)	EQUATED LOADED/ EMPTY CARS GIVEN INTERTERMINAL SW C18*C19 (20)	DISTRIBUTION OF C15 C20/L256C20 (21)
241	A1L521C14	.0467	0	A1L501C9	1.2	0	0
242	A1L522C14	.0467	4.76314	A1L502C9	1.2	5.71576	.00599709
243	A1L523C14	.0467	56.05066	A1L503C9	1.2	67.26079	.07057
244	A1L524C14	.0467	111.6884	A1L504C9	1.2	134.026	.14062
245	A1L525C14	.0467	57.94326	A1L505C9	1.2	69.53192	.07295
246	A1L526C14	.0467	92.27313	A1L506C9	1.2	110.7278	.11618
247	A1L527C14	.0467	110.182	A1L507C9	1.2	132.2184	.13873
248	A1L528C14	.0467	92.27397	A1L508C9	1.2	110.7288	.11618
249	A1L529C14	.0467	.67699	A1L509C9	1.2	.81239	.00085237
250	A1L530C14	.0467	2.02368	A1L510C9	1.2	2.42842	.00254795
251	A1L531C14	.0467	129.799	A1L511C9	1.2	155.7588	.16343
252	A1L532C14	.0467	75.58946	A1L512C9	1.2	90.70736	.09517
253	A1L533C14	.0467	.23109	A1L513C9	1.2	.27731	.00029096
254	A1L534C14	.0467	12.7373	A1L514C9	1.2	15.28476	.01604
255	A1L535C14	.0467	48.0087	A1L515C9	1.2	57.61044	.06045
256	XX	XX	794.2407	XX	XX	953.0889	1
257	XX	XX	XX	XX	XX	.0374	XX
258	XX	XX	XX	XX	XX	6978	XX

MOST CURRENT THREE YEARS - INTERTRAIN/INTRATRAIN SWITCHING

LINE	SOURCE OF C22	LOADED & EMPTY CAR MILES (22)	SOURCE OF C23	AVERAGE LINEHAULMILES BETWEEN I&I SWITCHES (23)	NUMBER I&I SWITCHES LOADED & EMPTY C22/C23 (24)	SOURCE OF C25	I&I SW EQUATING FACTOR (25)	EQUATED CARS GIVEN I&I SWITCHING C24*C25 (26)	DISTRIBUTION OF C26 C26/L256C26 (27)	TOTAL L/E C3+C10+C15 +C20+C26 (28)
241	A1L236C21	0	A1L561C1	200	0	A1L501C10	.25	0	0	0
242	A1L237C21	43345	A1L562C1	200	216.7267	A1L502C10	.25	54.18167	.01094	200.4833
243	A1L238C21	505090	A1L563C1	200	2525	A1L503C10	.25	631.3634	.12747	2350
244	A1L239C21	446895	A1L564C1	200	2234	A1L504C10	.25	558.6188	.11278	3253
245	A1L240C21	256827	A1L565C1	200	1284	A1L505C10	.25	321.0346	.06481	1832
246	A1L241C21	629053	A1L566C1	200	3145	A1L506C10	.25	786.3167	.15875	3359
247	A1L242C21	283305	A1L567C1	200	1416	A1L507C10	.25	354.1317	.0715	3094
248	A1L243C21	153851	A1L568C1	200	769.255	A1L508C10	.25	192.3138	.03883	2423
249	A1L244C21	8360	A1L569C1	200	41.80333	A1L509C10	.25	10.45083	.00210994	34.51252
250	A1L245C21	25268	A1L570C1	200	126.34	A1L510C10	.25	31.585	.00637677	98.33022
251	A1L246C21	414873	A1L571C1	200	2074	A1L511C10	.25	518.5917	.1047	3833
252	A1L247C21	400895	A1L572C1	200	2004	A1L512C10	.25	501.1188	.10117	2326
253	A1L248C21	3225	A1L573C1	200	16.125	A1L513C10	.25	4.03125	.00081388	10.37109
254	A1L249C21	141295	A1L574C1	200	706.4783	A1L514C10	.25	176.6196	.03566	587.0442
255	A1L253C21	650221	A1L575C1	200	3251	A1L515C10	.25	812.7771	.16409	2076
256	XX	XX	XX	XX	19812	XX	XX	4953	1	25481
257	XX	XX	XX	XX	XX	XX	XX	.19439	XX	XX
258	XX	XX	XX	XX	XX	XX	XX	36265	XX	XX

WORKTABLE B6 PART 2C (CONTINUED)

MOST CURRENT THREE YEARS-DISTRIBUTION OF SWITCH ENGINE MINUTES BY CAR TYPES CALCULATION OF SEM BY CAR TYPE AND CLASS

LINE	O & T SW L258C3 *C4 (29)	INTERCHANGE SW L258C10 *C11 (30)	INTRATERMINAL SW L258C15 *C16 (31)	INTERTERMINAL SW L258C20 *C21 (32)	I & I SW L258C26 *C27 (33)	TOTAL SEM C29+C30+C31 +C32+C33 (34)	SEM PER CAR O&T C29/C3 (35)	INTER-CHANGE C30/C8 (36)	INTRA-TERMINAL C31/C13 (37)	INTER-TERMINAL C32/C18 (38)	I & I C33/C24 (39)
241	0	0	0	0	0	0	0	0	0	0	0
242	746.7127	246.0408	36.58034	41.84937	396.7045	1467	7.32175	4.02696	10.98262	8.7861	1.83044
243	8787	2878	430.4627	492.4665	4622	17211	7.32175	4.02696	10.98262	8.7861	1.83044
244	17509	386.3067	857.754	981.3047	4090	23824	7.32175	4.02696	10.98262	8.7861	1.83044
245	9083	1029	444.9977	509.0951	2350	13417	7.32175	4.02696	10.98262	8.7861	1.83044
246	14465	2858	708.6472	810.7206	5757	24600	7.32175	4.02696	10.98262	8.7861	1.83044
247	17273	974.2169	846.185	968.0694	2592	22654	7.32175	4.02696	10.98262	8.7861	1.83044
248	14465	350.0419	708.6536	810.728	1408	17743	7.32175	4.02696	10.98262	8.7861	1.83044
249	106.1312	58.89509	5.19921	5.9481	76.51835	252.6919	7.32175	4.02696	10.98262	8.7861	1.83044
250	317.2513	138.1183	15.54167	17.78029	231.2574	719.9489	7.32175	4.02696	10.98262	8.7861	1.83044
251	20348	1782	996.8418	1140	3796	28065	7.32175	4.02696	10.98262	8.7861	1.83044
252	11850	268.8583	580.5185	664.1363	3669	17032	7.32175	4.02696	10.98262	8.7861	1.83044
253	36.22801	6.38556	1.77476	2.03039	29.51579	75.9345	7.32175	4.02696	10.98262	8.7861	1.83044
254	1996	798.4771	97.82103	111.9112	1293	4298	7.32175	4.02696	10.98262	8.7861	1.83044
255	7526	932.2663	368.7013	421.809	5950	15200	7.32175	4.02696	10.98262	8.7861	1.83044
256	124512	12709	6099	6978	36265	XX	XX	XX	XX	XX	XX
257	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
258	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX

MOST CURRENT FOUR YEAR O & T INDUSTRY SWITCHING

LINE	CAR TYPE IDENTIFICATION	SOURCE OF C1	LOADED CARS O&T (1)	SOURCE OF C2	EMPTY/LOADED SPOTTED & PULLED RATIO (2)	TOTAL LOADED & EMPTY CARS C1*C2 (3)	DISTRIBUTION OF C3 C3/L276C3 (4)
261	BOX CAR 40 FOOT	A1L341C18	.0025	A1L501C5	1.8	.0045	.00000026
262	BOX CAR 50 FOOT	A1L344C18	59.97525	A1L502C5	1.8	107.9555	.0063277
263	BOX CAR EQUIPPED	A1L345C18	614.01	A1L503C5	2	1228	.07198
264	GONDOLA PLAIN	A1L348C18	1182	A1L504C5	2	2365	.13865
265	GONDOLA EQUIPPED	A1L349C18	631.488	A1L505C5	2	1262	.07403
266	COVERED HOPPER	A1L352C18	982.979	A1L506C5	2	1965	.11523
267	HOPPER OT	A1L353C18	1264	A1L507C5	2	2528	.14822
268	HOPPER S/S	A1L354C18	937.581	A1L508C5	2	1875	.10991
269	REFR MECHANICAL	A1L356C18	7.07425	A1L509C5	2	14.1485	.0008293
270	REFR NON MECHANICAL	A1L355C18	21.3005	A1L510C5	2	42.601	.00249701
271	FLAT TOFC/COFC	A1L357C18	2741	A1L511C5	1	2741	.16066
272	FLAT MULTILEVEL	A1L358C18	806.048	A1L512C5	2	1612	.09449
273	FLAT GENERAL	A1L359C18	2.54025	A1L513C5	2	5.0805	.00029779
274	FLAT OTHER	A1L360C18	136.504	A1L514C5	2	273.0085	.016
275	ALL OTHER CAR TYPES INCLUDING TANK	A1L363C18	519.266	A1L515C5	2	1038	.06087
276	TOTAL ALL CARS: SUM L261 -275	XX	9906	XX	XX	17060	1
277	DISTRIBUTION: L276 /L276C28	XX	XX	XX	XX	.66398	XX
278	SEM DISTRIBUTION: L119C1 *L277	XX	XX	XX	XX	126781	XX

WORKTABLE B6 PART 2D (CONTINUED)

MOST CURRENT FOUR YEARS - INTERCHANGE

LINE	SOURCE OF C5	RATIO CARS INTERCH TO O&T (5)	LOADED CARS GIVEN INTERCH SW C1*C5 (6)	SOURCE OF C7	RATIO LOADED/EMPTY CM (7)	LOADED & EMPTY CARS INTERCH C6 *C7 (8)	SOURCE OF C9	INTERCH EQUATING FACTOR (9)	EQUATED CARS GIVEN INTERCH SW C8 *C9 (10)	DISTRIBUTION OF C10 C10/L276C10 (11)
261	A1L541C72	.20017	.00050043	B3L835C21	0	0	A1L501C7	.55	0	0
262	A1L542C72	.61116	36.65428	B3L836C21	1.72687	63.29706	A1L502C7	.55	34.81338	.01997
263	A1L543C72	.56435	346.5184	B3L837C21	2.04984	710.307	A1L503C7	.55	390.6689	.22414
264	A1L544C72	.03847	45.49964	B3L838C21	1.94154	88.33954	A1L504C7	.55	48.58675	.02788
265	A1L545C72	.21386	135.0512	B3L839C21	1.9165	258.8253	A1L505C7	.55	142.3539	.08167
266	A1L546C72	.35222	346.2229	B3L840C21	2.07104	717.0402	A1L506C7	.55	394.3721	.22627
267	A1L547C72	.09467	119.7037	B3L841C21	1.9971	239.0607	A1L507C7	.55	131.4834	.07544
268	A1L548C72	.04581	42.95382	B3L842C21	2.02479	86.97247	A1L508C7	.55	47.83486	.02744
269	A1L549C72	1.02673	7.26333	B3L843C21	1.94944	14.15942	A1L509C7	.55	7.78768	.00446808
270	A1L550C72	.83902	17.87153	B3L844C21	1.87042	33.42717	A1L510C7	.55	18.38495	.01055
271	A1L551C72	.14663	401.9272	B3L845C21	1.1076	445.1758	A1L511C7	.55	244.8467	.14048
272	A1L552C72	.05931	47.80521	B3L846C21	1.5932	76.16342	A1L512C7	.55	41.88988	.02403
273	A1L553C72	.26364	.66971	B3L847C21	2.84817	1.90745	A1L513C7	.55	1.0491	.0006019
274	A1L554C72	.69059	94.26807	B3L848C21	2.05336	193.566	A1L514C7	.55	106.4613	.06108
275	A1L555C72	.31471	163.4199	B3L852C21	1.47337	240.7783	A1L515C7	.55	132.428	.07598
276	XX	XX	XX	XX	XX	3169	XX	XX	1742	1
277	XX	XX	XX	XX	XX	XX	XX	XX	.06783	XX
278	XX	XX	XX	XX	XX	XX	XX	XX	12952	XX

MOST CURRENT FOUR YEARS - INTRATERMINAL SWITCHING

LINE	SOURCE OF C12	RATIO INTRATERMINAL TO O&T (12)	LOADED & EMPTY CARS INTRATERM C3*C12 (13)	SOURCE OF C14	INTRATERMINAL EQUATED SW FACTOR (14)	EQUATED LOADED/ EMPTY CARS GIVEN INTRATERMINAL SW C13*C14 (15)	DISTRIBUTION OF C15 C15/L276C15 (16)
261	A1L501C11	.03266	.00014697	A1L501C8	1.5	.00022045	.00000026
262	A1L502C11	.03266	3.52572	A1L502C8	1.5	5.28858	.0063277
263	A1L503C11	.03266	40.10592	A1L503C8	1.5	60.15888	.07198
264	A1L504C11	.03266	77.2527	A1L504C8	1.5	115.8791	.13865
265	A1L505C11	.03266	41.24756	A1L505C8	1.5	61.87133	.07403
266	A1L506C11	.03266	64.20623	A1L506C8	1.5	96.30934	.11523
267	A1L507C11	.03266	82.58644	A1L507C8	1.5	123.8797	.14822
268	A1L508C11	.03266	61.2409	A1L508C8	1.5	91.86136	.10991
269	A1L509C11	.03266	.46208	A1L509C8	1.5	.69311	.0008293
270	A1L510C11	.03266	1.39131	A1L510C8	1.5	2.08696	.00249701
271	A1L511C11	.03266	89.51993	A1L511C8	1.5	134.2799	.16066
272	A1L512C11	.03266	52.64945	A1L512C8	1.5	78.97417	.09449
273	A1L513C11	.03266	.16592	A1L513C8	1.5	.24889	.00029779
274	A1L514C11	.03266	8.91619	A1L514C8	1.5	13.37428	.016
275	A1L515C11	.03266	33.91744	A1L515C8	1.5	50.87615	.06087
276	XX	XX	557.1879	XX	XX	835.7819	1
277	XX	XX	XX	XX	XX	.03253	XX
278	XX	XX	XX	XX	XX	6210	XX

WORKTABLE B6 PART 2D (CONTINUED)

MOST CURRENT FOUR YEARS - INTERTERMINAL SWITCHING

LINE	SOURCE OF C17	RATIO INTERTERMINAL TO O&T (17)	LOADED & EMPTY CARS INTERTERM C3*C17 (18)	SOURCE OF C19	INTERTERMINAL EQUATED SW FACTOR (19)	EQUATED LOADED/ EMPTY CARS GIVEN INTERTERMINAL SW C18*C19 (20)	DISTRIBUTION OF C15 C20/L276C20 (21)
261	A1L521C14	.0467	.00021017	A1L501C9	1.2	.0002522	.00000026
262	A1L522C14	.0467	5.04195	A1L502C9	1.2	6.05034	.0063277
263	A1L523C14	.0467	57.35348	A1L503C9	1.2	68.82418	.07198
264	A1L524C14	.0467	110.4752	A1L504C9	1.2	132.5703	.13865
265	A1L525C14	.0467	58.98606	A1L505C9	1.2	70.78328	.07403
266	A1L526C14	.0467	91.81811	A1L506C9	1.2	110.1817	.11523
267	A1L527C14	.0467	118.1027	A1L507C9	1.2	141.7233	.14822
268	A1L528C14	.0467	87.57755	A1L508C9	1.2	105.0931	.10991
269	A1L529C14	.0467	.66079	A1L509C9	1.2	.79295	.0008293
270	A1L530C14	.0467	1.98964	A1L510C9	1.2	2.38756	.00249701
271	A1L531C14	.0467	128.018	A1L511C9	1.2	153.6215	.16066
272	A1L532C14	.0467	75.29133	A1L512C9	1.2	90.3496	.09449
273	A1L533C14	.0467	.23728	A1L513C9	1.2	.28474	.00029779
274	A1L534C14	.0467	12.75059	A1L514C9	1.2	15.30071	.016
275	A1L535C14	.0467	48.50363	A1L515C9	1.2	58.20435	.06087
276	XX	XX	796.8065	XX	XX	956.1679	1
277	XX	XX	XX	XX	XX	.03721	XX
278	XX	XX	XX	XX	XX	7105	XX

MOST CURRENT FOUR YEARS - INTERTRAIN/INTRATRAIN SWITCHING

LINE	SOURCE OF C22	LOADED & EMPTY CAR MILES (22)	SOURCE OF C23	AVERAGE LINEHAULMILES BETWEEN I&I SWITCHES (23)	NUMBER I&I SWITCHES LOADED & EMPTY C22/C23 (24)	SOURCE OF C25	I&I SW EQUATING FACTOR (25)	EQUATED CARS GIVEN I&I SWITCHING C24*C25 (26)	DISTRIBUTION OF C26 C26/L277C26 (27)	TOTAL L/E C3+C10+C15 +C20+C26 (28)
261	A1L236C24	0	A1L561C1	200	0	A1L501C10	.25	0	0	.00497265
262	A1L237C24	46805	A1L562C1	200	234.025	A1L502C10	.25	58.50625	.01147	212.614
263	A1L238C24	525491	A1L563C1	200	2627	A1L503C10	.25	656.8647	.12882	2404
264	A1L239C24	467981	A1L564C1	200	2339	A1L504C10	.25	584.9763	.11472	3247
265	A1L240C24	264186	A1L565C1	200	1320	A1L505C10	.25	330.2328	.06476	1868
266	A1L241C24	645192	A1L566C1	200	3225	A1L506C10	.25	806.49	.15817	3373
267	A1L242C24	307734	A1L567C1	200	1538	A1L507C10	.25	384.6684	.07544	3310
268	A1L243C24	149325	A1L568C1	200	746.6287	A1L508C10	.25	186.6572	.03661	2306
269	A1L244C24	8366	A1L569C1	200	41.8325	A1L509C10	.25	10.45813	.00205101	33.88037
270	A1L245C24	25115	A1L570C1	200	125.575	A1L510C10	.25	31.39375	.00615683	96.85423
271	A1L246C24	429606	A1L571C1	200	2148	A1L511C10	.25	537.0075	.10532	3810
272	A1L247C24	411058	A1L572C1	200	2055	A1L512C10	.25	513.8225	.10077	2337
273	A1L248C24	3343	A1L573C1	200	16.71875	A1L513C10	.25	4.17969	.00081971	10.84291
274	A1L249C24	144505	A1L574C1	200	722.5276	A1L514C10	.25	180.6319	.03542	588.7767
275	A1L253C24	650500	A1L575C1	200	3252	A1L515C10	.25	813.1259	.15947	2093
276	XX	XX	XX	XX	20396	XX	XX	5099	1	25694
277	XX	XX	XX	XX	XX	XX	XX	.19845	XX	XX
278	XX	XX	XX	XX	XX	XX	XX	37891	XX	XX

WORKTABLE B6 PART 2D (CONTINUED)

MOST CURRENT FOUR YEARS - DISTRIBUTION OF SWITCH ENGINE MINUTES BY CAR TYPE CALCULATION OF SEM BY CAR TYPE AND CLASS

LINE	O & T SW L278C3 *C4 (29)	INTERCHANGE SW L278C10 *C11 (30)	INTRATERMINAL SW L278C15 *C16 (31)	INTERTERMINAL SW L278C20 *C21 (32)	I & I SW L278C26 *C27 (33)	TOTAL SEM C29+C30+C31 +C32+C33 (34)	SEM PER CAR O&T C29/C3 (35)	INTER-CHANGE C30/C8 (36)	INTRA-TERMINAL C31/C13 (37)	INTER-TERMINAL C32/C18 (38)	I & I C33/C24 (39)
261	.03344	0	.00163818	.00187415	0	.03695	7.43115	0	11.14673	8.91738	0
262	802.2334	258.7036	39.30022	44.96102	434.7689	1579	7.43115	4.08713	11.14673	8.91738	1.85779
263	9125	2903	447.0499	511.443	4881	17868	7.43115	4.08713	11.14673	8.91738	1.85779
264	17577	361.0556	861.115	985.15	4347	24132	7.43115	4.08713	11.14673	8.91739	1.85779
265	9385	1057	459.7754	526.0014	2454	13883	7.43115	4.08713	11.14673	8.91739	1.85779
266	14609	2930	715.6894	818.7773	5993	25067	7.43115	4.08713	11.14673	8.91738	1.85779
267	18791	977.0731	920.5688	1053	2858	24600	7.43115	4.08713	11.14673	8.91738	1.85779
268	13934	355.4682	682.6358	780.9626	1387	17140	7.43115	4.08713	11.14673	8.91738	1.85779
269	105.1397	57.87144	5.15064	5.89253	77.71593	251.7702	7.43115	4.08713	11.14673	8.91738	1.85779
270	316.5745	136.6214	15.50852	17.74236	233.2918	719.7386	7.43115	4.08713	11.14673	8.91738	1.85779
271	20369	1819	997.8544	1141	3990	28318	7.43115	4.08713	11.14673	8.91738	1.85779
272	11979	311.2901	586.8692	671.4017	3818	17367	7.43115	4.08713	11.14673	8.91738	1.85779
273	37.75397	7.79599	1.84951	2.11591	31.0599	80.57528	7.43115	4.08713	11.14673	8.91739	1.85779
274	2028	791.1302	99.38631	113.7019	1342	4375	7.43115	4.08713	11.14673	8.91738	1.85779
275	7717	984.0931	378.0685	432.5255	6042	15554	7.43115	4.08713	11.14673	8.91738	1.85779
276	126781	12952	6210	7105	37891	XX	XX	XX	XX	XX	XX
277	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
278	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX

MOST CURRENT FIVE YEARS - O & T INDUSTRY SWITCHING

LINE	CAR TYPE IDENTIFICATION	SOURCE OF C1	LOADED CARS O&T (1)	SOURCE OF C2	EMPTY/LOADED SPOTTED & PULLED RATIO (2)	TOTAL LOADED & EMPTY CARS C1*C2 (3)	DISTRIBUTION OF C3 C3/L296C3 (4)
281	BOX CAR 40 FOOT	A1L341C19	.002316	A1L501C5	1.8	.0041688	.00000024
282	BOX CAR 50 FOOT	A1L344C19	67.74288	A1L502C5	1.8	121.9372	.00699069
283	BOX CAR EQUIPPED	A1L345C19	652.245	A1L503C5	2	1304	.07479
284	GONDOLA PLAIN	A1L348C19	1203	A1L504C5	2	2407	.13801
285	GONDOLA EQUIPPED	A1L349C19	651.432	A1L505C5	2	1302	.07469
286	COVERED HOPPER	A1L352C19	1001	A1L506C5	2	2002	.11478
287	HOPPER OT	A1L353C19	1346	A1L507C5	2	2693	.15443
288	HOPPER S/S	A1L354C19	889.794	A1L508C5	2	1779	.10202
289	REFR MECHANICAL	A1L356C19	8.19262	A1L509C5	2	16.38525	.00093937
290	REFR NON MECHANICAL	A1L355C19	23.96981	A1L510C5	2	47.93963	.00274839
291	FLAT TOFC/COFC	A1L357C19	2759	A1L511C5	1	2759	.15819
292	FLAT MULTILEVEL	A1L358C19	812.673	A1L512C5	2	1625	.09318
293	FLAT GENERAL	A1L359C19	2.8421	A1L513C5	2	5.6842	.00032588
294	FLAT OTHER	A1L360C19	138.344	A1L514C5	2	276.6885	.01586
295	ALL OTHER CAR TYPES	A1L363C19	549.847	A1L515C5	2	1099	.06305
296	TOTAL ALL CARS: SUM L281 -295	XX	10107	XX	XX	17442	1
297	DISTRIBUTION: L296 /L296C28	XX	XX	XX	XX	.66396	XX
298	SEM DISTRIBUTION: L120C1*L297	XX	XX	XX	XX	130099	XX

WORKTABLE B6 PART 2E (CONTINUED)

MOST CURRENT FIVE YEARS - INTERCHANGE

LINE	SOURCE OF C5	RATIO CARS INTERCH TO O&T (5)	LOADED CARS GIVEN INTERCH SW C1*C5 (6)	SOURCE OF C7	RATIO LOADED/EMPTY CM (7)	LOADED & EMPTY CARS INTERCH C6 *C7 (8)	SOURCE OF C9	INTERCH EQUATING FACTOR (9)	EQUATED CARS GIVEN INTERCH SW C8 *C9 (10)	DISTRIBUTION OF C10 C10/L296C10 (11)
281	A1L541C81	.2033	.00047084	B3L835C27	0	0	A1L501C7	.55	0	0
282	A1L542C81	.61792	41.85994	B3L836C27	1.69154	70.8077	A1L502C7	.55	38.94423	.02126
283	A1L543C81	.56476	368.361	B3L837C27	2.04001	751.4617	A1L503C7	.55	413.3039	.22566
284	A1L544C81	.03791	45.63563	B3L838C27	1.94261	88.65214	A1L504C7	.55	48.75868	.02662
285	A1L545C81	.22006	143.3554	B3L839C27	1.92878	276.5012	A1L505C7	.55	152.0757	.08303
286	A1L546C81	.35203	352.3854	B3L840C27	2.06368	727.2099	A1L506C7	.55	399.9655	.21838
287	A1L547C81	.09528	128.3238	B3L841C27	1.99109	255.5047	A1L507C7	.55	140.5276	.07673
288	A1L548C81	.06	53.39182	B3L842C27	2.0151	107.5898	A1L508C7	.55	59.17437	.03231
289	A1L549C81	1.02179	8.37117	B3L843C27	1.95795	16.39036	A1L509C7	.55	9.0147	.00492199
290	A1L550C81	.82196	19.70221	B3L844C27	1.88969	37.23101	A1L510C7	.55	20.47706	.01118
291	A1L551C81	.15029	414.6856	B3L845C27	1.10679	458.9696	A1L511C7	.55	252.4333	.13783
292	A1L552C81	.06461	52.50756	B3L846C27	1.5938	83.68629	A1L512C7	.55	46.02746	.02513
293	A1L553C81	.31979	.90888	B3L847C27	2.77194	2.51937	A1L513C7	.55	1.38565	.00075656
294	A1L554C81	.68837	95.23176	B3L848C27	2.04375	194.6301	A1L514C7	.55	107.0465	.05845
295	A1L555C81	.316	173.7503	B3L852C27	1.48993	258.8763	A1L515C7	.55	142.382	.07774
296	XX	XX	XX	XX	XX	3330	XX	XX	1831	1
297	XX	XX	XX	XX	XX	XX	XX	XX	.06972	XX
298	XX	XX	XX	XX	XX	XX	XX	XX	13660	XX

MOST CURRENT FIVE YEARS - INTRATERMINAL SWITCHING

LINE	SOURCE OF C12	RATIO INTRATERMINAL TO O&T (12)	LOADED & EMPTY CARS INTRATERM C3*C12 (13)	SOURCE OF C14	INTRATERMINAL EQUATED SW FACTOR (14)	EQUATED LOADED/ EMPTY CARS GIVEN INTRATERMINAL SW C13*C14 (15)	DISTRIBUTION OF C15 C15/L296C15 (16)
281	A1L501C11	.03266	.00013615	A1L501C8	1.5	.00020422	.00000024
282	A1L502C11	.03266	3.98235	A1L502C8	1.5	5.97352	.00699068
283	A1L503C11	.03266	42.60336	A1L503C8	1.5	63.90504	.07479
284	A1L504C11	.03266	78.61965	A1L504C8	1.5	117.9295	.13801
285	A1L505C11	.03266	42.55027	A1L505C8	1.5	63.8254	.07469
286	A1L506C11	.03266	65.38442	A1L506C8	1.5	98.07663	.11478
287	A1L507C11	.03266	87.97139	A1L507C8	1.5	131.9571	.15443
288	A1L508C11	.03266	58.11957	A1L508C8	1.5	87.17936	.10202
289	A1L509C11	.03266	.53513	A1L509C8	1.5	.80269	.00093937
290	A1L510C11	.03266	1.56566	A1L510C8	1.5	2.34849	.00274839
291	A1L511C11	.03266	90.11371	A1L511C8	1.5	135.1706	.15819
292	A1L512C11	.03266	53.08216	A1L512C8	1.5	79.62323	.09318
293	A1L513C11	.03266	.18564	A1L513C8	1.5	.27846	.00032588
294	A1L514C11	.03266	9.03637	A1L514C8	1.5	13.55455	.01586
295	A1L515C11	.03266	35.9149	A1L515C8	1.5	53.87235	.06305
296	XX	XX	569.6648	XX	XX	854.4971	1
297	XX	XX	XX	XX	XX	.03253	XX
298	XX	XX	XX	XX	XX	6373	XX

WORKTABLE B6 PART 2E (CONTINUED)

MOST CURRENT FIVE YEARS - INTERTERMINAL SWITCHING

LINE	SOURCE OF C17	RATIO INTERTERMINAL TO O&T (17)	LOADED & EMPTY CARS INTERTERM C3*C17 (18)	SOURCE OF C19	INTERTERMINAL EQUATED SW FACTOR (19)	EQUATED LOADED/ EMPTY CARS GIVEN INTERTERMINAL SW C18*C19 (20)	DISTRIBUTION OF C15 C20/L296C20 (21)
281	A1L521C14	.0467	.0001947	A1L501C9	1.2	.00023364	.00000024
282	A1L522C14	.0467	5.69495	A1L502C9	1.2	6.83395	.00699068
283	A1L523C14	.0467	60.92493	A1L503C9	1.2	73.10992	.07479
284	A1L524C14	.0467	112.43	A1L504C9	1.2	134.916	.13801
285	A1L525C14	.0467	60.84901	A1L505C9	1.2	73.01881	.07469
286	A1L526C14	.0467	93.503	A1L506C9	1.2	112.2036	.11478
287	A1L527C14	.0467	125.8035	A1L507C9	1.2	150.9642	.15443
288	A1L528C14	.0467	83.11389	A1L508C9	1.2	99.73667	.10202
289	A1L529C14	.0467	.76526	A1L509C9	1.2	.91831	.00093937
290	A1L530C14	.0467	2.23897	A1L510C9	1.2	2.68677	.00274839
291	A1L531C14	.0467	128.8671	A1L511C9	1.2	154.6405	.15819
292	A1L532C14	.0467	75.91013	A1L512C9	1.2	91.09216	.09318
293	A1L533C14	.0467	.26547	A1L513C9	1.2	.31857	.00032588
294	A1L534C14	.0467	12.92246	A1L514C9	1.2	15.50695	.01586
295	A1L535C14	.0467	51.3601	A1L515C9	1.2	61.63212	.06305
296	XX	XX	814.6491	XX	XX	977.5788	1
297	XX	XX	XX	XX	XX	.03721	XX
298	XX	XX	XX	XX	XX	7291	XX

MOST CURRENT FIVE YEARS - INTERTRAIN/INTRATRAIN SWITCHING

LINE	SOURCE OF C22	LOADED & EMPTY CAR MILES (22)	SOURCE OF C23	AVERAGE LINEHAULMILES BETWEEN I&I SWITCHES (23)	NUMBER I&I SWITCHES LOADED & EMPTY C22/C23 (24)	SOURCE OF C25	I&I SW EQUATING FACTOR (25)	EQUATED CARS GIVEN I&I SWITCHING C24*C25 (26)	DISTRIBUTION OF C26 C26/L296C26 (27)	TOTAL L/E C3+C10+C15 +C20+C26 (28)
281	A1L236C27	0	A1L561C1	200	0	A1L501C10	.25	0	0	.00460666
282	A1L237C27	49986	A1L562C1	200	249.9348	A1L502C10	.25	62.4837	.0121	236.1726
283	A1L238C27	538151	A1L563C1	200	2690	A1L503C10	.25	672.6893	.13026	2527
284	A1L239C27	478065	A1L564C1	200	2390	A1L504C10	.25	597.5824	.11571	3306
285	A1L240C27	260708	A1L565C1	200	1303	A1L505C10	.25	325.8851	.0631	1917
286	A1L241C27	651854	A1L566C1	200	3259	A1L506C10	.25	814.8183	.15778	3427
287	A1L242C27	315101	A1L567C1	200	1575	A1L507C10	.25	393.8769	.07627	3510
288	A1L243C27	152645	A1L568C1	200	763.2259	A1L508C10	.25	190.8065	.03695	2216
289	A1L244C27	8955	A1L569C1	200	44.77554	A1L509C10	.25	11.19388	.00216751	38.31483
290	A1L245C27	26280	A1L570C1	200	131.4012	A1L510C10	.25	32.8503	.00636092	106.3022
291	A1L246C27	446098	A1L571C1	200	2230	A1L511C10	.25	557.6228	.10797	3859
292	A1L247C27	415550	A1L572C1	200	2077	A1L512C10	.25	519.4381	.10058	2361
293	A1L248C27	3485	A1L573C1	200	17.4263	A1L513C10	.25	4.35658	.00084358	12.02346
294	A1L249C27	144958	A1L574C1	200	724.7902	A1L514C10	.25	181.1975	.03509	593.9941
295	A1L253C27	639677	A1L575C1	200	3198	A1L515C10	.25	799.5973	.15483	2157
296	XX	XX	XX	XX	20657	XX	XX	5164	1	26270
297	XX	XX	XX	XX	XX	XX	XX	.19658	XX	XX
298	XX	XX	XX	XX	XX	XX	XX	38519	XX	XX

WORKTABLE B6 PART 2E (CONTINUED)

MOST CURRENT FIVE YEARS - DISTRIBUTION OF SWITCH ENGINE MINUTES BY CAR TYPE CALCULATION OF SEM BY CAR TYPE AND CLASS

LINE	O & T SW L298C3 *C4 (29)	INTERCHANGE SW L298C10 *C11 (30)	INTRATERMINAL SW L298C15 *C16 (31)	INTERTERMINAL SW L298C20 *C21 (32)	I & I SW L298C26 *C27 (33)	TOTAL SEM C29+C30+C31 +C32+C33 (34)	SEM PER CAR O&T C29/C3 (35)	INTER-CHANGE C30/C8 (36)	INTRA-TERMINAL C31/C13 (37)	INTER-TERMINAL C32/C18 (38)	I & I C33/C24 (39)
281	.03109	0	.00152323	.00174263	0	.03436	7.45863	0	11.18795	8.95036	0
282	909.4842	290.4707	44.55427	50.97186	466.0428	1761	7.45863	4.10225	11.18794	8.95035	1.86466
283	9729	3082	476.644	545.2998	5017	18851	7.45863	4.10225	11.18795	8.95036	1.86466
284	17955	363.673	879.5922	1006	4457	24661	7.45863	4.10225	11.18794	8.95036	1.86466
285	9717	1134	476.05	544.6203	2430	14303	7.45863	4.10225	11.18795	8.95036	1.86466
286	14932	2983	731.5172	836.885	6077	25561	7.45863	4.10225	11.18794	8.95036	1.86466
287	20090	1048	984.2191	1125	2937	26186	7.45863	4.10225	11.18795	8.95036	1.86466
288	13273	441.3598	650.2386	743.8988	1423	16531	7.45863	4.10225	11.18795	8.95036	1.86466
289	122.2115	67.2373	5.98696	6.84932	83.49104	285.7761	7.45863	4.10225	11.18795	8.95036	1.86466
290	357.5639	152.7308	17.51652	20.0396	245.0183	792.8691	7.45863	4.10225	11.18794	8.95036	1.86466
291	20580	1882	1008	1153	4159	28783	7.45863	4.10225	11.18794	8.95035	1.86466
292	12122	343.3018	593.8802	679.4226	3874	17613	7.45863	4.10225	11.18794	8.95036	1.86466
293	42.39634	10.33507	2.07693	2.37609	32.49408	89.67853	7.45863	4.10225	11.18794	8.95036	1.86466
294	2063	798.4205	101.0984	115.6606	1351	4430	7.45863	4.10225	11.18795	8.95036	1.86466
295	8202	1061	401.8139	459.6911	5963	16089	7.45863	4.10225	11.18794	8.95036	1.86466
296	130099	13660	6373	7291	38519	XX	XX	XX	XX	XX	XX
297	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
298	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX

ENGINE SWITCHING MINUTES
CALCULATION OF AVERAGE MILES BETWEEN INTERCHANGE SWITCHING

LINE	IDENTIFICATION	SOURCE	LOADED & EMPTY CAR MILES (1)	SOURCE	CARS INTERCHANGED TWO ROADS (2)	MILES PER CAR INTERCHANGED TWO ROADS C1/C2 (3)
301	BOX CAR 40 FOOT	A1L236C3	0	B6L201C8	0	0
302	BOX CAR 50 FOOT	A1L237C3	46483	B6L202C8	66.51078	698.8793
303	BOX CAR EQUIPPED	A1L238C3	488268	B6L203C8	700.8053	696.7243
304	GONDOLA PLAIN	A1L239C3	438322	B6L204C8	99.79126	4392
305	GONDOLA EQUIPPED	A1L240C3	248423	B6L205C8	273.0813	909.7036
306	COVERED HOPPER	A1L241C3	655517	B6L206C8	714.025	918.059
307	HOPPER OT	A1L242C3	261127	B6L207C8	269.0776	970.4524
308	HOPPER S/S	A1L243C3	162577	B6L208C8	113.4626	1432
309	REFER MECHANICAL	A1L244C3	9013	B6L209C8	15.23322	591.6674
310	REFER NON MECH	A1L245C3	27858	B6L210C8	37.40928	744.6817
311	FLAT TOFC/COFC	A1L246C3	416888	B6L211C8	463.3802	899.6674
312	FLAT MULTILEVEL	A1L247C3	402181	B6L212C8	65.76683	6115
313	FLAT GENERAL	A1L248C3	2825	B6L213C8	1.73489	1628
314	FLAT OTHER	A1L249C3	147230	B6L214C8	215.8142	682.2072
315	ALL OTHER CARS INCLUDING TANK	A1L253C3	670087	B6L215C8	227.8958	2940
316	ALL CARS	A1L254C3	3976799	B6L216C8	3263	1218

RAILROAD OWNED CAR DAYS AND CAR MILES IN RUNNING AND SWITCHING SERVICE
TRAIN STATISTICS - RAILROAD OWNED CARS

LINE	IDENTIFICATION	SOURCE OF C1	OPERATING DATA (1)
101	TOTAL TRAIN MILES - RUNNING (CURRENT YEAR)	A1L104C1	73913
102	TOTAL TRAIN MILES - RUNNING (MOST CURRENT 2 YRS)	A1L104C6	73252
103	TOTAL TRAIN MILES - RUNNING (MOST CURRENT 3 YRS)	A1L104C7	72161
104	TOTAL TRAIN MILES - RUNNING (MOST CURRENT 4 YRS)	A1L104C8	72727
105	TOTAL TRAIN MILES - RUNNING (MOST CURRENT 5 YRS)	A1L104C9	72352
106	TOTAL TRAIN HOURS - ROAD SERVICE (CURRENT YEAR)	A1L129C1	3816
107	TOTAL TRAIN HOURS - ROAD SERVICE (MOST CURRENT 2 YRS)	A1L129C6	3732
108	TOTAL TRAIN HOURS - ROAD SERVICE (MOST CURRENT 3 YRS)	A1L129C7	3680
109	TOTAL TRAIN HOURS - ROAD SERVICE (MOST CURRENT 4 YRS)	A1L129C8	3792
110	TOTAL TRAIN HOURS - ROAD SERVICE (MOST CURRENT 5 YRS)	A1L129C9	3854
111	TOTAL TRAIN HOURS - TRAIN SW (CURRENT YEAR)	A1L130C1	880.6971
112	TOTAL TRAIN HOURS - TRAIN SW (MOST CURRENT 2 YRS)	A1L130C6	880.6971
113	TOTAL TRAIN HOURS - TRAIN SW (MOST CURRENT 3 YRS)	A1L130C7	885.3944
114	TOTAL TRAIN HOURS - TRAIN SW (MOST CURRENT 4 YRS)	A1L130C8	902.0213
115	TOTAL TRAIN HOURS - TRAIN SW (MOST CURRENT 5 YRS)	A1L130C9	928.361
116	TOTAL TRAIN HOURS - RUNNING (CURRENT YEAR)	L106-L111	2936
117	TOTAL TRAIN HOURS - RUNNING (MOST CURRENT 2 YRS)	L107-L112	2851
118	TOTAL TRAIN HOURS - RUNNING (MOST CURRENT 3 YRS)	L108-L113	2794
119	TOTAL TRAIN HOURS - RUNNING (MOST CURRENT 4 YRS)	L109-L114	2890
120	TOTAL TRAIN HOURS - RUNNING (MOST CURRENT 5 YRS)	L110-L115	2926
121	SW/LINE HAUL WEIGHTING FACTOR	A1L587C1	2.6

RAILROAD OWNED CAR DAYS AND CAR MILES IN RUNNING AND SWITCHING SERVICE
CALCULATION OF CAR DAYS RUNNING BY CAR TYPE AND CAR MILES PER CAR DAY (PER DIEM ONLY)

CURRENT YEAR

LINE	IDENTIFICATION	SOURCE	MILES LOADED & EMPTY (1)	C1/L101C1 (2)	PER DIEM CAR MILES PER TRAIN MI C2 (3)	C3*L116C1 (4)	CAR HOURS RUNNING C4 (5)	C5/24.0 (6)	TOTAL CAR DAYS RUNNING C6 (7)	CM (R) PER CD (R) C1/C7 (8)
	CAR DAYS RUNNING									
201	BOX 40 FOOT	A1L201C3	0	0	0	0	0	0	0	0
202	BOX 50 FOOT	A1L202C3	13086	.17705	.17705	0	519.8449	21.66021	21.66021	604.149
203	BOX EQUIPPED	A1L203C3	484487	6.55482	6.55482	0	19246	801.932	801.9325	604.149
204	GONDOLA PLAIN	A1L204C3	419767	5.67919	5.67919	0	16675	694.807	694.8067	604.149
205	GONDOLA EQUIPPED	A1L205C3	237654	3.21531	3.21531	0	9440	393.37	393.3695	604.15
206	COVERED HOPPER	A1L206C3	278213	3.76405	3.76405	0	11052	460.504	460.5037	604.149
207	HOPPER OTG	A1L207C3	241631	3.26912	3.26912	0	9598	399.952	399.9524	604.149
208	HOPPER OTS	A1L208C3	38676	.52326	.52326	0	1536	64.01728	64.01728	604.149
209	REFRIG MECH	A1L209C3	7481	.10121	.10121	0	297.1848	12.3827	12.3827	604.149
210	REFRIG NM	A1L210C3	25706	.34779	.34779	0	1021	42.54908	42.54908	604.149
211	FLAT TOFC	A1L211C3	140506	1.90096	1.90096	0	5581	232.568	232.5683	604.149
212	FLAT MULTILEVEL	A1L212C3	48625	.65787	.65787	0	1931	80.48506	80.48506	604.149
213	FLAT GENERAL	A1L213C3	2518	.03407	.03407	0	100.0282	4.16784	4.16784	604.15
214	FLAT OTHER	A1L214C3	81566	1.10354	1.10354	0	3240	135.01	135.0096	604.149
215	ALL OTHER CAR TYPES	A1L215C3	242286	3.27798	3.27798	0	9624	401.037	401.0366	604.149
216	TOTAL	A1L216C3	2262202	30.60622	30.60622	0	89866	3744	3744	604.149

WORKTABLE B7 PART 2 (CONTINUED)

TWO-YEAR AVERAGE

LINE	IDENTIFICATION	SOURCE	MILES LOADED & EMPTY (9)	C9 /L102C1 (10)	PER DIEM CAR MILES PER TRAIN MI C10 (11)	C11*L117C1 (12)	CAR HOURS RUNNING C12 (13)	C13/24.0 (14)	TOTAL CAR DAYS RUNNING C14 (15)	CM (R) PER CD (R) C9 /C15 (16)
	CAR DAYS RUNNING									
201	BOX 40 FOOT	A1L201C18	0	0	0	0	0	0	0	0
202	BOX 50 FOOT	A1L202C18	10804	.14749	.14749	420.625	420.625	17.52604	17.52604	616.454
203	BOX EQUIPPED	A1L203C18	494080	6.74489	6.74489	19235	19235	801.487	801.487	616.454
204	GONDOLA PLAIN	A1L204C18	419361	5.72487	5.72487	16326	16326	680.279	680.2793	616.454
205	GONDOLA EQUIPPED	A1L205C18	245336	3.34919	3.34919	9551	9551	397.98	397.9801	616.454
206	COVERED HOPPER	A1L206C18	269814	3.68335	3.68335	10504	10504	437.688	437.6879	616.454
207	HOPPER OTG	A1L207C18	246260	3.3618	3.3618	9587	9587	399.479	399.479	616.454
208	HOPPER OTS	A1L208C18	39984	.54584	.54584	1556	1556	64.86208	64.86208	616.454
209	REFRIG MECH	A1L209C18	7633	.10421	.10421	297.19	297.19	12.38292	12.38292	616.454
210	REFRIG NM	A1L210C18	23979	.32735	.32735	933.5585	933.5585	38.89827	38.89827	616.454
211	FLAT TOFC	A1L211C18	144282	1.96966	1.96966	5617	5617	234.052	234.0523	616.454
212	FLAT MULTILEVEL	A1L212C18	47707	.65127	.65127	1857	1857	77.39018	77.39018	616.454
213	FLAT GENERAL	A1L213C18	2725	.0372	.0372	106.0906	106.0906	4.42044	4.42044	616.454
214	FLAT OTHER	A1L214C18	79592	1.08655	1.08655	3098	3098	129.113	129.1134	616.454
215	ALL OTHER CAR TYPES	A1L215C18	237023	3.2357	3.2357	9227	9227	384.495	384.4949	616.454
216	TOTAL	A1L216C18	2268584	30.96937	30.96937	88321	88321	3680	3680	616.454

THREE-YEAR AVERAGE

LINE	IDENTIFICATION	SOURCE	MILES LOADED & EMPTY (17)	C17/L103C1 (18)	PER DIEM CAR MILES PER TRAIN MI C18 (19)	C19*L118C1 (20)	CAR HOURS RUNNING C20 (21)	C21/24.0 (22)	TOTAL CAR DAYS RUNNING C22 (23)	CM (R) PER CD (R) C17/C23 (24)
	CAR DAYS RUNNING									
201	BOX 40 FOOT	A1L201C21	0	0	0	0	0	0	0	0
202	BOX 50 FOOT	A1L202C21	10595	.14682	.14682	410.3691	410.3691	0	17.09871	619.637
203	BOX EQUIPPED	A1L203C21	501651	6.95175	6.95175	19430	19430	0	809.5881	619.637
204	GONDOLA PLAIN	A1L204C21	426940	5.91643	5.91643	16536	16536	0	689.0171	619.637
205	GONDOLA EQUIPPED	A1L205C21	246451	3.41525	3.41525	9545	9545	0	397.7343	619.637
206	COVERED HOPPER	A1L206C21	269895	3.74013	3.74013	10453	10453	0	435.5693	619.637
207	HOPPER OTG	A1L207C21	267001	3.70004	3.70004	10341	10341	0	430.9	619.637
208	HOPPER OTS	A1L208C21	42573	.58997	.58997	1648	1648	0	68.70739	619.637
209	REFRIG MECH	A1L209C21	7470	.10352	.10352	289.3435	289.3435	0	12.05598	619.637
210	REFRIG NM	A1L210C21	23274	.32252	.32252	901.4563	901.4563	0	37.56068	619.637
211	FLAT TOFC	A1L211C21	144994	2.00929	2.00929	5615	5615	0	233.9987	619.637
212	FLAT MULTILEVEL	A1L212C21	47282	.65523	.65523	1831	1831	0	76.30647	619.637
213	FLAT GENERAL	A1L213C21	2869	.03976	.03976	111.136	111.136	0	4.63067	619.637
214	FLAT OTHER	A1L214C21	79903	1.10728	1.10728	3094	3094	0	128.9518	619.637
215	ALL OTHER CAR TYPES	A1L215C21	233267	3.23255	3.23255	9034	9034	0	376.4573	619.637
216	TOTAL	A1L216C21	2304168	31.93056	31.93056	89245	89245	0	3718	619.637

WORKTABLE B7 PART 2 (CONTINUED)

FOUR-YEAR AVERAGE

LINE	IDENTIFICATION	SOURCE	MILES LOADED & EMPTY (25)	C25/L104C1 (26)	PER DIEM CAR MILES PER TRAIN MI C26 (27)	C27*L119C1 (28)	CAR HOURS RUNNING C28 (29)	C29/24.0 (30)	TOTAL CAR DAYS RUNNING C30 (31)	CM (R) PER CD (R) C25/C31 (32)
	CAR DAYS RUNNING									
201	BOX 40 FOOT	A1L201C24	0	0	0	0	0	0	0	0
202	BOX 50 FOOT	A1L202C24	12545	.1725	.1725	498.5784	498.5784	20.7741	20.7741	603.901
203	BOX EQUIPPED	A1L203C24	522005	7.1776	7.1776	20745	20745	864.389	864.3892	603.901
204	GONDOLA PLAIN	A1L204C24	447252	6.14974	6.14974	17774	17774	740.606	740.606	603.901
205	GONDOLA EQUIPPED	A1L205C24	253594	3.48693	3.48693	10078	10078	419.926	419.9264	603.901
206	COVERED HOPPER	A1L206C24	275921	3.79393	3.79393	10965	10965	456.898	456.8981	603.901
207	HOPPER OTG	A1L207C24	283048	3.89193	3.89193	11248	11248	468.701	468.7006	603.901
208	HOPPER OTS	A1L208C24	43249	.59468	.59468	1718	1718	71.61646	71.61646	603.901
209	REFRIG MECH	A1L209C24	7698	.10586	.10586	305.9607	305.9607	12.74836	12.74836	603.901
210	REFRIG NM	A1L210C24	23306	.32046	.32046	926.228	926.228	38.59283	38.59283	603.901
211	FLAT TOFC	A1L211C24	148038	2.03553	2.03553	5883	5883	245.136	245.1362	603.901
212	FLAT MULTILEVEL	A1L212C24	48111	.66154	.66154	1912	1912	79.66827	79.66827	603.901
213	FLAT GENERAL	A1L213C24	2970	.04084	.04084	118.0326	118.0326	4.91802	4.91802	603.901
214	FLAT OTHER	A1L214C24	81324	1.11822	1.11822	3231	3231	134.665	134.6653	603.901
215	ALL OTHER CAR TYPES	A1L215C24	226515	3.11459	3.11459	9002	9002	375.086	375.0863	603.901
216	TOTAL	A1L216C24	2375581	32.66434	32.66434	94409	94409	3933	3933	603.901

F I V E - Y E A R A V E R A G E

LINE	IDENTIFICATION	SOURCE	MILES LOADED & EMPTY (33)	C33/L105C1 (34)	PER DIEM CAR MILES PER TRAIN MI C34 (35)	C35*L120C1 (36)	CAR HOURS RUNNING C36 (37)	C37/24.0 (38)	TOTAL CAR DAYS RUNNING C38 (39)	CM (R) PER CD (R) C33/C39 (40)
	CAR DAYS RUNNING									
201	BOX 40 FOOT	A1L201C27	0	0	0	0	0	0	0	0
202	BOX 50 FOOT	A1L202C27	15065	.20823	.20823	609.3971	609.3971	25.39154	25.39154	593.331
203	BOX EQUIPPED	A1L203C27	534689	7.39009	7.39009	21627	21627	901.167	901.1666	593.331
204	GONDOLA PLAIN	A1L204C27	456053	6.30324	6.30324	18447	18447	768.633	768.6333	593.331
205	GONDOLA EQUIPPED	A1L205C27	250141	3.45727	3.45727	10118	10118	421.588	421.5883	593.331
206	COVERED HOPPER	A1L206C27	278251	3.8458	3.8458	11255	11255	468.966	468.9661	593.33
207	HOPPER OTG	A1L207C27	287566	3.97453	3.97453	11631	11631	484.664	484.6644	593.331
208	HOPPER OTS	A1L208C27	47572	.65751	.65751	1924	1924	80.1781	80.1781	593.331
209	REFRIG MECH	A1L209C27	8359	.11553	.11553	338.1243	338.1243	14.08851	14.08851	593.331
210	REFRIG NM	A1L210C27	24367	.33679	.33679	985.6538	985.6538	41.06891	41.06891	593.331
211	FLAT TOFC	A1L211C27	146994	2.03165	2.03165	5945	5945	247.745	247.7447	593.33
212	FLAT MULTILEVEL	A1L212C27	48599	.67171	.67171	1965	1965	81.90985	81.90985	593.331
213	FLAT GENERAL	A1L213C27	2991	.04134	.04134	120.992	120.992	5.04133	5.04133	593.33
214	FLAT OTHER	A1L214C27	81314	1.12388	1.12388	3289	3289	137.048	137.0484	593.331
215	ALL OTHER CAR TYPES	A1L215C27	215812	2.9828	2.9828	8729	8729	363.73	363.7304	593.331
216	TOTAL	A1L216C27	2397779	33.14037	33.14037	96989	96989	4041	4041	593.331

RAILROAD OWNED CAR DAYS AND CAR MILES IN RUNNING AND SWITCHING SERVICE
CALCULATION OF YARD CAR DAYS, CAR MILES, ORIGIN AND TERMINATION SWITCHING SERVICE BY CAR TYPE (PER DIEM CARS ONLY)
C U R R E N T Y E A R

LINE	IDENTIFICATION	SOURCE	PER DIEM CARS O & T (1)	SOURCE	EMPTY-LOADED SPOTTED & PULLED RATIO (2)	EMPTY-LOADED CARS O & T C1 *C2 (3)	SOURCE	CAR DAYS PER O & T SWITCH (4)
301	BOX 40 FOOT	A1L301C3	0	A1L501C5	1.8	0	A1L521C1	1
302	BOX 50 FOOT	A1L304C3	11.812	A1L502C5	1.8	21.2616	A1L522C1	1
303	BOX EQUIPPED	A1L305C3	547.449	A1L503C5	2	1094	A1L523C1	1
304	GONDOLA PLAIN	A1L308C3	979.803	A1L504C5	2	1959	A1L524C1	1
305	GONDOLA EQUIPPED	A1L309C3	527.731	A1L505C5	2	1055	A1L525C1	1
306	COVERED HOPPER	A1L312C3	397.827	A1L506C5	2	795.6541	A1L526C1	1
307	HOPPER OTG	A1L313C3	837.409	A1L507C5	2	1674	A1L527C1	1
308	HOPPER OTS	A1L314C3	169.926	A1L508C5	2	339.852	A1L528C1	1
309	REFRIG MECH	A1L316C3	6.582	A1L509C5	2	13.164	A1L529C1	1
310	REFRIG NON MECH	A1L315C3	20.686	A1L510C5	2	41.372	A1L530C1	1
311	FLAT TOFC	A1L317C3	662.698	A1L511C5	1	662.698	A1L531C1	1
312	FLAT MULTILEVEL	A1L318C3	95.22501	A1L512C5	2	190.45	A1L532C1	1
313	FLAT GENERAL	A1L319C3	2.927	A1L513C5	2	5.854	A1L533C1	1
314	FLAT OTHER	A1L320C3	73.663	A1L514C5	2	147.326	A1L534C1	1
315	ALL OTHER CAR TYPES	A1L323C3	11.611	A1L515C5	2	23.222	A1L535C1	1
316	TOTAL	A1L324C3	4345	A1L516C5	1.9	8256	A1L536C1	1

WORKTABLE B7 PART 3 (CONTINUED)

LINE	TOTAL CAR DAYS O & T SW C3 *C4 (5)	SOURCE	CAR DAYS PER LOADING OR UNLOADING (6)	TOTAL CAR DAYS LOADING & UNLOADING C1 *C6 (7)	SOURCE	CAR MILES PER O & T CARS SWITCHED (8)	TOTAL O & T SWITCH MILES UNWEIGHTED C3 *C8 (9)	WEIGHTED O & T CAR MILES C9 *L121C1 (10)
301	0	A1L521C6	2	0	A1L521C9	4	0	0
302	21.2616	A1L521C6	2	23.624	A1L522C9	4	85.04641	221.1206
303	1094	A1L523C6	2	1094	A1L523C9	4	4379	11386
304	1959	A1L524C6	2	1959	A1L524C9	4	7838	20379
305	1055	A1L525C6	2	1055	A1L525C9	4	4221	10976
306	795.654	A1L526C6	2	795.6541	A1L526C9	4	3182	8274
307	1674	A1L527C6	2	1674	A1L527C9	4	6699	17418
308	339.852	A1L528C6	2	339.852	A1L528C9	4	1359	3534
309	13.164	A1L529C6	2	13.164	A1L529C9	4	52.656	136.9056
310	41.372	A1L530C6	2	41.372	A1L530C9	4	165.488	430.2688
311	662.698	A1L531C6	2	1325	A1L531C9	4	2650	6892
312	190.45	A1L532C6	2	190.45	A1L532C9	4	761.8001	1980
313	5.854	A1L533C6	2	5.854	A1L533C9	4	23.416	60.8816
314	147.326	A1L534C6	2	147.326	A1L534C9	4	589.304	1532
315	23.222	A1L535C6	2	23.222	A1L535C9	4	92.88801	241.5088
316	8256	A1L536C6	2	8690	A1L536C9	4	33024	85864

MOST CURRENT TWO YEARS

LINE	IDENTIFICATION	SOURCE	PER DIEM CARS O & T (11)	SOURCE	EMPTY-LOADED SPOTTED & PULLED RATIO (12)	EMPTY-LOADED CARS O & T C11*C12 (13)	SOURCE	CAR DAYS PER O & T SWITCH (14)
301	BOX 40 FOOT	A1L301C16	0	A1L501C5	1.8	0	A1L521C1	1
302	BOX 50 FOOT	A1L304C16	10.1905	A1L502C5	1.8	18.3429	A1L522C1	1
303	BOX EQUIPPED	A1L305C16	559.122	A1L503C5	2	1118	A1L523C1	1
304	GONDOLA PLAIN	A1L308C16	987.5866	A1L504C5	2	1975	A1L524C1	1
305	GONDOLA EQUIPPED	A1L309C16	544.343	A1L505C5	2	1088	A1L525C1	1
306	COVERED HOPPER	A1L312C16	389.4505	A1L506C5	2	778.9011	A1L526C1	1
307	HOPPER OTG	A1L313C16	858.7656	A1L507C5	2	1717	A1L527C1	1
308	HOPPER OTS	A1L314C16	182.2275	A1L508C5	2	364.455	A1L528C1	1
309	REFRIG MECH	A1L316C16	6.697	A1L509C5	2	13.394	A1L529C1	1
310	REFRIG NON MECH	A1L315C16	19.844	A1L510C5	2	39.688	A1L530C1	1
311	FLAT TOFC	A1L317C16	650.032	A1L511C5	1	650.032	A1L531C1	1
312	FLAT MULTILEVEL	A1L318C16	94.32801	A1L512C5	2	188.656	A1L532C1	1
313	FLAT GENERAL	A1L319C16	2.4595	A1L513C5	2	4.919	A1L533C1	1
314	FLAT OTHER	A1L320C16	72.03	A1L514C5	2	144.06	A1L534C1	1
315	ALL OTHER CAR TYPES	A1L323C16	9.78	A1L515C5	2	19.56	A1L535C1	1
316	TOTAL	A1L324C16	4386	A1L516C5	1.9	8335	A1L536C1	1

WORKTABLE B7 PART 3 (CONTINUED)

LINE	TOTAL CAR DAYS O & T SW C13*C14 (15)	SOURCE	CAR DAYS PER LOADING OR UNLOADING (16)	TOTAL CAR DAYS LOADING & UNLOADING C11*C16 (17)	SOURCE	CAR MILES PER O & T CARS SWITCHED (18)	TOTAL O & T SWITCH MILES UNWEIGHTED C13*C18 (19)	WEIGHTED O & T CAR MILES C19*L121C1 (20)
301	0	A1L521C6	2	0	A1L521C9	4	0	0
302	18.3429	A1L522C6	2	20.381	A1L522C9	4	73.3716	190.7662
303	1118	A1L523C6	2	1118	A1L523C9	4	4472	11629
304	1975	A1L524C6	2	1975	A1L524C9	4	7900	20541
305	1088	A1L525C6	2	1088	A1L525C9	4	4354	11322
306	778.901	A1L526C6	2	778.9011	A1L526C9	4	3115	8100
307	1717	A1L527C6	2	1717	A1L527C9	4	6870	17862
308	364.455	A1L528C6	2	364.455	A1L528C9	4	1457	3790
309	13.394	A1L529C6	2	13.394	A1L529C9	4	53.57601	139.2976
310	39.688	A1L530C6	2	39.688	A1L530C9	4	158.752	412.7552
311	650.032	A1L531C6	2	1300	A1L531C9	4	2600	6760
312	188.656	A1L532C6	2	188.656	A1L532C9	4	754.624	1962
313	4.919	A1L533C6	2	4.919	A1L533C9	4	19.676	51.1576
314	144.06	A1L534C6	2	144.06	A1L534C9	4	576.24	1498
315	19.56	A1L535C6	2	19.56	A1L535C9	4	78.24001	203.424
316	8335	A1L536C6	2	8773	A1L536C9	4	33340	86684

LINE	CODE	IDENTIFICATION	SOURCE	BASE TIMES INVESTMENT BASE (1)	BASE TIMES COST OF CAPITAL C1*A4L204C2 (2)	SOURCE	FREIGHT PORTION (3)	FREIGHT EXPENSE C2*C3 (4)	PASSENGER EXPENSE C2-C4 (5)
661	909822	STORAGE WAREHOUSES	B5L317C3	1893	251.8117	1.0	1	251.8117	0
662	909823	WHARVES & DOCKS	B5L318C3	0	0	1.0	1	0	0
663	909824	COAL PORTION	B5L515C3	59062	7855	1.0	1	7855	0
664	909824	ORE PORTION	B5L515C4	-474.8008	-63.14851	1.0	1	-63.14851	0
665	909825	TOFC/COFC	B5L320C3	148355	19731	1.0	1	19731	0
666	909826	COMMUNICATIONS	B5L321C3	131329	17466	B3L621C3	1	17466	0
667	909827	RUNNING PORTION	B5L516C3	304209	40459	B3L615C3	1	40459	0
668	909829	SW PORTION	B5L516C4	12977	1725	B3L616C3	1	1725	0
669	9098803	POWER ROAD	B5L517C3	0	0	B3L622C3	1	0	0
670	9098803	POWER YARD	B5L517C4	13375	1779	B3L622C3	1	1779	0
671	909835	MISCELLANEOUS	B5L325C3	4417	587.4779	B3L626C3	1	587.4779	0
672	909837	RUNNING PORTION	B5L518C3	94584	12579	B3L627C3	1	12579	0
673	909837	SW PORTION	B5L518C4	6352	844.9386	B3L627C3	1	844.9386	0
674	909839	RUNNING PORTION	B5L519C3	161176	21436	B3L619C3	1	21436	0
675	909839	SW PORTION	B5L519C4	6512	866.1979	B3L620C3	1	866.1979	0
676		OTHER ROAD	B5L336C3	0	0	B3L629C3	1	0	0
677	909876	INTEREST	B5L337C3	0	0	B3L634C3	1	0	0
678	909890	CONSTRUCTION	B5L339C3	0	0	B3L634C3	1	0	0
679		TOTAL WAY & STRUCTURES: SUM L601-678	XX	4795075	637744	XX	XX	637737	7.32695
680		S&T WAY & STRUCTURES ROI	B1L124C1	0	0	1.0	1	0	0

ENGINE SWITCHING MINUTES
INPUT DATA BY CAR TYPES AND CLASS OF SWITCHING, AVERAGE CAR MILES BETWEEN INTERCHANGING
ONE, TWO, THREE, FOUR, AND FIVE-YEAR PERIODS

LINE	IDENTIFICATION	SOURCE OF C1	AMOUNT (1)
101	WAY SWITCHING HOURS (CURRENT YEAR)	A1L130C1	880.6971
102	WAY SWITCHING HOURS (2 YEAR)	A1L130C6	880.6971
103	WAY SWITCHING HOURS (3 YEAR)	A1L130C7	885.3944
104	WAY SWITCHING HOURS (4 YEAR)	A1L130C8	902.0213
105	WAY SWITCHING HOURS (5 YEAR)	A1L130C9	928.361
106	YARD SWITCHING HOURS (CURRENT YEAR)	A1L132C1	2162
107	YARD SWITCHING HOURS (2 YEAR)	A1L132C6	2190
108	YARD SWITCHING HOURS (3 YEAR)	A1L132C7	2224
109	YARD SWITCHING HOURS (4 YEAR)	A1L132C8	2280
110	YARD SWITCHING HOURS (5 YEAR)	A1L132C9	2337
111	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS	B1L102C1	0
112	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS (2 YR)	B1L103C1	0
113	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS (3 YR)	B1L104C1	0
114	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS (4 YR)	B1L105C1	0
115	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS (5 YR)	B1L106C1	0
116	TOTAL SWITCHING MINUTES (CURRENT YEAR)	(L101+L106+L111)*60.0	182603
117	TOTAL SWITCHING MINUTES (2 YEAR)	(L102+L107+L112)*60.0	184258
118	TOTAL SWITCHING MINUTES (3 YEAR)	(L103+L108+L113)*60.0	186565
119	TOTAL SWITCHING MINUTES (4 YEAR)	(L104+L109+L114)*60.0	190941
120	TOTAL SWITCHING MINUTES (5 YEAR)	(L105+L110+L115)*60.0	195944

ENGINE SWITCHING MINUTES

ENGINE SWITCHING MINUTES (SEM) PER CAR TYPE, CALCULATION OF AVERAGE SWITCHING SERVICE AND TOTALS

CURRENT YEAR O&T INDUSTRY SWITCHING

LINE	CAR TYPE IDENTIFICATION	SOURCE OF C1	LOADED CARS O&T (1)	SOURCE OF C2	EMPTY/LOADED SPOTTED & PULLED RATIO (2)	TOTAL LOADED & EMPTY CARS C1*C2 (3)	DISTRIBUTION OF C3 C3/L216C3 (4)
201	BOX CAR 40 FOOT	A1L341C3	0	A1L501C5	1.8	0	0
202	BOX CAR 50 FOOT	A1L344C3	61.84	A1L502C5	1.8	111.312	.00651662
203	BOX CAR EQUIPPED	A1L345C3	587.545	A1L503C5	2	1175	.06879
204	GONDOLA PLAIN	A1L348C3	1194	A1L504C5	2	2389	.13991
205	GONDOLA EQUIPPED	A1L349C3	602.349	A1L505C5	2	1204	.07053
206	COVERED Hopper	A1L352C3	1030	A1L506C5	2	2060	.12061
207	HOPPER OT	A1L353C3	1075	A1L507C5	2	2150	.12587
208	HOPPER S/S	A1L354C3	1034	A1L508C5	2	2068	.12108
209	REFR MECHANICAL	A1L356C3	7.571	A1L509C5	2	15.142	.00088647
210	REFR NON MECHANICAL	A1L355C3	23.261	A1L510C5	2	46.52201	.00272357
211	FLAT TOFC/COFC	A1L357C3	2906	A1L511C5	1	2906	.17016
212	FLAT MULTILEVEL	A1L358C3	815.736	A1L512C5	2	1631	.09551
213	FLAT GENERAL	A1L359C3	3.035	A1L513C5	2	6.07	.00035536
214	FLAT OTHER	A1L360C3	143.005	A1L514C5	2	286.01	.01674
215	ALL OTHER CAR TYPES INCLUDING TANK	A1L363C3	515.045	A1L515C5	2	1030	.06031
216	TOTAL ALL CARS: SUM L201 -215	XX	10000	XX	XX	17081	1
217	DISTRIBUTION: L216 /L216C28	XX	XX	XX	XX	.66616	XX
218	SEM DISTRIBUTION: L116C1*L217	XX	XX	XX	XX	121642	XX

WORKTABLE B6 PART 2A (CONTINUED)

CURRENT YEAR INTERCHANGE

LINE	SOURCE OF C5	RATIO CARS INTERCH TO O&T (5)	LOADED CARS GIVEN INTERCH SW C1*C5 (6)	SOURCE OF C7	RATIO LOADED/EMPTY CM (7)	LOADED & EMPTY CARS INTERCH C6 *C7 (8)	SOURCE OF C9	INTERCH EQUATING FACTOR (9)	EQUATED CARS GIVEN INTERCH SW C8 *C9 (10)	DISTRIBUTION OF C10 C10/L216C10 (11)
201	A1L541C9	.20401	0	B3L835C3	0	0	A1L501C7	.55	0	0
202	A1L542C9	.62783	38.82502	B3L836C3	1.71309	66.51078	A1L502C7	.55	36.58093	.02038
203	A1L543C9	.58809	345.5284	B3L837C3	2.02821	700.8053	A1L503C7	.55	385.4429	.21471
204	A1L544C9	.04329	51.72653	B3L838C3	1.92921	99.79126	A1L504C7	.55	54.8852	.03057
205	A1L545C9	.24195	145.7354	B3L839C3	1.87382	273.0813	A1L505C7	.55	150.1947	.08366
206	A1L546C9	.3381	348.2685	B3L840C3	2.05021	714.025	A1L506C7	.55	392.7138	.21876
207	A1L547C9	.12586	135.3008	B3L841C3	1.98874	269.0776	A1L507C7	.55	147.9927	.08244
208	A1L548C9	.05457	56.43088	B3L842C3	2.01065	113.4626	A1L508C7	.55	62.40446	.03476
209	A1L549C9	1.06306	8.04844	B3L843C3	1.89269	15.23322	A1L509C7	.55	8.37827	.00466706
210	A1L550C9	.86982	20.23281	B3L844C3	1.84894	37.40928	A1L510C7	.55	20.5751	.01146
211	A1L551C9	.14446	419.8819	B3L845C3	1.1036	463.3802	A1L511C7	.55	254.8591	.14197
212	A1L552C9	.05081	41.44879	B3L846C3	1.5867	65.76683	A1L512C7	.55	36.17175	.02015
213	A1L553C9	.19365	.58771	B3L847C3	2.95193	1.73489	A1L513C7	.55	.95419	.00053152
214	A1L554C9	.73458	105.0488	B3L848C3	2.05442	215.8142	A1L514C7	.55	118.6978	.06612
215	A1L555C9	.308	158.6323	B3L852C3	1.43663	227.8958	A1L515C7	.55	125.3427	.06982
216	XX	XX	XX	XX	XX	3263	XX	XX	1795	1
217	XX	XX	XX	XX	XX	XX	XX	XX	.07001	XX
218	XX	XX	XX	XX	XX	XX	XX	XX	12784	XX

CURRENT YEAR INTRATERMINAL SWITCHING

LINE	SOURCE OF C12	RATIO INTRATERMINAL TO O&T (12)	LOADED & EMPTY CARS INTRATERM C3*C12 (13)	SOURCE OF C14	INTRATERMINAL EQUATED SW FACTOR (14)	EQUATED LOADED/ EMPTY CARS GIVEN INTRATERMINAL SW C13*C14 (15)	DISTRIBUTION OF C15 C15/L216C15 (16)
201	A1L501C11	.03266	0	A1L501C8	1.5	0	0
202	A1L502C11	.03266	3.63534	A1L502C8	1.5	5.45301	.00651662
203	A1L503C11	.03266	38.37727	A1L503C8	1.5	57.56591	.06879
204	A1L504C11	.03266	78.05058	A1L504C8	1.5	117.0759	.13991
205	A1L505C11	.03266	39.34424	A1L505C8	1.5	59.01635	.07053
206	A1L506C11	.03266	67.28336	A1L506C8	1.5	100.925	.12061
207	A1L507C11	.03266	70.22013	A1L507C8	1.5	105.3302	.12587
208	A1L508C11	.03266	67.54274	A1L508C8	1.5	101.3141	.12108
209	A1L509C11	.03266	.49452	A1L509C8	1.5	.74178	.00088647
210	A1L510C11	.03266	1.51936	A1L510C8	1.5	2.27904	.00272357
211	A1L511C11	.03266	94.92568	A1L511C8	1.5	142.3885	.17016
212	A1L512C11	.03266	53.28225	A1L512C8	1.5	79.92337	.09551
213	A1L513C11	.03266	.19824	A1L513C8	1.5	.29736	.00035536
214	A1L514C11	.03266	9.3408	A1L514C8	1.5	14.0112	.01674
215	A1L515C11	.03266	33.64171	A1L515C8	1.5	50.46257	.06031
216	XX	XX	557.8562	XX	XX	836.7843	1
217	XX	XX	XX	XX	XX	.03263	XX
218	XX	XX	XX	XX	XX	5959	XX

WORKTABLE B6 PART 2A (CONTINUED)

CURRENT YEAR INTERTERMINAL SWITCHING

LINE	SOURCE OF C17	RATIO INTERTERMINAL TO O&T (17)	LOADED & EMPTY CARS INTERTERM C3*C17 (18)	SOURCE OF C19	INTERTERMINAL EQUATED SW FACTOR (19)	EQUATED LOADED/ EMPTY CARS GIVEN INTERTERMINAL SW C18*C19 (20)	DISTRIBUTION OF C15 C20/L216C20 (21)
201	A1L521C14	.0467	0	A1L501C9	1.2	0	0
202	A1L522C14	.0467	5.19872	A1L502C9	1.2	6.23846	.00651662
203	A1L523C14	.0467	54.88141	A1L503C9	1.2	65.8577	.06879
204	A1L524C14	.0467	111.6162	A1L504C9	1.2	133.9395	.13991
205	A1L525C14	.0467	56.26422	A1L505C9	1.2	67.51707	.07053
206	A1L526C14	.0467	96.21856	A1L506C9	1.2	115.4623	.12061
207	A1L527C14	.0467	100.4183	A1L507C9	1.2	120.502	.12587
208	A1L528C14	.0467	96.58949	A1L508C9	1.2	115.9074	.12108
209	A1L529C14	.0467	.70719	A1L509C9	1.2	.84863	.00088647
210	A1L530C14	.0467	2.17276	A1L510C9	1.2	2.60732	.00272357
211	A1L531C14	.0467	135.7485	A1L511C9	1.2	162.8982	.17016
212	A1L532C14	.0467	76.19627	A1L512C9	1.2	91.43553	.09551
213	A1L533C14	.0467	.28349	A1L513C9	1.2	.34019	.00035536
214	A1L534C14	.0467	13.35781	A1L514C9	1.2	16.02938	.01674
215	A1L535C14	.0467	48.10933	A1L515C9	1.2	57.7312	.06031
216	XX	XX	797.7623	XX	XX	957.3148	1
217	XX	XX	XX	XX	XX	.03733	XX
218	XX	XX	XX	XX	XX	6817	XX

CURRENT YEAR INTERTRAIN/INTRATRAIN SWITCHING

LINE	SOURCE OF C22	LOADED & EMPTY CAR MILES (22)	SOURCE OF C23	AVERAGE LINEHAULMILES BETWEEN I&I SWITCHES (23)	NUMBER I&I SWITCHES LOADED & EMPTY C22/C23 (24)	SOURCE OF C25	I&I SW EQUATING FACTOR (25)	EQUATED CARS GIVEN I&I SWITCHING C24*C25 (26)	DISTRIBUTION OF C26 C26/L216C26 (27)	TOTAL L/E C3+C10+C15 +C20+C26 (28)
201	A1L236C3	0	A1L561C1	200	0	A1L501C10	.25	0	0	0
202	A1L237C3	46483	A1L562C1	200	232.415	A1L502C10	.25	58.10375	.01169	217.6882
203	A1L238C3	488268	A1L563C1	200	2441	A1L503C10	.25	610.335	.12278	2294
204	A1L239C3	438322	A1L564C1	200	2191	A1L504C10	.25	547.9026	.11022	3243
205	A1L240C3	248423	A1L565C1	200	1242	A1L505C10	.25	310.5288	.06247	1791
206	A1L241C3	655517	A1L566C1	200	3277	A1L506C10	.25	819.3963	.16484	3488
207	A1L242C3	261127	A1L567C1	200	1305	A1L507C10	.25	326.4088	.06566	2850
208	A1L243C3	162577	A1L568C1	200	812.885	A1L508C10	.25	203.2213	.04088	2550
209	A1L244C3	9013	A1L569C1	200	45.065	A1L509C10	.25	11.26625	.0022664	36.37694
210	A1L245C3	27858	A1L570C1	200	139.29	A1L510C10	.25	34.8225	.00700513	106.806
211	A1L246C3	416888	A1L571C1	200	2084	A1L511C10	.25	521.11	.10483	3987
212	A1L247C3	402181	A1L572C1	200	2010	A1L512C10	.25	502.7263	.10113	2341
213	A1L248C3	2825	A1L573C1	200	14.125	A1L513C10	.25	3.53125	.00071037	11.19299
214	A1L249C3	147230	A1L574C1	200	736.15	A1L514C10	.25	184.0375	.03702	618.7859
215	A1L253C3	670087	A1L575C1	200	3350	A1L515C10	.25	837.6088	.1685	2101
216	XX	XX	XX	XX	19883	XX	XX	4970	1	25641
217	XX	XX	XX	XX	XX	XX	XX	.19387	XX	XX
218	XX	XX	XX	XX	XX	XX	XX	35400	XX	XX

WORKTABLE B6 PART 2A (CONTINUED)

CURRENT YEAR DISTRIBUTION OF SWITCH ENGINE MINUTES BY CAR TYPE

CALCULATION OF SEM BY CAR TYPE AND CLASS

LINE	O & T SW L218C3 *C4 (29)	INTERCHANGE SW L218C10 *C11 (30)	INTRATERMINAL SW L218C15 *C16 (31)	INTERTERMINAL SW L218C20 *C21 (32)	I & I SW L218C26 *C27 (33)	TOTAL SEM C29+C30+C31 +C32+C33 (34)	SEM PER CAR O&T C29/C3 (35)	INTER-CHANGE C30/C8 (36)	INTRA-TERMINAL C31/C13 (37)	INTER-TERMINAL C32/C18 (38)	I & I C33/C24 (39)
201	0	0	0	0	0	0	0	0	0	0	0
202	792.6965	260.5072	38.83301	44.42652	413.7796	1550	7.12139	3.91677	10.68209	8.54567	1.78035
203	8368	2744	409.9494	468.9985	4346	16338	7.12139	3.91677	10.68209	8.54567	1.78035
204	17019	390.859	833.7433	953.8355	3901	23099	7.12139	3.91677	10.68209	8.54567	1.78035
205	8579	1069	420.2787	480.8156	2211	12761	7.12139	3.91677	10.68209	8.54567	1.78035
206	14671	2796	718.7268	822.2522	5835	24844	7.12139	3.91677	10.68209	8.54567	1.78035
207	15311	1053	750.0977	858.1418	2324	20298	7.12139	3.91677	10.68209	8.54567	1.78035
208	14727	444.4067	721.4976	825.4221	1447	18166	7.12139	3.91677	10.68209	8.54567	1.78035
209	107.8321	59.66497	5.28253	6.04343	80.23139	259.0545	7.12139	3.91677	10.68209	8.54567	1.78035
210	331.3015	146.5234	16.22996	18.56773	247.9847	760.6073	7.12139	3.91677	10.68209	8.54567	1.78035
211	20698	1814	1014	1160	3711	28398	7.12139	3.91677	10.68209	8.54567	1.78035
212	11618	257.5933	569.1657	651.1483	3580	16676	7.12139	3.91677	10.68209	8.54567	1.78035
213	43.22685	6.79515	2.11762	2.42264	25.14742	79.70969	7.12139	3.91677	10.68209	8.54567	1.78035
214	2036	845.2939	99.77928	114.1515	1310	4406	7.12139	3.91677	10.68209	8.54567	1.78035
215	7335	892.6146	359.3638	411.1265	5964	14963	7.12139	3.91677	10.68209	8.54567	1.78035
216	121642	12784	5959	6817	35400	XX	XX	XX	XX	XX	XX
217	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
218	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX

MOST CURRENT TWO YEARS - O & T INDUSTRY SWITCHING

LINE	CAR TYPE IDENTIFICATION	SOURCE OF C1	LOADED CARS O&T (1)	SOURCE OF C2	EMPTY/LOADED SPOTTED & PULLED RATIO (2)	TOTAL LOADED & EMPTY CARS C1*C2 (3)	DISTRIBUTION OF C3 C3/L236C3 (4)
221	BOX CAR 40 FOOT	A1L341C16	0	A1L501C5	1.8	0	0
222	BOX CAR 50 FOOT	A1L344C16	56.459	A1L502C5	1.8	101.6262	.00596351
223	BOX CAR EQUIPPED	A1L345C16	600.319	A1L503C5	2	1200	.07045
224	GONDOLA PLAIN	A1L348C16	1210	A1L504C5	2	2421	.14207
225	GONDOLA EQUIPPED	A1L349C16	623.613	A1L505C5	2	1247	.07319
226	COVERED HOPPER	A1L352C16	998.16	A1L506C5	2	1996	.11715
227	HOPPER OT	A1L353C16	1101	A1L507C5	2	2203	.12931
228	HOPPER S/S	A1L354C16	996.049	A1L508C5	2	1992	.1169
229	REFR MECHANICAL	A1L356C16	7.5085	A1L509C5	2	15.017	.00088121
230	REFR NON MECHANICAL	A1L355C16	22.225	A1L510C5	2	44.45001	.00260836
231	FLAT TOFC/COFC	A1L357C16	2851	A1L511C5	1	2851	.1673
232	FLAT MULTILEVEL	A1L358C16	827.27	A1L512C5	2	1654	.09709
233	FLAT GENERAL	A1L359C16	2.597	A1L513C5	2	5.194	.00030479
234	FLAT OTHER	A1L360C16	140.483	A1L514C5	2	280.965	.01649
235	ALL OTHER CAR TYPES INCLUDING TANK	A1L363C16	513.774	A1L515C5	2	1027	.0603
236	TOTAL ALL CARS: SUM L221 -235	XX	9951	XX	XX	17041	1
237	DISTRIBUTION: L236 /L236C28	XX	XX	XX	XX	.66826	XX
238	SEM DISTRIBUTION: L117C1 *L237	XX	XX	XX	XX	123132	XX

WORKTABLE B6 PART 2B (CONTINUED)

MOST CURRENT TWO YEARS - INTERCHANGE

LINE	SOURCE OF C5	RATIO CARS INTERCH TO O&T (5)	LOADED CARS GIVEN INTERCH SW C1*C5 (6)	SOURCE OF C7	RATIO LOADED/EMPTY CM (7)	LOADED & EMPTY CARS INTERCH C6 *C7 (8)	SOURCE OF C9	INTERCH EQUATING FACTOR (9)	EQUATED CARS GIVEN INTERCH SW C8 *C9 (10)	DISTRIBUTION OF C10 C10/L236C10 (11)
221	A1L541C54	.20013	0	B3L835C9	0	0	A1L501C7	.55	0	0
222	A1L542C54	.62139	35.08278	B3L836C9	1.73511	60.87235	A1L502C7	.55	33.47979	.01918
223	A1L543C54	.58579	351.663	B3L837C9	2.03823	716.7706	A1L503C7	.55	394.2238	.22583
224	A1L544C54	.04193	50.76135	B3L838C9	1.93285	98.11425	A1L504C7	.55	53.96284	.03091
225	A1L545C54	.22147	138.1095	B3L839C9	1.88713	260.6306	A1L505C7	.55	143.3468	.08212
226	A1L546C54	.34258	341.9469	B3L840C9	2.05638	703.174	A1L506C7	.55	386.7457	.22155
227	A1L547C54	.11391	125.5047	B3L841C9	1.98983	249.733	A1L507C7	.55	137.3532	.07868
228	A1L548C54	.04733	47.14203	B3L842C9	2.02577	95.49907	A1L508C7	.55	52.52449	.03009
229	A1L549C54	1.05848	7.94762	B3L843C9	1.93033	15.34152	A1L509C7	.55	8.43784	.00483357
230	A1L550C54	.84764	18.83872	B3L844C9	1.84832	34.82005	A1L510C7	.55	19.15103	.01097
231	A1L551C54	.1422	405.4027	B3L845C9	1.10495	447.9516	A1L511C7	.55	246.3734	.14113
232	A1L552C54	.04431	36.6594	B3L846C9	1.56445	57.35178	A1L512C7	.55	31.54348	.01807
233	A1L553C54	.17395	.45176	B3L847C9	2.92004	1.31916	A1L513C7	.55	.72554	.00041562
234	A1L554C54	.71009	99.75455	B3L848C9	2.05056	204.5529	A1L514C7	.55	112.5041	.06445
235	A1L555C54	.30665	157.5504	B3L852C9	1.44604	227.8244	A1L515C7	.55	125.3034	.07178
236	XX	XX	XX	XX	XX	3173	XX	XX	1745	1
237	XX	XX	XX	XX	XX	XX	XX	XX	.06845	XX
238	XX	XX	XX	XX	XX	XX	XX	XX	12613	XX

MOST CURRENT TWO YEARS - INTRATERMINAL SWITCHING

LINE	SOURCE OF C12	RATIO INTRATERMINAL TO O&T (12)	LOADED & EMPTY CARS INTRATERM C3*C12 (13)	SOURCE OF C14	INTRATERMINAL EQUATED SW FACTOR (14)	EQUATED LOADED/ EMPTY CARS GIVEN INTRATERMINAL SW C13*C14 (15)	DISTRIBUTION OF C15 C15/L236C15 (16)
221	A1L501C11	.03266	0	A1L501C8	1.5	0	0
222	A1L502C11	.03266	3.31901	A1L502C8	1.5	4.97852	.00596351
223	A1L503C11	.03266	39.21164	A1L503C8	1.5	58.81746	.07045
224	A1L504C11	.03266	79.06986	A1L504C8	1.5	118.6048	.14207
225	A1L505C11	.03266	40.73316	A1L505C8	1.5	61.09974	.07319
226	A1L506C11	.03266	65.19779	A1L506C8	1.5	97.79668	.11715
227	A1L507C11	.03266	71.96804	A1L507C8	1.5	107.9521	.12931
228	A1L508C11	.03266	65.0599	A1L508C8	1.5	97.58985	.1169
229	A1L509C11	.03266	.49044	A1L509C8	1.5	.73566	.00088121
230	A1L510C11	.03266	1.45169	A1L510C8	1.5	2.17754	.00260836
231	A1L511C11	.03266	93.11147	A1L511C8	1.5	139.6672	.1673
232	A1L512C11	.03266	54.03559	A1L512C8	1.5	81.05339	.09709
233	A1L513C11	.03266	.16963	A1L513C8	1.5	.25445	.00030479
234	A1L514C11	.03266	9.17604	A1L514C8	1.5	13.76406	.01649
235	A1L515C11	.03266	33.55869	A1L515C8	1.5	50.33804	.0603
236	XX	XX	556.5529	XX	XX	834.8295	1
237	XX	XX	XX	XX	XX	.03274	XX
238	XX	XX	XX	XX	XX	6032	XX

WORKTABLE B6 PART 2B (CONTINUED)

MOST CURRENT TWO YEARS - INTERTERMINAL SWITCHING

LINE	SOURCE OF C17	RATIO INTERTERMINAL TO O&T (17)	LOADED & EMPTY CARS INTERTERM C3*C17 (18)	SOURCE OF C19	INTERTERMINAL EQUATED SW FACTOR (19)	EQUATED LOADED/ EMPTY CARS GIVEN INTERTERMINAL SW C18*C19 (20)	DISTRIBUTION OF C15 C20/L236C20 (21)
221	A1L521C14	.0467	0	A1L501C9	1.2	0	0
222	A1L522C14	.0467	4.74635	A1L502C9	1.2	5.69562	.00596351
223	A1L523C14	.0467	56.0746	A1L503C9	1.2	67.28952	.07045
224	A1L524C14	.0467	113.0739	A1L504C9	1.2	135.6886	.14207
225	A1L525C14	.0467	58.25045	A1L505C9	1.2	69.90055	.07319
226	A1L526C14	.0467	93.23609	A1L506C9	1.2	111.8833	.11715
227	A1L527C14	.0467	102.9179	A1L507C9	1.2	123.5015	.12931
228	A1L528C14	.0467	93.03891	A1L508C9	1.2	111.6467	.1169
229	A1L529C14	.0467	.70135	A1L509C9	1.2	.84162	.00088121
230	A1L530C14	.0467	2.07599	A1L510C9	1.2	2.49119	.00260836
231	A1L531C14	.0467	133.154	A1L511C9	1.2	159.7849	.1673
232	A1L532C14	.0467	77.27359	A1L512C9	1.2	92.72831	.09709
233	A1L533C14	.0467	.24258	A1L513C9	1.2	.2911	.00030479
234	A1L534C14	.0467	13.12219	A1L514C9	1.2	15.74663	.01649
235	A1L535C14	.0467	47.9906	A1L515C9	1.2	57.58872	.0603
236	XX	XX	795.8985	XX	XX	955.0782	1
237	XX	XX	XX	XX	XX	.03745	XX
238	XX	XX	XX	XX	XX	6900	XX

MOST CURRENT TWO YEARS - INTERTRAIN/INTRATRAIN SWITCHING

LINE	SOURCE OF C22	LOADED & EMPTY CAR MILES (22)	SOURCE OF C23	AVERAGE LINEHAULMILES BETWEEN I&I SWITCHES (23)	NUMBER I&I SWITCHES LOADED & EMPTY C22/C23 (24)	SOURCE OF C25	I&I SW EQUATING FACTOR (25)	EQUATED CARS GIVEN I&I SWITCHING C24*C25 (26)	DISTRIBUTION OF C26 C26/L236C26 (27)	TOTAL L/E C3+C10+C15 +C20+C26 (28)
221	A1L236C18	0	A1L561C1	200	0	A1L501C10	.25	0	0	0
222	A1L237C18	42740	A1L562C1	200	213.7	A1L502C10	.25	53.425	.01085	199.2051
223	A1L238C18	497945	A1L563C1	200	2489	A1L503C10	.25	622.4313	.1264	2343
224	A1L239C18	439425	A1L564C1	200	2197	A1L504C10	.25	549.2819	.11155	3278
225	A1L240C18	256352	A1L565C1	200	1281	A1L505C10	.25	320.4406	.06507	1842
226	A1L241C18	631280	A1L566C1	200	3156	A1L506C10	.25	789.1	.16025	3381
227	A1L242C18	264646	A1L567C1	200	1323	A1L507C10	.25	330.8081	.06718	2903
228	A1L243C18	151697	A1L568C1	200	758.485	A1L508C10	.25	189.6213	.03851	2443
229	A1L244C18	8907	A1L569C1	200	44.5375	A1L509C10	.25	11.13438	.00226113	36.1665
230	A1L245C18	26047	A1L570C1	200	130.2375	A1L510C10	.25	32.55938	.00661203	100.8291
231	A1L246C18	415995	A1L571C1	200	2079	A1L511C10	.25	519.9938	.1056	3916
232	A1L247C18	400988	A1L572C1	200	2004	A1L512C10	.25	501.235	.10179	2361
233	A1L248C18	3067	A1L573C1	200	15.3375	A1L513C10	.25	3.83438	.00077867	10.29945
234	A1L249C18	142512	A1L574C1	200	712.56	A1L514C10	.25	178.14	.03618	601.1198
235	A1L253C18	657806	A1L575C1	200	3289	A1L515C10	.25	822.2581	.16698	2083
236	XX	XX	XX	XX	19697	XX	XX	4924	1	25501
237	XX	XX	XX	XX	XX	XX	XX	.1931	XX	XX
238	XX	XX	XX	XX	XX	XX	XX	35580	XX	XX

WORKTABLE B6 PART 2B (CONTINUED)

MOST CURRENT TWO YEARS - DISTRIBUTION OF SWITCH ENGINE MINUTES BY CAR TYPE CALCULATION OF SEM BY CAR TYPE AND CLASS

LINE	O & T SW L238C3 *C4 (29)	INTERCHANGE SW L238C10 *C11 (30)	INTRATERMINAL SW L238C15 *C16 (31)	INTERTERMINAL SW L238C20 *C21 (32)	I & I SW L238C26 *C27 (33)	TOTAL SEM C29+C30+C31 +C32+C33 (34)	SEM PER CAR O&T C29/C3 (35)	INTER-CHANGE C30/C8 (36)	INTRA-TERMINAL C31/C13 (37)	INTER-TERMINAL C32/C18 (38)	I & I C33/C24 (39)
221	0	0	0	0	0	0	0	0	0	0	0
222	734.2998	241.9081	35.97225	41.15369	386.0222	1439	7.2255	3.97402	10.83825	8.6706	1.80637
223	8675	2848	424.9854	486.2002	4497	16932	7.2255	3.97402	10.83825	8.6706	1.80637
224	17493	389.9082	856.9787	980.4176	3968	23689	7.2255	3.97402	10.83825	8.6706	1.80637
225	9011	1035	441.476	505.0662	2315	13309	7.2255	3.97402	10.83825	8.6706	1.80637
226	14424	2794	706.6296	808.4125	5701	24435	7.2255	3.97402	10.83825	8.6706	1.80637
227	15922	992.4448	780.0072	892.3594	2390	20977	7.2255	3.97402	10.83825	8.6706	1.80637
228	14393	379.5155	705.1352	806.7028	1370	17655	7.2255	3.97402	10.83825	8.6706	1.80637
229	108.5053	60.96757	5.31551	6.08116	80.45139	261.3209	7.2255	3.97402	10.83825	8.6706	1.80637
230	321.1734	138.3757	15.7338	18.0001	235.2577	728.5406	7.2255	3.97402	10.83825	8.6706	1.80637
231	20600	1780	1009	1154	3757	28301	7.2255	3.97402	10.83825	8.6706	1.80637
232	11954	227.9173	585.651	670.0081	3621	17060	7.2255	3.97402	10.83825	8.6706	1.80637
233	37.52923	5.24235	1.8385	2.10332	27.70526	74.41867	7.2255	3.97402	10.83825	8.6706	1.80637
234	2030	812.8978	99.45214	113.7772	1287	4343	7.2255	3.97402	10.83825	8.6706	1.80637
235	7424	905.3794	363.7173	416.1071	5941	15050	7.2255	3.97402	10.83825	8.6706	1.80637
236	123132	12613	6032	6900	35580	XX	XX	XX	XX	XX	XX
237	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
238	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX

MOST CURRENT THREE YEARS - O & T INDUSTRY SWITCHING

LINE	CAR TYPE IDENTIFICATION	SOURCE OF C1	LOADED CARS O&T (1)	SOURCE OF C2	EMPTY/LOADED SPOTTED & PULLED RATIO (2)	TOTAL LOADED & EMPTY CARS C1*C2 (3)	DISTRIBUTION OF C3 C3/L256C3 (4)
241	BOX CAR 40 FOOT	A1L341C17	0	A1L501C5	1.8	0	0
242	BOX CAR 50 FOOT	A1L344C17	56.65867	A1L502C5	1.8	101.9856	.00599709
243	BOX CAR EQUIPPED	A1L345C17	600.063	A1L503C5	2	1200	.07057
244	GONDOLA PLAIN	A1L348C17	1195	A1L504C5	2	2391	.14062
245	GONDOLA EQUIPPED	A1L349C17	620.324	A1L505C5	2	1240	.07295
246	COVERED HOPPER	A1L352C17	987.85	A1L506C5	2	1975	.11618
247	HOPPER OT	A1L353C17	1179	A1L507C5	2	2359	.13873
248	HOPPER S/S	A1L354C17	987.859	A1L508C5	2	1975	.11618
249	REFR MECHANICAL	A1L356C17	7.24767	A1L509C5	2	14.49533	.00085237
250	REFR NON MECHANICAL	A1L355C17	21.665	A1L510C5	2	43.33	.00254795
251	FLAT TOFC/COFC	A1L357C17	2779	A1L511C5	1	2779	.16343
252	FLAT MULTILEVEL	A1L358C17	809.24	A1L512C5	2	1618	.09517
253	FLAT GENERAL	A1L359C17	2.474	A1L513C5	2	4.948	.00029096
254	FLAT OTHER	A1L360C17	136.362	A1L514C5	2	272.724	.01604
255	ALL OTHER CAR TYPES	A1L363C17	513.968	A1L515C5	2	1027	.06045
256	TOTAL ALL CARS: SUM L241 -255	XX	9898	XX	XX	17005	1
257	DISTRIBUTION: L256 /L256C28	XX	XX	XX	XX	.66739	XX
258	SEM DISTRIBUTION: L118C1*L257	XX	XX	XX	XX	124512	XX

WORKTABLE B6 PART 2C (CONTINUED)

MOST CURRENT THREE YEARS - INTERCHANGE

LINE	SOURCE OF C5	RATIO CARS INTERCH TO O&T (5)	LOADED CARS GIVEN INTERCH SW C1*C5 (6)	SOURCE OF C7	RATIO LOADED/EMPTY CM (7)	LOADED & EMPTY CARS INTERCH C6 *C7 (8)	SOURCE OF C9	INTERCH EQUATING FACTOR (9)	EQUATED CARS GIVEN INTERCH SW C8 *C9 (10)	DISTRIBUTION OF C10 C10/L256C10 (11)
241	A1L541C63	.19967	0	B3L835C15	0	0	A1L501C7	.55	0	0
242	A1L542C63	.6199	35.12278	B3L836C15	1.73957	61.09838	A1L502C7	.55	33.60411	.01936
243	A1L543C63	.58125	348.784	B3L837C15	2.04971	714.9066	A1L503C7	.55	393.1987	.22652
244	A1L544C63	.0413	49.37833	B3L838C15	1.94276	95.9301	A1L504C7	.55	52.76155	.0304
245	A1L545C63	.21613	134.0702	B3L839C15	1.90669	255.6299	A1L505C7	.55	140.5965	.081
246	A1L546C63	.34749	343.2689	B3L840C15	2.06805	709.899	A1L506C7	.55	390.4444	.22493
247	A1L547C63	.10265	121.0853	B3L841C15	1.99796	241.9236	A1L507C7	.55	133.058	.07665
248	A1L548C63	.04342	42.89514	B3L842C15	2.02644	86.9246	A1L508C7	.55	47.80853	.02754
249	A1L549C63	1.03647	7.51202	B3L843C15	1.94691	14.62519	A1L509C7	.55	8.04386	.00463393
250	A1L550C63	.85392	18.50026	B3L844C15	1.85394	34.29841	A1L510C7	.55	18.86412	.01087
251	A1L551C63	.14366	399.2547	B3L845C15	1.1089	442.7338	A1L511C7	.55	243.5036	.14028
252	A1L552C63	.05216	42.20726	B3L846C15	1.58183	66.76456	A1L512C7	.55	36.72051	.02115
253	A1L553C63	.22325	.55233	B3L847C15	2.87092	1.5857	A1L513C7	.55	.87214	.00050242
254	A1L554C63	.7099	96.80372	B3L848C15	2.0483	198.2828	A1L514C7	.55	109.0556	.06283
255	A1L555C63	.30968	159.1632	B3L852C15	1.45452	231.5062	A1L515C7	.55	127.3284	.07335
256	XX	XX	XX	XX	XX	3156	XX	XX	1735	1
257	XX	XX	XX	XX	XX	XX	XX	XX	.06812	XX
258	XX	XX	XX	XX	XX	XX	XX	XX	12709	XX

MOST CURRENT THREE YEARS - INTRATERMINAL SWITCHING

LINE	SOURCE OF C12	RATIO INTRATERMINAL TO O&T (12)	LOADED & EMPTY CARS INTRATERM C3*C12 (13)	SOURCE OF C14	INTRATERMINAL EQUATED SW FACTOR (14)	EQUATED LOADED/ EMPTY CARS GIVEN INTRATERMINAL SW C13*C14 (15)	DISTRIBUTION OF C15 C15/L256C15 (16)
241	A1L501C11	.03266	0	A1L501C8	1.5	0	0
242	A1L502C11	.03266	3.33075	A1L502C8	1.5	4.99612	.00599709
243	A1L503C11	.03266	39.1949	A1L503C8	1.5	58.79235	.07057
244	A1L504C11	.03266	78.10102	A1L504C8	1.5	117.1515	.14062
245	A1L505C11	.03266	40.51835	A1L505C8	1.5	60.77753	.07295
246	A1L506C11	.03266	64.52442	A1L506C8	1.5	96.78663	.11618
247	A1L507C11	.03266	77.04764	A1L507C8	1.5	115.5715	.13873
248	A1L508C11	.03266	64.525	A1L508C8	1.5	96.78751	.11618
249	A1L509C11	.03266	.4734	A1L509C8	1.5	.7101	.00085237
250	A1L510C11	.03266	1.41511	A1L510C8	1.5	2.12267	.00254795
251	A1L511C11	.03266	90.76539	A1L511C8	1.5	136.1481	.16343
252	A1L512C11	.03266	52.85792	A1L512C8	1.5	79.28688	.09517
253	A1L513C11	.03266	.1616	A1L513C8	1.5	.2424	.00029096
254	A1L514C11	.03266	8.90689	A1L514C8	1.5	13.36034	.01604
255	A1L515C11	.03266	33.57134	A1L515C8	1.5	50.35702	.06045
256	XX	XX	555.3938	XX	XX	833.0906	1
257	XX	XX	XX	XX	XX	.03269	XX
258	XX	XX	XX	XX	XX	6099	XX

WORKTABLE B6 PART 2C (CONTINUED)

MOST CURRENT THREE YEARS - INTERTERMINAL SWITCHING

LINE	SOURCE OF C17	RATIO INTERTERMINAL TO O&T (17)	LOADED & EMPTY CARS INTERTERM C3*C17 (18)	SOURCE OF C19	INTERTERMINAL EQUATED SW FACTOR (19)	EQUATED LOADED/ EMPTY CARS GIVEN INTERTERMINAL SW C18*C19 (20)	DISTRIBUTION OF C15 C20/L256C20 (21)
241	A1L521C14	.0467	0	A1L501C9	1.2	0	0
242	A1L522C14	.0467	4.76314	A1L502C9	1.2	5.71576	.00599709
243	A1L523C14	.0467	56.05066	A1L503C9	1.2	67.26079	.07057
244	A1L524C14	.0467	111.6884	A1L504C9	1.2	134.026	.14062
245	A1L525C14	.0467	57.94326	A1L505C9	1.2	69.53192	.07295
246	A1L526C14	.0467	92.27313	A1L506C9	1.2	110.7278	.11618
247	A1L527C14	.0467	110.182	A1L507C9	1.2	132.2184	.13873
248	A1L528C14	.0467	92.27397	A1L508C9	1.2	110.7288	.11618
249	A1L529C14	.0467	.67699	A1L509C9	1.2	.81239	.00085237
250	A1L530C14	.0467	2.02368	A1L510C9	1.2	2.42842	.00254795
251	A1L531C14	.0467	129.799	A1L511C9	1.2	155.7588	.16343
252	A1L532C14	.0467	75.58946	A1L512C9	1.2	90.70736	.09517
253	A1L533C14	.0467	.23109	A1L513C9	1.2	.27731	.00029096
254	A1L534C14	.0467	12.7373	A1L514C9	1.2	15.28476	.01604
255	A1L535C14	.0467	48.0087	A1L515C9	1.2	57.61044	.06045
256	XX	XX	794.2407	XX	XX	953.0889	1
257	XX	XX	XX	XX	XX	.0374	XX
258	XX	XX	XX	XX	XX	6978	XX

MOST CURRENT THREE YEARS - INTERTRAIN/INTRATRAIN SWITCHING

LINE	SOURCE OF C22	LOADED & EMPTY CAR MILES (22)	SOURCE OF C23	AVERAGE LINEHAULMILES BETWEEN I&I SWITCHES (23)	NUMBER I&I SWITCHES LOADED & EMPTY C22/C23 (24)	SOURCE OF C25	I&I SW EQUATING FACTOR (25)	EQUATED CARS GIVEN I&I SWITCHING C24*C25 (26)	DISTRIBUTION OF C26 C26/L256C26 (27)	TOTAL L/E C3+C10+C15 +C20+C26 (28)
241	A1L236C21	0	A1L561C1	200	0	A1L501C10	.25	0	0	0
242	A1L237C21	43345	A1L562C1	200	216.7267	A1L502C10	.25	54.18167	.01094	200.4833
243	A1L238C21	505090	A1L563C1	200	2525	A1L503C10	.25	631.3634	.12747	2350
244	A1L239C21	446895	A1L564C1	200	2234	A1L504C10	.25	558.6188	.11278	3253
245	A1L240C21	256827	A1L565C1	200	1284	A1L505C10	.25	321.0346	.06481	1832
246	A1L241C21	629053	A1L566C1	200	3145	A1L506C10	.25	786.3167	.15875	3359
247	A1L242C21	283305	A1L567C1	200	1416	A1L507C10	.25	354.1317	.0715	3094
248	A1L243C21	153851	A1L568C1	200	769.255	A1L508C10	.25	192.3138	.03883	2423
249	A1L244C21	8360	A1L569C1	200	41.80333	A1L509C10	.25	10.45083	.00210994	34.51252
250	A1L245C21	25268	A1L570C1	200	126.34	A1L510C10	.25	31.585	.00637677	98.33022
251	A1L246C21	414873	A1L571C1	200	2074	A1L511C10	.25	518.5917	.1047	3833
252	A1L247C21	400895	A1L572C1	200	2004	A1L512C10	.25	501.1188	.10117	2326
253	A1L248C21	3225	A1L573C1	200	16.125	A1L513C10	.25	4.03125	.00081388	10.37109
254	A1L249C21	141295	A1L574C1	200	706.4783	A1L514C10	.25	176.6196	.03566	587.0442
255	A1L253C21	650221	A1L575C1	200	3251	A1L515C10	.25	812.7771	.16409	2076
256	XX	XX	XX	XX	19812	XX	XX	4953	1	25481
257	XX	XX	XX	XX	XX	XX	XX	.19439	XX	XX
258	XX	XX	XX	XX	XX	XX	XX	36265	XX	XX

WORKTABLE B6 PART 2C (CONTINUED)

MOST CURRENT THREE YEARS-DISTRIBUTION OF SWITCH ENGINE MINUTES BY CAR TYPES CALCULATION OF SEM BY CAR TYPE AND CLASS

LINE	O & T SW L258C3 *C4 (29)	INTERCHANGE SW L258C10 *C11 (30)	INTRATERMINAL SW L258C15 *C16 (31)	INTERTERMINAL SW L258C20 *C21 (32)	I & I SW L258C26 *C27 (33)	TOTAL SEM C29+C30+C31 +C32+C33 (34)	SEM PER CAR O&T C29/C3 (35)	INTER-CHANGE C30/C8 (36)	INTRA-TERMINAL C31/C13 (37)	INTER-TERMINAL C32/C18 (38)	I & I C33/C24 (39)
241	0	0	0	0	0	0	0	0	0	0	0
242	746.7127	246.0408	36.58034	41.84937	396.7045	1467	7.32175	4.02696	10.98262	8.7861	1.83044
243	8787	2878	430.4627	492.4665	4622	17211	7.32175	4.02696	10.98262	8.7861	1.83044
244	17509	386.3067	857.754	981.3047	4090	23824	7.32175	4.02696	10.98262	8.7861	1.83044
245	9083	1029	444.9977	509.0951	2350	13417	7.32175	4.02696	10.98262	8.7861	1.83044
246	14465	2858	708.6472	810.7206	5757	24600	7.32175	4.02696	10.98262	8.7861	1.83044
247	17273	974.2169	846.185	968.0694	2592	22654	7.32175	4.02696	10.98262	8.7861	1.83044
248	14465	350.0419	708.6536	810.728	1408	17743	7.32175	4.02696	10.98262	8.7861	1.83044
249	106.1312	58.89509	5.19921	5.9481	76.51835	252.6919	7.32175	4.02696	10.98262	8.7861	1.83044
250	317.2513	138.1183	15.54167	17.78029	231.2574	719.9489	7.32175	4.02696	10.98262	8.7861	1.83044
251	20348	1782	996.8418	1140	3796	28065	7.32175	4.02696	10.98262	8.7861	1.83044
252	11850	268.8583	580.5185	664.1363	3669	17032	7.32175	4.02696	10.98262	8.7861	1.83044
253	36.22801	6.38556	1.77476	2.03039	29.51579	75.9345	7.32175	4.02696	10.98262	8.7861	1.83044
254	1996	798.4771	97.82103	111.9112	1293	4298	7.32175	4.02696	10.98262	8.7861	1.83044
255	7526	932.2663	368.7013	421.809	5950	15200	7.32175	4.02696	10.98262	8.7861	1.83044
256	124512	12709	6099	6978	36265	XX	XX	XX	XX	XX	XX
257	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
258	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX

MOST CURRENT FOUR YEAR O & T INDUSTRY SWITCHING

LINE	CAR TYPE IDENTIFICATION	SOURCE OF C1	LOADED CARS O&T (1)	SOURCE OF C2	EMPTY/LOADED SPOTTED & PULLED RATIO (2)	TOTAL LOADED & EMPTY CARS C1*C2 (3)	DISTRIBUTION OF C3 C3/L276C3 (4)
261	BOX CAR 40 FOOT	A1L341C18	.0025	A1L501C5	1.8	.0045	.00000026
262	BOX CAR 50 FOOT	A1L344C18	59.97525	A1L502C5	1.8	107.9555	.0063277
263	BOX CAR EQUIPPED	A1L345C18	614.01	A1L503C5	2	1228	.07198
264	GONDOLA PLAIN	A1L348C18	1182	A1L504C5	2	2365	.13865
265	GONDOLA EQUIPPED	A1L349C18	631.488	A1L505C5	2	1262	.07403
266	COVERED HOPPER	A1L352C18	982.979	A1L506C5	2	1965	.11523
267	HOPPER OT	A1L353C18	1264	A1L507C5	2	2528	.14822
268	HOPPER S/S	A1L354C18	937.581	A1L508C5	2	1875	.10991
269	REFR MECHANICAL	A1L356C18	7.07425	A1L509C5	2	14.1485	.0008293
270	REFR NON MECHANICAL	A1L355C18	21.3005	A1L510C5	2	42.601	.00249701
271	FLAT TOFC/COFC	A1L357C18	2741	A1L511C5	1	2741	.16066
272	FLAT MULTILEVEL	A1L358C18	806.048	A1L512C5	2	1612	.09449
273	FLAT GENERAL	A1L359C18	2.54025	A1L513C5	2	5.0805	.00029779
274	FLAT OTHER	A1L360C18	136.504	A1L514C5	2	273.0085	.016
275	ALL OTHER CAR TYPES INCLUDING TANK	A1L363C18	519.266	A1L515C5	2	1038	.06087
276	TOTAL ALL CARS: SUM L261 -275	XX	9906	XX	XX	17060	1
277	DISTRIBUTION: L276 /L276C28	XX	XX	XX	XX	.66398	XX
278	SEM DISTRIBUTION: L119C1 *L277	XX	XX	XX	XX	126781	XX

WORKTABLE B6 PART 2D (CONTINUED)

MOST CURRENT FOUR YEARS - INTERCHANGE

LINE	SOURCE OF C5	RATIO CARS INTERCH TO O&T (5)	LOADED CARS GIVEN INTERCH SW C1*C5 (6)	SOURCE OF C7	RATIO LOADED/EMPTY CM (7)	LOADED & EMPTY CARS INTERCH C6 *C7 (8)	SOURCE OF C9	INTERCH EQUATING FACTOR (9)	EQUATED CARS GIVEN INTERCH SW C8 *C9 (10)	DISTRIBUTION OF C10 C10/L276C10 (11)
261	A1L541C72	.20017	.00050043	B3L835C21	0	0	A1L501C7	.55	0	0
262	A1L542C72	.61116	36.65428	B3L836C21	1.72687	63.29706	A1L502C7	.55	34.81338	.01997
263	A1L543C72	.56435	346.5184	B3L837C21	2.04984	710.307	A1L503C7	.55	390.6689	.22414
264	A1L544C72	.03847	45.49964	B3L838C21	1.94154	88.33954	A1L504C7	.55	48.58675	.02788
265	A1L545C72	.21386	135.0512	B3L839C21	1.9165	258.8253	A1L505C7	.55	142.3539	.08167
266	A1L546C72	.35222	346.2229	B3L840C21	2.07104	717.0402	A1L506C7	.55	394.3721	.22627
267	A1L547C72	.09467	119.7037	B3L841C21	1.9971	239.0607	A1L507C7	.55	131.4834	.07544
268	A1L548C72	.04581	42.95382	B3L842C21	2.02479	86.97247	A1L508C7	.55	47.83486	.02744
269	A1L549C72	1.02673	7.26333	B3L843C21	1.94944	14.15942	A1L509C7	.55	7.78768	.00446808
270	A1L550C72	.83902	17.87153	B3L844C21	1.87042	33.42717	A1L510C7	.55	18.38495	.01055
271	A1L551C72	.14663	401.9272	B3L845C21	1.1076	445.1758	A1L511C7	.55	244.8467	.14048
272	A1L552C72	.05931	47.80521	B3L846C21	1.5932	76.16342	A1L512C7	.55	41.88988	.02403
273	A1L553C72	.26364	.66971	B3L847C21	2.84817	1.90745	A1L513C7	.55	1.0491	.0006019
274	A1L554C72	.69059	94.26807	B3L848C21	2.05336	193.566	A1L514C7	.55	106.4613	.06108
275	A1L555C72	.31471	163.4199	B3L852C21	1.47337	240.7783	A1L515C7	.55	132.428	.07598
276	XX	XX	XX	XX	XX	3169	XX	XX	1742	1
277	XX	XX	XX	XX	XX	XX	XX	XX	.06783	XX
278	XX	XX	XX	XX	XX	XX	XX	XX	12952	XX

MOST CURRENT FOUR YEARS - INTRATERMINAL SWITCHING

LINE	SOURCE OF C12	RATIO INTRATERMINAL TO O&T (12)	LOADED & EMPTY CARS INTRATERM C3*C12 (13)	SOURCE OF C14	INTRATERMINAL EQUATED SW FACTOR (14)	EQUATED LOADED/ EMPTY CARS GIVEN INTRATERMINAL SW C13*C14 (15)	DISTRIBUTION OF C15 C15/L276C15 (16)
261	A1L501C11	.03266	.00014697	A1L501C8	1.5	.00022045	.00000026
262	A1L502C11	.03266	3.52572	A1L502C8	1.5	5.28858	.0063277
263	A1L503C11	.03266	40.10592	A1L503C8	1.5	60.15888	.07198
264	A1L504C11	.03266	77.2527	A1L504C8	1.5	115.8791	.13865
265	A1L505C11	.03266	41.24756	A1L505C8	1.5	61.87133	.07403
266	A1L506C11	.03266	64.20623	A1L506C8	1.5	96.30934	.11523
267	A1L507C11	.03266	82.58644	A1L507C8	1.5	123.8797	.14822
268	A1L508C11	.03266	61.2409	A1L508C8	1.5	91.86136	.10991
269	A1L509C11	.03266	.46208	A1L509C8	1.5	.69311	.0008293
270	A1L510C11	.03266	1.39131	A1L510C8	1.5	2.08696	.00249701
271	A1L511C11	.03266	89.51993	A1L511C8	1.5	134.2799	.16066
272	A1L512C11	.03266	52.64945	A1L512C8	1.5	78.97417	.09449
273	A1L513C11	.03266	.16592	A1L513C8	1.5	.24889	.00029779
274	A1L514C11	.03266	8.91619	A1L514C8	1.5	13.37428	.016
275	A1L515C11	.03266	33.91744	A1L515C8	1.5	50.87615	.06087
276	XX	XX	557.1879	XX	XX	835.7819	1
277	XX	XX	XX	XX	XX	.03253	XX
278	XX	XX	XX	XX	XX	6210	XX

WORKTABLE B6 PART 2D (CONTINUED)

MOST CURRENT FOUR YEARS - INTERTERMINAL SWITCHING

LINE	SOURCE OF C17	RATIO INTERTERMINAL TO O&T (17)	LOADED & EMPTY CARS INTERTERM C3*C17 (18)	SOURCE OF C19	INTERTERMINAL EQUATED SW FACTOR (19)	EQUATED LOADED/ EMPTY CARS GIVEN INTERTERMINAL SW C18*C19 (20)	DISTRIBUTION OF C15 C20/L276C20 (21)
261	A1L521C14	.0467	.00021017	A1L501C9	1.2	.0002522	.00000026
262	A1L522C14	.0467	5.04195	A1L502C9	1.2	6.05034	.0063277
263	A1L523C14	.0467	57.35348	A1L503C9	1.2	68.82418	.07198
264	A1L524C14	.0467	110.4752	A1L504C9	1.2	132.5703	.13865
265	A1L525C14	.0467	58.98606	A1L505C9	1.2	70.78328	.07403
266	A1L526C14	.0467	91.81811	A1L506C9	1.2	110.1817	.11523
267	A1L527C14	.0467	118.1027	A1L507C9	1.2	141.7233	.14822
268	A1L528C14	.0467	87.57755	A1L508C9	1.2	105.0931	.10991
269	A1L529C14	.0467	.66079	A1L509C9	1.2	.79295	.0008293
270	A1L530C14	.0467	1.98964	A1L510C9	1.2	2.38756	.00249701
271	A1L531C14	.0467	128.018	A1L511C9	1.2	153.6215	.16066
272	A1L532C14	.0467	75.29133	A1L512C9	1.2	90.3496	.09449
273	A1L533C14	.0467	.23728	A1L513C9	1.2	.28474	.00029779
274	A1L534C14	.0467	12.75059	A1L514C9	1.2	15.30071	.016
275	A1L535C14	.0467	48.50363	A1L515C9	1.2	58.20435	.06087
276	XX	XX	796.8065	XX	XX	956.1679	1
277	XX	XX	XX	XX	XX	.03721	XX
278	XX	XX	XX	XX	XX	7105	XX

MOST CURRENT FOUR YEARS - INTERTRAIN/INTRATRAIN SWITCHING

LINE	SOURCE OF C22	LOADED & EMPTY CAR MILES (22)	SOURCE OF C23	AVERAGE LINEHAULMILES BETWEEN I&I SWITCHES (23)	NUMBER I&I SWITCHES LOADED & EMPTY C22/C23 (24)	SOURCE OF C25	I&I SW EQUATING FACTOR (25)	EQUATED CARS GIVEN I&I SWITCHING C24*C25 (26)	DISTRIBUTION OF C26 C26/L277C26 (27)	TOTAL L/E C3+C10+C15 +C20+C26 (28)
261	A1L236C24	0	A1L561C1	200	0	A1L501C10	.25	0	0	.00497265
262	A1L237C24	46805	A1L562C1	200	234.025	A1L502C10	.25	58.50625	.01147	212.614
263	A1L238C24	525491	A1L563C1	200	2627	A1L503C10	.25	656.8647	.12882	2404
264	A1L239C24	467981	A1L564C1	200	2339	A1L504C10	.25	584.9763	.11472	3247
265	A1L240C24	264186	A1L565C1	200	1320	A1L505C10	.25	330.2328	.06476	1868
266	A1L241C24	645192	A1L566C1	200	3225	A1L506C10	.25	806.49	.15817	3373
267	A1L242C24	307734	A1L567C1	200	1538	A1L507C10	.25	384.6684	.07544	3310
268	A1L243C24	149325	A1L568C1	200	746.6287	A1L508C10	.25	186.6572	.03661	2306
269	A1L244C24	8366	A1L569C1	200	41.8325	A1L509C10	.25	10.45813	.00205101	33.88037
270	A1L245C24	25115	A1L570C1	200	125.575	A1L510C10	.25	31.39375	.00615683	96.85423
271	A1L246C24	429606	A1L571C1	200	2148	A1L511C10	.25	537.0075	.10532	3810
272	A1L247C24	411058	A1L572C1	200	2055	A1L512C10	.25	513.8225	.10077	2337
273	A1L248C24	3343	A1L573C1	200	16.71875	A1L513C10	.25	4.17969	.00081971	10.84291
274	A1L249C24	144505	A1L574C1	200	722.5276	A1L514C10	.25	180.6319	.03542	588.7767
275	A1L253C24	650500	A1L575C1	200	3252	A1L515C10	.25	813.1259	.15947	2093
276	XX	XX	XX	XX	20396	XX	XX	5099	1	25694
277	XX	XX	XX	XX	XX	XX	XX	.19845	XX	XX
278	XX	XX	XX	XX	XX	XX	XX	37891	XX	XX

WORKTABLE B6 PART 2D (CONTINUED)

MOST CURRENT FOUR YEARS - DISTRIBUTION OF SWITCH ENGINE MINUTES BY CAR TYPE CALCULATION OF SEM BY CAR TYPE AND CLASS

LINE	O & T SW L278C3 *C4 (29)	INTERCHANGE SW L278C10 *C11 (30)	INTRATERMINAL SW L278C15 *C16 (31)	INTERTERMINAL SW L278C20 *C21 (32)	I & I SW L278C26 *C27 (33)	TOTAL SEM C29+C30+C31 +C32+C33 (34)	SEM PER CAR O&T C29/C3 (35)	INTER-CHANGE C30/C8 (36)	INTRA-TERMINAL C31/C13 (37)	INTER-TERMINAL C32/C18 (38)	I & I C33/C24 (39)
261	.03344	0	.00163818	.00187415	0	.03695	7.43115	0	11.14673	8.91738	0
262	802.2334	258.7036	39.30022	44.96102	434.7689	1579	7.43115	4.08713	11.14673	8.91738	1.85779
263	9125	2903	447.0499	511.443	4881	17868	7.43115	4.08713	11.14673	8.91738	1.85779
264	17577	361.0556	861.115	985.15	4347	24132	7.43115	4.08713	11.14673	8.91739	1.85779
265	9385	1057	459.7754	526.0014	2454	13883	7.43115	4.08713	11.14673	8.91739	1.85779
266	14609	2930	715.6894	818.7773	5993	25067	7.43115	4.08713	11.14673	8.91738	1.85779
267	18791	977.0731	920.5688	1053	2858	24600	7.43115	4.08713	11.14673	8.91738	1.85779
268	13934	355.4682	682.6358	780.9626	1387	17140	7.43115	4.08713	11.14673	8.91738	1.85779
269	105.1397	57.87144	5.15064	5.89253	77.71593	251.7702	7.43115	4.08713	11.14673	8.91738	1.85779
270	316.5745	136.6214	15.50852	17.74236	233.2918	719.7386	7.43115	4.08713	11.14673	8.91738	1.85779
271	20369	1819	997.8544	1141	3990	28318	7.43115	4.08713	11.14673	8.91738	1.85779
272	11979	311.2901	586.8692	671.4017	3818	17367	7.43115	4.08713	11.14673	8.91738	1.85779
273	37.75397	7.79599	1.84951	2.11591	31.0599	80.57528	7.43115	4.08713	11.14673	8.91739	1.85779
274	2028	791.1302	99.38631	113.7019	1342	4375	7.43115	4.08713	11.14673	8.91738	1.85779
275	7717	984.0931	378.0685	432.5255	6042	15554	7.43115	4.08713	11.14673	8.91738	1.85779
276	126781	12952	6210	7105	37891	XX	XX	XX	XX	XX	XX
277	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
278	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX

MOST CURRENT FIVE YEARS - O & T INDUSTRY SWITCHING

LINE	CAR TYPE IDENTIFICATION	SOURCE OF C1	LOADED CARS O&T (1)	SOURCE OF C2	EMPTY/LOADED SPOTTED & PULLED RATIO (2)	TOTAL LOADED & EMPTY CARS C1*C2 (3)	DISTRIBUTION OF C3 C3/L296C3 (4)
281	BOX CAR 40 FOOT	A1L341C19	.002316	A1L501C5	1.8	.0041688	.00000024
282	BOX CAR 50 FOOT	A1L344C19	67.74288	A1L502C5	1.8	121.9372	.00699069
283	BOX CAR EQUIPPED	A1L345C19	652.245	A1L503C5	2	1304	.07479
284	GONDOLA PLAIN	A1L348C19	1203	A1L504C5	2	2407	.13801
285	GONDOLA EQUIPPED	A1L349C19	651.432	A1L505C5	2	1302	.07469
286	COVERED HOPPER	A1L352C19	1001	A1L506C5	2	2002	.11478
287	HOPPER OT	A1L353C19	1346	A1L507C5	2	2693	.15443
288	HOPPER S/S	A1L354C19	889.794	A1L508C5	2	1779	.10202
289	REFR MECHANICAL	A1L356C19	8.19262	A1L509C5	2	16.38525	.00093937
290	REFR NON MECHANICAL	A1L355C19	23.96981	A1L510C5	2	47.93963	.00274839
291	FLAT TOFC/COFC	A1L357C19	2759	A1L511C5	1	2759	.15819
292	FLAT MULTILEVEL	A1L358C19	812.673	A1L512C5	2	1625	.09318
293	FLAT GENERAL	A1L359C19	2.8421	A1L513C5	2	5.6842	.00032588
294	FLAT OTHER	A1L360C19	138.344	A1L514C5	2	276.6885	.01586
295	ALL OTHER CAR TYPES	A1L363C19	549.847	A1L515C5	2	1099	.06305
296	TOTAL ALL CARS: SUM L281 -295	XX	10107	XX	XX	17442	1
297	DISTRIBUTION: L296 /L296C28	XX	XX	XX	XX	.66396	XX
298	SEM DISTRIBUTION: L120C1*L297	XX	XX	XX	XX	130099	XX

WORKTABLE B6 PART 2E (CONTINUED)

MOST CURRENT FIVE YEARS - INTERCHANGE

LINE	SOURCE OF C5	RATIO CARS INTERCH TO O&T (5)	LOADED CARS GIVEN INTERCH SW C1*C5 (6)	SOURCE OF C7	RATIO LOADED/EMPTY CM (7)	LOADED & EMPTY CARS INTERCH C6 *C7 (8)	SOURCE OF C9	INTERCH EQUATING FACTOR (9)	EQUATED CARS GIVEN INTERCH SW C8 *C9 (10)	DISTRIBUTION OF C10 C10/L296C10 (11)
281	A1L541C81	.2033	.00047084	B3L835C27	0	0	A1L501C7	.55	0	0
282	A1L542C81	.61792	41.85994	B3L836C27	1.69154	70.8077	A1L502C7	.55	38.94423	.02126
283	A1L543C81	.56476	368.361	B3L837C27	2.04001	751.4617	A1L503C7	.55	413.3039	.22566
284	A1L544C81	.03791	45.63563	B3L838C27	1.94261	88.65214	A1L504C7	.55	48.75868	.02662
285	A1L545C81	.22006	143.3554	B3L839C27	1.92878	276.5012	A1L505C7	.55	152.0757	.08303
286	A1L546C81	.35203	352.3854	B3L840C27	2.06368	727.2099	A1L506C7	.55	399.9655	.21838
287	A1L547C81	.09528	128.3238	B3L841C27	1.99109	255.5047	A1L507C7	.55	140.5276	.07673
288	A1L548C81	.06	53.39182	B3L842C27	2.0151	107.5898	A1L508C7	.55	59.17437	.03231
289	A1L549C81	1.02179	8.37117	B3L843C27	1.95795	16.39036	A1L509C7	.55	9.0147	.00492199
290	A1L550C81	.82196	19.70221	B3L844C27	1.88969	37.23101	A1L510C7	.55	20.47706	.01118
291	A1L551C81	.15029	414.6856	B3L845C27	1.10679	458.9696	A1L511C7	.55	252.4333	.13783
292	A1L552C81	.06461	52.50756	B3L846C27	1.5938	83.68629	A1L512C7	.55	46.02746	.02513
293	A1L553C81	.31979	.90888	B3L847C27	2.77194	2.51937	A1L513C7	.55	1.38565	.00075656
294	A1L554C81	.68837	95.23176	B3L848C27	2.04375	194.6301	A1L514C7	.55	107.0465	.05845
295	A1L555C81	.316	173.7503	B3L852C27	1.48993	258.8763	A1L515C7	.55	142.382	.07774
296	XX	XX	XX	XX	XX	3330	XX	XX	1831	1
297	XX	XX	XX	XX	XX	XX	XX	XX	.06972	XX
298	XX	XX	XX	XX	XX	XX	XX	XX	13660	XX

VARIOUS ALLOCATION PROCEDURES

RATIOS OF EMPTY TO LOADED CAR MILES - RAILROAD OWNED AND PRIVATE LINE CURRENT YEAR AVERAGES

LINE	CODE	IDENTIFICATION	MOST CURRENT TWO - YEAR AVERAGE SOURCE OF C7	EMPTY CM (7)	SOURCE OF C8	LOADED CM (8)	RATIO IF C7 /C8 =0. THEN 0. ELSE 1.0+(C7 /C8) (9)
		RAILROAD OWNED					
801		BOX 40 FOOT	A1L201C17	0	A1L201C16	0	0
802		BOX 50 FOOT	A1L202C17	5357	A1L202C16	5447	1.98348
803		BOX EQUIPPED	A1L203C17	251822	A1L203C16	242257	2.03948
804		GONDOLA PLAIN	A1L204C17	201824	A1L204C16	217536	1.92777
805		GONDOLA EQUIPPED	A1L205C17	115377	A1L205C16	129959	1.8878
806		HOPPER COVERED	A1L206C17	139954	A1L206C16	129860	2.07773
807		HOPPER OTG	A1L207C17	122627	A1L207C16	123633	1.99186
808		HOPPER OTS	A1L208C17	20798	A1L208C16	19186	2.08405
809		REFRIG MECH	A1L209C17	3657	A1L209C16	3976	1.91989
810		REFRIG NM	A1L210C17	10975	A1L210C16	13003	1.84404
811		FLAT TOFC	A1L211C17	18966	A1L211C16	125316	1.15135
812		FLAT MULTILEVEL	A1L212C17	18396	A1L212C16	29311	1.62763
813		FLAT GENERAL	A1L213C17	1789	A1L213C16	935.5	2.91288
814		FLAT OTHER	A1L214C17	40535	A1L214C16	39057	2.03783
815		ALL OTHER FC	A1L215C17	2264	A1L215C16	234759	1.00965
816		TOTAL FC	A1L216C17	954346	A1L216C16	1314238	1.72616
XXX		PRIVATELY OWNED	XX		XX		XX
817		BOX 40 FOOT	A1L217C17	0	A1L217C16	0	0
818		BOX 50 FOOT	A1L218C17	12750	A1L218C16	19185	1.66459
819		BOX EQUIPPED	A1L219C17	1820	A1L219C16	2045	1.88998
820		GONDOLA PLAIN	A1L220C17	10255	A1L220C16	9809	2.04552
821		GONDOLA EQUIPPED	A1L221C17	5132	A1L221C16	5883	1.87235
822		HOPPER COVERED	A1L222C17	184340	A1L222C16	177125	2.04074
823		HOPPER OTG	A1L223C17	9020	A1L223C16	9366	1.96306
824		HOPPER OTS	A1L224C17	56015	A1L224C16	55697	2.0057
825		REFRIG MECH	A1L225C17	635.5	A1L225C16	638.5	1.9953
826		REFRIG NM	A1L226C17	979.5	A1L226C16	1089	1.89945
827		FLAT TOFC	A1L227C17	20547	A1L227C16	251165	1.08181
828		FLAT MULTILEVEL	A1L228C17	126279	A1L228C16	227001	1.55629
829		FLAT GENERAL	A1L229C17	227.5	A1L229C16	115	2.97826
830		FLAT OTHER	A1L230C17	32478	A1L230C16	30441	2.0669
831		TANK <22,000 GAL	A1L231C17	113805	A1L231C16	140250	1.81144
832		TANK >=22,000 GAL	A1L232C17	86835	A1L232C16	79892	2.0869
833		ALL OTHER FC	A1L233C17	0	A1L233C16	0	0
834		TOTAL FREIGHT CARS	A1L235C17	661121	A1L235C16	1009705	1.65477

LINE	CODE	IDENTIFICATION	SOURCE	EXPENSE (1)	SOURCE	PERCENTAGE (2)	ALLOC A RUNNING C1*C2 (3)	ALLOC B SWITCHING C1-C3 (4)
554	909137	R'WAY MACH DEPR	B2L930C2	11010	B3L209C4	.93706	10317	692.958
555	909337	R'WAY MACH LEASES	B2L840C2	14839	B3L209C4	.93706	13905	933.9512
556	909139	PUB IMPR DEPR	B2L931C2	8385	B3L208C4	.96116	8059	325.6582
557	909339	PUB IMPR LEASES	B2L841C2	11301	B3L208C4	.96116	10862	438.9102
558	9091803	POWER GROUP DEPR	B2L935C2	1093	B3L219C4	0	0	1093
559	9093803	POWER GROUP LEASES	B2L845C2	1474	B3L219C4	0	0	1474
560	809140	WORK EQ DEPR	B2L253C2	15507	B3L209C4	.93706	14531	975.9942
561	809340	WORK EQ LEASES	B2L561C2	6864	B3L209C4	.93706	6431	432.0127
562	809137	LOCO MACH DEPR	B2L209C2	737	B3L402C2	.95687	705.2168	31.78327
563	809337	LOCO MACH LEASES	B2L512C2	509	B3L402C2	.95687	487.0493	21.95075
564	809139	OE MACH WORK DEPR	B5L441C10	107.6975	B3L209C4	.93706	100.9191	6.77837
565	809339	OE MACH WORK LEASES	B5L441C11	0	B3L209C4	.93706	0	0
566	909120	B/C PORTION DEPR	B5L435C3	259.2144	B3L225C4	0	0	259.2144
567	909320	B/C PORTION LR	B5L435C4	349.332	B3L225C4	0	0	349.332
568	8091402	B/C DEPR	B2L255C2	38	B3L225C4	0	0	38
569	8093311	B/C LR	B2L565C2	0	B3L225C4	0	0	0
570	809139	OE MACH B/C/OH DEPR	B5L435C10	163.7584	B3L225C4	0	0	163.7584
571	809339	OE MACH B/C/OH LR	B5L435C11	0	B3L225C4	0	0	0

PROPERTY ACCOUNT ADJUSTMENTS
WAY AND STRUCTURES INVESTMENT

LINE	CODE	IDENTIFICATION	SOURCE	INVESTMENT BASE (1)	BASE TIMES COST OF CAPITAL C1*A4L203C2 (2)	SOURCE	FREIGHT PORTION (3)	FREIGHT EXPENSE C2*C3 (4)	PASSENGER EXPENSE C2-C4 (5)
601	909802	RUNNING PORTION - LAND	B5L501C3	63899	8498	B3L634C3	1	8498	0
602	909802	SW PORTION - LAND	B5L501C4	145291	19323	B3L634C3	1	19323	0
603	909803	RUNNING PORTION - GRADING	B5L502C3	179185	23831	B3L619C3	1	23831	0
604	909803	SW PORTION - GRADING	B5L502C4	12035	1600	B3L620C3	1	1600	0
605	909804	RUNNING PORTION - OTHER RIGHT OF WAY	B5L503C3	2571	341.9483	B3L619C3	1	341.9483	0
606	909804	SW PORTION - OTHER RIGHT OF WAY	B5L503C4	172.6873	22.96741	B3L620C3	1	22.96741	0
607	909805	RUNNING PORTION - TUNNELS	B5L504C3	18346	2440	B3L603C3	1	2440	0
608	909805	SW PORTION - TUNNELS	B5L504C4	55.08985	7.32695	B3L604C3	0	0	7.32695
609	909806	RUNNING PORTION - BRIDGES	B5L505C3	387919	51593	B3L605C3	1	51593	0
610	909806	SW PORTION - BRIDGES	B5L505C4	22496	2992	B3L606C3	1	2992	0
611	909807	RUNNING PORTION - ELEVATED STR.	B5L506C3	55.35266	7.3619	B3L605C3	1	7.3619	0
612	909807	SW PORTION - ELEVATED STR.	B5L506C4	3.21009	.42694	B3L606C3	1	.42694	0
613	909808	RUNNING PORTION - TIES	B5L507C3	824322	109634	B3L607C3	1	109634	0
614	909808	SW PORTION - TIES	B5L507C4	78241	10406	B3L608C3	1	10406	0
615	909809	RUNNING PORTION - RAILS & OTM	B5L508C3	1262924	167968	B3L609C3	1	167968	0
616	909809	SW PORTION - RAILS & OTM	B5L508C4	97593	12979	B3L610C3	1	12979	0
617	909811	RUNNING PORTION - BALLAST	B5L509C3	419466	55789	B3L611C3	1	55789	0
618	909811	SW PORTION - BALLAST	B5L509C4	36668	4876	B3L612C3	1	4876	0
619	909813	RUNNING PORTION - FENCES	B5L510C3	1618	215.3094	B3L619C3	1	215.3094	0
620	909813	SW PORTION - FENCES	B5L510C4	108.7334	14.46154	B3L620C3	1	14.46154	0
621	909816	STATIONS & OFFICES	B5L311C3	156740	20846	B3L623C3	1	20846	0
622	909817	RUNNING PORTION - ROADWAY BUILDINGS	B5L511C3	15208	2022	B3L619C3	1	2022	0
623	909817	SW PORTION - ROADWAY BUILDINGS	B5L511C4	1021	135.8592	B3L620C3	1	135.8592	0
624	9098802	WATER & FUEL ROAD PORTION	B5L512C3	7601	1011	B3L625C3	1	1011	0
625	9098802	WATER & FUEL YARD PORTION	B5L512C4	681.7364	90.67093	B3L625C3	1	90.67093	0

LINE	CODE	IDENTIFICATION	SOURCE	INVESTMENT BASE (1)	BASE TIMES COST OF CAPITAL C1*A4L203C2 (2)	SOURCE	FREIGHT PORTION (3)	FREIGHT EXPENSE C2*C3 (4)	PASSENGER EXPENSE C2-C4 (5)
626	909820	ROAD LOCO PORTION	B5L411C13	48481	6448	B3L625C3	1	6448	0
627	909820	YARD LOCO PORTION	B5L412C13	4296	571.4775	B3L625C3	1	571.4775	0
628	909820	BOX 40' PORTION	B5L413C13	0	0	1.0	1	0	0
629	909820	BOX 50' PORTION	B5L414C13	-39.59503	-5.26614	1.0	1	-5.26614	0
630	909820	BOX EQ PORTION	B5L415C13	7733	1028	1.0	1	1028	0
631	909820	GON PLAIN PORTION	B5L416C13	7351	977.6965	1.0	1	977.6965	0
632	909820	GON EQ PORTION	B5L417C13	2999	398.8782	1.0	1	398.8782	0
633	909820	HOP COV PORTION	B5L418C13	3471	461.7177	1.0	1	461.7177	0
634	909820	HOP OTG PORTION	B5L419C13	4102	545.6545	1.0	1	545.6545	0
635	909820	HOP OTS PORTION	B5L420C13	1143	152.1145	1.0	1	152.1145	0
636	909820	REFRIG MECH PORTION	B5L421C13	-5.35653	-.71242	1.0	1	-.71242	0
637	909820	REFRIG NON-MECH PORTION	B5L422C13	192.2761	25.57273	1.0	1	25.57273	0
638	909820	FLAT TOFC PORTION	B5L423C13	557.4083	74.1353	1.0	1	74.1353	0
639	909820	FLAT MULTI PORTION	B5L424C13	665.4126	88.49988	1.0	1	88.49988	0
640	909820	FLAT GEN PORTION	B5L425C13	51.3078	6.82394	1.0	1	6.82394	0
641	909820	FLAT OTHER PORTION	B5L426C13	873.7295	116.206	1.0	1	116.206	0
642	909820	ALL OTHER FC PORTION	B5L427C13	915.3683	121.744	1.0	1	121.744	0
643	909820	CABOOSE PORTION	B5L428C13	48.60806	6.46487	1.0	1	6.46487	0
644	909820	AUTO RACKS	B5L429C13	2627	349.4885	1.0	1	349.4885	0
645	909820	MISC. ACCESS	B5L430C13	455.5619	60.58973	1.0	1	60.58973	0
646	909820	REFR. TRAILERS	B5L431C13	0	0	1.0	1	0	0
647	909820	OTHER TR/CONT. PORTION	B5L432C13	3433	456.7214	1.0	1	456.7214	0
648	909820	REFER. CONTAINER PORTION	B5L433C13	0	0	1.0	1	0	0
649	909820	OTHER CONTAINER PORTION	B5L434C13	3456	459.6725	1.0	1	459.6725	0
650	909820	B/C RTCU PORTION	B5L514C3	0	0	1.0	1	0	0
651	909820	B/C TCU PORTION	B5L514C4	7694	1023	1.0	1	1023	0
652	909820	OTHER HIGHWAYS	B5L436C13	0	0	1.0	1	0	0
653	909820	MARINE LINE HAUL	B5L437C13	2.24276	.29829	1.0	1	.29829	0
654	909820	LOCAL MARINE	B5L438C13	0	0	1.0	1	0	0
655	909820	PASSENGER FREIGHT	B5L439C13	0	0	B3L631C3	0	0	0
656	909820	COMPUTER & WP EQUIPMENT	B5L440C13	11504	1530	B3L632C3	1	1530	0
657	909820	WORK EQUIP NR RUN	B5L513C3	4741	630.6356	B3L633C3	1	630.6356	0
658	909820	WORK EQUIP NR SW	B5L513C4	318.4771	42.35745	B3L633C3	1	42.35745	0
659	909820	REFER TRAILER/CONTAINER	B5L431C13 +B5L433C13	XX	XX	1.0	1	XX	XX
660	909820	OTHER TRAILER/CONTAINER	B5L432C13 +B5L434C13	XX	XX	1.0	1	XX	XX

LINE	CODE	IDENTIFICATION	SOURCE	BASE TIMES INVESTMENT BASE (1)	BASE TIMES COST OF CAPITAL C1*A4L204C2 (2)	SOURCE	FREIGHT PORTION (3)	FREIGHT EXPENSE C2*C3 (4)	PASSENGER EXPENSE C2-C4 (5)
661	909822	STORAGE WAREHOUSES	B5L317C3	1893	251.8117	1.0	1	251.8117	0
662	909823	WHARVES & DOCKS	B5L318C3	0	0	1.0	1	0	0
663	909824	COAL PORTION	B5L515C3	59062	7855	1.0	1	7855	0
664	909824	ORE PORTION	B5L515C4	-474.8008	-63.14851	1.0	1	-63.14851	0
665	909825	TOFC/COFC	B5L320C3	148355	19731	1.0	1	19731	0
666	909826	COMMUNICATIONS	B5L321C3	131329	17466	B3L621C3	1	17466	0
667	909827	RUNNING PORTION	B5L516C3	304209	40459	B3L615C3	1	40459	0
668	909829	SW PORTION	B5L516C4	12977	1725	B3L616C3	1	1725	0
669	9098803	POWER ROAD	B5L517C3	0	0	B3L622C3	1	0	0
670	9098803	POWER YARD	B5L517C4	13375	1779	B3L622C3	1	1779	0
671	909835	MISCELLANEOUS	B5L325C3	4417	587.4779	B3L626C3	1	587.4779	0
672	909837	RUNNING PORTION	B5L518C3	94584	12579	B3L627C3	1	12579	0
673	909837	SW PORTION	B5L518C4	6352	844.9386	B3L627C3	1	844.9386	0
674	909839	RUNNING PORTION	B5L519C3	161176	21436	B3L619C3	1	21436	0
675	909839	SW PORTION	B5L519C4	6512	866.1979	B3L620C3	1	866.1979	0
676		OTHER ROAD	B5L336C3	0	0	B3L629C3	1	0	0
677	909876	INTEREST	B5L337C3	0	0	B3L634C3	1	0	0
678	909890	CONSTRUCTION	B5L339C3	0	0	B3L634C3	1	0	0
679		TOTAL WAY & STRUCTURES: SUM L601-678	XX	4795075	637744	XX	XX	637737	7.32695
680		S&T WAY & STRUCTURES ROI	B1L124C1	0	0	1.0	1	0	0

ENGINE SWITCHING MINUTES
INPUT DATA BY CAR TYPES AND CLASS OF SWITCHING, AVERAGE CAR MILES BETWEEN INTERCHANGING
ONE, TWO, THREE, FOUR, AND FIVE-YEAR PERIODS

LINE	IDENTIFICATION	SOURCE OF C1	AMOUNT (1)
101	WAY SWITCHING HOURS (CURRENT YEAR)	A1L130C1	880.6971
102	WAY SWITCHING HOURS (2 YEAR)	A1L130C6	880.6971
103	WAY SWITCHING HOURS (3 YEAR)	A1L130C7	885.3944
104	WAY SWITCHING HOURS (4 YEAR)	A1L130C8	902.0213
105	WAY SWITCHING HOURS (5 YEAR)	A1L130C9	928.361
106	YARD SWITCHING HOURS (CURRENT YEAR)	A1L132C1	2162
107	YARD SWITCHING HOURS (2 YEAR)	A1L132C6	2190
108	YARD SWITCHING HOURS (3 YEAR)	A1L132C7	2224
109	YARD SWITCHING HOURS (4 YEAR)	A1L132C8	2280
110	YARD SWITCHING HOURS (5 YEAR)	A1L132C9	2337
111	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS	B1L102C1	0
112	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS (2 YR)	B1L103C1	0
113	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS (3 YR)	B1L104C1	0
114	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS (4 YR)	B1L105C1	0
115	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS (5 YR)	B1L106C1	0
116	TOTAL SWITCHING MINUTES (CURRENT YEAR)	(L101+L106+L111)*60.0	182603
117	TOTAL SWITCHING MINUTES (2 YEAR)	(L102+L107+L112)*60.0	184258
118	TOTAL SWITCHING MINUTES (3 YEAR)	(L103+L108+L113)*60.0	186565
119	TOTAL SWITCHING MINUTES (4 YEAR)	(L104+L109+L114)*60.0	190941
120	TOTAL SWITCHING MINUTES (5 YEAR)	(L105+L110+L115)*60.0	195944

ENGINE SWITCHING MINUTES

ENGINE SWITCHING MINUTES (SEM) PER CAR TYPE, CALCULATION OF AVERAGE SWITCHING SERVICE AND TOTALS

CURRENT YEAR O&T INDUSTRY SWITCHING

LINE	CAR TYPE IDENTIFICATION	SOURCE OF C1	LOADED CARS O&T (1)	SOURCE OF C2	EMPTY/LOADED SPOTTED & PULLED RATIO (2)	TOTAL LOADED & EMPTY CARS C1*C2 (3)	DISTRIBUTION OF C3 C3/L216C3 (4)
201	BOX CAR 40 FOOT	A1L341C3	0	A1L501C5	1.8	0	0
202	BOX CAR 50 FOOT	A1L344C3	61.84	A1L502C5	1.8	111.312	.00651662
203	BOX CAR EQUIPPED	A1L345C3	587.545	A1L503C5	2	1175	.06879
204	GONDOLA PLAIN	A1L348C3	1194	A1L504C5	2	2389	.13991
205	GONDOLA EQUIPPED	A1L349C3	602.349	A1L505C5	2	1204	.07053
206	COVERED Hopper	A1L352C3	1030	A1L506C5	2	2060	.12061
207	HOPPER OT	A1L353C3	1075	A1L507C5	2	2150	.12587
208	HOPPER S/S	A1L354C3	1034	A1L508C5	2	2068	.12108
209	REFR MECHANICAL	A1L356C3	7.571	A1L509C5	2	15.142	.00088647
210	REFR NON MECHANICAL	A1L355C3	23.261	A1L510C5	2	46.52201	.00272357
211	FLAT TOFC/COFC	A1L357C3	2906	A1L511C5	1	2906	.17016
212	FLAT MULTILEVEL	A1L358C3	815.736	A1L512C5	2	1631	.09551
213	FLAT GENERAL	A1L359C3	3.035	A1L513C5	2	6.07	.00035536
214	FLAT OTHER	A1L360C3	143.005	A1L514C5	2	286.01	.01674
215	ALL OTHER CAR TYPES INCLUDING TANK	A1L363C3	515.045	A1L515C5	2	1030	.06031
216	TOTAL ALL CARS: SUM L201 -215	XX	10000	XX	XX	17081	1
217	DISTRIBUTION: L216 /L216C28	XX	XX	XX	XX	.66616	XX
218	SEM DISTRIBUTION: L116C1*L217	XX	XX	XX	XX	121642	XX

WORKTABLE B6 PART 2A (CONTINUED)

CURRENT YEAR INTERCHANGE

LINE	SOURCE OF C5	RATIO CARS INTERCH TO O&T (5)	LOADED CARS GIVEN INTERCH SW C1*C5 (6)	SOURCE OF C7	RATIO LOADED/EMPTY CM (7)	LOADED & EMPTY CARS INTERCH C6 *C7 (8)	SOURCE OF C9	INTERCH EQUATING FACTOR (9)	EQUATED CARS GIVEN INTERCH SW C8 *C9 (10)	DISTRIBUTION OF C10 C10/L216C10 (11)
201	A1L541C9	.20401	0	B3L835C3	0	0	A1L501C7	.55	0	0
202	A1L542C9	.62783	38.82502	B3L836C3	1.71309	66.51078	A1L502C7	.55	36.58093	.02038
203	A1L543C9	.58809	345.5284	B3L837C3	2.02821	700.8053	A1L503C7	.55	385.4429	.21471
204	A1L544C9	.04329	51.72653	B3L838C3	1.92921	99.79126	A1L504C7	.55	54.8852	.03057
205	A1L545C9	.24195	145.7354	B3L839C3	1.87382	273.0813	A1L505C7	.55	150.1947	.08366
206	A1L546C9	.3381	348.2685	B3L840C3	2.05021	714.025	A1L506C7	.55	392.7138	.21876
207	A1L547C9	.12586	135.3008	B3L841C3	1.98874	269.0776	A1L507C7	.55	147.9927	.08244
208	A1L548C9	.05457	56.43088	B3L842C3	2.01065	113.4626	A1L508C7	.55	62.40446	.03476
209	A1L549C9	1.06306	8.04844	B3L843C3	1.89269	15.23322	A1L509C7	.55	8.37827	.00466706
210	A1L550C9	.86982	20.23281	B3L844C3	1.84894	37.40928	A1L510C7	.55	20.5751	.01146
211	A1L551C9	.14446	419.8819	B3L845C3	1.1036	463.3802	A1L511C7	.55	254.8591	.14197
212	A1L552C9	.05081	41.44879	B3L846C3	1.5867	65.76683	A1L512C7	.55	36.17175	.02015
213	A1L553C9	.19365	.58771	B3L847C3	2.95193	1.73489	A1L513C7	.55	.95419	.00053152
214	A1L554C9	.73458	105.0488	B3L848C3	2.05442	215.8142	A1L514C7	.55	118.6978	.06612
215	A1L555C9	.308	158.6323	B3L852C3	1.43663	227.8958	A1L515C7	.55	125.3427	.06982
216	XX	XX	XX	XX	XX	3263	XX	XX	1795	1
217	XX	XX	XX	XX	XX	XX	XX	XX	.07001	XX
218	XX	XX	XX	XX	XX	XX	XX	XX	12784	XX

CURRENT YEAR INTRATERMINAL SWITCHING

LINE	SOURCE OF C12	RATIO INTRATERMINAL TO O&T (12)	LOADED & EMPTY CARS INTRATERM C3*C12 (13)	SOURCE OF C14	INTRATERMINAL EQUATED SW FACTOR (14)	EQUATED LOADED/ EMPTY CARS GIVEN INTRATERMINAL SW C13*C14 (15)	DISTRIBUTION OF C15 C15/L216C15 (16)
201	A1L501C11	.03266	0	A1L501C8	1.5	0	0
202	A1L502C11	.03266	3.63534	A1L502C8	1.5	5.45301	.00651662
203	A1L503C11	.03266	38.37727	A1L503C8	1.5	57.56591	.06879
204	A1L504C11	.03266	78.05058	A1L504C8	1.5	117.0759	.13991
205	A1L505C11	.03266	39.34424	A1L505C8	1.5	59.01635	.07053
206	A1L506C11	.03266	67.28336	A1L506C8	1.5	100.925	.12061
207	A1L507C11	.03266	70.22013	A1L507C8	1.5	105.3302	.12587
208	A1L508C11	.03266	67.54274	A1L508C8	1.5	101.3141	.12108
209	A1L509C11	.03266	.49452	A1L509C8	1.5	.74178	.00088647
210	A1L510C11	.03266	1.51936	A1L510C8	1.5	2.27904	.00272357
211	A1L511C11	.03266	94.92568	A1L511C8	1.5	142.3885	.17016
212	A1L512C11	.03266	53.28225	A1L512C8	1.5	79.92337	.09551
213	A1L513C11	.03266	.19824	A1L513C8	1.5	.29736	.00035536
214	A1L514C11	.03266	9.3408	A1L514C8	1.5	14.0112	.01674
215	A1L515C11	.03266	33.64171	A1L515C8	1.5	50.46257	.06031
216	XX	XX	557.8562	XX	XX	836.7843	1
217	XX	XX	XX	XX	XX	.03263	XX
218	XX	XX	XX	XX	XX	5959	XX

WORKTABLE B6 PART 2A (CONTINUED)

CURRENT YEAR INTERTERMINAL SWITCHING

LINE	SOURCE OF C17	RATIO INTERTERMINAL TO O&T (17)	LOADED & EMPTY CARS INTERTERM C3*C17 (18)	SOURCE OF C19	INTERTERMINAL EQUATED SW FACTOR (19)	EQUATED LOADED/ EMPTY CARS GIVEN INTERTERMINAL SW C18*C19 (20)	DISTRIBUTION OF C15 C20/L216C20 (21)
201	A1L521C14	.0467	0	A1L501C9	1.2	0	0
202	A1L522C14	.0467	5.19872	A1L502C9	1.2	6.23846	.00651662
203	A1L523C14	.0467	54.88141	A1L503C9	1.2	65.8577	.06879
204	A1L524C14	.0467	111.6162	A1L504C9	1.2	133.9395	.13991
205	A1L525C14	.0467	56.26422	A1L505C9	1.2	67.51707	.07053
206	A1L526C14	.0467	96.21856	A1L506C9	1.2	115.4623	.12061
207	A1L527C14	.0467	100.4183	A1L507C9	1.2	120.502	.12587
208	A1L528C14	.0467	96.58949	A1L508C9	1.2	115.9074	.12108
209	A1L529C14	.0467	.70719	A1L509C9	1.2	.84863	.00088647
210	A1L530C14	.0467	2.17276	A1L510C9	1.2	2.60732	.00272357
211	A1L531C14	.0467	135.7485	A1L511C9	1.2	162.8982	.17016
212	A1L532C14	.0467	76.19627	A1L512C9	1.2	91.43553	.09551
213	A1L533C14	.0467	.28349	A1L513C9	1.2	.34019	.00035536
214	A1L534C14	.0467	13.35781	A1L514C9	1.2	16.02938	.01674
215	A1L535C14	.0467	48.10933	A1L515C9	1.2	57.7312	.06031
216	XX	XX	797.7623	XX	XX	957.3148	1
217	XX	XX	XX	XX	XX	.03733	XX
218	XX	XX	XX	XX	XX	6817	XX

CURRENT YEAR INTERTRAIN/INTRATRAIN SWITCHING

LINE	SOURCE OF C22	LOADED & EMPTY CAR MILES (22)	SOURCE OF C23	AVERAGE LINEHAULMILES BETWEEN I&I SWITCHES (23)	NUMBER I&I SWITCHES LOADED & EMPTY C22/C23 (24)	SOURCE OF C25	I&I SW EQUATING FACTOR (25)	EQUATED CARS GIVEN I&I SWITCHING C24*C25 (26)	DISTRIBUTION OF C26 C26/L216C26 (27)	TOTAL L/E C3+C10+C15 +C20+C26 (28)
201	A1L236C3	0	A1L561C1	200	0	A1L501C10	.25	0	0	0
202	A1L237C3	46483	A1L562C1	200	232.415	A1L502C10	.25	58.10375	.01169	217.6882
203	A1L238C3	488268	A1L563C1	200	2441	A1L503C10	.25	610.335	.12278	2294
204	A1L239C3	438322	A1L564C1	200	2191	A1L504C10	.25	547.9026	.11022	3243
205	A1L240C3	248423	A1L565C1	200	1242	A1L505C10	.25	310.5288	.06247	1791
206	A1L241C3	655517	A1L566C1	200	3277	A1L506C10	.25	819.3963	.16484	3488
207	A1L242C3	261127	A1L567C1	200	1305	A1L507C10	.25	326.4088	.06566	2850
208	A1L243C3	162577	A1L568C1	200	812.885	A1L508C10	.25	203.2213	.04088	2550
209	A1L244C3	9013	A1L569C1	200	45.065	A1L509C10	.25	11.26625	.0022664	36.37694
210	A1L245C3	27858	A1L570C1	200	139.29	A1L510C10	.25	34.8225	.00700513	106.806
211	A1L246C3	416888	A1L571C1	200	2084	A1L511C10	.25	521.11	.10483	3987
212	A1L247C3	402181	A1L572C1	200	2010	A1L512C10	.25	502.7263	.10113	2341
213	A1L248C3	2825	A1L573C1	200	14.125	A1L513C10	.25	3.53125	.00071037	11.19299
214	A1L249C3	147230	A1L574C1	200	736.15	A1L514C10	.25	184.0375	.03702	618.7859
215	A1L253C3	670087	A1L575C1	200	3350	A1L515C10	.25	837.6088	.1685	2101
216	XX	XX	XX	XX	19883	XX	XX	4970	1	25641
217	XX	XX	XX	XX	XX	XX	XX	.19387	XX	XX
218	XX	XX	XX	XX	XX	XX	XX	35400	XX	XX

WORKTABLE B6 PART 2A (CONTINUED)

CURRENT YEAR DISTRIBUTION OF SWITCH ENGINE MINUTES BY CAR TYPE

CALCULATION OF SEM BY CAR TYPE AND CLASS

LINE	O & T SW L218C3 *C4 (29)	INTERCHANGE SW L218C10 *C11 (30)	INTRATERMINAL SW L218C15 *C16 (31)	INTERTERMINAL SW L218C20 *C21 (32)	I & I SW L218C26 *C27 (33)	TOTAL SEM C29+C30+C31 +C32+C33 (34)	SEM PER CAR O&T C29/C3 (35)	INTER-CHANGE C30/C8 (36)	INTRA-TERMINAL C31/C13 (37)	INTER-TERMINAL C32/C18 (38)	I & I C33/C24 (39)
201	0	0	0	0	0	0	0	0	0	0	0
202	792.6965	260.5072	38.83301	44.42652	413.7796	1550	7.12139	3.91677	10.68209	8.54567	1.78035
203	8368	2744	409.9494	468.9985	4346	16338	7.12139	3.91677	10.68209	8.54567	1.78035
204	17019	390.859	833.7433	953.8355	3901	23099	7.12139	3.91677	10.68209	8.54567	1.78035
205	8579	1069	420.2787	480.8156	2211	12761	7.12139	3.91677	10.68209	8.54567	1.78035
206	14671	2796	718.7268	822.2522	5835	24844	7.12139	3.91677	10.68209	8.54567	1.78035
207	15311	1053	750.0977	858.1418	2324	20298	7.12139	3.91677	10.68209	8.54567	1.78035
208	14727	444.4067	721.4976	825.4221	1447	18166	7.12139	3.91677	10.68209	8.54567	1.78035
209	107.8321	59.66497	5.28253	6.04343	80.23139	259.0545	7.12139	3.91677	10.68209	8.54567	1.78035
210	331.3015	146.5234	16.22996	18.56773	247.9847	760.6073	7.12139	3.91677	10.68209	8.54567	1.78035
211	20698	1814	1014	1160	3711	28398	7.12139	3.91677	10.68209	8.54567	1.78035
212	11618	257.5933	569.1657	651.1483	3580	16676	7.12139	3.91677	10.68209	8.54567	1.78035
213	43.22685	6.79515	2.11762	2.42264	25.14742	79.70969	7.12139	3.91677	10.68209	8.54567	1.78035
214	2036	845.2939	99.77928	114.1515	1310	4406	7.12139	3.91677	10.68209	8.54567	1.78035
215	7335	892.6146	359.3638	411.1265	5964	14963	7.12139	3.91677	10.68209	8.54567	1.78035
216	121642	12784	5959	6817	35400	XX	XX	XX	XX	XX	XX
217	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
218	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX

MOST CURRENT TWO YEARS - O & T INDUSTRY SWITCHING

LINE	CAR TYPE IDENTIFICATION	SOURCE OF C1	LOADED CARS O&T (1)	SOURCE OF C2	EMPTY/LOADED SPOTTED & PULLED RATIO (2)	TOTAL LOADED & EMPTY CARS C1*C2 (3)	DISTRIBUTION OF C3 C3/L236C3 (4)
221	BOX CAR 40 FOOT	A1L341C16	0	A1L501C5	1.8	0	0
222	BOX CAR 50 FOOT	A1L344C16	56.459	A1L502C5	1.8	101.6262	.00596351
223	BOX CAR EQUIPPED	A1L345C16	600.319	A1L503C5	2	1200	.07045
224	GONDOLA PLAIN	A1L348C16	1210	A1L504C5	2	2421	.14207
225	GONDOLA EQUIPPED	A1L349C16	623.613	A1L505C5	2	1247	.07319
226	COVERED HOPPER	A1L352C16	998.16	A1L506C5	2	1996	.11715
227	HOPPER OT	A1L353C16	1101	A1L507C5	2	2203	.12931
228	HOPPER S/S	A1L354C16	996.049	A1L508C5	2	1992	.1169
229	REFR MECHANICAL	A1L356C16	7.5085	A1L509C5	2	15.017	.00088121
230	REFR NON MECHANICAL	A1L355C16	22.225	A1L510C5	2	44.45001	.00260836
231	FLAT TOFC/COFC	A1L357C16	2851	A1L511C5	1	2851	.1673
232	FLAT MULTILEVEL	A1L358C16	827.27	A1L512C5	2	1654	.09709
233	FLAT GENERAL	A1L359C16	2.597	A1L513C5	2	5.194	.00030479
234	FLAT OTHER	A1L360C16	140.483	A1L514C5	2	280.965	.01649
235	ALL OTHER CAR TYPES INCLUDING TANK	A1L363C16	513.774	A1L515C5	2	1027	.0603
236	TOTAL ALL CARS: SUM L221 -235	XX	9951	XX	XX	17041	1
237	DISTRIBUTION: L236 /L236C28	XX	XX	XX	XX	.66826	XX
238	SEM DISTRIBUTION: L117C1 *L237	XX	XX	XX	XX	123132	XX

WORKTABLE B6 PART 2B (CONTINUED)

MOST CURRENT TWO YEARS - INTERCHANGE

LINE	SOURCE OF C5	RATIO CARS INTERCH TO O&T (5)	LOADED CARS GIVEN INTERCH SW C1*C5 (6)	SOURCE OF C7	RATIO LOADED/EMPTY CM (7)	LOADED & EMPTY CARS INTERCH C6 *C7 (8)	SOURCE OF C9	INTERCH EQUATING FACTOR (9)	EQUATED CARS GIVEN INTERCH SW C8 *C9 (10)	DISTRIBUTION OF C10 C10/L236C10 (11)
221	A1L541C54	.20013	0	B3L835C9	0	0	A1L501C7	.55	0	0
222	A1L542C54	.62139	35.08278	B3L836C9	1.73511	60.87235	A1L502C7	.55	33.47979	.01918
223	A1L543C54	.58579	351.663	B3L837C9	2.03823	716.7706	A1L503C7	.55	394.2238	.22583
224	A1L544C54	.04193	50.76135	B3L838C9	1.93285	98.11425	A1L504C7	.55	53.96284	.03091
225	A1L545C54	.22147	138.1095	B3L839C9	1.88713	260.6306	A1L505C7	.55	143.3468	.08212
226	A1L546C54	.34258	341.9469	B3L840C9	2.05638	703.174	A1L506C7	.55	386.7457	.22155
227	A1L547C54	.11391	125.5047	B3L841C9	1.98983	249.733	A1L507C7	.55	137.3532	.07868
228	A1L548C54	.04733	47.14203	B3L842C9	2.02577	95.49907	A1L508C7	.55	52.52449	.03009
229	A1L549C54	1.05848	7.94762	B3L843C9	1.93033	15.34152	A1L509C7	.55	8.43784	.00483357
230	A1L550C54	.84764	18.83872	B3L844C9	1.84832	34.82005	A1L510C7	.55	19.15103	.01097
231	A1L551C54	.1422	405.4027	B3L845C9	1.10495	447.9516	A1L511C7	.55	246.3734	.14113
232	A1L552C54	.04431	36.6594	B3L846C9	1.56445	57.35178	A1L512C7	.55	31.54348	.01807
233	A1L553C54	.17395	.45176	B3L847C9	2.92004	1.31916	A1L513C7	.55	.72554	.00041562
234	A1L554C54	.71009	99.75455	B3L848C9	2.05056	204.5529	A1L514C7	.55	112.5041	.06445
235	A1L555C54	.30665	157.5504	B3L852C9	1.44604	227.8244	A1L515C7	.55	125.3034	.07178
236	XX	XX	XX	XX	XX	3173	XX	XX	1745	1
237	XX	XX	XX	XX	XX	XX	XX	XX	.06845	XX
238	XX	XX	XX	XX	XX	XX	XX	XX	12613	XX

MOST CURRENT TWO YEARS - INTRATERMINAL SWITCHING

LINE	SOURCE OF C12	RATIO INTRATERMINAL TO O&T (12)	LOADED & EMPTY CARS INTRATERM C3*C12 (13)	SOURCE OF C14	INTRATERMINAL EQUATED SW FACTOR (14)	EQUATED LOADED/ EMPTY CARS GIVEN INTRATERMINAL SW C13*C14 (15)	DISTRIBUTION OF C15 C15/L236C15 (16)
221	A1L501C11	.03266	0	A1L501C8	1.5	0	0
222	A1L502C11	.03266	3.31901	A1L502C8	1.5	4.97852	.00596351
223	A1L503C11	.03266	39.21164	A1L503C8	1.5	58.81746	.07045
224	A1L504C11	.03266	79.06986	A1L504C8	1.5	118.6048	.14207
225	A1L505C11	.03266	40.73316	A1L505C8	1.5	61.09974	.07319
226	A1L506C11	.03266	65.19779	A1L506C8	1.5	97.79668	.11715
227	A1L507C11	.03266	71.96804	A1L507C8	1.5	107.9521	.12931
228	A1L508C11	.03266	65.0599	A1L508C8	1.5	97.58985	.1169
229	A1L509C11	.03266	.49044	A1L509C8	1.5	.73566	.00088121
230	A1L510C11	.03266	1.45169	A1L510C8	1.5	2.17754	.00260836
231	A1L511C11	.03266	93.11147	A1L511C8	1.5	139.6672	.1673
232	A1L512C11	.03266	54.03559	A1L512C8	1.5	81.05339	.09709
233	A1L513C11	.03266	.16963	A1L513C8	1.5	.25445	.00030479
234	A1L514C11	.03266	9.17604	A1L514C8	1.5	13.76406	.01649
235	A1L515C11	.03266	33.55869	A1L515C8	1.5	50.33804	.0603
236	XX	XX	556.5529	XX	XX	834.8295	1
237	XX	XX	XX	XX	XX	.03274	XX
238	XX	XX	XX	XX	XX	6032	XX

WORKTABLE B6 PART 2B (CONTINUED)

MOST CURRENT TWO YEARS - INTERTERMINAL SWITCHING

LINE	SOURCE OF C17	RATIO INTERTERMINAL TO O&T (17)	LOADED & EMPTY CARS INTERTERM C3*C17 (18)	SOURCE OF C19	INTERTERMINAL EQUATED SW FACTOR (19)	EQUATED LOADED/ EMPTY CARS GIVEN INTERTERMINAL SW C18*C19 (20)	DISTRIBUTION OF C15 C20/L236C20 (21)
221	A1L521C14	.0467	0	A1L501C9	1.2	0	0
222	A1L522C14	.0467	4.74635	A1L502C9	1.2	5.69562	.00596351
223	A1L523C14	.0467	56.0746	A1L503C9	1.2	67.28952	.07045
224	A1L524C14	.0467	113.0739	A1L504C9	1.2	135.6886	.14207
225	A1L525C14	.0467	58.25045	A1L505C9	1.2	69.90055	.07319
226	A1L526C14	.0467	93.23609	A1L506C9	1.2	111.8833	.11715
227	A1L527C14	.0467	102.9179	A1L507C9	1.2	123.5015	.12931
228	A1L528C14	.0467	93.03891	A1L508C9	1.2	111.6467	.1169
229	A1L529C14	.0467	.70135	A1L509C9	1.2	.84162	.00088121
230	A1L530C14	.0467	2.07599	A1L510C9	1.2	2.49119	.00260836
231	A1L531C14	.0467	133.154	A1L511C9	1.2	159.7849	.1673
232	A1L532C14	.0467	77.27359	A1L512C9	1.2	92.72831	.09709
233	A1L533C14	.0467	.24258	A1L513C9	1.2	.2911	.00030479
234	A1L534C14	.0467	13.12219	A1L514C9	1.2	15.74663	.01649
235	A1L535C14	.0467	47.9906	A1L515C9	1.2	57.58872	.0603
236	XX	XX	795.8985	XX	XX	955.0782	1
237	XX	XX	XX	XX	XX	.03745	XX
238	XX	XX	XX	XX	XX	6900	XX

MOST CURRENT TWO YEARS - INTERTRAIN/INTRATRAIN SWITCHING

LINE	SOURCE OF C22	LOADED & EMPTY CAR MILES (22)	SOURCE OF C23	AVERAGE LINEHAULMILES BETWEEN I&I SWITCHES (23)	NUMBER I&I SWITCHES LOADED & EMPTY C22/C23 (24)	SOURCE OF C25	I&I SW EQUATING FACTOR (25)	EQUATED CARS GIVEN I&I SWITCHING C24*C25 (26)	DISTRIBUTION OF C26 C26/L236C26 (27)	TOTAL L/E C3+C10+C15 +C20+C26 (28)
221	A1L236C18	0	A1L561C1	200	0	A1L501C10	.25	0	0	0
222	A1L237C18	42740	A1L562C1	200	213.7	A1L502C10	.25	53.425	.01085	199.2051
223	A1L238C18	497945	A1L563C1	200	2489	A1L503C10	.25	622.4313	.1264	2343
224	A1L239C18	439425	A1L564C1	200	2197	A1L504C10	.25	549.2819	.11155	3278
225	A1L240C18	256352	A1L565C1	200	1281	A1L505C10	.25	320.4406	.06507	1842
226	A1L241C18	631280	A1L566C1	200	3156	A1L506C10	.25	789.1	.16025	3381
227	A1L242C18	264646	A1L567C1	200	1323	A1L507C10	.25	330.8081	.06718	2903
228	A1L243C18	151697	A1L568C1	200	758.485	A1L508C10	.25	189.6213	.03851	2443
229	A1L244C18	8907	A1L569C1	200	44.5375	A1L509C10	.25	11.13438	.00226113	36.1665
230	A1L245C18	26047	A1L570C1	200	130.2375	A1L510C10	.25	32.55938	.00661203	100.8291
231	A1L246C18	415995	A1L571C1	200	2079	A1L511C10	.25	519.9938	.1056	3916
232	A1L247C18	400988	A1L572C1	200	2004	A1L512C10	.25	501.235	.10179	2361
233	A1L248C18	3067	A1L573C1	200	15.3375	A1L513C10	.25	3.83438	.00077867	10.29945
234	A1L249C18	142512	A1L574C1	200	712.56	A1L514C10	.25	178.14	.03618	601.1198
235	A1L253C18	657806	A1L575C1	200	3289	A1L515C10	.25	822.2581	.16698	2083
236	XX	XX	XX	XX	19697	XX	XX	4924	1	25501
237	XX	XX	XX	XX	XX	XX	XX	.1931	XX	XX
238	XX	XX	XX	XX	XX	XX	XX	35580	XX	XX

WORKTABLE B6 PART 2B (CONTINUED)

MOST CURRENT TWO YEARS - DISTRIBUTION OF SWITCH ENGINE MINUTES BY CAR TYPE CALCULATION OF SEM BY CAR TYPE AND CLASS

LINE	O & T SW L238C3 *C4 (29)	INTERCHANGE SW L238C10 *C11 (30)	INTRATERMINAL SW L238C15 *C16 (31)	INTERTERMINAL SW L238C20 *C21 (32)	I & I SW L238C26 *C27 (33)	TOTAL SEM C29+C30+C31 +C32+C33 (34)	SEM PER CAR O&T C29/C3 (35)	INTER-CHANGE C30/C8 (36)	INTRA-TERMINAL C31/C13 (37)	INTER-TERMINAL C32/C18 (38)	I & I C33/C24 (39)
221	0	0	0	0	0	0	0	0	0	0	0
222	734.2998	241.9081	35.97225	41.15369	386.0222	1439	7.2255	3.97402	10.83825	8.6706	1.80637
223	8675	2848	424.9854	486.2002	4497	16932	7.2255	3.97402	10.83825	8.6706	1.80637
224	17493	389.9082	856.9787	980.4176	3968	23689	7.2255	3.97402	10.83825	8.6706	1.80637
225	9011	1035	441.476	505.0662	2315	13309	7.2255	3.97402	10.83825	8.6706	1.80637
226	14424	2794	706.6296	808.4125	5701	24435	7.2255	3.97402	10.83825	8.6706	1.80637
227	15922	992.4448	780.0072	892.3594	2390	20977	7.2255	3.97402	10.83825	8.6706	1.80637
228	14393	379.5155	705.1352	806.7028	1370	17655	7.2255	3.97402	10.83825	8.6706	1.80637
229	108.5053	60.96757	5.31551	6.08116	80.45139	261.3209	7.2255	3.97402	10.83825	8.6706	1.80637
230	321.1734	138.3757	15.7338	18.0001	235.2577	728.5406	7.2255	3.97402	10.83825	8.6706	1.80637
231	20600	1780	1009	1154	3757	28301	7.2255	3.97402	10.83825	8.6706	1.80637
232	11954	227.9173	585.651	670.0081	3621	17060	7.2255	3.97402	10.83825	8.6706	1.80637
233	37.52923	5.24235	1.8385	2.10332	27.70526	74.41867	7.2255	3.97402	10.83825	8.6706	1.80637
234	2030	812.8978	99.45214	113.7772	1287	4343	7.2255	3.97402	10.83825	8.6706	1.80637
235	7424	905.3794	363.7173	416.1071	5941	15050	7.2255	3.97402	10.83825	8.6706	1.80637
236	123132	12613	6032	6900	35580	XX	XX	XX	XX	XX	XX
237	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
238	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX

MOST CURRENT THREE YEARS - O & T INDUSTRY SWITCHING

LINE	CAR TYPE IDENTIFICATION	SOURCE OF C1	LOADED CARS O&T (1)	SOURCE OF C2	EMPTY/LOADED SPOTTED & PULLED RATIO (2)	TOTAL LOADED & EMPTY CARS C1*C2 (3)	DISTRIBUTION OF C3 C3/L256C3 (4)
241	BOX CAR 40 FOOT	A1L341C17	0	A1L501C5	1.8	0	0
242	BOX CAR 50 FOOT	A1L344C17	56.65867	A1L502C5	1.8	101.9856	.00599709
243	BOX CAR EQUIPPED	A1L345C17	600.063	A1L503C5	2	1200	.07057
244	GONDOLA PLAIN	A1L348C17	1195	A1L504C5	2	2391	.14062
245	GONDOLA EQUIPPED	A1L349C17	620.324	A1L505C5	2	1240	.07295
246	COVERED HOPPER	A1L352C17	987.85	A1L506C5	2	1975	.11618
247	HOPPER OT	A1L353C17	1179	A1L507C5	2	2359	.13873
248	HOPPER S/S	A1L354C17	987.859	A1L508C5	2	1975	.11618
249	REFR MECHANICAL	A1L356C17	7.24767	A1L509C5	2	14.49533	.00085237
250	REFR NON MECHANICAL	A1L355C17	21.665	A1L510C5	2	43.33	.00254795
251	FLAT TOFC/COFC	A1L357C17	2779	A1L511C5	1	2779	.16343
252	FLAT MULTILEVEL	A1L358C17	809.24	A1L512C5	2	1618	.09517
253	FLAT GENERAL	A1L359C17	2.474	A1L513C5	2	4.948	.00029096
254	FLAT OTHER	A1L360C17	136.362	A1L514C5	2	272.724	.01604
255	ALL OTHER CAR TYPES	A1L363C17	513.968	A1L515C5	2	1027	.06045
256	TOTAL ALL CARS: SUM L241 -255	XX	9898	XX	XX	17005	1
257	DISTRIBUTION: L256 /L256C28	XX	XX	XX	XX	.66739	XX
258	SEM DISTRIBUTION: L118C1*L257	XX	XX	XX	XX	124512	XX

WORKTABLE B6 PART 2C (CONTINUED)

MOST CURRENT THREE YEARS - INTERCHANGE

LINE	SOURCE OF C5	RATIO CARS INTERCH TO O&T (5)	LOADED CARS GIVEN INTERCH SW C1*C5 (6)	SOURCE OF C7	RATIO LOADED/EMPTY CM (7)	LOADED & EMPTY CARS INTERCH C6 *C7 (8)	SOURCE OF C9	INTERCH EQUATING FACTOR (9)	EQUATED CARS GIVEN INTERCH SW C8 *C9 (10)	DISTRIBUTION OF C10 C10/L256C10 (11)
241	A1L541C63	.19967	0	B3L835C15	0	0	A1L501C7	.55	0	0
242	A1L542C63	.6199	35.12278	B3L836C15	1.73957	61.09838	A1L502C7	.55	33.60411	.01936
243	A1L543C63	.58125	348.784	B3L837C15	2.04971	714.9066	A1L503C7	.55	393.1987	.22652
244	A1L544C63	.0413	49.37833	B3L838C15	1.94276	95.9301	A1L504C7	.55	52.76155	.0304
245	A1L545C63	.21613	134.0702	B3L839C15	1.90669	255.6299	A1L505C7	.55	140.5965	.081
246	A1L546C63	.34749	343.2689	B3L840C15	2.06805	709.899	A1L506C7	.55	390.4444	.22493
247	A1L547C63	.10265	121.0853	B3L841C15	1.99796	241.9236	A1L507C7	.55	133.058	.07665
248	A1L548C63	.04342	42.89514	B3L842C15	2.02644	86.9246	A1L508C7	.55	47.80853	.02754
249	A1L549C63	1.03647	7.51202	B3L843C15	1.94691	14.62519	A1L509C7	.55	8.04386	.00463393
250	A1L550C63	.85392	18.50026	B3L844C15	1.85394	34.29841	A1L510C7	.55	18.86412	.01087
251	A1L551C63	.14366	399.2547	B3L845C15	1.1089	442.7338	A1L511C7	.55	243.5036	.14028
252	A1L552C63	.05216	42.20726	B3L846C15	1.58183	66.76456	A1L512C7	.55	36.72051	.02115
253	A1L553C63	.22325	.55233	B3L847C15	2.87092	1.5857	A1L513C7	.55	.87214	.00050242
254	A1L554C63	.7099	96.80372	B3L848C15	2.0483	198.2828	A1L514C7	.55	109.0556	.06283
255	A1L555C63	.30968	159.1632	B3L852C15	1.45452	231.5062	A1L515C7	.55	127.3284	.07335
256	XX	XX	XX	XX	XX	3156	XX	XX	1735	1
257	XX	XX	XX	XX	XX	XX	XX	XX	.06812	XX
258	XX	XX	XX	XX	XX	XX	XX	XX	12709	XX

MOST CURRENT THREE YEARS - INTRATERMINAL SWITCHING

LINE	SOURCE OF C12	RATIO INTRATERMINAL TO O&T (12)	LOADED & EMPTY CARS INTRATERM C3*C12 (13)	SOURCE OF C14	INTRATERMINAL EQUATED SW FACTOR (14)	EQUATED LOADED/ EMPTY CARS GIVEN INTRATERMINAL SW C13*C14 (15)	DISTRIBUTION OF C15 C15/L256C15 (16)
241	A1L501C11	.03266	0	A1L501C8	1.5	0	0
242	A1L502C11	.03266	3.33075	A1L502C8	1.5	4.99612	.00599709
243	A1L503C11	.03266	39.1949	A1L503C8	1.5	58.79235	.07057
244	A1L504C11	.03266	78.10102	A1L504C8	1.5	117.1515	.14062
245	A1L505C11	.03266	40.51835	A1L505C8	1.5	60.77753	.07295
246	A1L506C11	.03266	64.52442	A1L506C8	1.5	96.78663	.11618
247	A1L507C11	.03266	77.04764	A1L507C8	1.5	115.5715	.13873
248	A1L508C11	.03266	64.525	A1L508C8	1.5	96.78751	.11618
249	A1L509C11	.03266	.4734	A1L509C8	1.5	.7101	.00085237
250	A1L510C11	.03266	1.41511	A1L510C8	1.5	2.12267	.00254795
251	A1L511C11	.03266	90.76539	A1L511C8	1.5	136.1481	.16343
252	A1L512C11	.03266	52.85792	A1L512C8	1.5	79.28688	.09517
253	A1L513C11	.03266	.1616	A1L513C8	1.5	.2424	.00029096
254	A1L514C11	.03266	8.90689	A1L514C8	1.5	13.36034	.01604
255	A1L515C11	.03266	33.57134	A1L515C8	1.5	50.35702	.06045
256	XX	XX	555.3938	XX	XX	833.0906	1
257	XX	XX	XX	XX	XX	.03269	XX
258	XX	XX	XX	XX	XX	6099	XX

WORKTABLE B6 PART 2C (CONTINUED)

MOST CURRENT THREE YEARS - INTERTERMINAL SWITCHING

LINE	SOURCE OF C17	RATIO INTERTERMINAL TO O&T (17)	LOADED & EMPTY CARS INTERTERM C3*C17 (18)	SOURCE OF C19	INTERTERMINAL EQUATED SW FACTOR (19)	EQUATED LOADED/ EMPTY CARS GIVEN INTERTERMINAL SW C18*C19 (20)	DISTRIBUTION OF C15 C20/L256C20 (21)
241	A1L521C14	.0467	0	A1L501C9	1.2	0	0
242	A1L522C14	.0467	4.76314	A1L502C9	1.2	5.71576	.00599709
243	A1L523C14	.0467	56.05066	A1L503C9	1.2	67.26079	.07057
244	A1L524C14	.0467	111.6884	A1L504C9	1.2	134.026	.14062
245	A1L525C14	.0467	57.94326	A1L505C9	1.2	69.53192	.07295
246	A1L526C14	.0467	92.27313	A1L506C9	1.2	110.7278	.11618
247	A1L527C14	.0467	110.182	A1L507C9	1.2	132.2184	.13873
248	A1L528C14	.0467	92.27397	A1L508C9	1.2	110.7288	.11618
249	A1L529C14	.0467	.67699	A1L509C9	1.2	.81239	.00085237
250	A1L530C14	.0467	2.02368	A1L510C9	1.2	2.42842	.00254795
251	A1L531C14	.0467	129.799	A1L511C9	1.2	155.7588	.16343
252	A1L532C14	.0467	75.58946	A1L512C9	1.2	90.70736	.09517
253	A1L533C14	.0467	.23109	A1L513C9	1.2	.27731	.00029096
254	A1L534C14	.0467	12.7373	A1L514C9	1.2	15.28476	.01604
255	A1L535C14	.0467	48.0087	A1L515C9	1.2	57.61044	.06045
256	XX	XX	794.2407	XX	XX	953.0889	1
257	XX	XX	XX	XX	XX	.0374	XX
258	XX	XX	XX	XX	XX	6978	XX

MOST CURRENT THREE YEARS - INTERTRAIN/INTRATRAIN SWITCHING

LINE	SOURCE OF C22	LOADED & EMPTY CAR MILES (22)	SOURCE OF C23	AVERAGE LINEHAULMILES BETWEEN I&I SWITCHES (23)	NUMBER I&I SWITCHES LOADED & EMPTY C22/C23 (24)	SOURCE OF C25	I&I SW EQUATING FACTOR (25)	EQUATED CARS GIVEN I&I SWITCHING C24*C25 (26)	DISTRIBUTION OF C26 C26/L256C26 (27)	TOTAL L/E C3+C10+C15 +C20+C26 (28)
241	A1L236C21	0	A1L561C1	200	0	A1L501C10	.25	0	0	0
242	A1L237C21	43345	A1L562C1	200	216.7267	A1L502C10	.25	54.18167	.01094	200.4833
243	A1L238C21	505090	A1L563C1	200	2525	A1L503C10	.25	631.3634	.12747	2350
244	A1L239C21	446895	A1L564C1	200	2234	A1L504C10	.25	558.6188	.11278	3253
245	A1L240C21	256827	A1L565C1	200	1284	A1L505C10	.25	321.0346	.06481	1832
246	A1L241C21	629053	A1L566C1	200	3145	A1L506C10	.25	786.3167	.15875	3359
247	A1L242C21	283305	A1L567C1	200	1416	A1L507C10	.25	354.1317	.0715	3094
248	A1L243C21	153851	A1L568C1	200	769.255	A1L508C10	.25	192.3138	.03883	2423
249	A1L244C21	8360	A1L569C1	200	41.80333	A1L509C10	.25	10.45083	.00210994	34.51252
250	A1L245C21	25268	A1L570C1	200	126.34	A1L510C10	.25	31.585	.00637677	98.33022
251	A1L246C21	414873	A1L571C1	200	2074	A1L511C10	.25	518.5917	.1047	3833
252	A1L247C21	400895	A1L572C1	200	2004	A1L512C10	.25	501.1188	.10117	2326
253	A1L248C21	3225	A1L573C1	200	16.125	A1L513C10	.25	4.03125	.00081388	10.37109
254	A1L249C21	141295	A1L574C1	200	706.4783	A1L514C10	.25	176.6196	.03566	587.0442
255	A1L253C21	650221	A1L575C1	200	3251	A1L515C10	.25	812.7771	.16409	2076
256	XX	XX	XX	XX	19812	XX	XX	4953	1	25481
257	XX	XX	XX	XX	XX	XX	XX	.19439	XX	XX
258	XX	XX	XX	XX	XX	XX	XX	36265	XX	XX

WORKTABLE B6 PART 2C (CONTINUED)

MOST CURRENT THREE YEARS-DISTRIBUTION OF SWITCH ENGINE MINUTES BY CAR TYPES CALCULATION OF SEM BY CAR TYPE AND CLASS

LINE	O & T SW L258C3 *C4 (29)	INTERCHANGE SW L258C10 *C11 (30)	INTRATERMINAL SW L258C15 *C16 (31)	INTERTERMINAL SW L258C20 *C21 (32)	I & I SW L258C26 *C27 (33)	TOTAL SEM C29+C30+C31 +C32+C33 (34)	SEM PER CAR O&T C29/C3 (35)	INTER-CHANGE C30/C8 (36)	INTRA-TERMINAL C31/C13 (37)	INTER-TERMINAL C32/C18 (38)	I & I C33/C24 (39)
241	0	0	0	0	0	0	0	0	0	0	0
242	746.7127	246.0408	36.58034	41.84937	396.7045	1467	7.32175	4.02696	10.98262	8.7861	1.83044
243	8787	2878	430.4627	492.4665	4622	17211	7.32175	4.02696	10.98262	8.7861	1.83044
244	17509	386.3067	857.754	981.3047	4090	23824	7.32175	4.02696	10.98262	8.7861	1.83044
245	9083	1029	444.9977	509.0951	2350	13417	7.32175	4.02696	10.98262	8.7861	1.83044
246	14465	2858	708.6472	810.7206	5757	24600	7.32175	4.02696	10.98262	8.7861	1.83044
247	17273	974.2169	846.185	968.0694	2592	22654	7.32175	4.02696	10.98262	8.7861	1.83044
248	14465	350.0419	708.6536	810.728	1408	17743	7.32175	4.02696	10.98262	8.7861	1.83044
249	106.1312	58.89509	5.19921	5.9481	76.51835	252.6919	7.32175	4.02696	10.98262	8.7861	1.83044
250	317.2513	138.1183	15.54167	17.78029	231.2574	719.9489	7.32175	4.02696	10.98262	8.7861	1.83044
251	20348	1782	996.8418	1140	3796	28065	7.32175	4.02696	10.98262	8.7861	1.83044
252	11850	268.8583	580.5185	664.1363	3669	17032	7.32175	4.02696	10.98262	8.7861	1.83044
253	36.22801	6.38556	1.77476	2.03039	29.51579	75.9345	7.32175	4.02696	10.98262	8.7861	1.83044
254	1996	798.4771	97.82103	111.9112	1293	4298	7.32175	4.02696	10.98262	8.7861	1.83044
255	7526	932.2663	368.7013	421.809	5950	15200	7.32175	4.02696	10.98262	8.7861	1.83044
256	124512	12709	6099	6978	36265	XX	XX	XX	XX	XX	XX
257	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
258	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX

MOST CURRENT FOUR YEAR O & T INDUSTRY SWITCHING

LINE	CAR TYPE IDENTIFICATION	SOURCE OF C1	LOADED CARS O&T (1)	SOURCE OF C2	EMPTY/LOADED SPOTTED & PULLED RATIO (2)	TOTAL LOADED & EMPTY CARS C1*C2 (3)	DISTRIBUTION OF C3 C3/L276C3 (4)
261	BOX CAR 40 FOOT	A1L341C18	.0025	A1L501C5	1.8	.0045	.00000026
262	BOX CAR 50 FOOT	A1L344C18	59.97525	A1L502C5	1.8	107.9555	.0063277
263	BOX CAR EQUIPPED	A1L345C18	614.01	A1L503C5	2	1228	.07198
264	GONDOLA PLAIN	A1L348C18	1182	A1L504C5	2	2365	.13865
265	GONDOLA EQUIPPED	A1L349C18	631.488	A1L505C5	2	1262	.07403
266	COVERED HOPPER	A1L352C18	982.979	A1L506C5	2	1965	.11523
267	HOPPER OT	A1L353C18	1264	A1L507C5	2	2528	.14822
268	HOPPER S/S	A1L354C18	937.581	A1L508C5	2	1875	.10991
269	REFR MECHANICAL	A1L356C18	7.07425	A1L509C5	2	14.1485	.0008293
270	REFR NON MECHANICAL	A1L355C18	21.3005	A1L510C5	2	42.601	.00249701
271	FLAT TOFC/COFC	A1L357C18	2741	A1L511C5	1	2741	.16066
272	FLAT MULTILEVEL	A1L358C18	806.048	A1L512C5	2	1612	.09449
273	FLAT GENERAL	A1L359C18	2.54025	A1L513C5	2	5.0805	.00029779
274	FLAT OTHER	A1L360C18	136.504	A1L514C5	2	273.0085	.016
275	ALL OTHER CAR TYPES INCLUDING TANK	A1L363C18	519.266	A1L515C5	2	1038	.06087
276	TOTAL ALL CARS: SUM L261 -275	XX	9906	XX	XX	17060	1
277	DISTRIBUTION: L276 /L276C28	XX	XX	XX	XX	.66398	XX
278	SEM DISTRIBUTION: L119C1 *L277	XX	XX	XX	XX	126781	XX

WORKTABLE B6 PART 2D (CONTINUED)

MOST CURRENT FOUR YEARS - INTERCHANGE

LINE	SOURCE OF C5	RATIO CARS INTERCH TO O&T (5)	LOADED CARS GIVEN INTERCH SW C1*C5 (6)	SOURCE OF C7	RATIO LOADED/EMPTY CM (7)	LOADED & EMPTY CARS INTERCH C6 *C7 (8)	SOURCE OF C9	INTERCH EQUATING FACTOR (9)	EQUATED CARS GIVEN INTERCH SW C8 *C9 (10)	DISTRIBUTION OF C10 C10/L276C10 (11)
261	A1L541C72	.20017	.00050043	B3L835C21	0	0	A1L501C7	.55	0	0
262	A1L542C72	.61116	36.65428	B3L836C21	1.72687	63.29706	A1L502C7	.55	34.81338	.01997
263	A1L543C72	.56435	346.5184	B3L837C21	2.04984	710.307	A1L503C7	.55	390.6689	.22414
264	A1L544C72	.03847	45.49964	B3L838C21	1.94154	88.33954	A1L504C7	.55	48.58675	.02788
265	A1L545C72	.21386	135.0512	B3L839C21	1.9165	258.8253	A1L505C7	.55	142.3539	.08167
266	A1L546C72	.35222	346.2229	B3L840C21	2.07104	717.0402	A1L506C7	.55	394.3721	.22627
267	A1L547C72	.09467	119.7037	B3L841C21	1.9971	239.0607	A1L507C7	.55	131.4834	.07544
268	A1L548C72	.04581	42.95382	B3L842C21	2.02479	86.97247	A1L508C7	.55	47.83486	.02744
269	A1L549C72	1.02673	7.26333	B3L843C21	1.94944	14.15942	A1L509C7	.55	7.78768	.00446808
270	A1L550C72	.83902	17.87153	B3L844C21	1.87042	33.42717	A1L510C7	.55	18.38495	.01055
271	A1L551C72	.14663	401.9272	B3L845C21	1.1076	445.1758	A1L511C7	.55	244.8467	.14048
272	A1L552C72	.05931	47.80521	B3L846C21	1.5932	76.16342	A1L512C7	.55	41.88988	.02403
273	A1L553C72	.26364	.66971	B3L847C21	2.84817	1.90745	A1L513C7	.55	1.0491	.0006019
274	A1L554C72	.69059	94.26807	B3L848C21	2.05336	193.566	A1L514C7	.55	106.4613	.06108
275	A1L555C72	.31471	163.4199	B3L852C21	1.47337	240.7783	A1L515C7	.55	132.428	.07598
276	XX	XX	XX	XX	XX	3169	XX	XX	1742	1
277	XX	XX	XX	XX	XX	XX	XX	XX	.06783	XX
278	XX	XX	XX	XX	XX	XX	XX	XX	12952	XX

MOST CURRENT FOUR YEARS - INTRATERMINAL SWITCHING

LINE	SOURCE OF C12	RATIO INTRATERMINAL TO O&T (12)	LOADED & EMPTY CARS INTRATERM C3*C12 (13)	SOURCE OF C14	INTRATERMINAL EQUATED SW FACTOR (14)	EQUATED LOADED/ EMPTY CARS GIVEN INTRATERMINAL SW C13*C14 (15)	DISTRIBUTION OF C15 C15/L276C15 (16)
261	A1L501C11	.03266	.00014697	A1L501C8	1.5	.00022045	.00000026
262	A1L502C11	.03266	3.52572	A1L502C8	1.5	5.28858	.0063277
263	A1L503C11	.03266	40.10592	A1L503C8	1.5	60.15888	.07198
264	A1L504C11	.03266	77.2527	A1L504C8	1.5	115.8791	.13865
265	A1L505C11	.03266	41.24756	A1L505C8	1.5	61.87133	.07403
266	A1L506C11	.03266	64.20623	A1L506C8	1.5	96.30934	.11523
267	A1L507C11	.03266	82.58644	A1L507C8	1.5	123.8797	.14822
268	A1L508C11	.03266	61.2409	A1L508C8	1.5	91.86136	.10991
269	A1L509C11	.03266	.46208	A1L509C8	1.5	.69311	.0008293
270	A1L510C11	.03266	1.39131	A1L510C8	1.5	2.08696	.00249701
271	A1L511C11	.03266	89.51993	A1L511C8	1.5	134.2799	.16066
272	A1L512C11	.03266	52.64945	A1L512C8	1.5	78.97417	.09449
273	A1L513C11	.03266	.16592	A1L513C8	1.5	.24889	.00029779
274	A1L514C11	.03266	8.91619	A1L514C8	1.5	13.37428	.016
275	A1L515C11	.03266	33.91744	A1L515C8	1.5	50.87615	.06087
276	XX	XX	557.1879	XX	XX	835.7819	1
277	XX	XX	XX	XX	XX	.03253	XX
278	XX	XX	XX	XX	XX	6210	XX

WORKTABLE B6 PART 2D (CONTINUED)

MOST CURRENT FOUR YEARS - INTERTERMINAL SWITCHING

LINE	SOURCE OF C17	RATIO INTERTERMINAL TO O&T (17)	LOADED & EMPTY CARS INTERTERM C3*C17 (18)	SOURCE OF C19	INTERTERMINAL EQUATED SW FACTOR (19)	EQUATED LOADED/ EMPTY CARS GIVEN INTERTERMINAL SW C18*C19 (20)	DISTRIBUTION OF C15 C20/L276C20 (21)
261	A1L521C14	.0467	.00021017	A1L501C9	1.2	.0002522	.00000026
262	A1L522C14	.0467	5.04195	A1L502C9	1.2	6.05034	.0063277
263	A1L523C14	.0467	57.35348	A1L503C9	1.2	68.82418	.07198
264	A1L524C14	.0467	110.4752	A1L504C9	1.2	132.5703	.13865
265	A1L525C14	.0467	58.98606	A1L505C9	1.2	70.78328	.07403
266	A1L526C14	.0467	91.81811	A1L506C9	1.2	110.1817	.11523
267	A1L527C14	.0467	118.1027	A1L507C9	1.2	141.7233	.14822
268	A1L528C14	.0467	87.57755	A1L508C9	1.2	105.0931	.10991
269	A1L529C14	.0467	.66079	A1L509C9	1.2	.79295	.0008293
270	A1L530C14	.0467	1.98964	A1L510C9	1.2	2.38756	.00249701
271	A1L531C14	.0467	128.018	A1L511C9	1.2	153.6215	.16066
272	A1L532C14	.0467	75.29133	A1L512C9	1.2	90.3496	.09449
273	A1L533C14	.0467	.23728	A1L513C9	1.2	.28474	.00029779
274	A1L534C14	.0467	12.75059	A1L514C9	1.2	15.30071	.016
275	A1L535C14	.0467	48.50363	A1L515C9	1.2	58.20435	.06087
276	XX	XX	796.8065	XX	XX	956.1679	1
277	XX	XX	XX	XX	XX	.03721	XX
278	XX	XX	XX	XX	XX	7105	XX

MOST CURRENT FOUR YEARS - INTERTRAIN/INTRATRAIN SWITCHING

LINE	SOURCE OF C22	LOADED & EMPTY CAR MILES (22)	SOURCE OF C23	AVERAGE LINEHAULMILES BETWEEN I&I SWITCHES (23)	NUMBER I&I SWITCHES LOADED & EMPTY C22/C23 (24)	SOURCE OF C25	I&I SW EQUATING FACTOR (25)	EQUATED CARS GIVEN I&I SWITCHING C24*C25 (26)	DISTRIBUTION OF C26 C26/L277C26 (27)	TOTAL L/E C3+C10+C15 +C20+C26 (28)
261	A1L236C24	0	A1L561C1	200	0	A1L501C10	.25	0	0	.00497265
262	A1L237C24	46805	A1L562C1	200	234.025	A1L502C10	.25	58.50625	.01147	212.614
263	A1L238C24	525491	A1L563C1	200	2627	A1L503C10	.25	656.8647	.12882	2404
264	A1L239C24	467981	A1L564C1	200	2339	A1L504C10	.25	584.9763	.11472	3247
265	A1L240C24	264186	A1L565C1	200	1320	A1L505C10	.25	330.2328	.06476	1868
266	A1L241C24	645192	A1L566C1	200	3225	A1L506C10	.25	806.49	.15817	3373
267	A1L242C24	307734	A1L567C1	200	1538	A1L507C10	.25	384.6684	.07544	3310
268	A1L243C24	149325	A1L568C1	200	746.6287	A1L508C10	.25	186.6572	.03661	2306
269	A1L244C24	8366	A1L569C1	200	41.8325	A1L509C10	.25	10.45813	.00205101	33.88037
270	A1L245C24	25115	A1L570C1	200	125.575	A1L510C10	.25	31.39375	.00615683	96.85423
271	A1L246C24	429606	A1L571C1	200	2148	A1L511C10	.25	537.0075	.10532	3810
272	A1L247C24	411058	A1L572C1	200	2055	A1L512C10	.25	513.8225	.10077	2337
273	A1L248C24	3343	A1L573C1	200	16.71875	A1L513C10	.25	4.17969	.00081971	10.84291
274	A1L249C24	144505	A1L574C1	200	722.5276	A1L514C10	.25	180.6319	.03542	588.7767
275	A1L253C24	650500	A1L575C1	200	3252	A1L515C10	.25	813.1259	.15947	2093
276	XX	XX	XX	XX	20396	XX	XX	5099	1	25694
277	XX	XX	XX	XX	XX	XX	XX	.19845	XX	XX
278	XX	XX	XX	XX	XX	XX	XX	37891	XX	XX

WORKTABLE B6 PART 2D (CONTINUED)

MOST CURRENT FOUR YEARS - DISTRIBUTION OF SWITCH ENGINE MINUTES BY CAR TYPE CALCULATION OF SEM BY CAR TYPE AND CLASS

LINE	O & T SW L278C3 *C4 (29)	INTERCHANGE SW L278C10 *C11 (30)	INTRATERMINAL SW L278C15 *C16 (31)	INTERTERMINAL SW L278C20 *C21 (32)	I & I SW L278C26 *C27 (33)	TOTAL SEM C29+C30+C31 +C32+C33 (34)	SEM PER CAR O&T C29/C3 (35)	INTER-CHANGE C30/C8 (36)	INTRA-TERMINAL C31/C13 (37)	INTER-TERMINAL C32/C18 (38)	I & I C33/C24 (39)
261	.03344	0	.00163818	.00187415	0	.03695	7.43115	0	11.14673	8.91738	0
262	802.2334	258.7036	39.30022	44.96102	434.7689	1579	7.43115	4.08713	11.14673	8.91738	1.85779
263	9125	2903	447.0499	511.443	4881	17868	7.43115	4.08713	11.14673	8.91738	1.85779
264	17577	361.0556	861.115	985.15	4347	24132	7.43115	4.08713	11.14673	8.91739	1.85779
265	9385	1057	459.7754	526.0014	2454	13883	7.43115	4.08713	11.14673	8.91739	1.85779
266	14609	2930	715.6894	818.7773	5993	25067	7.43115	4.08713	11.14673	8.91738	1.85779
267	18791	977.0731	920.5688	1053	2858	24600	7.43115	4.08713	11.14673	8.91738	1.85779
268	13934	355.4682	682.6358	780.9626	1387	17140	7.43115	4.08713	11.14673	8.91738	1.85779
269	105.1397	57.87144	5.15064	5.89253	77.71593	251.7702	7.43115	4.08713	11.14673	8.91738	1.85779
270	316.5745	136.6214	15.50852	17.74236	233.2918	719.7386	7.43115	4.08713	11.14673	8.91738	1.85779
271	20369	1819	997.8544	1141	3990	28318	7.43115	4.08713	11.14673	8.91738	1.85779
272	11979	311.2901	586.8692	671.4017	3818	17367	7.43115	4.08713	11.14673	8.91738	1.85779
273	37.75397	7.79599	1.84951	2.11591	31.0599	80.57528	7.43115	4.08713	11.14673	8.91739	1.85779
274	2028	791.1302	99.38631	113.7019	1342	4375	7.43115	4.08713	11.14673	8.91738	1.85779
275	7717	984.0931	378.0685	432.5255	6042	15554	7.43115	4.08713	11.14673	8.91738	1.85779
276	126781	12952	6210	7105	37891	XX	XX	XX	XX	XX	XX
277	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
278	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX

MOST CURRENT FIVE YEARS - O & T INDUSTRY SWITCHING

LINE	CAR TYPE IDENTIFICATION	SOURCE OF C1	LOADED CARS O&T (1)	SOURCE OF C2	EMPTY/LOADED SPOTTED & PULLED RATIO (2)	TOTAL LOADED & EMPTY CARS C1*C2 (3)	DISTRIBUTION OF C3 C3/L296C3 (4)
281	BOX CAR 40 FOOT	A1L341C19	.002316	A1L501C5	1.8	.0041688	.00000024
282	BOX CAR 50 FOOT	A1L344C19	67.74288	A1L502C5	1.8	121.9372	.00699069
283	BOX CAR EQUIPPED	A1L345C19	652.245	A1L503C5	2	1304	.07479
284	GONDOLA PLAIN	A1L348C19	1203	A1L504C5	2	2407	.13801
285	GONDOLA EQUIPPED	A1L349C19	651.432	A1L505C5	2	1302	.07469
286	COVERED HOPPER	A1L352C19	1001	A1L506C5	2	2002	.11478
287	HOPPER OT	A1L353C19	1346	A1L507C5	2	2693	.15443
288	HOPPER S/S	A1L354C19	889.794	A1L508C5	2	1779	.10202
289	REFR MECHANICAL	A1L356C19	8.19262	A1L509C5	2	16.38525	.00093937
290	REFR NON MECHANICAL	A1L355C19	23.96981	A1L510C5	2	47.93963	.00274839
291	FLAT TOFC/COFC	A1L357C19	2759	A1L511C5	1	2759	.15819
292	FLAT MULTILEVEL	A1L358C19	812.673	A1L512C5	2	1625	.09318
293	FLAT GENERAL	A1L359C19	2.8421	A1L513C5	2	5.6842	.00032588
294	FLAT OTHER	A1L360C19	138.344	A1L514C5	2	276.6885	.01586
295	ALL OTHER CAR TYPES	A1L363C19	549.847	A1L515C5	2	1099	.06305
296	TOTAL ALL CARS: SUM L281 -295	XX	10107	XX	XX	17442	1
297	DISTRIBUTION: L296 /L296C28	XX	XX	XX	XX	.66396	XX
298	SEM DISTRIBUTION: L120C1*L297	XX	XX	XX	XX	130099	XX

WORKTABLE B6 PART 2E (CONTINUED)

MOST CURRENT FIVE YEARS - INTERCHANGE

LINE	SOURCE OF C5	RATIO CARS INTERCH TO O&T (5)	LOADED CARS GIVEN INTERCH SW C1*C5 (6)	SOURCE OF C7	RATIO LOADED/EMPTY CM (7)	LOADED & EMPTY CARS INTERCH C6 *C7 (8)	SOURCE OF C9	INTERCH EQUATING FACTOR (9)	EQUATED CARS GIVEN INTERCH SW C8 *C9 (10)	DISTRIBUTION OF C10 C10/L296C10 (11)
281	A1L541C81	.2033	.00047084	B3L835C27	0	0	A1L501C7	.55	0	0
282	A1L542C81	.61792	41.85994	B3L836C27	1.69154	70.8077	A1L502C7	.55	38.94423	.02126
283	A1L543C81	.56476	368.361	B3L837C27	2.04001	751.4617	A1L503C7	.55	413.3039	.22566
284	A1L544C81	.03791	45.63563	B3L838C27	1.94261	88.65214	A1L504C7	.55	48.75868	.02662
285	A1L545C81	.22006	143.3554	B3L839C27	1.92878	276.5012	A1L505C7	.55	152.0757	.08303
286	A1L546C81	.35203	352.3854	B3L840C27	2.06368	727.2099	A1L506C7	.55	399.9655	.21838
287	A1L547C81	.09528	128.3238	B3L841C27	1.99109	255.5047	A1L507C7	.55	140.5276	.07673
288	A1L548C81	.06	53.39182	B3L842C27	2.0151	107.5898	A1L508C7	.55	59.17437	.03231
289	A1L549C81	1.02179	8.37117	B3L843C27	1.95795	16.39036	A1L509C7	.55	9.0147	.00492199
290	A1L550C81	.82196	19.70221	B3L844C27	1.88969	37.23101	A1L510C7	.55	20.47706	.01118
291	A1L551C81	.15029	414.6856	B3L845C27	1.10679	458.9696	A1L511C7	.55	252.4333	.13783
292	A1L552C81	.06461	52.50756	B3L846C27	1.5938	83.68629	A1L512C7	.55	46.02746	.02513
293	A1L553C81	.31979	.90888	B3L847C27	2.77194	2.51937	A1L513C7	.55	1.38565	.00075656
294	A1L554C81	.68837	95.23176	B3L848C27	2.04375	194.6301	A1L514C7	.55	107.0465	.05845
295	A1L555C81	.316	173.7503	B3L852C27	1.48993	258.8763	A1L515C7	.55	142.382	.07774
296	XX	XX	XX	XX	XX	3330	XX	XX	1831	1
297	XX	XX	XX	XX	XX	XX	XX	XX	.06972	XX
298	XX	XX	XX	XX	XX	XX	XX	XX	13660	XX

MOST CURRENT FIVE YEARS - INTRATERMINAL SWITCHING

LINE	SOURCE OF C12	RATIO INTRATERMINAL TO O&T (12)	LOADED & EMPTY CARS INTRATERM C3*C12 (13)	SOURCE OF C14	INTRATERMINAL EQUATED SW FACTOR (14)	EQUATED LOADED/ EMPTY CARS GIVEN INTRATERMINAL SW C13*C14 (15)	DISTRIBUTION OF C15 C15/L296C15 (16)
281	A1L501C11	.03266	.00013615	A1L501C8	1.5	.00020422	.00000024
282	A1L502C11	.03266	3.98235	A1L502C8	1.5	5.97352	.00699068
283	A1L503C11	.03266	42.60336	A1L503C8	1.5	63.90504	.07479
284	A1L504C11	.03266	78.61965	A1L504C8	1.5	117.9295	.13801
285	A1L505C11	.03266	42.55027	A1L505C8	1.5	63.8254	.07469
286	A1L506C11	.03266	65.38442	A1L506C8	1.5	98.07663	.11478
287	A1L507C11	.03266	87.97139	A1L507C8	1.5	131.9571	.15443
288	A1L508C11	.03266	58.11957	A1L508C8	1.5	87.17936	.10202
289	A1L509C11	.03266	.53513	A1L509C8	1.5	.80269	.00093937
290	A1L510C11	.03266	1.56566	A1L510C8	1.5	2.34849	.00274839
291	A1L511C11	.03266	90.11371	A1L511C8	1.5	135.1706	.15819
292	A1L512C11	.03266	53.08216	A1L512C8	1.5	79.62323	.09318
293	A1L513C11	.03266	.18564	A1L513C8	1.5	.27846	.00032588
294	A1L514C11	.03266	9.03637	A1L514C8	1.5	13.55455	.01586
295	A1L515C11	.03266	35.9149	A1L515C8	1.5	53.87235	.06305
296	XX	XX	569.6648	XX	XX	854.4971	1
297	XX	XX	XX	XX	XX	.03253	XX
298	XX	XX	XX	XX	XX	6373	XX

WORKTABLE B6 PART 2E (CONTINUED)

MOST CURRENT FIVE YEARS - INTERTERMINAL SWITCHING

LINE	SOURCE OF C17	RATIO INTERTERMINAL TO O&T (17)	LOADED & EMPTY CARS INTERTERM C3*C17 (18)	SOURCE OF C19	INTERTERMINAL EQUATED SW FACTOR (19)	EQUATED LOADED/ EMPTY CARS GIVEN INTERTERMINAL SW C18*C19 (20)	DISTRIBUTION OF C15 C20/L296C20 (21)
281	A1L521C14	.0467	.0001947	A1L501C9	1.2	.00023364	.00000024
282	A1L522C14	.0467	5.69495	A1L502C9	1.2	6.83395	.00699068
283	A1L523C14	.0467	60.92493	A1L503C9	1.2	73.10992	.07479
284	A1L524C14	.0467	112.43	A1L504C9	1.2	134.916	.13801
285	A1L525C14	.0467	60.84901	A1L505C9	1.2	73.01881	.07469
286	A1L526C14	.0467	93.503	A1L506C9	1.2	112.2036	.11478
287	A1L527C14	.0467	125.8035	A1L507C9	1.2	150.9642	.15443
288	A1L528C14	.0467	83.11389	A1L508C9	1.2	99.73667	.10202
289	A1L529C14	.0467	.76526	A1L509C9	1.2	.91831	.00093937
290	A1L530C14	.0467	2.23897	A1L510C9	1.2	2.68677	.00274839
291	A1L531C14	.0467	128.8671	A1L511C9	1.2	154.6405	.15819
292	A1L532C14	.0467	75.91013	A1L512C9	1.2	91.09216	.09318
293	A1L533C14	.0467	.26547	A1L513C9	1.2	.31857	.00032588
294	A1L534C14	.0467	12.92246	A1L514C9	1.2	15.50695	.01586
295	A1L535C14	.0467	51.3601	A1L515C9	1.2	61.63212	.06305
296	XX	XX	814.6491	XX	XX	977.5788	1
297	XX	XX	XX	XX	XX	.03721	XX
298	XX	XX	XX	XX	XX	7291	XX

MOST CURRENT FIVE YEARS - INTERTRAIN/INTRATRAIN SWITCHING

LINE	SOURCE OF C22	LOADED & EMPTY CAR MILES (22)	SOURCE OF C23	AVERAGE LINEHAULMILES BETWEEN I&I SWITCHES (23)	NUMBER I&I SWITCHES LOADED & EMPTY C22/C23 (24)	SOURCE OF C25	I&I SW EQUATING FACTOR (25)	EQUATED CARS GIVEN I&I SWITCHING C24*C25 (26)	DISTRIBUTION OF C26 C26/L296C26 (27)	TOTAL L/E C3+C10+C15 +C20+C26 (28)
281	A1L236C27	0	A1L561C1	200	0	A1L501C10	.25	0	0	.00460666
282	A1L237C27	49986	A1L562C1	200	249.9348	A1L502C10	.25	62.4837	.0121	236.1726
283	A1L238C27	538151	A1L563C1	200	2690	A1L503C10	.25	672.6893	.13026	2527
284	A1L239C27	478065	A1L564C1	200	2390	A1L504C10	.25	597.5824	.11571	3306
285	A1L240C27	260708	A1L565C1	200	1303	A1L505C10	.25	325.8851	.0631	1917
286	A1L241C27	651854	A1L566C1	200	3259	A1L506C10	.25	814.8183	.15778	3427
287	A1L242C27	315101	A1L567C1	200	1575	A1L507C10	.25	393.8769	.07627	3510
288	A1L243C27	152645	A1L568C1	200	763.2259	A1L508C10	.25	190.8065	.03695	2216
289	A1L244C27	8955	A1L569C1	200	44.77554	A1L509C10	.25	11.19388	.00216751	38.31483
290	A1L245C27	26280	A1L570C1	200	131.4012	A1L510C10	.25	32.8503	.00636092	106.3022
291	A1L246C27	446098	A1L571C1	200	2230	A1L511C10	.25	557.6228	.10797	3859
292	A1L247C27	415550	A1L572C1	200	2077	A1L512C10	.25	519.4381	.10058	2361
293	A1L248C27	3485	A1L573C1	200	17.4263	A1L513C10	.25	4.35658	.00084358	12.02346
294	A1L249C27	144958	A1L574C1	200	724.7902	A1L514C10	.25	181.1975	.03509	593.9941
295	A1L253C27	639677	A1L575C1	200	3198	A1L515C10	.25	799.5973	.15483	2157
296	XX	XX	XX	XX	20657	XX	XX	5164	1	26270
297	XX	XX	XX	XX	XX	XX	XX	.19658	XX	XX
298	XX	XX	XX	XX	XX	XX	XX	38519	XX	XX

WORKTABLE B6 PART 2E (CONTINUED)

MOST CURRENT FIVE YEARS - DISTRIBUTION OF SWITCH ENGINE MINUTES BY CAR TYPE CALCULATION OF SEM BY CAR TYPE AND CLASS

LINE	O & T SW L298C3 *C4 (29)	INTERCHANGE SW L298C10 *C11 (30)	INTRATERMINAL SW L298C15 *C16 (31)	INTERTERMINAL SW L298C20 *C21 (32)	I & I SW L298C26 *C27 (33)	TOTAL SEM C29+C30+C31 +C32+C33 (34)	SEM PER CAR O&T C29/C3 (35)	INTER-CHANGE C30/C8 (36)	INTRA-TERMINAL C31/C13 (37)	INTER-TERMINAL C32/C18 (38)	I & I C33/C24 (39)
281	.03109	0	.00152323	.00174263	0	.03436	7.45863	0	11.18795	8.95036	0
282	909.4842	290.4707	44.55427	50.97186	466.0428	1761	7.45863	4.10225	11.18794	8.95035	1.86466
283	9729	3082	476.644	545.2998	5017	18851	7.45863	4.10225	11.18795	8.95036	1.86466
284	17955	363.673	879.5922	1006	4457	24661	7.45863	4.10225	11.18794	8.95036	1.86466
285	9717	1134	476.05	544.6203	2430	14303	7.45863	4.10225	11.18795	8.95036	1.86466
286	14932	2983	731.5172	836.885	6077	25561	7.45863	4.10225	11.18794	8.95036	1.86466
287	20090	1048	984.2191	1125	2937	26186	7.45863	4.10225	11.18795	8.95036	1.86466
288	13273	441.3598	650.2386	743.8988	1423	16531	7.45863	4.10225	11.18795	8.95036	1.86466
289	122.2115	67.2373	5.98696	6.84932	83.49104	285.7761	7.45863	4.10225	11.18795	8.95036	1.86466
290	357.5639	152.7308	17.51652	20.0396	245.0183	792.8691	7.45863	4.10225	11.18794	8.95036	1.86466
291	20580	1882	1008	1153	4159	28783	7.45863	4.10225	11.18794	8.95035	1.86466
292	12122	343.3018	593.8802	679.4226	3874	17613	7.45863	4.10225	11.18794	8.95036	1.86466
293	42.39634	10.33507	2.07693	2.37609	32.49408	89.67853	7.45863	4.10225	11.18794	8.95036	1.86466
294	2063	798.4205	101.0984	115.6606	1351	4430	7.45863	4.10225	11.18795	8.95036	1.86466
295	8202	1061	401.8139	459.6911	5963	16089	7.45863	4.10225	11.18794	8.95036	1.86466
296	130099	13660	6373	7291	38519	XX	XX	XX	XX	XX	XX
297	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
298	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX

LINE	CODE	IDENTIFICATION	SOURCE	EXPENSE (1)	SOURCE	PERCENTAGE (2)	ALLOC A RUNNING C1*C2 (3)	ALLOC B SWITCHING C1-C3 (4)
554	909137	R'WAY MACH DEPR	B2L930C2	11010	B3L209C4	.93706	10317	692.958
555	909337	R'WAY MACH LEASES	B2L840C2	14839	B3L209C4	.93706	13905	933.9512
556	909139	PUB IMPR DEPR	B2L931C2	8385	B3L208C4	.96116	8059	325.6582
557	909339	PUB IMPR LEASES	B2L841C2	11301	B3L208C4	.96116	10862	438.9102
558	9091803	POWER GROUP DEPR	B2L935C2	1093	B3L219C4	0	0	1093
559	9093803	POWER GROUP LEASES	B2L845C2	1474	B3L219C4	0	0	1474
560	809140	WORK EQ DEPR	B2L253C2	15507	B3L209C4	.93706	14531	975.9942
561	809340	WORK EQ LEASES	B2L561C2	6864	B3L209C4	.93706	6431	432.0127
562	809137	LOCO MACH DEPR	B2L209C2	737	B3L402C2	.95687	705.2168	31.78327
563	809337	LOCO MACH LEASES	B2L512C2	509	B3L402C2	.95687	487.0493	21.95075
564	809139	OE MACH WORK DEPR	B5L441C10	107.6975	B3L209C4	.93706	100.9191	6.77837
565	809339	OE MACH WORK LEASES	B5L441C11	0	B3L209C4	.93706	0	0
566	909120	B/C PORTION DEPR	B5L435C3	259.2144	B3L225C4	0	0	259.2144
567	909320	B/C PORTION LR	B5L435C4	349.332	B3L225C4	0	0	349.332
568	8091402	B/C DEPR	B2L255C2	38	B3L225C4	0	0	38
569	8093311	B/C LR	B2L565C2	0	B3L225C4	0	0	0
570	809139	OE MACH B/C/OH DEPR	B5L435C10	163.7584	B3L225C4	0	0	163.7584
571	809339	OE MACH B/C/OH LR	B5L435C11	0	B3L225C4	0	0	0

PROPERTY ACCOUNT ADJUSTMENTS
WAY AND STRUCTURES INVESTMENT

LINE	CODE	IDENTIFICATION	SOURCE	INVESTMENT BASE (1)	BASE TIMES COST OF CAPITAL C1*A4L203C2 (2)	SOURCE	FREIGHT PORTION (3)	FREIGHT EXPENSE C2*C3 (4)	PASSENGER EXPENSE C2-C4 (5)
601	909802	RUNNING PORTION - LAND	B5L501C3	63899	8498	B3L634C3	1	8498	0
602	909802	SW PORTION - LAND	B5L501C4	145291	19323	B3L634C3	1	19323	0
603	909803	RUNNING PORTION - GRADING	B5L502C3	179185	23831	B3L619C3	1	23831	0
604	909803	SW PORTION - GRADING	B5L502C4	12035	1600	B3L620C3	1	1600	0
605	909804	RUNNING PORTION - OTHER RIGHT OF WAY	B5L503C3	2571	341.9483	B3L619C3	1	341.9483	0
606	909804	SW PORTION - OTHER RIGHT OF WAY	B5L503C4	172.6873	22.96741	B3L620C3	1	22.96741	0
607	909805	RUNNING PORTION - TUNNELS	B5L504C3	18346	2440	B3L603C3	1	2440	0
608	909805	SW PORTION - TUNNELS	B5L504C4	55.08985	7.32695	B3L604C3	0	0	7.32695
609	909806	RUNNING PORTION - BRIDGES	B5L505C3	387919	51593	B3L605C3	1	51593	0
610	909806	SW PORTION - BRIDGES	B5L505C4	22496	2992	B3L606C3	1	2992	0
611	909807	RUNNING PORTION - ELEVATED STR.	B5L506C3	55.35266	7.3619	B3L605C3	1	7.3619	0
612	909807	SW PORTION - ELEVATED STR.	B5L506C4	3.21009	.42694	B3L606C3	1	.42694	0
613	909808	RUNNING PORTION - TIES	B5L507C3	824322	109634	B3L607C3	1	109634	0
614	909808	SW PORTION - TIES	B5L507C4	78241	10406	B3L608C3	1	10406	0
615	909809	RUNNING PORTION - RAILS & OTM	B5L508C3	1262924	167968	B3L609C3	1	167968	0
616	909809	SW PORTION - RAILS & OTM	B5L508C4	97593	12979	B3L610C3	1	12979	0
617	909811	RUNNING PORTION - BALLAST	B5L509C3	419466	55789	B3L611C3	1	55789	0
618	909811	SW PORTION - BALLAST	B5L509C4	36668	4876	B3L612C3	1	4876	0
619	909813	RUNNING PORTION - FENCES	B5L510C3	1618	215.3094	B3L619C3	1	215.3094	0
620	909813	SW PORTION - FENCES	B5L510C4	108.7334	14.46154	B3L620C3	1	14.46154	0
621	909816	STATIONS & OFFICES	B5L311C3	156740	20846	B3L623C3	1	20846	0
622	909817	RUNNING PORTION - ROADWAY BUILDINGS	B5L511C3	15208	2022	B3L619C3	1	2022	0
623	909817	SW PORTION - ROADWAY BUILDINGS	B5L511C4	1021	135.8592	B3L620C3	1	135.8592	0
624	9098802	WATER & FUEL ROAD PORTION	B5L512C3	7601	1011	B3L625C3	1	1011	0
625	9098802	WATER & FUEL YARD PORTION	B5L512C4	681.7364	90.67093	B3L625C3	1	90.67093	0

LINE	CODE	IDENTIFICATION	SOURCE	INVESTMENT BASE (1)	BASE TIMES COST OF CAPITAL C1*A4L203C2 (2)	SOURCE	FREIGHT PORTION (3)	FREIGHT EXPENSE C2*C3 (4)	PASSENGER EXPENSE C2-C4 (5)
626	909820	ROAD LOCO PORTION	B5L411C13	48481	6448	B3L625C3	1	6448	0
627	909820	YARD LOCO PORTION	B5L412C13	4296	571.4775	B3L625C3	1	571.4775	0
628	909820	BOX 40' PORTION	B5L413C13	0	0	1.0	1	0	0
629	909820	BOX 50' PORTION	B5L414C13	-39.59503	-5.26614	1.0	1	-5.26614	0
630	909820	BOX EQ PORTION	B5L415C13	7733	1028	1.0	1	1028	0
631	909820	GON PLAIN PORTION	B5L416C13	7351	977.6965	1.0	1	977.6965	0
632	909820	GON EQ PORTION	B5L417C13	2999	398.8782	1.0	1	398.8782	0
633	909820	HOP COV PORTION	B5L418C13	3471	461.7177	1.0	1	461.7177	0
634	909820	HOP OTG PORTION	B5L419C13	4102	545.6545	1.0	1	545.6545	0
635	909820	HOP OTS PORTION	B5L420C13	1143	152.1145	1.0	1	152.1145	0
636	909820	REFRIG MECH PORTION	B5L421C13	-5.35653	-.71242	1.0	1	-.71242	0
637	909820	REFRIG NON-MECH PORTION	B5L422C13	192.2761	25.57273	1.0	1	25.57273	0
638	909820	FLAT TOFC PORTION	B5L423C13	557.4083	74.1353	1.0	1	74.1353	0
639	909820	FLAT MULTI PORTION	B5L424C13	665.4126	88.49988	1.0	1	88.49988	0
640	909820	FLAT GEN PORTION	B5L425C13	51.3078	6.82394	1.0	1	6.82394	0
641	909820	FLAT OTHER PORTION	B5L426C13	873.7295	116.206	1.0	1	116.206	0
642	909820	ALL OTHER FC PORTION	B5L427C13	915.3683	121.744	1.0	1	121.744	0
643	909820	CABOOSE PORTION	B5L428C13	48.60806	6.46487	1.0	1	6.46487	0
644	909820	AUTO RACKS	B5L429C13	2627	349.4885	1.0	1	349.4885	0
645	909820	MISC. ACCESS	B5L430C13	455.5619	60.58973	1.0	1	60.58973	0
646	909820	REFR. TRAILERS	B5L431C13	0	0	1.0	1	0	0
647	909820	OTHER TR/CONT. PORTION	B5L432C13	3433	456.7214	1.0	1	456.7214	0
648	909820	REFER. CONTAINER PORTION	B5L433C13	0	0	1.0	1	0	0
649	909820	OTHER CONTAINER PORTION	B5L434C13	3456	459.6725	1.0	1	459.6725	0
650	909820	B/C RTCU PORTION	B5L514C3	0	0	1.0	1	0	0
651	909820	B/C TCU PORTION	B5L514C4	7694	1023	1.0	1	1023	0
652	909820	OTHER HIGHWAYS	B5L436C13	0	0	1.0	1	0	0
653	909820	MARINE LINE HAUL	B5L437C13	2.24276	.29829	1.0	1	.29829	0
654	909820	LOCAL MARINE	B5L438C13	0	0	1.0	1	0	0
655	909820	PASSENGER FREIGHT	B5L439C13	0	0	B3L631C3	0	0	0
656	909820	COMPUTER & WP EQUIPMENT	B5L440C13	11504	1530	B3L632C3	1	1530	0
657	909820	WORK EQUIP NR RUN	B5L513C3	4741	630.6356	B3L633C3	1	630.6356	0
658	909820	WORK EQUIP NR SW	B5L513C4	318.4771	42.35745	B3L633C3	1	42.35745	0
659	909820	REFER TRAILER/CONTAINER	B5L431C13 +B5L433C13	XX	XX	1.0	1	XX	XX
660	909820	OTHER TRAILER/CONTAINER	B5L432C13 +B5L434C13	XX	XX	1.0	1	XX	XX

LINE	CODE	IDENTIFICATION	SOURCE	BASE TIMES INVESTMENT BASE (1)	BASE TIMES COST OF CAPITAL C1*A4L204C2 (2)	SOURCE	FREIGHT PORTION (3)	FREIGHT EXPENSE C2*C3 (4)	PASSENGER EXPENSE C2-C4 (5)
661	909822	STORAGE WAREHOUSES	B5L317C3	1893	251.8117	1.0	1	251.8117	0
662	909823	WHARVES & DOCKS	B5L318C3	0	0	1.0	1	0	0
663	909824	COAL PORTION	B5L515C3	59062	7855	1.0	1	7855	0
664	909824	ORE PORTION	B5L515C4	-474.8008	-63.14851	1.0	1	-63.14851	0
665	909825	TOFC/COFC	B5L320C3	148355	19731	1.0	1	19731	0
666	909826	COMMUNICATIONS	B5L321C3	131329	17466	B3L621C3	1	17466	0
667	909827	RUNNING PORTION	B5L516C3	304209	40459	B3L615C3	1	40459	0
668	909829	SW PORTION	B5L516C4	12977	1725	B3L616C3	1	1725	0
669	9098803	POWER ROAD	B5L517C3	0	0	B3L622C3	1	0	0
670	9098803	POWER YARD	B5L517C4	13375	1779	B3L622C3	1	1779	0
671	909835	MISCELLANEOUS	B5L325C3	4417	587.4779	B3L626C3	1	587.4779	0
672	909837	RUNNING PORTION	B5L518C3	94584	12579	B3L627C3	1	12579	0
673	909837	SW PORTION	B5L518C4	6352	844.9386	B3L627C3	1	844.9386	0
674	909839	RUNNING PORTION	B5L519C3	161176	21436	B3L619C3	1	21436	0
675	909839	SW PORTION	B5L519C4	6512	866.1979	B3L620C3	1	866.1979	0
676		OTHER ROAD	B5L336C3	0	0	B3L629C3	1	0	0
677	909876	INTEREST	B5L337C3	0	0	B3L634C3	1	0	0
678	909890	CONSTRUCTION	B5L339C3	0	0	B3L634C3	1	0	0
679		TOTAL WAY & STRUCTURES: SUM L601-678	XX	4795075	637744	XX	XX	637737	7.32695
680		S&T WAY & STRUCTURES ROI	B1L124C1	0	0	1.0	1	0	0

ENGINE SWITCHING MINUTES
INPUT DATA BY CAR TYPES AND CLASS OF SWITCHING, AVERAGE CAR MILES BETWEEN INTERCHANGING
ONE, TWO, THREE, FOUR, AND FIVE-YEAR PERIODS

LINE	IDENTIFICATION	SOURCE OF C1	AMOUNT (1)
101	WAY SWITCHING HOURS (CURRENT YEAR)	A1L130C1	880.6971
102	WAY SWITCHING HOURS (2 YEAR)	A1L130C6	880.6971
103	WAY SWITCHING HOURS (3 YEAR)	A1L130C7	885.3944
104	WAY SWITCHING HOURS (4 YEAR)	A1L130C8	902.0213
105	WAY SWITCHING HOURS (5 YEAR)	A1L130C9	928.361
106	YARD SWITCHING HOURS (CURRENT YEAR)	A1L132C1	2162
107	YARD SWITCHING HOURS (2 YEAR)	A1L132C6	2190
108	YARD SWITCHING HOURS (3 YEAR)	A1L132C7	2224
109	YARD SWITCHING HOURS (4 YEAR)	A1L132C8	2280
110	YARD SWITCHING HOURS (5 YEAR)	A1L132C9	2337
111	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS	B1L102C1	0
112	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS (2 YR)	B1L103C1	0
113	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS (3 YR)	B1L104C1	0
114	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS (4 YR)	B1L105C1	0
115	TOTAL S&T COMPANY S.W. HOURS FOR L.H. CARRIERS (5 YR)	B1L106C1	0
116	TOTAL SWITCHING MINUTES (CURRENT YEAR)	(L101+L106+L111)*60.0	182603
117	TOTAL SWITCHING MINUTES (2 YEAR)	(L102+L107+L112)*60.0	184258
118	TOTAL SWITCHING MINUTES (3 YEAR)	(L103+L108+L113)*60.0	186565
119	TOTAL SWITCHING MINUTES (4 YEAR)	(L104+L109+L114)*60.0	190941
120	TOTAL SWITCHING MINUTES (5 YEAR)	(L105+L110+L115)*60.0	195944

ENGINE SWITCHING MINUTES

ENGINE SWITCHING MINUTES (SEM) PER CAR TYPE, CALCULATION OF AVERAGE SWITCHING SERVICE AND TOTALS

CURRENT YEAR O&T INDUSTRY SWITCHING

LINE	CAR TYPE IDENTIFICATION	SOURCE OF C1	LOADED CARS O&T (1)	SOURCE OF C2	EMPTY/LOADED SPOTTED & PULLED RATIO (2)	TOTAL LOADED & EMPTY CARS C1*C2 (3)	DISTRIBUTION OF C3 C3/L216C3 (4)
201	BOX CAR 40 FOOT	A1L341C3	0	A1L501C5	1.8	0	0
202	BOX CAR 50 FOOT	A1L344C3	61.84	A1L502C5	1.8	111.312	.00651662
203	BOX CAR EQUIPPED	A1L345C3	587.545	A1L503C5	2	1175	.06879
204	GONDOLA PLAIN	A1L348C3	1194	A1L504C5	2	2389	.13991
205	GONDOLA EQUIPPED	A1L349C3	602.349	A1L505C5	2	1204	.07053
206	COVERED Hopper	A1L352C3	1030	A1L506C5	2	2060	.12061
207	HOPPER OT	A1L353C3	1075	A1L507C5	2	2150	.12587
208	HOPPER S/S	A1L354C3	1034	A1L508C5	2	2068	.12108
209	REFR MECHANICAL	A1L356C3	7.571	A1L509C5	2	15.142	.00088647
210	REFR NON MECHANICAL	A1L355C3	23.261	A1L510C5	2	46.52201	.00272357
211	FLAT TOFC/COFC	A1L357C3	2906	A1L511C5	1	2906	.17016
212	FLAT MULTILEVEL	A1L358C3	815.736	A1L512C5	2	1631	.09551
213	FLAT GENERAL	A1L359C3	3.035	A1L513C5	2	6.07	.00035536
214	FLAT OTHER	A1L360C3	143.005	A1L514C5	2	286.01	.01674
215	ALL OTHER CAR TYPES INCLUDING TANK	A1L363C3	515.045	A1L515C5	2	1030	.06031
216	TOTAL ALL CARS: SUM L201 -215	XX	10000	XX	XX	17081	1
217	DISTRIBUTION: L216 /L216C28	XX	XX	XX	XX	.66616	XX
218	SEM DISTRIBUTION: L116C1*L217	XX	XX	XX	XX	121642	XX

WORKTABLE B6 PART 2A (CONTINUED)

CURRENT YEAR INTERCHANGE

LINE	SOURCE OF C5	RATIO CARS INTERCH TO O&T (5)	LOADED CARS GIVEN INTERCH SW C1*C5 (6)	SOURCE OF C7	RATIO LOADED/EMPTY CM (7)	LOADED & EMPTY CARS INTERCH C6 *C7 (8)	SOURCE OF C9	INTERCH EQUATING FACTOR (9)	EQUATED CARS GIVEN INTERCH SW C8 *C9 (10)	DISTRIBUTION OF C10 C10/L216C10 (11)
201	A1L541C9	.20401	0	B3L835C3	0	0	A1L501C7	.55	0	0
202	A1L542C9	.62783	38.82502	B3L836C3	1.71309	66.51078	A1L502C7	.55	36.58093	.02038
203	A1L543C9	.58809	345.5284	B3L837C3	2.02821	700.8053	A1L503C7	.55	385.4429	.21471
204	A1L544C9	.04329	51.72653	B3L838C3	1.92921	99.79126	A1L504C7	.55	54.8852	.03057
205	A1L545C9	.24195	145.7354	B3L839C3	1.87382	273.0813	A1L505C7	.55	150.1947	.08366
206	A1L546C9	.3381	348.2685	B3L840C3	2.05021	714.025	A1L506C7	.55	392.7138	.21876
207	A1L547C9	.12586	135.3008	B3L841C3	1.98874	269.0776	A1L507C7	.55	147.9927	.08244
208	A1L548C9	.05457	56.43088	B3L842C3	2.01065	113.4626	A1L508C7	.55	62.40446	.03476
209	A1L549C9	1.06306	8.04844	B3L843C3	1.89269	15.23322	A1L509C7	.55	8.37827	.00466706
210	A1L550C9	.86982	20.23281	B3L844C3	1.84894	37.40928	A1L510C7	.55	20.5751	.01146
211	A1L551C9	.14446	419.8819	B3L845C3	1.1036	463.3802	A1L511C7	.55	254.8591	.14197
212	A1L552C9	.05081	41.44879	B3L846C3	1.5867	65.76683	A1L512C7	.55	36.17175	.02015
213	A1L553C9	.19365	.58771	B3L847C3	2.95193	1.73489	A1L513C7	.55	.95419	.00053152
214	A1L554C9	.73458	105.0488	B3L848C3	2.05442	215.8142	A1L514C7	.55	118.6978	.06612
215	A1L555C9	.308	158.6323	B3L852C3	1.43663	227.8958	A1L515C7	.55	125.3427	.06982
216	XX	XX	XX	XX	XX	3263	XX	XX	1795	1
217	XX	XX	XX	XX	XX	XX	XX	XX	.07001	XX
218	XX	XX	XX	XX	XX	XX	XX	XX	12784	XX

CURRENT YEAR INTRATERMINAL SWITCHING

LINE	SOURCE OF C12	RATIO INTRATERMINAL TO O&T (12)	LOADED & EMPTY CARS INTRATERM C3*C12 (13)	SOURCE OF C14	INTRATERMINAL EQUATED SW FACTOR (14)	EQUATED LOADED/ EMPTY CARS GIVEN INTRATERMINAL SW C13*C14 (15)	DISTRIBUTION OF C15 C15/L216C15 (16)
201	A1L501C11	.03266	0	A1L501C8	1.5	0	0
202	A1L502C11	.03266	3.63534	A1L502C8	1.5	5.45301	.00651662
203	A1L503C11	.03266	38.37727	A1L503C8	1.5	57.56591	.06879
204	A1L504C11	.03266	78.05058	A1L504C8	1.5	117.0759	.13991
205	A1L505C11	.03266	39.34424	A1L505C8	1.5	59.01635	.07053
206	A1L506C11	.03266	67.28336	A1L506C8	1.5	100.925	.12061
207	A1L507C11	.03266	70.22013	A1L507C8	1.5	105.3302	.12587
208	A1L508C11	.03266	67.54274	A1L508C8	1.5	101.3141	.12108
209	A1L509C11	.03266	.49452	A1L509C8	1.5	.74178	.00088647
210	A1L510C11	.03266	1.51936	A1L510C8	1.5	2.27904	.00272357
211	A1L511C11	.03266	94.92568	A1L511C8	1.5	142.3885	.17016
212	A1L512C11	.03266	53.28225	A1L512C8	1.5	79.92337	.09551
213	A1L513C11	.03266	.19824	A1L513C8	1.5	.29736	.00035536
214	A1L514C11	.03266	9.3408	A1L514C8	1.5	14.0112	.01674
215	A1L515C11	.03266	33.64171	A1L515C8	1.5	50.46257	.06031
216	XX	XX	557.8562	XX	XX	836.7843	1
217	XX	XX	XX	XX	XX	.03263	XX
218	XX	XX	XX	XX	XX	5959	XX

WORKTABLE B6 PART 2A (CONTINUED)

CURRENT YEAR INTERTERMINAL SWITCHING

LINE	SOURCE OF C17	RATIO INTERTERMINAL TO O&T (17)	LOADED & EMPTY CARS INTERTERM C3*C17 (18)	SOURCE OF C19	INTERTERMINAL EQUATED SW FACTOR (19)	EQUATED LOADED/ EMPTY CARS GIVEN INTERTERMINAL SW C18*C19 (20)	DISTRIBUTION OF C15 C20/L216C20 (21)
201	A1L521C14	.0467	0	A1L501C9	1.2	0	0
202	A1L522C14	.0467	5.19872	A1L502C9	1.2	6.23846	.00651662
203	A1L523C14	.0467	54.88141	A1L503C9	1.2	65.8577	.06879
204	A1L524C14	.0467	111.6162	A1L504C9	1.2	133.9395	.13991
205	A1L525C14	.0467	56.26422	A1L505C9	1.2	67.51707	.07053
206	A1L526C14	.0467	96.21856	A1L506C9	1.2	115.4623	.12061
207	A1L527C14	.0467	100.4183	A1L507C9	1.2	120.502	.12587
208	A1L528C14	.0467	96.58949	A1L508C9	1.2	115.9074	.12108
209	A1L529C14	.0467	.70719	A1L509C9	1.2	.84863	.00088647
210	A1L530C14	.0467	2.17276	A1L510C9	1.2	2.60732	.00272357
211	A1L531C14	.0467	135.7485	A1L511C9	1.2	162.8982	.17016
212	A1L532C14	.0467	76.19627	A1L512C9	1.2	91.43553	.09551
213	A1L533C14	.0467	.28349	A1L513C9	1.2	.34019	.00035536
214	A1L534C14	.0467	13.35781	A1L514C9	1.2	16.02938	.01674
215	A1L535C14	.0467	48.10933	A1L515C9	1.2	57.7312	.06031
216	XX	XX	797.7623	XX	XX	957.3148	1
217	XX	XX	XX	XX	XX	.03733	XX
218	XX	XX	XX	XX	XX	6817	XX

CURRENT YEAR INTERTRAIN/INTRATRAIN SWITCHING

LINE	SOURCE OF C22	LOADED & EMPTY CAR MILES (22)	SOURCE OF C23	AVERAGE LINEHAULMILES BETWEEN I&I SWITCHES (23)	NUMBER I&I SWITCHES LOADED & EMPTY C22/C23 (24)	SOURCE OF C25	I&I SW EQUATING FACTOR (25)	EQUATED CARS GIVEN I&I SWITCHING C24*C25 (26)	DISTRIBUTION OF C26 C26/L216C26 (27)	TOTAL L/E C3+C10+C15 +C20+C26 (28)
201	A1L236C3	0	A1L561C1	200	0	A1L501C10	.25	0	0	0
202	A1L237C3	46483	A1L562C1	200	232.415	A1L502C10	.25	58.10375	.01169	217.6882
203	A1L238C3	488268	A1L563C1	200	2441	A1L503C10	.25	610.335	.12278	2294
204	A1L239C3	438322	A1L564C1	200	2191	A1L504C10	.25	547.9026	.11022	3243
205	A1L240C3	248423	A1L565C1	200	1242	A1L505C10	.25	310.5288	.06247	1791
206	A1L241C3	655517	A1L566C1	200	3277	A1L506C10	.25	819.3963	.16484	3488
207	A1L242C3	261127	A1L567C1	200	1305	A1L507C10	.25	326.4088	.06566	2850
208	A1L243C3	162577	A1L568C1	200	812.885	A1L508C10	.25	203.2213	.04088	2550
209	A1L244C3	9013	A1L569C1	200	45.065	A1L509C10	.25	11.26625	.0022664	36.37694
210	A1L245C3	27858	A1L570C1	200	139.29	A1L510C10	.25	34.8225	.00700513	106.806
211	A1L246C3	416888	A1L571C1	200	2084	A1L511C10	.25	521.11	.10483	3987
212	A1L247C3	402181	A1L572C1	200	2010	A1L512C10	.25	502.7263	.10113	2341
213	A1L248C3	2825	A1L573C1	200	14.125	A1L513C10	.25	3.53125	.00071037	11.19299
214	A1L249C3	147230	A1L574C1	200	736.15	A1L514C10	.25	184.0375	.03702	618.7859
215	A1L253C3	670087	A1L575C1	200	3350	A1L515C10	.25	837.6088	.1685	2101
216	XX	XX	XX	XX	19883	XX	XX	4970	1	25641
217	XX	XX	XX	XX	XX	XX	XX	.19387	XX	XX
218	XX	XX	XX	XX	XX	XX	XX	35400	XX	XX

WORKTABLE B6 PART 2A (CONTINUED)

CURRENT YEAR DISTRIBUTION OF SWITCH ENGINE MINUTES BY CAR TYPE

CALCULATION OF SEM BY CAR TYPE AND CLASS

LINE	O & T SW L218C3 *C4 (29)	INTERCHANGE SW L218C10 *C11 (30)	INTRATERMINAL SW L218C15 *C16 (31)	INTERTERMINAL SW L218C20 *C21 (32)	I & I SW L218C26 *C27 (33)	TOTAL SEM C29+C30+C31 +C32+C33 (34)	SEM PER CAR O&T C29/C3 (35)	INTER-CHANGE C30/C8 (36)	INTRA-TERMINAL C31/C13 (37)	INTER-TERMINAL C32/C18 (38)	I & I C33/C24 (39)
201	0	0	0	0	0	0	0	0	0	0	0
202	792.6965	260.5072	38.83301	44.42652	413.7796	1550	7.12139	3.91677	10.68209	8.54567	1.78035
203	8368	2744	409.9494	468.9985	4346	16338	7.12139	3.91677	10.68209	8.54567	1.78035
204	17019	390.859	833.7433	953.8355	3901	23099	7.12139	3.91677	10.68209	8.54567	1.78035
205	8579	1069	420.2787	480.8156	2211	12761	7.12139	3.91677	10.68209	8.54567	1.78035
206	14671	2796	718.7268	822.2522	5835	24844	7.12139	3.91677	10.68209	8.54567	1.78035
207	15311	1053	750.0977	858.1418	2324	20298	7.12139	3.91677	10.68209	8.54567	1.78035
208	14727	444.4067	721.4976	825.4221	1447	18166	7.12139	3.91677	10.68209	8.54567	1.78035
209	107.8321	59.66497	5.28253	6.04343	80.23139	259.0545	7.12139	3.91677	10.68209	8.54567	1.78035
210	331.3015	146.5234	16.22996	18.56773	247.9847	760.6073	7.12139	3.91677	10.68209	8.54567	1.78035
211	20698	1814	1014	1160	3711	28398	7.12139	3.91677	10.68209	8.54567	1.78035
212	11618	257.5933	569.1657	651.1483	3580	16676	7.12139	3.91677	10.68209	8.54567	1.78035
213	43.22685	6.79515	2.11762	2.42264	25.14742	79.70969	7.12139	3.91677	10.68209	8.54567	1.78035
214	2036	845.2939	99.77928	114.1515	1310	4406	7.12139	3.91677	10.68209	8.54567	1.78035
215	7335	892.6146	359.3638	411.1265	5964	14963	7.12139	3.91677	10.68209	8.54567	1.78035
216	121642	12784	5959	6817	35400	XX	XX	XX	XX	XX	XX
217	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
218	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX

MOST CURRENT TWO YEARS - O & T INDUSTRY SWITCHING

LINE	CAR TYPE IDENTIFICATION	SOURCE OF C1	LOADED CARS O&T (1)	SOURCE OF C2	EMPTY/LOADED SPOTTED & PULLED RATIO (2)	TOTAL LOADED & EMPTY CARS C1*C2 (3)	DISTRIBUTION OF C3 C3/L236C3 (4)
221	BOX CAR 40 FOOT	A1L341C16	0	A1L501C5	1.8	0	0
222	BOX CAR 50 FOOT	A1L344C16	56.459	A1L502C5	1.8	101.6262	.00596351
223	BOX CAR EQUIPPED	A1L345C16	600.319	A1L503C5	2	1200	.07045
224	GONDOLA PLAIN	A1L348C16	1210	A1L504C5	2	2421	.14207
225	GONDOLA EQUIPPED	A1L349C16	623.613	A1L505C5	2	1247	.07319
226	COVERED HOPPER	A1L352C16	998.16	A1L506C5	2	1996	.11715
227	HOPPER OT	A1L353C16	1101	A1L507C5	2	2203	.12931
228	HOPPER S/S	A1L354C16	996.049	A1L508C5	2	1992	.1169
229	REFR MECHANICAL	A1L356C16	7.5085	A1L509C5	2	15.017	.00088121
230	REFR NON MECHANICAL	A1L355C16	22.225	A1L510C5	2	44.45001	.00260836
231	FLAT TOFC/COFC	A1L357C16	2851	A1L511C5	1	2851	.1673
232	FLAT MULTILEVEL	A1L358C16	827.27	A1L512C5	2	1654	.09709
233	FLAT GENERAL	A1L359C16	2.597	A1L513C5	2	5.194	.00030479
234	FLAT OTHER	A1L360C16	140.483	A1L514C5	2	280.965	.01649
235	ALL OTHER CAR TYPES INCLUDING TANK	A1L363C16	513.774	A1L515C5	2	1027	.0603
236	TOTAL ALL CARS: SUM L221 -235	XX	9951	XX	XX	17041	1
237	DISTRIBUTION: L236 /L236C28	XX	XX	XX	XX	.66826	XX
238	SEM DISTRIBUTION: L117C1 *L237	XX	XX	XX	XX	123132	XX

WORKTABLE B6 PART 2B (CONTINUED)

MOST CURRENT TWO YEARS - INTERCHANGE

LINE	SOURCE OF C5	RATIO CARS INTERCH TO O&T (5)	LOADED CARS GIVEN INTERCH SW C1*C5 (6)	SOURCE OF C7	RATIO LOADED/EMPTY CM (7)	LOADED & EMPTY CARS INTERCH C6 *C7 (8)	SOURCE OF C9	INTERCH EQUATING FACTOR (9)	EQUATED CARS GIVEN INTERCH SW C8 *C9 (10)	DISTRIBUTION OF C10 C10/L236C10 (11)
221	A1L541C54	.20013	0	B3L835C9	0	0	A1L501C7	.55	0	0
222	A1L542C54	.62139	35.08278	B3L836C9	1.73511	60.87235	A1L502C7	.55	33.47979	.01918
223	A1L543C54	.58579	351.663	B3L837C9	2.03823	716.7706	A1L503C7	.55	394.2238	.22583
224	A1L544C54	.04193	50.76135	B3L838C9	1.93285	98.11425	A1L504C7	.55	53.96284	.03091
225	A1L545C54	.22147	138.1095	B3L839C9	1.88713	260.6306	A1L505C7	.55	143.3468	.08212
226	A1L546C54	.34258	341.9469	B3L840C9	2.05638	703.174	A1L506C7	.55	386.7457	.22155
227	A1L547C54	.11391	125.5047	B3L841C9	1.98983	249.733	A1L507C7	.55	137.3532	.07868
228	A1L548C54	.04733	47.14203	B3L842C9	2.02577	95.49907	A1L508C7	.55	52.52449	.03009
229	A1L549C54	1.05848	7.94762	B3L843C9	1.93033	15.34152	A1L509C7	.55	8.43784	.00483357
230	A1L550C54	.84764	18.83872	B3L844C9	1.84832	34.82005	A1L510C7	.55	19.15103	.01097
231	A1L551C54	.1422	405.4027	B3L845C9	1.10495	447.9516	A1L511C7	.55	246.3734	.14113
232	A1L552C54	.04431	36.6594	B3L846C9	1.56445	57.35178	A1L512C7	.55	31.54348	.01807
233	A1L553C54	.17395	.45176	B3L847C9	2.92004	1.31916	A1L513C7	.55	.72554	.00041562
234	A1L554C54	.71009	99.75455	B3L848C9	2.05056	204.5529	A1L514C7	.55	112.5041	.06445
235	A1L555C54	.30665	157.5504	B3L852C9	1.44604	227.8244	A1L515C7	.55	125.3034	.07178
236	XX	XX	XX	XX	XX	3173	XX	XX	1745	1
237	XX	XX	XX	XX	XX	XX	XX	XX	.06845	XX
238	XX	XX	XX	XX	XX	XX	XX	XX	12613	XX

MOST CURRENT TWO YEARS - INTRATERMINAL SWITCHING

LINE	SOURCE OF C12	RATIO INTRATERMINAL TO O&T (12)	LOADED & EMPTY CARS INTRATERM C3*C12 (13)	SOURCE OF C14	INTRATERMINAL EQUATED SW FACTOR (14)	EQUATED LOADED/ EMPTY CARS GIVEN INTRATERMINAL SW C13*C14 (15)	DISTRIBUTION OF C15 C15/L236C15 (16)
221	A1L501C11	.03266	0	A1L501C8	1.5	0	0
222	A1L502C11	.03266	3.31901	A1L502C8	1.5	4.97852	.00596351
223	A1L503C11	.03266	39.21164	A1L503C8	1.5	58.81746	.07045
224	A1L504C11	.03266	79.06986	A1L504C8	1.5	118.6048	.14207
225	A1L505C11	.03266	40.73316	A1L505C8	1.5	61.09974	.07319
226	A1L506C11	.03266	65.19779	A1L506C8	1.5	97.79668	.11715
227	A1L507C11	.03266	71.96804	A1L507C8	1.5	107.9521	.12931
228	A1L508C11	.03266	65.0599	A1L508C8	1.5	97.58985	.1169
229	A1L509C11	.03266	.49044	A1L509C8	1.5	.73566	.00088121
230	A1L510C11	.03266	1.45169	A1L510C8	1.5	2.17754	.00260836
231	A1L511C11	.03266	93.11147	A1L511C8	1.5	139.6672	.1673
232	A1L512C11	.03266	54.03559	A1L512C8	1.5	81.05339	.09709
233	A1L513C11	.03266	.16963	A1L513C8	1.5	.25445	.00030479
234	A1L514C11	.03266	9.17604	A1L514C8	1.5	13.76406	.01649
235	A1L515C11	.03266	33.55869	A1L515C8	1.5	50.33804	.0603
236	XX	XX	556.5529	XX	XX	834.8295	1
237	XX	XX	XX	XX	XX	.03274	XX
238	XX	XX	XX	XX	XX	6032	XX

WORKTABLE B6 PART 2B (CONTINUED)

MOST CURRENT TWO YEARS - INTERTERMINAL SWITCHING

LINE	SOURCE OF C17	RATIO INTERTERMINAL TO O&T (17)	LOADED & EMPTY CARS INTERTERM C3*C17 (18)	SOURCE OF C19	INTERTERMINAL EQUATED SW FACTOR (19)	EQUATED LOADED/ EMPTY CARS GIVEN INTERTERMINAL SW C18*C19 (20)	DISTRIBUTION OF C15 C20/L236C20 (21)
221	A1L521C14	.0467	0	A1L501C9	1.2	0	0
222	A1L522C14	.0467	4.74635	A1L502C9	1.2	5.69562	.00596351
223	A1L523C14	.0467	56.0746	A1L503C9	1.2	67.28952	.07045
224	A1L524C14	.0467	113.0739	A1L504C9	1.2	135.6886	.14207
225	A1L525C14	.0467	58.25045	A1L505C9	1.2	69.90055	.07319
226	A1L526C14	.0467	93.23609	A1L506C9	1.2	111.8833	.11715
227	A1L527C14	.0467	102.9179	A1L507C9	1.2	123.5015	.12931
228	A1L528C14	.0467	93.03891	A1L508C9	1.2	111.6467	.1169
229	A1L529C14	.0467	.70135	A1L509C9	1.2	.84162	.00088121
230	A1L530C14	.0467	2.07599	A1L510C9	1.2	2.49119	.00260836
231	A1L531C14	.0467	133.154	A1L511C9	1.2	159.7849	.1673
232	A1L532C14	.0467	77.27359	A1L512C9	1.2	92.72831	.09709
233	A1L533C14	.0467	.24258	A1L513C9	1.2	.2911	.00030479
234	A1L534C14	.0467	13.12219	A1L514C9	1.2	15.74663	.01649
235	A1L535C14	.0467	47.9906	A1L515C9	1.2	57.58872	.0603
236	XX	XX	795.8985	XX	XX	955.0782	1
237	XX	XX	XX	XX	XX	.03745	XX
238	XX	XX	XX	XX	XX	6900	XX

MOST CURRENT TWO YEARS - INTERTRAIN/INTRATRAIN SWITCHING

LINE	SOURCE OF C22	LOADED & EMPTY CAR MILES (22)	SOURCE OF C23	AVERAGE LINEHAULMILES BETWEEN I&I SWITCHES (23)	NUMBER I&I SWITCHES LOADED & EMPTY C22/C23 (24)	SOURCE OF C25	I&I SW EQUATING FACTOR (25)	EQUATED CARS GIVEN I&I SWITCHING C24*C25 (26)	DISTRIBUTION OF C26 C26/L236C26 (27)	TOTAL L/E C3+C10+C15 +C20+C26 (28)
221	A1L236C18	0	A1L561C1	200	0	A1L501C10	.25	0	0	0
222	A1L237C18	42740	A1L562C1	200	213.7	A1L502C10	.25	53.425	.01085	199.2051
223	A1L238C18	497945	A1L563C1	200	2489	A1L503C10	.25	622.4313	.1264	2343
224	A1L239C18	439425	A1L564C1	200	2197	A1L504C10	.25	549.2819	.11155	3278
225	A1L240C18	256352	A1L565C1	200	1281	A1L505C10	.25	320.4406	.06507	1842
226	A1L241C18	631280	A1L566C1	200	3156	A1L506C10	.25	789.1	.16025	3381
227	A1L242C18	264646	A1L567C1	200	1323	A1L507C10	.25	330.8081	.06718	2903
228	A1L243C18	151697	A1L568C1	200	758.485	A1L508C10	.25	189.6213	.03851	2443
229	A1L244C18	8907	A1L569C1	200	44.5375	A1L509C10	.25	11.13438	.00226113	36.1665
230	A1L245C18	26047	A1L570C1	200	130.2375	A1L510C10	.25	32.55938	.00661203	100.8291
231	A1L246C18	415995	A1L571C1	200	2079	A1L511C10	.25	519.9938	.1056	3916
232	A1L247C18	400988	A1L572C1	200	2004	A1L512C10	.25	501.235	.10179	2361
233	A1L248C18	3067	A1L573C1	200	15.3375	A1L513C10	.25	3.83438	.00077867	10.29945
234	A1L249C18	142512	A1L574C1	200	712.56	A1L514C10	.25	178.14	.03618	601.1198
235	A1L253C18	657806	A1L575C1	200	3289	A1L515C10	.25	822.2581	.16698	2083
236	XX	XX	XX	XX	19697	XX	XX	4924	1	25501
237	XX	XX	XX	XX	XX	XX	XX	.1931	XX	XX
238	XX	XX	XX	XX	XX	XX	XX	35580	XX	XX

WORKTABLE B6 PART 2B (CONTINUED)

MOST CURRENT TWO YEARS - DISTRIBUTION OF SWITCH ENGINE MINUTES BY CAR TYPE CALCULATION OF SEM BY CAR TYPE AND CLASS

LINE	O & T SW L238C3 *C4 (29)	INTERCHANGE SW L238C10 *C11 (30)	INTRATERMINAL SW L238C15 *C16 (31)	INTERTERMINAL SW L238C20 *C21 (32)	I & I SW L238C26 *C27 (33)	TOTAL SEM C29+C30+C31 +C32+C33 (34)	SEM PER CAR O&T C29/C3 (35)	INTER-CHANGE C30/C8 (36)	INTRA-TERMINAL C31/C13 (37)	INTER-TERMINAL C32/C18 (38)	I & I C33/C24 (39)
221	0	0	0	0	0	0	0	0	0	0	0
222	734.2998	241.9081	35.97225	41.15369	386.0222	1439	7.2255	3.97402	10.83825	8.6706	1.80637
223	8675	2848	424.9854	486.2002	4497	16932	7.2255	3.97402	10.83825	8.6706	1.80637
224	17493	389.9082	856.9787	980.4176	3968	23689	7.2255	3.97402	10.83825	8.6706	1.80637
225	9011	1035	441.476	505.0662	2315	13309	7.2255	3.97402	10.83825	8.6706	1.80637
226	14424	2794	706.6296	808.4125	5701	24435	7.2255	3.97402	10.83825	8.6706	1.80637
227	15922	992.4448	780.0072	892.3594	2390	20977	7.2255	3.97402	10.83825	8.6706	1.80637
228	14393	379.5155	705.1352	806.7028	1370	17655	7.2255	3.97402	10.83825	8.6706	1.80637
229	108.5053	60.96757	5.31551	6.08116	80.45139	261.3209	7.2255	3.97402	10.83825	8.6706	1.80637
230	321.1734	138.3757	15.7338	18.0001	235.2577	728.5406	7.2255	3.97402	10.83825	8.6706	1.80637
231	20600	1780	1009	1154	3757	28301	7.2255	3.97402	10.83825	8.6706	1.80637
232	11954	227.9173	585.651	670.0081	3621	17060	7.2255	3.97402	10.83825	8.6706	1.80637
233	37.52923	5.24235	1.8385	2.10332	27.70526	74.41867	7.2255	3.97402	10.83825	8.6706	1.80637
234	2030	812.8978	99.45214	113.7772	1287	4343	7.2255	3.97402	10.83825	8.6706	1.80637
235	7424	905.3794	363.7173	416.1071	5941	15050	7.2255	3.97402	10.83825	8.6706	1.80637
236	123132	12613	6032	6900	35580	XX	XX	XX	XX	XX	XX
237	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
238	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX

MOST CURRENT THREE YEARS - O & T INDUSTRY SWITCHING

LINE	CAR TYPE IDENTIFICATION	SOURCE OF C1	LOADED CARS O&T (1)	SOURCE OF C2	EMPTY/LOADED SPOTTED & PULLED RATIO (2)	TOTAL LOADED & EMPTY CARS C1*C2 (3)	DISTRIBUTION OF C3 C3/L256C3 (4)
241	BOX CAR 40 FOOT	A1L341C17	0	A1L501C5	1.8	0	0
242	BOX CAR 50 FOOT	A1L344C17	56.65867	A1L502C5	1.8	101.9856	.00599709
243	BOX CAR EQUIPPED	A1L345C17	600.063	A1L503C5	2	1200	.07057
244	GONDOLA PLAIN	A1L348C17	1195	A1L504C5	2	2391	.14062
245	GONDOLA EQUIPPED	A1L349C17	620.324	A1L505C5	2	1240	.07295
246	COVERED HOPPER	A1L352C17	987.85	A1L506C5	2	1975	.11618
247	HOPPER OT	A1L353C17	1179	A1L507C5	2	2359	.13873
248	HOPPER S/S	A1L354C17	987.859	A1L508C5	2	1975	.11618
249	REFR MECHANICAL	A1L356C17	7.24767	A1L509C5	2	14.49533	.00085237
250	REFR NON MECHANICAL	A1L355C17	21.665	A1L510C5	2	43.33	.00254795
251	FLAT TOFC/COFC	A1L357C17	2779	A1L511C5	1	2779	.16343
252	FLAT MULTILEVEL	A1L358C17	809.24	A1L512C5	2	1618	.09517
253	FLAT GENERAL	A1L359C17	2.474	A1L513C5	2	4.948	.00029096
254	FLAT OTHER	A1L360C17	136.362	A1L514C5	2	272.724	.01604
255	ALL OTHER CAR TYPES	A1L363C17	513.968	A1L515C5	2	1027	.06045
256	TOTAL ALL CARS: SUM L241 -255	XX	9898	XX	XX	17005	1
257	DISTRIBUTION: L256 /L256C28	XX	XX	XX	XX	.66739	XX
258	SEM DISTRIBUTION: L118C1*L257	XX	XX	XX	XX	124512	XX

WORKTABLE B6 PART 2C (CONTINUED)

MOST CURRENT THREE YEARS - INTERCHANGE

LINE	SOURCE OF C5	RATIO CARS INTERCH TO O&T (5)	LOADED CARS GIVEN INTERCH SW C1*C5 (6)	SOURCE OF C7	RATIO LOADED/EMPTY CM (7)	LOADED & EMPTY CARS INTERCH C6 *C7 (8)	SOURCE OF C9	INTERCH EQUATING FACTOR (9)	EQUATED CARS GIVEN INTERCH SW C8 *C9 (10)	DISTRIBUTION OF C10 C10/L256C10 (11)
241	A1L541C63	.19967	0	B3L835C15	0	0	A1L501C7	.55	0	0
242	A1L542C63	.6199	35.12278	B3L836C15	1.73957	61.09838	A1L502C7	.55	33.60411	.01936
243	A1L543C63	.58125	348.784	B3L837C15	2.04971	714.9066	A1L503C7	.55	393.1987	.22652
244	A1L544C63	.0413	49.37833	B3L838C15	1.94276	95.9301	A1L504C7	.55	52.76155	.0304
245	A1L545C63	.21613	134.0702	B3L839C15	1.90669	255.6299	A1L505C7	.55	140.5965	.081
246	A1L546C63	.34749	343.2689	B3L840C15	2.06805	709.899	A1L506C7	.55	390.4444	.22493
247	A1L547C63	.10265	121.0853	B3L841C15	1.99796	241.9236	A1L507C7	.55	133.058	.07665
248	A1L548C63	.04342	42.89514	B3L842C15	2.02644	86.9246	A1L508C7	.55	47.80853	.02754
249	A1L549C63	1.03647	7.51202	B3L843C15	1.94691	14.62519	A1L509C7	.55	8.04386	.00463393
250	A1L550C63	.85392	18.50026	B3L844C15	1.85394	34.29841	A1L510C7	.55	18.86412	.01087
251	A1L551C63	.14366	399.2547	B3L845C15	1.1089	442.7338	A1L511C7	.55	243.5036	.14028
252	A1L552C63	.05216	42.20726	B3L846C15	1.58183	66.76456	A1L512C7	.55	36.72051	.02115
253	A1L553C63	.22325	.55233	B3L847C15	2.87092	1.5857	A1L513C7	.55	.87214	.00050242
254	A1L554C63	.7099	96.80372	B3L848C15	2.0483	198.2828	A1L514C7	.55	109.0556	.06283
255	A1L555C63	.30968	159.1632	B3L852C15	1.45452	231.5062	A1L515C7	.55	127.3284	.07335
256	XX	XX	XX	XX	XX	3156	XX	XX	1735	1
257	XX	XX	XX	XX	XX	XX	XX	XX	.06812	XX
258	XX	XX	XX	XX	XX	XX	XX	XX	12709	XX

MOST CURRENT THREE YEARS - INTRATERMINAL SWITCHING

LINE	SOURCE OF C12	RATIO INTRATERMINAL TO O&T (12)	LOADED & EMPTY CARS INTRATERM C3*C12 (13)	SOURCE OF C14	INTRATERMINAL EQUATED SW FACTOR (14)	EQUATED LOADED/ EMPTY CARS GIVEN INTRATERMINAL SW C13*C14 (15)	DISTRIBUTION OF C15 C15/L256C15 (16)
241	A1L501C11	.03266	0	A1L501C8	1.5	0	0
242	A1L502C11	.03266	3.33075	A1L502C8	1.5	4.99612	.00599709
243	A1L503C11	.03266	39.1949	A1L503C8	1.5	58.79235	.07057
244	A1L504C11	.03266	78.10102	A1L504C8	1.5	117.1515	.14062
245	A1L505C11	.03266	40.51835	A1L505C8	1.5	60.77753	.07295
246	A1L506C11	.03266	64.52442	A1L506C8	1.5	96.78663	.11618
247	A1L507C11	.03266	77.04764	A1L507C8	1.5	115.5715	.13873
248	A1L508C11	.03266	64.525	A1L508C8	1.5	96.78751	.11618
249	A1L509C11	.03266	.4734	A1L509C8	1.5	.7101	.00085237
250	A1L510C11	.03266	1.41511	A1L510C8	1.5	2.12267	.00254795
251	A1L511C11	.03266	90.76539	A1L511C8	1.5	136.1481	.16343
252	A1L512C11	.03266	52.85792	A1L512C8	1.5	79.28688	.09517
253	A1L513C11	.03266	.1616	A1L513C8	1.5	.2424	.00029096
254	A1L514C11	.03266	8.90689	A1L514C8	1.5	13.36034	.01604
255	A1L515C11	.03266	33.57134	A1L515C8	1.5	50.35702	.06045
256	XX	XX	555.3938	XX	XX	833.0906	1
257	XX	XX	XX	XX	XX	.03269	XX
258	XX	XX	XX	XX	XX	6099	XX

WORKTABLE B6 PART 2C (CONTINUED)

MOST CURRENT THREE YEARS - INTERTERMINAL SWITCHING

LINE	SOURCE OF C17	RATIO INTERTERMINAL TO O&T (17)	LOADED & EMPTY CARS INTERTERM C3*C17 (18)	SOURCE OF C19	INTERTERMINAL EQUATED SW FACTOR (19)	EQUATED LOADED/ EMPTY CARS GIVEN INTERTERMINAL SW C18*C19 (20)	DISTRIBUTION OF C15 C20/L256C20 (21)
241	A1L521C14	.0467	0	A1L501C9	1.2	0	0
242	A1L522C14	.0467	4.76314	A1L502C9	1.2	5.71576	.00599709
243	A1L523C14	.0467	56.05066	A1L503C9	1.2	67.26079	.07057
244	A1L524C14	.0467	111.6884	A1L504C9	1.2	134.026	.14062
245	A1L525C14	.0467	57.94326	A1L505C9	1.2	69.53192	.07295
246	A1L526C14	.0467	92.27313	A1L506C9	1.2	110.7278	.11618
247	A1L527C14	.0467	110.182	A1L507C9	1.2	132.2184	.13873
248	A1L528C14	.0467	92.27397	A1L508C9	1.2	110.7288	.11618
249	A1L529C14	.0467	.67699	A1L509C9	1.2	.81239	.00085237
250	A1L530C14	.0467	2.02368	A1L510C9	1.2	2.42842	.00254795
251	A1L531C14	.0467	129.799	A1L511C9	1.2	155.7588	.16343
252	A1L532C14	.0467	75.58946	A1L512C9	1.2	90.70736	.09517
253	A1L533C14	.0467	.23109	A1L513C9	1.2	.27731	.00029096
254	A1L534C14	.0467	12.7373	A1L514C9	1.2	15.28476	.01604
255	A1L535C14	.0467	48.0087	A1L515C9	1.2	57.61044	.06045
256	XX	XX	794.2407	XX	XX	953.0889	1
257	XX	XX	XX	XX	XX	.0374	XX
258	XX	XX	XX	XX	XX	6978	XX

MOST CURRENT THREE YEARS - INTERTRAIN/INTRATRAIN SWITCHING

LINE	SOURCE OF C22	LOADED & EMPTY CAR MILES (22)	SOURCE OF C23	AVERAGE LINEHAULMILES BETWEEN I&I SWITCHES (23)	NUMBER I&I SWITCHES LOADED & EMPTY C22/C23 (24)	SOURCE OF C25	I&I SW EQUATING FACTOR (25)	EQUATED CARS GIVEN I&I SWITCHING C24*C25 (26)	DISTRIBUTION OF C26 C26/L256C26 (27)	TOTAL L/E C3+C10+C15 +C20+C26 (28)
241	A1L236C21	0	A1L561C1	200	0	A1L501C10	.25	0	0	0
242	A1L237C21	43345	A1L562C1	200	216.7267	A1L502C10	.25	54.18167	.01094	200.4833
243	A1L238C21	505090	A1L563C1	200	2525	A1L503C10	.25	631.3634	.12747	2350
244	A1L239C21	446895	A1L564C1	200	2234	A1L504C10	.25	558.6188	.11278	3253
245	A1L240C21	256827	A1L565C1	200	1284	A1L505C10	.25	321.0346	.06481	1832
246	A1L241C21	629053	A1L566C1	200	3145	A1L506C10	.25	786.3167	.15875	3359
247	A1L242C21	283305	A1L567C1	200	1416	A1L507C10	.25	354.1317	.0715	3094
248	A1L243C21	153851	A1L568C1	200	769.255	A1L508C10	.25	192.3138	.03883	2423
249	A1L244C21	8360	A1L569C1	200	41.80333	A1L509C10	.25	10.45083	.00210994	34.51252
250	A1L245C21	25268	A1L570C1	200	126.34	A1L510C10	.25	31.585	.00637677	98.33022
251	A1L246C21	414873	A1L571C1	200	2074	A1L511C10	.25	518.5917	.1047	3833
252	A1L247C21	400895	A1L572C1	200	2004	A1L512C10	.25	501.1188	.10117	2326
253	A1L248C21	3225	A1L573C1	200	16.125	A1L513C10	.25	4.03125	.00081388	10.37109
254	A1L249C21	141295	A1L574C1	200	706.4783	A1L514C10	.25	176.6196	.03566	587.0442
255	A1L253C21	650221	A1L575C1	200	3251	A1L515C10	.25	812.7771	.16409	2076
256	XX	XX	XX	XX	19812	XX	XX	4953	1	25481
257	XX	XX	XX	XX	XX	XX	XX	.19439	XX	XX
258	XX	XX	XX	XX	XX	XX	XX	36265	XX	XX

WORKTABLE B6 PART 2C (CONTINUED)

MOST CURRENT THREE YEARS-DISTRIBUTION OF SWITCH ENGINE MINUTES BY CAR TYPES CALCULATION OF SEM BY CAR TYPE AND CLASS

LINE	O & T SW L258C3 *C4 (29)	INTERCHANGE SW L258C10 *C11 (30)	INTRATERMINAL SW L258C15 *C16 (31)	INTERTERMINAL SW L258C20 *C21 (32)	I & I SW L258C26 *C27 (33)	TOTAL SEM C29+C30+C31 +C32+C33 (34)	SEM PER CAR O&T C29/C3 (35)	INTER-CHANGE C30/C8 (36)	INTRA-TERMINAL C31/C13 (37)	INTER-TERMINAL C32/C18 (38)	I & I C33/C24 (39)
241	0	0	0	0	0	0	0	0	0	0	0
242	746.7127	246.0408	36.58034	41.84937	396.7045	1467	7.32175	4.02696	10.98262	8.7861	1.83044
243	8787	2878	430.4627	492.4665	4622	17211	7.32175	4.02696	10.98262	8.7861	1.83044
244	17509	386.3067	857.754	981.3047	4090	23824	7.32175	4.02696	10.98262	8.7861	1.83044
245	9083	1029	444.9977	509.0951	2350	13417	7.32175	4.02696	10.98262	8.7861	1.83044
246	14465	2858	708.6472	810.7206	5757	24600	7.32175	4.02696	10.98262	8.7861	1.83044
247	17273	974.2169	846.185	968.0694	2592	22654	7.32175	4.02696	10.98262	8.7861	1.83044
248	14465	350.0419	708.6536	810.728	1408	17743	7.32175	4.02696	10.98262	8.7861	1.83044
249	106.1312	58.89509	5.19921	5.9481	76.51835	252.6919	7.32175	4.02696	10.98262	8.7861	1.83044
250	317.2513	138.1183	15.54167	17.78029	231.2574	719.9489	7.32175	4.02696	10.98262	8.7861	1.83044
251	20348	1782	996.8418	1140	3796	28065	7.32175	4.02696	10.98262	8.7861	1.83044
252	11850	268.8583	580.5185	664.1363	3669	17032	7.32175	4.02696	10.98262	8.7861	1.83044
253	36.22801	6.38556	1.77476	2.03039	29.51579	75.9345	7.32175	4.02696	10.98262	8.7861	1.83044
254	1996	798.4771	97.82103	111.9112	1293	4298	7.32175	4.02696	10.98262	8.7861	1.83044
255	7526	932.2663	368.7013	421.809	5950	15200	7.32175	4.02696	10.98262	8.7861	1.83044
256	124512	12709	6099	6978	36265	XX	XX	XX	XX	XX	XX
257	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
258	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX

MOST CURRENT FOUR YEAR O & T INDUSTRY SWITCHING

LINE	CAR TYPE IDENTIFICATION	SOURCE OF C1	LOADED CARS O&T (1)	SOURCE OF C2	EMPTY/LOADED SPOTTED & PULLED RATIO (2)	TOTAL LOADED & EMPTY CARS C1*C2 (3)	DISTRIBUTION OF C3 C3/L276C3 (4)
261	BOX CAR 40 FOOT	A1L341C18	.0025	A1L501C5	1.8	.0045	.00000026
262	BOX CAR 50 FOOT	A1L344C18	59.97525	A1L502C5	1.8	107.9555	.0063277
263	BOX CAR EQUIPPED	A1L345C18	614.01	A1L503C5	2	1228	.07198
264	GONDOLA PLAIN	A1L348C18	1182	A1L504C5	2	2365	.13865
265	GONDOLA EQUIPPED	A1L349C18	631.488	A1L505C5	2	1262	.07403
266	COVERED HOPPER	A1L352C18	982.979	A1L506C5	2	1965	.11523
267	HOPPER OT	A1L353C18	1264	A1L507C5	2	2528	.14822
268	HOPPER S/S	A1L354C18	937.581	A1L508C5	2	1875	.10991
269	REFR MECHANICAL	A1L356C18	7.07425	A1L509C5	2	14.1485	.0008293
270	REFR NON MECHANICAL	A1L355C18	21.3005	A1L510C5	2	42.601	.00249701
271	FLAT TOFC/COFC	A1L357C18	2741	A1L511C5	1	2741	.16066
272	FLAT MULTILEVEL	A1L358C18	806.048	A1L512C5	2	1612	.09449
273	FLAT GENERAL	A1L359C18	2.54025	A1L513C5	2	5.0805	.00029779
274	FLAT OTHER	A1L360C18	136.504	A1L514C5	2	273.0085	.016
275	ALL OTHER CAR TYPES INCLUDING TANK	A1L363C18	519.266	A1L515C5	2	1038	.06087
276	TOTAL ALL CARS: SUM L261 -275	XX	9906	XX	XX	17060	1
277	DISTRIBUTION: L276 /L276C28	XX	XX	XX	XX	.66398	XX
278	SEM DISTRIBUTION: L119C1 *L277	XX	XX	XX	XX	126781	XX

WORKTABLE B6 PART 2D (CONTINUED)

MOST CURRENT FOUR YEARS - INTERCHANGE

LINE	SOURCE OF C5	RATIO CARS INTERCH TO O&T (5)	LOADED CARS GIVEN INTERCH SW C1*C5 (6)	SOURCE OF C7	RATIO LOADED/EMPTY CM (7)	LOADED & EMPTY CARS INTERCH C6 *C7 (8)	SOURCE OF C9	INTERCH EQUATING FACTOR (9)	EQUATED CARS GIVEN INTERCH SW C8 *C9 (10)	DISTRIBUTION OF C10 C10/L276C10 (11)
261	A1L541C72	.20017	.00050043	B3L835C21	0	0	A1L501C7	.55	0	0
262	A1L542C72	.61116	36.65428	B3L836C21	1.72687	63.29706	A1L502C7	.55	34.81338	.01997
263	A1L543C72	.56435	346.5184	B3L837C21	2.04984	710.307	A1L503C7	.55	390.6689	.22414
264	A1L544C72	.03847	45.49964	B3L838C21	1.94154	88.33954	A1L504C7	.55	48.58675	.02788
265	A1L545C72	.21386	135.0512	B3L839C21	1.9165	258.8253	A1L505C7	.55	142.3539	.08167
266	A1L546C72	.35222	346.2229	B3L840C21	2.07104	717.0402	A1L506C7	.55	394.3721	.22627
267	A1L547C72	.09467	119.7037	B3L841C21	1.9971	239.0607	A1L507C7	.55	131.4834	.07544
268	A1L548C72	.04581	42.95382	B3L842C21	2.02479	86.97247	A1L508C7	.55	47.83486	.02744
269	A1L549C72	1.02673	7.26333	B3L843C21	1.94944	14.15942	A1L509C7	.55	7.78768	.00446808
270	A1L550C72	.83902	17.87153	B3L844C21	1.87042	33.42717	A1L510C7	.55	18.38495	.01055
271	A1L551C72	.14663	401.9272	B3L845C21	1.1076	445.1758	A1L511C7	.55	244.8467	.14048
272	A1L552C72	.05931	47.80521	B3L846C21	1.5932	76.16342	A1L512C7	.55	41.88988	.02403
273	A1L553C72	.26364	.66971	B3L847C21	2.84817	1.90745	A1L513C7	.55	1.0491	.0006019
274	A1L554C72	.69059	94.26807	B3L848C21	2.05336	193.566	A1L514C7	.55	106.4613	.06108
275	A1L555C72	.31471	163.4199	B3L852C21	1.47337	240.7783	A1L515C7	.55	132.428	.07598
276	XX	XX	XX	XX	XX	3169	XX	XX	1742	1
277	XX	XX	XX	XX	XX	XX	XX	XX	.06783	XX
278	XX	XX	XX	XX	XX	XX	XX	XX	12952	XX

MOST CURRENT FOUR YEARS - INTRATERMINAL SWITCHING

LINE	SOURCE OF C12	RATIO INTRATERMINAL TO O&T (12)	LOADED & EMPTY CARS INTRATERM C3*C12 (13)	SOURCE OF C14	INTRATERMINAL EQUATED SW FACTOR (14)	EQUATED LOADED/ EMPTY CARS GIVEN INTRATERMINAL SW C13*C14 (15)	DISTRIBUTION OF C15 C15/L276C15 (16)
261	A1L501C11	.03266	.00014697	A1L501C8	1.5	.00022045	.00000026
262	A1L502C11	.03266	3.52572	A1L502C8	1.5	5.28858	.0063277
263	A1L503C11	.03266	40.10592	A1L503C8	1.5	60.15888	.07198
264	A1L504C11	.03266	77.2527	A1L504C8	1.5	115.8791	.13865
265	A1L505C11	.03266	41.24756	A1L505C8	1.5	61.87133	.07403
266	A1L506C11	.03266	64.20623	A1L506C8	1.5	96.30934	.11523
267	A1L507C11	.03266	82.58644	A1L507C8	1.5	123.8797	.14822
268	A1L508C11	.03266	61.2409	A1L508C8	1.5	91.86136	.10991
269	A1L509C11	.03266	.46208	A1L509C8	1.5	.69311	.0008293
270	A1L510C11	.03266	1.39131	A1L510C8	1.5	2.08696	.00249701
271	A1L511C11	.03266	89.51993	A1L511C8	1.5	134.2799	.16066
272	A1L512C11	.03266	52.64945	A1L512C8	1.5	78.97417	.09449
273	A1L513C11	.03266	.16592	A1L513C8	1.5	.24889	.00029779
274	A1L514C11	.03266	8.91619	A1L514C8	1.5	13.37428	.016
275	A1L515C11	.03266	33.91744	A1L515C8	1.5	50.87615	.06087
276	XX	XX	557.1879	XX	XX	835.7819	1
277	XX	XX	XX	XX	XX	.03253	XX
278	XX	XX	XX	XX	XX	6210	XX

WORKTABLE B6 PART 2D (CONTINUED)

MOST CURRENT FOUR YEARS - INTERTERMINAL SWITCHING

LINE	SOURCE OF C17	RATIO INTERTERMINAL TO O&T (17)	LOADED & EMPTY CARS INTERTERM C3*C17 (18)	SOURCE OF C19	INTERTERMINAL EQUATED SW FACTOR (19)	EQUATED LOADED/ EMPTY CARS GIVEN INTERTERMINAL SW C18*C19 (20)	DISTRIBUTION OF C15 C20/L276C20 (21)
261	A1L521C14	.0467	.00021017	A1L501C9	1.2	.0002522	.00000026
262	A1L522C14	.0467	5.04195	A1L502C9	1.2	6.05034	.0063277
263	A1L523C14	.0467	57.35348	A1L503C9	1.2	68.82418	.07198
264	A1L524C14	.0467	110.4752	A1L504C9	1.2	132.5703	.13865
265	A1L525C14	.0467	58.98606	A1L505C9	1.2	70.78328	.07403
266	A1L526C14	.0467	91.81811	A1L506C9	1.2	110.1817	.11523
267	A1L527C14	.0467	118.1027	A1L507C9	1.2	141.7233	.14822
268	A1L528C14	.0467	87.57755	A1L508C9	1.2	105.0931	.10991
269	A1L529C14	.0467	.66079	A1L509C9	1.2	.79295	.0008293
270	A1L530C14	.0467	1.98964	A1L510C9	1.2	2.38756	.00249701
271	A1L531C14	.0467	128.018	A1L511C9	1.2	153.6215	.16066
272	A1L532C14	.0467	75.29133	A1L512C9	1.2	90.3496	.09449
273	A1L533C14	.0467	.23728	A1L513C9	1.2	.28474	.00029779
274	A1L534C14	.0467	12.75059	A1L514C9	1.2	15.30071	.016
275	A1L535C14	.0467	48.50363	A1L515C9	1.2	58.20435	.06087
276	XX	XX	796.8065	XX	XX	956.1679	1
277	XX	XX	XX	XX	XX	.03721	XX
278	XX	XX	XX	XX	XX	7105	XX

MOST CURRENT FOUR YEARS - INTERTRAIN/INTRATRAIN SWITCHING

LINE	SOURCE OF C22	LOADED & EMPTY CAR MILES (22)	SOURCE OF C23	AVERAGE LINEHAULMILES BETWEEN I&I SWITCHES (23)	NUMBER I&I SWITCHES LOADED & EMPTY C22/C23 (24)	SOURCE OF C25	I&I SW EQUATING FACTOR (25)	EQUATED CARS GIVEN I&I SWITCHING C24*C25 (26)	DISTRIBUTION OF C26 C26/L277C26 (27)	TOTAL L/E C3+C10+C15 +C20+C26 (28)
261	A1L236C24	0	A1L561C1	200	0	A1L501C10	.25	0	0	.00497265
262	A1L237C24	46805	A1L562C1	200	234.025	A1L502C10	.25	58.50625	.01147	212.614
263	A1L238C24	525491	A1L563C1	200	2627	A1L503C10	.25	656.8647	.12882	2404
264	A1L239C24	467981	A1L564C1	200	2339	A1L504C10	.25	584.9763	.11472	3247
265	A1L240C24	264186	A1L565C1	200	1320	A1L505C10	.25	330.2328	.06476	1868
266	A1L241C24	645192	A1L566C1	200	3225	A1L506C10	.25	806.49	.15817	3373
267	A1L242C24	307734	A1L567C1	200	1538	A1L507C10	.25	384.6684	.07544	3310
268	A1L243C24	149325	A1L568C1	200	746.6287	A1L508C10	.25	186.6572	.03661	2306
269	A1L244C24	8366	A1L569C1	200	41.8325	A1L509C10	.25	10.45813	.00205101	33.88037
270	A1L245C24	25115	A1L570C1	200	125.575	A1L510C10	.25	31.39375	.00615683	96.85423
271	A1L246C24	429606	A1L571C1	200	2148	A1L511C10	.25	537.0075	.10532	3810
272	A1L247C24	411058	A1L572C1	200	2055	A1L512C10	.25	513.8225	.10077	2337
273	A1L248C24	3343	A1L573C1	200	16.71875	A1L513C10	.25	4.17969	.00081971	10.84291
274	A1L249C24	144505	A1L574C1	200	722.5276	A1L514C10	.25	180.6319	.03542	588.7767
275	A1L253C24	650500	A1L575C1	200	3252	A1L515C10	.25	813.1259	.15947	2093
276	XX	XX	XX	XX	20396	XX	XX	5099	1	25694
277	XX	XX	XX	XX	XX	XX	XX	.19845	XX	XX
278	XX	XX	XX	XX	XX	XX	XX	37891	XX	XX

WORKTABLE B6 PART 2D (CONTINUED)

MOST CURRENT FOUR YEARS - DISTRIBUTION OF SWITCH ENGINE MINUTES BY CAR TYPE CALCULATION OF SEM BY CAR TYPE AND CLASS

LINE	O & T SW L278C3 *C4 (29)	INTERCHANGE SW L278C10 *C11 (30)	INTRATERMINAL SW L278C15 *C16 (31)	INTERTERMINAL SW L278C20 *C21 (32)	I & I SW L278C26 *C27 (33)	TOTAL SEM C29+C30+C31 +C32+C33 (34)	SEM PER CAR O&T C29/C3 (35)	INTER-CHANGE C30/C8 (36)	INTRA-TERMINAL C31/C13 (37)	INTER-TERMINAL C32/C18 (38)	I & I C33/C24 (39)
261	.03344	0	.00163818	.00187415	0	.03695	7.43115	0	11.14673	8.91738	0
262	802.2334	258.7036	39.30022	44.96102	434.7689	1579	7.43115	4.08713	11.14673	8.91738	1.85779
263	9125	2903	447.0499	511.443	4881	17868	7.43115	4.08713	11.14673	8.91738	1.85779
264	17577	361.0556	861.115	985.15	4347	24132	7.43115	4.08713	11.14673	8.91739	1.85779
265	9385	1057	459.7754	526.0014	2454	13883	7.43115	4.08713	11.14673	8.91739	1.85779
266	14609	2930	715.6894	818.7773	5993	25067	7.43115	4.08713	11.14673	8.91738	1.85779
267	18791	977.0731	920.5688	1053	2858	24600	7.43115	4.08713	11.14673	8.91738	1.85779
268	13934	355.4682	682.6358	780.9626	1387	17140	7.43115	4.08713	11.14673	8.91738	1.85779
269	105.1397	57.87144	5.15064	5.89253	77.71593	251.7702	7.43115	4.08713	11.14673	8.91738	1.85779
270	316.5745	136.6214	15.50852	17.74236	233.2918	719.7386	7.43115	4.08713	11.14673	8.91738	1.85779
271	20369	1819	997.8544	1141	3990	28318	7.43115	4.08713	11.14673	8.91738	1.85779
272	11979	311.2901	586.8692	671.4017	3818	17367	7.43115	4.08713	11.14673	8.91738	1.85779
273	37.75397	7.79599	1.84951	2.11591	31.0599	80.57528	7.43115	4.08713	11.14673	8.91739	1.85779
274	2028	791.1302	99.38631	113.7019	1342	4375	7.43115	4.08713	11.14673	8.91738	1.85779
275	7717	984.0931	378.0685	432.5255	6042	15554	7.43115	4.08713	11.14673	8.91738	1.85779
276	126781	12952	6210	7105	37891	XX	XX	XX	XX	XX	XX
277	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
278	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX

MOST CURRENT FIVE YEARS - O & T INDUSTRY SWITCHING

LINE	CAR TYPE IDENTIFICATION	SOURCE OF C1	LOADED CARS O&T (1)	SOURCE OF C2	EMPTY/LOADED SPOTTED & PULLED RATIO (2)	TOTAL LOADED & EMPTY CARS C1*C2 (3)	DISTRIBUTION OF C3 C3/L296C3 (4)
281	BOX CAR 40 FOOT	A1L341C19	.002316	A1L501C5	1.8	.0041688	.00000024
282	BOX CAR 50 FOOT	A1L344C19	67.74288	A1L502C5	1.8	121.9372	.00699069
283	BOX CAR EQUIPPED	A1L345C19	652.245	A1L503C5	2	1304	.07479
284	GONDOLA PLAIN	A1L348C19	1203	A1L504C5	2	2407	.13801
285	GONDOLA EQUIPPED	A1L349C19	651.432	A1L505C5	2	1302	.07469
286	COVERED HOPPER	A1L352C19	1001	A1L506C5	2	2002	.11478
287	HOPPER OT	A1L353C19	1346	A1L507C5	2	2693	.15443
288	HOPPER S/S	A1L354C19	889.794	A1L508C5	2	1779	.10202
289	REFR MECHANICAL	A1L356C19	8.19262	A1L509C5	2	16.38525	.00093937
290	REFR NON MECHANICAL	A1L355C19	23.96981	A1L510C5	2	47.93963	.00274839
291	FLAT TOFC/COFC	A1L357C19	2759	A1L511C5	1	2759	.15819
292	FLAT MULTILEVEL	A1L358C19	812.673	A1L512C5	2	1625	.09318
293	FLAT GENERAL	A1L359C19	2.8421	A1L513C5	2	5.6842	.00032588
294	FLAT OTHER	A1L360C19	138.344	A1L514C5	2	276.6885	.01586
295	ALL OTHER CAR TYPES	A1L363C19	549.847	A1L515C5	2	1099	.06305
296	TOTAL ALL CARS: SUM L281 -295	XX	10107	XX	XX	17442	1
297	DISTRIBUTION: L296 /L296C28	XX	XX	XX	XX	.66396	XX
298	SEM DISTRIBUTION: L120C1*L297	XX	XX	XX	XX	130099	XX

WORKTABLE B6 PART 2E (CONTINUED)

MOST CURRENT FIVE YEARS - INTERCHANGE

LINE	SOURCE OF C5	RATIO CARS INTERCH TO O&T (5)	LOADED CARS GIVEN INTERCH SW C1*C5 (6)	SOURCE OF C7	RATIO LOADED/EMPTY CM (7)	LOADED & EMPTY CARS INTERCH C6 *C7 (8)	SOURCE OF C9	INTERCH EQUATING FACTOR (9)	EQUATED CARS GIVEN INTERCH SW C8 *C9 (10)	DISTRIBUTION OF C10 C10/L296C10 (11)
281	A1L541C81	.2033	.00047084	B3L835C27	0	0	A1L501C7	.55	0	0
282	A1L542C81	.61792	41.85994	B3L836C27	1.69154	70.8077	A1L502C7	.55	38.94423	.02126
283	A1L543C81	.56476	368.361	B3L837C27	2.04001	751.4617	A1L503C7	.55	413.3039	.22566
284	A1L544C81	.03791	45.63563	B3L838C27	1.94261	88.65214	A1L504C7	.55	48.75868	.02662
285	A1L545C81	.22006	143.3554	B3L839C27	1.92878	276.5012	A1L505C7	.55	152.0757	.08303
286	A1L546C81	.35203	352.3854	B3L840C27	2.06368	727.2099	A1L506C7	.55	399.9655	.21838
287	A1L547C81	.09528	128.3238	B3L841C27	1.99109	255.5047	A1L507C7	.55	140.5276	.07673
288	A1L548C81	.06	53.39182	B3L842C27	2.0151	107.5898	A1L508C7	.55	59.17437	.03231
289	A1L549C81	1.02179	8.37117	B3L843C27	1.95795	16.39036	A1L509C7	.55	9.0147	.00492199
290	A1L550C81	.82196	19.70221	B3L844C27	1.88969	37.23101	A1L510C7	.55	20.47706	.01118
291	A1L551C81	.15029	414.6856	B3L845C27	1.10679	458.9696	A1L511C7	.55	252.4333	.13783
292	A1L552C81	.06461	52.50756	B3L846C27	1.5938	83.68629	A1L512C7	.55	46.02746	.02513
293	A1L553C81	.31979	.90888	B3L847C27	2.77194	2.51937	A1L513C7	.55	1.38565	.00075656
294	A1L554C81	.68837	95.23176	B3L848C27	2.04375	194.6301	A1L514C7	.55	107.0465	.05845
295	A1L555C81	.316	173.7503	B3L852C27	1.48993	258.8763	A1L515C7	.55	142.382	.07774
296	XX	XX	XX	XX	XX	3330	XX	XX	1831	1
297	XX	XX	XX	XX	XX	XX	XX	XX	.06972	XX
298	XX	XX	XX	XX	XX	XX	XX	XX	13660	XX

MOST CURRENT FIVE YEARS - INTRATERMINAL SWITCHING

LINE	SOURCE OF C12	RATIO INTRATERMINAL TO O&T (12)	LOADED & EMPTY CARS INTRATERM C3*C12 (13)	SOURCE OF C14	INTRATERMINAL EQUATED SW FACTOR (14)	EQUATED LOADED/ EMPTY CARS GIVEN INTRATERMINAL SW C13*C14 (15)	DISTRIBUTION OF C15 C15/L296C15 (16)
281	A1L501C11	.03266	.00013615	A1L501C8	1.5	.00020422	.00000024
282	A1L502C11	.03266	3.98235	A1L502C8	1.5	5.97352	.00699068
283	A1L503C11	.03266	42.60336	A1L503C8	1.5	63.90504	.07479
284	A1L504C11	.03266	78.61965	A1L504C8	1.5	117.9295	.13801
285	A1L505C11	.03266	42.55027	A1L505C8	1.5	63.8254	.07469
286	A1L506C11	.03266	65.38442	A1L506C8	1.5	98.07663	.11478
287	A1L507C11	.03266	87.97139	A1L507C8	1.5	131.9571	.15443
288	A1L508C11	.03266	58.11957	A1L508C8	1.5	87.17936	.10202
289	A1L509C11	.03266	.53513	A1L509C8	1.5	.80269	.00093937
290	A1L510C11	.03266	1.56566	A1L510C8	1.5	2.34849	.00274839
291	A1L511C11	.03266	90.11371	A1L511C8	1.5	135.1706	.15819
292	A1L512C11	.03266	53.08216	A1L512C8	1.5	79.62323	.09318
293	A1L513C11	.03266	.18564	A1L513C8	1.5	.27846	.00032588
294	A1L514C11	.03266	9.03637	A1L514C8	1.5	13.55455	.01586
295	A1L515C11	.03266	35.9149	A1L515C8	1.5	53.87235	.06305
296	XX	XX	569.6648	XX	XX	854.4971	1
297	XX	XX	XX	XX	XX	.03253	XX
298	XX	XX	XX	XX	XX	6373	XX

WORKTABLE B6 PART 2E (CONTINUED)

MOST CURRENT FIVE YEARS - INTERTERMINAL SWITCHING

LINE	SOURCE OF C17	RATIO INTERTERMINAL TO O&T (17)	LOADED & EMPTY CARS INTERTERM C3*C17 (18)	SOURCE OF C19	INTERTERMINAL EQUATED SW FACTOR (19)	EQUATED LOADED/ EMPTY CARS GIVEN INTERTERMINAL SW C18*C19 (20)	DISTRIBUTION OF C15 C20/L296C20 (21)
281	A1L521C14	.0467	.0001947	A1L501C9	1.2	.00023364	.00000024
282	A1L522C14	.0467	5.69495	A1L502C9	1.2	6.83395	.00699068
283	A1L523C14	.0467	60.92493	A1L503C9	1.2	73.10992	.07479
284	A1L524C14	.0467	112.43	A1L504C9	1.2	134.916	.13801
285	A1L525C14	.0467	60.84901	A1L505C9	1.2	73.01881	.07469
286	A1L526C14	.0467	93.503	A1L506C9	1.2	112.2036	.11478
287	A1L527C14	.0467	125.8035	A1L507C9	1.2	150.9642	.15443
288	A1L528C14	.0467	83.11389	A1L508C9	1.2	99.73667	.10202
289	A1L529C14	.0467	.76526	A1L509C9	1.2	.91831	.00093937
290	A1L530C14	.0467	2.23897	A1L510C9	1.2	2.68677	.00274839
291	A1L531C14	.0467	128.8671	A1L511C9	1.2	154.6405	.15819
292	A1L532C14	.0467	75.91013	A1L512C9	1.2	91.09216	.09318
293	A1L533C14	.0467	.26547	A1L513C9	1.2	.31857	.00032588
294	A1L534C14	.0467	12.92246	A1L514C9	1.2	15.50695	.01586
295	A1L535C14	.0467	51.3601	A1L515C9	1.2	61.63212	.06305
296	XX	XX	814.6491	XX	XX	977.5788	1
297	XX	XX	XX	XX	XX	.03721	XX
298	XX	XX	XX	XX	XX	7291	XX

MOST CURRENT FIVE YEARS - INTERTRAIN/INTRATRAIN SWITCHING

LINE	SOURCE OF C22	LOADED & EMPTY CAR MILES (22)	SOURCE OF C23	AVERAGE LINEHAULMILES BETWEEN I&I SWITCHES (23)	NUMBER I&I SWITCHES LOADED & EMPTY C22/C23 (24)	SOURCE OF C25	I&I SW EQUATING FACTOR (25)	EQUATED CARS GIVEN I&I SWITCHING C24*C25 (26)	DISTRIBUTION OF C26 C26/L296C26 (27)	TOTAL L/E C3+C10+C15 +C20+C26 (28)
281	A1L236C27	0	A1L561C1	200	0	A1L501C10	.25	0	0	.00460666
282	A1L237C27	49986	A1L562C1	200	249.9348	A1L502C10	.25	62.4837	.0121	236.1726
283	A1L238C27	538151	A1L563C1	200	2690	A1L503C10	.25	672.6893	.13026	2527
284	A1L239C27	478065	A1L564C1	200	2390	A1L504C10	.25	597.5824	.11571	3306
285	A1L240C27	260708	A1L565C1	200	1303	A1L505C10	.25	325.8851	.0631	1917
286	A1L241C27	651854	A1L566C1	200	3259	A1L506C10	.25	814.8183	.15778	3427
287	A1L242C27	315101	A1L567C1	200	1575	A1L507C10	.25	393.8769	.07627	3510
288	A1L243C27	152645	A1L568C1	200	763.2259	A1L508C10	.25	190.8065	.03695	2216
289	A1L244C27	8955	A1L569C1	200	44.77554	A1L509C10	.25	11.19388	.00216751	38.31483
290	A1L245C27	26280	A1L570C1	200	131.4012	A1L510C10	.25	32.8503	.00636092	106.3022
291	A1L246C27	446098	A1L571C1	200	2230	A1L511C10	.25	557.6228	.10797	3859
292	A1L247C27	415550	A1L572C1	200	2077	A1L512C10	.25	519.4381	.10058	2361
293	A1L248C27	3485	A1L573C1	200	17.4263	A1L513C10	.25	4.35658	.00084358	12.02346
294	A1L249C27	144958	A1L574C1	200	724.7902	A1L514C10	.25	181.1975	.03509	593.9941
295	A1L253C27	639677	A1L575C1	200	3198	A1L515C10	.25	799.5973	.15483	2157
296	XX	XX	XX	XX	20657	XX	XX	5164	1	26270
297	XX	XX	XX	XX	XX	XX	XX	.19658	XX	XX
298	XX	XX	XX	XX	XX	XX	XX	38519	XX	XX

WORKTABLE B6 PART 2E (CONTINUED)

MOST CURRENT FIVE YEARS - DISTRIBUTION OF SWITCH ENGINE MINUTES BY CAR TYPE CALCULATION OF SEM BY CAR TYPE AND CLASS

LINE	O & T SW L298C3 *C4 (29)	INTERCHANGE SW L298C10 *C11 (30)	INTRATERMINAL SW L298C15 *C16 (31)	INTERTERMINAL SW L298C20 *C21 (32)	I & I SW L298C26 *C27 (33)	TOTAL SEM C29+C30+C31 +C32+C33 (34)	SEM PER CAR O&T C29/C3 (35)	INTER-CHANGE C30/C8 (36)	INTRA-TERMINAL C31/C13 (37)	INTER-TERMINAL C32/C18 (38)	I & I C33/C24 (39)
281	.03109	0	.00152323	.00174263	0	.03436	7.45863	0	11.18795	8.95036	0
282	909.4842	290.4707	44.55427	50.97186	466.0428	1761	7.45863	4.10225	11.18794	8.95035	1.86466
283	9729	3082	476.644	545.2998	5017	18851	7.45863	4.10225	11.18795	8.95036	1.86466
284	17955	363.673	879.5922	1006	4457	24661	7.45863	4.10225	11.18794	8.95036	1.86466
285	9717	1134	476.05	544.6203	2430	14303	7.45863	4.10225	11.18795	8.95036	1.86466
286	14932	2983	731.5172	836.885	6077	25561	7.45863	4.10225	11.18794	8.95036	1.86466
287	20090	1048	984.2191	1125	2937	26186	7.45863	4.10225	11.18795	8.95036	1.86466
288	13273	441.3598	650.2386	743.8988	1423	16531	7.45863	4.10225	11.18795	8.95036	1.86466
289	122.2115	67.2373	5.98696	6.84932	83.49104	285.7761	7.45863	4.10225	11.18795	8.95036	1.86466
290	357.5639	152.7308	17.51652	20.0396	245.0183	792.8691	7.45863	4.10225	11.18794	8.95036	1.86466
291	20580	1882	1008	1153	4159	28783	7.45863	4.10225	11.18794	8.95035	1.86466
292	12122	343.3018	593.8802	679.4226	3874	17613	7.45863	4.10225	11.18794	8.95036	1.86466
293	42.39634	10.33507	2.07693	2.37609	32.49408	89.67853	7.45863	4.10225	11.18794	8.95036	1.86466
294	2063	798.4205	101.0984	115.6606	1351	4430	7.45863	4.10225	11.18795	8.95036	1.86466
295	8202	1061	401.8139	459.6911	5963	16089	7.45863	4.10225	11.18794	8.95036	1.86466
296	130099	13660	6373	7291	38519	XX	XX	XX	XX	XX	XX
297	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
298	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX

ENGINE SWITCHING MINUTES
CALCULATION OF AVERAGE MILES BETWEEN INTERCHANGE SWITCHING

LINE	IDENTIFICATION	SOURCE	LOADED & EMPTY CAR MILES (1)	SOURCE	CARS INTERCHANGED TWO ROADS (2)	MILES PER CAR INTERCHANGED TWO ROADS C1/C2 (3)
301	BOX CAR 40 FOOT	A1L236C3	0	B6L201C8	0	0
302	BOX CAR 50 FOOT	A1L237C3	46483	B6L202C8	66.51078	698.8793
303	BOX CAR EQUIPPED	A1L238C3	488268	B6L203C8	700.8053	696.7243
304	GONDOLA PLAIN	A1L239C3	438322	B6L204C8	99.79126	4392
305	GONDOLA EQUIPPED	A1L240C3	248423	B6L205C8	273.0813	909.7036
306	COVERED HOPPER	A1L241C3	655517	B6L206C8	714.025	918.059
307	HOPPER OT	A1L242C3	261127	B6L207C8	269.0776	970.4524
308	HOPPER S/S	A1L243C3	162577	B6L208C8	113.4626	1432
309	REFER MECHANICAL	A1L244C3	9013	B6L209C8	15.23322	591.6674
310	REFER NON MECH	A1L245C3	27858	B6L210C8	37.40928	744.6817
311	FLAT TOFC/COFC	A1L246C3	416888	B6L211C8	463.3802	899.6674
312	FLAT MULTILEVEL	A1L247C3	402181	B6L212C8	65.76683	6115
313	FLAT GENERAL	A1L248C3	2825	B6L213C8	1.73489	1628
314	FLAT OTHER	A1L249C3	147230	B6L214C8	215.8142	682.2072
315	ALL OTHER CARS INCLUDING TANK	A1L253C3	670087	B6L215C8	227.8958	2940
316	ALL CARS	A1L254C3	3976799	B6L216C8	3263	1218

RAILROAD OWNED CAR DAYS AND CAR MILES IN RUNNING AND SWITCHING SERVICE
TRAIN STATISTICS - RAILROAD OWNED CARS

LINE	IDENTIFICATION	SOURCE OF C1	OPERATING DATA (1)
101	TOTAL TRAIN MILES - RUNNING (CURRENT YEAR)	A1L104C1	73913
102	TOTAL TRAIN MILES - RUNNING (MOST CURRENT 2 YRS)	A1L104C6	73252
103	TOTAL TRAIN MILES - RUNNING (MOST CURRENT 3 YRS)	A1L104C7	72161
104	TOTAL TRAIN MILES - RUNNING (MOST CURRENT 4 YRS)	A1L104C8	72727
105	TOTAL TRAIN MILES - RUNNING (MOST CURRENT 5 YRS)	A1L104C9	72352
106	TOTAL TRAIN HOURS - ROAD SERVICE (CURRENT YEAR)	A1L129C1	3816
107	TOTAL TRAIN HOURS - ROAD SERVICE (MOST CURRENT 2 YRS)	A1L129C6	3732
108	TOTAL TRAIN HOURS - ROAD SERVICE (MOST CURRENT 3 YRS)	A1L129C7	3680
109	TOTAL TRAIN HOURS - ROAD SERVICE (MOST CURRENT 4 YRS)	A1L129C8	3792
110	TOTAL TRAIN HOURS - ROAD SERVICE (MOST CURRENT 5 YRS)	A1L129C9	3854
111	TOTAL TRAIN HOURS - TRAIN SW (CURRENT YEAR)	A1L130C1	880.6971
112	TOTAL TRAIN HOURS - TRAIN SW (MOST CURRENT 2 YRS)	A1L130C6	880.6971
113	TOTAL TRAIN HOURS - TRAIN SW (MOST CURRENT 3 YRS)	A1L130C7	885.3944
114	TOTAL TRAIN HOURS - TRAIN SW (MOST CURRENT 4 YRS)	A1L130C8	902.0213
115	TOTAL TRAIN HOURS - TRAIN SW (MOST CURRENT 5 YRS)	A1L130C9	928.361
116	TOTAL TRAIN HOURS - RUNNING (CURRENT YEAR)	L106-L111	2936
117	TOTAL TRAIN HOURS - RUNNING (MOST CURRENT 2 YRS)	L107-L112	2851
118	TOTAL TRAIN HOURS - RUNNING (MOST CURRENT 3 YRS)	L108-L113	2794
119	TOTAL TRAIN HOURS - RUNNING (MOST CURRENT 4 YRS)	L109-L114	2890
120	TOTAL TRAIN HOURS - RUNNING (MOST CURRENT 5 YRS)	L110-L115	2926
121	SW/LINE HAUL WEIGHTING FACTOR	A1L587C1	2.6

RAILROAD OWNED CAR DAYS AND CAR MILES IN RUNNING AND SWITCHING SERVICE
CALCULATION OF CAR DAYS RUNNING BY CAR TYPE AND CAR MILES PER CAR DAY (PER DIEM ONLY)

CURRENT YEAR

LINE	IDENTIFICATION	SOURCE	MILES LOADED & EMPTY (1)	C1/L101C1 (2)	PER DIEM CAR MILES PER TRAIN MI C2 (3)	C3*L116C1 (4)	CAR HOURS RUNNING C4 (5)	C5/24.0 (6)	TOTAL CAR DAYS RUNNING C6 (7)	CM (R) PER CD (R) C1/C7 (8)
	CAR DAYS RUNNING									
201	BOX 40 FOOT	A1L201C3	0	0	0	0	0	0	0	0
202	BOX 50 FOOT	A1L202C3	13086	.17705	.17705	0	519.8449	21.66021	21.66021	604.149
203	BOX EQUIPPED	A1L203C3	484487	6.55482	6.55482	0	19246	801.932	801.9325	604.149
204	GONDOLA PLAIN	A1L204C3	419767	5.67919	5.67919	0	16675	694.807	694.8067	604.149
205	GONDOLA EQUIPPED	A1L205C3	237654	3.21531	3.21531	0	9440	393.37	393.3695	604.15
206	COVERED HOPPER	A1L206C3	278213	3.76405	3.76405	0	11052	460.504	460.5037	604.149
207	HOPPER OTG	A1L207C3	241631	3.26912	3.26912	0	9598	399.952	399.9524	604.149
208	HOPPER OTS	A1L208C3	38676	.52326	.52326	0	1536	64.01728	64.01728	604.149
209	REFRIG MECH	A1L209C3	7481	.10121	.10121	0	297.1848	12.3827	12.3827	604.149
210	REFRIG NM	A1L210C3	25706	.34779	.34779	0	1021	42.54908	42.54908	604.149
211	FLAT TOFC	A1L211C3	140506	1.90096	1.90096	0	5581	232.568	232.5683	604.149
212	FLAT MULTILEVEL	A1L212C3	48625	.65787	.65787	0	1931	80.48506	80.48506	604.149
213	FLAT GENERAL	A1L213C3	2518	.03407	.03407	0	100.0282	4.16784	4.16784	604.15
214	FLAT OTHER	A1L214C3	81566	1.10354	1.10354	0	3240	135.01	135.0096	604.149
215	ALL OTHER CAR TYPES	A1L215C3	242286	3.27798	3.27798	0	9624	401.037	401.0366	604.149
216	TOTAL	A1L216C3	2262202	30.60622	30.60622	0	89866	3744	3744	604.149

WORKTABLE B7 PART 2 (CONTINUED)

TWO-YEAR AVERAGE

LINE	IDENTIFICATION	SOURCE	MILES LOADED & EMPTY (9)	C9 /L102C1 (10)	PER DIEM CAR MILES PER TRAIN MI C10 (11)	C11*L117C1 (12)	CAR HOURS RUNNING C12 (13)	C13/24.0 (14)	TOTAL CAR DAYS RUNNING C14 (15)	CM (R) PER CD (R) C9 /C15 (16)
	CAR DAYS RUNNING									
201	BOX 40 FOOT	A1L201C18	0	0	0	0	0	0	0	0
202	BOX 50 FOOT	A1L202C18	10804	.14749	.14749	420.625	420.625	17.52604	17.52604	616.454
203	BOX EQUIPPED	A1L203C18	494080	6.74489	6.74489	19235	19235	801.487	801.487	616.454
204	GONDOLA PLAIN	A1L204C18	419361	5.72487	5.72487	16326	16326	680.279	680.2793	616.454
205	GONDOLA EQUIPPED	A1L205C18	245336	3.34919	3.34919	9551	9551	397.98	397.9801	616.454
206	COVERED HOPPER	A1L206C18	269814	3.68335	3.68335	10504	10504	437.688	437.6879	616.454
207	HOPPER OTG	A1L207C18	246260	3.3618	3.3618	9587	9587	399.479	399.479	616.454
208	HOPPER OTS	A1L208C18	39984	.54584	.54584	1556	1556	64.86208	64.86208	616.454
209	REFRIG MECH	A1L209C18	7633	.10421	.10421	297.19	297.19	12.38292	12.38292	616.454
210	REFRIG NM	A1L210C18	23979	.32735	.32735	933.5585	933.5585	38.89827	38.89827	616.454
211	FLAT TOFC	A1L211C18	144282	1.96966	1.96966	5617	5617	234.052	234.0523	616.454
212	FLAT MULTILEVEL	A1L212C18	47707	.65127	.65127	1857	1857	77.39018	77.39018	616.454
213	FLAT GENERAL	A1L213C18	2725	.0372	.0372	106.0906	106.0906	4.42044	4.42044	616.454
214	FLAT OTHER	A1L214C18	79592	1.08655	1.08655	3098	3098	129.113	129.1134	616.454
215	ALL OTHER CAR TYPES	A1L215C18	237023	3.2357	3.2357	9227	9227	384.495	384.4949	616.454
216	TOTAL	A1L216C18	2268584	30.96937	30.96937	88321	88321	3680	3680	616.454

THREE-YEAR AVERAGE

LINE	IDENTIFICATION	SOURCE	MILES LOADED & EMPTY (17)	C17/L103C1 (18)	PER DIEM CAR MILES PER TRAIN MI C18 (19)	C19*L118C1 (20)	CAR HOURS RUNNING C20 (21)	C21/24.0 (22)	TOTAL CAR DAYS RUNNING C22 (23)	CM (R) PER CD (R) C17/C23 (24)
	CAR DAYS RUNNING									
201	BOX 40 FOOT	A1L201C21	0	0	0	0	0	0	0	0
202	BOX 50 FOOT	A1L202C21	10595	.14682	.14682	410.3691	410.3691	0	17.09871	619.637
203	BOX EQUIPPED	A1L203C21	501651	6.95175	6.95175	19430	19430	0	809.5881	619.637
204	GONDOLA PLAIN	A1L204C21	426940	5.91643	5.91643	16536	16536	0	689.0171	619.637
205	GONDOLA EQUIPPED	A1L205C21	246451	3.41525	3.41525	9545	9545	0	397.7343	619.637
206	COVERED HOPPER	A1L206C21	269895	3.74013	3.74013	10453	10453	0	435.5693	619.637
207	HOPPER OTG	A1L207C21	267001	3.70004	3.70004	10341	10341	0	430.9	619.637
208	HOPPER OTS	A1L208C21	42573	.58997	.58997	1648	1648	0	68.70739	619.637
209	REFRIG MECH	A1L209C21	7470	.10352	.10352	289.3435	289.3435	0	12.05598	619.637
210	REFRIG NM	A1L210C21	23274	.32252	.32252	901.4563	901.4563	0	37.56068	619.637
211	FLAT TOFC	A1L211C21	144994	2.00929	2.00929	5615	5615	0	233.9987	619.637
212	FLAT MULTILEVEL	A1L212C21	47282	.65523	.65523	1831	1831	0	76.30647	619.637
213	FLAT GENERAL	A1L213C21	2869	.03976	.03976	111.136	111.136	0	4.63067	619.637
214	FLAT OTHER	A1L214C21	79903	1.10728	1.10728	3094	3094	0	128.9518	619.637
215	ALL OTHER CAR TYPES	A1L215C21	233267	3.23255	3.23255	9034	9034	0	376.4573	619.637
216	TOTAL	A1L216C21	2304168	31.93056	31.93056	89245	89245	0	3718	619.637

WORKTABLE B7 PART 2 (CONTINUED)

FOUR-YEAR AVERAGE

LINE	IDENTIFICATION	SOURCE	MILES LOADED & EMPTY (25)	C25/L104C1 (26)	PER DIEM CAR MILES PER TRAIN MI C26 (27)	C27*L119C1 (28)	CAR HOURS RUNNING C28 (29)	C29/24.0 (30)	TOTAL CAR DAYS RUNNING C30 (31)	CM (R) PER CD (R) C25/C31 (32)
	CAR DAYS RUNNING									
201	BOX 40 FOOT	A1L201C24	0	0	0	0	0	0	0	0
202	BOX 50 FOOT	A1L202C24	12545	.1725	.1725	498.5784	498.5784	20.7741	20.7741	603.901
203	BOX EQUIPPED	A1L203C24	522005	7.1776	7.1776	20745	20745	864.389	864.3892	603.901
204	GONDOLA PLAIN	A1L204C24	447252	6.14974	6.14974	17774	17774	740.606	740.606	603.901
205	GONDOLA EQUIPPED	A1L205C24	253594	3.48693	3.48693	10078	10078	419.926	419.9264	603.901
206	COVERED HOPPER	A1L206C24	275921	3.79393	3.79393	10965	10965	456.898	456.8981	603.901
207	HOPPER OTG	A1L207C24	283048	3.89193	3.89193	11248	11248	468.701	468.7006	603.901
208	HOPPER OTS	A1L208C24	43249	.59468	.59468	1718	1718	71.61646	71.61646	603.901
209	REFRIG MECH	A1L209C24	7698	.10586	.10586	305.9607	305.9607	12.74836	12.74836	603.901
210	REFRIG NM	A1L210C24	23306	.32046	.32046	926.228	926.228	38.59283	38.59283	603.901
211	FLAT TOFC	A1L211C24	148038	2.03553	2.03553	5883	5883	245.136	245.1362	603.901
212	FLAT MULTILEVEL	A1L212C24	48111	.66154	.66154	1912	1912	79.66827	79.66827	603.901
213	FLAT GENERAL	A1L213C24	2970	.04084	.04084	118.0326	118.0326	4.91802	4.91802	603.901
214	FLAT OTHER	A1L214C24	81324	1.11822	1.11822	3231	3231	134.665	134.6653	603.901
215	ALL OTHER CAR TYPES	A1L215C24	226515	3.11459	3.11459	9002	9002	375.086	375.0863	603.901
216	TOTAL	A1L216C24	2375581	32.66434	32.66434	94409	94409	3933	3933	603.901

F I V E - Y E A R A V E R A G E

LINE	IDENTIFICATION	SOURCE	MILES LOADED & EMPTY (33)	C33/L105C1 (34)	PER DIEM CAR MILES PER TRAIN MI C34 (35)	C35*L120C1 (36)	CAR HOURS RUNNING C36 (37)	C37/24.0 (38)	TOTAL CAR DAYS RUNNING C38 (39)	CM (R) PER CD (R) C33/C39 (40)
	CAR DAYS RUNNING									
201	BOX 40 FOOT	A1L201C27	0	0	0	0	0	0	0	0
202	BOX 50 FOOT	A1L202C27	15065	.20823	.20823	609.3971	609.3971	25.39154	25.39154	593.331
203	BOX EQUIPPED	A1L203C27	534689	7.39009	7.39009	21627	21627	901.167	901.1666	593.331
204	GONDOLA PLAIN	A1L204C27	456053	6.30324	6.30324	18447	18447	768.633	768.6333	593.331
205	GONDOLA EQUIPPED	A1L205C27	250141	3.45727	3.45727	10118	10118	421.588	421.5883	593.331
206	COVERED HOPPER	A1L206C27	278251	3.8458	3.8458	11255	11255	468.966	468.9661	593.33
207	HOPPER OTG	A1L207C27	287566	3.97453	3.97453	11631	11631	484.664	484.6644	593.331
208	HOPPER OTS	A1L208C27	47572	.65751	.65751	1924	1924	80.1781	80.1781	593.331
209	REFRIG MECH	A1L209C27	8359	.11553	.11553	338.1243	338.1243	14.08851	14.08851	593.331
210	REFRIG NM	A1L210C27	24367	.33679	.33679	985.6538	985.6538	41.06891	41.06891	593.331
211	FLAT TOFC	A1L211C27	146994	2.03165	2.03165	5945	5945	247.745	247.7447	593.33
212	FLAT MULTILEVEL	A1L212C27	48599	.67171	.67171	1965	1965	81.90985	81.90985	593.331
213	FLAT GENERAL	A1L213C27	2991	.04134	.04134	120.992	120.992	5.04133	5.04133	593.33
214	FLAT OTHER	A1L214C27	81314	1.12388	1.12388	3289	3289	137.048	137.0484	593.331
215	ALL OTHER CAR TYPES	A1L215C27	215812	2.9828	2.9828	8729	8729	363.73	363.7304	593.331
216	TOTAL	A1L216C27	2397779	33.14037	33.14037	96989	96989	4041	4041	593.331

RAILROAD OWNED CAR DAYS AND CAR MILES IN RUNNING AND SWITCHING SERVICE
CALCULATION OF YARD CAR DAYS, CAR MILES, ORIGIN AND TERMINATION SWITCHING SERVICE BY CAR TYPE (PER DIEM CARS ONLY)
C U R R E N T Y E A R

LINE	IDENTIFICATION	SOURCE	PER DIEM CARS O & T (1)	SOURCE	EMPTY-LOADED SPOTTED & PULLED RATIO (2)	EMPTY-LOADED CARS O & T C1 *C2 (3)	SOURCE	CAR DAYS PER O & T SWITCH (4)
301	BOX 40 FOOT	A1L301C3	0	A1L501C5	1.8	0	A1L521C1	1
302	BOX 50 FOOT	A1L304C3	11.812	A1L502C5	1.8	21.2616	A1L522C1	1
303	BOX EQUIPPED	A1L305C3	547.449	A1L503C5	2	1094	A1L523C1	1
304	GONDOLA PLAIN	A1L308C3	979.803	A1L504C5	2	1959	A1L524C1	1
305	GONDOLA EQUIPPED	A1L309C3	527.731	A1L505C5	2	1055	A1L525C1	1
306	COVERED HOPPER	A1L312C3	397.827	A1L506C5	2	795.6541	A1L526C1	1
307	HOPPER OTG	A1L313C3	837.409	A1L507C5	2	1674	A1L527C1	1
308	HOPPER OTS	A1L314C3	169.926	A1L508C5	2	339.852	A1L528C1	1
309	REFRIG MECH	A1L316C3	6.582	A1L509C5	2	13.164	A1L529C1	1
310	REFRIG NON MECH	A1L315C3	20.686	A1L510C5	2	41.372	A1L530C1	1
311	FLAT TOFC	A1L317C3	662.698	A1L511C5	1	662.698	A1L531C1	1
312	FLAT MULTILEVEL	A1L318C3	95.22501	A1L512C5	2	190.45	A1L532C1	1
313	FLAT GENERAL	A1L319C3	2.927	A1L513C5	2	5.854	A1L533C1	1
314	FLAT OTHER	A1L320C3	73.663	A1L514C5	2	147.326	A1L534C1	1
315	ALL OTHER CAR TYPES	A1L323C3	11.611	A1L515C5	2	23.222	A1L535C1	1
316	TOTAL	A1L324C3	4345	A1L516C5	1.9	8256	A1L536C1	1

WORKTABLE B7 PART 3 (CONTINUED)

LINE	TOTAL CAR DAYS O & T SW C3 *C4 (5)	SOURCE	CAR DAYS PER LOADING OR UNLOADING (6)	TOTAL CAR DAYS LOADING & UNLOADING C1 *C6 (7)	SOURCE	CAR MILES PER O & T CARS SWITCHED (8)	TOTAL O & T SWITCH MILES UNWEIGHTED C3 *C8 (9)	WEIGHTED O & T CAR MILES C9 *L121C1 (10)
301	0	A1L521C6	2	0	A1L521C9	4	0	0
302	21.2616	A1L521C6	2	23.624	A1L522C9	4	85.04641	221.1206
303	1094	A1L523C6	2	1094	A1L523C9	4	4379	11386
304	1959	A1L524C6	2	1959	A1L524C9	4	7838	20379
305	1055	A1L525C6	2	1055	A1L525C9	4	4221	10976
306	795.654	A1L526C6	2	795.6541	A1L526C9	4	3182	8274
307	1674	A1L527C6	2	1674	A1L527C9	4	6699	17418
308	339.852	A1L528C6	2	339.852	A1L528C9	4	1359	3534
309	13.164	A1L529C6	2	13.164	A1L529C9	4	52.656	136.9056
310	41.372	A1L530C6	2	41.372	A1L530C9	4	165.488	430.2688
311	662.698	A1L531C6	2	1325	A1L531C9	4	2650	6892
312	190.45	A1L532C6	2	190.45	A1L532C9	4	761.8001	1980
313	5.854	A1L533C6	2	5.854	A1L533C9	4	23.416	60.8816
314	147.326	A1L534C6	2	147.326	A1L534C9	4	589.304	1532
315	23.222	A1L535C6	2	23.222	A1L535C9	4	92.88801	241.5088
316	8256	A1L536C6	2	8690	A1L536C9	4	33024	85864

MOST CURRENT TWO YEARS

LINE	IDENTIFICATION	SOURCE	PER DIEM CARS O & T (11)	SOURCE	EMPTY-LOADED SPOTTED & PULLED RATIO (12)	EMPTY-LOADED CARS O & T C11*C12 (13)	SOURCE	CAR DAYS PER O & T SWITCH (14)
301	BOX 40 FOOT	A1L301C16	0	A1L501C5	1.8	0	A1L521C1	1
302	BOX 50 FOOT	A1L304C16	10.1905	A1L502C5	1.8	18.3429	A1L522C1	1
303	BOX EQUIPPED	A1L305C16	559.122	A1L503C5	2	1118	A1L523C1	1
304	GONDOLA PLAIN	A1L308C16	987.5866	A1L504C5	2	1975	A1L524C1	1
305	GONDOLA EQUIPPED	A1L309C16	544.343	A1L505C5	2	1088	A1L525C1	1
306	COVERED HOPPER	A1L312C16	389.4505	A1L506C5	2	778.9011	A1L526C1	1
307	HOPPER OTG	A1L313C16	858.7656	A1L507C5	2	1717	A1L527C1	1
308	HOPPER OTS	A1L314C16	182.2275	A1L508C5	2	364.455	A1L528C1	1
309	REFRIG MECH	A1L316C16	6.697	A1L509C5	2	13.394	A1L529C1	1
310	REFRIG NON MECH	A1L315C16	19.844	A1L510C5	2	39.688	A1L530C1	1
311	FLAT TOFC	A1L317C16	650.032	A1L511C5	1	650.032	A1L531C1	1
312	FLAT MULTILEVEL	A1L318C16	94.32801	A1L512C5	2	188.656	A1L532C1	1
313	FLAT GENERAL	A1L319C16	2.4595	A1L513C5	2	4.919	A1L533C1	1
314	FLAT OTHER	A1L320C16	72.03	A1L514C5	2	144.06	A1L534C1	1
315	ALL OTHER CAR TYPES	A1L323C16	9.78	A1L515C5	2	19.56	A1L535C1	1
316	TOTAL	A1L324C16	4386	A1L516C5	1.9	8335	A1L536C1	1

WORKTABLE B7 PART 3 (CONTINUED)

LINE	TOTAL CAR DAYS O & T SW C13*C14 (15)	SOURCE	CAR DAYS PER LOADING OR UNLOADING (16)	TOTAL CAR DAYS LOADING & UNLOADING C11*C16 (17)	SOURCE	CAR MILES PER O & T CARS SWITCHED (18)	TOTAL O & T SWITCH MILES UNWEIGHTED C13*C18 (19)	WEIGHTED O & T CAR MILES C19*L121C1 (20)
301	0	A1L521C6	2	0	A1L521C9	4	0	0
302	18.3429	A1L522C6	2	20.381	A1L522C9	4	73.3716	190.7662
303	1118	A1L523C6	2	1118	A1L523C9	4	4472	11629
304	1975	A1L524C6	2	1975	A1L524C9	4	7900	20541
305	1088	A1L525C6	2	1088	A1L525C9	4	4354	11322
306	778.901	A1L526C6	2	778.9011	A1L526C9	4	3115	8100
307	1717	A1L527C6	2	1717	A1L527C9	4	6870	17862
308	364.455	A1L528C6	2	364.455	A1L528C9	4	1457	3790
309	13.394	A1L529C6	2	13.394	A1L529C9	4	53.57601	139.2976
310	39.688	A1L530C6	2	39.688	A1L530C9	4	158.752	412.7552
311	650.032	A1L531C6	2	1300	A1L531C9	4	2600	6760
312	188.656	A1L532C6	2	188.656	A1L532C9	4	754.624	1962
313	4.919	A1L533C6	2	4.919	A1L533C9	4	19.676	51.1576
314	144.06	A1L534C6	2	144.06	A1L534C9	4	576.24	1498
315	19.56	A1L535C6	2	19.56	A1L535C9	4	78.24001	203.424
316	8335	A1L536C6	2	8773	A1L536C9	4	33340	86684

MOST CURRENT THREE YEARS

LINE	IDENTIFICATION	SOURCE	PER DIEM CARS O & T (21)	SOURCE	EMPTY-LOADED SPOTTED & PULLED RATIO (22)	EMPTY-LOADED CARS O & T C21*C22 (23)	SOURCE	CAR DAYS PER O & T SWITCH (24)
301	BOX 40 FOOT	A1L301C17	0	A1L501C5	1.8	0	A1L521C1	1
302	BOX 50 FOOT	A1L304C17	10.17667	A1L502C5	1.8	18.318	A1L522C1	1
303	BOX EQUIPPED	A1L305C17	558.793	A1L503C5	2	1117	A1L523C1	1
304	GONDOLA PLAIN	A1L308C17	977.5514	A1L504C5	2	1955	A1L524C1	1
305	GONDOLA EQUIPPED	A1L309C17	540.528	A1L505C5	2	1081	A1L525C1	1
306	COVERED HOPPER	A1L312C17	389.693	A1L506C5	2	779.3861	A1L526C1	1
307	HOPPER OTG	A1L313C17	936.877	A1L507C5	2	1873	A1L527C1	1
308	HOPPER OTS	A1L314C17	197.851	A1L508C5	2	395.702	A1L528C1	1
309	REFRIG MECH	A1L316C17	6.677	A1L509C5	2	13.354	A1L529C1	1
310	REFRIG NON MECH	A1L315C17	19.28833	A1L510C5	2	38.57667	A1L530C1	1
311	FLAT TOFC	A1L317C17	632.894	A1L511C5	1	632.894	A1L531C1	1
312	FLAT MULTILEVEL	A1L318C17	92.00701	A1L512C5	2	184.014	A1L532C1	1
313	FLAT GENERAL	A1L319C17	2.33333	A1L513C5	2	4.66667	A1L533C1	1
314	FLAT OTHER	A1L320C17	67.985	A1L514C5	2	135.97	A1L534C1	1
315	ALL OTHER CAR TYPES	A1L323C17	10.491	A1L515C5	2	20.982	A1L535C1	1
316	TOTAL	A1L324C17	4443	A1L516C5	1.9	8441	A1L536C1	1

WORKTABLE B7 PART 3 (CONTINUED)

LINE	TOTAL CAR DAYS O & T SW C23*C24 (25)	SOURCE	CAR DAYS PER LOADING OR UNLOADING (26)	TOTAL CAR DAYS LOADING & UNLOADING C21*C26 (27)	SOURCE	CAR MILES PER O & T CARS SWITCHED (28)	TOTAL O & T SWITCH MILES UNWEIGHTED C23*C28 (29)	WEIGHTED O & T CAR MILES C29*L121C1 (30)
301	0	A1L521C6	2	0	A1L521C9	4	0	0
302	18.318	A1L522C6	2	20.35334	A1L522C9	4	73.27201	190.5072
303	1117	A1L523C6	2	1117	A1L523C9	4	4470	11622
304	1955	A1L524C6	2	1955	A1L524C9	4	7820	20333
305	1081	A1L525C6	2	1081	A1L525C9	4	4324	11242
306	779.386	A1L526C6	2	779.3861	A1L526C9	4	3117	8105
307	1873	A1L527C6	2	1873	A1L527C9	4	7495	19487
308	395.702	A1L528C6	2	395.702	A1L528C9	4	1582	4115
309	13.354	A1L529C6	2	13.354	A1L529C9	4	53.416	138.8816
310	38.57667	A1L530C6	2	38.57667	A1L530C9	4	154.3067	401.1973
311	632.894	A1L531C6	2	1265	A1L531C9	4	2531	6582
312	184.014	A1L532C6	2	184.014	A1L532C9	4	736.0561	1913
313	4.66667	A1L533C6	2	4.66667	A1L533C9	4	18.66667	48.53333
314	135.97	A1L534C6	2	135.97	A1L534C9	4	543.88	1414
315	20.982	A1L535C6	2	20.982	A1L535C9	4	83.92801	218.2128
316	8441	A1L536C6	2	8886	A1L536C9	4	33767	87796

MOST CURRENT FOUR YEARS

LINE	IDENTIFICATION	SOURCE	PER DIEM CARS O & T (31)	SOURCE	EMPTY-LOADED SPOTTED & PULLED RATIO (32)	EMPTY-LOADED CARS O & T C31*C32 (33)	SOURCE	CAR DAYS PER O & T SWITCH (34)
301	BOX 40 FOOT	A1L301C18	.0025	A1L501C5	1.8	.0045	A1L521C1	1
302	BOX 50 FOOT	A1L304C18	11.935	A1L502C5	1.8	21.483	A1L522C1	1
303	BOX EQUIPPED	A1L305C18	571.3565	A1L503C5	2	1142	A1L523C1	1
304	GONDOLA PLAIN	A1L308C18	969.0191	A1L504C5	2	1938	A1L524C1	1
305	GONDOLA EQUIPPED	A1L309C18	550.4955	A1L505C5	2	1100	A1L525C1	1
306	COVERED HOPPER	A1L312C18	396.7255	A1L506C5	2	793.4511	A1L526C1	1
307	HOPPER OTG	A1L313C18	1006	A1L507C5	2	2012	A1L527C1	1
308	HOPPER OTS	A1L314C18	199.1815	A1L508C5	2	398.363	A1L528C1	1
309	REFER MECH	A1L316C18	6.64225	A1L509C5	2	13.2845	A1L529C1	1
310	REFER NON MECH	A1L315C18	19.0325	A1L510C5	2	38.065	A1L530C1	1
311	FLAT TOFC	A1L317C18	624.3891	A1L511C5	1	624.3891	A1L531C1	1
312	FLAT MULTILEVEL	A1L318C18	90.98826	A1L512C5	2	181.9765	A1L532C1	1
313	FLAT GENERAL	A1L319C18	2.388	A1L513C5	2	4.776	A1L533C1	1
314	FLAT OTHER	A1L320C18	66.432	A1L514C5	2	132.864	A1L534C1	1
315	ALL OTHER CAR TYPES	A1L323C18	11.7315	A1L515C5	2	23.463	A1L535C1	1
316	TOTAL	A1L324C18	4526	A1L516C5	1.9	8600	A1L536C1	1

WORKTABLE B7 PART 3 (CONTINUED)

LINE	TOTAL CAR DAYS O & T SW C33*C34 (35)	SOURCE	CAR DAYS PER LOADING OR UNLOADING (36)	TOTAL CAR DAYS LOADING & UNLOADING C31*C36 (37)	SOURCE	CAR MILES PER O & T CARS SWITCHED (38)	TOTAL O & T SWITCH MILES UNWEIGHTED C33*C38 (39)	WEIGHTED O & T CAR MILES C39*L121C1 (40)
301	.0045	A1L521C6	2	.005	A1L521C9	4	.018	.0468
302	21.483	A1L521C6	2	23.87	A1L522C9	4	85.932	223.4232
303	1142	A1L523C6	2	1142	A1L523C9	4	4570	11884
304	1938	A1L524C6	2	1938	A1L524C9	4	7752	20155
305	1100	A1L525C6	2	1100	A1L525C9	4	4403	11450
306	793.451	A1L526C6	2	793.4511	A1L526C9	4	3173	8251
307	2012	A1L527C6	2	2012	A1L527C9	4	8050	20930
308	398.363	A1L528C6	2	398.363	A1L528C9	4	1593	4142
309	13.2845	A1L529C6	2	13.2845	A1L529C9	4	53.138	138.1588
310	38.065	A1L530C6	2	38.065	A1L530C9	4	152.26	395.876
311	624.389	A1L531C6	2	1248	A1L531C9	4	2497	6493
312	181.977	A1L532C6	2	181.9765	A1L532C9	4	727.906	1892
313	4.776	A1L533C6	2	4.776	A1L533C9	4	19.104	49.6704
314	132.864	A1L534C6	2	132.864	A1L534C9	4	531.456	1381
315	23.463	A1L535C6	2	23.463	A1L535C9	4	93.852	244.0152
316	8600	A1L536C6	2	9053	A1L536C9	4	34402	89445

MOST CURRENT FIVE YEARS

LINE	IDENTIFICATION	SOURCE	PER DIEM CARS O & T (41)	SOURCE	EMPTY-LOADED SPOTTED & PULLED RATIO (42)	EMPTY-LOADED CARS O & T C41*C42 (43)	SOURCE	CAR DAYS PER O & T SWITCH (44)
301	BOX 40 FOOT	A1L301C19	.002316	A1L501C5	1.8	.0041688	A1L521C1	1
302	BOX 50 FOOT	A1L304C19	16.48043	A1L502C5	1.8	29.66477	A1L522C1	1
303	BOX EQUIPPED	A1L305C19	609.4632	A1L503C5	2	1218	A1L523C1	1
304	GONDOLA PLAIN	A1L308C19	978.6343	A1L504C5	2	1957	A1L524C1	1
305	GONDOLA EQUIPPED	A1L309C19	568.2757	A1L505C5	2	1136	A1L525C1	1
306	COVERED HOPPER	A1L312C19	412.2635	A1L506C5	2	824.527	A1L526C1	1
307	HOPPER OTG	A1L313C19	1079	A1L507C5	2	2158	A1L527C1	1
308	HOPPER OTS	A1L314C19	203.8088	A1L508C5	2	407.6176	A1L528C1	1
309	REFRIG MECH	A1L316C19	7.32648	A1L509C5	2	14.65295	A1L529C1	1
310	REFRIG NON MECH	A1L315C19	21.07933	A1L510C5	2	42.15867	A1L530C1	1
311	FLAT TOFC	A1L317C19	626.4702	A1L511C5	1	626.4702	A1L531C1	1
312	FLAT MULTILEVEL	A1L318C19	119.3935	A1L512C5	2	238.7869	A1L532C1	1
313	FLAT GENERAL	A1L319C19	2.64188	A1L513C5	2	5.28376	A1L533C1	1
314	FLAT OTHER	A1L320C19	68.93309	A1L514C5	2	137.8662	A1L534C1	1
315	ALL OTHER CAR TYPES	A1L323C19	18.32325	A1L515C5	2	36.6465	A1L535C1	1
316	TOTAL	A1L324C19	4732	A1L516C5	1.9	8990	A1L536C1	1

WORKTABLE B7 PART 3 (CONTINUED)

LINE	TOTAL CAR DAYS O & T SW C43*C44 (45)	SOURCE	CAR DAYS PER LOADING OR UNLOADING (46)	TOTAL CAR DAYS LOADING & UNLOADING C41*C46 (47)	SOURCE	CAR MILES PER O & T CARS SWITCHED (48)	TOTAL O & T SWITCH MILES UNWEIGHTED C43*C48 (49)	WEIGHTED O & T CAR MILES C49*L121C1 (50)
301	.0041688	A1L521C6	2	.004632	A1L521C9	4	.01668	.04336
302	29.66477	A1L522C6	2	32.96085	A1L522C9	4	118.6591	308.5136
303	1218	A1L523C6	2	1218	A1L523C9	4	4875	12676
304	1957	A1L524C6	2	1957	A1L524C9	4	7829	20355
305	1136	A1L525C6	2	1136	A1L525C9	4	4546	11820
306	824.527	A1L526C6	2	824.527	A1L526C9	4	3298	8575
307	2158	A1L527C6	2	2158	A1L527C9	4	8632	22443
308	407.618	A1L528C6	2	407.6176	A1L528C9	4	1630	4239
309	14.65295	A1L529C6	2	14.65295	A1L529C9	4	58.61181	152.3907
310	42.15867	A1L530C6	2	42.15867	A1L530C9	4	168.6347	438.4501
311	626.47	A1L531C6	2	1252	A1L531C9	4	2505	6515
312	238.787	A1L532C6	2	238.7869	A1L532C9	4	955.1477	2483
313	5.28376	A1L533C6	2	5.28376	A1L533C9	4	21.13504	54.95111
314	137.866	A1L534C6	2	137.8662	A1L534C9	4	551.4647	1433
315	36.6465	A1L535C6	2	36.6465	A1L535C9	4	146.586	381.1236
316	8990	A1L536C6	2	9464	A1L536C9	4	35963	93506

RAILROAD OWNED CAR DAYS AND CAR MILES IN RUNNING AND SWITCHING SERVICE

CALCULATION OF CAR DAYS, CAR MILES FOR INTERCHANGE SWITCHING SERVICE BY CAR TYPE (PER DIEM CARS ONLY)

CURRENT YEAR

LINE	CAR TYPE IDENTIFICATION	SOURCE	PER DIEM CARS O & T (1)	SOURCE	RATIO OF INTERCHANGE TO O & T (2)	CARLOADS INTERCHANGED C1 *C2 (3)	SOURCE	EMPTY-LOADED LINEHAUL RATIO (4)
401	BOX 40 FOOT	A1L301C3	0	A1L541C9	.20401	0	B3L801C3	0
402	BOX 50 FOOT	A1L304C3	11.812	A1L542C9	.62783	7.41593	B3L802C3	2.00736
403	BOX EQUIPPED	A1L305C3	547.449	A1L543C9	.58809	321.9484	B3L803C3	2.02938
404	GONDOLA PLAIN	A1L308C3	979.803	A1L544C9	.04329	42.41397	B3L804C3	1.92443
405	GONDOLA EQUIPPED	A1L309C3	527.731	A1L545C9	.24195	127.6819	B3L805C3	1.87234
406	COVERED HOPPER	A1L312C3	397.827	A1L546C9	.3381	134.5035	B3L806C3	2.06907
407	HOPPER OTG	A1L313C3	837.409	A1L547C9	.12586	105.3924	B3L807C3	1.98859
408	HOPPER OTS	A1L314C3	169.926	A1L548C9	.05457	9.27323	B3L808C3	2.06096
409	REFER MECH	A1L316C3	6.582	A1L549C9	1.06306	6.99707	B3L809C3	1.88249
410	REFER NON MECH	A1L315C3	20.686	A1L550C9	.86982	17.99303	B3L810C3	1.85015
411	FLAT TOFC	A1L317C3	662.698	A1L551C9	.14446	95.73307	B3L811C3	1.14601
412	FLAT MULTILEVEL	A1L318C3	95.22501	A1L552C9	.05081	4.83853	B3L812C3	1.63765
413	FLAT GENERAL	A1L319C3	2.927	A1L553C9	.19365	.5668	B3L813C3	2.90092
414	FLAT OTHER	A1L320C3	73.663	A1L554C9	.73458	54.11143	B3L814C3	2.03569
415	ALL OTHER CAR TYPES	A1L323C3	11.611	A1L555C9	.308	3.57615	B3L815C3	1.0086
416	TOTAL	A1L324C3	4345	A1L556C9	.20401	886.4954	B3L816C3	1.71852

WORKTABLE B7 PART 4 (CONTINUED)

LINE	EMPTY-LOADED CARS INTERCHANGED C3 *C4 (5)	SOURCE	CAR DAYS PER INTERCHANGE SWITCH (6)	TOTAL CAR DAYS INTERCHANGED C5 *C6 (7)	SOURCE	CAR MILES PER INTERCHANGE SWITCH (8)	TOTAL UNWEIGHTED INTERCHANGE CAR MILES C5 *C8 (9)	TOTAL WEIGHTED INTERCHANGE CAR MILES C9 *L121C1 (10)
401	0	A1L521C2	.5	0	A1L521C10	2.75	0	0
402	14.88647	A1L522C2	.5	7.44323	A1L522C10	2.75	40.93778	106.4382
403	653.3541	A1L523C2	.5	326.677	A1L523C10	2.75	1796	4671
404	81.62284	A1L524C2	.5	40.81142	A1L524C10	2.75	224.4628	583.6033
405	239.0637	A1L525C2	.5	119.5319	A1L525C10	2.75	657.4252	1709
406	278.2969	A1L526C2	.5	139.1484	A1L526C10	2.75	765.3164	1989
407	209.5818	A1L527C2	.5	104.7909	A1L527C10	2.75	576.3499	1498
408	19.11176	A1L528C2	.5	9.55588	A1L528C10	2.75	52.55734	136.6491
409	13.1719	A1L529C2	.5	6.58595	A1L529C10	2.75	36.22271	94.17904
410	33.28982	A1L530C2	.5	16.64491	A1L530C10	2.75	91.54702	238.0222
411	109.7106	A1L531C2	.5	54.85531	A1L531C10	2.75	301.7042	784.4309
412	7.9238	A1L532C2	.5	3.9619	A1L532C10	2.75	21.79045	56.65516
413	1.64424	A1L533C2	.5	.82212	A1L533C10	2.75	4.52166	11.75632
414	110.1541	A1L534C2	.5	55.07704	A1L534C10	2.75	302.9237	787.6015
415	3.60691	A1L535C2	.5	1.80345	A1L535C10	2.75	9.919	25.78941
416	1523	A1L536C2	.5	761.7285	A1L536C10	2.75	4189	10892

LINE	CAR TYPE IDENTIFICATION	SOURCE	PER DIEM CARS O & T (11)	SOURCE	RATIO OF INTERCHANGE TO O & T (12)	CARLOADS INTERCHANGED C11*C12 (13)	SOURCE	EMPTY-LOADED LINEHAUL RATIO (14)
401	BOX 40 FOOT	A1L301C16	0	A1L541C54	.20013	0	B3L801C9	0
402	BOX 50 FOOT	A1L304C16	10.1905	A1L542C54	.62139	6.33222	B3L802C9	1.98348
403	BOX EQUIPPED	A1L305C16	559.122	A1L543C54	.58579	327.53	B3L803C9	2.03948
404	GONDOLA PLAIN	A1L308C16	987.5866	A1L544C54	.04193	41.41239	B3L804C9	1.92777
405	GONDOLA EQUIPPED	A1L309C16	544.343	A1L545C54	.22147	120.5538	B3L805C9	1.8878
406	COVERED HOPPER	A1L312C16	389.4505	A1L546C54	.34258	133.4169	B3L806C9	2.07773
407	HOPPER OTG	A1L313C16	858.7656	A1L547C54	.11391	97.82	B3L807C9	1.99186
408	HOPPER OTS	A1L314C16	182.2275	A1L548C54	.04733	8.62465	B3L808C9	2.08405
409	REFER MECH	A1L316C16	6.697	A1L549C54	1.05848	7.08866	B3L809C9	1.91989
410	REFER NON MECH	A1L315C16	19.844	A1L550C54	.84764	16.8205	B3L810C9	1.84404
411	FLAT TOFC	A1L317C16	650.032	A1L551C54	.1422	92.43173	B3L811C9	1.15135
412	FLAT MULTILEVEL	A1L318C16	94.32801	A1L552C54	.04431	4.18003	B3L812C9	1.62763
413	FLAT GENERAL	A1L319C16	2.4595	A1L553C54	.17395	.42784	B3L813C9	2.91288
414	FLAT OTHER	A1L320C16	72.03	A1L554C54	.71009	51.14744	B3L814C9	2.03783
415	ALL OTHER CAR TYPES	A1L323C16	9.78	A1L555C54	.30665	2.99907	B3L815C9	1.00965
416	TOTAL	A1L324C16	4386	A1L556C54	.20013	877.9396	B3L816C9	1.72616

WORKTABLE B7 PART 4 (CONTINUED)

LINE	EMPTY-LOADED CARS INTERCHANGED C13*C14 (15)	SOURCE	CAR DAYS PER INTERCHANGE SWITCH (16)	TOTAL CAR DAYS INTERCHANGED C15*C16 (17)	SOURCE	CAR MILES PER INTERCHANGE SWITCH (18)	TOTAL UNWEIGHTED INTERCHANGE CAR MILES C15*C18 (19)	TOTAL WEIGHTED INTERCHANGE CAR MILES C19*L121C1 (20)
401	0	A1L521C2	.5	0	A1L521C10	2.75	0	0
402	12.55982	A1L522C2	.5	6.27991	A1L522C10	2.75	34.53951	89.80273
403	667.9918	A1L523C2	.5	333.9959	A1L523C10	2.75	1836	4776
404	79.83368	A1L524C2	.5	39.91684	A1L524C10	2.75	219.5426	570.8108
405	227.5814	A1L525C2	.5	113.7907	A1L525C10	2.75	625.8489	1627
406	277.2038	A1L526C2	.5	138.6019	A1L526C10	2.75	762.3104	1982
407	194.8436	A1L527C2	.5	97.42183	A1L527C10	2.75	535.82	1393
408	17.97417	A1L528C2	.5	8.98709	A1L528C10	2.75	49.42898	128.5153
409	13.60949	A1L529C2	.5	6.80474	A1L529C10	2.75	37.42609	97.30783
410	31.0177	A1L530C2	.5	15.50885	A1L530C10	2.75	85.29869	221.7766
411	106.4212	A1L531C2	.5	53.21061	A1L531C10	2.75	292.6583	760.9116
412	6.80354	A1L532C2	.5	3.40177	A1L532C10	2.75	18.70974	48.64532
413	1.24625	A1L533C2	.5	.62312	A1L533C10	2.75	3.42719	8.91068
414	104.2297	A1L534C2	.5	52.11486	A1L534C10	2.75	286.6318	745.2425
415	3.028	A1L535C2	.5	1.514	A1L535C10	2.75	8.32699	21.65017
416	1515	A1L536C2	.5	757.7316	A1L536C10	2.75	4167	10835

CAR TYPE ENTIFICATION	SOURCE	PER DIEM CARS O & T (41)	SOURCE	RATIO OF INTERCHANGE TO O & T (42)	CARLOADS INTERCHANGED C41*C42 (43)	SOURCE	EMPTY-LOADED LINEHAUL RATIO (44)
T	A1L301C19	.002316	A1L541C81	.2033	.00047084	B3L801C27	0
T	A1L304C19	16.48043	A1L542C81	.61792	10.18365	B3L802C27	1.91173
ED	A1L305C19	609.4632	A1L543C81	.56476	344.1995	B3L803C27	2.04109
AIN	A1L308C19	978.6343	A1L544C81	.03791	37.10447	B3L804C27	1.93946
UIPPED	A1L309C19	568.2757	A1L545C81	.22006	125.0557	B3L805C27	1.93086
PPER	A1L312C19	412.2635	A1L546C81	.35203	145.128	B3L806C27	2.08242
	A1L313C19	1079	A1L547C81	.09528	102.8067	B3L807C27	1.98761
	A1L314C19	203.8088	A1L548C81	.06	12.22948	B3L808C27	2.08429
	A1L316C19	7.32648	A1L549C81	1.02179	7.48614	B3L809C27	1.95579
MECH	A1L315C19	21.07933	A1L550C81	.82196	17.32636	B3L810C27	1.88455
	A1L317C19	626.4702	A1L551C81	.15029	94.1524	B3L811C27	1.15018
LEVEL	A1L318C19	119.3935	A1L552C81	.06461	7.71413	B3L812C27	1.64404
AL	A1L319C19	2.64188	A1L553C81	.31979	.84485	B3L813C27	2.80946
	A1L320C19	68.93309	A1L554C81	.68837	47.45133	B3L814C27	2.04462
CAR TYPES	A1L323C19	18.32325	A1L555C81	.316	5.7901	B3L815C27	1.01181
	A1L324C19	4732	A1L556C81	.2033	962.0246	B3L816C27	1.75744

T 4 (CONTINUED)

OED GED SOURCE	CAR DAYS PER INTERCHANGE SWITCH (46)	TOTAL CAR DAYS INTERCHANGED C45*C46 (47)	SOURCE	CAR MILES PER INTERCHANGE SWITCH (48)	TOTAL UNWEIGHTED INTERCHANGE CAR MILES C45*C48 (49)	TOTAL WEIGHTED INTERCHANGE CAR MILES C49*L121C1 (50)
0 A1L521C2	.5	0	A1L521C10	2.75	0	0
838 A1L522C2	.5	9.73419	A1L522C10	2.75	53.53805	139.1989
107 A1L523C2	.5	351.2704	A1L523C10	2.75	1931	5023
263 A1L524C2	.5	35.98132	A1L524C10	2.75	197.8972	514.5328
548 A1L525C2	.5	120.7324	A1L525C10	2.75	664.0282	1726
172 A1L526C2	.5	151.1086	A1L526C10	2.75	831.0972	2160
399 A1L527C2	.5	102.17	A1L527C10	2.75	561.9348	1461
979 A1L528C2	.5	12.74489	A1L528C10	2.75	70.09692	182.252
132 A1L529C2	.5	7.32066	A1L529C10	2.75	40.26363	104.6854
246 A1L530C2	.5	16.32623	A1L530C10	2.75	89.79428	233.4651
918 A1L531C2	.5	54.1459	A1L531C10	2.75	297.8025	774.2864
236 A1L532C2	.5	6.34118	A1L532C10	2.75	34.87648	90.67885
358 A1L533C2	.5	1.18679	A1L533C10	2.75	6.52736	16.97112
993 A1L534C2	.5	48.50996	A1L534C10	2.75	266.8048	693.6924
849 A1L535C2	.5	2.92925	A1L535C10	2.75	16.11086	41.88823
590 A1L536C2	.5	845.3526	A1L536C10	2.75	4649	12088

MOST CURRENT FOUR YEARS

LINE	CAR TYPE IDENTIFICATION	SOURCE	PER DIEM CARS O & T (31)	SOURCE	RATIO OF INTERCHANGE TO O & T (32)	CARLOADS INTERCHANGED C31*C32 (33)	SOURCE	EMPTY-LOADED LINEHAUL RATIO (34)
401	BOX 40 FOOT	A1L301C18	.0025	A1L541C72	.20017	.00050043	B3L801C21	0
402	BOX 50 FOOT	A1L304C18	11.935	A1L542C72	.61116	7.29416	B3L802C21	1.99825
403	BOX EQUIPPED	A1L305C18	571.3565	A1L543C72	.56435	322.4466	B3L803C21	2.05087
404	GONDOLA PLAIN	A1L308C18	969.0191	A1L544C72	.03847	37.27859	B3L804C21	1.93782
405	GONDOLA EQUIPPED	A1L309C18	550.4955	A1L545C72	.21386	117.73	B3L805C21	1.9174
406	COVERED HOPPER	A1L312C18	396.7255	A1L546C72	.35222	139.7339	B3L806C21	2.0894
407	HOPPER OTG	A1L313C18	1006	A1L547C72	.09467	95.26806	B3L807C21	1.99508
408	HOPPER OTS	A1L314C18	199.1815	A1L548C72	.04581	9.12519	B3L808C21	2.1032
409	REFER MECH	A1L316C18	6.64225	A1L549C72	1.02673	6.81979	B3L809C21	1.94622
410	REFER NON MECH	A1L315C18	19.0325	A1L550C72	.83902	15.96863	B3L810C21	1.86465
411	FLAT TOFC	A1L317C18	624.3891	A1L551C72	.14663	91.55582	B3L811C21	1.15162
412	FLAT MULTILEVEL	A1L318C18	90.98826	A1L552C72	.05931	5.39634	B3L812C21	1.65001
413	FLAT GENERAL	A1L319C18	2.388	A1L553C72	.26364	.62957	B3L813C21	2.86472
414	FLAT OTHER	A1L320C18	66.432	A1L554C72	.69059	45.87708	B3L814C21	2.04734
415	ALL OTHER CAR TYPES	A1L323C18	11.7315	A1L555C72	.31471	3.69206	B3L815C21	1.01101
416	TOTAL	A1L324C18	4526	A1L556C72	.20017	906.0914	B3L816C21	1.75019

WORKTABLE B7 PART 4 (CONTINUED)

LINE	EMPTY-LOADED CARS INTERCHANGED C33*C34 (35)	SOURCE	CAR DAYS PER INTERCHANGE SWITCH (36)	TOTAL CAR DAYS INTERCHANGED C35*C36 (37)	SOURCE	CAR MILES PER INTERCHANGE SWITCH (38)	TOTAL UNWEIGHTED INTERCHANGE CAR MILES C35*C38 (39)	TOTAL WEIGHTED INTERCHANGE CAR MILES C39*L121C1 (40)
401	0	A1L521C2	.5	0	A1L521C10	2.75	0	0
402	14.57553	A1L522C2	.5	7.28777	A1L522C10	2.75	40.08271	104.215
403	661.2962	A1L523C2	.5	330.6481	A1L523C10	2.75	1818	4728
404	72.23928	A1L524C2	.5	36.11964	A1L524C10	2.75	198.658	516.5108
405	225.7351	A1L525C2	.5	112.8676	A1L525C10	2.75	620.7715	1614
406	291.9597	A1L526C2	.5	145.9799	A1L526C10	2.75	802.8892	2087
407	190.0676	A1L527C2	.5	95.0338	A1L527C10	2.75	522.6859	1358
408	19.19215	A1L528C2	.5	9.59607	A1L528C10	2.75	52.77841	137.2239
409	13.27279	A1L529C2	.5	6.63639	A1L529C10	2.75	36.50017	94.90043
410	29.7759	A1L530C2	.5	14.88795	A1L530C10	2.75	81.88372	212.8977
411	105.4374	A1L531C2	.5	52.7187	A1L531C10	2.75	289.9528	753.8773
412	8.90401	A1L532C2	.5	4.45201	A1L532C10	2.75	24.48603	63.66367
413	1.80355	A1L533C2	.5	.90177	A1L533C10	2.75	4.95975	12.89535
414	93.92605	A1L534C2	.5	46.96302	A1L534C10	2.75	258.2966	671.5711
415	3.73271	A1L535C2	.5	1.86635	A1L535C10	2.75	10.26495	26.68887
416	1585	A1L536C2	.5	792.9143	A1L536C10	2.75	4361	11338

M O S T C U R R E N T F I V E Y E A R S

LINE	CAR TYPE IDENTIFICATION	SOURCE	PER DIEM CARS O & T (41)	SOURCE	RATIO OF INTERCHANGE TO O & T (42)	CARLOADS INTERCHANGED C41*C42 (43)	SOURCE	EMPTY-LOADED LINEHAUL RATIO (44)
401	BOX 40 FOOT	A1L301C19	.002316	A1L541C81	.2033	.00047084	B3L801C27	0
402	BOX 50 FOOT	A1L304C19	16.48043	A1L542C81	.61792	10.18365	B3L802C27	1.91173
403	BOX EQUIPPED	A1L305C19	609.4632	A1L543C81	.56476	344.1995	B3L803C27	2.04109
404	GONDOLA PLAIN	A1L308C19	978.6343	A1L544C81	.03791	37.10447	B3L804C27	1.93946
405	GONDOLA EQUIPPED	A1L309C19	568.2757	A1L545C81	.22006	125.0557	B3L805C27	1.93086
406	COVERED HOPPER	A1L312C19	412.2635	A1L546C81	.35203	145.128	B3L806C27	2.08242
407	HOPPER OTG	A1L313C19	1079	A1L547C81	.09528	102.8067	B3L807C27	1.98761
408	HOPPER OTS	A1L314C19	203.8088	A1L548C81	.06	12.22948	B3L808C27	2.08429
409	REFER MECH	A1L316C19	7.32648	A1L549C81	1.02179	7.48614	B3L809C27	1.95579
410	REFER NON MECH	A1L315C19	21.07933	A1L550C81	.82196	17.32636	B3L810C27	1.88455
411	FLAT TOFC	A1L317C19	626.4702	A1L551C81	.15029	94.1524	B3L811C27	1.15018
412	FLAT MULTILEVEL	A1L318C19	119.3935	A1L552C81	.06461	7.71413	B3L812C27	1.64404
413	FLAT GENERAL	A1L319C19	2.64188	A1L553C81	.31979	.84485	B3L813C27	2.80946
414	FLAT OTHER	A1L320C19	68.93309	A1L554C81	.68837	47.45133	B3L814C27	2.04462
415	ALL OTHER CAR TYPES	A1L323C19	18.32325	A1L555C81	.316	5.7901	B3L815C27	1.01181
416	TOTAL	A1L324C19	4732	A1L556C81	.2033	962.0246	B3L816C27	1.75744

WORKTABLE B7 PART 4 (CONTINUED)

LINE	EMPTY-LOADED CARS INTERCHANGED C43*C44 (45)	SOURCE	CAR DAYS PER INTERCHANGE SWITCH (46)	TOTAL CAR DAYS INTERCHANGED C45*C46 (47)	SOURCE	CAR MILES PER INTERCHANGE SWITCH (48)	TOTAL UNWEIGHTED INTERCHANGE CAR MILES C45*C48 (49)	TOTAL WEIGHTED INTERCHANGE CAR MILES C49*L121C1 (50)
401	0	A1L521C2	.5	0	A1L521C10	2.75	0	0
402	19.46838	A1L522C2	.5	9.73419	A1L522C10	2.75	53.53805	139.1989
403	702.5407	A1L523C2	.5	351.2704	A1L523C10	2.75	1931	5023
404	71.96263	A1L524C2	.5	35.98132	A1L524C10	2.75	197.8972	514.5328
405	241.4648	A1L525C2	.5	120.7324	A1L525C10	2.75	664.0282	1726
406	302.2172	A1L526C2	.5	151.1086	A1L526C10	2.75	831.0972	2160
407	204.3399	A1L527C2	.5	102.17	A1L527C10	2.75	561.9348	1461
408	25.48979	A1L528C2	.5	12.74489	A1L528C10	2.75	70.09692	182.252
409	14.64132	A1L529C2	.5	7.32066	A1L529C10	2.75	40.26363	104.6854
410	32.65246	A1L530C2	.5	16.32623	A1L530C10	2.75	89.79428	233.4651
411	108.2918	A1L531C2	.5	54.1459	A1L531C10	2.75	297.8025	774.2864
412	12.68236	A1L532C2	.5	6.34118	A1L532C10	2.75	34.87648	90.67885
413	2.37358	A1L533C2	.5	1.18679	A1L533C10	2.75	6.52736	16.97112
414	97.01993	A1L534C2	.5	48.50996	A1L534C10	2.75	266.8048	693.6924
415	5.85849	A1L535C2	.5	2.92925	A1L535C10	2.75	16.11086	41.88823
416	1690	A1L536C2	.5	845.3526	A1L536C10	2.75	4649	12088

MOST CURRENT THREE YEARS

LINE	CAR TYPE IDENTIFICATION	SOURCE	PER DIEM CARS O & T (25)	SOURCE	RATIO OF INTRATERMINAL TO O & T (26)	LOADED CARS GIVEN INTRATERMINAL SWITCH C25*C26 (27)	SOURCE	EMPTY-LOADED SPOTTED & PULLED RATIO (28)
501	BOX 40 FOOT	A1L301C17	0	A1L501C11	.03266	0	A1L501C5	1.8
502	BOX 50 FOOT	A1L304C17	10.17667	A1L502C11	.03266	.33236	A1L502C5	1.8
503	BOX EQUIPPED	A1L305C17	558.793	A1L503C11	.03266	18.24962	A1L503C5	2
504	GONDOLA PLAIN	A1L308C17	977.5514	A1L504C11	.03266	31.92585	A1L504C5	2
505	GONDOLA EQUIPPED	A1L309C17	540.528	A1L505C11	.03266	17.65311	A1L505C5	2
506	COVERED HOPPER	A1L312C17	389.693	A1L506C11	.03266	12.72699	A1L506C5	2
507	HOPPER OTG	A1L313C17	936.877	A1L507C11	.03266	30.59747	A1L507C5	2
508	HOPPER OTS	A1L314C17	197.851	A1L508C11	.03266	6.46162	A1L508C5	2
509	REFER MECH	A1L316C17	6.677	A1L509C11	.03266	.21806	A1L509C5	2
510	REFER NON MECH	A1L315C17	19.28833	A1L510C11	.03266	.62994	A1L510C5	2
511	FLAT TOFC	A1L317C17	632.894	A1L511C11	.03266	20.66969	A1L511C5	1
512	FLAT MULTILEVEL	A1L318C17	92.00701	A1L512C11	.03266	3.00486	A1L512C5	2
513	FLAT GENERAL	A1L319C17	2.33333	A1L513C11	.03266	.0762	A1L513C5	2
514	FLAT OTHER	A1L320C17	67.985	A1L514C11	.03266	2.22032	A1L514C5	2
515	ALL OTHER CAR TYPES	A1L323C17	10.491	A1L515C11	.03266	.34263	A1L515C5	2
516	TOTAL	A1L324C17	4443	A1L516C11	.03266	145.1087	A1L516C5	1.9

WORKTABLE B7 PART 5 (CONTINUED)

LINE	EMPTY & LOADED CARS INTRA-TERMINAL C27*C28 (29)	SOURCE	CAR DAYS PER INTRA-TERMINAL SWITCH (30)	TOTAL CAR DAYS INTRA-TERMINAL SWITCHING C29*C30 (31)	SOURCE	CAR DAYS PER INTRA-TERMINAL LOADING & UNLOADING (32)	TOTAL CAR DAYS LOADING & UNLOADING C27*C32 (33)	SOURCE	CAR MILES PER INTRA-TERMINAL SWITCH (34)	TOTAL UNWEIGHTED INTRA-TERMINAL CAR MILES C29*C34 (35)	TOTAL WEIGHTED INTRA-TERMINAL CAR MILES C35*L121C1 (36)
501	0	A1L521C3	2	0	A1L521C7	4	0	A1L521C11	6	0	0
502	.59825	A1L522C3	2	1.1965	A1L522C7	4	1.32944	A1L522C11	6	3.58949	9.33266
503	36.49924	A1L523C3	2	72.99848	A1L523C7	4	72.99848	A1L523C11	6	218.9955	569.3882
504	63.8517	A1L524C3	2	127.7034	A1L524C7	4	127.7034	A1L524C11	6	383.1102	996.0865
505	35.30621	A1L525C3	2	70.61242	A1L525C7	4	70.61242	A1L525C11	6	211.8373	550.7769
506	25.45397	A1L526C3	2	50.90794	A1L526C7	4	50.90794	A1L526C11	6	152.7238	397.0819
507	61.19493	A1L527C3	2	122.3899	A1L527C7	4	122.3899	A1L527C11	6	367.1696	954.6409
508	12.92323	A1L528C3	2	25.84647	A1L528C7	4	25.84647	A1L528C11	6	77.53939	201.6024
509	.43613	A1L529C3	2	.87226	A1L529C7	4	.87226	A1L529C11	6	2.61677	6.8036
510	1.25988	A1L530C3	2	2.51975	A1L530C7	4	2.51975	A1L530C11	6	7.55925	19.65406
511	20.66969	A1L531C3	2	41.33937	A1L531C7	4	82.67874	A1L531C11	6	124.0181	322.4471
512	6.00971	A1L532C3	2	12.01943	A1L532C7	4	12.01943	A1L532C11	6	36.05828	93.75153
513	.15241	A1L533C3	2	.30482	A1L533C7	4	.30482	A1L533C11	6	.91445	2.37758
514	4.44064	A1L534C3	2	8.88129	A1L534C7	4	8.88129	A1L534C11	6	26.64387	69.27405
515	.68525	A1L535C3	2	1.3705	A1L535C7	4	1.3705	A1L535C11	6	4.11151	10.68992
516	275.7066	A1L536C3	2	551.4131	A1L536C7	4	580.4348	A1L536C11	6	1654	4301

MOST CURRENT FOUR YEARS

LINE	CAR TYPE IDENTIFICATION	SOURCE	PER DIEM CARS O & T (37)	SOURCE	RATIO OF INTRATERMINAL TO O & T (38)	LOADED CARS GIVEN INTRATERMINAL SWITCH C37*C38 (39)	SOURCE	EMPTY-LOADED SPOTTED & PULLED RATIO (40)
501	BOX 40 FOOT	A1L301C18	.0025	A1L501C11	.03266	.00008165	A1L501C5	1.8
502	BOX 50 FOOT	A1L304C18	11.935	A1L502C11	.03266	.38979	A1L502C5	1.8
503	BOX EQUIPPED	A1L305C18	571.3565	A1L503C11	.03266	18.65993	A1L503C5	2
504	GONDOLA PLAIN	A1L308C18	969.0191	A1L504C11	.03266	31.6472	A1L504C5	2
505	GONDOLA EQUIPPED	A1L309C18	550.4955	A1L505C11	.03266	17.97863	A1L505C5	2
506	COVERED HOPPER	A1L312C18	396.7255	A1L506C11	.03266	12.95666	A1L506C5	2
507	HOPPER OTG	A1L313C18	1006	A1L507C11	.03266	32.86386	A1L507C5	2
508	HOPPER OTS	A1L314C18	199.1815	A1L508C11	.03266	6.50507	A1L508C5	2
509	REFER MECH	A1L316C18	6.64225	A1L509C11	.03266	.21693	A1L509C5	2
510	REFER NON MECH	A1L315C18	19.0325	A1L510C11	.03266	.62158	A1L510C5	2
511	FLAT TOFC	A1L317C18	624.3891	A1L511C11	.03266	20.39192	A1L511C5	1
512	FLAT MULTILEVEL	A1L318C18	90.98826	A1L512C11	.03266	2.97159	A1L512C5	2
513	FLAT GENERAL	A1L319C18	2.388	A1L513C11	.03266	.07799	A1L513C5	2
514	FLAT OTHER	A1L320C18	66.432	A1L514C11	.03266	2.1696	A1L514C5	2
515	ALL OTHER CAR TYPES	A1L323C18	11.7315	A1L515C11	.03266	.38314	A1L515C5	2
516	TOTAL	A1L324C18	4526	A1L516C11	.03266	147.834	A1L516C5	1.9

WORKTABLE B7 PART 5 (CONTINUED)

LINE	EMPTY & LOADED CARS INTRA-TERMINAL C39*C40 (41)	SOURCE	CAR DAYS PER INTRA-TERMINAL SWITCH (42)	TOTAL CAR DAYS INTRA-TERMINAL SWITCHING C41*C42 (43)	SOURCE	CAR DAYS PER INTRA-TERMINAL LOADING & UNLOADING (44)	TOTAL CAR DAYS LOADING & UNLOADING C39*C44 (45)	SOURCE	CAR MILES PER INTRA-TERMINAL SWITCH (46)	TOTAL UNWEIGHTED INTRA-TERMINAL CAR MILES C41*C46 (47)	TOTAL WEIGHTED INTRA-TERMINAL CAR MILES C47*L121C1 (48)
501	.00014697	A1L521C3	2	.00029393	A1L521C7	4	.00032659	A1L521C11	6	.00088179	.00229266
502	.70161	A1L522C3	2	1.40323	A1L522C7	4	1.55914	A1L522C11	6	4.20968	10.94517
503	37.31987	A1L523C3	2	74.63973	A1L523C7	4	74.63973	A1L523C11	6	223.9192	582.1899
504	63.29439	A1L524C3	2	126.5888	A1L524C7	4	126.5888	A1L524C11	6	379.7663	987.3924
505	35.95727	A1L525C3	2	71.91453	A1L525C7	4	71.91453	A1L525C11	6	215.7436	560.9333
506	25.91332	A1L526C3	2	51.82664	A1L526C7	4	51.82664	A1L526C11	6	155.4799	404.2478
507	65.72772	A1L527C3	2	131.4555	A1L527C7	4	131.4555	A1L527C11	6	394.3663	1025
508	13.01014	A1L528C3	2	26.02028	A1L528C7	4	26.02028	A1L528C11	6	78.06082	202.9581
509	.43386	A1L529C3	2	.86772	A1L529C7	4	.86772	A1L529C11	6	2.60315	6.76819
510	1.24317	A1L530C3	2	2.48633	A1L530C7	4	2.48633	A1L530C11	6	7.45899	19.39337
511	20.39192	A1L531C3	2	40.78385	A1L531C7	4	81.56769	A1L531C11	6	122.3515	318.114
512	5.94317	A1L532C3	2	11.88634	A1L532C7	4	11.88634	A1L532C11	6	35.65903	92.71348
513	.15598	A1L533C3	2	.31196	A1L533C7	4	.31196	A1L533C11	6	.93588	2.43328
514	4.33921	A1L534C3	2	8.67841	A1L534C7	4	8.67841	A1L534C11	6	26.03524	67.69161
515	.76628	A1L535C3	2	1.53256	A1L535C7	4	1.53256	A1L535C11	6	4.59767	11.95394
516	280.8846	A1L536C3	2	561.7691	A1L536C7	4	591.3359	A1L536C11	6	1685	4381

MOST CURRENT THREE YEARS

LINE	CAR TYPE IDENTIFICATION	SOURCE	PER DIEM CARS O & T (25)	SOURCE	RATIO OF INTRATERMINAL TO O & T (26)	LOADED CARS GIVEN INTRATERMINAL SWITCH C25*C26 (27)	SOURCE	EMPTY-LOADED SPOTTED & PULLED RATIO (28)
501	BOX 40 FOOT	A1L301C17	0	A1L501C11	.03266	0	A1L501C5	1.8
502	BOX 50 FOOT	A1L304C17	10.17667	A1L502C11	.03266	.33236	A1L502C5	1.8
503	BOX EQUIPPED	A1L305C17	558.793	A1L503C11	.03266	18.24962	A1L503C5	2
504	GONDOLA PLAIN	A1L308C17	977.5514	A1L504C11	.03266	31.92585	A1L504C5	2
505	GONDOLA EQUIPPED	A1L309C17	540.528	A1L505C11	.03266	17.65311	A1L505C5	2
506	COVERED HOPPER	A1L312C17	389.693	A1L506C11	.03266	12.72699	A1L506C5	2
507	HOPPER OTG	A1L313C17	936.877	A1L507C11	.03266	30.59747	A1L507C5	2
508	HOPPER OTS	A1L314C17	197.851	A1L508C11	.03266	6.46162	A1L508C5	2
509	REFER MECH	A1L316C17	6.677	A1L509C11	.03266	.21806	A1L509C5	2
510	REFER NON MECH	A1L315C17	19.28833	A1L510C11	.03266	.62994	A1L510C5	2
511	FLAT TOFC	A1L317C17	632.894	A1L511C11	.03266	20.66969	A1L511C5	1
512	FLAT MULTILEVEL	A1L318C17	92.00701	A1L512C11	.03266	3.00486	A1L512C5	2
513	FLAT GENERAL	A1L319C17	2.33333	A1L513C11	.03266	.0762	A1L513C5	2
514	FLAT OTHER	A1L320C17	67.985	A1L514C11	.03266	2.22032	A1L514C5	2
515	ALL OTHER CAR TYPES	A1L323C17	10.491	A1L515C11	.03266	.34263	A1L515C5	2
516	TOTAL	A1L324C17	4443	A1L516C11	.03266	145.1087	A1L516C5	1.9

WORKTABLE B7 PART 5 (CONTINUED)

LINE	EMPTY & LOADED CARS INTRA-TERMINAL C27*C28 (29)	SOURCE	CAR DAYS PER INTRA-TERMINAL SWITCH (30)	TOTAL CAR DAYS INTRA-TERMINAL SWITCHING C29*C30 (31)	SOURCE	CAR DAYS PER INTRA-TERMINAL LOADING & UNLOADING (32)	TOTAL CAR DAYS LOADING & UNLOADING C27*C32 (33)	SOURCE	CAR MILES PER INTRA-TERMINAL SWITCH (34)	TOTAL UNWEIGHTED INTRA-TERMINAL CAR MILES C29*C34 (35)	TOTAL WEIGHTED INTRA-TERMINAL CAR MILES C35*L121C1 (36)
501	0	A1L521C3	2	0	A1L521C7	4	0	A1L521C11	6	0	0
502	.59825	A1L522C3	2	1.1965	A1L522C7	4	1.32944	A1L522C11	6	3.58949	9.33266
503	36.49924	A1L523C3	2	72.99848	A1L523C7	4	72.99848	A1L523C11	6	218.9955	569.3882
504	63.8517	A1L524C3	2	127.7034	A1L524C7	4	127.7034	A1L524C11	6	383.1102	996.0865
505	35.30621	A1L525C3	2	70.61242	A1L525C7	4	70.61242	A1L525C11	6	211.8373	550.7769
506	25.45397	A1L526C3	2	50.90794	A1L526C7	4	50.90794	A1L526C11	6	152.7238	397.0819
507	61.19493	A1L527C3	2	122.3899	A1L527C7	4	122.3899	A1L527C11	6	367.1696	954.6409
508	12.92323	A1L528C3	2	25.84647	A1L528C7	4	25.84647	A1L528C11	6	77.53939	201.6024
509	.43613	A1L529C3	2	.87226	A1L529C7	4	.87226	A1L529C11	6	2.61677	6.8036
510	1.25988	A1L530C3	2	2.51975	A1L530C7	4	2.51975	A1L530C11	6	7.55925	19.65406
511	20.66969	A1L531C3	2	41.33937	A1L531C7	4	82.67874	A1L531C11	6	124.0181	322.4471
512	6.00971	A1L532C3	2	12.01943	A1L532C7	4	12.01943	A1L532C11	6	36.05828	93.75153
513	.15241	A1L533C3	2	.30482	A1L533C7	4	.30482	A1L533C11	6	.91445	2.37758
514	4.44064	A1L534C3	2	8.88129	A1L534C7	4	8.88129	A1L534C11	6	26.64387	69.27405
515	.68525	A1L535C3	2	1.3705	A1L535C7	4	1.3705	A1L535C11	6	4.11151	10.68992
516	275.7066	A1L536C3	2	551.4131	A1L536C7	4	580.4348	A1L536C11	6	1654	4301

MOST CURRENT FOUR YEARS

LINE	CAR TYPE IDENTIFICATION	SOURCE	PER DIEM CARS O & T (37)	SOURCE	RATIO OF INTRATERMINAL TO O & T (38)	LOADED CARS GIVEN INTRATERMINAL SWITCH C37*C38 (39)	SOURCE	EMPTY-LOADED SPOTTED & PULLED RATIO (40)
501	BOX 40 FOOT	A1L301C18	.0025	A1L501C11	.03266	.00008165	A1L501C5	1.8
502	BOX 50 FOOT	A1L304C18	11.935	A1L502C11	.03266	.38979	A1L502C5	1.8
503	BOX EQUIPPED	A1L305C18	571.3565	A1L503C11	.03266	18.65993	A1L503C5	2
504	GONDOLA PLAIN	A1L308C18	969.0191	A1L504C11	.03266	31.6472	A1L504C5	2
505	GONDOLA EQUIPPED	A1L309C18	550.4955	A1L505C11	.03266	17.97863	A1L505C5	2
506	COVERED HOPPER	A1L312C18	396.7255	A1L506C11	.03266	12.95666	A1L506C5	2
507	HOPPER OTG	A1L313C18	1006	A1L507C11	.03266	32.86386	A1L507C5	2
508	HOPPER OTS	A1L314C18	199.1815	A1L508C11	.03266	6.50507	A1L508C5	2
509	REFER MECH	A1L316C18	6.64225	A1L509C11	.03266	.21693	A1L509C5	2
510	REFER NON MECH	A1L315C18	19.0325	A1L510C11	.03266	.62158	A1L510C5	2
511	FLAT TOFC	A1L317C18	624.3891	A1L511C11	.03266	20.39192	A1L511C5	1
512	FLAT MULTILEVEL	A1L318C18	90.98826	A1L512C11	.03266	2.97159	A1L512C5	2
513	FLAT GENERAL	A1L319C18	2.388	A1L513C11	.03266	.07799	A1L513C5	2
514	FLAT OTHER	A1L320C18	66.432	A1L514C11	.03266	2.1696	A1L514C5	2
515	ALL OTHER CAR TYPES	A1L323C18	11.7315	A1L515C11	.03266	.38314	A1L515C5	2
516	TOTAL	A1L324C18	4526	A1L516C11	.03266	147.834	A1L516C5	1.9

WORKTABLE B7 PART 5 (CONTINUED)

LINE	EMPTY & LOADED CARS INTRA-TERMINAL C39*C40 (41)	SOURCE	CAR DAYS PER INTRA-TERMINAL SWITCH (42)	TOTAL CAR DAYS INTRA-TERMINAL SWITCHING C41*C42 (43)	SOURCE	CAR DAYS PER INTRA-TERMINAL LOADING & UNLOADING (44)	TOTAL CAR DAYS LOADING & UNLOADING C39*C44 (45)	SOURCE	CAR MILES PER INTRA-TERMINAL SWITCH (46)	TOTAL UNWEIGHTED INTRA-TERMINAL CAR MILES C41*C46 (47)	TOTAL WEIGHTED INTRA-TERMINAL CAR MILES C47*L121C1 (48)
501	.00014697	A1L521C3	2	.00029393	A1L521C7	4	.00032659	A1L521C11	6	.00088179	.00229266
502	.70161	A1L522C3	2	1.40323	A1L522C7	4	1.55914	A1L522C11	6	4.20968	10.94517
503	37.31987	A1L523C3	2	74.63973	A1L523C7	4	74.63973	A1L523C11	6	223.9192	582.1899
504	63.29439	A1L524C3	2	126.5888	A1L524C7	4	126.5888	A1L524C11	6	379.7663	987.3924
505	35.95727	A1L525C3	2	71.91453	A1L525C7	4	71.91453	A1L525C11	6	215.7436	560.9333
506	25.91332	A1L526C3	2	51.82664	A1L526C7	4	51.82664	A1L526C11	6	155.4799	404.2478
507	65.72772	A1L527C3	2	131.4555	A1L527C7	4	131.4555	A1L527C11	6	394.3663	1025
508	13.01014	A1L528C3	2	26.02028	A1L528C7	4	26.02028	A1L528C11	6	78.06082	202.9581
509	.43386	A1L529C3	2	.86772	A1L529C7	4	.86772	A1L529C11	6	2.60315	6.76819
510	1.24317	A1L530C3	2	2.48633	A1L530C7	4	2.48633	A1L530C11	6	7.45899	19.39337
511	20.39192	A1L531C3	2	40.78385	A1L531C7	4	81.56769	A1L531C11	6	122.3515	318.114
512	5.94317	A1L532C3	2	11.88634	A1L532C7	4	11.88634	A1L532C11	6	35.65903	92.71348
513	.15598	A1L533C3	2	.31196	A1L533C7	4	.31196	A1L533C11	6	.93588	2.43328
514	4.33921	A1L534C3	2	8.67841	A1L534C7	4	8.67841	A1L534C11	6	26.03524	67.69161
515	.76628	A1L535C3	2	1.53256	A1L535C7	4	1.53256	A1L535C11	6	4.59767	11.95394
516	280.8846	A1L536C3	2	561.7691	A1L536C7	4	591.3359	A1L536C11	6	1685	4381

MOST CURRENT FIVE YEARS

LINE	CAR TYPE IDENTIFICATION	SOURCE	PER DIEM CARS O & T (49)	SOURCE	RATIO OF INTRATERMINAL TO O & T (50)	LOADED CARS GIVEN INTRATERMINAL SWITCH C49*C50 (51)	SOURCE	EMPTY-LOADED SPOTTED & PULLED RATIO (52)
501	BOX 40 FOOT	A1L301C19	.002316	A1L501C11	.03266	.00007564	A1L501C5	1.8
502	BOX 50 FOOT	A1L304C19	16.48043	A1L502C11	.03266	.53823	A1L502C5	1.8
503	BOX EQUIPPED	A1L305C19	609.4632	A1L503C11	.03266	19.90446	A1L503C5	2
504	GONDOLA PLAIN	A1L308C19	978.6343	A1L504C11	.03266	31.96122	A1L504C5	2
505	GONDOLA EQUIPPED	A1L309C19	568.2757	A1L505C11	.03266	18.55932	A1L505C5	2
506	COVERED HOPPER	A1L312C19	412.2635	A1L506C11	.03266	13.46411	A1L506C5	2
507	HOPPER OTG	A1L313C19	1079	A1L507C11	.03266	35.23916	A1L507C5	2
508	HOPPER OTS	A1L314C19	203.8088	A1L508C11	.03266	6.65619	A1L508C5	2
509	REFER MECH	A1L316C19	7.32648	A1L509C11	.03266	.23928	A1L509C5	2
510	REFER NON MECH	A1L315C19	21.07933	A1L510C11	.03266	.68843	A1L510C5	2
511	FLAT TOFC	A1L317C19	626.4702	A1L511C11	.03266	20.45989	A1L511C5	1
512	FLAT MULTILEVEL	A1L318C19	119.3935	A1L512C11	.03266	3.89927	A1L512C5	2
513	FLAT GENERAL	A1L319C19	2.64188	A1L513C11	.03266	.08628	A1L513C5	2
514	FLAT OTHER	A1L320C19	68.93309	A1L514C11	.03266	2.25129	A1L514C5	2
515	ALL OTHER CAR TYPES	A1L323C19	18.32325	A1L515C11	.03266	.59842	A1L515C5	2
516	TOTAL	A1L324C19	4732	A1L516C11	.03266	154.5456	A1L516C5	1.9

WORKTABLE B7 PART 5 (CONTINUED)

LINE	EMPTY & LOADED CARS INTRA-TERMINAL C51*C52 (53)	SOURCE	CAR DAYS PER INTRA-TERMINAL SWITCH (54)	TOTAL CAR DAYS INTRA-TERMINAL SWITCHING C53*C54 (55)	SOURCE	CAR DAYS PER INTRA-TERMINAL LOADING & UNLOADING (56)	TOTAL CAR DAYS LOADING & UNLOADING C51*C56 (57)	SOURCE	CAR MILES PER INTRA-TERMINAL SWITCH (58)	TOTAL UNWEIGHTED INTRA-TERMINAL CAR MILES C53*C58 (59)	TOTAL WEIGHTED INTRA-TERMINAL CAR MILES C59*L121C1 (60)
501	.00013615	A1L521C3	2	.0002723	A1L521C7	4	.00030255	A1L521C11	6	.00081689	.00212392
502	.96882	A1L522C3	2	1.93764	A1L522C7	4	2.15294	A1L522C11	6	5.81293	15.11362
503	39.80892	A1L523C3	2	79.61783	A1L523C7	4	79.61783	A1L523C11	6	238.8535	621.0191
504	63.92244	A1L524C3	2	127.8449	A1L524C7	4	127.8449	A1L524C11	6	383.5346	997.19
505	37.11863	A1L525C3	2	74.23726	A1L525C7	4	74.23726	A1L525C11	6	222.7118	579.0506
506	26.92823	A1L526C3	2	53.85646	A1L526C7	4	53.85646	A1L526C11	6	161.5694	420.0803
507	70.47831	A1L527C3	2	140.9566	A1L527C7	4	140.9566	A1L527C11	6	422.8699	1099
508	13.31238	A1L528C3	2	26.62477	A1L528C7	4	26.62477	A1L528C11	6	79.8743	207.6732
509	.47855	A1L529C3	2	.9571	A1L529C7	4	.9571	A1L529C11	6	2.8713	7.46539
510	1.37686	A1L530C3	2	2.75372	A1L530C7	4	2.75372	A1L530C11	6	8.26116	21.47902
511	20.45989	A1L531C3	2	40.91978	A1L531C7	4	81.83956	A1L531C11	6	122.7593	319.1743
512	7.79854	A1L532C3	2	15.59708	A1L532C7	4	15.59708	A1L532C11	6	46.79125	121.6573
513	.17256	A1L533C3	2	.34512	A1L533C7	4	.34512	A1L533C11	6	1.03537	2.69197
514	4.50257	A1L534C3	2	9.00514	A1L534C7	4	9.00514	A1L534C11	6	27.01543	70.24011
515	1.19684	A1L535C3	2	2.39368	A1L535C7	4	2.39368	A1L535C11	6	7.18103	18.67068
516	293.6367	A1L536C3	2	587.2734	A1L536C7	4	618.1825	A1L536C11	6	1761	4580

RAILROAD OWNED CAR DAYS AND CAR MILES IN RUNNING AND SWITCHING SERVICE
CALCULATION OF CAR DAYS, CAR MILES FOR INTERTERMINAL SWITCHING SERVICE BY CAR TYPE (PER DIEM CARS ONLY)
CURRENT YEAR

LINE	CAR TYPE IDENTIFICATION	SOURCE	PER DIEM CARS O & T (1)	SOURCE	RATIO OF INTER-TERMINAL TO O & T (2)	LOADED CARS GIVEN INTER-TERMINAL SW C1 *C2 (3)	SOURCE	EMPTY LOADED SPOTTED & PULLED RATIO (4)
601	BOX 40 FOOT	A1L301C3	0	A1L521C14	.0467	0	A1L501C5	1.8
602	BOX 50 FOOT	A1L304C3	11.812	A1L522C14	.0467	.55167	A1L502C5	1.8
603	BOX EQUIPPED	A1L305C3	547.449	A1L523C14	.0467	25.56806	A1L503C5	2
604	GONDOLA PLAIN	A1L308C3	979.803	A1L524C14	.0467	45.76072	A1L504C5	2
605	GONDOLA EQUIPPED	A1L309C3	527.731	A1L525C14	.0467	24.64715	A1L505C5	2
606	COVERED HOPPER	A1L312C3	397.827	A1L526C14	.0467	18.58011	A1L506C5	2
607	HOPPER OTG	A1L313C3	837.409	A1L527C14	.0467	39.11035	A1L507C5	2
608	HOPPER OTS	A1L314C3	169.926	A1L528C14	.0467	7.93622	A1L508C5	2
609	REFER MECH	A1L316C3	6.582	A1L529C14	.0467	.30741	A1L509C5	2
610	REFER NON MECH	A1L315C3	20.686	A1L530C14	.0467	.96612	A1L510C5	2
611	FLAT TOFC	A1L317C3	662.698	A1L531C14	.0467	30.95065	A1L511C5	1
612	FLAT MULTILEVEL	A1L318C3	95.22501	A1L532C14	.0467	4.44739	A1L512C5	2
613	FLAT GENERAL	A1L319C3	2.927	A1L533C14	.0467	.1367	A1L513C5	2
614	FLAT OTHER	A1L320C3	73.663	A1L534C14	.0467	3.44036	A1L514C5	2
615	ALL OTHER CAR TYPES	A1L323C3	11.611	A1L535C14	.0467	.54228	A1L515C5	2
616	TOTAL	A1L324C3	4345	A1L536C14	.0467	202.9452	A1L516C5	1.9

WORKTABLE B7 PART 6 (CONTINUED)

LINE	EMPTY & LOADED CARS INTER-TERMINAL C3 *C4 (5)	SOURCE	CAR DAYS PER INTER-TERMINAL SWITCH (6)	TOTAL CAR DAYS INTER-TERMINAL SWITCHING C5 *C6 (7)	SOURCE	CAR DAYS PER INTER-TERMINAL LOADING & UNLOADING (8)	TOTAL CAR DAYS LOADING & UNLOADING C3 *C8 (9)	SOURCE	CAR MILES PER INTER-TERMINAL SWITCH (10)	TOTAL UNWEIGHTED INTER-TERMINAL CAR MILES C5 *C10 (11)	TOTAL WEIGHTED INTER-TERMINAL CAR MILES C11*L121C1 (12)
601	0	A1L521C4	1.5	0	A1L521C8	2	0	A1L521C12	5.25	0	0
602	.993	A1L522C4	1.5	1.4895	A1L522C8	2	1.10334	A1L522C12	5.25	5.21326	13.55448
603	51.13612	A1L523C4	1.5	76.70418	A1L523C8	2	51.13612	A1L523C12	5.25	268.4646	698.008
604	91.52144	A1L524C4	1.5	137.2822	A1L524C8	2	91.52144	A1L524C12	5.25	480.4876	1249
605	49.2943	A1L525C4	1.5	73.94145	A1L525C8	2	49.2943	A1L525C12	5.25	258.7951	672.8671
606	37.16023	A1L526C4	1.5	55.74034	A1L526C8	2	37.16023	A1L526C12	5.25	195.0912	507.2371
607	78.22071	A1L527C4	1.5	117.3311	A1L527C8	2	78.22071	A1L527C12	5.25	410.6587	1067
608	15.87245	A1L528C4	1.5	23.80867	A1L528C8	2	15.87245	A1L528C12	5.25	83.33036	216.6589
609	.61481	A1L529C4	1.5	.92222	A1L529C8	2	.61481	A1L529C12	5.25	3.22776	8.39218
610	1.93224	A1L530C4	1.5	2.89836	A1L530C8	2	1.93224	A1L530C12	5.25	10.14425	26.37505
611	30.95065	A1L531C4	1.5	46.42597	A1L531C8	2	61.9013	A1L531C12	5.25	162.4909	422.4764
612	8.89478	A1L532C4	1.5	13.34217	A1L532C8	2	8.89478	A1L532C12	5.25	46.69758	121.4137
613	.27341	A1L533C4	1.5	.41011	A1L533C8	2	.27341	A1L533C12	5.25	1.43538	3.73198
614	6.88071	A1L534C4	1.5	10.32107	A1L534C8	2	6.88071	A1L534C12	5.25	36.12375	93.92175
615	1.08456	A1L535C4	1.5	1.62684	A1L535C8	2	1.08456	A1L535C12	5.25	5.69394	14.80425
616	385.5958	A1L536C4	1.5	578.3938	A1L536C8	2	405.8904	A1L536C12	5.25	2024	5263

MOST CURRENT TWO YEARS

LINE	CAR TYPE IDENTIFICATION	SOURCE	PER DIEM CARS O & T (13)	SOURCE	RATIO OF INTER-TERMINAL TO O & T (14)	LOADED CARS GIVEN INTER-TERMINAL SW C13*C14 (15)	SOURCE	EMPTY LOADED SPOTTED & PULLED RATIO (16)
601	BOX 40 FOOT	A1L301C16	0	A1L521C14	.0467	0	A1L501C5	1.8
602	BOX 50 FOOT	A1L304C16	10.1905	A1L522C14	.0467	.47594	A1L502C5	1.8
603	BOX EQUIPPED	A1L305C16	559.122	A1L523C14	.0467	26.11323	A1L503C5	2
604	GONDOLA PLAIN	A1L308C16	987.5866	A1L524C14	.0467	46.12425	A1L504C5	2
605	GONDOLA EQUIPPED	A1L309C16	544.343	A1L525C14	.0467	25.423	A1L505C5	2
606	COVERED HOPPER	A1L312C16	389.4505	A1L526C14	.0467	18.1889	A1L506C5	2
607	HOPPER OTG	A1L313C16	858.7656	A1L527C14	.0467	40.10779	A1L507C5	2
608	HOPPER OTS	A1L314C16	182.2275	A1L528C14	.0467	8.51075	A1L508C5	2
609	REFER MECH	A1L316C16	6.697	A1L529C14	.0467	.31278	A1L509C5	2
610	REFER NON MECH	A1L315C16	19.844	A1L530C14	.0467	.92679	A1L510C5	2
611	FLAT TOFC	A1L317C16	650.032	A1L531C14	.0467	30.3591	A1L511C5	1
612	FLAT MULTILEVEL	A1L318C16	94.32801	A1L532C14	.0467	4.4055	A1L512C5	2
613	FLAT GENERAL	A1L319C16	2.4595	A1L533C14	.0467	.11487	A1L513C5	2
614	FLAT OTHER	A1L320C16	72.03	A1L534C14	.0467	3.36409	A1L514C5	2
615	ALL OTHER CAR TYPES	A1L323C16	9.78	A1L535C14	.0467	.45677	A1L515C5	2
616	TOTAL	A1L324C16	4386	A1L536C14	.0467	204.8837	A1L516C5	1.9

WORKTABLE B7 PART 6 (CONTINUED)

LINE	EMPTY & LOADED CARS INTER-TERMINAL C15*C16 (17)	SOURCE	CAR DAYS PER INTER-TERMINAL SWITCH (18)	TOTAL CAR DAYS INTER-TERMINAL SWITCHING C17*C18 (19)	SOURCE	CAR DAYS PER INTER-TERMINAL LOADING & UNLOADING (20)	TOTAL CAR DAYS LOADING & UNLOADING C15*C20 (21)	SOURCE	CAR MILES PER INTER-TERMINAL SWITCH (22)	TOTAL UNWEIGHTED INTER-TERMINAL CAR MILES C17*C22 (23)	TOTAL WEIGHTED INTER-TERMINAL CAR MILES C23*L121C1 (24)
601	0	A1L521C4	1.5	0	A1L521C8	2	0	A1L521C12	5.25	0	0
602	.85669	A1L522C4	1.5	1.28503	A1L522C8	2	.95187	A1L522C12	5.25	4.49761	11.69377
603	52.22647	A1L523C4	1.5	78.33969	A1L523C8	2	52.22647	A1L523C12	5.25	274.1889	712.8912
604	92.24849	A1L524C4	1.5	138.3727	A1L524C8	2	92.24849	A1L524C12	5.25	484.3046	1259
605	50.846	A1L525C4	1.5	76.26899	A1L525C8	2	50.846	A1L525C12	5.25	266.9415	694.0478
606	36.3778	A1L526C4	1.5	54.5667	A1L526C8	2	36.3778	A1L526C12	5.25	190.9834	496.5569
607	80.21557	A1L527C4	1.5	120.3234	A1L527C8	2	80.21557	A1L527C12	5.25	421.1318	1094
608	17.02151	A1L528C4	1.5	25.53226	A1L528C8	2	17.02151	A1L528C12	5.25	89.36292	232.3436
609	.62555	A1L529C4	1.5	.93833	A1L529C8	2	.62555	A1L529C12	5.25	3.28416	8.5388
610	1.85359	A1L530C4	1.5	2.78038	A1L530C8	2	1.85359	A1L530C12	5.25	9.73134	25.30149
611	30.3591	A1L531C4	1.5	45.53865	A1L531C8	2	60.71819	A1L531C12	5.25	159.3853	414.4017
612	8.81099	A1L532C4	1.5	13.21649	A1L532C8	2	8.81099	A1L532C12	5.25	46.2577	120.27
613	.22974	A1L533C4	1.5	.34461	A1L533C8	2	.22974	A1L533C12	5.25	1.20612	3.13591
614	6.72818	A1L534C4	1.5	10.09227	A1L534C8	2	6.72818	A1L534C12	5.25	35.32294	91.83964
615	.91353	A1L535C4	1.5	1.3703	A1L535C8	2	.91353	A1L535C12	5.25	4.79603	12.46969
616	389.2791	A1L536C4	1.5	583.9187	A1L536C8	2	409.7675	A1L536C12	5.25	2043	5313

MOST CURRENT THREE YEARS

LINE	CAR TYPE IDENTIFICATION	SOURCE	PER DIEM CARS O & T (25)	SOURCE	RATIO OF INTER-TERMINAL TO O & T (26)	LOADED CARS GIVEN INTER-TERMINAL SW C25*C26 (27)	SOURCE	EMPTY LOADED SPOTTED & PULLED RATIO (28)
601	BOX 40 FOOT	A1L301C17	0	A1L521C14	.0467	0	A1L501C5	1.8
602	BOX 50 FOOT	A1L304C17	10.17667	A1L522C14	.0467	.47529	A1L502C5	1.8
603	BOX EQUIPPED	A1L305C17	558.793	A1L523C14	.0467	26.09787	A1L503C5	2
604	GONDOLA PLAIN	A1L308C17	977.5514	A1L524C14	.0467	45.65556	A1L504C5	2
605	GONDOLA EQUIPPED	A1L309C17	540.528	A1L525C14	.0467	25.24482	A1L505C5	2
606	COVERED HOPPER	A1L312C17	389.693	A1L526C14	.0467	18.20022	A1L506C5	2
607	HOPPER OTG	A1L313C17	936.877	A1L527C14	.0467	43.7559	A1L507C5	2
608	HOPPER OTS	A1L314C17	197.851	A1L528C14	.0467	9.24043	A1L508C5	2
609	REFER MECH	A1L316C17	6.677	A1L529C14	.0467	.31184	A1L509C5	2
610	REFER NON MECH	A1L315C17	19.28833	A1L530C14	.0467	.90084	A1L510C5	2
611	FLAT TOFC	A1L317C17	632.894	A1L531C14	.0467	29.55868	A1L511C5	1
612	FLAT MULTILEVEL	A1L318C17	92.00701	A1L532C14	.0467	4.2971	A1L512C5	2
613	FLAT GENERAL	A1L319C17	2.33333	A1L533C14	.0467	.10898	A1L513C5	2
614	FLAT OTHER	A1L320C17	67.985	A1L534C14	.0467	3.17517	A1L514C5	2
615	ALL OTHER CAR TYPES	A1L323C17	10.491	A1L535C14	.0467	.48997	A1L515C5	2
616	TOTAL	A1L324C17	4443	A1L536C14	.0467	207.5127	A1L516C5	1.9

WORKTABLE B7 PART 6 (CONTINUED)

LINE	EMPTY & LOADED CARS INTER-TERMINAL C27*C28 (29)	SOURCE	CAR DAYS PER INTER-TERMINAL SWITCH (30)	TOTAL CAR DAYS INTER-TERMINAL SWITCHING C29*C30 (31)	SOURCE	CAR DAYS PER INTER-TERMINAL LOADING & UNLOADING (32)	TOTAL CAR DAYS LOADING & UNLOADING C27*C32 (33)	SOURCE	CAR MILES PER INTER-TERMINAL SWITCH (34)	TOTAL UNWEIGHTED INTER-TERMINAL CAR MILES C29*C34 (35)	TOTAL WEIGHTED INTER-TERMINAL CAR MILES C35*L121C1 (36)
601	0	A1L521C4	1.5	0	A1L521C8	2	0	A1L521C12	5.25	0	0
602	.85552	A1L522C4	1.5	1.28329	A1L522C8	2	.95058	A1L522C12	5.25	4.4915	11.6779
603	52.19574	A1L523C4	1.5	78.2936	A1L523C8	2	52.19574	A1L523C12	5.25	274.0276	712.4718
604	91.31112	A1L524C4	1.5	136.9667	A1L524C8	2	91.31112	A1L524C12	5.25	479.3834	1246
605	50.48965	A1L525C4	1.5	75.73447	A1L525C8	2	50.48965	A1L525C12	5.25	265.0706	689.1836
606	36.40045	A1L526C4	1.5	54.60067	A1L526C8	2	36.40045	A1L526C12	5.25	191.1024	496.8661
607	87.51181	A1L527C4	1.5	131.2677	A1L527C8	2	87.51181	A1L527C12	5.25	459.437	1194
608	18.48087	A1L528C4	1.5	27.7213	A1L528C8	2	18.48087	A1L528C12	5.25	97.02456	252.2638
609	.62369	A1L529C4	1.5	.93553	A1L529C8	2	.62369	A1L529C12	5.25	3.27435	8.5133
610	1.80168	A1L530C4	1.5	2.70253	A1L530C8	2	1.80168	A1L530C12	5.25	9.45885	24.593
611	29.55868	A1L531C4	1.5	44.33802	A1L531C8	2	59.11737	A1L531C12	5.25	155.1831	403.476
612	8.59419	A1L532C4	1.5	12.89129	A1L532C8	2	8.59419	A1L532C12	5.25	45.1195	117.3107
613	.21795	A1L533C4	1.5	.32693	A1L533C8	2	.21795	A1L533C12	5.25	1.14425	2.97504
614	6.35034	A1L534C4	1.5	9.52551	A1L534C8	2	6.35034	A1L534C12	5.25	33.3393	86.68219
615	.97994	A1L535C4	1.5	1.46992	A1L535C8	2	.97994	A1L535C12	5.25	5.1447	13.37623
616	394.2741	A1L536C4	1.5	591.4112	A1L536C8	2	415.0254	A1L536C12	5.25	2069	5381

MOST CURRENT FOUR YEARS

LINE	CAR TYPE IDENTIFICATION	SOURCE	PER DIEM CARS O & T (37)	SOURCE	RATIO OF INTER-TERMINAL TO O & T (38)	LOADED CARS GIVEN INTER-TERMINAL SW C37*C38 (39)	SOURCE	EMPTY LOADED SPOTTED & PULLED RATIO (40)
601	BOX 40 FOOT	A1L301C18	.0025	A1L521C14	.0467	.00011676	A1L501C5	1.8
602	BOX 50 FOOT	A1L304C18	11.935	A1L522C14	.0467	.55741	A1L502C5	1.8
603	BOX EQUIPPED	A1L305C18	571.3565	A1L523C14	.0467	26.68464	A1L503C5	2
604	GONDOLA PLAIN	A1L308C18	969.0191	A1L524C14	.0467	45.25707	A1L504C5	2
605	GONDOLA EQUIPPED	A1L309C18	550.4955	A1L525C14	.0467	25.71034	A1L505C5	2
606	COVERED HOPPER	A1L312C18	396.7255	A1L526C14	.0467	18.52867	A1L506C5	2
607	HOPPER OTG	A1L313C18	1006	A1L527C14	.0467	46.99697	A1L507C5	2
608	HOPPER OTS	A1L314C18	199.1815	A1L528C14	.0467	9.30257	A1L508C5	2
609	REFER MECH	A1L316C18	6.64225	A1L529C14	.0467	.31022	A1L509C5	2
610	REFER NON MECH	A1L315C18	19.0325	A1L530C14	.0467	.88889	A1L510C5	2
611	FLAT TOFC	A1L317C18	624.3891	A1L531C14	.0467	29.16147	A1L511C5	1
612	FLAT MULTILEVEL	A1L318C18	90.98826	A1L532C14	.0467	4.24952	A1L512C5	2
613	FLAT GENERAL	A1L319C18	2.388	A1L533C14	.0467	.11153	A1L513C5	2
614	FLAT OTHER	A1L320C18	66.432	A1L534C14	.0467	3.10264	A1L514C5	2
615	ALL OTHER CAR TYPES	A1L323C18	11.7315	A1L535C14	.0467	.54791	A1L515C5	2
616	TOTAL	A1L324C18	4526	A1L536C14	.0467	211.41	A1L516C5	1.9

WORKTABLE B7 PART 6 (CONTINUED)

LINE	EMPTY & LOADED CARS INTER-TERMINAL C39*C40 (41)	SOURCE	CAR DAYS PER INTER-TERMINAL SWITCH (42)	TOTAL CAR DAYS INTER-TERMINAL SWITCHING C41*C42 (43)	SOURCE	CAR DAYS PER INTER-TERMINAL LOADING & UNLOADING (44)	TOTAL CAR DAYS LOADING & UNLOADING C39*C44 (45)	SOURCE	CAR MILES PER INTER-TERMINAL SWITCH (46)	TOTAL UNWEIGHTED INTER-TERMINAL CAR MILES C41*C46 (47)	TOTAL WEIGHTED INTER-TERMINAL CAR MILES C47*L121C1 (48)
601	.00021017	A1L521C4	1.5	.00031525	A1L521C8	2	.00023352	A1L521C12	5.25	.00110338	.00286879
602	1.00334	A1L522C4	1.5	1.50501	A1L522C8	2	1.11482	A1L522C12	5.25	5.26755	13.69562
603	53.36927	A1L523C4	1.5	80.05391	A1L523C8	2	53.36927	A1L523C12	5.25	280.1887	728.4905
604	90.51414	A1L524C4	1.5	135.7712	A1L524C8	2	90.51414	A1L524C12	5.25	475.1992	1235
605	51.42069	A1L525C4	1.5	77.13103	A1L525C8	2	51.42069	A1L525C12	5.25	269.9586	701.8923
606	37.05734	A1L526C4	1.5	55.58601	A1L526C8	2	37.05734	A1L526C12	5.25	194.551	505.8327
607	93.99393	A1L527C4	1.5	140.9909	A1L527C8	2	93.99393	A1L527C12	5.25	493.4681	1283
608	18.60515	A1L528C4	1.5	27.90772	A1L528C8	2	18.60515	A1L528C12	5.25	97.67701	253.9602
609	.62044	A1L529C4	1.5	.93066	A1L529C8	2	.62044	A1L529C12	5.25	3.25731	8.469
610	1.77779	A1L530C4	1.5	2.66668	A1L530C8	2	1.77779	A1L530C12	5.25	9.33339	24.2668
611	29.16147	A1L531C4	1.5	43.7422	A1L531C8	2	58.32294	A1L531C12	5.25	153.0977	398.054
612	8.49903	A1L532C4	1.5	12.74855	A1L532C8	2	8.49903	A1L532C12	5.25	44.61991	116.0118
613	.22306	A1L533C4	1.5	.33459	A1L533C8	2	.22306	A1L533C12	5.25	1.17106	3.04475
614	6.20528	A1L534C4	1.5	9.30792	A1L534C8	2	6.20528	A1L534C12	5.25	32.57772	84.70208
615	1.09582	A1L535C4	1.5	1.64372	A1L535C8	2	1.09582	A1L535C12	5.25	5.75303	14.95789
616	401.6789	A1L536C4	1.5	602.5184	A1L536C8	2	422.8199	A1L536C12	5.25	2108	5482

MOST CURRENT FIVE YEARS

LINE	CAR TYPE IDENTIFICATION	SOURCE	PER DIEM CARS O & T (49)	SOURCE	RATIO OF INTER-TERMINAL TO O & T (50)	LOADED CARS GIVEN INTER-TERMINAL SW C49*C50 (51)	SOURCE	EMPTY LOADED SPOTTED & PULLED RATIO (52)
601	BOX 40 FOOT	A1L301C19	.002316	A1L521C14	.0467	.00010817	A1L501C5	1.8
602	BOX 50 FOOT	A1L304C19	16.48043	A1L522C14	.0467	.7697	A1L502C5	1.8
603	BOX EQUIPPED	A1L305C19	609.4632	A1L523C14	.0467	28.46437	A1L503C5	2
604	GONDOLA PLAIN	A1L308C19	978.6343	A1L524C14	.0467	45.70614	A1L504C5	2
605	GONDOLA EQUIPPED	A1L309C19	568.2757	A1L525C14	.0467	26.54075	A1L505C5	2
606	COVERED HOPPER	A1L312C19	412.2635	A1L526C14	.0467	19.25436	A1L506C5	2
607	HOPPER OTG	A1L313C19	1079	A1L527C14	.0467	50.39375	A1L507C5	2
608	HOPPER OTS	A1L314C19	203.8088	A1L528C14	.0467	9.51869	A1L508C5	2
609	REFER MECH	A1L316C19	7.32648	A1L529C14	.0467	.34218	A1L509C5	2
610	REFER NON MECH	A1L315C19	21.07933	A1L530C14	.0467	.98449	A1L510C5	2
611	FLAT TOFC	A1L317C19	626.4702	A1L531C14	.0467	29.25866	A1L511C5	1
612	FLAT MULTILEVEL	A1L318C19	119.3935	A1L532C14	.0467	5.57615	A1L512C5	2
613	FLAT GENERAL	A1L319C19	2.64188	A1L533C14	.0467	.12339	A1L513C5	2
614	FLAT OTHER	A1L320C19	68.93309	A1L534C14	.0467	3.21945	A1L514C5	2
615	ALL OTHER CAR TYPES	A1L323C19	18.32325	A1L535C14	.0467	.85577	A1L515C5	2
616	TOTAL	A1L324C19	4732	A1L536C14	.0467	221.008	A1L516C5	1.9

WORKTABLE B7 PART 6 (CONTINUED)

LINE	EMPTY & LOADED CARS INTER-TERMINAL C51*C52 (53)	SOURCE	CAR DAYS PER INTER-TERMINAL SWITCH (54)	TOTAL CAR DAYS INTER-TERMINAL SWITCHING C53*C54 (55)	SOURCE	CAR DAYS PER INTER-TERMINAL LOADING & UNLOADING (56)	TOTAL CAR DAYS LOADING & UNLOADING C51*C56 (57)	SOURCE	CAR MILES PER INTER-TERMINAL SWITCH (58)	TOTAL UNWEIGHTED INTER-TERMINAL CAR MILES C53*C58 (59)	TOTAL WEIGHTED INTER-TERMINAL CAR MILES C59*L121C1 (60)
601	.0001947	A1L521C4	1.5	.00029205	A1L521C8	2	.00021633	A1L521C12	5.25	.00102217	.00265765
602	1.38546	A1L522C4	1.5	2.07819	A1L522C8	2	1.5394	A1L522C12	5.25	7.27368	18.91157
603	56.92874	A1L523C4	1.5	85.3931	A1L523C8	2	56.92874	A1L523C12	5.25	298.8759	777.0772
604	91.41228	A1L524C4	1.5	137.1184	A1L524C8	2	91.41228	A1L524C12	5.25	479.9145	1247
605	53.0815	A1L525C4	1.5	79.62224	A1L525C8	2	53.0815	A1L525C12	5.25	278.6778	724.5623
606	38.50871	A1L526C4	1.5	57.76306	A1L526C8	2	38.50871	A1L526C12	5.25	202.1707	525.6439
607	100.7875	A1L527C4	1.5	151.1813	A1L527C8	2	100.7875	A1L527C12	5.25	529.1344	1375
608	19.03737	A1L528C4	1.5	28.55606	A1L528C8	2	19.03737	A1L528C12	5.25	99.94621	259.8602
609	.68435	A1L529C4	1.5	1.02653	A1L529C8	2	.68435	A1L529C12	5.25	3.59285	9.3414
610	1.96898	A1L530C4	1.5	2.95347	A1L530C8	2	1.96898	A1L530C12	5.25	10.33714	26.87655
611	29.25866	A1L531C4	1.5	43.888	A1L531C8	2	58.51733	A1L531C12	5.25	153.608	399.3807
612	11.15231	A1L532C4	1.5	16.72846	A1L532C8	2	11.15231	A1L532C12	5.25	58.5496	152.229
613	.24677	A1L533C4	1.5	.37016	A1L533C8	2	.24677	A1L533C12	5.25	1.29556	3.36845
614	6.4389	A1L534C4	1.5	9.65835	A1L534C8	2	6.4389	A1L534C12	5.25	33.80423	87.89101
615	1.71154	A1L535C4	1.5	2.56731	A1L535C8	2	1.71154	A1L535C12	5.25	8.98558	23.3625
616	419.9151	A1L536C4	1.5	629.8727	A1L536C8	2	442.0159	A1L536C12	5.25	2204	5731

OPERATING ACCOUNT ADJUSTMENTS
DISTRIBUTION OF FREIGHT CAR OVERHEADS

LINE	CODE	IDENTIFICATION	SOURCE	FREIGHT EXPENSE (1)	BOX 40 FT SOURCE	ALLOC PERCENTAGE (2)	EXPENSE C1*C2 (3)
201	002	FC PORTION	L101C9	323.7074	B3L307C4	0	0
202	005	FC PORTION	L102C9	71.34663	B3L307C4	0	0
203	024	FC PORTION	L103C9	3.33181	B3L307C4	0	0
204	033	FC SHOP REPAIR	A2L129C44	3315	B3L307C4	0	0
205	114	FC PORTION	L104C9	1088	B3L307C4	0	0
206	117	FC PORTION	L105C9	246.6568	B3L307C4	0	0
207	126	FC PORTION	L106C9	10.71306	B3L307C4	0	0
208	129	FC PORTION-(CR)	L107C9	5.94601	B3L307C4	0	0
209	141	FC PORTION	L108C9	28.80738	B3L307C4	0	0
210	144	FC PORTION-(CR)	L109C9	16.04397	B3L307C4	0	0
211	147	FC PORTION	L110C9	0	B3L307C4	0	0
212	150	W&S OTHER FC	L111C9	0	B3L307C4	0	0
213	110	SMALL TOOLS	L112C9	247.626	B3L307C4	0	0
214	307	WORK & NR EQUIP REPAIR	L113C9	177.6001	B3L307C4	0	0
215	220	FC ADMINISTRATION	A2L220C44	6708	B3L307C4	0	0
216	222	FC MACHINERY	A2L222C44	3600	B3L307C4	0	0
217	223	FC EQUIP DAMAGED	A2L223C44	6233	B3L307C4	0	0
218	224	FC FRINGES	A2L224C44	12445	B3L307C4	0	0
219	225	FC CASUALTIES	A2L225C44	13342	B3L307C4	0	0
220	228	FC JT FAC RENT-DR	A2L228C44	41	B3L307C4	0	0
221	229	FC JT FAC RENT-(CR)	A2L229C44	3	B3L307C4	0	0
222	233	FC JT FACILITY-DR	A2L233C44	100	B3L307C4	0	0
223	234	FC JT FACILITY-(CR)	A2L234C44	4	B3L307C4	0	0
224	236	FC DISMANTLING	A2L236C44	0	B3L307C4	0	0
225	237	FC OTHER	A2L237C44	14445	B3L307C4	0	0
226	235	FC DAMAGES BILLED	B2L112C1	-250.8152	B3L307C4	0	0

OPERATING ACCOUNT ADJUSTMENTS
SEPARATION OF BOGIES AND CHASIS BETWEEN REEFER TRAILER CONTAINER UNITS AND OTHER TRAILER CONTAINER UNITS (RTCU/OTCU)

LINE	CODE	IDENTIFICATION	SOURCE	EXPENSE (1)	SOURCE	ALLOC % (2)	BOGIES/CHASIS RTCU PORTION C1*C2 (3)	BOGIES/CHASIS OTCU PORTION C1-C3 (4)
501	002	OE PORTION	L301C15	.61972	B3L225C4	0	0	.61972
502	005	OE PORTION	L302C15	.13659	B3L225C4	0	0	.13659
503	024	OE PORTION	L303C15	.0063786	B3L225C4	0	0	.00637856
504	034	OE SHOP REPAIR	L304C15	6.34767	B3L225C4	0	0	6.34767
505	114	OE PORTION	L305C15	2.08378	B3L225C4	0	0	2.08378
506	117	OE PORTION	L306C15	.47221	B3L225C4	0	0	.47221
507	126	OE PORTION	L307C15	.02051	B3L225C4	0	0	.02051
508	129	OE PORTION-(CR)	L308C15	.01138	B3L225C4	0	0	.01138
509	141	OE PORTION	L309C15	.05515	B3L225C4	0	0	.05515
510	144	OE PORTION-(CR)	L310C15	.03072	B3L225C4	0	0	.03072
511	147	OE PORTION	L311C15	0	B3L225C4	0	0	0
512	150	W&S OTHER OE	L312C15	0	B3L225C4	0	0	0
513	110	SMALL TOOLS	L313C15	.47407	B3L225C4	0	0	.47407
514	307	WORKING EQ. REPAIR	L314C15	.34001	B3L225C4	0	0	.34001
515	301	OE ADMINISTRATION	L315C15	466.337	B3L225C4	0	0	466.3374
516	306	OE MACH REPAIR	L316C15	115.241	B3L225C4	0	0	115.2412
517	308	OE EQUIP DAMAGE	L317C15	0	B3L225C4	0	0	0
518	309	OE FRINGES	L318C15	710.805	B3L225C4	0	0	710.8051
519	310	OE CASUALTIES	L319C15	403.592	B3L225C4	0	0	403.5916
520	313	OE JT. FAC. RENT-DR	L320C15	8.39787	B3L225C4	0	0	8.39787
521	314	OE JT. FACILITY RENT-(CR)	L321C15	2.96395	B3L225C4	0	0	2.96395
522	318	OE JT. FACILITY-DR	L322C15	19.75969	B3L225C4	0	0	19.75969
523	319	OE JT. FACILITY-(CR)	L323C15	11.85581	B3L225C4	0	0	11.85581
524	321	OE DISMANTLING	L324C15	0	B3L225C4	0	0	0
525	322	OE OTHER	L326C15	1060	B3L225C4	0	0	1060
526	320	OE DAMAGES BILLED	L325C15	0	B3L225C4	0	0	0

REGRESSION NUMBER: 1 RUNNING TRACK MAINTENANCE

EQUATION:
RMAINT = (3446.6 * TR) + (0.0004328 * GTMC)

	PERCENT VARIABLE AND DISTRIBUTIONS FOR DATA ANNNUALIZED OVER 1 YR	2 YR	3 YR	4 YR	5 YR
PERCENT VARIABLE FOR TOTAL EQUATION	60.3	60.0	60.1	60.5	60.7
DISTRIBUTED TO:					
GTMC Gross Ton Miles - Cars, Contents, Caboos	100.0	100.0	100.0	100.0	100.0

DEPENDENT VARIABLES USED IN RMAINT

006	ROADWAY-RUNNING - TOT FRGHT	010	BRIDGES-R - TOT FRGHT
012	TIES-R - TOT FRGHT	014	RAILS & OTM-R - TOT FRGHT
018	BALLAST-R - TOT FRGHT	022	ROAD PROPERTY DAMAGED-R - TOT FRGHT
025	SIGNALS-R - TOT FRGHT	029	GRADE XINGS-R - TOT FRGHT

REGRESSION NUMBER: 2 TRACK MAINT OVERHEAD & OTHER EQ MAINT & OVERHEAD

EQUATION:
MAINTOH = (7036.2 * TR) + (0.0004811 * GTMC)

	PERCENT VARIABLE AND DISTRIBUTIONS FOR DATA ANNNUALIZED OVER 1 YR	2 YR	3 YR	4 YR	5 YR
PERCENT VARIABLE FOR TOTAL EQUATION	45.2	45.0	45.0	45.5	45.6
DISTRIBUTED TO:					
GTMC Gross Ton Miles - Cars, Contents, Caboos	100.0	100.0	100.0	100.0	100.0

DEPENDENT VARIABLES USED IN MAINTOH

001	ADMIN TRACK - TOT FRGHT	002	ADMIN B&B - TOT FRGHT
003	ADMIN SIGNAL - TOT FRGHT	004	ADMIN COMMUNICATIONS - TOT FRGHT
005	ADMIN OTHER - TOT FRGHT	024	ROAD PROPERTY-DAMAGED-O - TOT FRGHT
028	ELECTRIC POWER SYSTEMS - TOT FRGHT	034	SHOP REPAIR-O.E. - TOT FRGHT
102	MISCELLANEOUS BUILDINGS - TOT FRGHT	109	ROADWAY MACHINES - TOT FRGHT
110	SMALL TOOLS & SUPPLIES - TOT FRGHT	111	SNOW REMOVAL - TOT FRGHT
112	W&S FRINGES-R - TOT FRGHT	114	W&S FRINGES-OTHER - TOT FRGHT
115	W&S CASUALTIES-R - TOT FRGHT	117	W&S CASUALTIES-OTHER - TOT FRGHT
124	W&S-JT FAC RENT-DR-R - TOT FRGHT	126	W&S-JT FAC RENT-DR-OTHER - TOT FRGHT
127	W&S-JT FAC RENT-(CR)-R - TOT FRGHT	129	W&S-JT FAC RENT-(CR)-OTHER - TOT FRGHT
139	W&S JOINT FACILITY-DR-R - TOT FRGHT	141	W&S JOINT FACILITY-DR-OTHER - TOT FRGHT
142	W&S JOINT FACILITY (CR)-R - TOT FRGHT	144	W&S JOINT FACILITY (CR)-OTHER- TOT FRGHT
145	W&S DISMANTLING-R - TOT FRGHT	147	W&S DISMANTLING-OTHER - TOT FRGHT
301	OE ADMINISTRATION - TOT FRGHT	307	WORK & NR EQUIP. - TOT FRGHT
308	OE EQUIPMENT DAMAGED - TOT FRGHT	309	OE FRINGES - TOT FRGHT
310	OE CASUALTIES - TOT FRGHT	313	OE JT FAC RENTS-DR - TOT FRGHT
314	OE JT FAC RENTS-(CR) - TOT FRGHT	318	OE JT FACILITY-DR - TOT FRGHT
319	OE JT FACILITY-(CR) - TOT FRGHT	321	OE DISMANTLING - TOT FRGHT

REGRESSION NUMBER: 3 RUNNING CREW WAGES

EQUATION:
RUNWAGE = (4895.9 * TR) + (6.7920 * TMC)

	PERCENT VARIABLE AND DISTRIBUTIONS FOR DATA ANNNUALIZED OVER 1 YR	2 YR	3 YR	4 YR	5 YR
PERCENT VARIABLE FOR TOTAL EQUATION	78.0	77.9	77.6	77.7	77.6
DISTRIBUTED TO:					
TMC Running Train Miles	100.0	100.0	100.0	100.0	100.0

DEPENDENT VARIABLES USED IN RUNWAGE

402 ENGINE CREWS - TOT FRGHT 403 TRAIN CREWS - TOT FRGHT

REGRESSION NUMBER: 4 TRANSPORTATION OVERHEAD EXPENSE

EQUATION:
TRANSOH = (2082.7 * TR) + (2.4038 * TM)

	PERCENT VARIABLE AND DISTRIBUTIONS FOR DATA ANNNUALIZED OVER 1 YR	2 YR	3 YR	4 YR	5 YR
PERCENT VARIABLE FOR TOTAL EQUATION	74.7	74.5	74.2	74.4	74.2
DISTRIBUTED TO:					
TM Running Train Miles	100.0	100.0	100.0	100.0	100.0

DEPENDENT VARIABLES USED IN TRANSOH

401	TRAIN ADMINISTRATION - TOT FRGHT	414	TRAIN FRINGES - TOT FRGHT
415	TRAIN CASUALTIES - TOT FRGHT	416	TRAIN JT FACILITY-DR - TOT FRGHT
417	TRAIN JT FACILITY-(CR) - TOT FRGHT	418	TRAIN OTHER - TOT FRGHT

RUNNING TRACK OWNERSHIP MAINTENANCE

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXPENSE IF C1 =BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2='X' DO C2:=BLANK (2)	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3:=BLANK (3)
201	909302	LAND - LR - R	0	B2L816C2	0	B5L525C3	0
202	909103	GRADING - DEPR - R	0	B2L907C2	0	B5L526C3	4798
203	909303	GRADING - LR - R	0	B2L817C2	0	B5L527C3	6467
204	909104	OTHER ROW - DEPR - R	0	B2L908C2	0	B5L528C3	97.45436
205	909304	OTHER ROW - LR - R	0	B2L818C2	0	B5L529C3	131.1886
206	909105	TUNNELS - DEPR - R	0	B2L909C2	0	B5L530C3	317.048
207	909305	TUNNELS - LR - R	0	B2L819C2	0	B5L531C3	427.7157
208	909106	BRIDGES - DEPR - R	0	B2L910C2	0	B5L532C3	8094
209	909306	BRIDGES - LR - R	0	B2L820C2	0	B5L536C3	10909
210	909107	ELEVATED - DEPR - R	0	B2L911C2	0	B5L537C3	3639
211	909307	ELEVATED - LR - R	0	B2L821C2	0	B5L538C3	4905
212	909308	TIES - LR - R	0	B2L822C2	0	B5L539C3	117853
213	909108	TIES - DEPR - R	0	B2L912C2	0	B5L533C3	87445
214	909309	RAILS - LR - R	0	B2L823C2	0	B5L540C3	99117
215	909109	RAILS - DEPR - R	0	B2L913C2	0	B5L534C3	73542
216	909311	BALLAST - LR - R	0	B2L824C2	0	B5L541C3	29357
217	909111	BALLAST - DEPR - R	0	B2L914C2	0	B5L535C3	21782
218	909113	FENCES - DEPR - R	0	B2L915C2	0	B5L542C3	69.34252
219	909313	FENCES - LR - R	0	B2L825C2	0	B5L543C3	93.70611
220	909117	RWAY BUILDINGS - DEPR - R	0	B2L917C2	0	B5L544C3	1275
221	909317	RWAY BUILDINGS - LR - R	0	B2L827C2	0	B5L545C3	1718
222	909120	S&E - DEPR - WORK/R	0	B2L920C2	0	B5L548C3	159.7456
223	909320	S&E - LR - WORK/R	0	B2L830C2	0	B5L549C3	215.2822
224	909127	SIGNALS - DEPR - R	0	B2L926C2	0	B5L552C3	12599
225	909327	SIGNALS - LR - R	0	B2L836C2	0	B5L553C3	16980

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXPENSE IF C1 =BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2='X' DO C2:=BLANK (2)	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3:=BLANK (3)
226	909137	RWAY MACHINES - DEPR - R	0	B2L930C2	0	B5L554C3	10317
227	909337	RWAY MACHINES - LR - R	0	B2L840C2	0	B5L555C3	13905
228	909139	PUB IMPROVEMENTS - DEPR - R	0	B2L931C2	0	B5L556C3	8059
229	909339	PUB IMPROVEMENTS - LR - R	0	B2L841C2	0	B5L557C3	10862
230	809140	WORK EQUIP - DEPR - R	0	B2L253C2	0	B5L560C3	14531
231	809340	WORK EQUIP - LR - R	0	B2L561C2	0	B5L561C3	6431
232	809139	OE SHOP MACH WORK - DEPR - R	0	B2L252C2	0	B5L564C3	100.9191
233	809339	OE SHOP MACH WORK - LR - R	0	B2L560C2	0	B5L565C3	0
234		SUBTOTAL DL EXPENSE - R: SUM L201-233	XX	XX	0	XX	566208
235	909802	LAND - ROI - R	0	B5L601C4	0	B5L601C4	8498
236	909803	GRADING - ROI - R	0	B5L603C4	0	B5L603C4	23831
237	909804	OTHER ROW - ROI - R	0	B5L605C4	0	B5L605C4	341.9483
238	909805	TUNNELS - ROI - R	0	B5L607C4	0	B5L607C4	2440
239	909806	BRIDGES - ROI - R	0	B5L609C4	0	B5L609C4	51593
240	909807	ELEVATED - ROI - R	0	B5L611C4	0	B5L611C4	7.3619
241	909808	TIES - ROI - R	0	B5L613C4	0	B5L613C4	109634
242	909809	RAILS & OTM -ROI -R	0	B5L615C4	0	B5L615C4	167968
243	909811	BALLAST - ROI - R	0	B5L617C4	0	B5L617C4	55789
244	909813	FENCES - ROI - R	0	B5L619C4	0	B5L619C4	215.3094
245	909817	RWAY BUILDINGS - ROI - R	0	B5L622C4	0	B5L622C4	2022
246	909820	S&E/SM - ROI - WORK/R	0	B5L657C4	0	B5L657C4	630.6356
247	909827	SIGNALS - ROI - R	0	B5L667C4	0	B5L667C4	40459
248	909837	RWAY MACHINES - ROI - R	0	B5L672C4	0	B5L672C4	12579
249	909839	PUB IMPROVEMENTS - ROI - R	0	B5L674C4	0	B5L674C4	21436
250	909857	WORK EQUIP - ROI - R	0	B5L732C4	0	B5L732C4	14102
251		SUBTOTAL ROI - EXPENSE - R: SUM L235-250	XX	XX	0	XX	511553

LINE	CODE	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)	ASSIGN'T % GTM(C) IF C2 NOT= BLANK THEN GETC1 ('GTM(C)') ELSE C6 (6)	VARIABLE EXPENSE ASSIGNED TO GTM(C) C5*C6 (7)	SOURCE	ANNUAL-IZATION PERIOD (8)	GTM(C) CASES_OF C8 1: A1L122C1 2: A1L122C6 3: A1L122C7 4: A1L122C8 5: A1L122C9 (9)	UNIT COST C7 /C9 (10)	EXPENSE RATIO GTM/ VARIABLE C7 /C5
201	909302	1	0	1	0	A3L801C1	1	348600224	0	XX
202	909103	.5	2399	1	2399	A3L701C1	1	348600224	.00000688	XX
203	909303	1	6467	1	6467	A3L802C1	1	348600224	.00001855	XX
204	909104	.5	48.72718	1	48.72718	A3L702C1	1	348600224	.00000014	XX
205	909304	1	131.1886	1	131.1886	A3L803C1	1	348600224	.00000038	XX
206	909105	.5	158.524	1	158.524	A3L703C1	1	348600224	.00000045	XX
207	909305	1	427.7157	1	427.7157	A3L804C1	1	348600224	.00000123	XX
208	909106	.5	4047	1	4047	A3L704C1	1	348600224	.00001161	XX
209	909306	1	10909	1	10909	A3L805C1	1	348600224	.00003129	XX
210	909107	.5	1819	1	1819	A3L705C1	1	348600224	.00000522	XX
211	909307	1	4905	1	4905	A3L806C1	1	348600224	.00001407	XX
212	909308	1	117853	1	117853	A3L807C1	1	348600224	.00033808	XX
213	909108	.5	43722	1	43722	A3L706C1	1	348600224	.00012542	XX
214	909309	1	99117	1	99117	A3L808C1	1	348600224	.00028433	XX
215	909109	.5	36771	1	36771	A3L707C1	1	348600224	.00010548	XX
216	909311	1	29357	1	29357	A3L809C1	1	348600224	.00008422	XX
217	909111	.5	10891	1	10891	A3L708C1	1	348600224	.00003124	XX
218	909113	.5	34.67126	1	34.67126	A3L709C1	1	348600224	.0000001	XX
219	909313	1	93.70611	1	93.70611	A3L810C1	1	348600224	.00000027	XX
220	909117	.5	637.6701	1	637.6701	A3L711C1	1	348600224	.00000183	XX
221	909317	1	1718	1	1718	A3L812C1	1	348600224	.00000493	XX
222	909120	.5	79.87281	1	79.87281	A3L714C1	1	348600224	.00000023	XX
223	909320	1	215.2822	1	215.2822	A3L815C1	1	348600224	.00000062	XX
224	909127	.5	6299	1	6299	A3L720C1	1	348600224	.00001807	XX
225	909327	1	16980	1	16980	A3L821C1	1	348600224	.00004871	XX

LINE	CODE	CAR MILES RUNNING CASES_OF C9 1: B7L801C7 2: B7L801C16 3: B7L801C25 4: B7L801C34 5: B7L801C43 (12)	UNIT COST PER CM (LH) C10/C12 (13)	EXPENSE RATIO CM (LH) TO TOTAL VARIABLE COST C10/C5 (14)	CAR MILES YARD CASES_OF C9 1: B7L801C5 2: B7L801C14 3: B7L801C23 4: B7L801C32 5: B7L801C41 (15)	UNIT COST PER CM - YARD C11/C15 (16)	EXPENSE RATIO CM-YARD TO TOTAL VARIABLE COST C11/C5 (17)	RUNNING PORTION OF CD EXPENSE CASES_OF C9 1: C8 *B7L801C4 2: C8 *B7L801C13 3: C8 *B7L801C22 4: C8 *B7L801C31 5: C8 *B7L801C40 (18)	YARD PORTION OF CD EXPENSE C8 -C18 (19)
101	809006	0	0	0	0	0	0	0	0
102	002	0	0	0	.01851	0	0	0	0
103	005	0	0	0	.01851	0	0	0	0
104	024	0	0	0	0	0	0	0	0
105	033	0	0	0	.01851	0	0	0	0
106	114	0	0	0	.01851	0	0	0	0
107	117	0	0	0	0	0	0	0	0
108	126	0	0	0	0	0	0	0	0
109	129	0	0	0	0	0	0	0	0
110	141	0	0	0	0	0	0	0	0
111	144	0	0	0	0	0	0	0	0
112	147	0	0	0	0	0	0	0	0
113	150	0	0	0	0	0	0	0	0
114	110	0	0	0	.01851	0	0	0	0
115	307	0	0	0	0	0	0	0	0
116	220	0	0	0	0	0	0	0	0
117	222	0	0	0	0	0	0	0	0
118	223	0	0	0	0	0	0	0	0
119	224	0	0	0	0	0	0	0	0
120	225	0	0	0	0	0	0	0	0
121	228	0	0	0	0	0	0	0	0
122	229	0	0	0	0	0	0	0	0
123	233	0	0	0	0	0	0	0	0
124	234	0	0	0	0	0	0	0	0
125	236	0	0	0	0	0	0	0	0
126	237	0	0	0	0	0	0	0	0
127	235	0	0	0	0	0	0	0	0
128		XX	0	0	XX	0	0	0	0
129	909120	0	0	0	0	0	0	0	0
130	909320	0	0	0	0	0	0	0	0
131	809138	0	0	0	0	0	0	0	0
132	809338	0	0	0	0	0	0	0	0
133	809106	0	0	0	0	0	0	0	0
134	809306	0	0	0	0	0	0	0	0
135	9406	0	0	0	0	0	0	0	0
136	9506	0	0	0	0	0	0	0	0
137		XX	0	0	XX	0	0	0	0
138	909820	0	0	0	0	0	0	0	0
139	809806	0	0	0	0	0	0	0	0
140		XX	0	0	XX	0	0	0	0
141		XX	0	0	XX	0	0	0	0

OPERATING ACCOUNT ADJUSTMENTS
SEPARATION OF BOGIES AND CHASIS BETWEEN REEFER TRAILER CONTAINER UNITS AND OTHER TRAILER CONTAINER UNITS (RTCU/OTCU)

LINE	CODE	IDENTIFICATION	SOURCE	EXPENSE (1)	SOURCE	ALLOC % (2)	BOGIES/CHASIS RTCU PORTION C1*C2 (3)	BOGIES/CHASIS OTCU PORTION C1-C3 (4)
501	002	OE PORTION	L301C15	.61972	B3L225C4	0	0	.61972
502	005	OE PORTION	L302C15	.13659	B3L225C4	0	0	.13659
503	024	OE PORTION	L303C15	.0063786	B3L225C4	0	0	.00637856
504	034	OE SHOP REPAIR	L304C15	6.34767	B3L225C4	0	0	6.34767
505	114	OE PORTION	L305C15	2.08378	B3L225C4	0	0	2.08378
506	117	OE PORTION	L306C15	.47221	B3L225C4	0	0	.47221
507	126	OE PORTION	L307C15	.02051	B3L225C4	0	0	.02051
508	129	OE PORTION-(CR)	L308C15	.01138	B3L225C4	0	0	.01138
509	141	OE PORTION	L309C15	.05515	B3L225C4	0	0	.05515
510	144	OE PORTION-(CR)	L310C15	.03072	B3L225C4	0	0	.03072
511	147	OE PORTION	L311C15	0	B3L225C4	0	0	0
512	150	W&S OTHER OE	L312C15	0	B3L225C4	0	0	0
513	110	SMALL TOOLS	L313C15	.47407	B3L225C4	0	0	.47407
514	307	WORKING EQ. REPAIR	L314C15	.34001	B3L225C4	0	0	.34001
515	301	OE ADMINISTRATION	L315C15	466.337	B3L225C4	0	0	466.3374
516	306	OE MACH REPAIR	L316C15	115.241	B3L225C4	0	0	115.2412
517	308	OE EQUIP DAMAGE	L317C15	0	B3L225C4	0	0	0
518	309	OE FRINGES	L318C15	710.805	B3L225C4	0	0	710.8051
519	310	OE CASUALTIES	L319C15	403.592	B3L225C4	0	0	403.5916
520	313	OE JT. FAC. RENT-DR	L320C15	8.39787	B3L225C4	0	0	8.39787
521	314	OE JT. FACILITY RENT-(CR)	L321C15	2.96395	B3L225C4	0	0	2.96395
522	318	OE JT. FACILITY-DR	L322C15	19.75969	B3L225C4	0	0	19.75969
523	319	OE JT. FACILITY-(CR)	L323C15	11.85581	B3L225C4	0	0	11.85581
524	321	OE DISMANTLING	L324C15	0	B3L225C4	0	0	0
525	322	OE OTHER	L326C15	1060	B3L225C4	0	0	1060
526	320	OE DAMAGES BILLED	L325C15	0	B3L225C4	0	0	0

REGRESSION NUMBER: 1 RUNNING TRACK MAINTENANCE

EQUATION:
RMAINT = (3446.6 * TR) + (0.0004328 * GTMC)

	PERCENT VARIABLE AND DISTRIBUTIONS FOR DATA ANNNUALIZED OVER 1 YR	2 YR	3 YR	4 YR	5 YR
PERCENT VARIABLE FOR TOTAL EQUATION	60.3	60.0	60.1	60.5	60.7
DISTRIBUTED TO:					
GTMC Gross Ton Miles - Cars, Contents, Caboos	100.0	100.0	100.0	100.0	100.0

DEPENDENT VARIABLES USED IN RMAINT

006	ROADWAY-RUNNING - TOT FRGHT	010	BRIDGES-R - TOT FRGHT
012	TIES-R - TOT FRGHT	014	RAILS & OTM-R - TOT FRGHT
018	BALLAST-R - TOT FRGHT	022	ROAD PROPERTY DAMAGED-R - TOT FRGHT
025	SIGNALS-R - TOT FRGHT	029	GRADE XINGS-R - TOT FRGHT

REGRESSION NUMBER: 2 TRACK MAINT OVERHEAD & OTHER EQ MAINT & OVERHEAD

EQUATION:
MAINTOH = (7036.2 * TR) + (0.0004811 * GTMC)

	PERCENT VARIABLE AND DISTRIBUTIONS FOR DATA ANNNUALIZED OVER 1 YR	2 YR	3 YR	4 YR	5 YR
PERCENT VARIABLE FOR TOTAL EQUATION	45.2	45.0	45.0	45.5	45.6
DISTRIBUTED TO:					
GTMC Gross Ton Miles - Cars, Contents, Caboos	100.0	100.0	100.0	100.0	100.0

DEPENDENT VARIABLES USED IN MAINTOH

001	ADMIN TRACK - TOT FRGHT	002	ADMIN B&B - TOT FRGHT
003	ADMIN SIGNAL - TOT FRGHT	004	ADMIN COMMUNICATIONS - TOT FRGHT
005	ADMIN OTHER - TOT FRGHT	024	ROAD PROPERTY-DAMAGED-O - TOT FRGHT
028	ELECTRIC POWER SYSTEMS - TOT FRGHT	034	SHOP REPAIR-O.E. - TOT FRGHT
102	MISCELLANEOUS BUILDINGS - TOT FRGHT	109	ROADWAY MACHINES - TOT FRGHT
110	SMALL TOOLS & SUPPLIES - TOT FRGHT	111	SNOW REMOVAL - TOT FRGHT
112	W&S FRINGES-R - TOT FRGHT	114	W&S FRINGES-OTHER - TOT FRGHT
115	W&S CASUALTIES-R - TOT FRGHT	117	W&S CASUALTIES-OTHER - TOT FRGHT
124	W&S-JT FAC RENT-DR-R - TOT FRGHT	126	W&S-JT FAC RENT-DR-OTHER - TOT FRGHT
127	W&S-JT FAC RENT-(CR)-R - TOT FRGHT	129	W&S-JT FAC RENT-(CR)-OTHER - TOT FRGHT
139	W&S JOINT FACILITY-DR-R - TOT FRGHT	141	W&S JOINT FACILITY-DR-OTHER - TOT FRGHT
142	W&S JOINT FACILITY (CR)-R - TOT FRGHT	144	W&S JOINT FACILITY (CR)-OTHER- TOT FRGHT
145	W&S DISMANTLING-R - TOT FRGHT	147	W&S DISMANTLING-OTHER - TOT FRGHT
301	OE ADMINISTRATION - TOT FRGHT	307	WORK & NR EQUIP. - TOT FRGHT
308	OE EQUIPMENT DAMAGED - TOT FRGHT	309	OE FRINGES - TOT FRGHT
310	OE CASUALTIES - TOT FRGHT	313	OE JT FAC RENTS-DR - TOT FRGHT
314	OE JT FAC RENTS-(CR) - TOT FRGHT	318	OE JT FACILITY-DR - TOT FRGHT
319	OE JT FACILITY-(CR) - TOT FRGHT	321	OE DISMANTLING - TOT FRGHT

REGRESSION NUMBER: 3 RUNNING CREW WAGES

EQUATION:
RUNWAGE = (4895.9 * TR) + (6.7920 * TMC)

	PERCENT VARIABLE AND DISTRIBUTIONS FOR DATA ANNNUALIZED OVER 1 YR	2 YR	3 YR	4 YR	5 YR
PERCENT VARIABLE FOR TOTAL EQUATION	78.0	77.9	77.6	77.7	77.6
DISTRIBUTED TO:					
TMC Running Train Miles	100.0	100.0	100.0	100.0	100.0

DEPENDENT VARIABLES USED IN RUNWAGE

402 ENGINE CREWS - TOT FRGHT 403 TRAIN CREWS - TOT FRGHT

REGRESSION NUMBER: 4 TRANSPORTATION OVERHEAD EXPENSE

EQUATION:
TRANSOH = (2082.7 * TR) + (2.4038 * TM)

	PERCENT VARIABLE AND DISTRIBUTIONS FOR DATA ANNNUALIZED OVER 1 YR	2 YR	3 YR	4 YR	5 YR
PERCENT VARIABLE FOR TOTAL EQUATION	74.7	74.5	74.2	74.4	74.2
DISTRIBUTED TO:					
TM Running Train Miles	100.0	100.0	100.0	100.0	100.0

DEPENDENT VARIABLES USED IN TRANSOH

401	TRAIN ADMINISTRATION - TOT FRGHT	414	TRAIN FRINGES - TOT FRGHT
415	TRAIN CASUALTIES - TOT FRGHT	416	TRAIN JT FACILITY-DR - TOT FRGHT
417	TRAIN JT FACILITY-(CR) - TOT FRGHT	418	TRAIN OTHER - TOT FRGHT

RUNNING TRACK OWNERSHIP MAINTENANCE

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXPENSE IF C1 =BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2='X' DO C2:=BLANK (2)	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3:=BLANK (3)
201	909302	LAND - LR - R	0	B2L816C2	0	B5L525C3	0
202	909103	GRADING - DEPR - R	0	B2L907C2	0	B5L526C3	4798
203	909303	GRADING - LR - R	0	B2L817C2	0	B5L527C3	6467
204	909104	OTHER ROW - DEPR - R	0	B2L908C2	0	B5L528C3	97.45436
205	909304	OTHER ROW - LR - R	0	B2L818C2	0	B5L529C3	131.1886
206	909105	TUNNELS - DEPR - R	0	B2L909C2	0	B5L530C3	317.048
207	909305	TUNNELS - LR - R	0	B2L819C2	0	B5L531C3	427.7157
208	909106	BRIDGES - DEPR - R	0	B2L910C2	0	B5L532C3	8094
209	909306	BRIDGES - LR - R	0	B2L820C2	0	B5L536C3	10909
210	909107	ELEVATED - DEPR - R	0	B2L911C2	0	B5L537C3	3639
211	909307	ELEVATED - LR - R	0	B2L821C2	0	B5L538C3	4905
212	909308	TIES - LR - R	0	B2L822C2	0	B5L539C3	117853
213	909108	TIES - DEPR - R	0	B2L912C2	0	B5L533C3	87445
214	909309	RAILS - LR - R	0	B2L823C2	0	B5L540C3	99117
215	909109	RAILS - DEPR - R	0	B2L913C2	0	B5L534C3	73542
216	909311	BALLAST - LR - R	0	B2L824C2	0	B5L541C3	29357
217	909111	BALLAST - DEPR - R	0	B2L914C2	0	B5L535C3	21782
218	909113	FENCES - DEPR - R	0	B2L915C2	0	B5L542C3	69.34252
219	909313	FENCES - LR - R	0	B2L825C2	0	B5L543C3	93.70611
220	909117	RWAY BUILDINGS - DEPR - R	0	B2L917C2	0	B5L544C3	1275
221	909317	RWAY BUILDINGS - LR - R	0	B2L827C2	0	B5L545C3	1718
222	909120	S&E - DEPR - WORK/R	0	B2L920C2	0	B5L548C3	159.7456
223	909320	S&E - LR - WORK/R	0	B2L830C2	0	B5L549C3	215.2822
224	909127	SIGNALS - DEPR - R	0	B2L926C2	0	B5L552C3	12599
225	909327	SIGNALS - LR - R	0	B2L836C2	0	B5L553C3	16980

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXPENSE IF C1 =BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2='X' DO C2:=BLANK (2)	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3:=BLANK (3)
226	909137	RWAY MACHINES - DEPR - R	0	B2L930C2	0	B5L554C3	10317
227	909337	RWAY MACHINES - LR - R	0	B2L840C2	0	B5L555C3	13905
228	909139	PUB IMPROVEMENTS - DEPR - R	0	B2L931C2	0	B5L556C3	8059
229	909339	PUB IMPROVEMENTS - LR - R	0	B2L841C2	0	B5L557C3	10862
230	809140	WORK EQUIP - DEPR - R	0	B2L253C2	0	B5L560C3	14531
231	809340	WORK EQUIP - LR - R	0	B2L561C2	0	B5L561C3	6431
232	809139	OE SHOP MACH WORK - DEPR - R	0	B2L252C2	0	B5L564C3	100.9191
233	809339	OE SHOP MACH WORK - LR - R	0	B2L560C2	0	B5L565C3	0
234		SUBTOTAL DL EXPENSE - R: SUM L201-233	XX	XX	0	XX	566208
235	909802	LAND - ROI - R	0	B5L601C4	0	B5L601C4	8498
236	909803	GRADING - ROI - R	0	B5L603C4	0	B5L603C4	23831
237	909804	OTHER ROW - ROI - R	0	B5L605C4	0	B5L605C4	341.9483
238	909805	TUNNELS - ROI - R	0	B5L607C4	0	B5L607C4	2440
239	909806	BRIDGES - ROI - R	0	B5L609C4	0	B5L609C4	51593
240	909807	ELEVATED - ROI - R	0	B5L611C4	0	B5L611C4	7.3619
241	909808	TIES - ROI - R	0	B5L613C4	0	B5L613C4	109634
242	909809	RAILS & OTM -ROI -R	0	B5L615C4	0	B5L615C4	167968
243	909811	BALLAST - ROI - R	0	B5L617C4	0	B5L617C4	55789
244	909813	FENCES - ROI - R	0	B5L619C4	0	B5L619C4	215.3094
245	909817	RWAY BUILDINGS - ROI - R	0	B5L622C4	0	B5L622C4	2022
246	909820	S&E/SM - ROI - WORK/R	0	B5L657C4	0	B5L657C4	630.6356
247	909827	SIGNALS - ROI - R	0	B5L667C4	0	B5L667C4	40459
248	909837	RWAY MACHINES - ROI - R	0	B5L672C4	0	B5L672C4	12579
249	909839	PUB IMPROVEMENTS - ROI - R	0	B5L674C4	0	B5L674C4	21436
250	909857	WORK EQUIP - ROI - R	0	B5L732C4	0	B5L732C4	14102
251		SUBTOTAL ROI - EXPENSE - R: SUM L235-250	XX	XX	0	XX	511553

LINE	CODE	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)	ASSIGN'T % GTM(C) IF C2 NOT= BLANK THEN GETC1 ('GTM(C)') ELSE C6 (6)	VARIABLE EXPENSE ASSIGNED TO GTM(C) C5*C6 (7)	SOURCE	ANNUAL-IZATION PERIOD (8)	GTM(C) CASES_OF C8 1: A1L122C1 2: A1L122C6 3: A1L122C7 4: A1L122C8 5: A1L122C9 (9)	UNIT COST C7 /C9 (10)	EXPENSE RATIO GTM/ VARIABLE C7 /C5
201	909302	1	0	1	0	A3L801C1	1	348600224	0	XX
202	909103	.5	2399	1	2399	A3L701C1	1	348600224	.00000688	XX
203	909303	1	6467	1	6467	A3L802C1	1	348600224	.00001855	XX
204	909104	.5	48.72718	1	48.72718	A3L702C1	1	348600224	.00000014	XX
205	909304	1	131.1886	1	131.1886	A3L803C1	1	348600224	.00000038	XX
206	909105	.5	158.524	1	158.524	A3L703C1	1	348600224	.00000045	XX
207	909305	1	427.7157	1	427.7157	A3L804C1	1	348600224	.00000123	XX
208	909106	.5	4047	1	4047	A3L704C1	1	348600224	.00001161	XX
209	909306	1	10909	1	10909	A3L805C1	1	348600224	.00003129	XX
210	909107	.5	1819	1	1819	A3L705C1	1	348600224	.00000522	XX
211	909307	1	4905	1	4905	A3L806C1	1	348600224	.00001407	XX
212	909308	1	117853	1	117853	A3L807C1	1	348600224	.00033808	XX
213	909108	.5	43722	1	43722	A3L706C1	1	348600224	.00012542	XX
214	909309	1	99117	1	99117	A3L808C1	1	348600224	.00028433	XX
215	909109	.5	36771	1	36771	A3L707C1	1	348600224	.00010548	XX
216	909311	1	29357	1	29357	A3L809C1	1	348600224	.00008422	XX
217	909111	.5	10891	1	10891	A3L708C1	1	348600224	.00003124	XX
218	909113	.5	34.67126	1	34.67126	A3L709C1	1	348600224	.0000001	XX
219	909313	1	93.70611	1	93.70611	A3L810C1	1	348600224	.00000027	XX
220	909117	.5	637.6701	1	637.6701	A3L711C1	1	348600224	.00000183	XX
221	909317	1	1718	1	1718	A3L812C1	1	348600224	.00000493	XX
222	909120	.5	79.87281	1	79.87281	A3L714C1	1	348600224	.00000023	XX
223	909320	1	215.2822	1	215.2822	A3L815C1	1	348600224	.00000062	XX
224	909127	.5	6299	1	6299	A3L720C1	1	348600224	.00001807	XX
225	909327	1	16980	1	16980	A3L821C1	1	348600224	.00004871	XX

LINE	CODE	CAR MILES RUNNING CASES_OF C9 1: B7L801C7 2: B7L801C16 3: B7L801C25 4: B7L801C34 5: B7L801C43 (12)	UNIT COST PER CM (LH) C10/C12 (13)	EXPENSE RATIO CM (LH) TO TOTAL VARIABLE COST C10/C5 (14)	CAR MILES YARD CASES_OF C9 1: B7L801C5 2: B7L801C14 3: B7L801C23 4: B7L801C32 5: B7L801C41 (15)	UNIT COST PER CM - YARD C11/C15 (16)	EXPENSE RATIO CM-YARD TO TOTAL VARIABLE COST C11/C5 (17)	RUNNING PORTION OF CD EXPENSE CASES_OF C9 1: C8 *B7L801C4 2: C8 *B7L801C13 3: C8 *B7L801C22 4: C8 *B7L801C31 5: C8 *B7L801C40 (18)	YARD PORTION OF CD EXPENSE C8 -C18 (19)
101	809006	0	0	0	0	0	0	0	0
102	002	0	0	0	.01851	0	0	0	0
103	005	0	0	0	.01851	0	0	0	0
104	024	0	0	0	0	0	0	0	0
105	033	0	0	0	.01851	0	0	0	0
106	114	0	0	0	.01851	0	0	0	0
107	117	0	0	0	0	0	0	0	0
108	126	0	0	0	0	0	0	0	0
109	129	0	0	0	0	0	0	0	0
110	141	0	0	0	0	0	0	0	0
111	144	0	0	0	0	0	0	0	0
112	147	0	0	0	0	0	0	0	0
113	150	0	0	0	0	0	0	0	0
114	110	0	0	0	.01851	0	0	0	0
115	307	0	0	0	0	0	0	0	0
116	220	0	0	0	0	0	0	0	0
117	222	0	0	0	0	0	0	0	0
118	223	0	0	0	0	0	0	0	0
119	224	0	0	0	0	0	0	0	0
120	225	0	0	0	0	0	0	0	0
121	228	0	0	0	0	0	0	0	0
122	229	0	0	0	0	0	0	0	0
123	233	0	0	0	0	0	0	0	0
124	234	0	0	0	0	0	0	0	0
125	236	0	0	0	0	0	0	0	0
126	237	0	0	0	0	0	0	0	0
127	235	0	0	0	0	0	0	0	0
128		XX	0	0	XX	0	0	0	0
129	909120	0	0	0	0	0	0	0	0
130	909320	0	0	0	0	0	0	0	0
131	809138	0	0	0	0	0	0	0	0
132	809338	0	0	0	0	0	0	0	0
133	809106	0	0	0	0	0	0	0	0
134	809306	0	0	0	0	0	0	0	0
135	9406	0	0	0	0	0	0	0	0
136	9506	0	0	0	0	0	0	0	0
137		XX	0	0	XX	0	0	0	0
138	909820	0	0	0	0	0	0	0	0
139	809806	0	0	0	0	0	0	0	0
140		XX	0	0	XX	0	0	0	0
141		XX	0	0	XX	0	0	0	0

LINE	CODE	CAR DAYS RUNNING CASES_OF C9 1: B7L801C2 2: B7L801C11 3: B7L801C20 4: B7L801C29 5: B7L801C38 (20)	UNIT COST PER CD (LH) C18/C20 (21)	EXPENSE RATIO CD (LH) TO TOTAL VARIABLE COST C18/C5 (22)	CAR DAYS YARDS CASES_OF C9 1: B7L801C1 2: B7L801C10 3: B7L801C19 4: B7L801C28 5: B7L801C37 (23)	UNIT COST PER CD-YARD C19/C23 (24)	EXPENSE RATIO CD-YARD TO TOTAL VARIABLE COST C19/C5 (25)
101	809006	0	0	0	0	0	0
102	002	0	0	0	.00988403	0	0
103	005	0	0	0	.00988403	0	0
104	024	0	0	0	0	0	0
105	033	0	0	0	.00988403	0	0
106	114	0	0	0	.00988403	0	0
107	117	0	0	0	0	0	0
108	126	0	0	0	0	0	0
109	129	0	0	0	0	0	0
110	141	0	0	0	0	0	0
111	144	0	0	0	0	0	0
112	147	0	0	0	0	0	0
113	150	0	0	0	0	0	0
114	110	0	0	0	.00988403	0	0
115	307	0	0	0	0	0	0
116	220	0	0	0	0	0	0
117	222	0	0	0	0	0	0
118	223	0	0	0	0	0	0
119	224	0	0	0	0	0	0
120	225	0	0	0	0	0	0
121	228	0	0	0	0	0	0
122	229	0	0	0	0	0	0
123	233	0	0	0	0	0	0
124	234	0	0	0	0	0	0
125	236	0	0	0	0	0	0
126	237	0	0	0	0	0	0
127	235	0	0	0	0	0	0
128		XX	0	0	XX	0	0
129	909120	0	0	0	0	0	0
130	909320	0	0	0	0	0	0
131	809138	0	0	0	0	0	0
132	809338	0	0	0	0	0	0
133	809106	0	0	0	0	0	0
134	809306	0	0	0	0	0	0
135	9406	0	0	0	0	0	0
136	9506	0	0	0	0	0	0
137		XX	0	0	XX	0	0
138	909820	0	0	0	0	0	0
139	809806	0	0	0	0	0	0
140		XX	0	0	XX	0	0
141		XX	0	0	XX	0	0

OPERATING ACCOUNT ADJUSTMENTS
DISTRIBUTION OF FREIGHT CAR OVERHEADS

LINE	CODE	IDENTIFICATION	SOURCE	FREIGHT EXPENSE (1)	BOX 40 FT SOURCE	ALLOC PERCENTAGE (2)	EXPENSE C1*C2 (3)
201	002	FC PORTION	L101C9	323.7074	B3L307C4	0	0
202	005	FC PORTION	L102C9	71.34663	B3L307C4	0	0
203	024	FC PORTION	L103C9	3.33181	B3L307C4	0	0
204	033	FC SHOP REPAIR	A2L129C44	3315	B3L307C4	0	0
205	114	FC PORTION	L104C9	1088	B3L307C4	0	0
206	117	FC PORTION	L105C9	246.6568	B3L307C4	0	0
207	126	FC PORTION	L106C9	10.71306	B3L307C4	0	0
208	129	FC PORTION-(CR)	L107C9	5.94601	B3L307C4	0	0
209	141	FC PORTION	L108C9	28.80738	B3L307C4	0	0
210	144	FC PORTION-(CR)	L109C9	16.04397	B3L307C4	0	0
211	147	FC PORTION	L110C9	0	B3L307C4	0	0
212	150	W&S OTHER FC	L111C9	0	B3L307C4	0	0
213	110	SMALL TOOLS	L112C9	247.626	B3L307C4	0	0
214	307	WORK & NR EQUIP REPAIR	L113C9	177.6001	B3L307C4	0	0
215	220	FC ADMINISTRATION	A2L220C44	6708	B3L307C4	0	0
216	222	FC MACHINERY	A2L222C44	3600	B3L307C4	0	0
217	223	FC EQUIP DAMAGED	A2L223C44	6233	B3L307C4	0	0
218	224	FC FRINGES	A2L224C44	12445	B3L307C4	0	0
219	225	FC CASUALTIES	A2L225C44	13342	B3L307C4	0	0
220	228	FC JT FAC RENT-DR	A2L228C44	41	B3L307C4	0	0
221	229	FC JT FAC RENT-(CR)	A2L229C44	3	B3L307C4	0	0
222	233	FC JT FACILITY-DR	A2L233C44	100	B3L307C4	0	0
223	234	FC JT FACILITY-(CR)	A2L234C44	4	B3L307C4	0	0
224	236	FC DISMANTLING	A2L236C44	0	B3L307C4	0	0
225	237	FC OTHER	A2L237C44	14445	B3L307C4	0	0
226	235	FC DAMAGES BILLED	B2L112C1	-250.8152	B3L307C4	0	0

OPERATING ACCOUNT ADJUSTMENTS
SEPARATION OF BOGIES AND CHASIS BETWEEN REEFER TRAILER CONTAINER UNITS AND OTHER TRAILER CONTAINER UNITS (RTCU/OTCU)

LINE	CODE	IDENTIFICATION	SOURCE	EXPENSE (1)	SOURCE	ALLOC % (2)	BOGIES/CHASIS RTCU PORTION C1*C2 (3)	BOGIES/CHASIS OTCU PORTION C1-C3 (4)
501	002	OE PORTION	L301C15	.61972	B3L225C4	0	0	.61972
502	005	OE PORTION	L302C15	.13659	B3L225C4	0	0	.13659
503	024	OE PORTION	L303C15	.0063786	B3L225C4	0	0	.00637856
504	034	OE SHOP REPAIR	L304C15	6.34767	B3L225C4	0	0	6.34767
505	114	OE PORTION	L305C15	2.08378	B3L225C4	0	0	2.08378
506	117	OE PORTION	L306C15	.47221	B3L225C4	0	0	.47221
507	126	OE PORTION	L307C15	.02051	B3L225C4	0	0	.02051
508	129	OE PORTION-(CR)	L308C15	.01138	B3L225C4	0	0	.01138
509	141	OE PORTION	L309C15	.05515	B3L225C4	0	0	.05515
510	144	OE PORTION-(CR)	L310C15	.03072	B3L225C4	0	0	.03072
511	147	OE PORTION	L311C15	0	B3L225C4	0	0	0
512	150	W&S OTHER OE	L312C15	0	B3L225C4	0	0	0
513	110	SMALL TOOLS	L313C15	.47407	B3L225C4	0	0	.47407
514	307	WORKING EQ. REPAIR	L314C15	.34001	B3L225C4	0	0	.34001
515	301	OE ADMINISTRATION	L315C15	466.337	B3L225C4	0	0	466.3374
516	306	OE MACH REPAIR	L316C15	115.241	B3L225C4	0	0	115.2412
517	308	OE EQUIP DAMAGE	L317C15	0	B3L225C4	0	0	0
518	309	OE FRINGES	L318C15	710.805	B3L225C4	0	0	710.8051
519	310	OE CASUALTIES	L319C15	403.592	B3L225C4	0	0	403.5916
520	313	OE JT. FAC. RENT-DR	L320C15	8.39787	B3L225C4	0	0	8.39787
521	314	OE JT. FACILITY RENT-(CR)	L321C15	2.96395	B3L225C4	0	0	2.96395
522	318	OE JT. FACILITY-DR	L322C15	19.75969	B3L225C4	0	0	19.75969
523	319	OE JT. FACILITY-(CR)	L323C15	11.85581	B3L225C4	0	0	11.85581
524	321	OE DISMANTLING	L324C15	0	B3L225C4	0	0	0
525	322	OE OTHER	L326C15	1060	B3L225C4	0	0	1060
526	320	OE DAMAGES BILLED	L325C15	0	B3L225C4	0	0	0

REGRESSION NUMBER: 1 RUNNING TRACK MAINTENANCE

EQUATION:
RMAINT = (3446.6 * TR) + (0.0004328 * GTMC)

	PERCENT VARIABLE AND DISTRIBUTIONS FOR DATA ANNNUALIZED OVER 1 YR	2 YR	3 YR	4 YR	5 YR
PERCENT VARIABLE FOR TOTAL EQUATION	60.3	60.0	60.1	60.5	60.7
DISTRIBUTED TO:					
GTMC Gross Ton Miles - Cars, Contents, Caboos	100.0	100.0	100.0	100.0	100.0

DEPENDENT VARIABLES USED IN RMAINT

006	ROADWAY-RUNNING - TOT FRGHT	010	BRIDGES-R - TOT FRGHT
012	TIES-R - TOT FRGHT	014	RAILS & OTM-R - TOT FRGHT
018	BALLAST-R - TOT FRGHT	022	ROAD PROPERTY DAMAGED-R - TOT FRGHT
025	SIGNALS-R - TOT FRGHT	029	GRADE XINGS-R - TOT FRGHT

REGRESSION NUMBER: 2 TRACK MAINT OVERHEAD & OTHER EQ MAINT & OVERHEAD

EQUATION:
MAINTOH = (7036.2 * TR) + (0.0004811 * GTMC)

	PERCENT VARIABLE AND DISTRIBUTIONS FOR DATA ANNNUALIZED OVER 1 YR	2 YR	3 YR	4 YR	5 YR
PERCENT VARIABLE FOR TOTAL EQUATION	45.2	45.0	45.0	45.5	45.6
DISTRIBUTED TO:					
GTMC Gross Ton Miles - Cars, Contents, Caboos	100.0	100.0	100.0	100.0	100.0

DEPENDENT VARIABLES USED IN MAINTOH

001	ADMIN TRACK - TOT FRGHT	002	ADMIN B&B - TOT FRGHT
003	ADMIN SIGNAL - TOT FRGHT	004	ADMIN COMMUNICATIONS - TOT FRGHT
005	ADMIN OTHER - TOT FRGHT	024	ROAD PROPERTY-DAMAGED-O - TOT FRGHT
028	ELECTRIC POWER SYSTEMS - TOT FRGHT	034	SHOP REPAIR-O.E. - TOT FRGHT
102	MISCELLANEOUS BUILDINGS - TOT FRGHT	109	ROADWAY MACHINES - TOT FRGHT
110	SMALL TOOLS & SUPPLIES - TOT FRGHT	111	SNOW REMOVAL - TOT FRGHT
112	W&S FRINGES-R - TOT FRGHT	114	W&S FRINGES-OTHER - TOT FRGHT
115	W&S CASUALTIES-R - TOT FRGHT	117	W&S CASUALTIES-OTHER - TOT FRGHT
124	W&S-JT FAC RENT-DR-R - TOT FRGHT	126	W&S-JT FAC RENT-DR-OTHER - TOT FRGHT
127	W&S-JT FAC RENT-(CR)-R - TOT FRGHT	129	W&S-JT FAC RENT-(CR)-OTHER - TOT FRGHT
139	W&S JOINT FACILITY-DR-R - TOT FRGHT	141	W&S JOINT FACILITY-DR-OTHER - TOT FRGHT
142	W&S JOINT FACILITY (CR)-R - TOT FRGHT	144	W&S JOINT FACILITY (CR)-OTHER- TOT FRGHT
145	W&S DISMANTLING-R - TOT FRGHT	147	W&S DISMANTLING-OTHER - TOT FRGHT
301	OE ADMINISTRATION - TOT FRGHT	307	WORK & NR EQUIP. - TOT FRGHT
308	OE EQUIPMENT DAMAGED - TOT FRGHT	309	OE FRINGES - TOT FRGHT
310	OE CASUALTIES - TOT FRGHT	313	OE JT FAC RENTS-DR - TOT FRGHT
314	OE JT FAC RENTS-(CR) - TOT FRGHT	318	OE JT FACILITY-DR - TOT FRGHT
319	OE JT FACILITY-(CR) - TOT FRGHT	321	OE DISMANTLING - TOT FRGHT

REGRESSION NUMBER: 3 RUNNING CREW WAGES

EQUATION:
RUNWAGE = (4895.9 * TR) + (6.7920 * TMC)

	PERCENT VARIABLE AND DISTRIBUTIONS FOR DATA ANNNUALIZED OVER 1 YR	2 YR	3 YR	4 YR	5 YR
PERCENT VARIABLE FOR TOTAL EQUATION	78.0	77.9	77.6	77.7	77.6
DISTRIBUTED TO:					
TMC Running Train Miles	100.0	100.0	100.0	100.0	100.0

DEPENDENT VARIABLES USED IN RUNWAGE

402 ENGINE CREWS - TOT FRGHT 403 TRAIN CREWS - TOT FRGHT

REGRESSION NUMBER: 4 TRANSPORTATION OVERHEAD EXPENSE

EQUATION:
TRANSOH = (2082.7 * TR) + (2.4038 * TM)

	PERCENT VARIABLE AND DISTRIBUTIONS FOR DATA ANNNUALIZED OVER 1 YR	2 YR	3 YR	4 YR	5 YR
PERCENT VARIABLE FOR TOTAL EQUATION	74.7	74.5	74.2	74.4	74.2
DISTRIBUTED TO:					
TM Running Train Miles	100.0	100.0	100.0	100.0	100.0

DEPENDENT VARIABLES USED IN TRANSOH

401	TRAIN ADMINISTRATION - TOT FRGHT	414	TRAIN FRINGES - TOT FRGHT
415	TRAIN CASUALTIES - TOT FRGHT	416	TRAIN JT FACILITY-DR - TOT FRGHT
417	TRAIN JT FACILITY-(CR) - TOT FRGHT	418	TRAIN OTHER - TOT FRGHT

RUNNING TRACK OWNERSHIP MAINTENANCE

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXPENSE IF C1 =BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2='X' DO C2:=BLANK (2)	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3:=BLANK (3)
201	909302	LAND - LR - R	0	B2L816C2	0	B5L525C3	0
202	909103	GRADING - DEPR - R	0	B2L907C2	0	B5L526C3	4798
203	909303	GRADING - LR - R	0	B2L817C2	0	B5L527C3	6467
204	909104	OTHER ROW - DEPR - R	0	B2L908C2	0	B5L528C3	97.45436
205	909304	OTHER ROW - LR - R	0	B2L818C2	0	B5L529C3	131.1886
206	909105	TUNNELS - DEPR - R	0	B2L909C2	0	B5L530C3	317.048
207	909305	TUNNELS - LR - R	0	B2L819C2	0	B5L531C3	427.7157
208	909106	BRIDGES - DEPR - R	0	B2L910C2	0	B5L532C3	8094
209	909306	BRIDGES - LR - R	0	B2L820C2	0	B5L536C3	10909
210	909107	ELEVATED - DEPR - R	0	B2L911C2	0	B5L537C3	3639
211	909307	ELEVATED - LR - R	0	B2L821C2	0	B5L538C3	4905
212	909308	TIES - LR - R	0	B2L822C2	0	B5L539C3	117853
213	909108	TIES - DEPR - R	0	B2L912C2	0	B5L533C3	87445
214	909309	RAILS - LR - R	0	B2L823C2	0	B5L540C3	99117
215	909109	RAILS - DEPR - R	0	B2L913C2	0	B5L534C3	73542
216	909311	BALLAST - LR - R	0	B2L824C2	0	B5L541C3	29357
217	909111	BALLAST - DEPR - R	0	B2L914C2	0	B5L535C3	21782
218	909113	FENCES - DEPR - R	0	B2L915C2	0	B5L542C3	69.34252
219	909313	FENCES - LR - R	0	B2L825C2	0	B5L543C3	93.70611
220	909117	RWAY BUILDINGS - DEPR - R	0	B2L917C2	0	B5L544C3	1275
221	909317	RWAY BUILDINGS - LR - R	0	B2L827C2	0	B5L545C3	1718
222	909120	S&E - DEPR - WORK/R	0	B2L920C2	0	B5L548C3	159.7456
223	909320	S&E - LR - WORK/R	0	B2L830C2	0	B5L549C3	215.2822
224	909127	SIGNALS - DEPR - R	0	B2L926C2	0	B5L552C3	12599
225	909327	SIGNALS - LR - R	0	B2L836C2	0	B5L553C3	16980

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXPENSE IF C1 =BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2='X' DO C2:=BLANK (2)	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3:=BLANK (3)
226	909137	RWAY MACHINES - DEPR - R	0	B2L930C2	0	B5L554C3	10317
227	909337	RWAY MACHINES - LR - R	0	B2L840C2	0	B5L555C3	13905
228	909139	PUB IMPROVEMENTS - DEPR - R	0	B2L931C2	0	B5L556C3	8059
229	909339	PUB IMPROVEMENTS - LR - R	0	B2L841C2	0	B5L557C3	10862
230	809140	WORK EQUIP - DEPR - R	0	B2L253C2	0	B5L560C3	14531
231	809340	WORK EQUIP - LR - R	0	B2L561C2	0	B5L561C3	6431
232	809139	OE SHOP MACH WORK - DEPR - R	0	B2L252C2	0	B5L564C3	100.9191
233	809339	OE SHOP MACH WORK - LR - R	0	B2L560C2	0	B5L565C3	0
234		SUBTOTAL DL EXPENSE - R: SUM L201-233	XX	XX	0	XX	566208
235	909802	LAND - ROI - R	0	B5L601C4	0	B5L601C4	8498
236	909803	GRADING - ROI - R	0	B5L603C4	0	B5L603C4	23831
237	909804	OTHER ROW - ROI - R	0	B5L605C4	0	B5L605C4	341.9483
238	909805	TUNNELS - ROI - R	0	B5L607C4	0	B5L607C4	2440
239	909806	BRIDGES - ROI - R	0	B5L609C4	0	B5L609C4	51593
240	909807	ELEVATED - ROI - R	0	B5L611C4	0	B5L611C4	7.3619
241	909808	TIES - ROI - R	0	B5L613C4	0	B5L613C4	109634
242	909809	RAILS & OTM -ROI -R	0	B5L615C4	0	B5L615C4	167968
243	909811	BALLAST - ROI - R	0	B5L617C4	0	B5L617C4	55789
244	909813	FENCES - ROI - R	0	B5L619C4	0	B5L619C4	215.3094
245	909817	RWAY BUILDINGS - ROI - R	0	B5L622C4	0	B5L622C4	2022
246	909820	S&E/SM - ROI - WORK/R	0	B5L657C4	0	B5L657C4	630.6356
247	909827	SIGNALS - ROI - R	0	B5L667C4	0	B5L667C4	40459
248	909837	RWAY MACHINES - ROI - R	0	B5L672C4	0	B5L672C4	12579
249	909839	PUB IMPROVEMENTS - ROI - R	0	B5L674C4	0	B5L674C4	21436
250	909857	WORK EQUIP - ROI - R	0	B5L732C4	0	B5L732C4	14102
251		SUBTOTAL ROI - EXPENSE - R: SUM L235-250	XX	XX	0	XX	511553

LINE	CODE	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)	ASSIGN'T % GTM(C) IF C2 NOT= BLANK THEN GETC1 ('GTM(C)') ELSE C6 (6)	VARIABLE EXPENSE ASSIGNED TO GTM(C) C5*C6 (7)	SOURCE	ANNUAL-IZATION PERIOD (8)	GTM(C) CASES_OF C8 1: A1L122C1 2: A1L122C6 3: A1L122C7 4: A1L122C8 5: A1L122C9 (9)	UNIT COST C7 /C9 (10)	EXPENSE RATIO GTM/ VARIABLE C7 /C5
201	909302	1	0	1	0	A3L801C1	1	348600224	0	XX
202	909103	.5	2399	1	2399	A3L701C1	1	348600224	.00000688	XX
203	909303	1	6467	1	6467	A3L802C1	1	348600224	.00001855	XX
204	909104	.5	48.72718	1	48.72718	A3L702C1	1	348600224	.00000014	XX
205	909304	1	131.1886	1	131.1886	A3L803C1	1	348600224	.00000038	XX
206	909105	.5	158.524	1	158.524	A3L703C1	1	348600224	.00000045	XX
207	909305	1	427.7157	1	427.7157	A3L804C1	1	348600224	.00000123	XX
208	909106	.5	4047	1	4047	A3L704C1	1	348600224	.00001161	XX
209	909306	1	10909	1	10909	A3L805C1	1	348600224	.00003129	XX
210	909107	.5	1819	1	1819	A3L705C1	1	348600224	.00000522	XX
211	909307	1	4905	1	4905	A3L806C1	1	348600224	.00001407	XX
212	909308	1	117853	1	117853	A3L807C1	1	348600224	.00033808	XX
213	909108	.5	43722	1	43722	A3L706C1	1	348600224	.00012542	XX
214	909309	1	99117	1	99117	A3L808C1	1	348600224	.00028433	XX
215	909109	.5	36771	1	36771	A3L707C1	1	348600224	.00010548	XX
216	909311	1	29357	1	29357	A3L809C1	1	348600224	.00008422	XX
217	909111	.5	10891	1	10891	A3L708C1	1	348600224	.00003124	XX
218	909113	.5	34.67126	1	34.67126	A3L709C1	1	348600224	.0000001	XX
219	909313	1	93.70611	1	93.70611	A3L810C1	1	348600224	.00000027	XX
220	909117	.5	637.6701	1	637.6701	A3L711C1	1	348600224	.00000183	XX
221	909317	1	1718	1	1718	A3L812C1	1	348600224	.00000493	XX
222	909120	.5	79.87281	1	79.87281	A3L714C1	1	348600224	.00000023	XX
223	909320	1	215.2822	1	215.2822	A3L815C1	1	348600224	.00000062	XX
224	909127	.5	6299	1	6299	A3L720C1	1	348600224	.00001807	XX
225	909327	1	16980	1	16980	A3L821C1	1	348600224	.00004871	XX

LINE	CODE	CAR MILES RUNNING CASES_OF C9 1: B7L801C7 2: B7L801C16 3: B7L801C25 4: B7L801C34 5: B7L801C43 (12)	UNIT COST PER CM (LH) C10/C12 (13)	EXPENSE RATIO CM (LH) TO TOTAL VARIABLE COST C10/C5 (14)	CAR MILES YARD CASES_OF C9 1: B7L801C5 2: B7L801C14 3: B7L801C23 4: B7L801C32 5: B7L801C41 (15)	UNIT COST PER CM - YARD C11/C15 (16)	EXPENSE RATIO CM-YARD TO TOTAL VARIABLE COST C11/C5 (17)	RUNNING PORTION OF CD EXPENSE CASES_OF C9 1: C8 *B7L801C4 2: C8 *B7L801C13 3: C8 *B7L801C22 4: C8 *B7L801C31 5: C8 *B7L801C40 (18)	YARD PORTION OF CD EXPENSE C8 -C18 (19)
101	809006	0	0	0	0	0	0	0	0
102	002	0	0	0	.01851	0	0	0	0
103	005	0	0	0	.01851	0	0	0	0
104	024	0	0	0	0	0	0	0	0
105	033	0	0	0	.01851	0	0	0	0
106	114	0	0	0	.01851	0	0	0	0
107	117	0	0	0	0	0	0	0	0
108	126	0	0	0	0	0	0	0	0
109	129	0	0	0	0	0	0	0	0
110	141	0	0	0	0	0	0	0	0
111	144	0	0	0	0	0	0	0	0
112	147	0	0	0	0	0	0	0	0
113	150	0	0	0	0	0	0	0	0
114	110	0	0	0	.01851	0	0	0	0
115	307	0	0	0	0	0	0	0	0
116	220	0	0	0	0	0	0	0	0
117	222	0	0	0	0	0	0	0	0
118	223	0	0	0	0	0	0	0	0
119	224	0	0	0	0	0	0	0	0
120	225	0	0	0	0	0	0	0	0
121	228	0	0	0	0	0	0	0	0
122	229	0	0	0	0	0	0	0	0
123	233	0	0	0	0	0	0	0	0
124	234	0	0	0	0	0	0	0	0
125	236	0	0	0	0	0	0	0	0
126	237	0	0	0	0	0	0	0	0
127	235	0	0	0	0	0	0	0	0
128		XX	0	0	XX	0	0	0	0
129	909120	0	0	0	0	0	0	0	0
130	909320	0	0	0	0	0	0	0	0
131	809138	0	0	0	0	0	0	0	0
132	809338	0	0	0	0	0	0	0	0
133	809106	0	0	0	0	0	0	0	0
134	809306	0	0	0	0	0	0	0	0
135	9406	0	0	0	0	0	0	0	0
136	9506	0	0	0	0	0	0	0	0
137		XX	0	0	XX	0	0	0	0
138	909820	0	0	0	0	0	0	0	0
139	809806	0	0	0	0	0	0	0	0
140		XX	0	0	XX	0	0	0	0
141		XX	0	0	XX	0	0	0	0

LINE	CODE	CAR DAYS RUNNING CASES_OF C9 1: B7L801C2 2: B7L801C11 3: B7L801C20 4: B7L801C29 5: B7L801C38 (20)	UNIT COST PER CD (LH) C18/C20 (21)	EXPENSE RATIO CD (LH) TO TOTAL VARIABLE COST C18/C5 (22)	CAR DAYS YARDS CASES_OF C9 1: B7L801C1 2: B7L801C10 3: B7L801C19 4: B7L801C28 5: B7L801C37 (23)	UNIT COST PER CD-YARD C19/C23 (24)	EXPENSE RATIO CD-YARD TO TOTAL VARIABLE COST C19/C5 (25)
101	809006	0	0	0	0	0	0
102	002	0	0	0	.00988403	0	0
103	005	0	0	0	.00988403	0	0
104	024	0	0	0	0	0	0
105	033	0	0	0	.00988403	0	0
106	114	0	0	0	.00988403	0	0
107	117	0	0	0	0	0	0
108	126	0	0	0	0	0	0
109	129	0	0	0	0	0	0
110	141	0	0	0	0	0	0
111	144	0	0	0	0	0	0
112	147	0	0	0	0	0	0
113	150	0	0	0	0	0	0
114	110	0	0	0	.00988403	0	0
115	307	0	0	0	0	0	0
116	220	0	0	0	0	0	0
117	222	0	0	0	0	0	0
118	223	0	0	0	0	0	0
119	224	0	0	0	0	0	0
120	225	0	0	0	0	0	0
121	228	0	0	0	0	0	0
122	229	0	0	0	0	0	0
123	233	0	0	0	0	0	0
124	234	0	0	0	0	0	0
125	236	0	0	0	0	0	0
126	237	0	0	0	0	0	0
127	235	0	0	0	0	0	0
128		XX	0	0	XX	0	0
129	909120	0	0	0	0	0	0
130	909320	0	0	0	0	0	0
131	809138	0	0	0	0	0	0
132	809338	0	0	0	0	0	0
133	809106	0	0	0	0	0	0
134	809306	0	0	0	0	0	0
135	9406	0	0	0	0	0	0
136	9506	0	0	0	0	0	0
137		XX	0	0	XX	0	0
138	909820	0	0	0	0	0	0
139	809806	0	0	0	0	0	0
140		XX	0	0	XX	0	0
141		XX	0	0	XX	0	0

FREIGHT CAR OWNERSHIP AND MAINTENANCE
PRIVATE CAR RENTALS

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXPENSE IF C1 =BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2='X' DO C2:=BLANK (2)	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3:=BLANK (3)
1801	9706	BOX 40 FT	0	B2L613C2	0	B2L613C2	0
1802	9707	BOX 50 FT	0	B2L622C2	0	B2L622C2	11268
1803	9708	BOX EQ	0	B2L631C2	0	B2L631C2	141
1804	9709	GONDOLA PLAIN	0	B2L640C2	0	B2L640C2	265
1805	9710	GONDOLA EQUIPPED	0	B2L649C2	0	B2L649C2	31
1806	9711	HOPPER COVERED	0	B2L658C2	0	B2L658C2	8466
1807	9712	HOPPER OTG	0	B2L667C2	0	B2L667C2	6
1808	9713	HOPPER OTS	0	B2L676C2	0	B2L676C2	3
1809	9714	REFR MECH	0	B2L685C2	0	B2L685C2	6
1810	9715	REFR NM	0	B2L694C2	0	B2L694C2	11
1811	9716	FLAT TOFC	0	B2L703C2	0	B2L703C2	47027
1812	9717	FLAT MULTI	0	B2L712C2	0	B2L712C2	64101
1813	9718	FLAT GENERAL	0	B2L721C2	0	B2L721C2	168
1814	9719	FLAT OTHER	0	B2L730C2	0	B2L730C2	12323
1815		TANK < 22000 GAL	0	B2L742C2	0	B2L742C2	23118
1816		TANK >= 22000 GAL	0	B2L745C2	0	B2L745C2	18461
1817	9720	ALL OTHER FC	0	B2L739C2	0	B2L739C2	14
1818	9721	AUTO RACKS	0	B2L754C2	0	B2L754C2	0
1819		TOTAL: SUM L1801-1818	XX	XX	0	XX	185409

OPERATING ACCOUNT ADJUSTMENTS
SEPARATION OF BOGIES AND CHASIS BETWEEN REEFER TRAILER CONTAINER UNITS AND OTHER TRAILER CONTAINER UNITS (RTCU/OTCU)

LINE	CODE	IDENTIFICATION	SOURCE	EXPENSE (1)	SOURCE	ALLOC % (2)	BOGIES/CHASIS RTCU PORTION C1*C2 (3)	BOGIES/CHASIS OTCU PORTION C1-C3 (4)
501	002	OE PORTION	L301C15	.61972	B3L225C4	0	0	.61972
502	005	OE PORTION	L302C15	.13659	B3L225C4	0	0	.13659
503	024	OE PORTION	L303C15	.0063786	B3L225C4	0	0	.00637856
504	034	OE SHOP REPAIR	L304C15	6.34767	B3L225C4	0	0	6.34767
505	114	OE PORTION	L305C15	2.08378	B3L225C4	0	0	2.08378
506	117	OE PORTION	L306C15	.47221	B3L225C4	0	0	.47221
507	126	OE PORTION	L307C15	.02051	B3L225C4	0	0	.02051
508	129	OE PORTION-(CR)	L308C15	.01138	B3L225C4	0	0	.01138
509	141	OE PORTION	L309C15	.05515	B3L225C4	0	0	.05515
510	144	OE PORTION-(CR)	L310C15	.03072	B3L225C4	0	0	.03072
511	147	OE PORTION	L311C15	0	B3L225C4	0	0	0
512	150	W&S OTHER OE	L312C15	0	B3L225C4	0	0	0
513	110	SMALL TOOLS	L313C15	.47407	B3L225C4	0	0	.47407
514	307	WORKING EQ. REPAIR	L314C15	.34001	B3L225C4	0	0	.34001
515	301	OE ADMINISTRATION	L315C15	466.337	B3L225C4	0	0	466.3374
516	306	OE MACH REPAIR	L316C15	115.241	B3L225C4	0	0	115.2412
517	308	OE EQUIP DAMAGE	L317C15	0	B3L225C4	0	0	0
518	309	OE FRINGES	L318C15	710.805	B3L225C4	0	0	710.8051
519	310	OE CASUALTIES	L319C15	403.592	B3L225C4	0	0	403.5916
520	313	OE JT. FAC. RENT-DR	L320C15	8.39787	B3L225C4	0	0	8.39787
521	314	OE JT. FACILITY RENT-(CR)	L321C15	2.96395	B3L225C4	0	0	2.96395
522	318	OE JT. FACILITY-DR	L322C15	19.75969	B3L225C4	0	0	19.75969
523	319	OE JT. FACILITY-(CR)	L323C15	11.85581	B3L225C4	0	0	11.85581
524	321	OE DISMANTLING	L324C15	0	B3L225C4	0	0	0
525	322	OE OTHER	L326C15	1060	B3L225C4	0	0	1060
526	320	OE DAMAGES BILLED	L325C15	0	B3L225C4	0	0	0

REGRESSION NUMBER: 1 RUNNING TRACK MAINTENANCE

EQUATION:
RMAINT = (3446.6 * TR) + (0.0004328 * GTMC)

	PERCENT VARIABLE AND DISTRIBUTIONS FOR DATA ANNNUALIZED OVER 1 YR	2 YR	3 YR	4 YR	5 YR
PERCENT VARIABLE FOR TOTAL EQUATION	60.3	60.0	60.1	60.5	60.7
DISTRIBUTED TO:					
GTMC Gross Ton Miles - Cars, Contents, Caboos	100.0	100.0	100.0	100.0	100.0

DEPENDENT VARIABLES USED IN RMAINT

006	ROADWAY-RUNNING - TOT FRGHT	010	BRIDGES-R - TOT FRGHT
012	TIES-R - TOT FRGHT	014	RAILS & OTM-R - TOT FRGHT
018	BALLAST-R - TOT FRGHT	022	ROAD PROPERTY DAMAGED-R - TOT FRGHT
025	SIGNALS-R - TOT FRGHT	029	GRADE XINGS-R - TOT FRGHT

REGRESSION NUMBER: 2 TRACK MAINT OVERHEAD & OTHER EQ MAINT & OVERHEAD

EQUATION:
MAINTOH = (7036.2 * TR) + (0.0004811 * GTMC)

	PERCENT VARIABLE AND DISTRIBUTIONS FOR DATA ANNNUALIZED OVER 1 YR	2 YR	3 YR	4 YR	5 YR
PERCENT VARIABLE FOR TOTAL EQUATION	45.2	45.0	45.0	45.5	45.6
DISTRIBUTED TO:					
GTMC Gross Ton Miles - Cars, Contents, Caboos	100.0	100.0	100.0	100.0	100.0

DEPENDENT VARIABLES USED IN MAINTOH

001	ADMIN TRACK - TOT FRGHT	002	ADMIN B&B - TOT FRGHT
003	ADMIN SIGNAL - TOT FRGHT	004	ADMIN COMMUNICATIONS - TOT FRGHT
005	ADMIN OTHER - TOT FRGHT	024	ROAD PROPERTY-DAMAGED-O - TOT FRGHT
028	ELECTRIC POWER SYSTEMS - TOT FRGHT	034	SHOP REPAIR-O.E. - TOT FRGHT
102	MISCELLANEOUS BUILDINGS - TOT FRGHT	109	ROADWAY MACHINES - TOT FRGHT
110	SMALL TOOLS & SUPPLIES - TOT FRGHT	111	SNOW REMOVAL - TOT FRGHT
112	W&S FRINGES-R - TOT FRGHT	114	W&S FRINGES-OTHER - TOT FRGHT
115	W&S CASUALTIES-R - TOT FRGHT	117	W&S CASUALTIES-OTHER - TOT FRGHT
124	W&S-JT FAC RENT-DR-R - TOT FRGHT	126	W&S-JT FAC RENT-DR-OTHER - TOT FRGHT
127	W&S-JT FAC RENT-(CR)-R - TOT FRGHT	129	W&S-JT FAC RENT-(CR)-OTHER - TOT FRGHT
139	W&S JOINT FACILITY-DR-R - TOT FRGHT	141	W&S JOINT FACILITY-DR-OTHER - TOT FRGHT
142	W&S JOINT FACILITY (CR)-R - TOT FRGHT	144	W&S JOINT FACILITY (CR)-OTHER- TOT FRGHT
145	W&S DISMANTLING-R - TOT FRGHT	147	W&S DISMANTLING-OTHER - TOT FRGHT
301	OE ADMINISTRATION - TOT FRGHT	307	WORK & NR EQUIP. - TOT FRGHT
308	OE EQUIPMENT DAMAGED - TOT FRGHT	309	OE FRINGES - TOT FRGHT
310	OE CASUALTIES - TOT FRGHT	313	OE JT FAC RENTS-DR - TOT FRGHT
314	OE JT FAC RENTS-(CR) - TOT FRGHT	318	OE JT FACILITY-DR - TOT FRGHT
319	OE JT FACILITY-(CR) - TOT FRGHT	321	OE DISMANTLING - TOT FRGHT

REGRESSION NUMBER: 3 RUNNING CREW WAGES

EQUATION:
RUNWAGE = (4895.9 * TR) + (6.7920 * TMC)

	PERCENT VARIABLE AND DISTRIBUTIONS FOR DATA ANNNUALIZED OVER 1 YR	2 YR	3 YR	4 YR	5 YR
PERCENT VARIABLE FOR TOTAL EQUATION	78.0	77.9	77.6	77.7	77.6
DISTRIBUTED TO:					
TMC Running Train Miles	100.0	100.0	100.0	100.0	100.0

DEPENDENT VARIABLES USED IN RUNWAGE

402 ENGINE CREWS - TOT FRGHT 403 TRAIN CREWS - TOT FRGHT

REGRESSION NUMBER: 4 TRANSPORTATION OVERHEAD EXPENSE

EQUATION:
TRANSOH = (2082.7 * TR) + (2.4038 * TM)

	PERCENT VARIABLE AND DISTRIBUTIONS FOR DATA ANNNUALIZED OVER 1 YR	2 YR	3 YR	4 YR	5 YR
PERCENT VARIABLE FOR TOTAL EQUATION	74.7	74.5	74.2	74.4	74.2
DISTRIBUTED TO:					
TM Running Train Miles	100.0	100.0	100.0	100.0	100.0

DEPENDENT VARIABLES USED IN TRANSOH

401	TRAIN ADMINISTRATION - TOT FRGHT	414	TRAIN FRINGES - TOT FRGHT
415	TRAIN CASUALTIES - TOT FRGHT	416	TRAIN JT FACILITY-DR - TOT FRGHT
417	TRAIN JT FACILITY-(CR) - TOT FRGHT	418	TRAIN OTHER - TOT FRGHT

RUNNING TRACK OWNERSHIP MAINTENANCE

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXPENSE IF C1 =BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2='X' DO C2:=BLANK (2)	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3:=BLANK (3)
201	909302	LAND - LR - R	0	B2L816C2	0	B5L525C3	0
202	909103	GRADING - DEPR - R	0	B2L907C2	0	B5L526C3	4798
203	909303	GRADING - LR - R	0	B2L817C2	0	B5L527C3	6467
204	909104	OTHER ROW - DEPR - R	0	B2L908C2	0	B5L528C3	97.45436
205	909304	OTHER ROW - LR - R	0	B2L818C2	0	B5L529C3	131.1886
206	909105	TUNNELS - DEPR - R	0	B2L909C2	0	B5L530C3	317.048
207	909305	TUNNELS - LR - R	0	B2L819C2	0	B5L531C3	427.7157
208	909106	BRIDGES - DEPR - R	0	B2L910C2	0	B5L532C3	8094
209	909306	BRIDGES - LR - R	0	B2L820C2	0	B5L536C3	10909
210	909107	ELEVATED - DEPR - R	0	B2L911C2	0	B5L537C3	3639
211	909307	ELEVATED - LR - R	0	B2L821C2	0	B5L538C3	4905
212	909308	TIES - LR - R	0	B2L822C2	0	B5L539C3	117853
213	909108	TIES - DEPR - R	0	B2L912C2	0	B5L533C3	87445
214	909309	RAILS - LR - R	0	B2L823C2	0	B5L540C3	99117
215	909109	RAILS - DEPR - R	0	B2L913C2	0	B5L534C3	73542
216	909311	BALLAST - LR - R	0	B2L824C2	0	B5L541C3	29357
217	909111	BALLAST - DEPR - R	0	B2L914C2	0	B5L535C3	21782
218	909113	FENCES - DEPR - R	0	B2L915C2	0	B5L542C3	69.34252
219	909313	FENCES - LR - R	0	B2L825C2	0	B5L543C3	93.70611
220	909117	RWAY BUILDINGS - DEPR - R	0	B2L917C2	0	B5L544C3	1275
221	909317	RWAY BUILDINGS - LR - R	0	B2L827C2	0	B5L545C3	1718
222	909120	S&E - DEPR - WORK/R	0	B2L920C2	0	B5L548C3	159.7456
223	909320	S&E - LR - WORK/R	0	B2L830C2	0	B5L549C3	215.2822
224	909127	SIGNALS - DEPR - R	0	B2L926C2	0	B5L552C3	12599
225	909327	SIGNALS - LR - R	0	B2L836C2	0	B5L553C3	16980

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXPENSE IF C1 =BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2='X' DO C2:=BLANK (2)	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3:=BLANK (3)
226	909137	RWAY MACHINES - DEPR - R	0	B2L930C2	0	B5L554C3	10317
227	909337	RWAY MACHINES - LR - R	0	B2L840C2	0	B5L555C3	13905
228	909139	PUB IMPROVEMENTS - DEPR - R	0	B2L931C2	0	B5L556C3	8059
229	909339	PUB IMPROVEMENTS - LR - R	0	B2L841C2	0	B5L557C3	10862
230	809140	WORK EQUIP - DEPR - R	0	B2L253C2	0	B5L560C3	14531
231	809340	WORK EQUIP - LR - R	0	B2L561C2	0	B5L561C3	6431
232	809139	OE SHOP MACH WORK - DEPR - R	0	B2L252C2	0	B5L564C3	100.9191
233	809339	OE SHOP MACH WORK - LR - R	0	B2L560C2	0	B5L565C3	0
234		SUBTOTAL DL EXPENSE - R: SUM L201-233	XX	XX	0	XX	566208
235	909802	LAND - ROI - R	0	B5L601C4	0	B5L601C4	8498
236	909803	GRADING - ROI - R	0	B5L603C4	0	B5L603C4	23831
237	909804	OTHER ROW - ROI - R	0	B5L605C4	0	B5L605C4	341.9483
238	909805	TUNNELS - ROI - R	0	B5L607C4	0	B5L607C4	2440
239	909806	BRIDGES - ROI - R	0	B5L609C4	0	B5L609C4	51593
240	909807	ELEVATED - ROI - R	0	B5L611C4	0	B5L611C4	7.3619
241	909808	TIES - ROI - R	0	B5L613C4	0	B5L613C4	109634
242	909809	RAILS & OTM -ROI -R	0	B5L615C4	0	B5L615C4	167968
243	909811	BALLAST - ROI - R	0	B5L617C4	0	B5L617C4	55789
244	909813	FENCES - ROI - R	0	B5L619C4	0	B5L619C4	215.3094
245	909817	RWAY BUILDINGS - ROI - R	0	B5L622C4	0	B5L622C4	2022
246	909820	S&E/SM - ROI - WORK/R	0	B5L657C4	0	B5L657C4	630.6356
247	909827	SIGNALS - ROI - R	0	B5L667C4	0	B5L667C4	40459
248	909837	RWAY MACHINES - ROI - R	0	B5L672C4	0	B5L672C4	12579
249	909839	PUB IMPROVEMENTS - ROI - R	0	B5L674C4	0	B5L674C4	21436
250	909857	WORK EQUIP - ROI - R	0	B5L732C4	0	B5L732C4	14102
251		SUBTOTAL ROI - EXPENSE - R: SUM L235-250	XX	XX	0	XX	511553

LINE	CODE	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)	ASSIGN'T % GTM(C) IF C2 NOT= BLANK THEN GETC1 ('GTM(C)') ELSE C6 (6)	VARIABLE EXPENSE ASSIGNED TO GTM(C) C5*C6 (7)	SOURCE	ANNUAL-IZATION PERIOD (8)	GTM(C) CASES_OF C8 1: A1L122C1 2: A1L122C6 3: A1L122C7 4: A1L122C8 5: A1L122C9 (9)	UNIT COST C7 /C9 (10)	EXPENSE RATIO GTM/ VARIABLE C7 /C5
201	909302	1	0	1	0	A3L801C1	1	348600224	0	XX
202	909103	.5	2399	1	2399	A3L701C1	1	348600224	.00000688	XX
203	909303	1	6467	1	6467	A3L802C1	1	348600224	.00001855	XX
204	909104	.5	48.72718	1	48.72718	A3L702C1	1	348600224	.00000014	XX
205	909304	1	131.1886	1	131.1886	A3L803C1	1	348600224	.00000038	XX
206	909105	.5	158.524	1	158.524	A3L703C1	1	348600224	.00000045	XX
207	909305	1	427.7157	1	427.7157	A3L804C1	1	348600224	.00000123	XX
208	909106	.5	4047	1	4047	A3L704C1	1	348600224	.00001161	XX
209	909306	1	10909	1	10909	A3L805C1	1	348600224	.00003129	XX
210	909107	.5	1819	1	1819	A3L705C1	1	348600224	.00000522	XX
211	909307	1	4905	1	4905	A3L806C1	1	348600224	.00001407	XX
212	909308	1	117853	1	117853	A3L807C1	1	348600224	.00033808	XX
213	909108	.5	43722	1	43722	A3L706C1	1	348600224	.00012542	XX
214	909309	1	99117	1	99117	A3L808C1	1	348600224	.00028433	XX
215	909109	.5	36771	1	36771	A3L707C1	1	348600224	.00010548	XX
216	909311	1	29357	1	29357	A3L809C1	1	348600224	.00008422	XX
217	909111	.5	10891	1	10891	A3L708C1	1	348600224	.00003124	XX
218	909113	.5	34.67126	1	34.67126	A3L709C1	1	348600224	.0000001	XX
219	909313	1	93.70611	1	93.70611	A3L810C1	1	348600224	.00000027	XX
220	909117	.5	637.6701	1	637.6701	A3L711C1	1	348600224	.00000183	XX
221	909317	1	1718	1	1718	A3L812C1	1	348600224	.00000493	XX
222	909120	.5	79.87281	1	79.87281	A3L714C1	1	348600224	.00000023	XX
223	909320	1	215.2822	1	215.2822	A3L815C1	1	348600224	.00000062	XX
224	909127	.5	6299	1	6299	A3L720C1	1	348600224	.00001807	XX
225	909327	1	16980	1	16980	A3L821C1	1	348600224	.00004871	XX

LINE	CODE	CAR MILES RUNNING CASES_OF C9 1: B7L801C7 2: B7L801C16 3: B7L801C25 4: B7L801C34 5: B7L801C43 (12)	UNIT COST PER CM (LH) C10/C12 (13)	EXPENSE RATIO CM (LH) TO TOTAL VARIABLE COST C10/C5 (14)	CAR MILES YARD CASES_OF C9 1: B7L801C5 2: B7L801C14 3: B7L801C23 4: B7L801C32 5: B7L801C41 (15)	UNIT COST PER CM - YARD C11/C15 (16)	EXPENSE RATIO CM-YARD TO TOTAL VARIABLE COST C11/C5 (17)	RUNNING PORTION OF CD EXPENSE CASES_OF C9 1: C8 *B7L801C4 2: C8 *B7L801C13 3: C8 *B7L801C22 4: C8 *B7L801C31 5: C8 *B7L801C40 (18)	YARD PORTION OF CD EXPENSE C8 -C18 (19)
101	809006	0	0	0	0	0	0	0	0
102	002	0	0	0	.01851	0	0	0	0
103	005	0	0	0	.01851	0	0	0	0
104	024	0	0	0	0	0	0	0	0
105	033	0	0	0	.01851	0	0	0	0
106	114	0	0	0	.01851	0	0	0	0
107	117	0	0	0	0	0	0	0	0
108	126	0	0	0	0	0	0	0	0
109	129	0	0	0	0	0	0	0	0
110	141	0	0	0	0	0	0	0	0
111	144	0	0	0	0	0	0	0	0
112	147	0	0	0	0	0	0	0	0
113	150	0	0	0	0	0	0	0	0
114	110	0	0	0	.01851	0	0	0	0
115	307	0	0	0	0	0	0	0	0
116	220	0	0	0	0	0	0	0	0
117	222	0	0	0	0	0	0	0	0
118	223	0	0	0	0	0	0	0	0
119	224	0	0	0	0	0	0	0	0
120	225	0	0	0	0	0	0	0	0
121	228	0	0	0	0	0	0	0	0
122	229	0	0	0	0	0	0	0	0
123	233	0	0	0	0	0	0	0	0
124	234	0	0	0	0	0	0	0	0
125	236	0	0	0	0	0	0	0	0
126	237	0	0	0	0	0	0	0	0
127	235	0	0	0	0	0	0	0	0
128		XX	0	0	XX	0	0	0	0
129	909120	0	0	0	0	0	0	0	0
130	909320	0	0	0	0	0	0	0	0
131	809138	0	0	0	0	0	0	0	0
132	809338	0	0	0	0	0	0	0	0
133	809106	0	0	0	0	0	0	0	0
134	809306	0	0	0	0	0	0	0	0
135	9406	0	0	0	0	0	0	0	0
136	9506	0	0	0	0	0	0	0	0
137		XX	0	0	XX	0	0	0	0
138	909820	0	0	0	0	0	0	0	0
139	809806	0	0	0	0	0	0	0	0
140		XX	0	0	XX	0	0	0	0
141		XX	0	0	XX	0	0	0	0

LINE	CODE	CAR DAYS RUNNING CASES_OF C9 1: B7L801C2 2: B7L801C11 3: B7L801C20 4: B7L801C29 5: B7L801C38 (20)	UNIT COST PER CD (LH) C18/C20 (21)	EXPENSE RATIO CD (LH) TO TOTAL VARIABLE COST C18/C5 (22)	CAR DAYS YARDS CASES_OF C9 1: B7L801C1 2: B7L801C10 3: B7L801C19 4: B7L801C28 5: B7L801C37 (23)	UNIT COST PER CD-YARD C19/C23 (24)	EXPENSE RATIO CD-YARD TO TOTAL VARIABLE COST C19/C5 (25)
101	809006	0	0	0	0	0	0
102	002	0	0	0	.00988403	0	0
103	005	0	0	0	.00988403	0	0
104	024	0	0	0	0	0	0
105	033	0	0	0	.00988403	0	0
106	114	0	0	0	.00988403	0	0
107	117	0	0	0	0	0	0
108	126	0	0	0	0	0	0
109	129	0	0	0	0	0	0
110	141	0	0	0	0	0	0
111	144	0	0	0	0	0	0
112	147	0	0	0	0	0	0
113	150	0	0	0	0	0	0
114	110	0	0	0	.00988403	0	0
115	307	0	0	0	0	0	0
116	220	0	0	0	0	0	0
117	222	0	0	0	0	0	0
118	223	0	0	0	0	0	0
119	224	0	0	0	0	0	0
120	225	0	0	0	0	0	0
121	228	0	0	0	0	0	0
122	229	0	0	0	0	0	0
123	233	0	0	0	0	0	0
124	234	0	0	0	0	0	0
125	236	0	0	0	0	0	0
126	237	0	0	0	0	0	0
127	235	0	0	0	0	0	0
128		XX	0	0	XX	0	0
129	909120	0	0	0	0	0	0
130	909320	0	0	0	0	0	0
131	809138	0	0	0	0	0	0
132	809338	0	0	0	0	0	0
133	809106	0	0	0	0	0	0
134	809306	0	0	0	0	0	0
135	9406	0	0	0	0	0	0
136	9506	0	0	0	0	0	0
137		XX	0	0	XX	0	0
138	909820	0	0	0	0	0	0
139	809806	0	0	0	0	0	0
140		XX	0	0	XX	0	0
141		XX	0	0	XX	0	0

FREIGHT CAR OWNERSHIP AND MAINTENANCE
PRIVATE CAR RENTALS

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXPENSE IF C1 =BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2='X' DO C2:=BLANK (2)	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3:=BLANK (3)
1801	9706	BOX 40 FT	0	B2L613C2	0	B2L613C2	0
1802	9707	BOX 50 FT	0	B2L622C2	0	B2L622C2	11268
1803	9708	BOX EQ	0	B2L631C2	0	B2L631C2	141
1804	9709	GONDOLA PLAIN	0	B2L640C2	0	B2L640C2	265
1805	9710	GONDOLA EQUIPPED	0	B2L649C2	0	B2L649C2	31
1806	9711	HOPPER COVERED	0	B2L658C2	0	B2L658C2	8466
1807	9712	HOPPER OTG	0	B2L667C2	0	B2L667C2	6
1808	9713	HOPPER OTS	0	B2L676C2	0	B2L676C2	3
1809	9714	REFR MECH	0	B2L685C2	0	B2L685C2	6
1810	9715	REFR NM	0	B2L694C2	0	B2L694C2	11
1811	9716	FLAT TOFC	0	B2L703C2	0	B2L703C2	47027
1812	9717	FLAT MULTI	0	B2L712C2	0	B2L712C2	64101
1813	9718	FLAT GENERAL	0	B2L721C2	0	B2L721C2	168
1814	9719	FLAT OTHER	0	B2L730C2	0	B2L730C2	12323
1815		TANK < 22000 GAL	0	B2L742C2	0	B2L742C2	23118
1816		TANK >= 22000 GAL	0	B2L745C2	0	B2L745C2	18461
1817	9720	ALL OTHER FC	0	B2L739C2	0	B2L739C2	14
1818	9721	AUTO RACKS	0	B2L754C2	0	B2L754C2	0
1819		TOTAL: SUM L1801-1818	XX	XX	0	XX	185409

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
236	129	GOH PORTION-(CR)	2	A2L159C44	0	B9L107C27	70.71237	.45239	31.98986
237	129	OE/OTHER HIGHWAY PORTION-(CR)	2	A2L159C44	0	B9L308C17	0	.45239	0
238	129	OE/PASSENGER PORTION-(CR)	2	A2L159C44	0	B9L308C23	0	.45239	0
239	129	OE/COMPUTER PORTION-(CR)	2	A2L159C44	0	B9L308C25	.01702	.45239	.00769977
240	141	GOH PORTION	2	A2L171C44	0	B9L108C27	342.5892	.45239	154.9854
241	141	OE/OTHER HIGHWAY PORTION	2	A2L171C44	0	B9L309C17	0	.45239	0
242	141	OE/PASSENGER PORTION	2	A2L171C44	0	B9L309C23	0	.45239	0
243	141	OE/COMPUTER	2	A2L171C44	0	B9L309C25	.08246	.45239	.0373
244	144	GOH PORTION-(CR)	2	A2L174C44	0	B9L109C27	190.8015	.45239	86.31747
245	144	OE/OTHER HIGHWAY PORTION-(CR)	2	A2L174C44	0	B9L310C17	0	.45239	0
246	144	OE/PASSENGER PORTION-(CR)	2	A2L174C44	0	B9L310C23	0	.45239	0
247	144	OE/COMPUTER PORTION-(CR)	2	A2L174C44	0	B9L310C25	.04592	.45239	.02078
248	147	GOH PORTION	2	A2L177C44	0	B9L110C27	0	.45239	0
249	147	OE/OTHER HIGHWAY PORTION	2	A2L177C44	0	B9L311C17	0	.45239	0
250	147	OE/PASSENGER PORTION	2	A2L177C44	0	B9L311C23	0	.45239	0
251	147	OE/COMPUTER PORTION	2	A2L177C44	0	B9L311C25	0	.45239	0
252	150	OTHER GOH PORTION	0	A2L180C44	0	B9L111C27	0	.74936	0
253	150	OTHER OE/OTHER HY	0	A2L180C44	0	B9L312C17	0	.74936	0
254	150	OTHER OE/PASSENGER	0	A2L180C44	0	B9L312C23	0	.74936	0
255	150	OTHER OE/COMPUTER	0	A2L180C44	0	B9L312C25	0	.74936	0
256	301	OTHER HIGHWAY PORTION	2	A2L239C44	0	B9L315C17	0	.4503	0
257	301	PASSENGER PORTION	2	A2L239C44	0	B9L315C23	0	.4503	0
258	301	COMPUTER PORTION	2	A2L239C44	0	B9L315C25	697.2578	.4503	313.9779
259	302	OTHER HIGHWAY EQUIP	0	A3L333C12	0	A3L333C12	0	.74936	0
260	304	PASSENGER REPAIR	14	A2L242C44	0	A2L242C44	0	.75792	0
261	305	COMPUTER & DP EQUIP	14	A2L243C44	31578	A2L243C44	0	.75792	23934
262	306	OTHER HIGHWAY PORTION	0	A2L244C44	0	B9L316C17	0	.74936	0
263	306	PASSENGER PORTION	0	A2L244C44	0	B9L316C23	0	.74936	0
264	306	COMPUTER PORTION	0	A2L244C44	0	B9L316C25	172.3062	.74936	129.12
265	307	GOH PORTION	2	A2L245C44	0	B9L113C27	2112	.4503	951.0844
266	307	OE/OTHER HIGHWAY PORTION	2	A2L245C44	0	B9L314C17	0	.4503	0
267	307	OE/PASSENGER PORTION	2	A2L245C44	0	B9L314C23	0	.4503	0
268	307	OE/COMPUTERS	2	A2L245C44	0	B9L314C25	.50837	.4503	.22892
269	308	OTHER HIGHWAY PORTION	2	A2L246C44	0	B9L317C17	0	.45239	0
270	308	PASSENGER PORTION	2	A2L246C44	0	B9L317C23	0	.45239	0
271	308	COMPUTER PORTION	2	A2L246C44	0	B9L317C25	0	.45239	0
272	309	OE FRINGES - OTHER HIGHWAY	2	A2L247C44	0	B9L318C17	0	.4503	0
273	309	PASSENGER PORTION	2	A2L247C44	0	B9L318C23	0	.4503	0
274	309	COMPUTER PORTION	2	A2L247C44	0	B9L318C25	1062	.4503	478.5743
275	310	OE CASUALTIES - OTHER HIGHWAY	2	A2L248C44	0	B9L319C17	0	.45239	0
276	310	PASSENGER PORTION	2	A2L248C44	0	B9L319C23	0	.45239	0
277	310	COMPUTER PORTION	2	A2L248C44	0	B9L319C25	603.4416	.45239	272.9935

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
278	313	OE JT FAC RENT-DR-OTHER HIGHWAY	2	A2L251C44	0	B9L320C17	0	.45239	0
279	313	PASSENGER PORTION	2	A2L251C44	0	B9L320C23	0	.45239	0
280	313	COMPUTER PORTION	2	A2L251C44	0	B9L320C25	12.55631	.45239	5.6804
281	314	OE JT FAC RENT-(CR)-OTHER HY	2	A2L252C44	0	B9L321C17	0	.45239	0
282	314	PASSENGER PORTION-(CR)	2	A2L252C44	0	B9L321C23	0	.45239	0
283	314	COMPUTER PORTION-(CR)	2	A2L252C44	0	B9L321C25	4.43164	.45239	2.00485
284	318	OE JT FACILITY-DR-OTHER HIGHWAY	2	A2L256C44	0	B9L322C17	0	.45239	0
285	318	PASSENGER PORTION	2	A2L256C44	0	B9L322C23	0	.45239	0
286	318	COMPUTER PORTION	2	A2L256C44	0	B9L322C25	29.54426	.45239	13.36565
287	319	OE JT FACILITY-(CR)-OTHER HY	2	A2L257C44	0	B9L323C17	0	.45239	0
288	319	PASSENGER PORTION-(CR)	2	A2L257C44	0	B9L323C23	0	.45239	0
289	319	COMPUTER PORTION-(CR)	2	A2L257C44	0	B9L323C25	17.72656	.45239	8.01939
290	320	OE RPR BILLED OTHERS-OTHER HIGHWAY-(CR)	0	A2L258C44	0	B9L326C17	0	.74936	0
291	320	PASSENGER PORTION-(CR)	0	A2L258C44	0	B9L326C23	0	.74936	0
292	320	COMPUTER PORTION-(CR)	0	A2L258C44	0	B9L326C25	1585	.74936	1188
293	321	OE DISMANTLING - OTHER HIGHWAY	2	A2L259C44	0	B9L324C17	0	.45239	0
294	321	PASSENGER PORTION	2	A2L259C44	0	B9L324C23	0	.45239	0
295	321	COMPUTER PORTION	2	A2L259C44	0	B9L324C25	0	.45239	0
296	322	OE OTHER-OTHER HY	0	A2L260C44	0	B9L325C17	0	.74936	0
297	322	PASSENGER PORTION	0	A2L260C44	0	B9L325C23	0	.74936	0
298	322	COMPUTER PORTION	0	A2L260C44	0	B9L325C25	0	.74936	0
299	518	AS ADMIN- COMMUNICATION PORTION	14	A2L353C44	0	B9L115C5	111.5417	.75947	84.71246
300	520	COMMUNICATION OPR	14	A2L355C44	3424	A2L355C44	0	.75947	2600
301	522	AS FRINGES-COMM PORTION	14	A2L357C44	0	B9L116C5	1287	.75947	977.7484
302	523	AS CASUALITIES-COMM PORTION	14	A2L358C44	0	B9L117C5	332.396	.75947	252.4445
303	524	AS JT FAC-DR-COMM PORTION	14	A2L359C44	0	B9L118C5	1.69408	.75947	1.2866
304	525	AS JT FAC-CR-COMM PORTION	14	A2L360C44	0	B9L119C5	0	.75947	0
305	526	AS OTHER-COMMUNICATION PORTION	14	A2L361C44	0	B9L120C5	0	.75947	0
306	601	GENERAL OFFICERS	14	A2L401C44	4108	A2L401C44	0	.75947	3119
307	602	ACCOUNTING & FINANCE	14	A2L402C44	11587	A2L402C44	0	.75947	8799
308	603	MANAGEMENT SERVICES & DP	14	A2L403C44	29121	A2L403C44	0	.75947	22116
309	604	MARKETING	14	A2L404C44	15461	A2L404C44	0	.75947	11742
310	605	SALES	14	A2L405C44	401	A2L405C44	0	.75947	304.5471
311	606	INDUSTRIAL DEVELOPMENT	14	A2L406C44	979	A2L406C44	0	.75947	743.5202
312	607	PERSONNEL & LABOR RELATIONS	14	A2L407C44	15298	A2L407C44	0	.75947	11618
313	608	LEGAL & SECRETARIAL	14	A2L408C44	39349	A2L408C44	0	.75947	29884
314	609	PUBLIC RELATIONS & ADVERTISING	14	A2L409C44	3132	A2L409C44	0	.75947	2378
315	610	RESEARCH & DEVELOPMENT	14	A2L410C44	2	A2L410C44	0	.75947	1.51894
316	611	G & A FRINGES	14	A2L411C44	6638	A2L411C44	0	.75947	5041
317	612	G & A CASUALTIES	14	A2L412C44	6352	A2L412C44	0	.75947	4824

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
318	613	WRITEDOWN OF UNCOLLECTIBLES	14	A2L413C44	8695	A2L413C44	0	.75947	6603
319	614	PROPERTY TAXES	0	A2L414C44	0	A2L414C44	76410	0	0
320	615	OTHER TAXES (EXCL INCOME OR PAYROLL)	0	A2L415C44	0	A2L415C44	31310	0	0
321	616	G & A JT FACILITY - DR	14	A2L416C44	706	A2L416C44	0	.75947	536.1851
322	617	G & A JT FACILITY - (CR)	14	A2L417C44	76	A2L417C44	0	.75947	57.71965
323	618	G & A OTHER	14	A2L418C44	786202	A2L418C44	0	.75947	597096
324	11000	INCIDENTAL REV. + MISC RENT (CR)	0	A2L421C44	0	A2L421C44	131009	.74936	98173
325		SUBTOTAL OPR-REGRESSION DERIVED : (SUM L201-235)+(SUM L240-243)+(SUM L248-280)+(SUM L284-286)+(SUM L293-303)+(SUM L305-321)+L323-(SUM L236-239)-(SUM L244-247)-(SUM L281-283)-(SUM L287-292)-L304-L322-L324	XX	XX	1002389	XX	XX	XX	760673
326		SUBTOTAL OPR : (SUM L201-235)+(SUM L240-243) +(SUM L248-280)+(SUM L284-286)+ (SUM L293-303)+(SUM L305-321)+L323-(SUM L236-239)-(SUM L244-247)-(SUM L281-283)-(SUM L287-292)-L304-L322-L324	XX	XX	1002389	XX	12594	XX	678952
327		SUBTOTAL OPR-NO REGRESSION DERIVED : L326 -L325	XX	XX	XX	XX	12594	XX	-81721
328	909116	STATION - DEPR	0	B2L916C2	0	B2L916C2	11409	.89534	10214
329	909316	STATION - LR	0	B2L826C2	0	B2L826C2	15376	.89534	13766
330	909120	S & E-DEPR-OTHER HIGHWAY	0	B2L920C2	0	B5L436C3	0	.89534	0
331	909120	S & E-DEPR-PASSENGER	0	B2L920C2	0	B5L439C3	0	.89534	0
332	909120	S & E-DEPR-COMPUTER	0	B2L920C2	0	B5L440C3	387.5719	.89534	347.0094
333	909320	S & E - LR - OTHER HIGHWAY	0	B2L830C2	0	B5L436C4	0	.89534	0
334	909320	S & E - LR - PASSENGER	0	B2L830C2	0	B5L439C4	0	.89534	0
335	909320	S & E - LR - COMPUTER	0	B2L830C2	0	B5L440C4	522.3137	.89534	467.6495
336	909126	COMMUNICATION SYSTEMS - DEPR	0	B2L925C2	0	B2L925C2	14057	.89534	12585
337	909326	COMMUNICATION SYSTEMS - LR	0	B2L835C2	0	B2L835C2	18945	.89534	16962
338	909135	MISC STRUCTURES - DEPR	0	B2L929C2	0	B2L929C2	446	.89534	399.3226
339	909335	MISC STRUCTURES - LR	0	B2L839C2	0	B2L839C2	601	.89534	538.1007
340	909180A	OTHER LR - DEPR	0	B2L933C2	0	B2L933C2	0	.89534	0
341	909380A	OTHER LR - LR	0	B2L843C2	0	B2L843C2	0	.89534	0

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
342	809132	OTHER HIGHWAY - DEPR	0	B2L246C2	0	B2L246C2	0	.89534	0
343	809332	OTHER HIGHWAY - LR	0	B2L555C2	0	B2L555C2	0	.89534	0
344	809136	COMPUTER & DP EQ - DEPR	0	B2L251C2	0	B2L251C2	47060	.89534	42134
345	809336	COMPUTER & DP EQ - LR	0	B2L559C2	0	B2L559C2	11	.89534	9.84876
346	809135	FREIGHT PORTION OF PASSENGER - DEPR	0	B2L250C2	0	B2L250C2	0	.89534	0
347	809335	FREIGHT PORTION OF PASSENGER - LR	0	B2L558C2	0	B2L558C2	0	.89534	0
348	809139	OE MACH - OTHER HIGHWAY - DEPR	0	B2L252C2	0	B5L436C10	0	.89534	0
349	809139	OE MACH - PASSENGER - DEPR	0	B2L252C2	0	B5L439C10	0	.89534	0
350	809139	OE MACH - COMPUTER - DEPR	0	B2L252C2	0	B5L440C10	244.8481	.89534	219.2228
351	809339	OE MACH - OTHER HIGHWAY - LR	0	B2L560C2	0	B5L436C11	0	.89534	0
352	809339	EO MACH - COMPUTER - LR	0	B2L560C2	0	B5L439C11	0	.89534	0
353	809339	OE MACH - PASSENGER - LR	0	B2L560C2	0	B5L440C11	0	.89534	0
354		SUBTOTAL DL - REGRESSION DERIVED :SUM L328-353	XX	XX	0	XX	XX	XX	0
355		SUBTOTAL DL : SUM L328-353	XX	XX	0	XX	109059	XX	97645
356		SUBTOTAL DL NO REGRESSION DERIVED :L355 -L354	XX	XX	XX	XX	109059	XX	97645
357	909816	STATION - ROI	0	B5L621C4	0	B5L621C4	20846	.65758	13708
358	909820	OTHER HIGHWAY PORTION - ROI	0	B5L652C4	0	B5L652C4	0	.65758	0
359	909820	PASSENGER PORTION - ROI	0	B5L655C4	0	B5L655C4	0	.65758	0
360	909820	COMPUTER PORTION - ROI	0	B5L656C4	0	B5L656C4	1530	.65758	1006
361	909826	COMMUNICATIONS PORTION - ROI	0	B5L666C4	0	B5L666C4	17466	.65758	11485
362	909835	MISC STRUCTURES - ROI	0	B5L671C4	0	B5L671C4	587.4779	.65758	386.3139
363		OTHER ROAD - ROI	0	B5L676C4	0	B5L676C4	0	.65758	0
364	809832	HIGHWAY REV EQ - OTHER HY - ROI	0	B5L727C4	0	B5L727C4	0	.65758	0
365	809835	COMPUTER - ROI	0	B5L731C4	0	B5L731C4	10455	.65758	6875
366	909876	INTEREST - ROI	0	B5L677C4	0	B5L677C4	0	.65758	0
367	909890	CONSTRUCTION - ROI	0	B5L678C4	0	B5L678C4	0	.65758	0
368		SUBTOTAL - ROI - REGRESSION DERIVED :SUM L357-367	XX	XX	0	XX	XX	XX	0
369		SUBTOTAL - ROI : SUM L357-367	XX	XX	0	XX	50886	XX	33462
370		SUBTOTAL - ROI NO REGRESSION DERIVED :L369 -L368	XX	XX	XX	XX	50886	XX	33462

GENERAL OVERHEAD AND CONSTANT COSTS
CALCULATION OF VARIABLE EXPENSES ON WORKTABLES D1 THRU D7

LINE	CODE	IDENTIFICATION	SOURCE	VARIABLE OPR EXPENSE (1)	SOURCE	VARIABLE DL EXPENSE (2)	SOURCE	VARIABLE ROI EXPENSE (3)
401		GTM D-1	D1L157C7	192892	D1L234C7	450058	D1L251C7	262827
402		GTM D-3	D3L191C7	253620	D3L217C7	66135	D3L224C7	59025
403		CM D-1	D1L157C13	0	D1L234C12	0	D1L251C12	0
404		CM D-3	D3L191C13	0	D3L217C12	0	D3L224C12	0
405		CM D-5	D5L121C7	0	XX	XX	XX	XX
406		TM(R) D-1	D1L157C18	0	D1L234C16	0	D1L251C16	0
407		TM(R) D-3	D3L191C23	40816	D3L217C20	168.7587	D3L224C20	178.4815
408		LUM D-3	D3L191C18	309980	D3L217C16	80832	D3L224C16	72142
409		TM(C) D-3*	D3L191C28	471466	D3L217C24	0	D3L224C24	0
410		CM-CL D-5	D5L122C7	0	XX	XX	XX	XX
411		CLOT-CL D-5	D5L122C12	40010	XX	XX	XX	XX
412		CLOR-CL D-5	D5L122C16	0	XX	XX	XX	XX
413		CLOR D-3	D3L191C33	0	D3L217C28	0	D3L224C28	0
414		CLOR D-5	D5L121C16	2057	XX	XX	XX	XX
415		CLOT D-5	D5L121C12	0	XX	XX	XX	XX
416		SEM D-2	D2L159C7	17238	D2L236C7	35695	D2L255C7	28863
417		SEM D-3	D3L191C38	123431	D3L217C32	7705	D3L224C32	6877
418		SEM D-4	D4L159C7	291380	D4L213C7	8895	D4L220C7	3378
419		TONS-LAKE D-7	D7L136C5	6.04104	D7L143C5	.16347	D7L146C5	.14914
420		TONS-COAL D-7	D7L823C5	16884	D7L826C5	6931	D7L827C5	3927
421		TONS-ORE D-7	D7L923C5	-38.64456	D7L926C5	-55.71973	D7L927C5	-31.57425
422		TONS-OMT D-7	D7L1023C5	22.38939	D7L1026C5	0	D7L1027C5	0
423		CM(RC) D-7	D7L1208C5	699	XX	XX	XX	XX
424		TCU-PROTEC D-7	D7L741C5	0	XX	XX	XX	XX
425		RTCUD D-7	D7L383C5	0	D7L424C5	0	D7L431C5	0
426		OTCUD D-7	D7L583C5	41404	D7L624C5	54635	D7L631C5	4418
427		TCU HANDLED D-7	D7L721C5	154645	D7L724C5	21501	D7L725C5	9865
428		PU&D D-7	D7L733C5	144943	XX	XX	XX	XX
429		MVUH D-7	D7L1123C5	63260	XX	XX	XX	XX
430		CM-R D-6	D6L1919C1	45743	D6L1919C2	54366	D6L1919C3	45859
431		CM-Y D-6	D6L1919C4	2817	D6L1919C5	3214	D6L1919C6	3086
432		CD-R D-6	D6L1919C7	6755	D6L1919C8	28002	D6L1919C9	9478
433		CD-Y D-6	D6L1919C10	41805	D6L1919C11	166744	D6L1919C12	63389
434		CM-PRIVATE D-6	XX	XX	D6L1819C5	185409	XX	XX
435		SUBTOTAL: SUM L401-434	XX	2261844	XX	1170242	XX	573289

*LINE 409 COLUMN 2 AND COLUMN 3 SHOULD ALWAYS BE ZERO.

LINE	CODE	IDENTIFICATION	SOURCE	VARIABLE OPR EXPENSE (1)	SOURCE	VARIABLE DL EXPENSE (2)	SOURCE	VARIABLE ROI EXPENSE (3)
436		VARIABLE OPR D1-D7	L435C1	2261844	XX	XX	XX	XX
437		VARIABLE OPR D-8 REGR	L325C5	760673	XX	XX	XX	XX
438		TOTAL OPR EXPENSE	L133C1	4046041	XX	XX	XX	XX
439		TOTAL OPR D-8 NOT REGR	L327C3	12594	XX	XX	XX	XX
440		TOTAL OPR EXPENSE MINUS D-8 NO REGR	L438-L439	4033447	XX	XX	XX	XX
441		VARIABLE OPR D1-D7 PLUS D-8 REGR	L436+L437	3022518	XX	XX	XX	XX
442		VAR PERCENTAGE OPR D1-D7 PLUS D-8 REG	L441/L440	.74936	XX	XX	XX	XX
443		VARIABLE DL D1-D7	XX	XX	L435C2	1170242	XX	XX
444		VARIABLE DL D-8 REGR	XX	XX	L354C5	0	XX	XX
445		TOTAL DL EXPENSE	XX	XX	L134C1	1416093	XX	XX
446		TOTAL DL D-8 NOT REGR	XX	XX	L356C3	109059	XX	XX
447		TOTAL DL EXPENSE MINUS D8 NO REGR	XX	XX	L445-L446	1307033	XX	XX
448		VARIABLE DL D1-7 PLUS D-8 REGR	XX	XX	L443+L444	1170242	XX	XX
449		VAR PERCENTAGE DL D1-7+D8 REGR	XX	XX	L448/L447	.89534	XX	XX
450		VARIABLE ROI D1-D7	XX	XX	XX	XX	L435C3	573289
451		VARIABLE ROI D-8 REGR	XX	XX	XX	XX	L368C5	0
452		TOTAL ROI EXPENSE	XX	XX	XX	XX	L135C1	922703
453		TOTAL ROI D-8 NOT REGR	XX	XX	XX	XX	L370C3	50886
454		TOTAL ROI EXPENSE MINUS D-8 NO REGR	XX	XX	XX	XX	L452-L453	871816
455		VARIABLE ROI D1-7 PLUS D-8 REGR	XX	XX	XX	XX	L450+L451	573289
456		VAR PERCENTAGE ROI D1-7 PLUS D-8 REGR	XX	XX	XX	XX	L455/L454	.65758

GENERAL OVERHEAD AND CONSTANT COSTS
CALCULATION OF GENERAL OVERHEAD AND CONSTANT COST MARKUP RATIOS

LINE	IDENTIFICATION	SOURCE OF C1	AMOUNT (1)
601	VARIABLE EXPENSE-OPR D8	L326C5	678952
602	VARIABLE EXPENSE-DL D8	L355C5	97645
603	VARIABLE EXPENSE-ROI D8	L369C5	33462
604	VARIABLE EXPENSE-OPR D1-7	L435C1	2261844
605	VARIABLE EXPENSE-DL D1-7	L435C2	1170242
606	VARIABLE EXPENSE-ROI D1-7	L435C3	573289
607	GOH MARKUP RATIO-OPR	(L601/L604)+1.0	1.30018
608	GOH MARKUP RATIO-DL	(L602/L605)+1.0	1.08344
609	GOH MARKUP RATIO-ROI	(L603/L606)+1.0	1.05837
610	VARIABLE EXPENSE-TOTAL-D8	L601+L602+L603	810060
611	VARIABLE EXPENSE-TOTAL D1-7	L604+L605+L606	4005375
612	GENERAL OVERHEAD MARKUP RATIO-AVERAGE	(L610/L611)+1.0	1.20224
613	TOTAL RAILWAY EXPENSE	L136C1	6384838
614	TOTAL VARIABLE RAILWAY EXPENSE	L610+L611	4815436
615	VARIABLE PORTION OF TOTAL EXPENSE	L614/L613	.7542
616	CONSTANT COST PORTION OF TOTAL EXPENSE	1.0-L615	.2458
617	CONSTANT COST MARKUP RATIO	L613/L614	1.32591

*EXCLUDING LOCAL MARINE AND OTHER SPECIAL SERVICE TERMINALS,
BUT INCLUDING SWITCHING AND TERMINAL COMPANIES.

GENERAL OVERHEAD AND CONSTANT COSTS
CALCULATION OF OUTPUT UNIT COSTS

LINE	OUTPUT UNITS	SOURCE	VARIABLE OPR UNIT COST (1)	UNIT COST TIMES GOH MARKUP C1*L607C1 (2)	SOURCE	VARIABLE DL UNIT COST (3)	UNIT COST TIMES GOH MARKUP C3*L608C1 (4)	SOURCE	VARIABLE ROI UNIT COST (5)	UNIT COST TIMES GOH MARKUP C5 *L609C1 (6)
701	GTM(C) D-1	D1L157C10	.00054417	XX	D1L234C10	.00129104	XX	D1L251C10	.00075395	XX
702	GTM(C) D-3	D3L191C10	.00072839	XX	D3L217C10	.00018972	XX	D3L224C10	.00016932	XX
703	GTM(C) TOTAL	L701+L702	.00127256	.00165456	L701+L702	.00148076	.00160432	L701+L702	.00092327	.00097716
704	CM D-1	D1L157C15	0	XX	D1L234C14	0	XX	D1L251C14	0	XX
705	CM D-3	D3L191C15	0	XX	D3L217C14	0	XX	D3L224C14	0	0
706	CM D-5	D5L121C10	0	XX	XX	XX	XX	XX	XX	XX
707	CM TOTAL	L704+L705			L704+L705			L704+L705		
		+L706	0	0		0	0		0	0
708	TM D-1	D1L157C20	0	XX	D1L234C18	0	XX	D1L251C18	0	XX
709	TM D-3	D3L191C25	.55225	XX	D3L217C22	.0022832	XX	D3L224C22	.00241475	XX
710	TM TOTAL	L708+L709	.55225	.71802	L708+L709	.0022832	.00247372	L708+L709	.00241475	.00255569
711	TM(C)D-3*	D3L191C30	6.37865	8.29337	D3L217C26	0	0	D3L224C26	0	0
712	LRM D-3	D3L191C20	1.87296	2.43517	D3L217C18	.48852	.52928	D3L224C18	.436	.46145
713	CLOR D-3	D3L191C35	0	XX	D3L217C30	0	XX	D3L224C30	0	XX
714	CLOR D-5	D5L121C18	.30059	XX	XX	XX	XX	XX	XX	XX
715	CLOR TOTAL	L713+L714	.30059	.39082	L713	0	0	L713	0	0
716	CLOT D-5	D5L121C14	0	0	XX	XX	XX	XX	XX	XX
717	CM CL D-5	D5L122C10	0	0	XX	XX	XX	XX	XX	XX
718	CLOR-CL D-5	D5L122C18	0	0	XX	XX	XX	XX	XX	XX
719	CLOT-CL D-5	D5L122C14	3.51919	4.57557	XX	XX	XX	XX	XX	XX
720	SEM D-2	D2L159C10	.08887	XX	D2L236C10	.19548	XX	D2L255C10	.15807	XX
721	SEM D-3	D3L191C40	.67517	XX	D3L217C34	.0422	XX	D3L224C34	.03766	XX
722	SEM D-4	D4L159C10	1.59388	XX	D4L213C10	.04872	XX	D4L220C10	.0185	XX
723	SEM TOTAL	L720+L721			L720+L721			L720+L721		
		+L722	2.35792	3.06571	+L722	.2864	.3103	+L722	.21423	.22674
724	TON MILES LAKE D-7	D7L136C8	0	0	D7L143C8	0	0	D7L146C8	0	0
725	TONS COAL D-7	D7L823C8	.68644	.89249	D7L826C8	.2915	.31582	D7L827C8	.16518	.17482
726	TONS ORE D-7	D7L923C8	-.21898	-.28471	D7L926C8	0	0	D7L927C8	0	0
727	TONS OMT D-7	D7L1023C8	.09757	.12686	D7L1026C8	0	0	D7L1027C8	0	0
728	CM(RC)D-7	D7L1208C8	.07755	.10083	XX	XX	XX	XX	XX	XX
729	MVUH D-7	D7L1123C8	60.66434	78.87436	XX	XX	XX	XX	XX	XX
730	TCUH D-7	D7L721C8	38.84077	50.49986	D7L724C8	5.37357	5.82194	D7L725C8	2.46563	2.60955
731	RTCUD D-7	D7L383C8	0	0	D7L424C8	0	0	D7L431C8	0	0
732	OTCUD D-7	D7L583C8	6.23672	8.10884	D7L624C8	8.15348	8.83381	D7L631C8	.6594	.69788
733	TCU PROTEC D-7	D7L741C8	0	0	XX	XX	XX	XX	XX	XX
734	PU & D D-7	D7L733C8	598.736	778.4626	XX	XX	XX	XX	XX	XX

*LINE 710 COLUMNS 3, 4, 5 AND 6 SHOULD ALWAYS BE ZERO

LINE	CAR TYPE	SOURCE	CM-R OPR UNIT COST (1)	UNIT COST TIMES GOH MARKUP C1*L607C1 (2)	SOURCE	CM-Y OPR UNIT COST (3)	UNIT COST TIMES GOH MARKUP C3*L607C1 (4)	SOURCE	CD-R OPR UNIT COST (5)	UNIT COST TIMES GOH MARKUP C5 *L607C1 (6)
801	BOX 40	D6L128C13	0	0	D6L128C16	0	0	D6L128C21	0	0
802	BOX 50	D6L228C13	-.00996477	-.01296	D6L228C16	-.02591	-.03369	D6L228C21	-1.18175	-1.53649
803	BOX EQUIPPED	D6L328C13	.02876	.03739	D6L328C16	.07477	.09721	D6L328C21	3.07253	3.99484
804	GONDOLA PLAIN	D6L428C13	.01364	.01774	D6L428C16	.03547	.04612	D6L428C21	1.00187	1.30261
805	GONDOLA EQUIPPED	D6L528C13	.02838	.0369	D6L528C16	.07379	.09595	D6L528C21	2.09898	2.72904
806	HOPPER COVERED	D6L628C13	.02521	.03277	D6L628C16	.06554	.08521	D6L628C21	2.38773	3.10448
807	HOPPER OTG	D6L728C13	.017	.0221	D6L728C16	.04419	.05746	D6L728C21	.92283	1.19984
808	HOPPER OTS	D6L828C13	.02921	.03798	D6L828C16	.07594	.09874	D6L828C21	1.31309	1.70725
809	REFR-M	D6L928C13	-.00171673	-.00223206	D6L928C16	-.0044635	-.00580333	D6L928C21	-.19909	-.25886
810	REFR-NM	D6L1028C13	.01658	.02156	D6L1028C16	.04311	.05605	D6L1028C21	2.0351	2.64598
811	FLAT-TOFC	D6L1128C13	.00820923	.01067	D6L1128C16	.02134	.02775	D6L1128C21	.45329	.58935
812	FLAT-MULTI	D6L1228C13	.03404	.04426	D6L1228C16	.08851	.11507	D6L1228C21	2.77424	3.607
813	FLAT-GEN	D6L1328C13	.03156	.04104	D6L1328C16	.08206	.10669	D6L1328C21	3.92453	5.10258
814	FLAT-OTHER	D6L1428C13	.01521	.01977	D6L1428C16	.03954	.05141	D6L1428C21	1.83883	2.39081
815	TANK <22,000G	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	TANK >=22,000G	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	ALL OTHER	D6L1528C13	.00594929	.00773513	D6L1528C16	.01547	.02011	D6L1528C21	1.39082	1.80831
818	AUTO RACK	D6L1628C13	.00709638	.00922655	D6L1628C16	.01845	.02399	D6L1628C21	.57833	.75193
819	ACCESSORIAL	D6L1728C13	0	0	D6L1728C16	0	0	D6L1728C21	0	0
820	AVERAGE ALL CARS	D6L1924C1	.02022	.02629	D6L1924C4	.054	.07021	D6L1924C7	1.80409	2.34564

LINE	SOURCE	CD-Y OPR UNIT COST (7)	UNIT COST TIMES GOH MARKUP C7 *L607C1 (8)	SOURCE	CM-R DL UNIT COST (9)	UNIT COST TIMES GOH MARKUP C9 *L608C1 (10)	SOURCE	CM-Y DL UNIT COST (11)	UNIT COST TIMES GOH MARKUP C11*L608C1 (12)
801	D6L128C24	0	0	D6L137C13	0	0	D6L137C16	0	0
802	D6L228C24	-1.18175	-1.53649	D6L237C13	.20216	.21903	D6L237C16	.52561	.56947
803	D6L328C24	3.07253	3.99484	D6L337C13	.02131	.02308	D6L337C16	.0554	.06002
804	D6L428C24	1.00187	1.30261	D6L437C13	.02515	.02725	D6L437C16	.0654	.07085
805	D6L528C24	2.09898	2.72904	D6L537C13	-.00211538	-.00229189	D6L537C16	-.00549999	-.00595892
806	D6L628C24	2.38773	3.10448	D6L637C13	.02251	.02438	D6L637C16	.05851	.0634
807	D6L728C24	.92283	1.19984	D6L737C13	.01932	.02093	D6L737C16	.05023	.05442
808	D6L828C24	1.31309	1.70725	D6L837C13	.03081	.03338	D6L837C16	.0801	.08679
809	D6L928C24	-.19909	-.25886	D6L937C13	.1178	.12763	D6L937C16	.30629	.33185
810	D6L1028C24	2.0351	2.64598	D6L1037C13	.05493	.05952	D6L1037C16	.14283	.15475
811	D6L1128C24	.45329	.58935	D6L1137C13	.02926	.0317	D6L1137C16	.07608	.08243
812	D6L1228C24	2.77424	3.607	D6L1237C13	-.00588319	-.00637409	D6L1237C16	-.0153	-.01657
813	D6L1328C24	3.92453	5.10258	D6L1337C13	.01024	.01109	D6L1337C16	.02662	.02884
814	D6L1428C24	1.83883	2.39081	D6L1437C13	.05237	.05674	D6L1437C16	.13616	.14752
815	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	D6L1528C24	1.39082	1.80831	D6L1537C13	.00987999	.0107	D6L1537C16	.02569	.02783
818	D6L1628C24	.57833	.75193	D6L1637C13	.11148	.12078	D6L1637C16	.28984	.31403
819	D6L1728C24	0	0	D6L1737C13	.00043848	.00047506	D6L1737C16	.00114004	.00123516
820	D6L1924C10	1.64231	2.13529	D6L1924C2	.02359	.02556	D6L1924C5	.06048	.06553

LINE	SOURCE	CD-R DL UNIT COST (13)	UNIT COST TIMES GOH MARKUP C13*L608C1 (14)	SOURCE	CD-Y DL UNIT COST (15)	UNIT COST TIMES GOH MARKUP C15*L608C1 (16)	SOURCE	CM-R ROI UNIT COST (17)	UNIT COST TIMES GOH MARKUP C17*L609C1 (18)
801	D6L137C21	0	0	D6L137C24	0	0	D6L140C13	0	0
802	D6L237C21	114.213	123.7431	D6L237C24	114.213	123.7431	D6L240C13	-.0953	-.10087
803	D6L337C21	7.8891	8.54738	D6L337C24	7.8891	8.54738	D6L340C13	.01916	.02028
804	D6L437C21	4.4676	4.84038	D6L437C24	4.4676	4.84038	D6L440C13	.02312	.02446
805	D6L537C21	5.95104	6.4476	D6L537C24	5.95104	6.4476	D6L540C13	.02489	.02634
806	D6L637C21	8.09583	8.77135	D6L637C24	8.09583	8.77135	D6L640C13	.01442	.01526
807	D6L737C21	4.01552	4.35058	D6L737C24	4.01552	4.35058	D6L740C13	.02554	.02703
808	D6L837C21	2.91505	3.15829	D6L837C24	2.91505	3.15829	D6L840C13	.06572	.06955
809	D6L937C21	36.43922	39.47973	D6L937C24	36.43923	39.47974	D6L940C13	-.00002276	-.00002409
810	D6L1037C21	21.20802	22.97763	D6L1037C24	21.20801	22.97763	D6L1040C13	.00352412	.00372982
811	D6L1137C21	3.41637	3.70144	D6L1137C24	3.41637	3.70144	D6L1140C13	.00083673	.00088556
812	D6L1237C21	.46487	.50366	D6L1237C24	.46487	.50366	D6L1240C13	.01092	.01156
813	D6L1337C21	-1.88495	-2.04223	D6L1337C24	-1.88495	-2.04223	D6L1340C13	.02105	.02228
814	D6L1437C21	17.22022	18.65709	D6L1437C24	17.22022	18.65709	D6L1440C13	.01858	.01967
815	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	D6L1537C21	5.00762	5.42546	D6L1537C24	5.00762	5.42546	D6L1540C13	.00597819	.00632713
818	D6L1637C21	18.56917	20.11859	D6L1637C24	18.56917	20.11859	D6L1640C13	.1117	.11822
819	D6L1737C21	.06173	.06688	D6L1737C24	.06173	.06688	D6L1740C13	.00012954	.00013711
820	D6L1924C8	7.41677	8.03563	D6L1924C11	6.48875	7.03017	D6L1924C3	.02014	.02132

RUNNING TRACK OWNERSHIP MAINTENANCE

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXPENSE IF C1 =BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2='X' DO C2:=BLANK (2)	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3:=BLANK (3)
201	909302	LAND - LR - R	0	B2L816C2	0	B5L525C3	0
202	909103	GRADING - DEPR - R	0	B2L907C2	0	B5L526C3	4798
203	909303	GRADING - LR - R	0	B2L817C2	0	B5L527C3	6467
204	909104	OTHER ROW - DEPR - R	0	B2L908C2	0	B5L528C3	97.45436
205	909304	OTHER ROW - LR - R	0	B2L818C2	0	B5L529C3	131.1886
206	909105	TUNNELS - DEPR - R	0	B2L909C2	0	B5L530C3	317.048
207	909305	TUNNELS - LR - R	0	B2L819C2	0	B5L531C3	427.7157
208	909106	BRIDGES - DEPR - R	0	B2L910C2	0	B5L532C3	8094
209	909306	BRIDGES - LR - R	0	B2L820C2	0	B5L536C3	10909
210	909107	ELEVATED - DEPR - R	0	B2L911C2	0	B5L537C3	3639
211	909307	ELEVATED - LR - R	0	B2L821C2	0	B5L538C3	4905
212	909308	TIES - LR - R	0	B2L822C2	0	B5L539C3	117853
213	909108	TIES - DEPR - R	0	B2L912C2	0	B5L533C3	87445
214	909309	RAILS - LR - R	0	B2L823C2	0	B5L540C3	99117
215	909109	RAILS - DEPR - R	0	B2L913C2	0	B5L534C3	73542
216	909311	BALLAST - LR - R	0	B2L824C2	0	B5L541C3	29357
217	909111	BALLAST - DEPR - R	0	B2L914C2	0	B5L535C3	21782
218	909113	FENCES - DEPR - R	0	B2L915C2	0	B5L542C3	69.34252
219	909313	FENCES - LR - R	0	B2L825C2	0	B5L543C3	93.70611
220	909117	RWAY BUILDINGS - DEPR - R	0	B2L917C2	0	B5L544C3	1275
221	909317	RWAY BUILDINGS - LR - R	0	B2L827C2	0	B5L545C3	1718
222	909120	S&E - DEPR - WORK/R	0	B2L920C2	0	B5L548C3	159.7456
223	909320	S&E - LR - WORK/R	0	B2L830C2	0	B5L549C3	215.2822
224	909127	SIGNALS - DEPR - R	0	B2L926C2	0	B5L552C3	12599
225	909327	SIGNALS - LR - R	0	B2L836C2	0	B5L553C3	16980

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXPENSE IF C1 =BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2='X' DO C2:=BLANK (2)	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3:=BLANK (3)
226	909137	RWAY MACHINES - DEPR - R	0	B2L930C2	0	B5L554C3	10317
227	909337	RWAY MACHINES - LR - R	0	B2L840C2	0	B5L555C3	13905
228	909139	PUB IMPROVEMENTS - DEPR - R	0	B2L931C2	0	B5L556C3	8059
229	909339	PUB IMPROVEMENTS - LR - R	0	B2L841C2	0	B5L557C3	10862
230	809140	WORK EQUIP - DEPR - R	0	B2L253C2	0	B5L560C3	14531
231	809340	WORK EQUIP - LR - R	0	B2L561C2	0	B5L561C3	6431
232	809139	OE SHOP MACH WORK - DEPR - R	0	B2L252C2	0	B5L564C3	100.9191
233	809339	OE SHOP MACH WORK - LR - R	0	B2L560C2	0	B5L565C3	0
234		SUBTOTAL DL EXPENSE - R: SUM L201-233	XX	XX	0	XX	566208
235	909802	LAND - ROI - R	0	B5L601C4	0	B5L601C4	8498
236	909803	GRADING - ROI - R	0	B5L603C4	0	B5L603C4	23831
237	909804	OTHER ROW - ROI - R	0	B5L605C4	0	B5L605C4	341.9483
238	909805	TUNNELS - ROI - R	0	B5L607C4	0	B5L607C4	2440
239	909806	BRIDGES - ROI - R	0	B5L609C4	0	B5L609C4	51593
240	909807	ELEVATED - ROI - R	0	B5L611C4	0	B5L611C4	7.3619
241	909808	TIES - ROI - R	0	B5L613C4	0	B5L613C4	109634
242	909809	RAILS & OTM -ROI -R	0	B5L615C4	0	B5L615C4	167968
243	909811	BALLAST - ROI - R	0	B5L617C4	0	B5L617C4	55789
244	909813	FENCES - ROI - R	0	B5L619C4	0	B5L619C4	215.3094
245	909817	RWAY BUILDINGS - ROI - R	0	B5L622C4	0	B5L622C4	2022
246	909820	S&E/SM - ROI - WORK/R	0	B5L657C4	0	B5L657C4	630.6356
247	909827	SIGNALS - ROI - R	0	B5L667C4	0	B5L667C4	40459
248	909837	RWAY MACHINES - ROI - R	0	B5L672C4	0	B5L672C4	12579
249	909839	PUB IMPROVEMENTS - ROI - R	0	B5L674C4	0	B5L674C4	21436
250	909857	WORK EQUIP - ROI - R	0	B5L732C4	0	B5L732C4	14102
251		SUBTOTAL ROI - EXPENSE - R: SUM L235-250	XX	XX	0	XX	511553

LINE	CODE	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)	ASSIGN'T % GTM(C) IF C2 NOT= BLANK THEN GETC1 ('GTM(C)') ELSE C6 (6)	VARIABLE EXPENSE ASSIGNED TO GTM(C) C5*C6 (7)	SOURCE	ANNUAL-IZATION PERIOD (8)	GTM(C) CASES_OF C8 1: A1L122C1 2: A1L122C6 3: A1L122C7 4: A1L122C8 5: A1L122C9 (9)	UNIT COST C7 /C9 (10)	EXPENSE RATIO GTM/ VARIABLE C7 /C5
201	909302	1	0	1	0	A3L801C1	1	348600224	0	XX
202	909103	.5	2399	1	2399	A3L701C1	1	348600224	.00000688	XX
203	909303	1	6467	1	6467	A3L802C1	1	348600224	.00001855	XX
204	909104	.5	48.72718	1	48.72718	A3L702C1	1	348600224	.00000014	XX
205	909304	1	131.1886	1	131.1886	A3L803C1	1	348600224	.00000038	XX
206	909105	.5	158.524	1	158.524	A3L703C1	1	348600224	.00000045	XX
207	909305	1	427.7157	1	427.7157	A3L804C1	1	348600224	.00000123	XX
208	909106	.5	4047	1	4047	A3L704C1	1	348600224	.00001161	XX
209	909306	1	10909	1	10909	A3L805C1	1	348600224	.00003129	XX
210	909107	.5	1819	1	1819	A3L705C1	1	348600224	.00000522	XX
211	909307	1	4905	1	4905	A3L806C1	1	348600224	.00001407	XX
212	909308	1	117853	1	117853	A3L807C1	1	348600224	.00033808	XX
213	909108	.5	43722	1	43722	A3L706C1	1	348600224	.00012542	XX
214	909309	1	99117	1	99117	A3L808C1	1	348600224	.00028433	XX
215	909109	.5	36771	1	36771	A3L707C1	1	348600224	.00010548	XX
216	909311	1	29357	1	29357	A3L809C1	1	348600224	.00008422	XX
217	909111	.5	10891	1	10891	A3L708C1	1	348600224	.00003124	XX
218	909113	.5	34.67126	1	34.67126	A3L709C1	1	348600224	.0000001	XX
219	909313	1	93.70611	1	93.70611	A3L810C1	1	348600224	.00000027	XX
220	909117	.5	637.6701	1	637.6701	A3L711C1	1	348600224	.00000183	XX
221	909317	1	1718	1	1718	A3L812C1	1	348600224	.00000493	XX
222	909120	.5	79.87281	1	79.87281	A3L714C1	1	348600224	.00000023	XX
223	909320	1	215.2822	1	215.2822	A3L815C1	1	348600224	.00000062	XX
224	909127	.5	6299	1	6299	A3L720C1	1	348600224	.00001807	XX
225	909327	1	16980	1	16980	A3L821C1	1	348600224	.00004871	XX

LINE	CODE	CAR MILES RUNNING CASES_OF C9 1: B7L801C7 2: B7L801C16 3: B7L801C25 4: B7L801C34 5: B7L801C43 (12)	UNIT COST PER CM (LH) C10/C12 (13)	EXPENSE RATIO CM (LH) TO TOTAL VARIABLE COST C10/C5 (14)	CAR MILES YARD CASES_OF C9 1: B7L801C5 2: B7L801C14 3: B7L801C23 4: B7L801C32 5: B7L801C41 (15)	UNIT COST PER CM - YARD C11/C15 (16)	EXPENSE RATIO CM-YARD TO TOTAL VARIABLE COST C11/C5 (17)	RUNNING PORTION OF CD EXPENSE CASES_OF C9 1: C8 *B7L801C4 2: C8 *B7L801C13 3: C8 *B7L801C22 4: C8 *B7L801C31 5: C8 *B7L801C40 (18)	YARD PORTION OF CD EXPENSE C8 -C18 (19)
101	809006	0	0	0	0	0	0	0	0
102	002	0	0	0	.01851	0	0	0	0
103	005	0	0	0	.01851	0	0	0	0
104	024	0	0	0	0	0	0	0	0
105	033	0	0	0	.01851	0	0	0	0
106	114	0	0	0	.01851	0	0	0	0
107	117	0	0	0	0	0	0	0	0
108	126	0	0	0	0	0	0	0	0
109	129	0	0	0	0	0	0	0	0
110	141	0	0	0	0	0	0	0	0
111	144	0	0	0	0	0	0	0	0
112	147	0	0	0	0	0	0	0	0
113	150	0	0	0	0	0	0	0	0
114	110	0	0	0	.01851	0	0	0	0
115	307	0	0	0	0	0	0	0	0
116	220	0	0	0	0	0	0	0	0
117	222	0	0	0	0	0	0	0	0
118	223	0	0	0	0	0	0	0	0
119	224	0	0	0	0	0	0	0	0
120	225	0	0	0	0	0	0	0	0
121	228	0	0	0	0	0	0	0	0
122	229	0	0	0	0	0	0	0	0
123	233	0	0	0	0	0	0	0	0
124	234	0	0	0	0	0	0	0	0
125	236	0	0	0	0	0	0	0	0
126	237	0	0	0	0	0	0	0	0
127	235	0	0	0	0	0	0	0	0
128		XX	0	0	XX	0	0	0	0
129	909120	0	0	0	0	0	0	0	0
130	909320	0	0	0	0	0	0	0	0
131	809138	0	0	0	0	0	0	0	0
132	809338	0	0	0	0	0	0	0	0
133	809106	0	0	0	0	0	0	0	0
134	809306	0	0	0	0	0	0	0	0
135	9406	0	0	0	0	0	0	0	0
136	9506	0	0	0	0	0	0	0	0
137		XX	0	0	XX	0	0	0	0
138	909820	0	0	0	0	0	0	0	0
139	809806	0	0	0	0	0	0	0	0
140		XX	0	0	XX	0	0	0	0
141		XX	0	0	XX	0	0	0	0

LINE	CODE	CAR DAYS RUNNING CASES_OF C9 1: B7L801C2 2: B7L801C11 3: B7L801C20 4: B7L801C29 5: B7L801C38 (20)	UNIT COST PER CD (LH) C18/C20 (21)	EXPENSE RATIO CD (LH) TO TOTAL VARIABLE COST C18/C5 (22)	CAR DAYS YARDS CASES_OF C9 1: B7L801C1 2: B7L801C10 3: B7L801C19 4: B7L801C28 5: B7L801C37 (23)	UNIT COST PER CD-YARD C19/C23 (24)	EXPENSE RATIO CD-YARD TO TOTAL VARIABLE COST C19/C5 (25)
101	809006	0	0	0	0	0	0
102	002	0	0	0	.00988403	0	0
103	005	0	0	0	.00988403	0	0
104	024	0	0	0	0	0	0
105	033	0	0	0	.00988403	0	0
106	114	0	0	0	.00988403	0	0
107	117	0	0	0	0	0	0
108	126	0	0	0	0	0	0
109	129	0	0	0	0	0	0
110	141	0	0	0	0	0	0
111	144	0	0	0	0	0	0
112	147	0	0	0	0	0	0
113	150	0	0	0	0	0	0
114	110	0	0	0	.00988403	0	0
115	307	0	0	0	0	0	0
116	220	0	0	0	0	0	0
117	222	0	0	0	0	0	0
118	223	0	0	0	0	0	0
119	224	0	0	0	0	0	0
120	225	0	0	0	0	0	0
121	228	0	0	0	0	0	0
122	229	0	0	0	0	0	0
123	233	0	0	0	0	0	0
124	234	0	0	0	0	0	0
125	236	0	0	0	0	0	0
126	237	0	0	0	0	0	0
127	235	0	0	0	0	0	0
128		XX	0	0	XX	0	0
129	909120	0	0	0	0	0	0
130	909320	0	0	0	0	0	0
131	809138	0	0	0	0	0	0
132	809338	0	0	0	0	0	0
133	809106	0	0	0	0	0	0
134	809306	0	0	0	0	0	0
135	9406	0	0	0	0	0	0
136	9506	0	0	0	0	0	0
137		XX	0	0	XX	0	0
138	909820	0	0	0	0	0	0
139	809806	0	0	0	0	0	0
140		XX	0	0	XX	0	0
141		XX	0	0	XX	0	0

FREIGHT CAR OWNERSHIP AND MAINTENANCE
PRIVATE CAR RENTALS

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXPENSE IF C1 =BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2='X' DO C2:=BLANK (2)	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3:=BLANK (3)
1801	9706	BOX 40 FT	0	B2L613C2	0	B2L613C2	0
1802	9707	BOX 50 FT	0	B2L622C2	0	B2L622C2	11268
1803	9708	BOX EQ	0	B2L631C2	0	B2L631C2	141
1804	9709	GONDOLA PLAIN	0	B2L640C2	0	B2L640C2	265
1805	9710	GONDOLA EQUIPPED	0	B2L649C2	0	B2L649C2	31
1806	9711	HOPPER COVERED	0	B2L658C2	0	B2L658C2	8466
1807	9712	HOPPER OTG	0	B2L667C2	0	B2L667C2	6
1808	9713	HOPPER OTS	0	B2L676C2	0	B2L676C2	3
1809	9714	REFR MECH	0	B2L685C2	0	B2L685C2	6
1810	9715	REFR NM	0	B2L694C2	0	B2L694C2	11
1811	9716	FLAT TOFC	0	B2L703C2	0	B2L703C2	47027
1812	9717	FLAT MULTI	0	B2L712C2	0	B2L712C2	64101
1813	9718	FLAT GENERAL	0	B2L721C2	0	B2L721C2	168
1814	9719	FLAT OTHER	0	B2L730C2	0	B2L730C2	12323
1815		TANK < 22000 GAL	0	B2L742C2	0	B2L742C2	23118
1816		TANK >= 22000 GAL	0	B2L745C2	0	B2L745C2	18461
1817	9720	ALL OTHER FC	0	B2L739C2	0	B2L739C2	14
1818	9721	AUTO RACKS	0	B2L754C2	0	B2L754C2	0
1819		TOTAL: SUM L1801-1818	XX	XX	0	XX	185409

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
236	129	GOH PORTION-(CR)	2	A2L159C44	0	B9L107C27	70.71237	.45239	31.98986
237	129	OE/OTHER HIGHWAY PORTION-(CR)	2	A2L159C44	0	B9L308C17	0	.45239	0
238	129	OE/PASSENGER PORTION-(CR)	2	A2L159C44	0	B9L308C23	0	.45239	0
239	129	OE/COMPUTER PORTION-(CR)	2	A2L159C44	0	B9L308C25	.01702	.45239	.00769977
240	141	GOH PORTION	2	A2L171C44	0	B9L108C27	342.5892	.45239	154.9854
241	141	OE/OTHER HIGHWAY PORTION	2	A2L171C44	0	B9L309C17	0	.45239	0
242	141	OE/PASSENGER PORTION	2	A2L171C44	0	B9L309C23	0	.45239	0
243	141	OE/COMPUTER	2	A2L171C44	0	B9L309C25	.08246	.45239	.0373
244	144	GOH PORTION-(CR)	2	A2L174C44	0	B9L109C27	190.8015	.45239	86.31747
245	144	OE/OTHER HIGHWAY PORTION-(CR)	2	A2L174C44	0	B9L310C17	0	.45239	0
246	144	OE/PASSENGER PORTION-(CR)	2	A2L174C44	0	B9L310C23	0	.45239	0
247	144	OE/COMPUTER PORTION-(CR)	2	A2L174C44	0	B9L310C25	.04592	.45239	.02078
248	147	GOH PORTION	2	A2L177C44	0	B9L110C27	0	.45239	0
249	147	OE/OTHER HIGHWAY PORTION	2	A2L177C44	0	B9L311C17	0	.45239	0
250	147	OE/PASSENGER PORTION	2	A2L177C44	0	B9L311C23	0	.45239	0
251	147	OE/COMPUTER PORTION	2	A2L177C44	0	B9L311C25	0	.45239	0
252	150	OTHER GOH PORTION	0	A2L180C44	0	B9L111C27	0	.74936	0
253	150	OTHER OE/OTHER HY	0	A2L180C44	0	B9L312C17	0	.74936	0
254	150	OTHER OE/PASSENGER	0	A2L180C44	0	B9L312C23	0	.74936	0
255	150	OTHER OE/COMPUTER	0	A2L180C44	0	B9L312C25	0	.74936	0
256	301	OTHER HIGHWAY PORTION	2	A2L239C44	0	B9L315C17	0	.4503	0
257	301	PASSENGER PORTION	2	A2L239C44	0	B9L315C23	0	.4503	0
258	301	COMPUTER PORTION	2	A2L239C44	0	B9L315C25	697.2578	.4503	313.9779
259	302	OTHER HIGHWAY EQUIP	0	A3L333C12	0	A3L333C12	0	.74936	0
260	304	PASSENGER REPAIR	14	A2L242C44	0	A2L242C44	0	.75792	0
261	305	COMPUTER & DP EQUIP	14	A2L243C44	31578	A2L243C44	0	.75792	23934
262	306	OTHER HIGHWAY PORTION	0	A2L244C44	0	B9L316C17	0	.74936	0
263	306	PASSENGER PORTION	0	A2L244C44	0	B9L316C23	0	.74936	0
264	306	COMPUTER PORTION	0	A2L244C44	0	B9L316C25	172.3062	.74936	129.12
265	307	GOH PORTION	2	A2L245C44	0	B9L113C27	2112	.4503	951.0844
266	307	OE/OTHER HIGHWAY PORTION	2	A2L245C44	0	B9L314C17	0	.4503	0
267	307	OE/PASSENGER PORTION	2	A2L245C44	0	B9L314C23	0	.4503	0
268	307	OE/COMPUTERS	2	A2L245C44	0	B9L314C25	.50837	.4503	.22892
269	308	OTHER HIGHWAY PORTION	2	A2L246C44	0	B9L317C17	0	.45239	0
270	308	PASSENGER PORTION	2	A2L246C44	0	B9L317C23	0	.45239	0
271	308	COMPUTER PORTION	2	A2L246C44	0	B9L317C25	0	.45239	0
272	309	OE FRINGES - OTHER HIGHWAY	2	A2L247C44	0	B9L318C17	0	.4503	0
273	309	PASSENGER PORTION	2	A2L247C44	0	B9L318C23	0	.4503	0
274	309	COMPUTER PORTION	2	A2L247C44	0	B9L318C25	1062	.4503	478.5743
275	310	OE CASUALTIES - OTHER HIGHWAY	2	A2L248C44	0	B9L319C17	0	.45239	0
276	310	PASSENGER PORTION	2	A2L248C44	0	B9L319C23	0	.45239	0
277	310	COMPUTER PORTION	2	A2L248C44	0	B9L319C25	603.4416	.45239	272.9935

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
278	313	OE JT FAC RENT-DR-OTHER HIGHWAY	2	A2L251C44	0	B9L320C17	0	.45239	0
279	313	PASSENGER PORTION	2	A2L251C44	0	B9L320C23	0	.45239	0
280	313	COMPUTER PORTION	2	A2L251C44	0	B9L320C25	12.55631	.45239	5.6804
281	314	OE JT FAC RENT-(CR)-OTHER HY	2	A2L252C44	0	B9L321C17	0	.45239	0
282	314	PASSENGER PORTION-(CR)	2	A2L252C44	0	B9L321C23	0	.45239	0
283	314	COMPUTER PORTION-(CR)	2	A2L252C44	0	B9L321C25	4.43164	.45239	2.00485
284	318	OE JT FACILITY-DR-OTHER HIGHWAY	2	A2L256C44	0	B9L322C17	0	.45239	0
285	318	PASSENGER PORTION	2	A2L256C44	0	B9L322C23	0	.45239	0
286	318	COMPUTER PORTION	2	A2L256C44	0	B9L322C25	29.54426	.45239	13.36565
287	319	OE JT FACILITY-(CR)-OTHER HY	2	A2L257C44	0	B9L323C17	0	.45239	0
288	319	PASSENGER PORTION-(CR)	2	A2L257C44	0	B9L323C23	0	.45239	0
289	319	COMPUTER PORTION-(CR)	2	A2L257C44	0	B9L323C25	17.72656	.45239	8.01939
290	320	OE RPR BILLED OTHERS-OTHER HIGHWAY-(CR)	0	A2L258C44	0	B9L326C17	0	.74936	0
291	320	PASSENGER PORTION-(CR)	0	A2L258C44	0	B9L326C23	0	.74936	0
292	320	COMPUTER PORTION-(CR)	0	A2L258C44	0	B9L326C25	1585	.74936	1188
293	321	OE DISMANTLING - OTHER HIGHWAY	2	A2L259C44	0	B9L324C17	0	.45239	0
294	321	PASSENGER PORTION	2	A2L259C44	0	B9L324C23	0	.45239	0
295	321	COMPUTER PORTION	2	A2L259C44	0	B9L324C25	0	.45239	0
296	322	OE OTHER-OTHER HY	0	A2L260C44	0	B9L325C17	0	.74936	0
297	322	PASSENGER PORTION	0	A2L260C44	0	B9L325C23	0	.74936	0
298	322	COMPUTER PORTION	0	A2L260C44	0	B9L325C25	0	.74936	0
299	518	AS ADMIN- COMMUNICATION PORTION	14	A2L353C44	0	B9L115C5	111.5417	.75947	84.71246
300	520	COMMUNICATION OPR	14	A2L355C44	3424	A2L355C44	0	.75947	2600
301	522	AS FRINGES-COMM PORTION	14	A2L357C44	0	B9L116C5	1287	.75947	977.7484
302	523	AS CASUALITIES-COMM PORTION	14	A2L358C44	0	B9L117C5	332.396	.75947	252.4445
303	524	AS JT FAC-DR-COMM PORTION	14	A2L359C44	0	B9L118C5	1.69408	.75947	1.2866
304	525	AS JT FAC-CR-COMM PORTION	14	A2L360C44	0	B9L119C5	0	.75947	0
305	526	AS OTHER-COMMUNICATION PORTION	14	A2L361C44	0	B9L120C5	0	.75947	0
306	601	GENERAL OFFICERS	14	A2L401C44	4108	A2L401C44	0	.75947	3119
307	602	ACCOUNTING & FINANCE	14	A2L402C44	11587	A2L402C44	0	.75947	8799
308	603	MANAGEMENT SERVICES & DP	14	A2L403C44	29121	A2L403C44	0	.75947	22116
309	604	MARKETING	14	A2L404C44	15461	A2L404C44	0	.75947	11742
310	605	SALES	14	A2L405C44	401	A2L405C44	0	.75947	304.5471
311	606	INDUSTRIAL DEVELOPMENT	14	A2L406C44	979	A2L406C44	0	.75947	743.5202
312	607	PERSONNEL & LABOR RELATIONS	14	A2L407C44	15298	A2L407C44	0	.75947	11618
313	608	LEGAL & SECRETARIAL	14	A2L408C44	39349	A2L408C44	0	.75947	29884
314	609	PUBLIC RELATIONS & ADVERTISING	14	A2L409C44	3132	A2L409C44	0	.75947	2378
315	610	RESEARCH & DEVELOPMENT	14	A2L410C44	2	A2L410C44	0	.75947	1.51894
316	611	G & A FRINGES	14	A2L411C44	6638	A2L411C44	0	.75947	5041
317	612	G & A CASUALTIES	14	A2L412C44	6352	A2L412C44	0	.75947	4824

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
318	613	WRITEDOWN OF UNCOLLECTIBLES	14	A2L413C44	8695	A2L413C44	0	.75947	6603
319	614	PROPERTY TAXES	0	A2L414C44	0	A2L414C44	76410	0	0
320	615	OTHER TAXES (EXCL INCOME OR PAYROLL)	0	A2L415C44	0	A2L415C44	31310	0	0
321	616	G & A JT FACILITY - DR	14	A2L416C44	706	A2L416C44	0	.75947	536.1851
322	617	G & A JT FACILITY - (CR)	14	A2L417C44	76	A2L417C44	0	.75947	57.71965
323	618	G & A OTHER	14	A2L418C44	786202	A2L418C44	0	.75947	597096
324	11000	INCIDENTAL REV. + MISC RENT (CR)	0	A2L421C44	0	A2L421C44	131009	.74936	98173
325		SUBTOTAL OPR-REGRESSION DERIVED : (SUM L201-235)+(SUM L240-243)+(SUM L248-280)+(SUM L284-286)+(SUM L293-303)+(SUM L305-321)+L323-(SUM L236-239)-(SUM L244-247)-(SUM L281-283)-(SUM L287-292)-L304-L322-L324	XX	XX	1002389	XX	XX	XX	760673
326		SUBTOTAL OPR : (SUM L201-235)+(SUM L240-243) +(SUM L248-280)+(SUM L284-286)+ (SUM L293-303)+(SUM L305-321)+L323-(SUM L236-239)-(SUM L244-247)-(SUM L281-283)-(SUM L287-292)-L304-L322-L324	XX	XX	1002389	XX	12594	XX	678952
327		SUBTOTAL OPR-NO REGRESSION DERIVED : L326 -L325	XX	XX	XX	XX	12594	XX	-81721
328	909116	STATION - DEPR	0	B2L916C2	0	B2L916C2	11409	.89534	10214
329	909316	STATION - LR	0	B2L826C2	0	B2L826C2	15376	.89534	13766
330	909120	S & E-DEPR-OTHER HIGHWAY	0	B2L920C2	0	B5L436C3	0	.89534	0
331	909120	S & E-DEPR-PASSENGER	0	B2L920C2	0	B5L439C3	0	.89534	0
332	909120	S & E-DEPR-COMPUTER	0	B2L920C2	0	B5L440C3	387.5719	.89534	347.0094
333	909320	S & E - LR - OTHER HIGHWAY	0	B2L830C2	0	B5L436C4	0	.89534	0
334	909320	S & E - LR - PASSENGER	0	B2L830C2	0	B5L439C4	0	.89534	0
335	909320	S & E - LR - COMPUTER	0	B2L830C2	0	B5L440C4	522.3137	.89534	467.6495
336	909126	COMMUNICATION SYSTEMS - DEPR	0	B2L925C2	0	B2L925C2	14057	.89534	12585
337	909326	COMMUNICATION SYSTEMS - LR	0	B2L835C2	0	B2L835C2	18945	.89534	16962
338	909135	MISC STRUCTURES - DEPR	0	B2L929C2	0	B2L929C2	446	.89534	399.3226
339	909335	MISC STRUCTURES - LR	0	B2L839C2	0	B2L839C2	601	.89534	538.1007
340	909180A	OTHER LR - DEPR	0	B2L933C2	0	B2L933C2	0	.89534	0
341	909380A	OTHER LR - LR	0	B2L843C2	0	B2L843C2	0	.89534	0

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
342	809132	OTHER HIGHWAY - DEPR	0	B2L246C2	0	B2L246C2	0	.89534	0
343	809332	OTHER HIGHWAY - LR	0	B2L555C2	0	B2L555C2	0	.89534	0
344	809136	COMPUTER & DP EQ - DEPR	0	B2L251C2	0	B2L251C2	47060	.89534	42134
345	809336	COMPUTER & DP EQ - LR	0	B2L559C2	0	B2L559C2	11	.89534	9.84876
346	809135	FREIGHT PORTION OF PASSENGER - DEPR	0	B2L250C2	0	B2L250C2	0	.89534	0
347	809335	FREIGHT PORTION OF PASSENGER - LR	0	B2L558C2	0	B2L558C2	0	.89534	0
348	809139	OE MACH - OTHER HIGHWAY - DEPR	0	B2L252C2	0	B5L436C10	0	.89534	0
349	809139	OE MACH - PASSENGER - DEPR	0	B2L252C2	0	B5L439C10	0	.89534	0
350	809139	OE MACH - COMPUTER - DEPR	0	B2L252C2	0	B5L440C10	244.8481	.89534	219.2228
351	809339	OE MACH - OTHER HIGHWAY - LR	0	B2L560C2	0	B5L436C11	0	.89534	0
352	809339	EO MACH - COMPUTER - LR	0	B2L560C2	0	B5L439C11	0	.89534	0
353	809339	OE MACH - PASSENGER - LR	0	B2L560C2	0	B5L440C11	0	.89534	0
354		SUBTOTAL DL - REGRESSION DERIVED :SUM L328-353	XX	XX	0	XX	XX	XX	0
355		SUBTOTAL DL : SUM L328-353	XX	XX	0	XX	109059	XX	97645
356		SUBTOTAL DL NO REGRESSION DERIVED :L355 -L354	XX	XX	XX	XX	109059	XX	97645
357	909816	STATION - ROI	0	B5L621C4	0	B5L621C4	20846	.65758	13708
358	909820	OTHER HIGHWAY PORTION - ROI	0	B5L652C4	0	B5L652C4	0	.65758	0
359	909820	PASSENGER PORTION - ROI	0	B5L655C4	0	B5L655C4	0	.65758	0
360	909820	COMPUTER PORTION - ROI	0	B5L656C4	0	B5L656C4	1530	.65758	1006
361	909826	COMMUNICATIONS PORTION - ROI	0	B5L666C4	0	B5L666C4	17466	.65758	11485
362	909835	MISC STRUCTURES - ROI	0	B5L671C4	0	B5L671C4	587.4779	.65758	386.3139
363		OTHER ROAD - ROI	0	B5L676C4	0	B5L676C4	0	.65758	0
364	809832	HIGHWAY REV EQ - OTHER HY - ROI	0	B5L727C4	0	B5L727C4	0	.65758	0
365	809835	COMPUTER - ROI	0	B5L731C4	0	B5L731C4	10455	.65758	6875
366	909876	INTEREST - ROI	0	B5L677C4	0	B5L677C4	0	.65758	0
367	909890	CONSTRUCTION - ROI	0	B5L678C4	0	B5L678C4	0	.65758	0
368		SUBTOTAL - ROI - REGRESSION DERIVED :SUM L357-367	XX	XX	0	XX	XX	XX	0
369		SUBTOTAL - ROI : SUM L357-367	XX	XX	0	XX	50886	XX	33462
370		SUBTOTAL - ROI NO REGRESSION DERIVED :L369 -L368	XX	XX	XX	XX	50886	XX	33462

GENERAL OVERHEAD AND CONSTANT COSTS
CALCULATION OF VARIABLE EXPENSES ON WORKTABLES D1 THRU D7

LINE	CODE	IDENTIFICATION	SOURCE	VARIABLE OPR EXPENSE (1)	SOURCE	VARIABLE DL EXPENSE (2)	SOURCE	VARIABLE ROI EXPENSE (3)
401		GTM D-1	D1L157C7	192892	D1L234C7	450058	D1L251C7	262827
402		GTM D-3	D3L191C7	253620	D3L217C7	66135	D3L224C7	59025
403		CM D-1	D1L157C13	0	D1L234C12	0	D1L251C12	0
404		CM D-3	D3L191C13	0	D3L217C12	0	D3L224C12	0
405		CM D-5	D5L121C7	0	XX	XX	XX	XX
406		TM(R) D-1	D1L157C18	0	D1L234C16	0	D1L251C16	0
407		TM(R) D-3	D3L191C23	40816	D3L217C20	168.7587	D3L224C20	178.4815
408		LUM D-3	D3L191C18	309980	D3L217C16	80832	D3L224C16	72142
409		TM(C) D-3*	D3L191C28	471466	D3L217C24	0	D3L224C24	0
410		CM-CL D-5	D5L122C7	0	XX	XX	XX	XX
411		CLOT-CL D-5	D5L122C12	40010	XX	XX	XX	XX
412		CLOR-CL D-5	D5L122C16	0	XX	XX	XX	XX
413		CLOR D-3	D3L191C33	0	D3L217C28	0	D3L224C28	0
414		CLOR D-5	D5L121C16	2057	XX	XX	XX	XX
415		CLOT D-5	D5L121C12	0	XX	XX	XX	XX
416		SEM D-2	D2L159C7	17238	D2L236C7	35695	D2L255C7	28863
417		SEM D-3	D3L191C38	123431	D3L217C32	7705	D3L224C32	6877
418		SEM D-4	D4L159C7	291380	D4L213C7	8895	D4L220C7	3378
419		TONS-LAKE D-7	D7L136C5	6.04104	D7L143C5	.16347	D7L146C5	.14914
420		TONS-COAL D-7	D7L823C5	16884	D7L826C5	6931	D7L827C5	3927
421		TONS-ORE D-7	D7L923C5	-38.64456	D7L926C5	-55.71973	D7L927C5	-31.57425
422		TONS-OMT D-7	D7L1023C5	22.38939	D7L1026C5	0	D7L1027C5	0
423		CM(RC) D-7	D7L1208C5	699	XX	XX	XX	XX
424		TCU-PROTEC D-7	D7L741C5	0	XX	XX	XX	XX
425		RTCUD D-7	D7L383C5	0	D7L424C5	0	D7L431C5	0
426		OTCUD D-7	D7L583C5	41404	D7L624C5	54635	D7L631C5	4418
427		TCU HANDLED D-7	D7L721C5	154645	D7L724C5	21501	D7L725C5	9865
428		PU&D D-7	D7L733C5	144943	XX	XX	XX	XX
429		MVUH D-7	D7L1123C5	63260	XX	XX	XX	XX
430		CM-R D-6	D6L1919C1	45743	D6L1919C2	54366	D6L1919C3	45859
431		CM-Y D-6	D6L1919C4	2817	D6L1919C5	3214	D6L1919C6	3086
432		CD-R D-6	D6L1919C7	6755	D6L1919C8	28002	D6L1919C9	9478
433		CD-Y D-6	D6L1919C10	41805	D6L1919C11	166744	D6L1919C12	63389
434		CM-PRIVATE D-6	XX	XX	D6L1819C5	185409	XX	XX
435		SUBTOTAL: SUM L401-434	XX	2261844	XX	1170242	XX	573289

*LINE 409 COLUMN 2 AND COLUMN 3 SHOULD ALWAYS BE ZERO.

LINE	CODE	IDENTIFICATION	SOURCE	VARIABLE OPR EXPENSE (1)	SOURCE	VARIABLE DL EXPENSE (2)	SOURCE	VARIABLE ROI EXPENSE (3)
436		VARIABLE OPR D1-D7	L435C1	2261844	XX	XX	XX	XX
437		VARIABLE OPR D-8 REGR	L325C5	760673	XX	XX	XX	XX
438		TOTAL OPR EXPENSE	L133C1	4046041	XX	XX	XX	XX
439		TOTAL OPR D-8 NOT REGR	L327C3	12594	XX	XX	XX	XX
440		TOTAL OPR EXPENSE MINUS D-8 NO REGR	L438-L439	4033447	XX	XX	XX	XX
441		VARIABLE OPR D1-D7 PLUS D-8 REGR	L436+L437	3022518	XX	XX	XX	XX
442		VAR PERCENTAGE OPR D1-D7 PLUS D-8 REG	L441/L440	.74936	XX	XX	XX	XX
443		VARIABLE DL D1-D7	XX	XX	L435C2	1170242	XX	XX
444		VARIABLE DL D-8 REGR	XX	XX	L354C5	0	XX	XX
445		TOTAL DL EXPENSE	XX	XX	L134C1	1416093	XX	XX
446		TOTAL DL D-8 NOT REGR	XX	XX	L356C3	109059	XX	XX
447		TOTAL DL EXPENSE MINUS D8 NO REGR	XX	XX	L445-L446	1307033	XX	XX
448		VARIABLE DL D1-7 PLUS D-8 REGR	XX	XX	L443+L444	1170242	XX	XX
449		VAR PERCENTAGE DL D1-7+D8 REGR	XX	XX	L448/L447	.89534	XX	XX
450		VARIABLE ROI D1-D7	XX	XX	XX	XX	L435C3	573289
451		VARIABLE ROI D-8 REGR	XX	XX	XX	XX	L368C5	0
452		TOTAL ROI EXPENSE	XX	XX	XX	XX	L135C1	922703
453		TOTAL ROI D-8 NOT REGR	XX	XX	XX	XX	L370C3	50886
454		TOTAL ROI EXPENSE MINUS D-8 NO REGR	XX	XX	XX	XX	L452-L453	871816
455		VARIABLE ROI D1-7 PLUS D-8 REGR	XX	XX	XX	XX	L450+L451	573289
456		VAR PERCENTAGE ROI D1-7 PLUS D-8 REGR	XX	XX	XX	XX	L455/L454	.65758

GENERAL OVERHEAD AND CONSTANT COSTS
CALCULATION OF GENERAL OVERHEAD AND CONSTANT COST MARKUP RATIOS

LINE	IDENTIFICATION	SOURCE OF C1	AMOUNT (1)
601	VARIABLE EXPENSE-OPR D8	L326C5	678952
602	VARIABLE EXPENSE-DL D8	L355C5	97645
603	VARIABLE EXPENSE-ROI D8	L369C5	33462
604	VARIABLE EXPENSE-OPR D1-7	L435C1	2261844
605	VARIABLE EXPENSE-DL D1-7	L435C2	1170242
606	VARIABLE EXPENSE-ROI D1-7	L435C3	573289
607	GOH MARKUP RATIO-OPR	(L601/L604)+1.0	1.30018
608	GOH MARKUP RATIO-DL	(L602/L605)+1.0	1.08344
609	GOH MARKUP RATIO-ROI	(L603/L606)+1.0	1.05837
610	VARIABLE EXPENSE-TOTAL-D8	L601+L602+L603	810060
611	VARIABLE EXPENSE-TOTAL D1-7	L604+L605+L606	4005375
612	GENERAL OVERHEAD MARKUP RATIO-AVERAGE	(L610/L611)+1.0	1.20224
613	TOTAL RAILWAY EXPENSE	L136C1	6384838
614	TOTAL VARIABLE RAILWAY EXPENSE	L610+L611	4815436
615	VARIABLE PORTION OF TOTAL EXPENSE	L614/L613	.7542
616	CONSTANT COST PORTION OF TOTAL EXPENSE	1.0-L615	.2458
617	CONSTANT COST MARKUP RATIO	L613/L614	1.32591

*EXCLUDING LOCAL MARINE AND OTHER SPECIAL SERVICE TERMINALS,
BUT INCLUDING SWITCHING AND TERMINAL COMPANIES.

GENERAL OVERHEAD AND CONSTANT COSTS
CALCULATION OF OUTPUT UNIT COSTS

LINE	OUTPUT UNITS	SOURCE	VARIABLE OPR UNIT COST (1)	UNIT COST TIMES GOH MARKUP C1*L607C1 (2)	SOURCE	VARIABLE DL UNIT COST (3)	UNIT COST TIMES GOH MARKUP C3*L608C1 (4)	SOURCE	VARIABLE ROI UNIT COST (5)	UNIT COST TIMES GOH MARKUP C5 *L609C1 (6)
701	GTM(C) D-1	D1L157C10	.00054417	XX	D1L234C10	.00129104	XX	D1L251C10	.00075395	XX
702	GTM(C) D-3	D3L191C10	.00072839	XX	D3L217C10	.00018972	XX	D3L224C10	.00016932	XX
703	GTM(C) TOTAL	L701+L702	.00127256	.00165456	L701+L702	.00148076	.00160432	L701+L702	.00092327	.00097716
704	CM D-1	D1L157C15	0	XX	D1L234C14	0	XX	D1L251C14	0	XX
705	CM D-3	D3L191C15	0	XX	D3L217C14	0	XX	D3L224C14	0	0
706	CM D-5	D5L121C10	0	XX	XX	XX	XX	XX	XX	XX
707	CM TOTAL	L704+L705			L704+L705			L704+L705		
		+L706	0	0		0	0		0	0
708	TM D-1	D1L157C20	0	XX	D1L234C18	0	XX	D1L251C18	0	XX
709	TM D-3	D3L191C25	.55225	XX	D3L217C22	.0022832	XX	D3L224C22	.00241475	XX
710	TM TOTAL	L708+L709	.55225	.71802	L708+L709	.0022832	.00247372	L708+L709	.00241475	.00255569
711	TM(C)D-3*	D3L191C30	6.37865	8.29337	D3L217C26	0	0	D3L224C26	0	0
712	LRM D-3	D3L191C20	1.87296	2.43517	D3L217C18	.48852	.52928	D3L224C18	.436	.46145
713	CLOR D-3	D3L191C35	0	XX	D3L217C30	0	XX	D3L224C30	0	XX
714	CLOR D-5	D5L121C18	.30059	XX	XX	XX	XX	XX	XX	XX
715	CLOR TOTAL	L713+L714	.30059	.39082	L713	0	0	L713	0	0
716	CLOT D-5	D5L121C14	0	0	XX	XX	XX	XX	XX	XX
717	CM CL D-5	D5L122C10	0	0	XX	XX	XX	XX	XX	XX
718	CLOR-CL D-5	D5L122C18	0	0	XX	XX	XX	XX	XX	XX
719	CLOT-CL D-5	D5L122C14	3.51919	4.57557	XX	XX	XX	XX	XX	XX
720	SEM D-2	D2L159C10	.08887	XX	D2L236C10	.19548	XX	D2L255C10	.15807	XX
721	SEM D-3	D3L191C40	.67517	XX	D3L217C34	.0422	XX	D3L224C34	.03766	XX
722	SEM D-4	D4L159C10	1.59388	XX	D4L213C10	.04872	XX	D4L220C10	.0185	XX
723	SEM TOTAL	L720+L721			L720+L721			L720+L721		
		+L722	2.35792	3.06571	+L722	.2864	.3103	+L722	.21423	.22674
724	TON MILES LAKE D-7	D7L136C8	0	0	D7L143C8	0	0	D7L146C8	0	0
725	TONS COAL D-7	D7L823C8	.68644	.89249	D7L826C8	.2915	.31582	D7L827C8	.16518	.17482
726	TONS ORE D-7	D7L923C8	-.21898	-.28471	D7L926C8	0	0	D7L927C8	0	0
727	TONS OMT D-7	D7L1023C8	.09757	.12686	D7L1026C8	0	0	D7L1027C8	0	0
728	CM(RC)D-7	D7L1208C8	.07755	.10083	XX	XX	XX	XX	XX	XX
729	MVUH D-7	D7L1123C8	60.66434	78.87436	XX	XX	XX	XX	XX	XX
730	TCUH D-7	D7L721C8	38.84077	50.49986	D7L724C8	5.37357	5.82194	D7L725C8	2.46563	2.60955
731	RTCUD D-7	D7L383C8	0	0	D7L424C8	0	0	D7L431C8	0	0
732	OTCUD D-7	D7L583C8	6.23672	8.10884	D7L624C8	8.15348	8.83381	D7L631C8	.6594	.69788
733	TCU PROTEC D-7	D7L741C8	0	0	XX	XX	XX	XX	XX	XX
734	PU & D D-7	D7L733C8	598.736	778.4626	XX	XX	XX	XX	XX	XX

*LINE 710 COLUMNS 3, 4, 5 AND 6 SHOULD ALWAYS BE ZERO

LINE	CAR TYPE	SOURCE	CM-R OPR UNIT COST (1)	UNIT COST TIMES GOH MARKUP C1*L607C1 (2)	SOURCE	CM-Y OPR UNIT COST (3)	UNIT COST TIMES GOH MARKUP C3*L607C1 (4)	SOURCE	CD-R OPR UNIT COST (5)	UNIT COST TIMES GOH MARKUP C5 *L607C1 (6)
801	BOX 40	D6L128C13	0	0	D6L128C16	0	0	D6L128C21	0	0
802	BOX 50	D6L228C13	-.00996477	-.01296	D6L228C16	-.02591	-.03369	D6L228C21	-1.18175	-1.53649
803	BOX EQUIPPED	D6L328C13	.02876	.03739	D6L328C16	.07477	.09721	D6L328C21	3.07253	3.99484
804	GONDOLA PLAIN	D6L428C13	.01364	.01774	D6L428C16	.03547	.04612	D6L428C21	1.00187	1.30261
805	GONDOLA EQUIPPED	D6L528C13	.02838	.0369	D6L528C16	.07379	.09595	D6L528C21	2.09898	2.72904
806	HOPPER COVERED	D6L628C13	.02521	.03277	D6L628C16	.06554	.08521	D6L628C21	2.38773	3.10448
807	HOPPER OTG	D6L728C13	.017	.0221	D6L728C16	.04419	.05746	D6L728C21	.92283	1.19984
808	HOPPER OTS	D6L828C13	.02921	.03798	D6L828C16	.07594	.09874	D6L828C21	1.31309	1.70725
809	REFR-M	D6L928C13	-.00171673	-.00223206	D6L928C16	-.0044635	-.00580333	D6L928C21	-.19909	-.25886
810	REFR-NM	D6L1028C13	.01658	.02156	D6L1028C16	.04311	.05605	D6L1028C21	2.0351	2.64598
811	FLAT-TOFC	D6L1128C13	.00820923	.01067	D6L1128C16	.02134	.02775	D6L1128C21	.45329	.58935
812	FLAT-MULTI	D6L1228C13	.03404	.04426	D6L1228C16	.08851	.11507	D6L1228C21	2.77424	3.607
813	FLAT-GEN	D6L1328C13	.03156	.04104	D6L1328C16	.08206	.10669	D6L1328C21	3.92453	5.10258
814	FLAT-OTHER	D6L1428C13	.01521	.01977	D6L1428C16	.03954	.05141	D6L1428C21	1.83883	2.39081
815	TANK <22,000G	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	TANK >=22,000G	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	ALL OTHER	D6L1528C13	.00594929	.00773513	D6L1528C16	.01547	.02011	D6L1528C21	1.39082	1.80831
818	AUTO RACK	D6L1628C13	.00709638	.00922655	D6L1628C16	.01845	.02399	D6L1628C21	.57833	.75193
819	ACCESSORIAL	D6L1728C13	0	0	D6L1728C16	0	0	D6L1728C21	0	0
820	AVERAGE ALL CARS	D6L1924C1	.02022	.02629	D6L1924C4	.054	.07021	D6L1924C7	1.80409	2.34564

LINE	SOURCE	CD-Y OPR UNIT COST (7)	UNIT COST TIMES GOH MARKUP C7 *L607C1 (8)	SOURCE	CM-R DL UNIT COST (9)	UNIT COST TIMES GOH MARKUP C9 *L608C1 (10)	SOURCE	CM-Y DL UNIT COST (11)	UNIT COST TIMES GOH MARKUP C11*L608C1 (12)
801	D6L128C24	0	0	D6L137C13	0	0	D6L137C16	0	0
802	D6L228C24	-1.18175	-1.53649	D6L237C13	.20216	.21903	D6L237C16	.52561	.56947
803	D6L328C24	3.07253	3.99484	D6L337C13	.02131	.02308	D6L337C16	.0554	.06002
804	D6L428C24	1.00187	1.30261	D6L437C13	.02515	.02725	D6L437C16	.0654	.07085
805	D6L528C24	2.09898	2.72904	D6L537C13	-.00211538	-.00229189	D6L537C16	-.00549999	-.00595892
806	D6L628C24	2.38773	3.10448	D6L637C13	.02251	.02438	D6L637C16	.05851	.0634
807	D6L728C24	.92283	1.19984	D6L737C13	.01932	.02093	D6L737C16	.05023	.05442
808	D6L828C24	1.31309	1.70725	D6L837C13	.03081	.03338	D6L837C16	.0801	.08679
809	D6L928C24	-.19909	-.25886	D6L937C13	.1178	.12763	D6L937C16	.30629	.33185
810	D6L1028C24	2.0351	2.64598	D6L1037C13	.05493	.05952	D6L1037C16	.14283	.15475
811	D6L1128C24	.45329	.58935	D6L1137C13	.02926	.0317	D6L1137C16	.07608	.08243
812	D6L1228C24	2.77424	3.607	D6L1237C13	-.00588319	-.00637409	D6L1237C16	-.0153	-.01657
813	D6L1328C24	3.92453	5.10258	D6L1337C13	.01024	.01109	D6L1337C16	.02662	.02884
814	D6L1428C24	1.83883	2.39081	D6L1437C13	.05237	.05674	D6L1437C16	.13616	.14752
815	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	D6L1528C24	1.39082	1.80831	D6L1537C13	.00987999	.0107	D6L1537C16	.02569	.02783
818	D6L1628C24	.57833	.75193	D6L1637C13	.11148	.12078	D6L1637C16	.28984	.31403
819	D6L1728C24	0	0	D6L1737C13	.00043848	.00047506	D6L1737C16	.00114004	.00123516
820	D6L1924C10	1.64231	2.13529	D6L1924C2	.02359	.02556	D6L1924C5	.06048	.06553

LINE	SOURCE	CD-R DL UNIT COST (13)	UNIT COST TIMES GOH MARKUP C13*L608C1 (14)	SOURCE	CD-Y DL UNIT COST (15)	UNIT COST TIMES GOH MARKUP C15*L608C1 (16)	SOURCE	CM-R ROI UNIT COST (17)	UNIT COST TIMES GOH MARKUP C17*L609C1 (18)
801	D6L137C21	0	0	D6L137C24	0	0	D6L140C13	0	0
802	D6L237C21	114.213	123.7431	D6L237C24	114.213	123.7431	D6L240C13	-.0953	-.10087
803	D6L337C21	7.8891	8.54738	D6L337C24	7.8891	8.54738	D6L340C13	.01916	.02028
804	D6L437C21	4.4676	4.84038	D6L437C24	4.4676	4.84038	D6L440C13	.02312	.02446
805	D6L537C21	5.95104	6.4476	D6L537C24	5.95104	6.4476	D6L540C13	.02489	.02634
806	D6L637C21	8.09583	8.77135	D6L637C24	8.09583	8.77135	D6L640C13	.01442	.01526
807	D6L737C21	4.01552	4.35058	D6L737C24	4.01552	4.35058	D6L740C13	.02554	.02703
808	D6L837C21	2.91505	3.15829	D6L837C24	2.91505	3.15829	D6L840C13	.06572	.06955
809	D6L937C21	36.43922	39.47973	D6L937C24	36.43923	39.47974	D6L940C13	-.00002276	-.00002409
810	D6L1037C21	21.20802	22.97763	D6L1037C24	21.20801	22.97763	D6L1040C13	.00352412	.00372982
811	D6L1137C21	3.41637	3.70144	D6L1137C24	3.41637	3.70144	D6L1140C13	.00083673	.00088556
812	D6L1237C21	.46487	.50366	D6L1237C24	.46487	.50366	D6L1240C13	.01092	.01156
813	D6L1337C21	-1.88495	-2.04223	D6L1337C24	-1.88495	-2.04223	D6L1340C13	.02105	.02228
814	D6L1437C21	17.22022	18.65709	D6L1437C24	17.22022	18.65709	D6L1440C13	.01858	.01967
815	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	D6L1537C21	5.00762	5.42546	D6L1537C24	5.00762	5.42546	D6L1540C13	.00597819	.00632713
818	D6L1637C21	18.56917	20.11859	D6L1637C24	18.56917	20.11859	D6L1640C13	.1117	.11822
819	D6L1737C21	.06173	.06688	D6L1737C24	.06173	.06688	D6L1740C13	.00012954	.00013711
820	D6L1924C8	7.41677	8.03563	D6L1924C11	6.48875	7.03017	D6L1924C3	.02014	.02132

LINE	SOURCE	CM-Y ROI UNIT COST (19)	UNIT COST TIMES GOH MARKUP C19* L609C1 (20)	SOURCE	CD-R ROI UNIT COST (21)	UNIT COST TIMES GOH MARKUP C21* L609C1 (22)	SOURCE	CD-Y ROI UNIT COST (23)	UNIT COST TIMES GOH MARKUP C23* L609C1 (24)
801	D6L140C16	0	0	D6L140C21	0	0	D6L140C24	0	0
802	D6L240C16	-.24779	-.26225	D6L240C21	-17.32788	-18.33929	D6L240C24	-17.32788	-18.33929
803	D6L340C16	.04982	.05273	D6L340C21	3.01552	3.19154	D6L340C24	3.01552	3.19154
804	D6L440C16	.0601	.06361	D6L440C21	2.49257	2.63805	D6L440C24	2.49257	2.63805
805	D6L540C16	.06471	.06849	D6L540C21	2.71819	2.87684	D6L540C24	2.71819	2.87684
806	D6L640C16	.03748	.03967	D6L640C21	2.03618	2.15503	D6L640C24	2.03618	2.15503
807	D6L740C16	.06641	.07028	D6L740C21	2.07429	2.19537	D6L740C24	2.07429	2.19537
808	D6L840C16	.17086	.18083	D6L840C21	4.54289	4.80805	D6L840C24	4.54289	4.80805
809	D6L940C16	-.00005918	-.00006264	D6L940C21	-.00264816	-.00280273	D6L940C24	-.00264816	-.00280273
810	D6L1040C16	.00916272	.00969753	D6L1040C21	.6387	.67598	D6L1040C24	.6387	.67598
811	D6L1140C16	.00217549	.00230247	D6L1140C21	.06281	.06648	D6L1140C24	.06281	.06648
812	D6L1240C16	.02839	.03005	D6L1240C21	1.3135	1.39017	D6L1240C24	1.3135	1.39017
813	D6L1340C16	.05473	.05793	D6L1340C21	3.36302	3.55931	D6L1340C24	3.36302	3.55931
814	D6L1440C16	.04831	.05113	D6L1440C21	3.25161	3.44141	D6L1440C24	3.25161	3.44141
815	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	D6L1540C16	.01554	.01645	D6L1540C21	2.063	2.18341	D6L1540C24	2.063	2.18341
818	D6L1640C16	.29043	.30738	D6L1640C21	13.54451	14.33508	D6L1640C24	13.54451	14.33508
819	D6L1740C16	.00033682	.00035647	D6L1740C21	.0157	.01661	D6L1740C24	.0157	.01661
820	D6L1924C6	.05883	.06227	D6L1924C9	2.51575	2.66259	D6L1924C12	2.47455	2.61898

LINE	SOURCE	PRIVATE CM-R DL UNIT COST (25)	UNIT COST TIMES GOH MARKUP C25* L608C1 (26)
801	D6L1801C8	0	0
802	D6L1802C8	.3374	.36555
803	D6L1803C8	.03729	.0404
804	D6L1804C8	.01428	.01547
805	D6L1805C8	.00287863	.00311883
806	D6L1806C8	.02244	.02431
807	D6L1807C8	.00030776	.00033343
808	D6L1808C8	.00002421	.00002623
809	D6L1809C8	.00391645	.00424324
810	D6L1810C8	.00511152	.00553803
811	D6L1811C8	.17015	.18435
812	D6L1812C8	.1813	.19643
813	D6L1813C8	.54723	.59289
814	D6L1814C8	.18767	.20333
815	D6L1815C8	.08981	.0973
816	D6L1816C8	.10835	.11739
817	D6L1817C8	0	0
818	D6L1818C8	0	0
819	XX	XX	XX
820	D6L1819C5/ D6L1819C7	.08965	.09713

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	.00165456	D8L703C4	.00160432	D8L703C6	.00097716
102	CAR MILE-OTHER THAN CLERICAL	D8L707C2	0	D8L707C4	0	D8L707C6	0
103	TRAIN MILE-OTHER THAN CREW	D8L710C2	.71802	D8L710C4	.00247372	D8L710C6	.00255569
104	TRAIN MILE-CREW	D8L711C2	8.29337	XX	XX	XX	XX
105	LOCOMOTIVE UNIT MILE	D8L712C2	2.43517	D8L712C4	.52928	D8L712C6	.46145
106	CLOR (CARLOADS HANDLED)-OTHER THAN CLERICAL	D8L715C2	.39082	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	4.57557	XX	XX	XX	XX
110	CAR MILE-CLERICAL	D8L717C2	0	XX	XX	XX	XX
111	SWITCH ENGINE MINUTES	D8L723C2	3.06571	D8L723C4	.3103	D8L723C6	.22674
112	TON MILES IN LAKE TRANSFER SERVICE	D8L724C2	0	D8L724C4	0	D8L724C6	0
113	TONS HANDLED AT COAL TERMINALS	D8L725C2	.89249	D8L725C4	.31582	D8L725C6	.17482
114	TONS HANDLED AT ORE TERMINALS	D8L726C2	-.28471	D8L726C4	0	D8L726C6	0
115	TONS HANDLED AT OTHER MARINE TERMINALS	D8L727C2	.12686	D8L727C4	0	D8L727C6	0
116	REFRIGERATED CAR MILES	D8L728C2	.10083	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	0
119	OTHER (NON-REFRIGERATED) TCU DAYS	D8L732C2	8.10884	D8L732C4	8.83381	D8L732C6	.69788
120	TCU'S LOADED AND UNLOADED	D8L730C2	50.49986	D8L730C4	5.82194	D8L730C6	2.60955
121	MVU'S LOADED AND UNLOADED	D8L729C2	78.87436	XX	XX	XX	XX
122	TCU'S PICKED UP AND DELIVERED	D8L734C2	778.4626	XX	XX	XX	XX

OUTPUT UNIT COSTS

UNIT COSTS FOR FREIGHT CAR OWNERSHIP AND MAINTENANCE

LINE	CAR TYPE	SOURCE	OPR EXPENSE UNIT COST CM(R) RR OWNED (1)	SOURCE	DL EXPENSE UNIT COST CM(R) RR OWNED (2)	SOURCE	ROI EXPENSE UNIT COST CM(R) RR OWNED (3)	SOURCE	OPR EXPENSE UNIT COST CM(Y) RR OWNED (4)
201	BOX - 40 FOOT GENERAL	D8L801C2	0	D8L801C10	0	D8L801C18	0	D8L801C4	0
202	BOX - 50 FOOT GENERAL	D8L802C2	-.01296	D8L802C10	.21903	D8L802C18	-.10087	D8L802C4	-.03369
203	BOX - EQUIPPED	D8L803C2	.03739	D8L803C10	.02308	D8L803C18	.02028	D8L803C4	.09721
204	GONDOLA PLAIN	D8L804C2	.01774	D8L804C10	.02725	D8L804C18	.02446	D8L804C4	.04612
205	GONDOLA - EQUIPPED	D8L805C2	.0369	D8L805C10	-.00229189	D8L805C18	.02634	D8L805C4	.09595
206	HOPPER - COVERED	D8L806C2	.03277	D8L806C10	.02438	D8L806C18	.01526	D8L806C4	.08521
207	HOPPER - OT - GENERAL	D8L807C2	.0221	D8L807C10	.02093	D8L807C18	.02703	D8L807C4	.05746
208	HOPPER - OT - SPECIAL	D8L808C2	.03798	D8L808C10	.03338	D8L808C18	.06955	D8L808C4	.09874
209	REFRIGERATOR - MECH.	D8L809C2	-.00223206	D8L809C10	.12763	D8L809C18	-.00002409	D8L809C4	-.00580333
210	REFRIGERATOR - NON. MECH.	D8L810C2	.02156	D8L810C10	.05952	D8L810C18	.00372982	D8L810C4	.05605
211	FLAT - TOFC	D8L811C2	.01067	D8L811C10	.0317	D8L811C18	.00088556	D8L811C4	.02775
212	FLAT - MULTILEVEL	D8L812C2		D8L812C10		D8L812C18		D8L812C4	
	INCLUDING AUTO RACK	+D8L818C2	.05349	+D8L818C10	.11441	+D8L818C18	.12978	+D8L818C4	.13906
213	FLAT - GENERAL	D8L813C2	.04104	D8L813C10	.01109	D8L813C18	.02228	D8L813C4	.10669
214	FLAT - OTHER	D8L814C2	.01977	D8L814C10	.05674	D8L814C18	.01967	D8L814C4	.05141
215	TANK <22,000 GAL	XX	XX	XX	XX	XX	XX	XX	XX
216	TANK >=22,000 GAL	XX	XX	XX	XX	XX	XX	XX	XX
217	ALL OTHER FC	D8L817C2	.00773513	D8L817C10	.0107	D8L817C18	.00632713	D8L817C4	.02011
218	AUTO RACKS	D8L818C2	.00922655	D8L818C10	.12078	D8L818C18	.11822	D8L818C4	.02399
219	ACCESSORIAL	D8L819C2	0	D8L819C10	.00047506	D8L819C18	.00013711	D8L819C4	0
220	AVERAGE FC	D8L820C2	.02629	D8L820C10	.02556	D8L820C18	.02132	D8L820C4	.07021
221	TOTAL FLAT, MULTILEVEL	L212	.05349	L212	.11441	L212	.12978	L212	.13906

LINE	SOURCE	DL EXPENSE UNIT COST CM(Y) RR OWNED (5)	SOURCE	ROI EXPENSE UNIT COST CM(Y) RR OWNED (6)	SOURCE	OPR EXPENSE UNIT COST CD(R) RR OWNED (7)	SOURCE	DL EXPENSE UNIT COST CD(R) RR OWNED (8)	SOURCE	ROI EXPENSE UNIT COST CD(R) RR OWNED (9)
201	D8L801C12	0	D8L801C20	0	D8L801C6	0	D8L801C14	0	D8L801C22	0
202	D8L802C12	.56947	D8L802C20	-.26225	D8L802C6	-1.53649	D8L802C14	123.7431	D8L802C22	-18.33929
203	D8L803C12	.06002	D8L803C20	.05273	D8L803C6	3.99484	D8L803C14	8.54738	D8L803C22	3.19154
204	D8L804C12	.07085	D8L804C20	.06361	D8L804C6	1.30261	D8L804C14	4.84038	D8L804C22	2.63805
205	D8L805C12	-.00595892	D8L805C20	.06849	D8L805C6	2.72904	D8L805C14	6.4476	D8L805C22	2.87684
206	D8L806C12	.0634	D8L806C20	.03967	D8L806C6	3.10448	D8L806C14	8.77135	D8L806C22	2.15503
207	D8L807C12	.05442	D8L807C20	.07028	D8L807C6	1.19984	D8L807C14	4.35058	D8L807C22	2.19537
208	D8L808C12	.08679	D8L808C20	.18083	D8L808C6	1.70725	D8L808C14	3.15829	D8L808C22	4.80805
209	D8L809C12	.33185	D8L809C20	-.00006264	D8L809C6	-.25886	D8L809C14	39.47973	D8L809C22	-.00280273
210	D8L810C12	.15475	D8L810C20	.00969753	D8L810C6	2.64598	D8L810C14	22.97763	D8L810C22	.67598
211	D8L811C12	.08243	D8L811C20	.00230247	D8L811C6	.58935	D8L811C14	3.70144	D8L811C22	.06648
212	D8L812C12		D8L812C20		D8L812C6		D8L812C14		D8L812C22	
	+D8L818C12	.29745	+D8L818C20	.33743	+D8L818C6	4.35893	+D8L818C14	20.62225	+D8L818C22	15.72525
213	D8L813C12	.02884	D8L813C20	.05793	D8L813C6	5.10258	D8L813C14	-2.04223	D8L813C22	3.55931
214	D8L814C12	.14752	D8L814C20	.05113	D8L814C6	2.39081	D8L814C14	18.65709	D8L814C22	3.44141
215	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
216	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
217	D8L817C12	.02783	D8L817C20	.01645	D8L817C6	1.80831	D8L817C14	5.42546	D8L817C22	2.18341
218	D8L818C12	.31403	D8L818C20	.30738	D8L818C6	.75193	D8L818C14	20.11859	D8L818C22	14.33508
219	D8L819C12	.00123516	D8L819C20	.00035647	D8L819C6	0	D8L819C14	.06688	D8L819C22	.01661
220	D8L820C12	.06553	D8L820C20	.06227	D8L820C6	2.34564	D8L820C14	8.03563	D8L820C22	2.66259
221	L212	.29745	L212	.33743	L212	4.35893	L212	20.62225	L212	15.72525

LINE	CODE	CAR MILES RUNNING CASES_OF C9 1: B7L801C7 2: B7L801C16 3: B7L801C25 4: B7L801C34 5: B7L801C43 (12)	UNIT COST PER CM (LH) C10/C12 (13)	EXPENSE RATIO CM (LH) TO TOTAL VARIABLE COST C10/C5 (14)	CAR MILES YARD CASES_OF C9 1: B7L801C5 2: B7L801C14 3: B7L801C23 4: B7L801C32 5: B7L801C41 (15)	UNIT COST PER CM - YARD C11/C15 (16)	EXPENSE RATIO CM-YARD TO TOTAL VARIABLE COST C11/C5 (17)	RUNNING PORTION OF CD EXPENSE CASES_OF C9 1: C8 *B7L801C4 2: C8 *B7L801C13 3: C8 *B7L801C22 4: C8 *B7L801C31 5: C8 *B7L801C40 (18)	YARD PORTION OF CD EXPENSE C8 -C18 (19)
101	809006	0	0	0	0	0	0	0	0
102	002	0	0	0	.01851	0	0	0	0
103	005	0	0	0	.01851	0	0	0	0
104	024	0	0	0	0	0	0	0	0
105	033	0	0	0	.01851	0	0	0	0
106	114	0	0	0	.01851	0	0	0	0
107	117	0	0	0	0	0	0	0	0
108	126	0	0	0	0	0	0	0	0
109	129	0	0	0	0	0	0	0	0
110	141	0	0	0	0	0	0	0	0
111	144	0	0	0	0	0	0	0	0
112	147	0	0	0	0	0	0	0	0
113	150	0	0	0	0	0	0	0	0
114	110	0	0	0	.01851	0	0	0	0
115	307	0	0	0	0	0	0	0	0
116	220	0	0	0	0	0	0	0	0
117	222	0	0	0	0	0	0	0	0
118	223	0	0	0	0	0	0	0	0
119	224	0	0	0	0	0	0	0	0
120	225	0	0	0	0	0	0	0	0
121	228	0	0	0	0	0	0	0	0
122	229	0	0	0	0	0	0	0	0
123	233	0	0	0	0	0	0	0	0
124	234	0	0	0	0	0	0	0	0
125	236	0	0	0	0	0	0	0	0
126	237	0	0	0	0	0	0	0	0
127	235	0	0	0	0	0	0	0	0
128		XX	0	0	XX	0	0	0	0
129	909120	0	0	0	0	0	0	0	0
130	909320	0	0	0	0	0	0	0	0
131	809138	0	0	0	0	0	0	0	0
132	809338	0	0	0	0	0	0	0	0
133	809106	0	0	0	0	0	0	0	0
134	809306	0	0	0	0	0	0	0	0
135	9406	0	0	0	0	0	0	0	0
136	9506	0	0	0	0	0	0	0	0
137		XX	0	0	XX	0	0	0	0
138	909820	0	0	0	0	0	0	0	0
139	809806	0	0	0	0	0	0	0	0
140		XX	0	0	XX	0	0	0	0
141		XX	0	0	XX	0	0	0	0

LINE	CODE	CAR DAYS RUNNING CASES_OF C9 1: B7L801C2 2: B7L801C11 3: B7L801C20 4: B7L801C29 5: B7L801C38 (20)	UNIT COST PER CD (LH) C18/C20 (21)	EXPENSE RATIO CD (LH) TO TOTAL VARIABLE COST C18/C5 (22)	CAR DAYS YARDS CASES_OF C9 1: B7L801C1 2: B7L801C10 3: B7L801C19 4: B7L801C28 5: B7L801C37 (23)	UNIT COST PER CD-YARD C19/C23 (24)	EXPENSE RATIO CD-YARD TO TOTAL VARIABLE COST C19/C5 (25)
101	809006	0	0	0	0	0	0
102	002	0	0	0	.00988403	0	0
103	005	0	0	0	.00988403	0	0
104	024	0	0	0	0	0	0
105	033	0	0	0	.00988403	0	0
106	114	0	0	0	.00988403	0	0
107	117	0	0	0	0	0	0
108	126	0	0	0	0	0	0
109	129	0	0	0	0	0	0
110	141	0	0	0	0	0	0
111	144	0	0	0	0	0	0
112	147	0	0	0	0	0	0
113	150	0	0	0	0	0	0
114	110	0	0	0	.00988403	0	0
115	307	0	0	0	0	0	0
116	220	0	0	0	0	0	0
117	222	0	0	0	0	0	0
118	223	0	0	0	0	0	0
119	224	0	0	0	0	0	0
120	225	0	0	0	0	0	0
121	228	0	0	0	0	0	0
122	229	0	0	0	0	0	0
123	233	0	0	0	0	0	0
124	234	0	0	0	0	0	0
125	236	0	0	0	0	0	0
126	237	0	0	0	0	0	0
127	235	0	0	0	0	0	0
128		XX	0	0	XX	0	0
129	909120	0	0	0	0	0	0
130	909320	0	0	0	0	0	0
131	809138	0	0	0	0	0	0
132	809338	0	0	0	0	0	0
133	809106	0	0	0	0	0	0
134	809306	0	0	0	0	0	0
135	9406	0	0	0	0	0	0
136	9506	0	0	0	0	0	0
137		XX	0	0	XX	0	0
138	909820	0	0	0	0	0	0
139	809806	0	0	0	0	0	0
140		XX	0	0	XX	0	0
141		XX	0	0	XX	0	0

FREIGHT CAR OWNERSHIP AND MAINTENANCE
PRIVATE CAR RENTALS

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXPENSE IF C1 =BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2='X' DO C2:=BLANK (2)	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3:=BLANK (3)
1801	9706	BOX 40 FT	0	B2L613C2	0	B2L613C2	0
1802	9707	BOX 50 FT	0	B2L622C2	0	B2L622C2	11268
1803	9708	BOX EQ	0	B2L631C2	0	B2L631C2	141
1804	9709	GONDOLA PLAIN	0	B2L640C2	0	B2L640C2	265
1805	9710	GONDOLA EQUIPPED	0	B2L649C2	0	B2L649C2	31
1806	9711	HOPPER COVERED	0	B2L658C2	0	B2L658C2	8466
1807	9712	HOPPER OTG	0	B2L667C2	0	B2L667C2	6
1808	9713	HOPPER OTS	0	B2L676C2	0	B2L676C2	3
1809	9714	REFR MECH	0	B2L685C2	0	B2L685C2	6
1810	9715	REFR NM	0	B2L694C2	0	B2L694C2	11
1811	9716	FLAT TOFC	0	B2L703C2	0	B2L703C2	47027
1812	9717	FLAT MULTI	0	B2L712C2	0	B2L712C2	64101
1813	9718	FLAT GENERAL	0	B2L721C2	0	B2L721C2	168
1814	9719	FLAT OTHER	0	B2L730C2	0	B2L730C2	12323
1815		TANK < 22000 GAL	0	B2L742C2	0	B2L742C2	23118
1816		TANK >= 22000 GAL	0	B2L745C2	0	B2L745C2	18461
1817	9720	ALL OTHER FC	0	B2L739C2	0	B2L739C2	14
1818	9721	AUTO RACKS	0	B2L754C2	0	B2L754C2	0
1819		TOTAL: SUM L1801-1818	XX	XX	0	XX	185409

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
236	129	GOH PORTION-(CR)	2	A2L159C44	0	B9L107C27	70.71237	.45239	31.98986
237	129	OE/OTHER HIGHWAY PORTION-(CR)	2	A2L159C44	0	B9L308C17	0	.45239	0
238	129	OE/PASSENGER PORTION-(CR)	2	A2L159C44	0	B9L308C23	0	.45239	0
239	129	OE/COMPUTER PORTION-(CR)	2	A2L159C44	0	B9L308C25	.01702	.45239	.00769977
240	141	GOH PORTION	2	A2L171C44	0	B9L108C27	342.5892	.45239	154.9854
241	141	OE/OTHER HIGHWAY PORTION	2	A2L171C44	0	B9L309C17	0	.45239	0
242	141	OE/PASSENGER PORTION	2	A2L171C44	0	B9L309C23	0	.45239	0
243	141	OE/COMPUTER	2	A2L171C44	0	B9L309C25	.08246	.45239	.0373
244	144	GOH PORTION-(CR)	2	A2L174C44	0	B9L109C27	190.8015	.45239	86.31747
245	144	OE/OTHER HIGHWAY PORTION-(CR)	2	A2L174C44	0	B9L310C17	0	.45239	0
246	144	OE/PASSENGER PORTION-(CR)	2	A2L174C44	0	B9L310C23	0	.45239	0
247	144	OE/COMPUTER PORTION-(CR)	2	A2L174C44	0	B9L310C25	.04592	.45239	.02078
248	147	GOH PORTION	2	A2L177C44	0	B9L110C27	0	.45239	0
249	147	OE/OTHER HIGHWAY PORTION	2	A2L177C44	0	B9L311C17	0	.45239	0
250	147	OE/PASSENGER PORTION	2	A2L177C44	0	B9L311C23	0	.45239	0
251	147	OE/COMPUTER PORTION	2	A2L177C44	0	B9L311C25	0	.45239	0
252	150	OTHER GOH PORTION	0	A2L180C44	0	B9L111C27	0	.74936	0
253	150	OTHER OE/OTHER HY	0	A2L180C44	0	B9L312C17	0	.74936	0
254	150	OTHER OE/PASSENGER	0	A2L180C44	0	B9L312C23	0	.74936	0
255	150	OTHER OE/COMPUTER	0	A2L180C44	0	B9L312C25	0	.74936	0
256	301	OTHER HIGHWAY PORTION	2	A2L239C44	0	B9L315C17	0	.4503	0
257	301	PASSENGER PORTION	2	A2L239C44	0	B9L315C23	0	.4503	0
258	301	COMPUTER PORTION	2	A2L239C44	0	B9L315C25	697.2578	.4503	313.9779
259	302	OTHER HIGHWAY EQUIP	0	A3L333C12	0	A3L333C12	0	.74936	0
260	304	PASSENGER REPAIR	14	A2L242C44	0	A2L242C44	0	.75792	0
261	305	COMPUTER & DP EQUIP	14	A2L243C44	31578	A2L243C44	0	.75792	23934
262	306	OTHER HIGHWAY PORTION	0	A2L244C44	0	B9L316C17	0	.74936	0
263	306	PASSENGER PORTION	0	A2L244C44	0	B9L316C23	0	.74936	0
264	306	COMPUTER PORTION	0	A2L244C44	0	B9L316C25	172.3062	.74936	129.12
265	307	GOH PORTION	2	A2L245C44	0	B9L113C27	2112	.4503	951.0844
266	307	OE/OTHER HIGHWAY PORTION	2	A2L245C44	0	B9L314C17	0	.4503	0
267	307	OE/PASSENGER PORTION	2	A2L245C44	0	B9L314C23	0	.4503	0
268	307	OE/COMPUTERS	2	A2L245C44	0	B9L314C25	.50837	.4503	.22892
269	308	OTHER HIGHWAY PORTION	2	A2L246C44	0	B9L317C17	0	.45239	0
270	308	PASSENGER PORTION	2	A2L246C44	0	B9L317C23	0	.45239	0
271	308	COMPUTER PORTION	2	A2L246C44	0	B9L317C25	0	.45239	0
272	309	OE FRINGES - OTHER HIGHWAY	2	A2L247C44	0	B9L318C17	0	.4503	0
273	309	PASSENGER PORTION	2	A2L247C44	0	B9L318C23	0	.4503	0
274	309	COMPUTER PORTION	2	A2L247C44	0	B9L318C25	1062	.4503	478.5743
275	310	OE CASUALTIES - OTHER HIGHWAY	2	A2L248C44	0	B9L319C17	0	.45239	0
276	310	PASSENGER PORTION	2	A2L248C44	0	B9L319C23	0	.45239	0
277	310	COMPUTER PORTION	2	A2L248C44	0	B9L319C25	603.4416	.45239	272.9935

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
278	313	OE JT FAC RENT-DR-OTHER HIGHWAY	2	A2L251C44	0	B9L320C17	0	.45239	0
279	313	PASSENGER PORTION	2	A2L251C44	0	B9L320C23	0	.45239	0
280	313	COMPUTER PORTION	2	A2L251C44	0	B9L320C25	12.55631	.45239	5.6804
281	314	OE JT FAC RENT-(CR)-OTHER HY	2	A2L252C44	0	B9L321C17	0	.45239	0
282	314	PASSENGER PORTION-(CR)	2	A2L252C44	0	B9L321C23	0	.45239	0
283	314	COMPUTER PORTION-(CR)	2	A2L252C44	0	B9L321C25	4.43164	.45239	2.00485
284	318	OE JT FACILITY-DR-OTHER HIGHWAY	2	A2L256C44	0	B9L322C17	0	.45239	0
285	318	PASSENGER PORTION	2	A2L256C44	0	B9L322C23	0	.45239	0
286	318	COMPUTER PORTION	2	A2L256C44	0	B9L322C25	29.54426	.45239	13.36565
287	319	OE JT FACILITY-(CR)-OTHER HY	2	A2L257C44	0	B9L323C17	0	.45239	0
288	319	PASSENGER PORTION-(CR)	2	A2L257C44	0	B9L323C23	0	.45239	0
289	319	COMPUTER PORTION-(CR)	2	A2L257C44	0	B9L323C25	17.72656	.45239	8.01939
290	320	OE RPR BILLED OTHERS-OTHER HIGHWAY-(CR)	0	A2L258C44	0	B9L326C17	0	.74936	0
291	320	PASSENGER PORTION-(CR)	0	A2L258C44	0	B9L326C23	0	.74936	0
292	320	COMPUTER PORTION-(CR)	0	A2L258C44	0	B9L326C25	1585	.74936	1188
293	321	OE DISMANTLING - OTHER HIGHWAY	2	A2L259C44	0	B9L324C17	0	.45239	0
294	321	PASSENGER PORTION	2	A2L259C44	0	B9L324C23	0	.45239	0
295	321	COMPUTER PORTION	2	A2L259C44	0	B9L324C25	0	.45239	0
296	322	OE OTHER-OTHER HY	0	A2L260C44	0	B9L325C17	0	.74936	0
297	322	PASSENGER PORTION	0	A2L260C44	0	B9L325C23	0	.74936	0
298	322	COMPUTER PORTION	0	A2L260C44	0	B9L325C25	0	.74936	0
299	518	AS ADMIN- COMMUNICATION PORTION	14	A2L353C44	0	B9L115C5	111.5417	.75947	84.71246
300	520	COMMUNICATION OPR	14	A2L355C44	3424	A2L355C44	0	.75947	2600
301	522	AS FRINGES-COMM PORTION	14	A2L357C44	0	B9L116C5	1287	.75947	977.7484
302	523	AS CASUALITIES-COMM PORTION	14	A2L358C44	0	B9L117C5	332.396	.75947	252.4445
303	524	AS JT FAC-DR-COMM PORTION	14	A2L359C44	0	B9L118C5	1.69408	.75947	1.2866
304	525	AS JT FAC-CR-COMM PORTION	14	A2L360C44	0	B9L119C5	0	.75947	0
305	526	AS OTHER-COMMUNICATION PORTION	14	A2L361C44	0	B9L120C5	0	.75947	0
306	601	GENERAL OFFICERS	14	A2L401C44	4108	A2L401C44	0	.75947	3119
307	602	ACCOUNTING & FINANCE	14	A2L402C44	11587	A2L402C44	0	.75947	8799
308	603	MANAGEMENT SERVICES & DP	14	A2L403C44	29121	A2L403C44	0	.75947	22116
309	604	MARKETING	14	A2L404C44	15461	A2L404C44	0	.75947	11742
310	605	SALES	14	A2L405C44	401	A2L405C44	0	.75947	304.5471
311	606	INDUSTRIAL DEVELOPMENT	14	A2L406C44	979	A2L406C44	0	.75947	743.5202
312	607	PERSONNEL & LABOR RELATIONS	14	A2L407C44	15298	A2L407C44	0	.75947	11618
313	608	LEGAL & SECRETARIAL	14	A2L408C44	39349	A2L408C44	0	.75947	29884
314	609	PUBLIC RELATIONS & ADVERTISING	14	A2L409C44	3132	A2L409C44	0	.75947	2378
315	610	RESEARCH & DEVELOPMENT	14	A2L410C44	2	A2L410C44	0	.75947	1.51894
316	611	G & A FRINGES	14	A2L411C44	6638	A2L411C44	0	.75947	5041
317	612	G & A CASUALTIES	14	A2L412C44	6352	A2L412C44	0	.75947	4824

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
318	613	WRITEDOWN OF UNCOLLECTIBLES	14	A2L413C44	8695	A2L413C44	0	.75947	6603
319	614	PROPERTY TAXES	0	A2L414C44	0	A2L414C44	76410	0	0
320	615	OTHER TAXES (EXCL INCOME OR PAYROLL)	0	A2L415C44	0	A2L415C44	31310	0	0
321	616	G & A JT FACILITY - DR	14	A2L416C44	706	A2L416C44	0	.75947	536.1851
322	617	G & A JT FACILITY - (CR)	14	A2L417C44	76	A2L417C44	0	.75947	57.71965
323	618	G & A OTHER	14	A2L418C44	786202	A2L418C44	0	.75947	597096
324	11000	INCIDENTAL REV. + MISC RENT (CR)	0	A2L421C44	0	A2L421C44	131009	.74936	98173
325		SUBTOTAL OPR-REGRESSION DERIVED : (SUM L201-235)+(SUM L240-243)+(SUM L248-280)+(SUM L284-286)+(SUM L293-303)+(SUM L305-321)+L323-(SUM L236-239)-(SUM L244-247)-(SUM L281-283)-(SUM L287-292)-L304-L322-L324	XX	XX	1002389	XX	XX	XX	760673
326		SUBTOTAL OPR : (SUM L201-235)+(SUM L240-243) +(SUM L248-280)+(SUM L284-286)+ (SUM L293-303)+(SUM L305-321)+L323-(SUM L236-239)-(SUM L244-247)-(SUM L281-283)-(SUM L287-292)-L304-L322-L324	XX	XX	1002389	XX	12594	XX	678952
327		SUBTOTAL OPR-NO REGRESSION DERIVED : L326 -L325	XX	XX	XX	XX	12594	XX	-81721
328	909116	STATION - DEPR	0	B2L916C2	0	B2L916C2	11409	.89534	10214
329	909316	STATION - LR	0	B2L826C2	0	B2L826C2	15376	.89534	13766
330	909120	S & E-DEPR-OTHER HIGHWAY	0	B2L920C2	0	B5L436C3	0	.89534	0
331	909120	S & E-DEPR-PASSENGER	0	B2L920C2	0	B5L439C3	0	.89534	0
332	909120	S & E-DEPR-COMPUTER	0	B2L920C2	0	B5L440C3	387.5719	.89534	347.0094
333	909320	S & E - LR - OTHER HIGHWAY	0	B2L830C2	0	B5L436C4	0	.89534	0
334	909320	S & E - LR - PASSENGER	0	B2L830C2	0	B5L439C4	0	.89534	0
335	909320	S & E - LR - COMPUTER	0	B2L830C2	0	B5L440C4	522.3137	.89534	467.6495
336	909126	COMMUNICATION SYSTEMS - DEPR	0	B2L925C2	0	B2L925C2	14057	.89534	12585
337	909326	COMMUNICATION SYSTEMS - LR	0	B2L835C2	0	B2L835C2	18945	.89534	16962
338	909135	MISC STRUCTURES - DEPR	0	B2L929C2	0	B2L929C2	446	.89534	399.3226
339	909335	MISC STRUCTURES - LR	0	B2L839C2	0	B2L839C2	601	.89534	538.1007
340	909180A	OTHER LR - DEPR	0	B2L933C2	0	B2L933C2	0	.89534	0
341	909380A	OTHER LR - LR	0	B2L843C2	0	B2L843C2	0	.89534	0

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
342	809132	OTHER HIGHWAY - DEPR	0	B2L246C2	0	B2L246C2	0	.89534	0
343	809332	OTHER HIGHWAY - LR	0	B2L555C2	0	B2L555C2	0	.89534	0
344	809136	COMPUTER & DP EQ - DEPR	0	B2L251C2	0	B2L251C2	47060	.89534	42134
345	809336	COMPUTER & DP EQ - LR	0	B2L559C2	0	B2L559C2	11	.89534	9.84876
346	809135	FREIGHT PORTION OF PASSENGER - DEPR	0	B2L250C2	0	B2L250C2	0	.89534	0
347	809335	FREIGHT PORTION OF PASSENGER - LR	0	B2L558C2	0	B2L558C2	0	.89534	0
348	809139	OE MACH - OTHER HIGHWAY - DEPR	0	B2L252C2	0	B5L436C10	0	.89534	0
349	809139	OE MACH - PASSENGER - DEPR	0	B2L252C2	0	B5L439C10	0	.89534	0
350	809139	OE MACH - COMPUTER - DEPR	0	B2L252C2	0	B5L440C10	244.8481	.89534	219.2228
351	809339	OE MACH - OTHER HIGHWAY - LR	0	B2L560C2	0	B5L436C11	0	.89534	0
352	809339	EO MACH - COMPUTER - LR	0	B2L560C2	0	B5L439C11	0	.89534	0
353	809339	OE MACH - PASSENGER - LR	0	B2L560C2	0	B5L440C11	0	.89534	0
354		SUBTOTAL DL - REGRESSION DERIVED :SUM L328-353	XX	XX	0	XX	XX	XX	0
355		SUBTOTAL DL : SUM L328-353	XX	XX	0	XX	109059	XX	97645
356		SUBTOTAL DL NO REGRESSION DERIVED :L355 -L354	XX	XX	XX	XX	109059	XX	97645
357	909816	STATION - ROI	0	B5L621C4	0	B5L621C4	20846	.65758	13708
358	909820	OTHER HIGHWAY PORTION - ROI	0	B5L652C4	0	B5L652C4	0	.65758	0
359	909820	PASSENGER PORTION - ROI	0	B5L655C4	0	B5L655C4	0	.65758	0
360	909820	COMPUTER PORTION - ROI	0	B5L656C4	0	B5L656C4	1530	.65758	1006
361	909826	COMMUNICATIONS PORTION - ROI	0	B5L666C4	0	B5L666C4	17466	.65758	11485
362	909835	MISC STRUCTURES - ROI	0	B5L671C4	0	B5L671C4	587.4779	.65758	386.3139
363		OTHER ROAD - ROI	0	B5L676C4	0	B5L676C4	0	.65758	0
364	809832	HIGHWAY REV EQ - OTHER HY - ROI	0	B5L727C4	0	B5L727C4	0	.65758	0
365	809835	COMPUTER - ROI	0	B5L731C4	0	B5L731C4	10455	.65758	6875
366	909876	INTEREST - ROI	0	B5L677C4	0	B5L677C4	0	.65758	0
367	909890	CONSTRUCTION - ROI	0	B5L678C4	0	B5L678C4	0	.65758	0
368		SUBTOTAL - ROI - REGRESSION DERIVED :SUM L357-367	XX	XX	0	XX	XX	XX	0
369		SUBTOTAL - ROI : SUM L357-367	XX	XX	0	XX	50886	XX	33462
370		SUBTOTAL - ROI NO REGRESSION DERIVED :L369 -L368	XX	XX	XX	XX	50886	XX	33462

GENERAL OVERHEAD AND CONSTANT COSTS
CALCULATION OF VARIABLE EXPENSES ON WORKTABLES D1 THRU D7

LINE	CODE	IDENTIFICATION	SOURCE	VARIABLE OPR EXPENSE (1)	SOURCE	VARIABLE DL EXPENSE (2)	SOURCE	VARIABLE ROI EXPENSE (3)
401		GTM D-1	D1L157C7	192892	D1L234C7	450058	D1L251C7	262827
402		GTM D-3	D3L191C7	253620	D3L217C7	66135	D3L224C7	59025
403		CM D-1	D1L157C13	0	D1L234C12	0	D1L251C12	0
404		CM D-3	D3L191C13	0	D3L217C12	0	D3L224C12	0
405		CM D-5	D5L121C7	0	XX	XX	XX	XX
406		TM(R) D-1	D1L157C18	0	D1L234C16	0	D1L251C16	0
407		TM(R) D-3	D3L191C23	40816	D3L217C20	168.7587	D3L224C20	178.4815
408		LUM D-3	D3L191C18	309980	D3L217C16	80832	D3L224C16	72142
409		TM(C) D-3*	D3L191C28	471466	D3L217C24	0	D3L224C24	0
410		CM-CL D-5	D5L122C7	0	XX	XX	XX	XX
411		CLOT-CL D-5	D5L122C12	40010	XX	XX	XX	XX
412		CLOR-CL D-5	D5L122C16	0	XX	XX	XX	XX
413		CLOR D-3	D3L191C33	0	D3L217C28	0	D3L224C28	0
414		CLOR D-5	D5L121C16	2057	XX	XX	XX	XX
415		CLOT D-5	D5L121C12	0	XX	XX	XX	XX
416		SEM D-2	D2L159C7	17238	D2L236C7	35695	D2L255C7	28863
417		SEM D-3	D3L191C38	123431	D3L217C32	7705	D3L224C32	6877
418		SEM D-4	D4L159C7	291380	D4L213C7	8895	D4L220C7	3378
419		TONS-LAKE D-7	D7L136C5	6.04104	D7L143C5	.16347	D7L146C5	.14914
420		TONS-COAL D-7	D7L823C5	16884	D7L826C5	6931	D7L827C5	3927
421		TONS-ORE D-7	D7L923C5	-38.64456	D7L926C5	-55.71973	D7L927C5	-31.57425
422		TONS-OMT D-7	D7L1023C5	22.38939	D7L1026C5	0	D7L1027C5	0
423		CM(RC) D-7	D7L1208C5	699	XX	XX	XX	XX
424		TCU-PROTEC D-7	D7L741C5	0	XX	XX	XX	XX
425		RTCUD D-7	D7L383C5	0	D7L424C5	0	D7L431C5	0
426		OTCUD D-7	D7L583C5	41404	D7L624C5	54635	D7L631C5	4418
427		TCU HANDLED D-7	D7L721C5	154645	D7L724C5	21501	D7L725C5	9865
428		PU&D D-7	D7L733C5	144943	XX	XX	XX	XX
429		MVUH D-7	D7L1123C5	63260	XX	XX	XX	XX
430		CM-R D-6	D6L1919C1	45743	D6L1919C2	54366	D6L1919C3	45859
431		CM-Y D-6	D6L1919C4	2817	D6L1919C5	3214	D6L1919C6	3086
432		CD-R D-6	D6L1919C7	6755	D6L1919C8	28002	D6L1919C9	9478
433		CD-Y D-6	D6L1919C10	41805	D6L1919C11	166744	D6L1919C12	63389
434		CM-PRIVATE D-6	XX	XX	D6L1819C5	185409	XX	XX
435		SUBTOTAL: SUM L401-434	XX	2261844	XX	1170242	XX	573289

*LINE 409 COLUMN 2 AND COLUMN 3 SHOULD ALWAYS BE ZERO.

LINE	CODE	IDENTIFICATION	SOURCE	VARIABLE OPR EXPENSE (1)	SOURCE	VARIABLE DL EXPENSE (2)	SOURCE	VARIABLE ROI EXPENSE (3)
436		VARIABLE OPR D1-D7	L435C1	2261844	XX	XX	XX	XX
437		VARIABLE OPR D-8 REGR	L325C5	760673	XX	XX	XX	XX
438		TOTAL OPR EXPENSE	L133C1	4046041	XX	XX	XX	XX
439		TOTAL OPR D-8 NOT REGR	L327C3	12594	XX	XX	XX	XX
440		TOTAL OPR EXPENSE MINUS D-8 NO REGR	L438-L439	4033447	XX	XX	XX	XX
441		VARIABLE OPR D1-D7 PLUS D-8 REGR	L436+L437	3022518	XX	XX	XX	XX
442		VAR PERCENTAGE OPR D1-D7 PLUS D-8 REG	L441/L440	.74936	XX	XX	XX	XX
443		VARIABLE DL D1-D7	XX	XX	L435C2	1170242	XX	XX
444		VARIABLE DL D-8 REGR	XX	XX	L354C5	0	XX	XX
445		TOTAL DL EXPENSE	XX	XX	L134C1	1416093	XX	XX
446		TOTAL DL D-8 NOT REGR	XX	XX	L356C3	109059	XX	XX
447		TOTAL DL EXPENSE MINUS D8 NO REGR	XX	XX	L445-L446	1307033	XX	XX
448		VARIABLE DL D1-7 PLUS D-8 REGR	XX	XX	L443+L444	1170242	XX	XX
449		VAR PERCENTAGE DL D1-7+D8 REGR	XX	XX	L448/L447	.89534	XX	XX
450		VARIABLE ROI D1-D7	XX	XX	XX	XX	L435C3	573289
451		VARIABLE ROI D-8 REGR	XX	XX	XX	XX	L368C5	0
452		TOTAL ROI EXPENSE	XX	XX	XX	XX	L135C1	922703
453		TOTAL ROI D-8 NOT REGR	XX	XX	XX	XX	L370C3	50886
454		TOTAL ROI EXPENSE MINUS D-8 NO REGR	XX	XX	XX	XX	L452-L453	871816
455		VARIABLE ROI D1-7 PLUS D-8 REGR	XX	XX	XX	XX	L450+L451	573289
456		VAR PERCENTAGE ROI D1-7 PLUS D-8 REGR	XX	XX	XX	XX	L455/L454	.65758

GENERAL OVERHEAD AND CONSTANT COSTS
CALCULATION OF GENERAL OVERHEAD AND CONSTANT COST MARKUP RATIOS

LINE	IDENTIFICATION	SOURCE OF C1	AMOUNT (1)
601	VARIABLE EXPENSE-OPR D8	L326C5	678952
602	VARIABLE EXPENSE-DL D8	L355C5	97645
603	VARIABLE EXPENSE-ROI D8	L369C5	33462
604	VARIABLE EXPENSE-OPR D1-7	L435C1	2261844
605	VARIABLE EXPENSE-DL D1-7	L435C2	1170242
606	VARIABLE EXPENSE-ROI D1-7	L435C3	573289
607	GOH MARKUP RATIO-OPR	(L601/L604)+1.0	1.30018
608	GOH MARKUP RATIO-DL	(L602/L605)+1.0	1.08344
609	GOH MARKUP RATIO-ROI	(L603/L606)+1.0	1.05837
610	VARIABLE EXPENSE-TOTAL-D8	L601+L602+L603	810060
611	VARIABLE EXPENSE-TOTAL D1-7	L604+L605+L606	4005375
612	GENERAL OVERHEAD MARKUP RATIO-AVERAGE	(L610/L611)+1.0	1.20224
613	TOTAL RAILWAY EXPENSE	L136C1	6384838
614	TOTAL VARIABLE RAILWAY EXPENSE	L610+L611	4815436
615	VARIABLE PORTION OF TOTAL EXPENSE	L614/L613	.7542
616	CONSTANT COST PORTION OF TOTAL EXPENSE	1.0-L615	.2458
617	CONSTANT COST MARKUP RATIO	L613/L614	1.32591

*EXCLUDING LOCAL MARINE AND OTHER SPECIAL SERVICE TERMINALS,
BUT INCLUDING SWITCHING AND TERMINAL COMPANIES.

GENERAL OVERHEAD AND CONSTANT COSTS
CALCULATION OF OUTPUT UNIT COSTS

LINE	OUTPUT UNITS	SOURCE	VARIABLE OPR UNIT COST (1)	UNIT COST TIMES GOH MARKUP C1*L607C1 (2)	SOURCE	VARIABLE DL UNIT COST (3)	UNIT COST TIMES GOH MARKUP C3*L608C1 (4)	SOURCE	VARIABLE ROI UNIT COST (5)	UNIT COST TIMES GOH MARKUP C5 *L609C1 (6)
701	GTM(C) D-1	D1L157C10	.00054417	XX	D1L234C10	.00129104	XX	D1L251C10	.00075395	XX
702	GTM(C) D-3	D3L191C10	.00072839	XX	D3L217C10	.00018972	XX	D3L224C10	.00016932	XX
703	GTM(C) TOTAL	L701+L702	.00127256	.00165456	L701+L702	.00148076	.00160432	L701+L702	.00092327	.00097716
704	CM D-1	D1L157C15	0	XX	D1L234C14	0	XX	D1L251C14	0	XX
705	CM D-3	D3L191C15	0	XX	D3L217C14	0	XX	D3L224C14	0	0
706	CM D-5	D5L121C10	0	XX	XX	XX	XX	XX	XX	XX
707	CM TOTAL	L704+L705			L704+L705			L704+L705		
		+L706	0	0		0	0		0	0
708	TM D-1	D1L157C20	0	XX	D1L234C18	0	XX	D1L251C18	0	XX
709	TM D-3	D3L191C25	.55225	XX	D3L217C22	.0022832	XX	D3L224C22	.00241475	XX
710	TM TOTAL	L708+L709	.55225	.71802	L708+L709	.0022832	.00247372	L708+L709	.00241475	.00255569
711	TM(C)D-3*	D3L191C30	6.37865	8.29337	D3L217C26	0	0	D3L224C26	0	0
712	LRM D-3	D3L191C20	1.87296	2.43517	D3L217C18	.48852	.52928	D3L224C18	.436	.46145
713	CLOR D-3	D3L191C35	0	XX	D3L217C30	0	XX	D3L224C30	0	XX
714	CLOR D-5	D5L121C18	.30059	XX	XX	XX	XX	XX	XX	XX
715	CLOR TOTAL	L713+L714	.30059	.39082	L713	0	0	L713	0	0
716	CLOT D-5	D5L121C14	0	0	XX	XX	XX	XX	XX	XX
717	CM CL D-5	D5L122C10	0	0	XX	XX	XX	XX	XX	XX
718	CLOR-CL D-5	D5L122C18	0	0	XX	XX	XX	XX	XX	XX
719	CLOT-CL D-5	D5L122C14	3.51919	4.57557	XX	XX	XX	XX	XX	XX
720	SEM D-2	D2L159C10	.08887	XX	D2L236C10	.19548	XX	D2L255C10	.15807	XX
721	SEM D-3	D3L191C40	.67517	XX	D3L217C34	.0422	XX	D3L224C34	.03766	XX
722	SEM D-4	D4L159C10	1.59388	XX	D4L213C10	.04872	XX	D4L220C10	.0185	XX
723	SEM TOTAL	L720+L721			L720+L721			L720+L721		
		+L722	2.35792	3.06571	+L722	.2864	.3103	+L722	.21423	.22674
724	TON MILES LAKE D-7	D7L136C8	0	0	D7L143C8	0	0	D7L146C8	0	0
725	TONS COAL D-7	D7L823C8	.68644	.89249	D7L826C8	.2915	.31582	D7L827C8	.16518	.17482
726	TONS ORE D-7	D7L923C8	-.21898	-.28471	D7L926C8	0	0	D7L927C8	0	0
727	TONS OMT D-7	D7L1023C8	.09757	.12686	D7L1026C8	0	0	D7L1027C8	0	0
728	CM(RC)D-7	D7L1208C8	.07755	.10083	XX	XX	XX	XX	XX	XX
729	MVUH D-7	D7L1123C8	60.66434	78.87436	XX	XX	XX	XX	XX	XX
730	TCUH D-7	D7L721C8	38.84077	50.49986	D7L724C8	5.37357	5.82194	D7L725C8	2.46563	2.60955
731	RTCUD D-7	D7L383C8	0	0	D7L424C8	0	0	D7L431C8	0	0
732	OTCUD D-7	D7L583C8	6.23672	8.10884	D7L624C8	8.15348	8.83381	D7L631C8	.6594	.69788
733	TCU PROTEC D-7	D7L741C8	0	0	XX	XX	XX	XX	XX	XX
734	PU & D D-7	D7L733C8	598.736	778.4626	XX	XX	XX	XX	XX	XX

*LINE 710 COLUMNS 3, 4, 5 AND 6 SHOULD ALWAYS BE ZERO

LINE	CAR TYPE	SOURCE	CM-R OPR UNIT COST (1)	UNIT COST TIMES GOH MARKUP C1*L607C1 (2)	SOURCE	CM-Y OPR UNIT COST (3)	UNIT COST TIMES GOH MARKUP C3*L607C1 (4)	SOURCE	CD-R OPR UNIT COST (5)	UNIT COST TIMES GOH MARKUP C5 *L607C1 (6)
801	BOX 40	D6L128C13	0	0	D6L128C16	0	0	D6L128C21	0	0
802	BOX 50	D6L228C13	-.00996477	-.01296	D6L228C16	-.02591	-.03369	D6L228C21	-1.18175	-1.53649
803	BOX EQUIPPED	D6L328C13	.02876	.03739	D6L328C16	.07477	.09721	D6L328C21	3.07253	3.99484
804	GONDOLA PLAIN	D6L428C13	.01364	.01774	D6L428C16	.03547	.04612	D6L428C21	1.00187	1.30261
805	GONDOLA EQUIPPED	D6L528C13	.02838	.0369	D6L528C16	.07379	.09595	D6L528C21	2.09898	2.72904
806	HOPPER COVERED	D6L628C13	.02521	.03277	D6L628C16	.06554	.08521	D6L628C21	2.38773	3.10448
807	HOPPER OTG	D6L728C13	.017	.0221	D6L728C16	.04419	.05746	D6L728C21	.92283	1.19984
808	HOPPER OTS	D6L828C13	.02921	.03798	D6L828C16	.07594	.09874	D6L828C21	1.31309	1.70725
809	REFR-M	D6L928C13	-.00171673	-.00223206	D6L928C16	-.0044635	-.00580333	D6L928C21	-.19909	-.25886
810	REFR-NM	D6L1028C13	.01658	.02156	D6L1028C16	.04311	.05605	D6L1028C21	2.0351	2.64598
811	FLAT-TOFC	D6L1128C13	.00820923	.01067	D6L1128C16	.02134	.02775	D6L1128C21	.45329	.58935
812	FLAT-MULTI	D6L1228C13	.03404	.04426	D6L1228C16	.08851	.11507	D6L1228C21	2.77424	3.607
813	FLAT-GEN	D6L1328C13	.03156	.04104	D6L1328C16	.08206	.10669	D6L1328C21	3.92453	5.10258
814	FLAT-OTHER	D6L1428C13	.01521	.01977	D6L1428C16	.03954	.05141	D6L1428C21	1.83883	2.39081
815	TANK <22,000G	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	TANK >=22,000G	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	ALL OTHER	D6L1528C13	.00594929	.00773513	D6L1528C16	.01547	.02011	D6L1528C21	1.39082	1.80831
818	AUTO RACK	D6L1628C13	.00709638	.00922655	D6L1628C16	.01845	.02399	D6L1628C21	.57833	.75193
819	ACCESSORIAL	D6L1728C13	0	0	D6L1728C16	0	0	D6L1728C21	0	0
820	AVERAGE ALL CARS	D6L1924C1	.02022	.02629	D6L1924C4	.054	.07021	D6L1924C7	1.80409	2.34564

LINE	SOURCE	CD-Y OPR UNIT COST (7)	UNIT COST TIMES GOH MARKUP C7 *L607C1 (8)	SOURCE	CM-R DL UNIT COST (9)	UNIT COST TIMES GOH MARKUP C9 *L608C1 (10)	SOURCE	CM-Y DL UNIT COST (11)	UNIT COST TIMES GOH MARKUP C11*L608C1 (12)
801	D6L128C24	0	0	D6L137C13	0	0	D6L137C16	0	0
802	D6L228C24	-1.18175	-1.53649	D6L237C13	.20216	.21903	D6L237C16	.52561	.56947
803	D6L328C24	3.07253	3.99484	D6L337C13	.02131	.02308	D6L337C16	.0554	.06002
804	D6L428C24	1.00187	1.30261	D6L437C13	.02515	.02725	D6L437C16	.0654	.07085
805	D6L528C24	2.09898	2.72904	D6L537C13	-.00211538	-.00229189	D6L537C16	-.00549999	-.00595892
806	D6L628C24	2.38773	3.10448	D6L637C13	.02251	.02438	D6L637C16	.05851	.0634
807	D6L728C24	.92283	1.19984	D6L737C13	.01932	.02093	D6L737C16	.05023	.05442
808	D6L828C24	1.31309	1.70725	D6L837C13	.03081	.03338	D6L837C16	.0801	.08679
809	D6L928C24	-.19909	-.25886	D6L937C13	.1178	.12763	D6L937C16	.30629	.33185
810	D6L1028C24	2.0351	2.64598	D6L1037C13	.05493	.05952	D6L1037C16	.14283	.15475
811	D6L1128C24	.45329	.58935	D6L1137C13	.02926	.0317	D6L1137C16	.07608	.08243
812	D6L1228C24	2.77424	3.607	D6L1237C13	-.00588319	-.00637409	D6L1237C16	-.0153	-.01657
813	D6L1328C24	3.92453	5.10258	D6L1337C13	.01024	.01109	D6L1337C16	.02662	.02884
814	D6L1428C24	1.83883	2.39081	D6L1437C13	.05237	.05674	D6L1437C16	.13616	.14752
815	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	D6L1528C24	1.39082	1.80831	D6L1537C13	.00987999	.0107	D6L1537C16	.02569	.02783
818	D6L1628C24	.57833	.75193	D6L1637C13	.11148	.12078	D6L1637C16	.28984	.31403
819	D6L1728C24	0	0	D6L1737C13	.00043848	.00047506	D6L1737C16	.00114004	.00123516
820	D6L1924C10	1.64231	2.13529	D6L1924C2	.02359	.02556	D6L1924C5	.06048	.06553

LINE	SOURCE	CD-R DL UNIT COST (13)	UNIT COST TIMES GOH MARKUP C13*L608C1 (14)	SOURCE	CD-Y DL UNIT COST (15)	UNIT COST TIMES GOH MARKUP C15*L608C1 (16)	SOURCE	CM-R ROI UNIT COST (17)	UNIT COST TIMES GOH MARKUP C17*L609C1 (18)
801	D6L137C21	0	0	D6L137C24	0	0	D6L140C13	0	0
802	D6L237C21	114.213	123.7431	D6L237C24	114.213	123.7431	D6L240C13	-.0953	-.10087
803	D6L337C21	7.8891	8.54738	D6L337C24	7.8891	8.54738	D6L340C13	.01916	.02028
804	D6L437C21	4.4676	4.84038	D6L437C24	4.4676	4.84038	D6L440C13	.02312	.02446
805	D6L537C21	5.95104	6.4476	D6L537C24	5.95104	6.4476	D6L540C13	.02489	.02634
806	D6L637C21	8.09583	8.77135	D6L637C24	8.09583	8.77135	D6L640C13	.01442	.01526
807	D6L737C21	4.01552	4.35058	D6L737C24	4.01552	4.35058	D6L740C13	.02554	.02703
808	D6L837C21	2.91505	3.15829	D6L837C24	2.91505	3.15829	D6L840C13	.06572	.06955
809	D6L937C21	36.43922	39.47973	D6L937C24	36.43923	39.47974	D6L940C13	-.00002276	-.00002409
810	D6L1037C21	21.20802	22.97763	D6L1037C24	21.20801	22.97763	D6L1040C13	.00352412	.00372982
811	D6L1137C21	3.41637	3.70144	D6L1137C24	3.41637	3.70144	D6L1140C13	.00083673	.00088556
812	D6L1237C21	.46487	.50366	D6L1237C24	.46487	.50366	D6L1240C13	.01092	.01156
813	D6L1337C21	-1.88495	-2.04223	D6L1337C24	-1.88495	-2.04223	D6L1340C13	.02105	.02228
814	D6L1437C21	17.22022	18.65709	D6L1437C24	17.22022	18.65709	D6L1440C13	.01858	.01967
815	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	D6L1537C21	5.00762	5.42546	D6L1537C24	5.00762	5.42546	D6L1540C13	.00597819	.00632713
818	D6L1637C21	18.56917	20.11859	D6L1637C24	18.56917	20.11859	D6L1640C13	.1117	.11822
819	D6L1737C21	.06173	.06688	D6L1737C24	.06173	.06688	D6L1740C13	.00012954	.00013711
820	D6L1924C8	7.41677	8.03563	D6L1924C11	6.48875	7.03017	D6L1924C3	.02014	.02132

LINE	SOURCE	CM-Y ROI UNIT COST (19)	UNIT COST TIMES GOH MARKUP C19* L609C1 (20)	SOURCE	CD-R ROI UNIT COST (21)	UNIT COST TIMES GOH MARKUP C21* L609C1 (22)	SOURCE	CD-Y ROI UNIT COST (23)	UNIT COST TIMES GOH MARKUP C23* L609C1 (24)
801	D6L140C16	0	0	D6L140C21	0	0	D6L140C24	0	0
802	D6L240C16	-.24779	-.26225	D6L240C21	-17.32788	-18.33929	D6L240C24	-17.32788	-18.33929
803	D6L340C16	.04982	.05273	D6L340C21	3.01552	3.19154	D6L340C24	3.01552	3.19154
804	D6L440C16	.0601	.06361	D6L440C21	2.49257	2.63805	D6L440C24	2.49257	2.63805
805	D6L540C16	.06471	.06849	D6L540C21	2.71819	2.87684	D6L540C24	2.71819	2.87684
806	D6L640C16	.03748	.03967	D6L640C21	2.03618	2.15503	D6L640C24	2.03618	2.15503
807	D6L740C16	.06641	.07028	D6L740C21	2.07429	2.19537	D6L740C24	2.07429	2.19537
808	D6L840C16	.17086	.18083	D6L840C21	4.54289	4.80805	D6L840C24	4.54289	4.80805
809	D6L940C16	-.00005918	-.00006264	D6L940C21	-.00264816	-.00280273	D6L940C24	-.00264816	-.00280273
810	D6L1040C16	.00916272	.00969753	D6L1040C21	.6387	.67598	D6L1040C24	.6387	.67598
811	D6L1140C16	.00217549	.00230247	D6L1140C21	.06281	.06648	D6L1140C24	.06281	.06648
812	D6L1240C16	.02839	.03005	D6L1240C21	1.3135	1.39017	D6L1240C24	1.3135	1.39017
813	D6L1340C16	.05473	.05793	D6L1340C21	3.36302	3.55931	D6L1340C24	3.36302	3.55931
814	D6L1440C16	.04831	.05113	D6L1440C21	3.25161	3.44141	D6L1440C24	3.25161	3.44141
815	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	D6L1540C16	.01554	.01645	D6L1540C21	2.063	2.18341	D6L1540C24	2.063	2.18341
818	D6L1640C16	.29043	.30738	D6L1640C21	13.54451	14.33508	D6L1640C24	13.54451	14.33508
819	D6L1740C16	.00033682	.00035647	D6L1740C21	.0157	.01661	D6L1740C24	.0157	.01661
820	D6L1924C6	.05883	.06227	D6L1924C9	2.51575	2.66259	D6L1924C12	2.47455	2.61898

LINE	SOURCE	PRIVATE CM-R DL UNIT COST (25)	UNIT COST TIMES GOH MARKUP C25* L608C1 (26)
801	D6L1801C8	0	0
802	D6L1802C8	.3374	.36555
803	D6L1803C8	.03729	.0404
804	D6L1804C8	.01428	.01547
805	D6L1805C8	.00287863	.00311883
806	D6L1806C8	.02244	.02431
807	D6L1807C8	.00030776	.00033343
808	D6L1808C8	.00002421	.00002623
809	D6L1809C8	.00391645	.00424324
810	D6L1810C8	.00511152	.00553803
811	D6L1811C8	.17015	.18435
812	D6L1812C8	.1813	.19643
813	D6L1813C8	.54723	.59289
814	D6L1814C8	.18767	.20333
815	D6L1815C8	.08981	.0973
816	D6L1816C8	.10835	.11739
817	D6L1817C8	0	0
818	D6L1818C8	0	0
819	XX	XX	XX
820	D6L1819C5/ D6L1819C7	.08965	.09713

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	.00165456	D8L703C4	.00160432	D8L703C6	.00097716
102	CAR MILE-OTHER THAN CLERICAL	D8L707C2	0	D8L707C4	0	D8L707C6	0
103	TRAIN MILE-OTHER THAN CREW	D8L710C2	.71802	D8L710C4	.00247372	D8L710C6	.00255569
104	TRAIN MILE-CREW	D8L711C2	8.29337	XX	XX	XX	XX
105	LOCOMOTIVE UNIT MILE	D8L712C2	2.43517	D8L712C4	.52928	D8L712C6	.46145
106	CLOR (CARLOADS HANDLED)-OTHER THAN CLERICAL	D8L715C2	.39082	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	4.57557	XX	XX	XX	XX
110	CAR MILE-CLERICAL	D8L717C2	0	XX	XX	XX	XX
111	SWITCH ENGINE MINUTES	D8L723C2	3.06571	D8L723C4	.3103	D8L723C6	.22674
112	TON MILES IN LAKE TRANSFER SERVICE	D8L724C2	0	D8L724C4	0	D8L724C6	0
113	TONS HANDLED AT COAL TERMINALS	D8L725C2	.89249	D8L725C4	.31582	D8L725C6	.17482
114	TONS HANDLED AT ORE TERMINALS	D8L726C2	-.28471	D8L726C4	0	D8L726C6	0
115	TONS HANDLED AT OTHER MARINE TERMINALS	D8L727C2	.12686	D8L727C4	0	D8L727C6	0
116	REFRIGERATED CAR MILES	D8L728C2	.10083	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	0
119	OTHER (NON-REFRIGERATED) TCU DAYS	D8L732C2	8.10884	D8L732C4	8.83381	D8L732C6	.69788
120	TCU'S LOADED AND UNLOADED	D8L730C2	50.49986	D8L730C4	5.82194	D8L730C6	2.60955
121	MVU'S LOADED AND UNLOADED	D8L729C2	78.87436	XX	XX	XX	XX
122	TCU'S PICKED UP AND DELIVERED	D8L734C2	778.4626	XX	XX	XX	XX

OUTPUT UNIT COSTS

UNIT COSTS FOR FREIGHT CAR OWNERSHIP AND MAINTENANCE

LINE	CAR TYPE	SOURCE	OPR EXPENSE UNIT COST CM(R) RR OWNED (1)	SOURCE	DL EXPENSE UNIT COST CM(R) RR OWNED (2)	SOURCE	ROI EXPENSE UNIT COST CM(R) RR OWNED (3)	SOURCE	OPR EXPENSE UNIT COST CM(Y) RR OWNED (4)
201	BOX - 40 FOOT GENERAL	D8L801C2	0	D8L801C10	0	D8L801C18	0	D8L801C4	0
202	BOX - 50 FOOT GENERAL	D8L802C2	-.01296	D8L802C10	.21903	D8L802C18	-.10087	D8L802C4	-.03369
203	BOX - EQUIPPED	D8L803C2	.03739	D8L803C10	.02308	D8L803C18	.02028	D8L803C4	.09721
204	GONDOLA PLAIN	D8L804C2	.01774	D8L804C10	.02725	D8L804C18	.02446	D8L804C4	.04612
205	GONDOLA - EQUIPPED	D8L805C2	.0369	D8L805C10	-.00229189	D8L805C18	.02634	D8L805C4	.09595
206	HOPPER - COVERED	D8L806C2	.03277	D8L806C10	.02438	D8L806C18	.01526	D8L806C4	.08521
207	HOPPER - OT - GENERAL	D8L807C2	.0221	D8L807C10	.02093	D8L807C18	.02703	D8L807C4	.05746
208	HOPPER - OT - SPECIAL	D8L808C2	.03798	D8L808C10	.03338	D8L808C18	.06955	D8L808C4	.09874
209	REFRIGERATOR - MECH.	D8L809C2	-.00223206	D8L809C10	.12763	D8L809C18	-.00002409	D8L809C4	-.00580333
210	REFRIGERATOR - NON. MECH.	D8L810C2	.02156	D8L810C10	.05952	D8L810C18	.00372982	D8L810C4	.05605
211	FLAT - TOFC	D8L811C2	.01067	D8L811C10	.0317	D8L811C18	.00088556	D8L811C4	.02775
212	FLAT - MULTILEVEL	D8L812C2		D8L812C10		D8L812C18		D8L812C4	
	INCLUDING AUTO RACK	+D8L818C2	.05349	+D8L818C10	.11441	+D8L818C18	.12978	+D8L818C4	.13906
213	FLAT - GENERAL	D8L813C2	.04104	D8L813C10	.01109	D8L813C18	.02228	D8L813C4	.10669
214	FLAT - OTHER	D8L814C2	.01977	D8L814C10	.05674	D8L814C18	.01967	D8L814C4	.05141
215	TANK <22,000 GAL	XX	XX	XX	XX	XX	XX	XX	XX
216	TANK >=22,000 GAL	XX	XX	XX	XX	XX	XX	XX	XX
217	ALL OTHER FC	D8L817C2	.00773513	D8L817C10	.0107	D8L817C18	.00632713	D8L817C4	.02011
218	AUTO RACKS	D8L818C2	.00922655	D8L818C10	.12078	D8L818C18	.11822	D8L818C4	.02399
219	ACCESSORIAL	D8L819C2	0	D8L819C10	.00047506	D8L819C18	.00013711	D8L819C4	0
220	AVERAGE FC	D8L820C2	.02629	D8L820C10	.02556	D8L820C18	.02132	D8L820C4	.07021
221	TOTAL FLAT, MULTILEVEL	L212	.05349	L212	.11441	L212	.12978	L212	.13906

LINE	SOURCE	DL EXPENSE UNIT COST CM(Y) RR OWNED (5)	SOURCE	ROI EXPENSE UNIT COST CM(Y) RR OWNED (6)	SOURCE	OPR EXPENSE UNIT COST CD(R) RR OWNED (7)	SOURCE	DL EXPENSE UNIT COST CD(R) RR OWNED (8)	SOURCE	ROI EXPENSE UNIT COST CD(R) RR OWNED (9)
201	D8L801C12	0	D8L801C20	0	D8L801C6	0	D8L801C14	0	D8L801C22	0
202	D8L802C12	.56947	D8L802C20	-.26225	D8L802C6	-1.53649	D8L802C14	123.7431	D8L802C22	-18.33929
203	D8L803C12	.06002	D8L803C20	.05273	D8L803C6	3.99484	D8L803C14	8.54738	D8L803C22	3.19154
204	D8L804C12	.07085	D8L804C20	.06361	D8L804C6	1.30261	D8L804C14	4.84038	D8L804C22	2.63805
205	D8L805C12	-.00595892	D8L805C20	.06849	D8L805C6	2.72904	D8L805C14	6.4476	D8L805C22	2.87684
206	D8L806C12	.0634	D8L806C20	.03967	D8L806C6	3.10448	D8L806C14	8.77135	D8L806C22	2.15503
207	D8L807C12	.05442	D8L807C20	.07028	D8L807C6	1.19984	D8L807C14	4.35058	D8L807C22	2.19537
208	D8L808C12	.08679	D8L808C20	.18083	D8L808C6	1.70725	D8L808C14	3.15829	D8L808C22	4.80805
209	D8L809C12	.33185	D8L809C20	-.00006264	D8L809C6	-.25886	D8L809C14	39.47973	D8L809C22	-.00280273
210	D8L810C12	.15475	D8L810C20	.00969753	D8L810C6	2.64598	D8L810C14	22.97763	D8L810C22	.67598
211	D8L811C12	.08243	D8L811C20	.00230247	D8L811C6	.58935	D8L811C14	3.70144	D8L811C22	.06648
212	D8L812C12		D8L812C20		D8L812C6		D8L812C14		D8L812C22	
	+D8L818C12	.29745	+D8L818C20	.33743	+D8L818C6	4.35893	+D8L818C14	20.62225	+D8L818C22	15.72525
213	D8L813C12	.02884	D8L813C20	.05793	D8L813C6	5.10258	D8L813C14	-2.04223	D8L813C22	3.55931
214	D8L814C12	.14752	D8L814C20	.05113	D8L814C6	2.39081	D8L814C14	18.65709	D8L814C22	3.44141
215	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
216	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
217	D8L817C12	.02783	D8L817C20	.01645	D8L817C6	1.80831	D8L817C14	5.42546	D8L817C22	2.18341
218	D8L818C12	.31403	D8L818C20	.30738	D8L818C6	.75193	D8L818C14	20.11859	D8L818C22	14.33508
219	D8L819C12	.00123516	D8L819C20	.00035647	D8L819C6	0	D8L819C14	.06688	D8L819C22	.01661
220	D8L820C12	.06553	D8L820C20	.06227	D8L820C6	2.34564	D8L820C14	8.03563	D8L820C22	2.66259
221	L212	.29745	L212	.33743	L212	4.35893	L212	20.62225	L212	15.72525

LINE	SOURCE	OPR EXPENSE UNIT COST CD(Y) RR OWNED (10)	SOURCE	DL EXPENSE UNIT COST CD(Y) RR OWNED (11)	SOURCE	ROI EXPENSE UNIT COST CD(Y) RR OWNED (12)	SOURCE	DL EXPENSE UNIT COST CM(R) PRIVATE LINE (13)
201	D8L801C8	0	D8L801C16	0	D8L801C24	0	D8L801C26	0
202	D8L802C8	-1.53649	D8L802C16	123.7431	D8L802C24	-18.33929	D8L802C26	.36555
203	D8L803C8	3.99484	D8L803C16	8.54738	D8L803C24	3.19154	D8L803C26	.0404
204	D8L804C8	1.30261	D8L804C16	4.84038	D8L804C24	2.63805	D8L804C26	.01547
205	D8L805C8	2.72904	D8L805C16	6.4476	D8L805C24	2.87684	D8L805C26	.00311883
206	D8L806C8	3.10448	D8L806C16	8.77135	D8L806C24	2.15503	D8L806C26	.02431
207	D8L807C8	1.19984	D8L807C16	4.35058	D8L807C24	2.19537	D8L807C26	.00033343
208	D8L808C8	1.70725	D8L808C16	3.15829	D8L808C24	4.80805	D8L808C26	.00002623
209	D8L809C8	-.25886	D8L809C16	39.47974	D8L809C24	-.00280273	D8L809C26	.00424324
210	D8L810C8	2.64598	D8L810C16	22.97763	D8L810C24	.67598	D8L810C26	.00553803
211	D8L811C8	.58935	D8L811C16	3.70144	D8L811C24	.06648	D8L811C26	.18435
212	D8L812C8		D8L812C16		D8L812C24		D8L812C26	
	+D8L818C8	4.35893	+D8L818C16	20.62225	+D8L818C24	15.72525	+D8L818C26	.19643
213	D8L813C8	5.10258	D8L813C16	-2.04223	D8L813C24	3.55931	D8L813C26	.59289
214	D8L814C8	2.39081	D8L814C16	18.65709	D8L814C24	3.44141	D8L814C26	.20333
215	XX	XX	XX	XX	XX	XX	D8L815C26	.0973
216	XX	XX	XX	XX	XX	XX	D8L816C26	.11739
217	D8L817C8	1.80831	D8L817C16	5.42546	D8L817C24	2.18341	D8L817C26	0
218	D8L818C8		D8L818C16		D8L818C24		D8L818C26	
		.75193		20.11859		14.33508		0
219	D8L819C8	0	D8L819C16	.06688	D8L819C24	.01661	XX	XX
220	D8L820C8	2.13529	D8L820C16	7.03017	D8L820C24	2.61898	D8L820C26	.09713
221	L212	4.35893	L212	20.62225	L212	15.72525	L212	.19643

LINE	CODE	CAR MILES RUNNING CASES_OF C9 1: B7L801C7 2: B7L801C16 3: B7L801C25 4: B7L801C34 5: B7L801C43 (12)	UNIT COST PER CM (LH) C10/C12 (13)	EXPENSE RATIO CM (LH) TO TOTAL VARIABLE COST C10/C5 (14)	CAR MILES YARD CASES_OF C9 1: B7L801C5 2: B7L801C14 3: B7L801C23 4: B7L801C32 5: B7L801C41 (15)	UNIT COST PER CM - YARD C11/C15 (16)	EXPENSE RATIO CM-YARD TO TOTAL VARIABLE COST C11/C5 (17)	RUNNING PORTION OF CD EXPENSE CASES_OF C9 1: C8 *B7L801C4 2: C8 *B7L801C13 3: C8 *B7L801C22 4: C8 *B7L801C31 5: C8 *B7L801C40 (18)	YARD PORTION OF CD EXPENSE C8 -C18 (19)
101	809006	0	0	0	0	0	0	0	0
102	002	0	0	0	.01851	0	0	0	0
103	005	0	0	0	.01851	0	0	0	0
104	024	0	0	0	0	0	0	0	0
105	033	0	0	0	.01851	0	0	0	0
106	114	0	0	0	.01851	0	0	0	0
107	117	0	0	0	0	0	0	0	0
108	126	0	0	0	0	0	0	0	0
109	129	0	0	0	0	0	0	0	0
110	141	0	0	0	0	0	0	0	0
111	144	0	0	0	0	0	0	0	0
112	147	0	0	0	0	0	0	0	0
113	150	0	0	0	0	0	0	0	0
114	110	0	0	0	.01851	0	0	0	0
115	307	0	0	0	0	0	0	0	0
116	220	0	0	0	0	0	0	0	0
117	222	0	0	0	0	0	0	0	0
118	223	0	0	0	0	0	0	0	0
119	224	0	0	0	0	0	0	0	0
120	225	0	0	0	0	0	0	0	0
121	228	0	0	0	0	0	0	0	0
122	229	0	0	0	0	0	0	0	0
123	233	0	0	0	0	0	0	0	0
124	234	0	0	0	0	0	0	0	0
125	236	0	0	0	0	0	0	0	0
126	237	0	0	0	0	0	0	0	0
127	235	0	0	0	0	0	0	0	0
128		XX	0	0	XX	0	0	0	0
129	909120	0	0	0	0	0	0	0	0
130	909320	0	0	0	0	0	0	0	0
131	809138	0	0	0	0	0	0	0	0
132	809338	0	0	0	0	0	0	0	0
133	809106	0	0	0	0	0	0	0	0
134	809306	0	0	0	0	0	0	0	0
135	9406	0	0	0	0	0	0	0	0
136	9506	0	0	0	0	0	0	0	0
137		XX	0	0	XX	0	0	0	0
138	909820	0	0	0	0	0	0	0	0
139	809806	0	0	0	0	0	0	0	0
140		XX	0	0	XX	0	0	0	0
141		XX	0	0	XX	0	0	0	0

LINE	CODE	CAR DAYS RUNNING CASES_OF C9 1: B7L801C2 2: B7L801C11 3: B7L801C20 4: B7L801C29 5: B7L801C38 (20)	UNIT COST PER CD (LH) C18/C20 (21)	EXPENSE RATIO CD (LH) TO TOTAL VARIABLE COST C18/C5 (22)	CAR DAYS YARDS CASES_OF C9 1: B7L801C1 2: B7L801C10 3: B7L801C19 4: B7L801C28 5: B7L801C37 (23)	UNIT COST PER CD-YARD C19/C23 (24)	EXPENSE RATIO CD-YARD TO TOTAL VARIABLE COST C19/C5 (25)
101	809006	0	0	0	0	0	0
102	002	0	0	0	.00988403	0	0
103	005	0	0	0	.00988403	0	0
104	024	0	0	0	0	0	0
105	033	0	0	0	.00988403	0	0
106	114	0	0	0	.00988403	0	0
107	117	0	0	0	0	0	0
108	126	0	0	0	0	0	0
109	129	0	0	0	0	0	0
110	141	0	0	0	0	0	0
111	144	0	0	0	0	0	0
112	147	0	0	0	0	0	0
113	150	0	0	0	0	0	0
114	110	0	0	0	.00988403	0	0
115	307	0	0	0	0	0	0
116	220	0	0	0	0	0	0
117	222	0	0	0	0	0	0
118	223	0	0	0	0	0	0
119	224	0	0	0	0	0	0
120	225	0	0	0	0	0	0
121	228	0	0	0	0	0	0
122	229	0	0	0	0	0	0
123	233	0	0	0	0	0	0
124	234	0	0	0	0	0	0
125	236	0	0	0	0	0	0
126	237	0	0	0	0	0	0
127	235	0	0	0	0	0	0
128		XX	0	0	XX	0	0
129	909120	0	0	0	0	0	0
130	909320	0	0	0	0	0	0
131	809138	0	0	0	0	0	0
132	809338	0	0	0	0	0	0
133	809106	0	0	0	0	0	0
134	809306	0	0	0	0	0	0
135	9406	0	0	0	0	0	0
136	9506	0	0	0	0	0	0
137		XX	0	0	XX	0	0
138	909820	0	0	0	0	0	0
139	809806	0	0	0	0	0	0
140		XX	0	0	XX	0	0
141		XX	0	0	XX	0	0

FREIGHT CAR OWNERSHIP AND MAINTENANCE
PRIVATE CAR RENTALS

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXPENSE IF C1 =BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2='X' DO C2:=BLANK (2)	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3:=BLANK (3)
1801	9706	BOX 40 FT	0	B2L613C2	0	B2L613C2	0
1802	9707	BOX 50 FT	0	B2L622C2	0	B2L622C2	11268
1803	9708	BOX EQ	0	B2L631C2	0	B2L631C2	141
1804	9709	GONDOLA PLAIN	0	B2L640C2	0	B2L640C2	265
1805	9710	GONDOLA EQUIPPED	0	B2L649C2	0	B2L649C2	31
1806	9711	HOPPER COVERED	0	B2L658C2	0	B2L658C2	8466
1807	9712	HOPPER OTG	0	B2L667C2	0	B2L667C2	6
1808	9713	HOPPER OTS	0	B2L676C2	0	B2L676C2	3
1809	9714	REFR MECH	0	B2L685C2	0	B2L685C2	6
1810	9715	REFR NM	0	B2L694C2	0	B2L694C2	11
1811	9716	FLAT TOFC	0	B2L703C2	0	B2L703C2	47027
1812	9717	FLAT MULTI	0	B2L712C2	0	B2L712C2	64101
1813	9718	FLAT GENERAL	0	B2L721C2	0	B2L721C2	168
1814	9719	FLAT OTHER	0	B2L730C2	0	B2L730C2	12323
1815		TANK < 22000 GAL	0	B2L742C2	0	B2L742C2	23118
1816		TANK >= 22000 GAL	0	B2L745C2	0	B2L745C2	18461
1817	9720	ALL OTHER FC	0	B2L739C2	0	B2L739C2	14
1818	9721	AUTO RACKS	0	B2L754C2	0	B2L754C2	0
1819		TOTAL: SUM L1801-1818	XX	XX	0	XX	185409

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
236	129	GOH PORTION-(CR)	2	A2L159C44	0	B9L107C27	70.71237	.45239	31.98986
237	129	OE/OTHER HIGHWAY PORTION-(CR)	2	A2L159C44	0	B9L308C17	0	.45239	0
238	129	OE/PASSENGER PORTION-(CR)	2	A2L159C44	0	B9L308C23	0	.45239	0
239	129	OE/COMPUTER PORTION-(CR)	2	A2L159C44	0	B9L308C25	.01702	.45239	.00769977
240	141	GOH PORTION	2	A2L171C44	0	B9L108C27	342.5892	.45239	154.9854
241	141	OE/OTHER HIGHWAY PORTION	2	A2L171C44	0	B9L309C17	0	.45239	0
242	141	OE/PASSENGER PORTION	2	A2L171C44	0	B9L309C23	0	.45239	0
243	141	OE/COMPUTER	2	A2L171C44	0	B9L309C25	.08246	.45239	.0373
244	144	GOH PORTION-(CR)	2	A2L174C44	0	B9L109C27	190.8015	.45239	86.31747
245	144	OE/OTHER HIGHWAY PORTION-(CR)	2	A2L174C44	0	B9L310C17	0	.45239	0
246	144	OE/PASSENGER PORTION-(CR)	2	A2L174C44	0	B9L310C23	0	.45239	0
247	144	OE/COMPUTER PORTION-(CR)	2	A2L174C44	0	B9L310C25	.04592	.45239	.02078
248	147	GOH PORTION	2	A2L177C44	0	B9L110C27	0	.45239	0
249	147	OE/OTHER HIGHWAY PORTION	2	A2L177C44	0	B9L311C17	0	.45239	0
250	147	OE/PASSENGER PORTION	2	A2L177C44	0	B9L311C23	0	.45239	0
251	147	OE/COMPUTER PORTION	2	A2L177C44	0	B9L311C25	0	.45239	0
252	150	OTHER GOH PORTION	0	A2L180C44	0	B9L111C27	0	.74936	0
253	150	OTHER OE/OTHER HY	0	A2L180C44	0	B9L312C17	0	.74936	0
254	150	OTHER OE/PASSENGER	0	A2L180C44	0	B9L312C23	0	.74936	0
255	150	OTHER OE/COMPUTER	0	A2L180C44	0	B9L312C25	0	.74936	0
256	301	OTHER HIGHWAY PORTION	2	A2L239C44	0	B9L315C17	0	.4503	0
257	301	PASSENGER PORTION	2	A2L239C44	0	B9L315C23	0	.4503	0
258	301	COMPUTER PORTION	2	A2L239C44	0	B9L315C25	697.2578	.4503	313.9779
259	302	OTHER HIGHWAY EQUIP	0	A3L333C12	0	A3L333C12	0	.74936	0
260	304	PASSENGER REPAIR	14	A2L242C44	0	A2L242C44	0	.75792	0
261	305	COMPUTER & DP EQUIP	14	A2L243C44	31578	A2L243C44	0	.75792	23934
262	306	OTHER HIGHWAY PORTION	0	A2L244C44	0	B9L316C17	0	.74936	0
263	306	PASSENGER PORTION	0	A2L244C44	0	B9L316C23	0	.74936	0
264	306	COMPUTER PORTION	0	A2L244C44	0	B9L316C25	172.3062	.74936	129.12
265	307	GOH PORTION	2	A2L245C44	0	B9L113C27	2112	.4503	951.0844
266	307	OE/OTHER HIGHWAY PORTION	2	A2L245C44	0	B9L314C17	0	.4503	0
267	307	OE/PASSENGER PORTION	2	A2L245C44	0	B9L314C23	0	.4503	0
268	307	OE/COMPUTERS	2	A2L245C44	0	B9L314C25	.50837	.4503	.22892
269	308	OTHER HIGHWAY PORTION	2	A2L246C44	0	B9L317C17	0	.45239	0
270	308	PASSENGER PORTION	2	A2L246C44	0	B9L317C23	0	.45239	0
271	308	COMPUTER PORTION	2	A2L246C44	0	B9L317C25	0	.45239	0
272	309	OE FRINGES - OTHER HIGHWAY	2	A2L247C44	0	B9L318C17	0	.4503	0
273	309	PASSENGER PORTION	2	A2L247C44	0	B9L318C23	0	.4503	0
274	309	COMPUTER PORTION	2	A2L247C44	0	B9L318C25	1062	.4503	478.5743
275	310	OE CASUALTIES - OTHER HIGHWAY	2	A2L248C44	0	B9L319C17	0	.45239	0
276	310	PASSENGER PORTION	2	A2L248C44	0	B9L319C23	0	.45239	0
277	310	COMPUTER PORTION	2	A2L248C44	0	B9L319C25	603.4416	.45239	272.9935

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
278	313	OE JT FAC RENT-DR-OTHER HIGHWAY	2	A2L251C44	0	B9L320C17	0	.45239	0
279	313	PASSENGER PORTION	2	A2L251C44	0	B9L320C23	0	.45239	0
280	313	COMPUTER PORTION	2	A2L251C44	0	B9L320C25	12.55631	.45239	5.6804
281	314	OE JT FAC RENT-(CR)-OTHER HY	2	A2L252C44	0	B9L321C17	0	.45239	0
282	314	PASSENGER PORTION-(CR)	2	A2L252C44	0	B9L321C23	0	.45239	0
283	314	COMPUTER PORTION-(CR)	2	A2L252C44	0	B9L321C25	4.43164	.45239	2.00485
284	318	OE JT FACILITY-DR-OTHER HIGHWAY	2	A2L256C44	0	B9L322C17	0	.45239	0
285	318	PASSENGER PORTION	2	A2L256C44	0	B9L322C23	0	.45239	0
286	318	COMPUTER PORTION	2	A2L256C44	0	B9L322C25	29.54426	.45239	13.36565
287	319	OE JT FACILITY-(CR)-OTHER HY	2	A2L257C44	0	B9L323C17	0	.45239	0
288	319	PASSENGER PORTION-(CR)	2	A2L257C44	0	B9L323C23	0	.45239	0
289	319	COMPUTER PORTION-(CR)	2	A2L257C44	0	B9L323C25	17.72656	.45239	8.01939
290	320	OE RPR BILLED OTHERS-OTHER HIGHWAY-(CR)	0	A2L258C44	0	B9L326C17	0	.74936	0
291	320	PASSENGER PORTION-(CR)	0	A2L258C44	0	B9L326C23	0	.74936	0
292	320	COMPUTER PORTION-(CR)	0	A2L258C44	0	B9L326C25	1585	.74936	1188
293	321	OE DISMANTLING - OTHER HIGHWAY	2	A2L259C44	0	B9L324C17	0	.45239	0
294	321	PASSENGER PORTION	2	A2L259C44	0	B9L324C23	0	.45239	0
295	321	COMPUTER PORTION	2	A2L259C44	0	B9L324C25	0	.45239	0
296	322	OE OTHER-OTHER HY	0	A2L260C44	0	B9L325C17	0	.74936	0
297	322	PASSENGER PORTION	0	A2L260C44	0	B9L325C23	0	.74936	0
298	322	COMPUTER PORTION	0	A2L260C44	0	B9L325C25	0	.74936	0
299	518	AS ADMIN- COMMUNICATION PORTION	14	A2L353C44	0	B9L115C5	111.5417	.75947	84.71246
300	520	COMMUNICATION OPR	14	A2L355C44	3424	A2L355C44	0	.75947	2600
301	522	AS FRINGES-COMM PORTION	14	A2L357C44	0	B9L116C5	1287	.75947	977.7484
302	523	AS CASUALITIES-COMM PORTION	14	A2L358C44	0	B9L117C5	332.396	.75947	252.4445
303	524	AS JT FAC-DR-COMM PORTION	14	A2L359C44	0	B9L118C5	1.69408	.75947	1.2866
304	525	AS JT FAC-CR-COMM PORTION	14	A2L360C44	0	B9L119C5	0	.75947	0
305	526	AS OTHER-COMMUNICATION PORTION	14	A2L361C44	0	B9L120C5	0	.75947	0
306	601	GENERAL OFFICERS	14	A2L401C44	4108	A2L401C44	0	.75947	3119
307	602	ACCOUNTING & FINANCE	14	A2L402C44	11587	A2L402C44	0	.75947	8799
308	603	MANAGEMENT SERVICES & DP	14	A2L403C44	29121	A2L403C44	0	.75947	22116
309	604	MARKETING	14	A2L404C44	15461	A2L404C44	0	.75947	11742
310	605	SALES	14	A2L405C44	401	A2L405C44	0	.75947	304.5471
311	606	INDUSTRIAL DEVELOPMENT	14	A2L406C44	979	A2L406C44	0	.75947	743.5202
312	607	PERSONNEL & LABOR RELATIONS	14	A2L407C44	15298	A2L407C44	0	.75947	11618
313	608	LEGAL & SECRETARIAL	14	A2L408C44	39349	A2L408C44	0	.75947	29884
314	609	PUBLIC RELATIONS & ADVERTISING	14	A2L409C44	3132	A2L409C44	0	.75947	2378
315	610	RESEARCH & DEVELOPMENT	14	A2L410C44	2	A2L410C44	0	.75947	1.51894
316	611	G & A FRINGES	14	A2L411C44	6638	A2L411C44	0	.75947	5041
317	612	G & A CASUALTIES	14	A2L412C44	6352	A2L412C44	0	.75947	4824

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
318	613	WRITEDOWN OF UNCOLLECTIBLES	14	A2L413C44	8695	A2L413C44	0	.75947	6603
319	614	PROPERTY TAXES	0	A2L414C44	0	A2L414C44	76410	0	0
320	615	OTHER TAXES (EXCL INCOME OR PAYROLL)	0	A2L415C44	0	A2L415C44	31310	0	0
321	616	G & A JT FACILITY - DR	14	A2L416C44	706	A2L416C44	0	.75947	536.1851
322	617	G & A JT FACILITY - (CR)	14	A2L417C44	76	A2L417C44	0	.75947	57.71965
323	618	G & A OTHER	14	A2L418C44	786202	A2L418C44	0	.75947	597096
324	11000	INCIDENTAL REV. + MISC RENT (CR)	0	A2L421C44	0	A2L421C44	131009	.74936	98173
325		SUBTOTAL OPR-REGRESSION DERIVED : (SUM L201-235)+(SUM L240-243)+(SUM L248-280)+(SUM L284-286)+(SUM L293-303)+(SUM L305-321)+L323-(SUM L236-239)-(SUM L244-247)-(SUM L281-283)-(SUM L287-292)-L304-L322-L324	XX	XX	1002389	XX	XX	XX	760673
326		SUBTOTAL OPR : (SUM L201-235)+(SUM L240-243) +(SUM L248-280)+(SUM L284-286)+ (SUM L293-303)+(SUM L305-321)+L323-(SUM L236-239)-(SUM L244-247)-(SUM L281-283)-(SUM L287-292)-L304-L322-L324	XX	XX	1002389	XX	12594	XX	678952
327		SUBTOTAL OPR-NO REGRESSION DERIVED : L326 -L325	XX	XX	XX	XX	12594	XX	-81721
328	909116	STATION - DEPR	0	B2L916C2	0	B2L916C2	11409	.89534	10214
329	909316	STATION - LR	0	B2L826C2	0	B2L826C2	15376	.89534	13766
330	909120	S & E-DEPR-OTHER HIGHWAY	0	B2L920C2	0	B5L436C3	0	.89534	0
331	909120	S & E-DEPR-PASSENGER	0	B2L920C2	0	B5L439C3	0	.89534	0
332	909120	S & E-DEPR-COMPUTER	0	B2L920C2	0	B5L440C3	387.5719	.89534	347.0094
333	909320	S & E - LR - OTHER HIGHWAY	0	B2L830C2	0	B5L436C4	0	.89534	0
334	909320	S & E - LR - PASSENGER	0	B2L830C2	0	B5L439C4	0	.89534	0
335	909320	S & E - LR - COMPUTER	0	B2L830C2	0	B5L440C4	522.3137	.89534	467.6495
336	909126	COMMUNICATION SYSTEMS - DEPR	0	B2L925C2	0	B2L925C2	14057	.89534	12585
337	909326	COMMUNICATION SYSTEMS - LR	0	B2L835C2	0	B2L835C2	18945	.89534	16962
338	909135	MISC STRUCTURES - DEPR	0	B2L929C2	0	B2L929C2	446	.89534	399.3226
339	909335	MISC STRUCTURES - LR	0	B2L839C2	0	B2L839C2	601	.89534	538.1007
340	909180A	OTHER LR - DEPR	0	B2L933C2	0	B2L933C2	0	.89534	0
341	909380A	OTHER LR - LR	0	B2L843C2	0	B2L843C2	0	.89534	0

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
342	809132	OTHER HIGHWAY - DEPR	0	B2L246C2	0	B2L246C2	0	.89534	0
343	809332	OTHER HIGHWAY - LR	0	B2L555C2	0	B2L555C2	0	.89534	0
344	809136	COMPUTER & DP EQ - DEPR	0	B2L251C2	0	B2L251C2	47060	.89534	42134
345	809336	COMPUTER & DP EQ - LR	0	B2L559C2	0	B2L559C2	11	.89534	9.84876
346	809135	FREIGHT PORTION OF PASSENGER - DEPR	0	B2L250C2	0	B2L250C2	0	.89534	0
347	809335	FREIGHT PORTION OF PASSENGER - LR	0	B2L558C2	0	B2L558C2	0	.89534	0
348	809139	OE MACH - OTHER HIGHWAY - DEPR	0	B2L252C2	0	B5L436C10	0	.89534	0
349	809139	OE MACH - PASSENGER - DEPR	0	B2L252C2	0	B5L439C10	0	.89534	0
350	809139	OE MACH - COMPUTER - DEPR	0	B2L252C2	0	B5L440C10	244.8481	.89534	219.2228
351	809339	OE MACH - OTHER HIGHWAY - LR	0	B2L560C2	0	B5L436C11	0	.89534	0
352	809339	EO MACH - COMPUTER - LR	0	B2L560C2	0	B5L439C11	0	.89534	0
353	809339	OE MACH - PASSENGER - LR	0	B2L560C2	0	B5L440C11	0	.89534	0
354		SUBTOTAL DL - REGRESSION DERIVED :SUM L328-353	XX	XX	0	XX	XX	XX	0
355		SUBTOTAL DL : SUM L328-353	XX	XX	0	XX	109059	XX	97645
356		SUBTOTAL DL NO REGRESSION DERIVED :L355 -L354	XX	XX	XX	XX	109059	XX	97645
357	909816	STATION - ROI	0	B5L621C4	0	B5L621C4	20846	.65758	13708
358	909820	OTHER HIGHWAY PORTION - ROI	0	B5L652C4	0	B5L652C4	0	.65758	0
359	909820	PASSENGER PORTION - ROI	0	B5L655C4	0	B5L655C4	0	.65758	0
360	909820	COMPUTER PORTION - ROI	0	B5L656C4	0	B5L656C4	1530	.65758	1006
361	909826	COMMUNICATIONS PORTION - ROI	0	B5L666C4	0	B5L666C4	17466	.65758	11485
362	909835	MISC STRUCTURES - ROI	0	B5L671C4	0	B5L671C4	587.4779	.65758	386.3139
363		OTHER ROAD - ROI	0	B5L676C4	0	B5L676C4	0	.65758	0
364	809832	HIGHWAY REV EQ - OTHER HY - ROI	0	B5L727C4	0	B5L727C4	0	.65758	0
365	809835	COMPUTER - ROI	0	B5L731C4	0	B5L731C4	10455	.65758	6875
366	909876	INTEREST - ROI	0	B5L677C4	0	B5L677C4	0	.65758	0
367	909890	CONSTRUCTION - ROI	0	B5L678C4	0	B5L678C4	0	.65758	0
368		SUBTOTAL - ROI - REGRESSION DERIVED :SUM L357-367	XX	XX	0	XX	XX	XX	0
369		SUBTOTAL - ROI : SUM L357-367	XX	XX	0	XX	50886	XX	33462
370		SUBTOTAL - ROI NO REGRESSION DERIVED :L369 -L368	XX	XX	XX	XX	50886	XX	33462

GENERAL OVERHEAD AND CONSTANT COSTS
CALCULATION OF VARIABLE EXPENSES ON WORKTABLES D1 THRU D7

LINE	CODE	IDENTIFICATION	SOURCE	VARIABLE OPR EXPENSE (1)	SOURCE	VARIABLE DL EXPENSE (2)	SOURCE	VARIABLE ROI EXPENSE (3)
401		GTM D-1	D1L157C7	192892	D1L234C7	450058	D1L251C7	262827
402		GTM D-3	D3L191C7	253620	D3L217C7	66135	D3L224C7	59025
403		CM D-1	D1L157C13	0	D1L234C12	0	D1L251C12	0
404		CM D-3	D3L191C13	0	D3L217C12	0	D3L224C12	0
405		CM D-5	D5L121C7	0	XX	XX	XX	XX
406		TM(R) D-1	D1L157C18	0	D1L234C16	0	D1L251C16	0
407		TM(R) D-3	D3L191C23	40816	D3L217C20	168.7587	D3L224C20	178.4815
408		LUM D-3	D3L191C18	309980	D3L217C16	80832	D3L224C16	72142
409		TM(C) D-3*	D3L191C28	471466	D3L217C24	0	D3L224C24	0
410		CM-CL D-5	D5L122C7	0	XX	XX	XX	XX
411		CLOT-CL D-5	D5L122C12	40010	XX	XX	XX	XX
412		CLOR-CL D-5	D5L122C16	0	XX	XX	XX	XX
413		CLOR D-3	D3L191C33	0	D3L217C28	0	D3L224C28	0
414		CLOR D-5	D5L121C16	2057	XX	XX	XX	XX
415		CLOT D-5	D5L121C12	0	XX	XX	XX	XX
416		SEM D-2	D2L159C7	17238	D2L236C7	35695	D2L255C7	28863
417		SEM D-3	D3L191C38	123431	D3L217C32	7705	D3L224C32	6877
418		SEM D-4	D4L159C7	291380	D4L213C7	8895	D4L220C7	3378
419		TONS-LAKE D-7	D7L136C5	6.04104	D7L143C5	.16347	D7L146C5	.14914
420		TONS-COAL D-7	D7L823C5	16884	D7L826C5	6931	D7L827C5	3927
421		TONS-ORE D-7	D7L923C5	-38.64456	D7L926C5	-55.71973	D7L927C5	-31.57425
422		TONS-OMT D-7	D7L1023C5	22.38939	D7L1026C5	0	D7L1027C5	0
423		CM(RC) D-7	D7L1208C5	699	XX	XX	XX	XX
424		TCU-PROTEC D-7	D7L741C5	0	XX	XX	XX	XX
425		RTCUD D-7	D7L383C5	0	D7L424C5	0	D7L431C5	0
426		OTCUD D-7	D7L583C5	41404	D7L624C5	54635	D7L631C5	4418
427		TCU HANDLED D-7	D7L721C5	154645	D7L724C5	21501	D7L725C5	9865
428		PU&D D-7	D7L733C5	144943	XX	XX	XX	XX
429		MVUH D-7	D7L1123C5	63260	XX	XX	XX	XX
430		CM-R D-6	D6L1919C1	45743	D6L1919C2	54366	D6L1919C3	45859
431		CM-Y D-6	D6L1919C4	2817	D6L1919C5	3214	D6L1919C6	3086
432		CD-R D-6	D6L1919C7	6755	D6L1919C8	28002	D6L1919C9	9478
433		CD-Y D-6	D6L1919C10	41805	D6L1919C11	166744	D6L1919C12	63389
434		CM-PRIVATE D-6	XX	XX	D6L1819C5	185409	XX	XX
435		SUBTOTAL: SUM L401-434	XX	2261844	XX	1170242	XX	573289

*LINE 409 COLUMN 2 AND COLUMN 3 SHOULD ALWAYS BE ZERO.

LINE	CODE	IDENTIFICATION	SOURCE	VARIABLE OPR EXPENSE (1)	SOURCE	VARIABLE DL EXPENSE (2)	SOURCE	VARIABLE ROI EXPENSE (3)
436		VARIABLE OPR D1-D7	L435C1	2261844	XX	XX	XX	XX
437		VARIABLE OPR D-8 REGR	L325C5	760673	XX	XX	XX	XX
438		TOTAL OPR EXPENSE	L133C1	4046041	XX	XX	XX	XX
439		TOTAL OPR D-8 NOT REGR	L327C3	12594	XX	XX	XX	XX
440		TOTAL OPR EXPENSE MINUS D-8 NO REGR	L438-L439	4033447	XX	XX	XX	XX
441		VARIABLE OPR D1-D7 PLUS D-8 REGR	L436+L437	3022518	XX	XX	XX	XX
442		VAR PERCENTAGE OPR D1-D7 PLUS D-8 REG	L441/L440	.74936	XX	XX	XX	XX
443		VARIABLE DL D1-D7	XX	XX	L435C2	1170242	XX	XX
444		VARIABLE DL D-8 REGR	XX	XX	L354C5	0	XX	XX
445		TOTAL DL EXPENSE	XX	XX	L134C1	1416093	XX	XX
446		TOTAL DL D-8 NOT REGR	XX	XX	L356C3	109059	XX	XX
447		TOTAL DL EXPENSE MINUS D8 NO REGR	XX	XX	L445-L446	1307033	XX	XX
448		VARIABLE DL D1-7 PLUS D-8 REGR	XX	XX	L443+L444	1170242	XX	XX
449		VAR PERCENTAGE DL D1-7+D8 REGR	XX	XX	L448/L447	.89534	XX	XX
450		VARIABLE ROI D1-D7	XX	XX	XX	XX	L435C3	573289
451		VARIABLE ROI D-8 REGR	XX	XX	XX	XX	L368C5	0
452		TOTAL ROI EXPENSE	XX	XX	XX	XX	L135C1	922703
453		TOTAL ROI D-8 NOT REGR	XX	XX	XX	XX	L370C3	50886
454		TOTAL ROI EXPENSE MINUS D-8 NO REGR	XX	XX	XX	XX	L452-L453	871816
455		VARIABLE ROI D1-7 PLUS D-8 REGR	XX	XX	XX	XX	L450+L451	573289
456		VAR PERCENTAGE ROI D1-7 PLUS D-8 REGR	XX	XX	XX	XX	L455/L454	.65758

GENERAL OVERHEAD AND CONSTANT COSTS
CALCULATION OF GENERAL OVERHEAD AND CONSTANT COST MARKUP RATIOS

LINE	IDENTIFICATION	SOURCE OF C1	AMOUNT (1)
601	VARIABLE EXPENSE-OPR D8	L326C5	678952
602	VARIABLE EXPENSE-DL D8	L355C5	97645
603	VARIABLE EXPENSE-ROI D8	L369C5	33462
604	VARIABLE EXPENSE-OPR D1-7	L435C1	2261844
605	VARIABLE EXPENSE-DL D1-7	L435C2	1170242
606	VARIABLE EXPENSE-ROI D1-7	L435C3	573289
607	GOH MARKUP RATIO-OPR	(L601/L604)+1.0	1.30018
608	GOH MARKUP RATIO-DL	(L602/L605)+1.0	1.08344
609	GOH MARKUP RATIO-ROI	(L603/L606)+1.0	1.05837
610	VARIABLE EXPENSE-TOTAL-D8	L601+L602+L603	810060
611	VARIABLE EXPENSE-TOTAL D1-7	L604+L605+L606	4005375
612	GENERAL OVERHEAD MARKUP RATIO-AVERAGE	(L610/L611)+1.0	1.20224
613	TOTAL RAILWAY EXPENSE	L136C1	6384838
614	TOTAL VARIABLE RAILWAY EXPENSE	L610+L611	4815436
615	VARIABLE PORTION OF TOTAL EXPENSE	L614/L613	.7542
616	CONSTANT COST PORTION OF TOTAL EXPENSE	1.0-L615	.2458
617	CONSTANT COST MARKUP RATIO	L613/L614	1.32591

*EXCLUDING LOCAL MARINE AND OTHER SPECIAL SERVICE TERMINALS,
BUT INCLUDING SWITCHING AND TERMINAL COMPANIES.

GENERAL OVERHEAD AND CONSTANT COSTS
CALCULATION OF OUTPUT UNIT COSTS

LINE	OUTPUT UNITS	SOURCE	VARIABLE OPR UNIT COST (1)	UNIT COST TIMES GOH MARKUP C1*L607C1 (2)	SOURCE	VARIABLE DL UNIT COST (3)	UNIT COST TIMES GOH MARKUP C3*L608C1 (4)	SOURCE	VARIABLE ROI UNIT COST (5)	UNIT COST TIMES GOH MARKUP C5 *L609C1 (6)
701	GTM(C) D-1	D1L157C10	.00054417	XX	D1L234C10	.00129104	XX	D1L251C10	.00075395	XX
702	GTM(C) D-3	D3L191C10	.00072839	XX	D3L217C10	.00018972	XX	D3L224C10	.00016932	XX
703	GTM(C) TOTAL	L701+L702	.00127256	.00165456	L701+L702	.00148076	.00160432	L701+L702	.00092327	.00097716
704	CM D-1	D1L157C15	0	XX	D1L234C14	0	XX	D1L251C14	0	XX
705	CM D-3	D3L191C15	0	XX	D3L217C14	0	XX	D3L224C14	0	0
706	CM D-5	D5L121C10	0	XX	XX	XX	XX	XX	XX	XX
707	CM TOTAL	L704+L705			L704+L705			L704+L705		
		+L706	0	0		0	0		0	0
708	TM D-1	D1L157C20	0	XX	D1L234C18	0	XX	D1L251C18	0	XX
709	TM D-3	D3L191C25	.55225	XX	D3L217C22	.0022832	XX	D3L224C22	.00241475	XX
710	TM TOTAL	L708+L709	.55225	.71802	L708+L709	.0022832	.00247372	L708+L709	.00241475	.00255569
711	TM(C)D-3*	D3L191C30	6.37865	8.29337	D3L217C26	0	0	D3L224C26	0	0
712	LRM D-3	D3L191C20	1.87296	2.43517	D3L217C18	.48852	.52928	D3L224C18	.436	.46145
713	CLOR D-3	D3L191C35	0	XX	D3L217C30	0	XX	D3L224C30	0	XX
714	CLOR D-5	D5L121C18	.30059	XX	XX	XX	XX	XX	XX	XX
715	CLOR TOTAL	L713+L714	.30059	.39082	L713	0	0	L713	0	0
716	CLOT D-5	D5L121C14	0	0	XX	XX	XX	XX	XX	XX
717	CM CL D-5	D5L122C10	0	0	XX	XX	XX	XX	XX	XX
718	CLOR-CL D-5	D5L122C18	0	0	XX	XX	XX	XX	XX	XX
719	CLOT-CL D-5	D5L122C14	3.51919	4.57557	XX	XX	XX	XX	XX	XX
720	SEM D-2	D2L159C10	.08887	XX	D2L236C10	.19548	XX	D2L255C10	.15807	XX
721	SEM D-3	D3L191C40	.67517	XX	D3L217C34	.0422	XX	D3L224C34	.03766	XX
722	SEM D-4	D4L159C10	1.59388	XX	D4L213C10	.04872	XX	D4L220C10	.0185	XX
723	SEM TOTAL	L720+L721			L720+L721			L720+L721		
		+L722	2.35792	3.06571	+L722	.2864	.3103	+L722	.21423	.22674
724	TON MILES LAKE D-7	D7L136C8	0	0	D7L143C8	0	0	D7L146C8	0	0
725	TONS COAL D-7	D7L823C8	.68644	.89249	D7L826C8	.2915	.31582	D7L827C8	.16518	.17482
726	TONS ORE D-7	D7L923C8	-.21898	-.28471	D7L926C8	0	0	D7L927C8	0	0
727	TONS OMT D-7	D7L1023C8	.09757	.12686	D7L1026C8	0	0	D7L1027C8	0	0
728	CM(RC)D-7	D7L1208C8	.07755	.10083	XX	XX	XX	XX	XX	XX
729	MVUH D-7	D7L1123C8	60.66434	78.87436	XX	XX	XX	XX	XX	XX
730	TCUH D-7	D7L721C8	38.84077	50.49986	D7L724C8	5.37357	5.82194	D7L725C8	2.46563	2.60955
731	RTCUD D-7	D7L383C8	0	0	D7L424C8	0	0	D7L431C8	0	0
732	OTCUD D-7	D7L583C8	6.23672	8.10884	D7L624C8	8.15348	8.83381	D7L631C8	.6594	.69788
733	TCU PROTEC D-7	D7L741C8	0	0	XX	XX	XX	XX	XX	XX
734	PU & D D-7	D7L733C8	598.736	778.4626	XX	XX	XX	XX	XX	XX

*LINE 710 COLUMNS 3, 4, 5 AND 6 SHOULD ALWAYS BE ZERO

LINE	CAR TYPE	SOURCE	CM-R OPR UNIT COST (1)	UNIT COST TIMES GOH MARKUP C1*L607C1 (2)	SOURCE	CM-Y OPR UNIT COST (3)	UNIT COST TIMES GOH MARKUP C3*L607C1 (4)	SOURCE	CD-R OPR UNIT COST (5)	UNIT COST TIMES GOH MARKUP C5 *L607C1 (6)
801	BOX 40	D6L128C13	0	0	D6L128C16	0	0	D6L128C21	0	0
802	BOX 50	D6L228C13	-.00996477	-.01296	D6L228C16	-.02591	-.03369	D6L228C21	-1.18175	-1.53649
803	BOX EQUIPPED	D6L328C13	.02876	.03739	D6L328C16	.07477	.09721	D6L328C21	3.07253	3.99484
804	GONDOLA PLAIN	D6L428C13	.01364	.01774	D6L428C16	.03547	.04612	D6L428C21	1.00187	1.30261
805	GONDOLA EQUIPPED	D6L528C13	.02838	.0369	D6L528C16	.07379	.09595	D6L528C21	2.09898	2.72904
806	HOPPER COVERED	D6L628C13	.02521	.03277	D6L628C16	.06554	.08521	D6L628C21	2.38773	3.10448
807	HOPPER OTG	D6L728C13	.017	.0221	D6L728C16	.04419	.05746	D6L728C21	.92283	1.19984
808	HOPPER OTS	D6L828C13	.02921	.03798	D6L828C16	.07594	.09874	D6L828C21	1.31309	1.70725
809	REFR-M	D6L928C13	-.00171673	-.00223206	D6L928C16	-.0044635	-.00580333	D6L928C21	-.19909	-.25886
810	REFR-NM	D6L1028C13	.01658	.02156	D6L1028C16	.04311	.05605	D6L1028C21	2.0351	2.64598
811	FLAT-TOFC	D6L1128C13	.00820923	.01067	D6L1128C16	.02134	.02775	D6L1128C21	.45329	.58935
812	FLAT-MULTI	D6L1228C13	.03404	.04426	D6L1228C16	.08851	.11507	D6L1228C21	2.77424	3.607
813	FLAT-GEN	D6L1328C13	.03156	.04104	D6L1328C16	.08206	.10669	D6L1328C21	3.92453	5.10258
814	FLAT-OTHER	D6L1428C13	.01521	.01977	D6L1428C16	.03954	.05141	D6L1428C21	1.83883	2.39081
815	TANK <22,000G	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	TANK >=22,000G	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	ALL OTHER	D6L1528C13	.00594929	.00773513	D6L1528C16	.01547	.02011	D6L1528C21	1.39082	1.80831
818	AUTO RACK	D6L1628C13	.00709638	.00922655	D6L1628C16	.01845	.02399	D6L1628C21	.57833	.75193
819	ACCESSORIAL	D6L1728C13	0	0	D6L1728C16	0	0	D6L1728C21	0	0
820	AVERAGE ALL CARS	D6L1924C1	.02022	.02629	D6L1924C4	.054	.07021	D6L1924C7	1.80409	2.34564

LINE	SOURCE	CD-Y OPR UNIT COST (7)	UNIT COST TIMES GOH MARKUP C7 *L607C1 (8)	SOURCE	CM-R DL UNIT COST (9)	UNIT COST TIMES GOH MARKUP C9 *L608C1 (10)	SOURCE	CM-Y DL UNIT COST (11)	UNIT COST TIMES GOH MARKUP C11*L608C1 (12)
801	D6L128C24	0	0	D6L137C13	0	0	D6L137C16	0	0
802	D6L228C24	-1.18175	-1.53649	D6L237C13	.20216	.21903	D6L237C16	.52561	.56947
803	D6L328C24	3.07253	3.99484	D6L337C13	.02131	.02308	D6L337C16	.0554	.06002
804	D6L428C24	1.00187	1.30261	D6L437C13	.02515	.02725	D6L437C16	.0654	.07085
805	D6L528C24	2.09898	2.72904	D6L537C13	-.00211538	-.00229189	D6L537C16	-.00549999	-.00595892
806	D6L628C24	2.38773	3.10448	D6L637C13	.02251	.02438	D6L637C16	.05851	.0634
807	D6L728C24	.92283	1.19984	D6L737C13	.01932	.02093	D6L737C16	.05023	.05442
808	D6L828C24	1.31309	1.70725	D6L837C13	.03081	.03338	D6L837C16	.0801	.08679
809	D6L928C24	-.19909	-.25886	D6L937C13	.1178	.12763	D6L937C16	.30629	.33185
810	D6L1028C24	2.0351	2.64598	D6L1037C13	.05493	.05952	D6L1037C16	.14283	.15475
811	D6L1128C24	.45329	.58935	D6L1137C13	.02926	.0317	D6L1137C16	.07608	.08243
812	D6L1228C24	2.77424	3.607	D6L1237C13	-.00588319	-.00637409	D6L1237C16	-.0153	-.01657
813	D6L1328C24	3.92453	5.10258	D6L1337C13	.01024	.01109	D6L1337C16	.02662	.02884
814	D6L1428C24	1.83883	2.39081	D6L1437C13	.05237	.05674	D6L1437C16	.13616	.14752
815	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	D6L1528C24	1.39082	1.80831	D6L1537C13	.00987999	.0107	D6L1537C16	.02569	.02783
818	D6L1628C24	.57833	.75193	D6L1637C13	.11148	.12078	D6L1637C16	.28984	.31403
819	D6L1728C24	0	0	D6L1737C13	.00043848	.00047506	D6L1737C16	.00114004	.00123516
820	D6L1924C10	1.64231	2.13529	D6L1924C2	.02359	.02556	D6L1924C5	.06048	.06553

LINE	SOURCE	CD-R DL UNIT COST (13)	UNIT COST TIMES GOH MARKUP C13*L608C1 (14)	SOURCE	CD-Y DL UNIT COST (15)	UNIT COST TIMES GOH MARKUP C15*L608C1 (16)	SOURCE	CM-R ROI UNIT COST (17)	UNIT COST TIMES GOH MARKUP C17*L609C1 (18)
801	D6L137C21	0	0	D6L137C24	0	0	D6L140C13	0	0
802	D6L237C21	114.213	123.7431	D6L237C24	114.213	123.7431	D6L240C13	-.0953	-.10087
803	D6L337C21	7.8891	8.54738	D6L337C24	7.8891	8.54738	D6L340C13	.01916	.02028
804	D6L437C21	4.4676	4.84038	D6L437C24	4.4676	4.84038	D6L440C13	.02312	.02446
805	D6L537C21	5.95104	6.4476	D6L537C24	5.95104	6.4476	D6L540C13	.02489	.02634
806	D6L637C21	8.09583	8.77135	D6L637C24	8.09583	8.77135	D6L640C13	.01442	.01526
807	D6L737C21	4.01552	4.35058	D6L737C24	4.01552	4.35058	D6L740C13	.02554	.02703
808	D6L837C21	2.91505	3.15829	D6L837C24	2.91505	3.15829	D6L840C13	.06572	.06955
809	D6L937C21	36.43922	39.47973	D6L937C24	36.43923	39.47974	D6L940C13	-.00002276	-.00002409
810	D6L1037C21	21.20802	22.97763	D6L1037C24	21.20801	22.97763	D6L1040C13	.00352412	.00372982
811	D6L1137C21	3.41637	3.70144	D6L1137C24	3.41637	3.70144	D6L1140C13	.00083673	.00088556
812	D6L1237C21	.46487	.50366	D6L1237C24	.46487	.50366	D6L1240C13	.01092	.01156
813	D6L1337C21	-1.88495	-2.04223	D6L1337C24	-1.88495	-2.04223	D6L1340C13	.02105	.02228
814	D6L1437C21	17.22022	18.65709	D6L1437C24	17.22022	18.65709	D6L1440C13	.01858	.01967
815	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	D6L1537C21	5.00762	5.42546	D6L1537C24	5.00762	5.42546	D6L1540C13	.00597819	.00632713
818	D6L1637C21	18.56917	20.11859	D6L1637C24	18.56917	20.11859	D6L1640C13	.1117	.11822
819	D6L1737C21	.06173	.06688	D6L1737C24	.06173	.06688	D6L1740C13	.00012954	.00013711
820	D6L1924C8	7.41677	8.03563	D6L1924C11	6.48875	7.03017	D6L1924C3	.02014	.02132

LINE	SOURCE	CM-Y ROI UNIT COST (19)	UNIT COST TIMES GOH MARKUP C19* L609C1 (20)	SOURCE	CD-R ROI UNIT COST (21)	UNIT COST TIMES GOH MARKUP C21* L609C1 (22)	SOURCE	CD-Y ROI UNIT COST (23)	UNIT COST TIMES GOH MARKUP C23* L609C1 (24)
801	D6L140C16	0	0	D6L140C21	0	0	D6L140C24	0	0
802	D6L240C16	-.24779	-.26225	D6L240C21	-17.32788	-18.33929	D6L240C24	-17.32788	-18.33929
803	D6L340C16	.04982	.05273	D6L340C21	3.01552	3.19154	D6L340C24	3.01552	3.19154
804	D6L440C16	.0601	.06361	D6L440C21	2.49257	2.63805	D6L440C24	2.49257	2.63805
805	D6L540C16	.06471	.06849	D6L540C21	2.71819	2.87684	D6L540C24	2.71819	2.87684
806	D6L640C16	.03748	.03967	D6L640C21	2.03618	2.15503	D6L640C24	2.03618	2.15503
807	D6L740C16	.06641	.07028	D6L740C21	2.07429	2.19537	D6L740C24	2.07429	2.19537
808	D6L840C16	.17086	.18083	D6L840C21	4.54289	4.80805	D6L840C24	4.54289	4.80805
809	D6L940C16	-.00005918	-.00006264	D6L940C21	-.00264816	-.00280273	D6L940C24	-.00264816	-.00280273
810	D6L1040C16	.00916272	.00969753	D6L1040C21	.6387	.67598	D6L1040C24	.6387	.67598
811	D6L1140C16	.00217549	.00230247	D6L1140C21	.06281	.06648	D6L1140C24	.06281	.06648
812	D6L1240C16	.02839	.03005	D6L1240C21	1.3135	1.39017	D6L1240C24	1.3135	1.39017
813	D6L1340C16	.05473	.05793	D6L1340C21	3.36302	3.55931	D6L1340C24	3.36302	3.55931
814	D6L1440C16	.04831	.05113	D6L1440C21	3.25161	3.44141	D6L1440C24	3.25161	3.44141
815	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	D6L1540C16	.01554	.01645	D6L1540C21	2.063	2.18341	D6L1540C24	2.063	2.18341
818	D6L1640C16	.29043	.30738	D6L1640C21	13.54451	14.33508	D6L1640C24	13.54451	14.33508
819	D6L1740C16	.00033682	.00035647	D6L1740C21	.0157	.01661	D6L1740C24	.0157	.01661
820	D6L1924C6	.05883	.06227	D6L1924C9	2.51575	2.66259	D6L1924C12	2.47455	2.61898

LINE	SOURCE	PRIVATE CM-R DL UNIT COST (25)	UNIT COST TIMES GOH MARKUP C25* L608C1 (26)
801	D6L1801C8	0	0
802	D6L1802C8	.3374	.36555
803	D6L1803C8	.03729	.0404
804	D6L1804C8	.01428	.01547
805	D6L1805C8	.00287863	.00311883
806	D6L1806C8	.02244	.02431
807	D6L1807C8	.00030776	.00033343
808	D6L1808C8	.00002421	.00002623
809	D6L1809C8	.00391645	.00424324
810	D6L1810C8	.00511152	.00553803
811	D6L1811C8	.17015	.18435
812	D6L1812C8	.1813	.19643
813	D6L1813C8	.54723	.59289
814	D6L1814C8	.18767	.20333
815	D6L1815C8	.08981	.0973
816	D6L1816C8	.10835	.11739
817	D6L1817C8	0	0
818	D6L1818C8	0	0
819	XX	XX	XX
820	D6L1819C5/ D6L1819C7	.08965	.09713

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	.00165456	D8L703C4	.00160432	D8L703C6	.00097716
102	CAR MILE-OTHER THAN CLERICAL	D8L707C2	0	D8L707C4	0	D8L707C6	0
103	TRAIN MILE-OTHER THAN CREW	D8L710C2	.71802	D8L710C4	.00247372	D8L710C6	.00255569
104	TRAIN MILE-CREW	D8L711C2	8.29337	XX	XX	XX	XX
105	LOCOMOTIVE UNIT MILE	D8L712C2	2.43517	D8L712C4	.52928	D8L712C6	.46145
106	CLOR (CARLOADS HANDLED)-OTHER THAN CLERICAL	D8L715C2	.39082	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	4.57557	XX	XX	XX	XX
110	CAR MILE-CLERICAL	D8L717C2	0	XX	XX	XX	XX
111	SWITCH ENGINE MINUTES	D8L723C2	3.06571	D8L723C4	.3103	D8L723C6	.22674
112	TON MILES IN LAKE TRANSFER SERVICE	D8L724C2	0	D8L724C4	0	D8L724C6	0
113	TONS HANDLED AT COAL TERMINALS	D8L725C2	.89249	D8L725C4	.31582	D8L725C6	.17482
114	TONS HANDLED AT ORE TERMINALS	D8L726C2	-.28471	D8L726C4	0	D8L726C6	0
115	TONS HANDLED AT OTHER MARINE TERMINALS	D8L727C2	.12686	D8L727C4	0	D8L727C6	0
116	REFRIGERATED CAR MILES	D8L728C2	.10083	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	0
119	OTHER (NON-REFRIGERATED) TCU DAYS	D8L732C2	8.10884	D8L732C4	8.83381	D8L732C6	.69788
120	TCU'S LOADED AND UNLOADED	D8L730C2	50.49986	D8L730C4	5.82194	D8L730C6	2.60955
121	MVU'S LOADED AND UNLOADED	D8L729C2	78.87436	XX	XX	XX	XX
122	TCU'S PICKED UP AND DELIVERED	D8L734C2	778.4626	XX	XX	XX	XX

OUTPUT UNIT COSTS

UNIT COSTS FOR FREIGHT CAR OWNERSHIP AND MAINTENANCE

LINE	CAR TYPE	SOURCE	OPR EXPENSE UNIT COST CM(R) RR OWNED (1)	SOURCE	DL EXPENSE UNIT COST CM(R) RR OWNED (2)	SOURCE	ROI EXPENSE UNIT COST CM(R) RR OWNED (3)	SOURCE	OPR EXPENSE UNIT COST CM(Y) RR OWNED (4)
201	BOX - 40 FOOT GENERAL	D8L801C2	0	D8L801C10	0	D8L801C18	0	D8L801C4	0
202	BOX - 50 FOOT GENERAL	D8L802C2	-.01296	D8L802C10	.21903	D8L802C18	-.10087	D8L802C4	-.03369
203	BOX - EQUIPPED	D8L803C2	.03739	D8L803C10	.02308	D8L803C18	.02028	D8L803C4	.09721
204	GONDOLA PLAIN	D8L804C2	.01774	D8L804C10	.02725	D8L804C18	.02446	D8L804C4	.04612
205	GONDOLA - EQUIPPED	D8L805C2	.0369	D8L805C10	-.00229189	D8L805C18	.02634	D8L805C4	.09595
206	HOPPER - COVERED	D8L806C2	.03277	D8L806C10	.02438	D8L806C18	.01526	D8L806C4	.08521
207	HOPPER - OT - GENERAL	D8L807C2	.0221	D8L807C10	.02093	D8L807C18	.02703	D8L807C4	.05746
208	HOPPER - OT - SPECIAL	D8L808C2	.03798	D8L808C10	.03338	D8L808C18	.06955	D8L808C4	.09874
209	REFRIGERATOR - MECH.	D8L809C2	-.00223206	D8L809C10	.12763	D8L809C18	-.00002409	D8L809C4	-.00580333
210	REFRIGERATOR - NON. MECH.	D8L810C2	.02156	D8L810C10	.05952	D8L810C18	.00372982	D8L810C4	.05605
211	FLAT - TOFC	D8L811C2	.01067	D8L811C10	.0317	D8L811C18	.00088556	D8L811C4	.02775
212	FLAT - MULTILEVEL	D8L812C2		D8L812C10		D8L812C18		D8L812C4	
	INCLUDING AUTO RACK	+D8L818C2	.05349	+D8L818C10	.11441	+D8L818C18	.12978	+D8L818C4	.13906
213	FLAT - GENERAL	D8L813C2	.04104	D8L813C10	.01109	D8L813C18	.02228	D8L813C4	.10669
214	FLAT - OTHER	D8L814C2	.01977	D8L814C10	.05674	D8L814C18	.01967	D8L814C4	.05141
215	TANK <22,000 GAL	XX	XX	XX	XX	XX	XX	XX	XX
216	TANK >=22,000 GAL	XX	XX	XX	XX	XX	XX	XX	XX
217	ALL OTHER FC	D8L817C2	.00773513	D8L817C10	.0107	D8L817C18	.00632713	D8L817C4	.02011
218	AUTO RACKS	D8L818C2	.00922655	D8L818C10	.12078	D8L818C18	.11822	D8L818C4	.02399
219	ACCESSORIAL	D8L819C2	0	D8L819C10	.00047506	D8L819C18	.00013711	D8L819C4	0
220	AVERAGE FC	D8L820C2	.02629	D8L820C10	.02556	D8L820C18	.02132	D8L820C4	.07021
221	TOTAL FLAT, MULTILEVEL	L212	.05349	L212	.11441	L212	.12978	L212	.13906

LINE	SOURCE	DL EXPENSE UNIT COST CM(Y) RR OWNED (5)	SOURCE	ROI EXPENSE UNIT COST CM(Y) RR OWNED (6)	SOURCE	OPR EXPENSE UNIT COST CD(R) RR OWNED (7)	SOURCE	DL EXPENSE UNIT COST CD(R) RR OWNED (8)	SOURCE	ROI EXPENSE UNIT COST CD(R) RR OWNED (9)
201	D8L801C12	0	D8L801C20	0	D8L801C6	0	D8L801C14	0	D8L801C22	0
202	D8L802C12	.56947	D8L802C20	-.26225	D8L802C6	-1.53649	D8L802C14	123.7431	D8L802C22	-18.33929
203	D8L803C12	.06002	D8L803C20	.05273	D8L803C6	3.99484	D8L803C14	8.54738	D8L803C22	3.19154
204	D8L804C12	.07085	D8L804C20	.06361	D8L804C6	1.30261	D8L804C14	4.84038	D8L804C22	2.63805
205	D8L805C12	-.00595892	D8L805C20	.06849	D8L805C6	2.72904	D8L805C14	6.4476	D8L805C22	2.87684
206	D8L806C12	.0634	D8L806C20	.03967	D8L806C6	3.10448	D8L806C14	8.77135	D8L806C22	2.15503
207	D8L807C12	.05442	D8L807C20	.07028	D8L807C6	1.19984	D8L807C14	4.35058	D8L807C22	2.19537
208	D8L808C12	.08679	D8L808C20	.18083	D8L808C6	1.70725	D8L808C14	3.15829	D8L808C22	4.80805
209	D8L809C12	.33185	D8L809C20	-.00006264	D8L809C6	-.25886	D8L809C14	39.47973	D8L809C22	-.00280273
210	D8L810C12	.15475	D8L810C20	.00969753	D8L810C6	2.64598	D8L810C14	22.97763	D8L810C22	.67598
211	D8L811C12	.08243	D8L811C20	.00230247	D8L811C6	.58935	D8L811C14	3.70144	D8L811C22	.06648
212	D8L812C12		D8L812C20		D8L812C6		D8L812C14		D8L812C22	
	+D8L818C12	.29745	+D8L818C20	.33743	+D8L818C6	4.35893	+D8L818C14	20.62225	+D8L818C22	15.72525
213	D8L813C12	.02884	D8L813C20	.05793	D8L813C6	5.10258	D8L813C14	-2.04223	D8L813C22	3.55931
214	D8L814C12	.14752	D8L814C20	.05113	D8L814C6	2.39081	D8L814C14	18.65709	D8L814C22	3.44141
215	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
216	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
217	D8L817C12	.02783	D8L817C20	.01645	D8L817C6	1.80831	D8L817C14	5.42546	D8L817C22	2.18341
218	D8L818C12	.31403	D8L818C20	.30738	D8L818C6	.75193	D8L818C14	20.11859	D8L818C22	14.33508
219	D8L819C12	.00123516	D8L819C20	.00035647	D8L819C6	0	D8L819C14	.06688	D8L819C22	.01661
220	D8L820C12	.06553	D8L820C20	.06227	D8L820C6	2.34564	D8L820C14	8.03563	D8L820C22	2.66259
221	L212	.29745	L212	.33743	L212	4.35893	L212	20.62225	L212	15.72525

LINE	SOURCE	OPR EXPENSE UNIT COST CD(Y) RR OWNED (10)	SOURCE	DL EXPENSE UNIT COST CD(Y) RR OWNED (11)	SOURCE	ROI EXPENSE UNIT COST CD(Y) RR OWNED (12)	SOURCE	DL EXPENSE UNIT COST CM(R) PRIVATE LINE (13)
201	D8L801C8	0	D8L801C16	0	D8L801C24	0	D8L801C26	0
202	D8L802C8	-1.53649	D8L802C16	123.7431	D8L802C24	-18.33929	D8L802C26	.36555
203	D8L803C8	3.99484	D8L803C16	8.54738	D8L803C24	3.19154	D8L803C26	.0404
204	D8L804C8	1.30261	D8L804C16	4.84038	D8L804C24	2.63805	D8L804C26	.01547
205	D8L805C8	2.72904	D8L805C16	6.4476	D8L805C24	2.87684	D8L805C26	.00311883
206	D8L806C8	3.10448	D8L806C16	8.77135	D8L806C24	2.15503	D8L806C26	.02431
207	D8L807C8	1.19984	D8L807C16	4.35058	D8L807C24	2.19537	D8L807C26	.00033343
208	D8L808C8	1.70725	D8L808C16	3.15829	D8L808C24	4.80805	D8L808C26	.00002623
209	D8L809C8	-.25886	D8L809C16	39.47974	D8L809C24	-.00280273	D8L809C26	.00424324
210	D8L810C8	2.64598	D8L810C16	22.97763	D8L810C24	.67598	D8L810C26	.00553803
211	D8L811C8	.58935	D8L811C16	3.70144	D8L811C24	.06648	D8L811C26	.18435
212	D8L812C8		D8L812C16		D8L812C24		D8L812C26	
	+D8L818C8	4.35893	+D8L818C16	20.62225	+D8L818C24	15.72525	+D8L818C26	.19643
213	D8L813C8	5.10258	D8L813C16	-2.04223	D8L813C24	3.55931	D8L813C26	.59289
214	D8L814C8	2.39081	D8L814C16	18.65709	D8L814C24	3.44141	D8L814C26	.20333
215	XX	XX	XX	XX	XX	XX	D8L815C26	.0973
216	XX	XX	XX	XX	XX	XX	D8L816C26	.11739
217	D8L817C8	1.80831	D8L817C16	5.42546	D8L817C24	2.18341	D8L817C26	0
218	D8L818C8		D8L818C16		D8L818C24		D8L818C26	
		.75193		20.11859		14.33508		0
219	D8L819C8	0	D8L819C16	.06688	D8L819C24	.01661	XX	XX
220	D8L820C8	2.13529	D8L820C16	7.03017	D8L820C24	2.61898	D8L820C26	.09713
221	L212	4.35893	L212	20.62225	L212	15.72525	L212	.19643

OUTPUT UNIT COSTS
UNIT COSTS FOR LOSS AND DAMAGE CLAIM PAYMENTS

LINE	STCC CODE	IDENTIFICATION	SOURCE	UNIT COST PER TON (1)
301	01	FARM PRODUCTS	A1L401C3	.04729
302	0113	GRAIN	A1L402C3	.0198
303	01195	POTATOES OTHER THAN SWEET	A1L403C3	2.9452
304	012	FRESH FRUITS	A1L404C3	.98931
305	013	FRESH VEGETABLES	A1L405C3	.49482
306		ALL OTHER FARM PRODUCTS	A1L406C3	.03652
307	10	METALLIC ORES	A1L407C3	.00599748
308	11	COAL	A1L408C3	.00309028
309	14	NONMETALLIC MINERALS	A1L409C3	.0063078
310	20	FOOD AND KINDRED PRODUCTS	A1L410C3	.11896
311	2011	FRESH MEATS	A1L411C3	.04943
312	202	DAIRY PRODUCTS	A1L412C3	.70085
313	203	CANNED FRUITS/VEG	A1L413C3	.51476
314	204	GRAIN MILL PRODUCTS	A1L414C3	.04808
315	2041	FLOUR	A1L415C3	.04965
316	2042	PREPARED FEEDS	A1L416C3	.01266
317	2043	CEREALS	A1L417C3	.08
318	2044	RICE	A1L418C3	.30214
319	2045	PREPARED FLOUR	A1L419C3	.15498
320	2046	CORN PRODUCTS	A1L420C3	.03673
321	2062	REFINED SUGAR	A1L421C3	.03167
322	20821	BEER	A1L422C3	.20452
323	2084	WINES	A1L423C3	.18527
324	20851	WHISKEY	A1L424C3	.65633
325	209	MISC FOOD PREPARATIONS	A1L425C3	.07701
326		ALL OTHER FOOD PRODUCTS	A1L426C3	.14971
327	21	TOBACCO PRODUCTS	A1L427C3	3.33532
328	24	LUMBER AND WOOD EX FURNITURE	A1L428C3	.07914
329	2421	LUMBER/DIMENSION STOCK	A1L429C3	.12302
330	2432	PLYWOOD OR VENEER	A1L430C3	.07798
331		ALL OTHER LUMBER AND WOOD PRODUCTS	A1L431C3	.04846
332	25	FURNITURE AND FIXTURES	A1L432C3	.64625
333	26	PULP, PAPER AND ALLIED PRODUCTS	A1L433C3	.20913
334	26211	NEWSPRINT	A1L434C3	.34589
335	26213	PRINTING PAPER	A1L435C3	.43633
336	263	FIBREBD/PAPERDB/PULPDB	A1L436C3	.27142
337	264	COV PAPER/PAPERBOARD	A1L437C3	.22218
338	26471	SANITARY TISSUES	A1L438C3	.00508397
339		ALL OTHER PULP, PAPER & ALLIED PRODUCTS	A1L439C3	-.10453

LINE	STCC CODE	IDENTIFICATION	SOURCE	UNIT COST PER TON (1)
340	28	CHEMICALS	A1L440C3	.03948
341	281	INDUSTRIAL CHEMICALS	A1L441C3	.00645214
342	2812	POTASSIUM OR SODIUM	A1L442C3	.0119
343	282	SYN FIBRES/RESINS/RUBBER	A1L443C3	.12017
344	289	MISC CHEMICALS PRODUCTS	A1L444C3	.04319
345		ALL OTHER CHEMICALS	A1L445C3	.01402
346	29	PETROLEUM OR COAL PRODUCTS	A1L446C3	.00772601
347	30	RUBBER AND MISC PLASTICS	A1L447C3	.05702
348	301	RUBBER TIRES/INNER TUBES	A1L448C3	.01943
349		ALL OTHER RUBBER PRODUCTS	A1L449C3	.07726
350	32	STONE, CLAY AND GLASS PRODUCTS	A1L450C3	.0336
351	321	FLAT GLASS	A1L451C3	.06289
352	3295	NONMETALLIC EARTH/MIN	A1L452C3	.02732
353		ALL OTHER STONE & CLAY, GLASS PRODUCTS	A1L453C3	.03737
354	33	PRIMARY METAL PRODUCTS	A1L454C3	.04854
355	3312	PRIMARY IRON/STEEL PRODUCTS	A1L455C3	.03778
356	3352	ALUMINUM BASIC SHAPES	A1L456C3	.76636
357		ALL OTHER PRIMARY METAL PRODUCTS	A1L457C3	.04997
358	34	FABRICATED METAL PRODUCTS	A1L458C3	.35892
359	344	FAB STRUC METAL PRODUCTS	A1L459C3	.62397
360		ALL OTHER FAB METAL PRODUCTS	A1L460C3	.25868
361	35	MACHINERY EXCEPT ELECTRICAL	A1L461C3	.52719
362	351	ENGINES/TURBINES	A1L462C3	.92904
363	352	FARM MACHINERY	A1L463C3	.98923
364	353	CONST MIN/MAT HAND MACHINERY	A1L464C3	.26815
365		ALL OTHER MACHINERY EXCEPT ELECTRICAL	A1L465C3	.49787
366	36	ELECTRICAL MACHINERY	A1L466C3	.60128
367	361	ELECTRICAL TRANS/DIST EQUIPMENT	A1L467C3	3.0614
368	363	HOUSEHOLD APPLIANCES	A1L468C3	.31311
369	365	RADIO OR TV SETS	A1L469C3	1.35545
370		ALL OTHER ELECTRICAL MACHINERY	A1L470C3	.49422
371	37	TRANSPORTAION EQUIPMENT	A1L471C3	1.1558
372	37111	MOTOR PASSENGER CARS	A1L472C3	1.72322
373	37112	MOTOR TRUCKS	A1L473C3	1.13218
374	3714	MOTOR VECHICLE PARTS	A1L474C3	.42036
375		ALL OTHER TRANSPORTATION EQUIPMENT	A1L475C3	.65875
376	44	FREIGHT FORWARDER TRAFFIC	A1L476C3	.34497
377	45	SHIPPER ASSOCIATION TRAFFIC	A1L477C3	.07876
378	46	MISC MIXED SHIPMENTS	A1L478C3	.09848
379	461	MISC MIXED SHIPMENTS NEC INC TOFC	A1L479C3	.10037
380		ALL OTHER MIXED SHIPMENTS	A1L480C3	-.04216
381	48	HAZARDOUS MATERIALS	A1L481C3	.02513
382	XX	ALL OTHERS	A1L482C3	.04444

UNIT COST ADJUSTMENT FACTORS
FREIGHT CAR STATISTICS

LINE	EQUIPMENT	SOURCE	AVERAGE TARE WEIGHT (1)	SOURCE	CURRENT YR EMPTY/LOADED RATIO RR OWNED (2)	SOURCE	CURRENT YR EMPTY/LOADED RATIO PRIVATE LINE (3)
101	BOX - 40 FT	A1L501C4	24.3	B3L801C3	0	B3L817C3	0
102	BOX - 50 FT	A1L502C4	33.8	B3L802C3	2.00736	B3L818C3	1.62003
103	BOX - EQUIPPED	A1L503C4	35.6	B3L803C3	2.02938	B3L819C3	1.88956
104	GONDOLA - PLAIN	A1L504C4	26.8	B3L804C3	1.92443	B3L820C3	2.04395
105	GONDOLA - EQUIP.	A1L505C4	33.1	B3L805C3	1.87234	B3L821C3	1.90703
106	HOPPER - COVERED	A1L506C4	31.4	B3L806C3	2.06907	B3L822C3	2.03653
107	HOPPER - OTG	A1L507C4	29.7	B3L807C3	1.98859	B3L823C3	1.99061
108	HOPPER - OTS	A1L508C4	28.6	B3L808C3	2.06096	B3L824C3	1.99544
109	REFRIG - MECH	A1L509C4	46.5	B3L809C3	1.88249	B3L825C3	1.94416
110	REFRIG - NM	A1L510C4	42.8	B3L810C3	1.85015	B3L826C3	1.83461
111	FLAT - TOFC	A1L511C4	57.4	B3L811C3	1.14601	B3L827C3	1.08322
112	FLAT - MULTILEVEL	A1L512C4	53.7	B3L812C3	1.63765	B3L828C3	1.57994
113	FLAT - GENERAL	A1L513C4	33	B3L813C3	2.90092	B3L829C3	3.44944
114	FLAT - OTHER	A1L514C4	34.6	B3L814C3	2.03569	B3L830C3	2.07817
115	TANK <22,000 GAL	XX	XX	XX	XX	B3L831C3	1.78312
116	TANK >=22,000 GAL	XX	XX	XX	XX	B3L832C3	2.08177
117	ALL OTHER FC	A1L515C4	32.9	B3L815C3	1.0086	B3L833C3	0
118	AVERAGE FC	A1L516C4	33.5	B3L816C3	1.71852	B3L834C3	1.65937

LINE	SOURCE	CURRENT YR EMPTY/LOADED RATIO ALL CARS (4)	SOURCE	CIRCUITY LOCAL (5)	SOURCE	CIRCUITY INTERLINE (6)	SOURCE	CIRCUITY AVERAGE (7)	SOURCE	SPOTTED & PULLED RATIO (8)
101	B3L835C3	0	A1L501C1	1.14	A1L501C2	1.193	A1L501C3	1.182	A1L501C5	1.8
102	B3L836C3	1.71309	A1L502C1	1.122	A1L502C2	1.187	A1L502C3	1.176	A1L502C5	1.8
103	B3L837C3	2.02821	A1L503C1	1.134	A1L503C2	1.184	A1L503C3	1.176	A1L503C5	2
104	B3L838C3	1.92921	A1L504C1	1.093	A1L504C2	1.151	A1L504C3	1.134	A1L504C5	2
105	B3L839C3	1.87382	A1L505C1	1.11	A1L505C2	1.122	A1L505C3	1.119	A1L505C5	2
106	B3L840C3	2.05021	A1L506C1	1.126	A1L506C2	1.164	A1L506C3	1.148	A1L506C5	2
107	B3L841C3	1.98874	A1L507C1	1.076	A1L507C2	1.137	A1L507C3	1.106	A1L507C5	2
108	B3L842C3	2.01065	A1L508C1	1.202	A1L508C2	1.156	A1L508C3	1.183	A1L508C5	2
109	B3L843C3	1.89269	A1L509C1	1.079	A1L509C2	1.078	A1L509C3	1.078	A1L509C5	2
110	B3L844C3	1.84894	A1L510C1	1.118	A1L510C2	1.159	A1L510C3	1.153	A1L510C5	2
111	B3L845C3	1.1036	A1L511C1	1.069	A1L511C2	1.107	A1L511C3	1.085	A1L511C5	1
112	B3L846C3	1.5867	A1L512C1	1.061	A1L512C2	1.166	A1L512C3	1.152	A1L512C5	2
113	B3L847C3	2.95193	A1L513C1	1.086	A1L513C2	1.177	A1L513C3	1.153	A1L513C5	2
114	B3L848C3	2.05442	A1L514C1	1.088	A1L514C2	1.17	A1L514C3	1.155	A1L514C5	2
115	B3L849C3	1.78312	XX	XX	XX	XX	XX	XX	XX	XX
116	B3L850C3	2.08177	XX	XX	XX	XX	XX	XX	XX	XX
117	B3L852C3	1.43663	A1L515C1	1.146	A1L515C2	1.19	A1L515C3	1.179	A1L515C5	2
118	B3L853C3	1.69251	A1L516C1	1.097	A1L516C2	1.157	A1L516C3	1.135	A1L516C5	1.9

FREIGHT CAR OWNERSHIP AND MAINTENANCE
PRIVATE CAR RENTALS

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXPENSE IF C1 =BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2='X' DO C2:=BLANK (2)	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3:=BLANK (3)
1801	9706	BOX 40 FT	0	B2L613C2	0	B2L613C2	0
1802	9707	BOX 50 FT	0	B2L622C2	0	B2L622C2	11268
1803	9708	BOX EQ	0	B2L631C2	0	B2L631C2	141
1804	9709	GONDOLA PLAIN	0	B2L640C2	0	B2L640C2	265
1805	9710	GONDOLA EQUIPPED	0	B2L649C2	0	B2L649C2	31
1806	9711	HOPPER COVERED	0	B2L658C2	0	B2L658C2	8466
1807	9712	HOPPER OTG	0	B2L667C2	0	B2L667C2	6
1808	9713	HOPPER OTS	0	B2L676C2	0	B2L676C2	3
1809	9714	REFR MECH	0	B2L685C2	0	B2L685C2	6
1810	9715	REFR NM	0	B2L694C2	0	B2L694C2	11
1811	9716	FLAT TOFC	0	B2L703C2	0	B2L703C2	47027
1812	9717	FLAT MULTI	0	B2L712C2	0	B2L712C2	64101
1813	9718	FLAT GENERAL	0	B2L721C2	0	B2L721C2	168
1814	9719	FLAT OTHER	0	B2L730C2	0	B2L730C2	12323
1815		TANK < 22000 GAL	0	B2L742C2	0	B2L742C2	23118
1816		TANK >= 22000 GAL	0	B2L745C2	0	B2L745C2	18461
1817	9720	ALL OTHER FC	0	B2L739C2	0	B2L739C2	14
1818	9721	AUTO RACKS	0	B2L754C2	0	B2L754C2	0
1819		TOTAL: SUM L1801-1818	XX	XX	0	XX	185409

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
236	129	GOH PORTION-(CR)	2	A2L159C44	0	B9L107C27	70.71237	.45239	31.98986
237	129	OE/OTHER HIGHWAY PORTION-(CR)	2	A2L159C44	0	B9L308C17	0	.45239	0
238	129	OE/PASSENGER PORTION-(CR)	2	A2L159C44	0	B9L308C23	0	.45239	0
239	129	OE/COMPUTER PORTION-(CR)	2	A2L159C44	0	B9L308C25	.01702	.45239	.00769977
240	141	GOH PORTION	2	A2L171C44	0	B9L108C27	342.5892	.45239	154.9854
241	141	OE/OTHER HIGHWAY PORTION	2	A2L171C44	0	B9L309C17	0	.45239	0
242	141	OE/PASSENGER PORTION	2	A2L171C44	0	B9L309C23	0	.45239	0
243	141	OE/COMPUTER	2	A2L171C44	0	B9L309C25	.08246	.45239	.0373
244	144	GOH PORTION-(CR)	2	A2L174C44	0	B9L109C27	190.8015	.45239	86.31747
245	144	OE/OTHER HIGHWAY PORTION-(CR)	2	A2L174C44	0	B9L310C17	0	.45239	0
246	144	OE/PASSENGER PORTION-(CR)	2	A2L174C44	0	B9L310C23	0	.45239	0
247	144	OE/COMPUTER PORTION-(CR)	2	A2L174C44	0	B9L310C25	.04592	.45239	.02078
248	147	GOH PORTION	2	A2L177C44	0	B9L110C27	0	.45239	0
249	147	OE/OTHER HIGHWAY PORTION	2	A2L177C44	0	B9L311C17	0	.45239	0
250	147	OE/PASSENGER PORTION	2	A2L177C44	0	B9L311C23	0	.45239	0
251	147	OE/COMPUTER PORTION	2	A2L177C44	0	B9L311C25	0	.45239	0
252	150	OTHER GOH PORTION	0	A2L180C44	0	B9L111C27	0	.74936	0
253	150	OTHER OE/OTHER HY	0	A2L180C44	0	B9L312C17	0	.74936	0
254	150	OTHER OE/PASSENGER	0	A2L180C44	0	B9L312C23	0	.74936	0
255	150	OTHER OE/COMPUTER	0	A2L180C44	0	B9L312C25	0	.74936	0
256	301	OTHER HIGHWAY PORTION	2	A2L239C44	0	B9L315C17	0	.4503	0
257	301	PASSENGER PORTION	2	A2L239C44	0	B9L315C23	0	.4503	0
258	301	COMPUTER PORTION	2	A2L239C44	0	B9L315C25	697.2578	.4503	313.9779
259	302	OTHER HIGHWAY EQUIP	0	A3L333C12	0	A3L333C12	0	.74936	0
260	304	PASSENGER REPAIR	14	A2L242C44	0	A2L242C44	0	.75792	0
261	305	COMPUTER & DP EQUIP	14	A2L243C44	31578	A2L243C44	0	.75792	23934
262	306	OTHER HIGHWAY PORTION	0	A2L244C44	0	B9L316C17	0	.74936	0
263	306	PASSENGER PORTION	0	A2L244C44	0	B9L316C23	0	.74936	0
264	306	COMPUTER PORTION	0	A2L244C44	0	B9L316C25	172.3062	.74936	129.12
265	307	GOH PORTION	2	A2L245C44	0	B9L113C27	2112	.4503	951.0844
266	307	OE/OTHER HIGHWAY PORTION	2	A2L245C44	0	B9L314C17	0	.4503	0
267	307	OE/PASSENGER PORTION	2	A2L245C44	0	B9L314C23	0	.4503	0
268	307	OE/COMPUTERS	2	A2L245C44	0	B9L314C25	.50837	.4503	.22892
269	308	OTHER HIGHWAY PORTION	2	A2L246C44	0	B9L317C17	0	.45239	0
270	308	PASSENGER PORTION	2	A2L246C44	0	B9L317C23	0	.45239	0
271	308	COMPUTER PORTION	2	A2L246C44	0	B9L317C25	0	.45239	0
272	309	OE FRINGES - OTHER HIGHWAY	2	A2L247C44	0	B9L318C17	0	.4503	0
273	309	PASSENGER PORTION	2	A2L247C44	0	B9L318C23	0	.4503	0
274	309	COMPUTER PORTION	2	A2L247C44	0	B9L318C25	1062	.4503	478.5743
275	310	OE CASUALTIES - OTHER HIGHWAY	2	A2L248C44	0	B9L319C17	0	.45239	0
276	310	PASSENGER PORTION	2	A2L248C44	0	B9L319C23	0	.45239	0
277	310	COMPUTER PORTION	2	A2L248C44	0	B9L319C25	603.4416	.45239	272.9935

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
278	313	OE JT FAC RENT-DR-OTHER HIGHWAY	2	A2L251C44	0	B9L320C17	0	.45239	0
279	313	PASSENGER PORTION	2	A2L251C44	0	B9L320C23	0	.45239	0
280	313	COMPUTER PORTION	2	A2L251C44	0	B9L320C25	12.55631	.45239	5.6804
281	314	OE JT FAC RENT-(CR)-OTHER HY	2	A2L252C44	0	B9L321C17	0	.45239	0
282	314	PASSENGER PORTION-(CR)	2	A2L252C44	0	B9L321C23	0	.45239	0
283	314	COMPUTER PORTION-(CR)	2	A2L252C44	0	B9L321C25	4.43164	.45239	2.00485
284	318	OE JT FACILITY-DR-OTHER HIGHWAY	2	A2L256C44	0	B9L322C17	0	.45239	0
285	318	PASSENGER PORTION	2	A2L256C44	0	B9L322C23	0	.45239	0
286	318	COMPUTER PORTION	2	A2L256C44	0	B9L322C25	29.54426	.45239	13.36565
287	319	OE JT FACILITY-(CR)-OTHER HY	2	A2L257C44	0	B9L323C17	0	.45239	0
288	319	PASSENGER PORTION-(CR)	2	A2L257C44	0	B9L323C23	0	.45239	0
289	319	COMPUTER PORTION-(CR)	2	A2L257C44	0	B9L323C25	17.72656	.45239	8.01939
290	320	OE RPR BILLED OTHERS-OTHER HIGHWAY-(CR)	0	A2L258C44	0	B9L326C17	0	.74936	0
291	320	PASSENGER PORTION-(CR)	0	A2L258C44	0	B9L326C23	0	.74936	0
292	320	COMPUTER PORTION-(CR)	0	A2L258C44	0	B9L326C25	1585	.74936	1188
293	321	OE DISMANTLING - OTHER HIGHWAY	2	A2L259C44	0	B9L324C17	0	.45239	0
294	321	PASSENGER PORTION	2	A2L259C44	0	B9L324C23	0	.45239	0
295	321	COMPUTER PORTION	2	A2L259C44	0	B9L324C25	0	.45239	0
296	322	OE OTHER-OTHER HY	0	A2L260C44	0	B9L325C17	0	.74936	0
297	322	PASSENGER PORTION	0	A2L260C44	0	B9L325C23	0	.74936	0
298	322	COMPUTER PORTION	0	A2L260C44	0	B9L325C25	0	.74936	0
299	518	AS ADMIN- COMMUNICATION PORTION	14	A2L353C44	0	B9L115C5	111.5417	.75947	84.71246
300	520	COMMUNICATION OPR	14	A2L355C44	3424	A2L355C44	0	.75947	2600
301	522	AS FRINGES-COMM PORTION	14	A2L357C44	0	B9L116C5	1287	.75947	977.7484
302	523	AS CASUALITIES-COMM PORTION	14	A2L358C44	0	B9L117C5	332.396	.75947	252.4445
303	524	AS JT FAC-DR-COMM PORTION	14	A2L359C44	0	B9L118C5	1.69408	.75947	1.2866
304	525	AS JT FAC-CR-COMM PORTION	14	A2L360C44	0	B9L119C5	0	.75947	0
305	526	AS OTHER-COMMUNICATION PORTION	14	A2L361C44	0	B9L120C5	0	.75947	0
306	601	GENERAL OFFICERS	14	A2L401C44	4108	A2L401C44	0	.75947	3119
307	602	ACCOUNTING & FINANCE	14	A2L402C44	11587	A2L402C44	0	.75947	8799
308	603	MANAGEMENT SERVICES & DP	14	A2L403C44	29121	A2L403C44	0	.75947	22116
309	604	MARKETING	14	A2L404C44	15461	A2L404C44	0	.75947	11742
310	605	SALES	14	A2L405C44	401	A2L405C44	0	.75947	304.5471
311	606	INDUSTRIAL DEVELOPMENT	14	A2L406C44	979	A2L406C44	0	.75947	743.5202
312	607	PERSONNEL & LABOR RELATIONS	14	A2L407C44	15298	A2L407C44	0	.75947	11618
313	608	LEGAL & SECRETARIAL	14	A2L408C44	39349	A2L408C44	0	.75947	29884
314	609	PUBLIC RELATIONS & ADVERTISING	14	A2L409C44	3132	A2L409C44	0	.75947	2378
315	610	RESEARCH & DEVELOPMENT	14	A2L410C44	2	A2L410C44	0	.75947	1.51894
316	611	G & A FRINGES	14	A2L411C44	6638	A2L411C44	0	.75947	5041
317	612	G & A CASUALTIES	14	A2L412C44	6352	A2L412C44	0	.75947	4824

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
318	613	WRITEDOWN OF UNCOLLECTIBLES	14	A2L413C44	8695	A2L413C44	0	.75947	6603
319	614	PROPERTY TAXES	0	A2L414C44	0	A2L414C44	76410	0	0
320	615	OTHER TAXES (EXCL INCOME OR PAYROLL)	0	A2L415C44	0	A2L415C44	31310	0	0
321	616	G & A JT FACILITY - DR	14	A2L416C44	706	A2L416C44	0	.75947	536.1851
322	617	G & A JT FACILITY - (CR)	14	A2L417C44	76	A2L417C44	0	.75947	57.71965
323	618	G & A OTHER	14	A2L418C44	786202	A2L418C44	0	.75947	597096
324	11000	INCIDENTAL REV. + MISC RENT (CR)	0	A2L421C44	0	A2L421C44	131009	.74936	98173
325		SUBTOTAL OPR-REGRESSION DERIVED : (SUM L201-235)+(SUM L240-243)+(SUM L248-280)+(SUM L284-286)+(SUM L293-303)+(SUM L305-321)+L323-(SUM L236-239)-(SUM L244-247)-(SUM L281-283)-(SUM L287-292)-L304-L322-L324	XX	XX	1002389	XX	XX	XX	760673
326		SUBTOTAL OPR : (SUM L201-235)+(SUM L240-243) +(SUM L248-280)+(SUM L284-286)+ (SUM L293-303)+(SUM L305-321)+L323-(SUM L236-239)-(SUM L244-247)-(SUM L281-283)-(SUM L287-292)-L304-L322-L324	XX	XX	1002389	XX	12594	XX	678952
327		SUBTOTAL OPR-NO REGRESSION DERIVED : L326 -L325	XX	XX	XX	XX	12594	XX	-81721
328	909116	STATION - DEPR	0	B2L916C2	0	B2L916C2	11409	.89534	10214
329	909316	STATION - LR	0	B2L826C2	0	B2L826C2	15376	.89534	13766
330	909120	S & E-DEPR-OTHER HIGHWAY	0	B2L920C2	0	B5L436C3	0	.89534	0
331	909120	S & E-DEPR-PASSENGER	0	B2L920C2	0	B5L439C3	0	.89534	0
332	909120	S & E-DEPR-COMPUTER	0	B2L920C2	0	B5L440C3	387.5719	.89534	347.0094
333	909320	S & E - LR - OTHER HIGHWAY	0	B2L830C2	0	B5L436C4	0	.89534	0
334	909320	S & E - LR - PASSENGER	0	B2L830C2	0	B5L439C4	0	.89534	0
335	909320	S & E - LR - COMPUTER	0	B2L830C2	0	B5L440C4	522.3137	.89534	467.6495
336	909126	COMMUNICATION SYSTEMS - DEPR	0	B2L925C2	0	B2L925C2	14057	.89534	12585
337	909326	COMMUNICATION SYSTEMS - LR	0	B2L835C2	0	B2L835C2	18945	.89534	16962
338	909135	MISC STRUCTURES - DEPR	0	B2L929C2	0	B2L929C2	446	.89534	399.3226
339	909335	MISC STRUCTURES - LR	0	B2L839C2	0	B2L839C2	601	.89534	538.1007
340	909180A	OTHER LR - DEPR	0	B2L933C2	0	B2L933C2	0	.89534	0
341	909380A	OTHER LR - LR	0	B2L843C2	0	B2L843C2	0	.89534	0

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
342	809132	OTHER HIGHWAY - DEPR	0	B2L246C2	0	B2L246C2	0	.89534	0
343	809332	OTHER HIGHWAY - LR	0	B2L555C2	0	B2L555C2	0	.89534	0
344	809136	COMPUTER & DP EQ - DEPR	0	B2L251C2	0	B2L251C2	47060	.89534	42134
345	809336	COMPUTER & DP EQ - LR	0	B2L559C2	0	B2L559C2	11	.89534	9.84876
346	809135	FREIGHT PORTION OF PASSENGER - DEPR	0	B2L250C2	0	B2L250C2	0	.89534	0
347	809335	FREIGHT PORTION OF PASSENGER - LR	0	B2L558C2	0	B2L558C2	0	.89534	0
348	809139	OE MACH - OTHER HIGHWAY - DEPR	0	B2L252C2	0	B5L436C10	0	.89534	0
349	809139	OE MACH - PASSENGER - DEPR	0	B2L252C2	0	B5L439C10	0	.89534	0
350	809139	OE MACH - COMPUTER - DEPR	0	B2L252C2	0	B5L440C10	244.8481	.89534	219.2228
351	809339	OE MACH - OTHER HIGHWAY - LR	0	B2L560C2	0	B5L436C11	0	.89534	0
352	809339	EO MACH - COMPUTER - LR	0	B2L560C2	0	B5L439C11	0	.89534	0
353	809339	OE MACH - PASSENGER - LR	0	B2L560C2	0	B5L440C11	0	.89534	0
354		SUBTOTAL DL - REGRESSION DERIVED :SUM L328-353	XX	XX	0	XX	XX	XX	0
355		SUBTOTAL DL : SUM L328-353	XX	XX	0	XX	109059	XX	97645
356		SUBTOTAL DL NO REGRESSION DERIVED :L355 -L354	XX	XX	XX	XX	109059	XX	97645
357	909816	STATION - ROI	0	B5L621C4	0	B5L621C4	20846	.65758	13708
358	909820	OTHER HIGHWAY PORTION - ROI	0	B5L652C4	0	B5L652C4	0	.65758	0
359	909820	PASSENGER PORTION - ROI	0	B5L655C4	0	B5L655C4	0	.65758	0
360	909820	COMPUTER PORTION - ROI	0	B5L656C4	0	B5L656C4	1530	.65758	1006
361	909826	COMMUNICATIONS PORTION - ROI	0	B5L666C4	0	B5L666C4	17466	.65758	11485
362	909835	MISC STRUCTURES - ROI	0	B5L671C4	0	B5L671C4	587.4779	.65758	386.3139
363		OTHER ROAD - ROI	0	B5L676C4	0	B5L676C4	0	.65758	0
364	809832	HIGHWAY REV EQ - OTHER HY - ROI	0	B5L727C4	0	B5L727C4	0	.65758	0
365	809835	COMPUTER - ROI	0	B5L731C4	0	B5L731C4	10455	.65758	6875
366	909876	INTEREST - ROI	0	B5L677C4	0	B5L677C4	0	.65758	0
367	909890	CONSTRUCTION - ROI	0	B5L678C4	0	B5L678C4	0	.65758	0
368		SUBTOTAL - ROI - REGRESSION DERIVED :SUM L357-367	XX	XX	0	XX	XX	XX	0
369		SUBTOTAL - ROI : SUM L357-367	XX	XX	0	XX	50886	XX	33462
370		SUBTOTAL - ROI NO REGRESSION DERIVED :L369 -L368	XX	XX	XX	XX	50886	XX	33462

GENERAL OVERHEAD AND CONSTANT COSTS
CALCULATION OF VARIABLE EXPENSES ON WORKTABLES D1 THRU D7

LINE	CODE	IDENTIFICATION	SOURCE	VARIABLE OPR EXPENSE (1)	SOURCE	VARIABLE DL EXPENSE (2)	SOURCE	VARIABLE ROI EXPENSE (3)
401		GTM D-1	D1L157C7	192892	D1L234C7	450058	D1L251C7	262827
402		GTM D-3	D3L191C7	253620	D3L217C7	66135	D3L224C7	59025
403		CM D-1	D1L157C13	0	D1L234C12	0	D1L251C12	0
404		CM D-3	D3L191C13	0	D3L217C12	0	D3L224C12	0
405		CM D-5	D5L121C7	0	XX	XX	XX	XX
406		TM(R) D-1	D1L157C18	0	D1L234C16	0	D1L251C16	0
407		TM(R) D-3	D3L191C23	40816	D3L217C20	168.7587	D3L224C20	178.4815
408		LUM D-3	D3L191C18	309980	D3L217C16	80832	D3L224C16	72142
409		TM(C) D-3*	D3L191C28	471466	D3L217C24	0	D3L224C24	0
410		CM-CL D-5	D5L122C7	0	XX	XX	XX	XX
411		CLOT-CL D-5	D5L122C12	40010	XX	XX	XX	XX
412		CLOR-CL D-5	D5L122C16	0	XX	XX	XX	XX
413		CLOR D-3	D3L191C33	0	D3L217C28	0	D3L224C28	0
414		CLOR D-5	D5L121C16	2057	XX	XX	XX	XX
415		CLOT D-5	D5L121C12	0	XX	XX	XX	XX
416		SEM D-2	D2L159C7	17238	D2L236C7	35695	D2L255C7	28863
417		SEM D-3	D3L191C38	123431	D3L217C32	7705	D3L224C32	6877
418		SEM D-4	D4L159C7	291380	D4L213C7	8895	D4L220C7	3378
419		TONS-LAKE D-7	D7L136C5	6.04104	D7L143C5	.16347	D7L146C5	.14914
420		TONS-COAL D-7	D7L823C5	16884	D7L826C5	6931	D7L827C5	3927
421		TONS-ORE D-7	D7L923C5	-38.64456	D7L926C5	-55.71973	D7L927C5	-31.57425
422		TONS-OMT D-7	D7L1023C5	22.38939	D7L1026C5	0	D7L1027C5	0
423		CM(RC) D-7	D7L1208C5	699	XX	XX	XX	XX
424		TCU-PROTEC D-7	D7L741C5	0	XX	XX	XX	XX
425		RTCUD D-7	D7L383C5	0	D7L424C5	0	D7L431C5	0
426		OTCUD D-7	D7L583C5	41404	D7L624C5	54635	D7L631C5	4418
427		TCU HANDLED D-7	D7L721C5	154645	D7L724C5	21501	D7L725C5	9865
428		PU&D D-7	D7L733C5	144943	XX	XX	XX	XX
429		MVUH D-7	D7L1123C5	63260	XX	XX	XX	XX
430		CM-R D-6	D6L1919C1	45743	D6L1919C2	54366	D6L1919C3	45859
431		CM-Y D-6	D6L1919C4	2817	D6L1919C5	3214	D6L1919C6	3086
432		CD-R D-6	D6L1919C7	6755	D6L1919C8	28002	D6L1919C9	9478
433		CD-Y D-6	D6L1919C10	41805	D6L1919C11	166744	D6L1919C12	63389
434		CM-PRIVATE D-6	XX	XX	D6L1819C5	185409	XX	XX
435		SUBTOTAL: SUM L401-434	XX	2261844	XX	1170242	XX	573289

*LINE 409 COLUMN 2 AND COLUMN 3 SHOULD ALWAYS BE ZERO.

LINE	CODE	IDENTIFICATION	SOURCE	VARIABLE OPR EXPENSE (1)	SOURCE	VARIABLE DL EXPENSE (2)	SOURCE	VARIABLE ROI EXPENSE (3)
436		VARIABLE OPR D1-D7	L435C1	2261844	XX	XX	XX	XX
437		VARIABLE OPR D-8 REGR	L325C5	760673	XX	XX	XX	XX
438		TOTAL OPR EXPENSE	L133C1	4046041	XX	XX	XX	XX
439		TOTAL OPR D-8 NOT REGR	L327C3	12594	XX	XX	XX	XX
440		TOTAL OPR EXPENSE MINUS D-8 NO REGR	L438-L439	4033447	XX	XX	XX	XX
441		VARIABLE OPR D1-D7 PLUS D-8 REGR	L436+L437	3022518	XX	XX	XX	XX
442		VAR PERCENTAGE OPR D1-D7 PLUS D-8 REG	L441/L440	.74936	XX	XX	XX	XX
443		VARIABLE DL D1-D7	XX	XX	L435C2	1170242	XX	XX
444		VARIABLE DL D-8 REGR	XX	XX	L354C5	0	XX	XX
445		TOTAL DL EXPENSE	XX	XX	L134C1	1416093	XX	XX
446		TOTAL DL D-8 NOT REGR	XX	XX	L356C3	109059	XX	XX
447		TOTAL DL EXPENSE MINUS D8 NO REGR	XX	XX	L445-L446	1307033	XX	XX
448		VARIABLE DL D1-7 PLUS D-8 REGR	XX	XX	L443+L444	1170242	XX	XX
449		VAR PERCENTAGE DL D1-7+D8 REGR	XX	XX	L448/L447	.89534	XX	XX
450		VARIABLE ROI D1-D7	XX	XX	XX	XX	L435C3	573289
451		VARIABLE ROI D-8 REGR	XX	XX	XX	XX	L368C5	0
452		TOTAL ROI EXPENSE	XX	XX	XX	XX	L135C1	922703
453		TOTAL ROI D-8 NOT REGR	XX	XX	XX	XX	L370C3	50886
454		TOTAL ROI EXPENSE MINUS D-8 NO REGR	XX	XX	XX	XX	L452-L453	871816
455		VARIABLE ROI D1-7 PLUS D-8 REGR	XX	XX	XX	XX	L450+L451	573289
456		VAR PERCENTAGE ROI D1-7 PLUS D-8 REGR	XX	XX	XX	XX	L455/L454	.65758

GENERAL OVERHEAD AND CONSTANT COSTS
CALCULATION OF GENERAL OVERHEAD AND CONSTANT COST MARKUP RATIOS

LINE	IDENTIFICATION	SOURCE OF C1	AMOUNT (1)
601	VARIABLE EXPENSE-OPR D8	L326C5	678952
602	VARIABLE EXPENSE-DL D8	L355C5	97645
603	VARIABLE EXPENSE-ROI D8	L369C5	33462
604	VARIABLE EXPENSE-OPR D1-7	L435C1	2261844
605	VARIABLE EXPENSE-DL D1-7	L435C2	1170242
606	VARIABLE EXPENSE-ROI D1-7	L435C3	573289
607	GOH MARKUP RATIO-OPR	(L601/L604)+1.0	1.30018
608	GOH MARKUP RATIO-DL	(L602/L605)+1.0	1.08344
609	GOH MARKUP RATIO-ROI	(L603/L606)+1.0	1.05837
610	VARIABLE EXPENSE-TOTAL-D8	L601+L602+L603	810060
611	VARIABLE EXPENSE-TOTAL D1-7	L604+L605+L606	4005375
612	GENERAL OVERHEAD MARKUP RATIO-AVERAGE	(L610/L611)+1.0	1.20224
613	TOTAL RAILWAY EXPENSE	L136C1	6384838
614	TOTAL VARIABLE RAILWAY EXPENSE	L610+L611	4815436
615	VARIABLE PORTION OF TOTAL EXPENSE	L614/L613	.7542
616	CONSTANT COST PORTION OF TOTAL EXPENSE	1.0-L615	.2458
617	CONSTANT COST MARKUP RATIO	L613/L614	1.32591

*EXCLUDING LOCAL MARINE AND OTHER SPECIAL SERVICE TERMINALS,
BUT INCLUDING SWITCHING AND TERMINAL COMPANIES.

GENERAL OVERHEAD AND CONSTANT COSTS
CALCULATION OF OUTPUT UNIT COSTS

LINE	OUTPUT UNITS	SOURCE	VARIABLE OPR UNIT COST (1)	UNIT COST TIMES GOH MARKUP C1*L607C1 (2)	SOURCE	VARIABLE DL UNIT COST (3)	UNIT COST TIMES GOH MARKUP C3*L608C1 (4)	SOURCE	VARIABLE ROI UNIT COST (5)	UNIT COST TIMES GOH MARKUP C5 *L609C1 (6)
701	GTM(C) D-1	D1L157C10	.00054417	XX	D1L234C10	.00129104	XX	D1L251C10	.00075395	XX
702	GTM(C) D-3	D3L191C10	.00072839	XX	D3L217C10	.00018972	XX	D3L224C10	.00016932	XX
703	GTM(C) TOTAL	L701+L702	.00127256	.00165456	L701+L702	.00148076	.00160432	L701+L702	.00092327	.00097716
704	CM D-1	D1L157C15	0	XX	D1L234C14	0	XX	D1L251C14	0	XX
705	CM D-3	D3L191C15	0	XX	D3L217C14	0	XX	D3L224C14	0	0
706	CM D-5	D5L121C10	0	XX	XX	XX	XX	XX	XX	XX
707	CM TOTAL	L704+L705			L704+L705			L704+L705		
		+L706	0	0		0	0		0	0
708	TM D-1	D1L157C20	0	XX	D1L234C18	0	XX	D1L251C18	0	XX
709	TM D-3	D3L191C25	.55225	XX	D3L217C22	.0022832	XX	D3L224C22	.00241475	XX
710	TM TOTAL	L708+L709	.55225	.71802	L708+L709	.0022832	.00247372	L708+L709	.00241475	.00255569
711	TM(C)D-3*	D3L191C30	6.37865	8.29337	D3L217C26	0	0	D3L224C26	0	0
712	LRM D-3	D3L191C20	1.87296	2.43517	D3L217C18	.48852	.52928	D3L224C18	.436	.46145
713	CLOR D-3	D3L191C35	0	XX	D3L217C30	0	XX	D3L224C30	0	XX
714	CLOR D-5	D5L121C18	.30059	XX	XX	XX	XX	XX	XX	XX
715	CLOR TOTAL	L713+L714	.30059	.39082	L713	0	0	L713	0	0
716	CLOT D-5	D5L121C14	0	0	XX	XX	XX	XX	XX	XX
717	CM CL D-5	D5L122C10	0	0	XX	XX	XX	XX	XX	XX
718	CLOR-CL D-5	D5L122C18	0	0	XX	XX	XX	XX	XX	XX
719	CLOT-CL D-5	D5L122C14	3.51919	4.57557	XX	XX	XX	XX	XX	XX
720	SEM D-2	D2L159C10	.08887	XX	D2L236C10	.19548	XX	D2L255C10	.15807	XX
721	SEM D-3	D3L191C40	.67517	XX	D3L217C34	.0422	XX	D3L224C34	.03766	XX
722	SEM D-4	D4L159C10	1.59388	XX	D4L213C10	.04872	XX	D4L220C10	.0185	XX
723	SEM TOTAL	L720+L721			L720+L721			L720+L721		
		+L722	2.35792	3.06571	+L722	.2864	.3103	+L722	.21423	.22674
724	TON MILES LAKE D-7	D7L136C8	0	0	D7L143C8	0	0	D7L146C8	0	0
725	TONS COAL D-7	D7L823C8	.68644	.89249	D7L826C8	.2915	.31582	D7L827C8	.16518	.17482
726	TONS ORE D-7	D7L923C8	-.21898	-.28471	D7L926C8	0	0	D7L927C8	0	0
727	TONS OMT D-7	D7L1023C8	.09757	.12686	D7L1026C8	0	0	D7L1027C8	0	0
728	CM(RC)D-7	D7L1208C8	.07755	.10083	XX	XX	XX	XX	XX	XX
729	MVUH D-7	D7L1123C8	60.66434	78.87436	XX	XX	XX	XX	XX	XX
730	TCUH D-7	D7L721C8	38.84077	50.49986	D7L724C8	5.37357	5.82194	D7L725C8	2.46563	2.60955
731	RTCUD D-7	D7L383C8	0	0	D7L424C8	0	0	D7L431C8	0	0
732	OTCUD D-7	D7L583C8	6.23672	8.10884	D7L624C8	8.15348	8.83381	D7L631C8	.6594	.69788
733	TCU PROTEC D-7	D7L741C8	0	0	XX	XX	XX	XX	XX	XX
734	PU & D D-7	D7L733C8	598.736	778.4626	XX	XX	XX	XX	XX	XX

*LINE 710 COLUMNS 3, 4, 5 AND 6 SHOULD ALWAYS BE ZERO

LINE	CAR TYPE	SOURCE	CM-R OPR UNIT COST (1)	UNIT COST TIMES GOH MARKUP C1*L607C1 (2)	SOURCE	CM-Y OPR UNIT COST (3)	UNIT COST TIMES GOH MARKUP C3*L607C1 (4)	SOURCE	CD-R OPR UNIT COST (5)	UNIT COST TIMES GOH MARKUP C5 *L607C1 (6)
801	BOX 40	D6L128C13	0	0	D6L128C16	0	0	D6L128C21	0	0
802	BOX 50	D6L228C13	-.00996477	-.01296	D6L228C16	-.02591	-.03369	D6L228C21	-1.18175	-1.53649
803	BOX EQUIPPED	D6L328C13	.02876	.03739	D6L328C16	.07477	.09721	D6L328C21	3.07253	3.99484
804	GONDOLA PLAIN	D6L428C13	.01364	.01774	D6L428C16	.03547	.04612	D6L428C21	1.00187	1.30261
805	GONDOLA EQUIPPED	D6L528C13	.02838	.0369	D6L528C16	.07379	.09595	D6L528C21	2.09898	2.72904
806	HOPPER COVERED	D6L628C13	.02521	.03277	D6L628C16	.06554	.08521	D6L628C21	2.38773	3.10448
807	HOPPER OTG	D6L728C13	.017	.0221	D6L728C16	.04419	.05746	D6L728C21	.92283	1.19984
808	HOPPER OTS	D6L828C13	.02921	.03798	D6L828C16	.07594	.09874	D6L828C21	1.31309	1.70725
809	REFR-M	D6L928C13	-.00171673	-.00223206	D6L928C16	-.0044635	-.00580333	D6L928C21	-.19909	-.25886
810	REFR-NM	D6L1028C13	.01658	.02156	D6L1028C16	.04311	.05605	D6L1028C21	2.0351	2.64598
811	FLAT-TOFC	D6L1128C13	.00820923	.01067	D6L1128C16	.02134	.02775	D6L1128C21	.45329	.58935
812	FLAT-MULTI	D6L1228C13	.03404	.04426	D6L1228C16	.08851	.11507	D6L1228C21	2.77424	3.607
813	FLAT-GEN	D6L1328C13	.03156	.04104	D6L1328C16	.08206	.10669	D6L1328C21	3.92453	5.10258
814	FLAT-OTHER	D6L1428C13	.01521	.01977	D6L1428C16	.03954	.05141	D6L1428C21	1.83883	2.39081
815	TANK <22,000G	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	TANK >=22,000G	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	ALL OTHER	D6L1528C13	.00594929	.00773513	D6L1528C16	.01547	.02011	D6L1528C21	1.39082	1.80831
818	AUTO RACK	D6L1628C13	.00709638	.00922655	D6L1628C16	.01845	.02399	D6L1628C21	.57833	.75193
819	ACCESSORIAL	D6L1728C13	0	0	D6L1728C16	0	0	D6L1728C21	0	0
820	AVERAGE ALL CARS	D6L1924C1	.02022	.02629	D6L1924C4	.054	.07021	D6L1924C7	1.80409	2.34564

LINE	SOURCE	CD-Y OPR UNIT COST (7)	UNIT COST TIMES GOH MARKUP C7 *L607C1 (8)	SOURCE	CM-R DL UNIT COST (9)	UNIT COST TIMES GOH MARKUP C9 *L608C1 (10)	SOURCE	CM-Y DL UNIT COST (11)	UNIT COST TIMES GOH MARKUP C11*L608C1 (12)
801	D6L128C24	0	0	D6L137C13	0	0	D6L137C16	0	0
802	D6L228C24	-1.18175	-1.53649	D6L237C13	.20216	.21903	D6L237C16	.52561	.56947
803	D6L328C24	3.07253	3.99484	D6L337C13	.02131	.02308	D6L337C16	.0554	.06002
804	D6L428C24	1.00187	1.30261	D6L437C13	.02515	.02725	D6L437C16	.0654	.07085
805	D6L528C24	2.09898	2.72904	D6L537C13	-.00211538	-.00229189	D6L537C16	-.00549999	-.00595892
806	D6L628C24	2.38773	3.10448	D6L637C13	.02251	.02438	D6L637C16	.05851	.0634
807	D6L728C24	.92283	1.19984	D6L737C13	.01932	.02093	D6L737C16	.05023	.05442
808	D6L828C24	1.31309	1.70725	D6L837C13	.03081	.03338	D6L837C16	.0801	.08679
809	D6L928C24	-.19909	-.25886	D6L937C13	.1178	.12763	D6L937C16	.30629	.33185
810	D6L1028C24	2.0351	2.64598	D6L1037C13	.05493	.05952	D6L1037C16	.14283	.15475
811	D6L1128C24	.45329	.58935	D6L1137C13	.02926	.0317	D6L1137C16	.07608	.08243
812	D6L1228C24	2.77424	3.607	D6L1237C13	-.00588319	-.00637409	D6L1237C16	-.0153	-.01657
813	D6L1328C24	3.92453	5.10258	D6L1337C13	.01024	.01109	D6L1337C16	.02662	.02884
814	D6L1428C24	1.83883	2.39081	D6L1437C13	.05237	.05674	D6L1437C16	.13616	.14752
815	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	D6L1528C24	1.39082	1.80831	D6L1537C13	.00987999	.0107	D6L1537C16	.02569	.02783
818	D6L1628C24	.57833	.75193	D6L1637C13	.11148	.12078	D6L1637C16	.28984	.31403
819	D6L1728C24	0	0	D6L1737C13	.00043848	.00047506	D6L1737C16	.00114004	.00123516
820	D6L1924C10	1.64231	2.13529	D6L1924C2	.02359	.02556	D6L1924C5	.06048	.06553

LINE	SOURCE	CD-R DL UNIT COST (13)	UNIT COST TIMES GOH MARKUP C13*L608C1 (14)	SOURCE	CD-Y DL UNIT COST (15)	UNIT COST TIMES GOH MARKUP C15*L608C1 (16)	SOURCE	CM-R ROI UNIT COST (17)	UNIT COST TIMES GOH MARKUP C17*L609C1 (18)
801	D6L137C21	0	0	D6L137C24	0	0	D6L140C13	0	0
802	D6L237C21	114.213	123.7431	D6L237C24	114.213	123.7431	D6L240C13	-.0953	-.10087
803	D6L337C21	7.8891	8.54738	D6L337C24	7.8891	8.54738	D6L340C13	.01916	.02028
804	D6L437C21	4.4676	4.84038	D6L437C24	4.4676	4.84038	D6L440C13	.02312	.02446
805	D6L537C21	5.95104	6.4476	D6L537C24	5.95104	6.4476	D6L540C13	.02489	.02634
806	D6L637C21	8.09583	8.77135	D6L637C24	8.09583	8.77135	D6L640C13	.01442	.01526
807	D6L737C21	4.01552	4.35058	D6L737C24	4.01552	4.35058	D6L740C13	.02554	.02703
808	D6L837C21	2.91505	3.15829	D6L837C24	2.91505	3.15829	D6L840C13	.06572	.06955
809	D6L937C21	36.43922	39.47973	D6L937C24	36.43923	39.47974	D6L940C13	-.00002276	-.00002409
810	D6L1037C21	21.20802	22.97763	D6L1037C24	21.20801	22.97763	D6L1040C13	.00352412	.00372982
811	D6L1137C21	3.41637	3.70144	D6L1137C24	3.41637	3.70144	D6L1140C13	.00083673	.00088556
812	D6L1237C21	.46487	.50366	D6L1237C24	.46487	.50366	D6L1240C13	.01092	.01156
813	D6L1337C21	-1.88495	-2.04223	D6L1337C24	-1.88495	-2.04223	D6L1340C13	.02105	.02228
814	D6L1437C21	17.22022	18.65709	D6L1437C24	17.22022	18.65709	D6L1440C13	.01858	.01967
815	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	D6L1537C21	5.00762	5.42546	D6L1537C24	5.00762	5.42546	D6L1540C13	.00597819	.00632713
818	D6L1637C21	18.56917	20.11859	D6L1637C24	18.56917	20.11859	D6L1640C13	.1117	.11822
819	D6L1737C21	.06173	.06688	D6L1737C24	.06173	.06688	D6L1740C13	.00012954	.00013711
820	D6L1924C8	7.41677	8.03563	D6L1924C11	6.48875	7.03017	D6L1924C3	.02014	.02132

LINE	SOURCE	CM-Y ROI UNIT COST (19)	UNIT COST TIMES GOH MARKUP C19* L609C1 (20)	SOURCE	CD-R ROI UNIT COST (21)	UNIT COST TIMES GOH MARKUP C21* L609C1 (22)	SOURCE	CD-Y ROI UNIT COST (23)	UNIT COST TIMES GOH MARKUP C23* L609C1 (24)
801	D6L140C16	0	0	D6L140C21	0	0	D6L140C24	0	0
802	D6L240C16	-.24779	-.26225	D6L240C21	-17.32788	-18.33929	D6L240C24	-17.32788	-18.33929
803	D6L340C16	.04982	.05273	D6L340C21	3.01552	3.19154	D6L340C24	3.01552	3.19154
804	D6L440C16	.0601	.06361	D6L440C21	2.49257	2.63805	D6L440C24	2.49257	2.63805
805	D6L540C16	.06471	.06849	D6L540C21	2.71819	2.87684	D6L540C24	2.71819	2.87684
806	D6L640C16	.03748	.03967	D6L640C21	2.03618	2.15503	D6L640C24	2.03618	2.15503
807	D6L740C16	.06641	.07028	D6L740C21	2.07429	2.19537	D6L740C24	2.07429	2.19537
808	D6L840C16	.17086	.18083	D6L840C21	4.54289	4.80805	D6L840C24	4.54289	4.80805
809	D6L940C16	-.00005918	-.00006264	D6L940C21	-.00264816	-.00280273	D6L940C24	-.00264816	-.00280273
810	D6L1040C16	.00916272	.00969753	D6L1040C21	.6387	.67598	D6L1040C24	.6387	.67598
811	D6L1140C16	.00217549	.00230247	D6L1140C21	.06281	.06648	D6L1140C24	.06281	.06648
812	D6L1240C16	.02839	.03005	D6L1240C21	1.3135	1.39017	D6L1240C24	1.3135	1.39017
813	D6L1340C16	.05473	.05793	D6L1340C21	3.36302	3.55931	D6L1340C24	3.36302	3.55931
814	D6L1440C16	.04831	.05113	D6L1440C21	3.25161	3.44141	D6L1440C24	3.25161	3.44141
815	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	D6L1540C16	.01554	.01645	D6L1540C21	2.063	2.18341	D6L1540C24	2.063	2.18341
818	D6L1640C16	.29043	.30738	D6L1640C21	13.54451	14.33508	D6L1640C24	13.54451	14.33508
819	D6L1740C16	.00033682	.00035647	D6L1740C21	.0157	.01661	D6L1740C24	.0157	.01661
820	D6L1924C6	.05883	.06227	D6L1924C9	2.51575	2.66259	D6L1924C12	2.47455	2.61898

LINE	SOURCE	PRIVATE CM-R DL UNIT COST (25)	UNIT COST TIMES GOH MARKUP C25* L608C1 (26)
801	D6L1801C8	0	0
802	D6L1802C8	.3374	.36555
803	D6L1803C8	.03729	.0404
804	D6L1804C8	.01428	.01547
805	D6L1805C8	.00287863	.00311883
806	D6L1806C8	.02244	.02431
807	D6L1807C8	.00030776	.00033343
808	D6L1808C8	.00002421	.00002623
809	D6L1809C8	.00391645	.00424324
810	D6L1810C8	.00511152	.00553803
811	D6L1811C8	.17015	.18435
812	D6L1812C8	.1813	.19643
813	D6L1813C8	.54723	.59289
814	D6L1814C8	.18767	.20333
815	D6L1815C8	.08981	.0973
816	D6L1816C8	.10835	.11739
817	D6L1817C8	0	0
818	D6L1818C8	0	0
819	XX	XX	XX
820	D6L1819C5/ D6L1819C7	.08965	.09713

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	.00165456	D8L703C4	.00160432	D8L703C6	.00097716
102	CAR MILE-OTHER THAN CLERICAL	D8L707C2	0	D8L707C4	0	D8L707C6	0
103	TRAIN MILE-OTHER THAN CREW	D8L710C2	.71802	D8L710C4	.00247372	D8L710C6	.00255569
104	TRAIN MILE-CREW	D8L711C2	8.29337	XX	XX	XX	XX
105	LOCOMOTIVE UNIT MILE	D8L712C2	2.43517	D8L712C4	.52928	D8L712C6	.46145
106	CLOR (CARLOADS HANDLED)-OTHER THAN CLERICAL	D8L715C2	.39082	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	4.57557	XX	XX	XX	XX
110	CAR MILE-CLERICAL	D8L717C2	0	XX	XX	XX	XX
111	SWITCH ENGINE MINUTES	D8L723C2	3.06571	D8L723C4	.3103	D8L723C6	.22674
112	TON MILES IN LAKE TRANSFER SERVICE	D8L724C2	0	D8L724C4	0	D8L724C6	0
113	TONS HANDLED AT COAL TERMINALS	D8L725C2	.89249	D8L725C4	.31582	D8L725C6	.17482
114	TONS HANDLED AT ORE TERMINALS	D8L726C2	-.28471	D8L726C4	0	D8L726C6	0
115	TONS HANDLED AT OTHER MARINE TERMINALS	D8L727C2	.12686	D8L727C4	0	D8L727C6	0
116	REFRIGERATED CAR MILES	D8L728C2	.10083	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	0
119	OTHER (NON-REFRIGERATED) TCU DAYS	D8L732C2	8.10884	D8L732C4	8.83381	D8L732C6	.69788
120	TCU'S LOADED AND UNLOADED	D8L730C2	50.49986	D8L730C4	5.82194	D8L730C6	2.60955
121	MVU'S LOADED AND UNLOADED	D8L729C2	78.87436	XX	XX	XX	XX
122	TCU'S PICKED UP AND DELIVERED	D8L734C2	778.4626	XX	XX	XX	XX

OUTPUT UNIT COSTS

UNIT COSTS FOR FREIGHT CAR OWNERSHIP AND MAINTENANCE

LINE	CAR TYPE	SOURCE	OPR EXPENSE UNIT COST CM(R) RR OWNED (1)	SOURCE	DL EXPENSE UNIT COST CM(R) RR OWNED (2)	SOURCE	ROI EXPENSE UNIT COST CM(R) RR OWNED (3)	SOURCE	OPR EXPENSE UNIT COST CM(Y) RR OWNED (4)
201	BOX - 40 FOOT GENERAL	D8L801C2	0	D8L801C10	0	D8L801C18	0	D8L801C4	0
202	BOX - 50 FOOT GENERAL	D8L802C2	-.01296	D8L802C10	.21903	D8L802C18	-.10087	D8L802C4	-.03369
203	BOX - EQUIPPED	D8L803C2	.03739	D8L803C10	.02308	D8L803C18	.02028	D8L803C4	.09721
204	GONDOLA PLAIN	D8L804C2	.01774	D8L804C10	.02725	D8L804C18	.02446	D8L804C4	.04612
205	GONDOLA - EQUIPPED	D8L805C2	.0369	D8L805C10	-.00229189	D8L805C18	.02634	D8L805C4	.09595
206	HOPPER - COVERED	D8L806C2	.03277	D8L806C10	.02438	D8L806C18	.01526	D8L806C4	.08521
207	HOPPER - OT - GENERAL	D8L807C2	.0221	D8L807C10	.02093	D8L807C18	.02703	D8L807C4	.05746
208	HOPPER - OT - SPECIAL	D8L808C2	.03798	D8L808C10	.03338	D8L808C18	.06955	D8L808C4	.09874
209	REFRIGERATOR - MECH.	D8L809C2	-.00223206	D8L809C10	.12763	D8L809C18	-.00002409	D8L809C4	-.00580333
210	REFRIGERATOR - NON. MECH.	D8L810C2	.02156	D8L810C10	.05952	D8L810C18	.00372982	D8L810C4	.05605
211	FLAT - TOFC	D8L811C2	.01067	D8L811C10	.0317	D8L811C18	.00088556	D8L811C4	.02775
212	FLAT - MULTILEVEL	D8L812C2		D8L812C10		D8L812C18		D8L812C4	
	INCLUDING AUTO RACK	+D8L818C2	.05349	+D8L818C10	.11441	+D8L818C18	.12978	+D8L818C4	.13906
213	FLAT - GENERAL	D8L813C2	.04104	D8L813C10	.01109	D8L813C18	.02228	D8L813C4	.10669
214	FLAT - OTHER	D8L814C2	.01977	D8L814C10	.05674	D8L814C18	.01967	D8L814C4	.05141
215	TANK <22,000 GAL	XX	XX	XX	XX	XX	XX	XX	XX
216	TANK >=22,000 GAL	XX	XX	XX	XX	XX	XX	XX	XX
217	ALL OTHER FC	D8L817C2	.00773513	D8L817C10	.0107	D8L817C18	.00632713	D8L817C4	.02011
218	AUTO RACKS	D8L818C2	.00922655	D8L818C10	.12078	D8L818C18	.11822	D8L818C4	.02399
219	ACCESSORIAL	D8L819C2	0	D8L819C10	.00047506	D8L819C18	.00013711	D8L819C4	0
220	AVERAGE FC	D8L820C2	.02629	D8L820C10	.02556	D8L820C18	.02132	D8L820C4	.07021
221	TOTAL FLAT, MULTILEVEL	L212	.05349	L212	.11441	L212	.12978	L212	.13906

LINE	SOURCE	DL EXPENSE UNIT COST CM(Y) RR OWNED (5)	SOURCE	ROI EXPENSE UNIT COST CM(Y) RR OWNED (6)	SOURCE	OPR EXPENSE UNIT COST CD(R) RR OWNED (7)	SOURCE	DL EXPENSE UNIT COST CD(R) RR OWNED (8)	SOURCE	ROI EXPENSE UNIT COST CD(R) RR OWNED (9)
201	D8L801C12	0	D8L801C20	0	D8L801C6	0	D8L801C14	0	D8L801C22	0
202	D8L802C12	.56947	D8L802C20	-.26225	D8L802C6	-1.53649	D8L802C14	123.7431	D8L802C22	-18.33929
203	D8L803C12	.06002	D8L803C20	.05273	D8L803C6	3.99484	D8L803C14	8.54738	D8L803C22	3.19154
204	D8L804C12	.07085	D8L804C20	.06361	D8L804C6	1.30261	D8L804C14	4.84038	D8L804C22	2.63805
205	D8L805C12	-.00595892	D8L805C20	.06849	D8L805C6	2.72904	D8L805C14	6.4476	D8L805C22	2.87684
206	D8L806C12	.0634	D8L806C20	.03967	D8L806C6	3.10448	D8L806C14	8.77135	D8L806C22	2.15503
207	D8L807C12	.05442	D8L807C20	.07028	D8L807C6	1.19984	D8L807C14	4.35058	D8L807C22	2.19537
208	D8L808C12	.08679	D8L808C20	.18083	D8L808C6	1.70725	D8L808C14	3.15829	D8L808C22	4.80805
209	D8L809C12	.33185	D8L809C20	-.00006264	D8L809C6	-.25886	D8L809C14	39.47973	D8L809C22	-.00280273
210	D8L810C12	.15475	D8L810C20	.00969753	D8L810C6	2.64598	D8L810C14	22.97763	D8L810C22	.67598
211	D8L811C12	.08243	D8L811C20	.00230247	D8L811C6	.58935	D8L811C14	3.70144	D8L811C22	.06648
212	D8L812C12		D8L812C20		D8L812C6		D8L812C14		D8L812C22	
	+D8L818C12	.29745	+D8L818C20	.33743	+D8L818C6	4.35893	+D8L818C14	20.62225	+D8L818C22	15.72525
213	D8L813C12	.02884	D8L813C20	.05793	D8L813C6	5.10258	D8L813C14	-2.04223	D8L813C22	3.55931
214	D8L814C12	.14752	D8L814C20	.05113	D8L814C6	2.39081	D8L814C14	18.65709	D8L814C22	3.44141
215	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
216	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
217	D8L817C12	.02783	D8L817C20	.01645	D8L817C6	1.80831	D8L817C14	5.42546	D8L817C22	2.18341
218	D8L818C12	.31403	D8L818C20	.30738	D8L818C6	.75193	D8L818C14	20.11859	D8L818C22	14.33508
219	D8L819C12	.00123516	D8L819C20	.00035647	D8L819C6	0	D8L819C14	.06688	D8L819C22	.01661
220	D8L820C12	.06553	D8L820C20	.06227	D8L820C6	2.34564	D8L820C14	8.03563	D8L820C22	2.66259
221	L212	.29745	L212	.33743	L212	4.35893	L212	20.62225	L212	15.72525

LINE	SOURCE	OPR EXPENSE UNIT COST CD(Y) RR OWNED (10)	SOURCE	DL EXPENSE UNIT COST CD(Y) RR OWNED (11)	SOURCE	ROI EXPENSE UNIT COST CD(Y) RR OWNED (12)	SOURCE	DL EXPENSE UNIT COST CM(R) PRIVATE LINE (13)
201	D8L801C8	0	D8L801C16	0	D8L801C24	0	D8L801C26	0
202	D8L802C8	-1.53649	D8L802C16	123.7431	D8L802C24	-18.33929	D8L802C26	.36555
203	D8L803C8	3.99484	D8L803C16	8.54738	D8L803C24	3.19154	D8L803C26	.0404
204	D8L804C8	1.30261	D8L804C16	4.84038	D8L804C24	2.63805	D8L804C26	.01547
205	D8L805C8	2.72904	D8L805C16	6.4476	D8L805C24	2.87684	D8L805C26	.00311883
206	D8L806C8	3.10448	D8L806C16	8.77135	D8L806C24	2.15503	D8L806C26	.02431
207	D8L807C8	1.19984	D8L807C16	4.35058	D8L807C24	2.19537	D8L807C26	.00033343
208	D8L808C8	1.70725	D8L808C16	3.15829	D8L808C24	4.80805	D8L808C26	.00002623
209	D8L809C8	-.25886	D8L809C16	39.47974	D8L809C24	-.00280273	D8L809C26	.00424324
210	D8L810C8	2.64598	D8L810C16	22.97763	D8L810C24	.67598	D8L810C26	.00553803
211	D8L811C8	.58935	D8L811C16	3.70144	D8L811C24	.06648	D8L811C26	.18435
212	D8L812C8		D8L812C16		D8L812C24		D8L812C26	
	+D8L818C8	4.35893	+D8L818C16	20.62225	+D8L818C24	15.72525	+D8L818C26	.19643
213	D8L813C8	5.10258	D8L813C16	-2.04223	D8L813C24	3.55931	D8L813C26	.59289
214	D8L814C8	2.39081	D8L814C16	18.65709	D8L814C24	3.44141	D8L814C26	.20333
215	XX	XX	XX	XX	XX	XX	D8L815C26	.0973
216	XX	XX	XX	XX	XX	XX	D8L816C26	.11739
217	D8L817C8	1.80831	D8L817C16	5.42546	D8L817C24	2.18341	D8L817C26	0
218	D8L818C8		D8L818C16		D8L818C24		D8L818C26	
		.75193		20.11859		14.33508		0
219	D8L819C8	0	D8L819C16	.06688	D8L819C24	.01661	XX	XX
220	D8L820C8	2.13529	D8L820C16	7.03017	D8L820C24	2.61898	D8L820C26	.09713
221	L212	4.35893	L212	20.62225	L212	15.72525	L212	.19643

OUTPUT UNIT COSTS
UNIT COSTS FOR LOSS AND DAMAGE CLAIM PAYMENTS

LINE	STCC CODE	IDENTIFICATION	SOURCE	UNIT COST PER TON (1)
301	01	FARM PRODUCTS	A1L401C3	.04729
302	0113	GRAIN	A1L402C3	.0198
303	01195	POTATOES OTHER THAN SWEET	A1L403C3	2.9452
304	012	FRESH FRUITS	A1L404C3	.98931
305	013	FRESH VEGETABLES	A1L405C3	.49482
306		ALL OTHER FARM PRODUCTS	A1L406C3	.03652
307	10	METALLIC ORES	A1L407C3	.00599748
308	11	COAL	A1L408C3	.00309028
309	14	NONMETALLIC MINERALS	A1L409C3	.0063078
310	20	FOOD AND KINDRED PRODUCTS	A1L410C3	.11896
311	2011	FRESH MEATS	A1L411C3	.04943
312	202	DAIRY PRODUCTS	A1L412C3	.70085
313	203	CANNED FRUITS/VEG	A1L413C3	.51476
314	204	GRAIN MILL PRODUCTS	A1L414C3	.04808
315	2041	FLOUR	A1L415C3	.04965
316	2042	PREPARED FEEDS	A1L416C3	.01266
317	2043	CEREALS	A1L417C3	.08
318	2044	RICE	A1L418C3	.30214
319	2045	PREPARED FLOUR	A1L419C3	.15498
320	2046	CORN PRODUCTS	A1L420C3	.03673
321	2062	REFINED SUGAR	A1L421C3	.03167
322	20821	BEER	A1L422C3	.20452
323	2084	WINES	A1L423C3	.18527
324	20851	WHISKEY	A1L424C3	.65633
325	209	MISC FOOD PREPARATIONS	A1L425C3	.07701
326		ALL OTHER FOOD PRODUCTS	A1L426C3	.14971
327	21	TOBACCO PRODUCTS	A1L427C3	3.33532
328	24	LUMBER AND WOOD EX FURNITURE	A1L428C3	.07914
329	2421	LUMBER/DIMENSION STOCK	A1L429C3	.12302
330	2432	PLYWOOD OR VENEER	A1L430C3	.07798
331		ALL OTHER LUMBER AND WOOD PRODUCTS	A1L431C3	.04846
332	25	FURNITURE AND FIXTURES	A1L432C3	.64625
333	26	PULP, PAPER AND ALLIED PRODUCTS	A1L433C3	.20913
334	26211	NEWSPRINT	A1L434C3	.34589
335	26213	PRINTING PAPER	A1L435C3	.43633
336	263	FIBREBD/PAPERDB/PULPDB	A1L436C3	.27142
337	264	COV PAPER/PAPERBOARD	A1L437C3	.22218
338	26471	SANITARY TISSUES	A1L438C3	.00508397
339		ALL OTHER PULP, PAPER & ALLIED PRODUCTS	A1L439C3	-.10453

LINE	STCC CODE	IDENTIFICATION	SOURCE	UNIT COST PER TON (1)
340	28	CHEMICALS	A1L440C3	.03948
341	281	INDUSTRIAL CHEMICALS	A1L441C3	.00645214
342	2812	POTASSIUM OR SODIUM	A1L442C3	.0119
343	282	SYN FIBRES/RESINS/RUBBER	A1L443C3	.12017
344	289	MISC CHEMICALS PRODUCTS	A1L444C3	.04319
345		ALL OTHER CHEMICALS	A1L445C3	.01402
346	29	PETROLEUM OR COAL PRODUCTS	A1L446C3	.00772601
347	30	RUBBER AND MISC PLASTICS	A1L447C3	.05702
348	301	RUBBER TIRES/INNER TUBES	A1L448C3	.01943
349		ALL OTHER RUBBER PRODUCTS	A1L449C3	.07726
350	32	STONE, CLAY AND GLASS PRODUCTS	A1L450C3	.0336
351	321	FLAT GLASS	A1L451C3	.06289
352	3295	NONMETALLIC EARTH/MIN	A1L452C3	.02732
353		ALL OTHER STONE & CLAY, GLASS PRODUCTS	A1L453C3	.03737
354	33	PRIMARY METAL PRODUCTS	A1L454C3	.04854
355	3312	PRIMARY IRON/STEEL PRODUCTS	A1L455C3	.03778
356	3352	ALUMINUM BASIC SHAPES	A1L456C3	.76636
357		ALL OTHER PRIMARY METAL PRODUCTS	A1L457C3	.04997
358	34	FABRICATED METAL PRODUCTS	A1L458C3	.35892
359	344	FAB STRUC METAL PRODUCTS	A1L459C3	.62397
360		ALL OTHER FAB METAL PRODUCTS	A1L460C3	.25868
361	35	MACHINERY EXCEPT ELECTRICAL	A1L461C3	.52719
362	351	ENGINES/TURBINES	A1L462C3	.92904
363	352	FARM MACHINERY	A1L463C3	.98923
364	353	CONST MIN/MAT HAND MACHINERY	A1L464C3	.26815
365		ALL OTHER MACHINERY EXCEPT ELECTRICAL	A1L465C3	.49787
366	36	ELECTRICAL MACHINERY	A1L466C3	.60128
367	361	ELECTRICAL TRANS/DIST EQUIPMENT	A1L467C3	3.0614
368	363	HOUSEHOLD APPLIANCES	A1L468C3	.31311
369	365	RADIO OR TV SETS	A1L469C3	1.35545
370		ALL OTHER ELECTRICAL MACHINERY	A1L470C3	.49422
371	37	TRANSPORTAION EQUIPMENT	A1L471C3	1.1558
372	37111	MOTOR PASSENGER CARS	A1L472C3	1.72322
373	37112	MOTOR TRUCKS	A1L473C3	1.13218
374	3714	MOTOR VECHICLE PARTS	A1L474C3	.42036
375		ALL OTHER TRANSPORTATION EQUIPMENT	A1L475C3	.65875
376	44	FREIGHT FORWARDER TRAFFIC	A1L476C3	.34497
377	45	SHIPPER ASSOCIATION TRAFFIC	A1L477C3	.07876
378	46	MISC MIXED SHIPMENTS	A1L478C3	.09848
379	461	MISC MIXED SHIPMENTS NEC INC TOFC	A1L479C3	.10037
380		ALL OTHER MIXED SHIPMENTS	A1L480C3	-.04216
381	48	HAZARDOUS MATERIALS	A1L481C3	.02513
382	XX	ALL OTHERS	A1L482C3	.04444

UNIT COST ADJUSTMENT FACTORS
FREIGHT CAR STATISTICS

LINE	EQUIPMENT	SOURCE	AVERAGE TARE WEIGHT (1)	SOURCE	CURRENT YR EMPTY/LOADED RATIO RR OWNED (2)	SOURCE	CURRENT YR EMPTY/LOADED RATIO PRIVATE LINE (3)
101	BOX - 40 FT	A1L501C4	24.3	B3L801C3	0	B3L817C3	0
102	BOX - 50 FT	A1L502C4	33.8	B3L802C3	2.00736	B3L818C3	1.62003
103	BOX - EQUIPPED	A1L503C4	35.6	B3L803C3	2.02938	B3L819C3	1.88956
104	GONDOLA - PLAIN	A1L504C4	26.8	B3L804C3	1.92443	B3L820C3	2.04395
105	GONDOLA - EQUIP.	A1L505C4	33.1	B3L805C3	1.87234	B3L821C3	1.90703
106	HOPPER - COVERED	A1L506C4	31.4	B3L806C3	2.06907	B3L822C3	2.03653
107	HOPPER - OTG	A1L507C4	29.7	B3L807C3	1.98859	B3L823C3	1.99061
108	HOPPER - OTS	A1L508C4	28.6	B3L808C3	2.06096	B3L824C3	1.99544
109	REFRIG - MECH	A1L509C4	46.5	B3L809C3	1.88249	B3L825C3	1.94416
110	REFRIG - NM	A1L510C4	42.8	B3L810C3	1.85015	B3L826C3	1.83461
111	FLAT - TOFC	A1L511C4	57.4	B3L811C3	1.14601	B3L827C3	1.08322
112	FLAT - MULTILEVEL	A1L512C4	53.7	B3L812C3	1.63765	B3L828C3	1.57994
113	FLAT - GENERAL	A1L513C4	33	B3L813C3	2.90092	B3L829C3	3.44944
114	FLAT - OTHER	A1L514C4	34.6	B3L814C3	2.03569	B3L830C3	2.07817
115	TANK <22,000 GAL	XX	XX	XX	XX	B3L831C3	1.78312
116	TANK >=22,000 GAL	XX	XX	XX	XX	B3L832C3	2.08177
117	ALL OTHER FC	A1L515C4	32.9	B3L815C3	1.0086	B3L833C3	0
118	AVERAGE FC	A1L516C4	33.5	B3L816C3	1.71852	B3L834C3	1.65937

LINE	SOURCE	CURRENT YR EMPTY/LOADED RATIO ALL CARS (4)	SOURCE	CIRCUITY LOCAL (5)	SOURCE	CIRCUITY INTERLINE (6)	SOURCE	CIRCUITY AVERAGE (7)	SOURCE	SPOTTED & PULLED RATIO (8)
101	B3L835C3	0	A1L501C1	1.14	A1L501C2	1.193	A1L501C3	1.182	A1L501C5	1.8
102	B3L836C3	1.71309	A1L502C1	1.122	A1L502C2	1.187	A1L502C3	1.176	A1L502C5	1.8
103	B3L837C3	2.02821	A1L503C1	1.134	A1L503C2	1.184	A1L503C3	1.176	A1L503C5	2
104	B3L838C3	1.92921	A1L504C1	1.093	A1L504C2	1.151	A1L504C3	1.134	A1L504C5	2
105	B3L839C3	1.87382	A1L505C1	1.11	A1L505C2	1.122	A1L505C3	1.119	A1L505C5	2
106	B3L840C3	2.05021	A1L506C1	1.126	A1L506C2	1.164	A1L506C3	1.148	A1L506C5	2
107	B3L841C3	1.98874	A1L507C1	1.076	A1L507C2	1.137	A1L507C3	1.106	A1L507C5	2
108	B3L842C3	2.01065	A1L508C1	1.202	A1L508C2	1.156	A1L508C3	1.183	A1L508C5	2
109	B3L843C3	1.89269	A1L509C1	1.079	A1L509C2	1.078	A1L509C3	1.078	A1L509C5	2
110	B3L844C3	1.84894	A1L510C1	1.118	A1L510C2	1.159	A1L510C3	1.153	A1L510C5	2
111	B3L845C3	1.1036	A1L511C1	1.069	A1L511C2	1.107	A1L511C3	1.085	A1L511C5	1
112	B3L846C3	1.5867	A1L512C1	1.061	A1L512C2	1.166	A1L512C3	1.152	A1L512C5	2
113	B3L847C3	2.95193	A1L513C1	1.086	A1L513C2	1.177	A1L513C3	1.153	A1L513C5	2
114	B3L848C3	2.05442	A1L514C1	1.088	A1L514C2	1.17	A1L514C3	1.155	A1L514C5	2
115	B3L849C3	1.78312	XX	XX	XX	XX	XX	XX	XX	XX
116	B3L850C3	2.08177	XX	XX	XX	XX	XX	XX	XX	XX
117	B3L852C3	1.43663	A1L515C1	1.146	A1L515C2	1.19	A1L515C3	1.179	A1L515C5	2
118	B3L853C3	1.69251	A1L516C1	1.097	A1L516C2	1.157	A1L516C3	1.135	A1L516C5	1.9

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 & I SW (13)
101	A1L521C1	1	A1L521C2	.5	A1L521C3	2	A1L521C4	1.5	A1L521C5	.5
102	A1L522C1	1	A1L522C2	.5	A1L522C3	2	A1L522C4	1.5	A1L522C5	.5
103	A1L523C1	1	A1L523C2	.5	A1L523C3	2	A1L523C4	1.5	A1L523C5	.5
104	A1L524C1	1	A1L524C2	.5	A1L524C3	2	A1L524C4	1.5	A1L524C5	.5
105	A1L525C1	1	A1L525C2	.5	A1L525C3	2	A1L525C4	1.5	A1L525C5	.5
106	A1L526C1	1	A1L526C2	.5	A1L526C3	2	A1L526C4	1.5	A1L526C5	.5
107	A1L527C1	1	A1L527C2	.5	A1L527C3	2	A1L527C4	1.5	A1L527C5	.5
108	A1L528C1	1	A1L528C2	.5	A1L528C3	2	A1L528C4	1.5	A1L528C5	.5
109	A1L529C1	1	A1L529C2	.5	A1L529C3	2	A1L529C4	1.5	A1L529C5	.5
110	A1L530C1	1	A1L530C2	.5	A1L530C3	2	A1L530C4	1.5	A1L530C5	.5
111	A1L531C1	1	A1L531C2	.5	A1L531C3	2	A1L531C4	1.5	A1L531C5	.5
112	A1L532C1	1	A1L532C2	.5	A1L532C3	2	A1L532C4	1.5	A1L532C5	.5
113	A1L533C1	1	A1L533C2	.5	A1L533C3	2	A1L533C4	1.5	A1L533C5	.5
114	A1L534C1	1	A1L534C2	.5	A1L534C3	2	A1L534C4	1.5	A1L534C5	.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	.5	A1L535C3	2	A1L535C4	1.5	A1L535C5	.5
118	A1L536C1	1	A1L536C2	.5	A1L536C3	2	A1L536C4	1.5	A1L536C5	.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

LINE	SOURCE	CM PER INTRATERM SW (19)	SOURCE	CM PER INTERTERM SW (20)	SOURCE	CM PER I & I SW (21)	SOURCE	AVE CM(R) PER CD(R) (22)	SOURCE	AVE MILES BETWEEN I & I SW (23)	SOURCE	AVE MI B/ INTERCH EVENTS (24)
101	A1L521C11	6	A1L521C12	5.25	A1L521C13	1	B7L201C8	0	A1L561C1	200	B6L301C3	0
102	A1L522C11	6	A1L522C12	5.25	A1L522C13	1	B7L202C8	604.1494	A1L562C1	200	B6L302C3	698.8793
103	A1L523C11	6	A1L523C12	5.25	A1L523C13	1	B7L203C8	604.1494	A1L563C1	200	B6L303C3	696.7243
104	A1L524C11	6	A1L524C12	5.25	A1L524C13	1	B7L204C8	604.1494	A1L564C1	200	B6L304C3	4392
105	A1L525C11	6	A1L525C12	5.25	A1L525C13	1	B7L205C8	604.1495	A1L565C1	200	B6L305C3	909.7036
106	A1L526C11	6	A1L526C12	5.25	A1L526C13	1	B7L206C8	604.1494	A1L566C1	200	B6L306C3	918.059
107	A1L527C11	6	A1L527C12	5.25	A1L527C13	1	B7L207C8	604.1494	A1L567C1	200	B6L307C3	970.4524
108	A1L528C11	6	A1L528C12	5.25	A1L528C13	1	B7L208C8	604.1494	A1L568C1	200	B6L308C3	1432
109	A1L529C11	6	A1L529C12	5.25	A1L529C13	1	B7L209C8	604.1494	A1L569C1	200	B6L309C3	591.6674
110	A1L530C11	6	A1L530C12	5.25	A1L530C13	1	B7L210C8	604.1494	A1L570C1	200	B6L310C3	744.6817
111	A1L531C11	6	A1L531C12	5.25	A1L531C13	1	B7L211C8	604.1494	A1L571C1	200	B6L311C3	899.6674
112	A1L532C11	6	A1L532C12	5.25	A1L532C13	1	B7L212C8	604.1494	A1L572C1	200	B6L312C3	6115
113	A1L533C11	6	A1L533C12	5.25	A1L533C13	1	B7L213C8	604.1495	A1L573C1	200	B6L313C3	1628
114	A1L534C11	6	A1L534C12	5.25	A1L534C13	1	B7L214C8	604.1494	A1L574C1	200	B6L314C3	682.2072
115	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
116	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
117	A1L535C11	6	A1L535C12	5.25	A1L535C13	1	B7L215C8	604.1494	A1L575C1	200	B6L315C3	2940
118	A1L536C11	6	A1L536C12	5.25	A1L536C13	1	B7L216C8	604.1494	A1L576C1	200	B6L316C3	1218

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	7.12139	B6L202C36	3.91677	B6L202C37	10.68209	B6L202C38	8.54567	B6L202C39	1.78035
103	B6L203C35	7.12139	B6L203C36	3.91677	B6L203C37	10.68209	B6L203C38	8.54567	B6L203C39	1.78035
104	B6L204C35	7.12139	B6L204C36	3.91677	B6L204C37	10.68209	B6L204C38	8.54567	B6L204C39	1.78035
105	B6L205C35	7.12139	B6L205C36	3.91677	B6L205C37	10.68209	B6L205C38	8.54567	B6L205C39	1.78035
106	B6L206C35	7.12139	B6L206C36	3.91677	B6L206C37	10.68209	B6L206C38	8.54567	B6L206C39	1.78035
107	B6L207C35	7.12139	B6L207C36	3.91677	B6L207C37	10.68209	B6L207C38	8.54567	B6L207C39	1.78035
108	B6L208C35	7.12139	B6L208C36	3.91677	B6L208C37	10.68209	B6L208C38	8.54567	B6L208C39	1.78035
109	B6L209C35	7.12139	B6L209C36	3.91677	B6L209C37	10.68209	B6L209C38	8.54567	B6L209C39	1.78035
110	B6L210C35	7.12139	B6L210C36	3.91677	B6L210C37	10.68209	B6L210C38	8.54567	B6L210C39	1.78035
111	B6L211C35	7.12139	B6L211C36	3.91677	B6L211C37	10.68209	B6L211C38	8.54567	B6L211C39	1.78035
112	B6L212C35	7.12139	B6L212C36	3.91677	B6L212C37	10.68209	B6L212C38	8.54567	B6L212C39	1.78035
113	B6L213C35	7.12139	B6L213C36	3.91677	B6L213C37	10.68209	B6L213C38	8.54567	B6L213C39	1.78035
114	B6L214C35	7.12139	B6L214C36	3.91677	B6L214C37	10.68209	B6L214C38	8.54567	B6L214C39	1.78035
115	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
116	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
117	B6L215C35	7.12139	B6L215C36	3.91677	B6L215C37	10.68209	B6L215C38	8.54567	B6L215C39	1.78035
118	B6L216C29 / B6L216C3	7.12139	B6L216C30 / B6L216C8	3.91677	B6L216C31 / B6L216C13	10.68209	B6L216C32 / B6L216C18	8.54567	B6L216C33 / B6L216C24	1.78035

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
236	129	GOH PORTION-(CR)	2	A2L159C44	0	B9L107C27	70.71237	.45239	31.98986
237	129	OE/OTHER HIGHWAY PORTION-(CR)	2	A2L159C44	0	B9L308C17	0	.45239	0
238	129	OE/PASSENGER PORTION-(CR)	2	A2L159C44	0	B9L308C23	0	.45239	0
239	129	OE/COMPUTER PORTION-(CR)	2	A2L159C44	0	B9L308C25	.01702	.45239	.00769977
240	141	GOH PORTION	2	A2L171C44	0	B9L108C27	342.5892	.45239	154.9854
241	141	OE/OTHER HIGHWAY PORTION	2	A2L171C44	0	B9L309C17	0	.45239	0
242	141	OE/PASSENGER PORTION	2	A2L171C44	0	B9L309C23	0	.45239	0
243	141	OE/COMPUTER	2	A2L171C44	0	B9L309C25	.08246	.45239	.0373
244	144	GOH PORTION-(CR)	2	A2L174C44	0	B9L109C27	190.8015	.45239	86.31747
245	144	OE/OTHER HIGHWAY PORTION-(CR)	2	A2L174C44	0	B9L310C17	0	.45239	0
246	144	OE/PASSENGER PORTION-(CR)	2	A2L174C44	0	B9L310C23	0	.45239	0
247	144	OE/COMPUTER PORTION-(CR)	2	A2L174C44	0	B9L310C25	.04592	.45239	.02078
248	147	GOH PORTION	2	A2L177C44	0	B9L110C27	0	.45239	0
249	147	OE/OTHER HIGHWAY PORTION	2	A2L177C44	0	B9L311C17	0	.45239	0
250	147	OE/PASSENGER PORTION	2	A2L177C44	0	B9L311C23	0	.45239	0
251	147	OE/COMPUTER PORTION	2	A2L177C44	0	B9L311C25	0	.45239	0
252	150	OTHER GOH PORTION	0	A2L180C44	0	B9L111C27	0	.74936	0
253	150	OTHER OE/OTHER HY	0	A2L180C44	0	B9L312C17	0	.74936	0
254	150	OTHER OE/PASSENGER	0	A2L180C44	0	B9L312C23	0	.74936	0
255	150	OTHER OE/COMPUTER	0	A2L180C44	0	B9L312C25	0	.74936	0
256	301	OTHER HIGHWAY PORTION	2	A2L239C44	0	B9L315C17	0	.4503	0
257	301	PASSENGER PORTION	2	A2L239C44	0	B9L315C23	0	.4503	0
258	301	COMPUTER PORTION	2	A2L239C44	0	B9L315C25	697.2578	.4503	313.9779
259	302	OTHER HIGHWAY EQUIP	0	A3L333C12	0	A3L333C12	0	.74936	0
260	304	PASSENGER REPAIR	14	A2L242C44	0	A2L242C44	0	.75792	0
261	305	COMPUTER & DP EQUIP	14	A2L243C44	31578	A2L243C44	0	.75792	23934
262	306	OTHER HIGHWAY PORTION	0	A2L244C44	0	B9L316C17	0	.74936	0
263	306	PASSENGER PORTION	0	A2L244C44	0	B9L316C23	0	.74936	0
264	306	COMPUTER PORTION	0	A2L244C44	0	B9L316C25	172.3062	.74936	129.12
265	307	GOH PORTION	2	A2L245C44	0	B9L113C27	2112	.4503	951.0844
266	307	OE/OTHER HIGHWAY PORTION	2	A2L245C44	0	B9L314C17	0	.4503	0
267	307	OE/PASSENGER PORTION	2	A2L245C44	0	B9L314C23	0	.4503	0
268	307	OE/COMPUTERS	2	A2L245C44	0	B9L314C25	.50837	.4503	.22892
269	308	OTHER HIGHWAY PORTION	2	A2L246C44	0	B9L317C17	0	.45239	0
270	308	PASSENGER PORTION	2	A2L246C44	0	B9L317C23	0	.45239	0
271	308	COMPUTER PORTION	2	A2L246C44	0	B9L317C25	0	.45239	0
272	309	OE FRINGES - OTHER HIGHWAY	2	A2L247C44	0	B9L318C17	0	.4503	0
273	309	PASSENGER PORTION	2	A2L247C44	0	B9L318C23	0	.4503	0
274	309	COMPUTER PORTION	2	A2L247C44	0	B9L318C25	1062	.4503	478.5743
275	310	OE CASUALTIES - OTHER HIGHWAY	2	A2L248C44	0	B9L319C17	0	.45239	0
276	310	PASSENGER PORTION	2	A2L248C44	0	B9L319C23	0	.45239	0
277	310	COMPUTER PORTION	2	A2L248C44	0	B9L319C25	603.4416	.45239	272.9935

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
278	313	OE JT FAC RENT-DR-OTHER HIGHWAY	2	A2L251C44	0	B9L320C17	0	.45239	0
279	313	PASSENGER PORTION	2	A2L251C44	0	B9L320C23	0	.45239	0
280	313	COMPUTER PORTION	2	A2L251C44	0	B9L320C25	12.55631	.45239	5.6804
281	314	OE JT FAC RENT-(CR)-OTHER HY	2	A2L252C44	0	B9L321C17	0	.45239	0
282	314	PASSENGER PORTION-(CR)	2	A2L252C44	0	B9L321C23	0	.45239	0
283	314	COMPUTER PORTION-(CR)	2	A2L252C44	0	B9L321C25	4.43164	.45239	2.00485
284	318	OE JT FACILITY-DR-OTHER HIGHWAY	2	A2L256C44	0	B9L322C17	0	.45239	0
285	318	PASSENGER PORTION	2	A2L256C44	0	B9L322C23	0	.45239	0
286	318	COMPUTER PORTION	2	A2L256C44	0	B9L322C25	29.54426	.45239	13.36565
287	319	OE JT FACILITY-(CR)-OTHER HY	2	A2L257C44	0	B9L323C17	0	.45239	0
288	319	PASSENGER PORTION-(CR)	2	A2L257C44	0	B9L323C23	0	.45239	0
289	319	COMPUTER PORTION-(CR)	2	A2L257C44	0	B9L323C25	17.72656	.45239	8.01939
290	320	OE RPR BILLED OTHERS-OTHER HIGHWAY-(CR)	0	A2L258C44	0	B9L326C17	0	.74936	0
291	320	PASSENGER PORTION-(CR)	0	A2L258C44	0	B9L326C23	0	.74936	0
292	320	COMPUTER PORTION-(CR)	0	A2L258C44	0	B9L326C25	1585	.74936	1188
293	321	OE DISMANTLING - OTHER HIGHWAY	2	A2L259C44	0	B9L324C17	0	.45239	0
294	321	PASSENGER PORTION	2	A2L259C44	0	B9L324C23	0	.45239	0
295	321	COMPUTER PORTION	2	A2L259C44	0	B9L324C25	0	.45239	0
296	322	OE OTHER-OTHER HY	0	A2L260C44	0	B9L325C17	0	.74936	0
297	322	PASSENGER PORTION	0	A2L260C44	0	B9L325C23	0	.74936	0
298	322	COMPUTER PORTION	0	A2L260C44	0	B9L325C25	0	.74936	0
299	518	AS ADMIN- COMMUNICATION PORTION	14	A2L353C44	0	B9L115C5	111.5417	.75947	84.71246
300	520	COMMUNICATION OPR	14	A2L355C44	3424	A2L355C44	0	.75947	2600
301	522	AS FRINGES-COMM PORTION	14	A2L357C44	0	B9L116C5	1287	.75947	977.7484
302	523	AS CASUALITIES-COMM PORTION	14	A2L358C44	0	B9L117C5	332.396	.75947	252.4445
303	524	AS JT FAC-DR-COMM PORTION	14	A2L359C44	0	B9L118C5	1.69408	.75947	1.2866
304	525	AS JT FAC-CR-COMM PORTION	14	A2L360C44	0	B9L119C5	0	.75947	0
305	526	AS OTHER-COMMUNICATION PORTION	14	A2L361C44	0	B9L120C5	0	.75947	0
306	601	GENERAL OFFICERS	14	A2L401C44	4108	A2L401C44	0	.75947	3119
307	602	ACCOUNTING & FINANCE	14	A2L402C44	11587	A2L402C44	0	.75947	8799
308	603	MANAGEMENT SERVICES & DP	14	A2L403C44	29121	A2L403C44	0	.75947	22116
309	604	MARKETING	14	A2L404C44	15461	A2L404C44	0	.75947	11742
310	605	SALES	14	A2L405C44	401	A2L405C44	0	.75947	304.5471
311	606	INDUSTRIAL DEVELOPMENT	14	A2L406C44	979	A2L406C44	0	.75947	743.5202
312	607	PERSONNEL & LABOR RELATIONS	14	A2L407C44	15298	A2L407C44	0	.75947	11618
313	608	LEGAL & SECRETARIAL	14	A2L408C44	39349	A2L408C44	0	.75947	29884
314	609	PUBLIC RELATIONS & ADVERTISING	14	A2L409C44	3132	A2L409C44	0	.75947	2378
315	610	RESEARCH & DEVELOPMENT	14	A2L410C44	2	A2L410C44	0	.75947	1.51894
316	611	G & A FRINGES	14	A2L411C44	6638	A2L411C44	0	.75947	5041
317	612	G & A CASUALTIES	14	A2L412C44	6352	A2L412C44	0	.75947	4824

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
318	613	WRITEDOWN OF UNCOLLECTIBLES	14	A2L413C44	8695	A2L413C44	0	.75947	6603
319	614	PROPERTY TAXES	0	A2L414C44	0	A2L414C44	76410	0	0
320	615	OTHER TAXES (EXCL INCOME OR PAYROLL)	0	A2L415C44	0	A2L415C44	31310	0	0
321	616	G & A JT FACILITY - DR	14	A2L416C44	706	A2L416C44	0	.75947	536.1851
322	617	G & A JT FACILITY - (CR)	14	A2L417C44	76	A2L417C44	0	.75947	57.71965
323	618	G & A OTHER	14	A2L418C44	786202	A2L418C44	0	.75947	597096
324	11000	INCIDENTAL REV. + MISC RENT (CR)	0	A2L421C44	0	A2L421C44	131009	.74936	98173
325		SUBTOTAL OPR-REGRESSION DERIVED : (SUM L201-235)+(SUM L240-243)+(SUM L248-280)+(SUM L284-286)+(SUM L293-303)+(SUM L305-321)+L323-(SUM L236-239)-(SUM L244-247)-(SUM L281-283)-(SUM L287-292)-L304-L322-L324	XX	XX	1002389	XX	XX	XX	760673
326		SUBTOTAL OPR : (SUM L201-235)+(SUM L240-243) +(SUM L248-280)+(SUM L284-286)+ (SUM L293-303)+(SUM L305-321)+L323-(SUM L236-239)-(SUM L244-247)-(SUM L281-283)-(SUM L287-292)-L304-L322-L324	XX	XX	1002389	XX	12594	XX	678952
327		SUBTOTAL OPR-NO REGRESSION DERIVED : L326 -L325	XX	XX	XX	XX	12594	XX	-81721
328	909116	STATION - DEPR	0	B2L916C2	0	B2L916C2	11409	.89534	10214
329	909316	STATION - LR	0	B2L826C2	0	B2L826C2	15376	.89534	13766
330	909120	S & E-DEPR-OTHER HIGHWAY	0	B2L920C2	0	B5L436C3	0	.89534	0
331	909120	S & E-DEPR-PASSENGER	0	B2L920C2	0	B5L439C3	0	.89534	0
332	909120	S & E-DEPR-COMPUTER	0	B2L920C2	0	B5L440C3	387.5719	.89534	347.0094
333	909320	S & E - LR - OTHER HIGHWAY	0	B2L830C2	0	B5L436C4	0	.89534	0
334	909320	S & E - LR - PASSENGER	0	B2L830C2	0	B5L439C4	0	.89534	0
335	909320	S & E - LR - COMPUTER	0	B2L830C2	0	B5L440C4	522.3137	.89534	467.6495
336	909126	COMMUNICATION SYSTEMS - DEPR	0	B2L925C2	0	B2L925C2	14057	.89534	12585
337	909326	COMMUNICATION SYSTEMS - LR	0	B2L835C2	0	B2L835C2	18945	.89534	16962
338	909135	MISC STRUCTURES - DEPR	0	B2L929C2	0	B2L929C2	446	.89534	399.3226
339	909335	MISC STRUCTURES - LR	0	B2L839C2	0	B2L839C2	601	.89534	538.1007
340	909180A	OTHER LR - DEPR	0	B2L933C2	0	B2L933C2	0	.89534	0
341	909380A	OTHER LR - LR	0	B2L843C2	0	B2L843C2	0	.89534	0

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
342	809132	OTHER HIGHWAY - DEPR	0	B2L246C2	0	B2L246C2	0	.89534	0
343	809332	OTHER HIGHWAY - LR	0	B2L555C2	0	B2L555C2	0	.89534	0
344	809136	COMPUTER & DP EQ - DEPR	0	B2L251C2	0	B2L251C2	47060	.89534	42134
345	809336	COMPUTER & DP EQ - LR	0	B2L559C2	0	B2L559C2	11	.89534	9.84876
346	809135	FREIGHT PORTION OF PASSENGER - DEPR	0	B2L250C2	0	B2L250C2	0	.89534	0
347	809335	FREIGHT PORTION OF PASSENGER - LR	0	B2L558C2	0	B2L558C2	0	.89534	0
348	809139	OE MACH - OTHER HIGHWAY - DEPR	0	B2L252C2	0	B5L436C10	0	.89534	0
349	809139	OE MACH - PASSENGER - DEPR	0	B2L252C2	0	B5L439C10	0	.89534	0
350	809139	OE MACH - COMPUTER - DEPR	0	B2L252C2	0	B5L440C10	244.8481	.89534	219.2228
351	809339	OE MACH - OTHER HIGHWAY - LR	0	B2L560C2	0	B5L436C11	0	.89534	0
352	809339	EO MACH - COMPUTER - LR	0	B2L560C2	0	B5L439C11	0	.89534	0
353	809339	OE MACH - PASSENGER - LR	0	B2L560C2	0	B5L440C11	0	.89534	0
354		SUBTOTAL DL - REGRESSION DERIVED :SUM L328-353	XX	XX	0	XX	XX	XX	0
355		SUBTOTAL DL : SUM L328-353	XX	XX	0	XX	109059	XX	97645
356		SUBTOTAL DL NO REGRESSION DERIVED :L355 -L354	XX	XX	XX	XX	109059	XX	97645
357	909816	STATION - ROI	0	B5L621C4	0	B5L621C4	20846	.65758	13708
358	909820	OTHER HIGHWAY PORTION - ROI	0	B5L652C4	0	B5L652C4	0	.65758	0
359	909820	PASSENGER PORTION - ROI	0	B5L655C4	0	B5L655C4	0	.65758	0
360	909820	COMPUTER PORTION - ROI	0	B5L656C4	0	B5L656C4	1530	.65758	1006
361	909826	COMMUNICATIONS PORTION - ROI	0	B5L666C4	0	B5L666C4	17466	.65758	11485
362	909835	MISC STRUCTURES - ROI	0	B5L671C4	0	B5L671C4	587.4779	.65758	386.3139
363		OTHER ROAD - ROI	0	B5L676C4	0	B5L676C4	0	.65758	0
364	809832	HIGHWAY REV EQ - OTHER HY - ROI	0	B5L727C4	0	B5L727C4	0	.65758	0
365	809835	COMPUTER - ROI	0	B5L731C4	0	B5L731C4	10455	.65758	6875
366	909876	INTEREST - ROI	0	B5L677C4	0	B5L677C4	0	.65758	0
367	909890	CONSTRUCTION - ROI	0	B5L678C4	0	B5L678C4	0	.65758	0
368		SUBTOTAL - ROI - REGRESSION DERIVED :SUM L357-367	XX	XX	0	XX	XX	XX	0
369		SUBTOTAL - ROI : SUM L357-367	XX	XX	0	XX	50886	XX	33462
370		SUBTOTAL - ROI NO REGRESSION DERIVED :L369 -L368	XX	XX	XX	XX	50886	XX	33462

GENERAL OVERHEAD AND CONSTANT COSTS
CALCULATION OF VARIABLE EXPENSES ON WORKTABLES D1 THRU D7

LINE	CODE	IDENTIFICATION	SOURCE	VARIABLE OPR EXPENSE (1)	SOURCE	VARIABLE DL EXPENSE (2)	SOURCE	VARIABLE ROI EXPENSE (3)
401		GTM D-1	D1L157C7	192892	D1L234C7	450058	D1L251C7	262827
402		GTM D-3	D3L191C7	253620	D3L217C7	66135	D3L224C7	59025
403		CM D-1	D1L157C13	0	D1L234C12	0	D1L251C12	0
404		CM D-3	D3L191C13	0	D3L217C12	0	D3L224C12	0
405		CM D-5	D5L121C7	0	XX	XX	XX	XX
406		TM(R) D-1	D1L157C18	0	D1L234C16	0	D1L251C16	0
407		TM(R) D-3	D3L191C23	40816	D3L217C20	168.7587	D3L224C20	178.4815
408		LUM D-3	D3L191C18	309980	D3L217C16	80832	D3L224C16	72142
409		TM(C) D-3*	D3L191C28	471466	D3L217C24	0	D3L224C24	0
410		CM-CL D-5	D5L122C7	0	XX	XX	XX	XX
411		CLOT-CL D-5	D5L122C12	40010	XX	XX	XX	XX
412		CLOR-CL D-5	D5L122C16	0	XX	XX	XX	XX
413		CLOR D-3	D3L191C33	0	D3L217C28	0	D3L224C28	0
414		CLOR D-5	D5L121C16	2057	XX	XX	XX	XX
415		CLOT D-5	D5L121C12	0	XX	XX	XX	XX
416		SEM D-2	D2L159C7	17238	D2L236C7	35695	D2L255C7	28863
417		SEM D-3	D3L191C38	123431	D3L217C32	7705	D3L224C32	6877
418		SEM D-4	D4L159C7	291380	D4L213C7	8895	D4L220C7	3378
419		TONS-LAKE D-7	D7L136C5	6.04104	D7L143C5	.16347	D7L146C5	.14914
420		TONS-COAL D-7	D7L823C5	16884	D7L826C5	6931	D7L827C5	3927
421		TONS-ORE D-7	D7L923C5	-38.64456	D7L926C5	-55.71973	D7L927C5	-31.57425
422		TONS-OMT D-7	D7L1023C5	22.38939	D7L1026C5	0	D7L1027C5	0
423		CM(RC) D-7	D7L1208C5	699	XX	XX	XX	XX
424		TCU-PROTEC D-7	D7L741C5	0	XX	XX	XX	XX
425		RTCUD D-7	D7L383C5	0	D7L424C5	0	D7L431C5	0
426		OTCUD D-7	D7L583C5	41404	D7L624C5	54635	D7L631C5	4418
427		TCU HANDLED D-7	D7L721C5	154645	D7L724C5	21501	D7L725C5	9865
428		PU&D D-7	D7L733C5	144943	XX	XX	XX	XX
429		MVUH D-7	D7L1123C5	63260	XX	XX	XX	XX
430		CM-R D-6	D6L1919C1	45743	D6L1919C2	54366	D6L1919C3	45859
431		CM-Y D-6	D6L1919C4	2817	D6L1919C5	3214	D6L1919C6	3086
432		CD-R D-6	D6L1919C7	6755	D6L1919C8	28002	D6L1919C9	9478
433		CD-Y D-6	D6L1919C10	41805	D6L1919C11	166744	D6L1919C12	63389
434		CM-PRIVATE D-6	XX	XX	D6L1819C5	185409	XX	XX
435		SUBTOTAL: SUM L401-434	XX	2261844	XX	1170242	XX	573289

*LINE 409 COLUMN 2 AND COLUMN 3 SHOULD ALWAYS BE ZERO.

LINE	CODE	IDENTIFICATION	SOURCE	VARIABLE OPR EXPENSE (1)	SOURCE	VARIABLE DL EXPENSE (2)	SOURCE	VARIABLE ROI EXPENSE (3)
436		VARIABLE OPR D1-D7	L435C1	2261844	XX	XX	XX	XX
437		VARIABLE OPR D-8 REGR	L325C5	760673	XX	XX	XX	XX
438		TOTAL OPR EXPENSE	L133C1	4046041	XX	XX	XX	XX
439		TOTAL OPR D-8 NOT REGR	L327C3	12594	XX	XX	XX	XX
440		TOTAL OPR EXPENSE MINUS D-8 NO REGR	L438-L439	4033447	XX	XX	XX	XX
441		VARIABLE OPR D1-D7 PLUS D-8 REGR	L436+L437	3022518	XX	XX	XX	XX
442		VAR PERCENTAGE OPR D1-D7 PLUS D-8 REG	L441/L440	.74936	XX	XX	XX	XX
443		VARIABLE DL D1-D7	XX	XX	L435C2	1170242	XX	XX
444		VARIABLE DL D-8 REGR	XX	XX	L354C5	0	XX	XX
445		TOTAL DL EXPENSE	XX	XX	L134C1	1416093	XX	XX
446		TOTAL DL D-8 NOT REGR	XX	XX	L356C3	109059	XX	XX
447		TOTAL DL EXPENSE MINUS D8 NO REGR	XX	XX	L445-L446	1307033	XX	XX
448		VARIABLE DL D1-7 PLUS D-8 REGR	XX	XX	L443+L444	1170242	XX	XX
449		VAR PERCENTAGE DL D1-7+D8 REGR	XX	XX	L448/L447	.89534	XX	XX
450		VARIABLE ROI D1-D7	XX	XX	XX	XX	L435C3	573289
451		VARIABLE ROI D-8 REGR	XX	XX	XX	XX	L368C5	0
452		TOTAL ROI EXPENSE	XX	XX	XX	XX	L135C1	922703
453		TOTAL ROI D-8 NOT REGR	XX	XX	XX	XX	L370C3	50886
454		TOTAL ROI EXPENSE MINUS D-8 NO REGR	XX	XX	XX	XX	L452-L453	871816
455		VARIABLE ROI D1-7 PLUS D-8 REGR	XX	XX	XX	XX	L450+L451	573289
456		VAR PERCENTAGE ROI D1-7 PLUS D-8 REGR	XX	XX	XX	XX	L455/L454	.65758

GENERAL OVERHEAD AND CONSTANT COSTS
CALCULATION OF GENERAL OVERHEAD AND CONSTANT COST MARKUP RATIOS

LINE	IDENTIFICATION	SOURCE OF C1	AMOUNT (1)
601	VARIABLE EXPENSE-OPR D8	L326C5	678952
602	VARIABLE EXPENSE-DL D8	L355C5	97645
603	VARIABLE EXPENSE-ROI D8	L369C5	33462
604	VARIABLE EXPENSE-OPR D1-7	L435C1	2261844
605	VARIABLE EXPENSE-DL D1-7	L435C2	1170242
606	VARIABLE EXPENSE-ROI D1-7	L435C3	573289
607	GOH MARKUP RATIO-OPR	(L601/L604)+1.0	1.30018
608	GOH MARKUP RATIO-DL	(L602/L605)+1.0	1.08344
609	GOH MARKUP RATIO-ROI	(L603/L606)+1.0	1.05837
610	VARIABLE EXPENSE-TOTAL-D8	L601+L602+L603	810060
611	VARIABLE EXPENSE-TOTAL D1-7	L604+L605+L606	4005375
612	GENERAL OVERHEAD MARKUP RATIO-AVERAGE	(L610/L611)+1.0	1.20224
613	TOTAL RAILWAY EXPENSE	L136C1	6384838
614	TOTAL VARIABLE RAILWAY EXPENSE	L610+L611	4815436
615	VARIABLE PORTION OF TOTAL EXPENSE	L614/L613	.7542
616	CONSTANT COST PORTION OF TOTAL EXPENSE	1.0-L615	.2458
617	CONSTANT COST MARKUP RATIO	L613/L614	1.32591

*EXCLUDING LOCAL MARINE AND OTHER SPECIAL SERVICE TERMINALS,
BUT INCLUDING SWITCHING AND TERMINAL COMPANIES.

GENERAL OVERHEAD AND CONSTANT COSTS
CALCULATION OF OUTPUT UNIT COSTS

LINE	OUTPUT UNITS	SOURCE	VARIABLE OPR UNIT COST (1)	UNIT COST TIMES GOH MARKUP C1*L607C1 (2)	SOURCE	VARIABLE DL UNIT COST (3)	UNIT COST TIMES GOH MARKUP C3*L608C1 (4)	SOURCE	VARIABLE ROI UNIT COST (5)	UNIT COST TIMES GOH MARKUP C5 *L609C1 (6)
701	GTM(C) D-1	D1L157C10	.00054417	XX	D1L234C10	.00129104	XX	D1L251C10	.00075395	XX
702	GTM(C) D-3	D3L191C10	.00072839	XX	D3L217C10	.00018972	XX	D3L224C10	.00016932	XX
703	GTM(C) TOTAL	L701+L702	.00127256	.00165456	L701+L702	.00148076	.00160432	L701+L702	.00092327	.00097716
704	CM D-1	D1L157C15	0	XX	D1L234C14	0	XX	D1L251C14	0	XX
705	CM D-3	D3L191C15	0	XX	D3L217C14	0	XX	D3L224C14	0	0
706	CM D-5	D5L121C10	0	XX	XX	XX	XX	XX	XX	XX
707	CM TOTAL	L704+L705			L704+L705			L704+L705		
		+L706	0	0		0	0		0	0
708	TM D-1	D1L157C20	0	XX	D1L234C18	0	XX	D1L251C18	0	XX
709	TM D-3	D3L191C25	.55225	XX	D3L217C22	.0022832	XX	D3L224C22	.00241475	XX
710	TM TOTAL	L708+L709	.55225	.71802	L708+L709	.0022832	.00247372	L708+L709	.00241475	.00255569
711	TM(C)D-3*	D3L191C30	6.37865	8.29337	D3L217C26	0	0	D3L224C26	0	0
712	LRM D-3	D3L191C20	1.87296	2.43517	D3L217C18	.48852	.52928	D3L224C18	.436	.46145
713	CLOR D-3	D3L191C35	0	XX	D3L217C30	0	XX	D3L224C30	0	XX
714	CLOR D-5	D5L121C18	.30059	XX	XX	XX	XX	XX	XX	XX
715	CLOR TOTAL	L713+L714	.30059	.39082	L713	0	0	L713	0	0
716	CLOT D-5	D5L121C14	0	0	XX	XX	XX	XX	XX	XX
717	CM CL D-5	D5L122C10	0	0	XX	XX	XX	XX	XX	XX
718	CLOR-CL D-5	D5L122C18	0	0	XX	XX	XX	XX	XX	XX
719	CLOT-CL D-5	D5L122C14	3.51919	4.57557	XX	XX	XX	XX	XX	XX
720	SEM D-2	D2L159C10	.08887	XX	D2L236C10	.19548	XX	D2L255C10	.15807	XX
721	SEM D-3	D3L191C40	.67517	XX	D3L217C34	.0422	XX	D3L224C34	.03766	XX
722	SEM D-4	D4L159C10	1.59388	XX	D4L213C10	.04872	XX	D4L220C10	.0185	XX
723	SEM TOTAL	L720+L721			L720+L721			L720+L721		
		+L722	2.35792	3.06571	+L722	.2864	.3103	+L722	.21423	.22674
724	TON MILES LAKE D-7	D7L136C8	0	0	D7L143C8	0	0	D7L146C8	0	0
725	TONS COAL D-7	D7L823C8	.68644	.89249	D7L826C8	.2915	.31582	D7L827C8	.16518	.17482
726	TONS ORE D-7	D7L923C8	-.21898	-.28471	D7L926C8	0	0	D7L927C8	0	0
727	TONS OMT D-7	D7L1023C8	.09757	.12686	D7L1026C8	0	0	D7L1027C8	0	0
728	CM(RC)D-7	D7L1208C8	.07755	.10083	XX	XX	XX	XX	XX	XX
729	MVUH D-7	D7L1123C8	60.66434	78.87436	XX	XX	XX	XX	XX	XX
730	TCUH D-7	D7L721C8	38.84077	50.49986	D7L724C8	5.37357	5.82194	D7L725C8	2.46563	2.60955
731	RTCUD D-7	D7L383C8	0	0	D7L424C8	0	0	D7L431C8	0	0
732	OTCUD D-7	D7L583C8	6.23672	8.10884	D7L624C8	8.15348	8.83381	D7L631C8	.6594	.69788
733	TCU PROTEC D-7	D7L741C8	0	0	XX	XX	XX	XX	XX	XX
734	PU & D D-7	D7L733C8	598.736	778.4626	XX	XX	XX	XX	XX	XX

*LINE 710 COLUMNS 3, 4, 5 AND 6 SHOULD ALWAYS BE ZERO

LINE	CAR TYPE	SOURCE	CM-R OPR UNIT COST (1)	UNIT COST TIMES GOH MARKUP C1*L607C1 (2)	SOURCE	CM-Y OPR UNIT COST (3)	UNIT COST TIMES GOH MARKUP C3*L607C1 (4)	SOURCE	CD-R OPR UNIT COST (5)	UNIT COST TIMES GOH MARKUP C5 *L607C1 (6)
801	BOX 40	D6L128C13	0	0	D6L128C16	0	0	D6L128C21	0	0
802	BOX 50	D6L228C13	-.00996477	-.01296	D6L228C16	-.02591	-.03369	D6L228C21	-1.18175	-1.53649
803	BOX EQUIPPED	D6L328C13	.02876	.03739	D6L328C16	.07477	.09721	D6L328C21	3.07253	3.99484
804	GONDOLA PLAIN	D6L428C13	.01364	.01774	D6L428C16	.03547	.04612	D6L428C21	1.00187	1.30261
805	GONDOLA EQUIPPED	D6L528C13	.02838	.0369	D6L528C16	.07379	.09595	D6L528C21	2.09898	2.72904
806	HOPPER COVERED	D6L628C13	.02521	.03277	D6L628C16	.06554	.08521	D6L628C21	2.38773	3.10448
807	HOPPER OTG	D6L728C13	.017	.0221	D6L728C16	.04419	.05746	D6L728C21	.92283	1.19984
808	HOPPER OTS	D6L828C13	.02921	.03798	D6L828C16	.07594	.09874	D6L828C21	1.31309	1.70725
809	REFR-M	D6L928C13	-.00171673	-.00223206	D6L928C16	-.0044635	-.00580333	D6L928C21	-.19909	-.25886
810	REFR-NM	D6L1028C13	.01658	.02156	D6L1028C16	.04311	.05605	D6L1028C21	2.0351	2.64598
811	FLAT-TOFC	D6L1128C13	.00820923	.01067	D6L1128C16	.02134	.02775	D6L1128C21	.45329	.58935
812	FLAT-MULTI	D6L1228C13	.03404	.04426	D6L1228C16	.08851	.11507	D6L1228C21	2.77424	3.607
813	FLAT-GEN	D6L1328C13	.03156	.04104	D6L1328C16	.08206	.10669	D6L1328C21	3.92453	5.10258
814	FLAT-OTHER	D6L1428C13	.01521	.01977	D6L1428C16	.03954	.05141	D6L1428C21	1.83883	2.39081
815	TANK <22,000G	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	TANK >=22,000G	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	ALL OTHER	D6L1528C13	.00594929	.00773513	D6L1528C16	.01547	.02011	D6L1528C21	1.39082	1.80831
818	AUTO RACK	D6L1628C13	.00709638	.00922655	D6L1628C16	.01845	.02399	D6L1628C21	.57833	.75193
819	ACCESSORIAL	D6L1728C13	0	0	D6L1728C16	0	0	D6L1728C21	0	0
820	AVERAGE ALL CARS	D6L1924C1	.02022	.02629	D6L1924C4	.054	.07021	D6L1924C7	1.80409	2.34564

LINE	SOURCE	CD-Y OPR UNIT COST (7)	UNIT COST TIMES GOH MARKUP C7 *L607C1 (8)	SOURCE	CM-R DL UNIT COST (9)	UNIT COST TIMES GOH MARKUP C9 *L608C1 (10)	SOURCE	CM-Y DL UNIT COST (11)	UNIT COST TIMES GOH MARKUP C11*L608C1 (12)
801	D6L128C24	0	0	D6L137C13	0	0	D6L137C16	0	0
802	D6L228C24	-1.18175	-1.53649	D6L237C13	.20216	.21903	D6L237C16	.52561	.56947
803	D6L328C24	3.07253	3.99484	D6L337C13	.02131	.02308	D6L337C16	.0554	.06002
804	D6L428C24	1.00187	1.30261	D6L437C13	.02515	.02725	D6L437C16	.0654	.07085
805	D6L528C24	2.09898	2.72904	D6L537C13	-.00211538	-.00229189	D6L537C16	-.00549999	-.00595892
806	D6L628C24	2.38773	3.10448	D6L637C13	.02251	.02438	D6L637C16	.05851	.0634
807	D6L728C24	.92283	1.19984	D6L737C13	.01932	.02093	D6L737C16	.05023	.05442
808	D6L828C24	1.31309	1.70725	D6L837C13	.03081	.03338	D6L837C16	.0801	.08679
809	D6L928C24	-.19909	-.25886	D6L937C13	.1178	.12763	D6L937C16	.30629	.33185
810	D6L1028C24	2.0351	2.64598	D6L1037C13	.05493	.05952	D6L1037C16	.14283	.15475
811	D6L1128C24	.45329	.58935	D6L1137C13	.02926	.0317	D6L1137C16	.07608	.08243
812	D6L1228C24	2.77424	3.607	D6L1237C13	-.00588319	-.00637409	D6L1237C16	-.0153	-.01657
813	D6L1328C24	3.92453	5.10258	D6L1337C13	.01024	.01109	D6L1337C16	.02662	.02884
814	D6L1428C24	1.83883	2.39081	D6L1437C13	.05237	.05674	D6L1437C16	.13616	.14752
815	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	D6L1528C24	1.39082	1.80831	D6L1537C13	.00987999	.0107	D6L1537C16	.02569	.02783
818	D6L1628C24	.57833	.75193	D6L1637C13	.11148	.12078	D6L1637C16	.28984	.31403
819	D6L1728C24	0	0	D6L1737C13	.00043848	.00047506	D6L1737C16	.00114004	.00123516
820	D6L1924C10	1.64231	2.13529	D6L1924C2	.02359	.02556	D6L1924C5	.06048	.06553

LINE	SOURCE	CD-R DL UNIT COST (13)	UNIT COST TIMES GOH MARKUP C13*L608C1 (14)	SOURCE	CD-Y DL UNIT COST (15)	UNIT COST TIMES GOH MARKUP C15*L608C1 (16)	SOURCE	CM-R ROI UNIT COST (17)	UNIT COST TIMES GOH MARKUP C17*L609C1 (18)
801	D6L137C21	0	0	D6L137C24	0	0	D6L140C13	0	0
802	D6L237C21	114.213	123.7431	D6L237C24	114.213	123.7431	D6L240C13	-.0953	-.10087
803	D6L337C21	7.8891	8.54738	D6L337C24	7.8891	8.54738	D6L340C13	.01916	.02028
804	D6L437C21	4.4676	4.84038	D6L437C24	4.4676	4.84038	D6L440C13	.02312	.02446
805	D6L537C21	5.95104	6.4476	D6L537C24	5.95104	6.4476	D6L540C13	.02489	.02634
806	D6L637C21	8.09583	8.77135	D6L637C24	8.09583	8.77135	D6L640C13	.01442	.01526
807	D6L737C21	4.01552	4.35058	D6L737C24	4.01552	4.35058	D6L740C13	.02554	.02703
808	D6L837C21	2.91505	3.15829	D6L837C24	2.91505	3.15829	D6L840C13	.06572	.06955
809	D6L937C21	36.43922	39.47973	D6L937C24	36.43923	39.47974	D6L940C13	-.00002276	-.00002409
810	D6L1037C21	21.20802	22.97763	D6L1037C24	21.20801	22.97763	D6L1040C13	.00352412	.00372982
811	D6L1137C21	3.41637	3.70144	D6L1137C24	3.41637	3.70144	D6L1140C13	.00083673	.00088556
812	D6L1237C21	.46487	.50366	D6L1237C24	.46487	.50366	D6L1240C13	.01092	.01156
813	D6L1337C21	-1.88495	-2.04223	D6L1337C24	-1.88495	-2.04223	D6L1340C13	.02105	.02228
814	D6L1437C21	17.22022	18.65709	D6L1437C24	17.22022	18.65709	D6L1440C13	.01858	.01967
815	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	D6L1537C21	5.00762	5.42546	D6L1537C24	5.00762	5.42546	D6L1540C13	.00597819	.00632713
818	D6L1637C21	18.56917	20.11859	D6L1637C24	18.56917	20.11859	D6L1640C13	.1117	.11822
819	D6L1737C21	.06173	.06688	D6L1737C24	.06173	.06688	D6L1740C13	.00012954	.00013711
820	D6L1924C8	7.41677	8.03563	D6L1924C11	6.48875	7.03017	D6L1924C3	.02014	.02132

LINE	SOURCE	CM-Y ROI UNIT COST (19)	UNIT COST TIMES GOH MARKUP C19* L609C1 (20)	SOURCE	CD-R ROI UNIT COST (21)	UNIT COST TIMES GOH MARKUP C21* L609C1 (22)	SOURCE	CD-Y ROI UNIT COST (23)	UNIT COST TIMES GOH MARKUP C23* L609C1 (24)
801	D6L140C16	0	0	D6L140C21	0	0	D6L140C24	0	0
802	D6L240C16	-.24779	-.26225	D6L240C21	-17.32788	-18.33929	D6L240C24	-17.32788	-18.33929
803	D6L340C16	.04982	.05273	D6L340C21	3.01552	3.19154	D6L340C24	3.01552	3.19154
804	D6L440C16	.0601	.06361	D6L440C21	2.49257	2.63805	D6L440C24	2.49257	2.63805
805	D6L540C16	.06471	.06849	D6L540C21	2.71819	2.87684	D6L540C24	2.71819	2.87684
806	D6L640C16	.03748	.03967	D6L640C21	2.03618	2.15503	D6L640C24	2.03618	2.15503
807	D6L740C16	.06641	.07028	D6L740C21	2.07429	2.19537	D6L740C24	2.07429	2.19537
808	D6L840C16	.17086	.18083	D6L840C21	4.54289	4.80805	D6L840C24	4.54289	4.80805
809	D6L940C16	-.00005918	-.00006264	D6L940C21	-.00264816	-.00280273	D6L940C24	-.00264816	-.00280273
810	D6L1040C16	.00916272	.00969753	D6L1040C21	.6387	.67598	D6L1040C24	.6387	.67598
811	D6L1140C16	.00217549	.00230247	D6L1140C21	.06281	.06648	D6L1140C24	.06281	.06648
812	D6L1240C16	.02839	.03005	D6L1240C21	1.3135	1.39017	D6L1240C24	1.3135	1.39017
813	D6L1340C16	.05473	.05793	D6L1340C21	3.36302	3.55931	D6L1340C24	3.36302	3.55931
814	D6L1440C16	.04831	.05113	D6L1440C21	3.25161	3.44141	D6L1440C24	3.25161	3.44141
815	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	D6L1540C16	.01554	.01645	D6L1540C21	2.063	2.18341	D6L1540C24	2.063	2.18341
818	D6L1640C16	.29043	.30738	D6L1640C21	13.54451	14.33508	D6L1640C24	13.54451	14.33508
819	D6L1740C16	.00033682	.00035647	D6L1740C21	.0157	.01661	D6L1740C24	.0157	.01661
820	D6L1924C6	.05883	.06227	D6L1924C9	2.51575	2.66259	D6L1924C12	2.47455	2.61898

LINE	SOURCE	PRIVATE CM-R DL UNIT COST (25)	UNIT COST TIMES GOH MARKUP C25* L608C1 (26)
801	D6L1801C8	0	0
802	D6L1802C8	.3374	.36555
803	D6L1803C8	.03729	.0404
804	D6L1804C8	.01428	.01547
805	D6L1805C8	.00287863	.00311883
806	D6L1806C8	.02244	.02431
807	D6L1807C8	.00030776	.00033343
808	D6L1808C8	.00002421	.00002623
809	D6L1809C8	.00391645	.00424324
810	D6L1810C8	.00511152	.00553803
811	D6L1811C8	.17015	.18435
812	D6L1812C8	.1813	.19643
813	D6L1813C8	.54723	.59289
814	D6L1814C8	.18767	.20333
815	D6L1815C8	.08981	.0973
816	D6L1816C8	.10835	.11739
817	D6L1817C8	0	0
818	D6L1818C8	0	0
819	XX	XX	XX
820	D6L1819C5/ D6L1819C7	.08965	.09713

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	.00165456	D8L703C4	.00160432	D8L703C6	.00097716
102	CAR MILE-OTHER THAN CLERICAL	D8L707C2	0	D8L707C4	0	D8L707C6	0
103	TRAIN MILE-OTHER THAN CREW	D8L710C2	.71802	D8L710C4	.00247372	D8L710C6	.00255569
104	TRAIN MILE-CREW	D8L711C2	8.29337	XX	XX	XX	XX
105	LOCOMOTIVE UNIT MILE	D8L712C2	2.43517	D8L712C4	.52928	D8L712C6	.46145
106	CLOR (CARLOADS HANDLED)-OTHER THAN CLERICAL	D8L715C2	.39082	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	4.57557	XX	XX	XX	XX
110	CAR MILE-CLERICAL	D8L717C2	0	XX	XX	XX	XX
111	SWITCH ENGINE MINUTES	D8L723C2	3.06571	D8L723C4	.3103	D8L723C6	.22674
112	TON MILES IN LAKE TRANSFER SERVICE	D8L724C2	0	D8L724C4	0	D8L724C6	0
113	TONS HANDLED AT COAL TERMINALS	D8L725C2	.89249	D8L725C4	.31582	D8L725C6	.17482
114	TONS HANDLED AT ORE TERMINALS	D8L726C2	-.28471	D8L726C4	0	D8L726C6	0
115	TONS HANDLED AT OTHER MARINE TERMINALS	D8L727C2	.12686	D8L727C4	0	D8L727C6	0
116	REFRIGERATED CAR MILES	D8L728C2	.10083	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	0
119	OTHER (NON-REFRIGERATED) TCU DAYS	D8L732C2	8.10884	D8L732C4	8.83381	D8L732C6	.69788
120	TCU'S LOADED AND UNLOADED	D8L730C2	50.49986	D8L730C4	5.82194	D8L730C6	2.60955
121	MVU'S LOADED AND UNLOADED	D8L729C2	78.87436	XX	XX	XX	XX
122	TCU'S PICKED UP AND DELIVERED	D8L734C2	778.4626	XX	XX	XX	XX

OUTPUT UNIT COSTS

UNIT COSTS FOR FREIGHT CAR OWNERSHIP AND MAINTENANCE

LINE	CAR TYPE	SOURCE	OPR EXPENSE UNIT COST CM(R) RR OWNED (1)	SOURCE	DL EXPENSE UNIT COST CM(R) RR OWNED (2)	SOURCE	ROI EXPENSE UNIT COST CM(R) RR OWNED (3)	SOURCE	OPR EXPENSE UNIT COST CM(Y) RR OWNED (4)
201	BOX - 40 FOOT GENERAL	D8L801C2	0	D8L801C10	0	D8L801C18	0	D8L801C4	0
202	BOX - 50 FOOT GENERAL	D8L802C2	-.01296	D8L802C10	.21903	D8L802C18	-.10087	D8L802C4	-.03369
203	BOX - EQUIPPED	D8L803C2	.03739	D8L803C10	.02308	D8L803C18	.02028	D8L803C4	.09721
204	GONDOLA PLAIN	D8L804C2	.01774	D8L804C10	.02725	D8L804C18	.02446	D8L804C4	.04612
205	GONDOLA - EQUIPPED	D8L805C2	.0369	D8L805C10	-.00229189	D8L805C18	.02634	D8L805C4	.09595
206	HOPPER - COVERED	D8L806C2	.03277	D8L806C10	.02438	D8L806C18	.01526	D8L806C4	.08521
207	HOPPER - OT - GENERAL	D8L807C2	.0221	D8L807C10	.02093	D8L807C18	.02703	D8L807C4	.05746
208	HOPPER - OT - SPECIAL	D8L808C2	.03798	D8L808C10	.03338	D8L808C18	.06955	D8L808C4	.09874
209	REFRIGERATOR - MECH.	D8L809C2	-.00223206	D8L809C10	.12763	D8L809C18	-.00002409	D8L809C4	-.00580333
210	REFRIGERATOR - NON. MECH.	D8L810C2	.02156	D8L810C10	.05952	D8L810C18	.00372982	D8L810C4	.05605
211	FLAT - TOFC	D8L811C2	.01067	D8L811C10	.0317	D8L811C18	.00088556	D8L811C4	.02775
212	FLAT - MULTILEVEL	D8L812C2		D8L812C10		D8L812C18		D8L812C4	
	INCLUDING AUTO RACK	+D8L818C2	.05349	+D8L818C10	.11441	+D8L818C18	.12978	+D8L818C4	.13906
213	FLAT - GENERAL	D8L813C2	.04104	D8L813C10	.01109	D8L813C18	.02228	D8L813C4	.10669
214	FLAT - OTHER	D8L814C2	.01977	D8L814C10	.05674	D8L814C18	.01967	D8L814C4	.05141
215	TANK <22,000 GAL	XX	XX	XX	XX	XX	XX	XX	XX
216	TANK >=22,000 GAL	XX	XX	XX	XX	XX	XX	XX	XX
217	ALL OTHER FC	D8L817C2	.00773513	D8L817C10	.0107	D8L817C18	.00632713	D8L817C4	.02011
218	AUTO RACKS	D8L818C2	.00922655	D8L818C10	.12078	D8L818C18	.11822	D8L818C4	.02399
219	ACCESSORIAL	D8L819C2	0	D8L819C10	.00047506	D8L819C18	.00013711	D8L819C4	0
220	AVERAGE FC	D8L820C2	.02629	D8L820C10	.02556	D8L820C18	.02132	D8L820C4	.07021
221	TOTAL FLAT, MULTILEVEL	L212	.05349	L212	.11441	L212	.12978	L212	.13906

LINE	SOURCE	DL EXPENSE UNIT COST CM(Y) RR OWNED (5)	SOURCE	ROI EXPENSE UNIT COST CM(Y) RR OWNED (6)	SOURCE	OPR EXPENSE UNIT COST CD(R) RR OWNED (7)	SOURCE	DL EXPENSE UNIT COST CD(R) RR OWNED (8)	SOURCE	ROI EXPENSE UNIT COST CD(R) RR OWNED (9)
201	D8L801C12	0	D8L801C20	0	D8L801C6	0	D8L801C14	0	D8L801C22	0
202	D8L802C12	.56947	D8L802C20	-.26225	D8L802C6	-1.53649	D8L802C14	123.7431	D8L802C22	-18.33929
203	D8L803C12	.06002	D8L803C20	.05273	D8L803C6	3.99484	D8L803C14	8.54738	D8L803C22	3.19154
204	D8L804C12	.07085	D8L804C20	.06361	D8L804C6	1.30261	D8L804C14	4.84038	D8L804C22	2.63805
205	D8L805C12	-.00595892	D8L805C20	.06849	D8L805C6	2.72904	D8L805C14	6.4476	D8L805C22	2.87684
206	D8L806C12	.0634	D8L806C20	.03967	D8L806C6	3.10448	D8L806C14	8.77135	D8L806C22	2.15503
207	D8L807C12	.05442	D8L807C20	.07028	D8L807C6	1.19984	D8L807C14	4.35058	D8L807C22	2.19537
208	D8L808C12	.08679	D8L808C20	.18083	D8L808C6	1.70725	D8L808C14	3.15829	D8L808C22	4.80805
209	D8L809C12	.33185	D8L809C20	-.00006264	D8L809C6	-.25886	D8L809C14	39.47973	D8L809C22	-.00280273
210	D8L810C12	.15475	D8L810C20	.00969753	D8L810C6	2.64598	D8L810C14	22.97763	D8L810C22	.67598
211	D8L811C12	.08243	D8L811C20	.00230247	D8L811C6	.58935	D8L811C14	3.70144	D8L811C22	.06648
212	D8L812C12		D8L812C20		D8L812C6		D8L812C14		D8L812C22	
	+D8L818C12	.29745	+D8L818C20	.33743	+D8L818C6	4.35893	+D8L818C14	20.62225	+D8L818C22	15.72525
213	D8L813C12	.02884	D8L813C20	.05793	D8L813C6	5.10258	D8L813C14	-2.04223	D8L813C22	3.55931
214	D8L814C12	.14752	D8L814C20	.05113	D8L814C6	2.39081	D8L814C14	18.65709	D8L814C22	3.44141
215	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
216	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
217	D8L817C12	.02783	D8L817C20	.01645	D8L817C6	1.80831	D8L817C14	5.42546	D8L817C22	2.18341
218	D8L818C12	.31403	D8L818C20	.30738	D8L818C6	.75193	D8L818C14	20.11859	D8L818C22	14.33508
219	D8L819C12	.00123516	D8L819C20	.00035647	D8L819C6	0	D8L819C14	.06688	D8L819C22	.01661
220	D8L820C12	.06553	D8L820C20	.06227	D8L820C6	2.34564	D8L820C14	8.03563	D8L820C22	2.66259
221	L212	.29745	L212	.33743	L212	4.35893	L212	20.62225	L212	15.72525

LINE	SOURCE	OPR EXPENSE UNIT COST CD(Y) RR OWNED (10)	SOURCE	DL EXPENSE UNIT COST CD(Y) RR OWNED (11)	SOURCE	ROI EXPENSE UNIT COST CD(Y) RR OWNED (12)	SOURCE	DL EXPENSE UNIT COST CM(R) PRIVATE LINE (13)
201	D8L801C8	0	D8L801C16	0	D8L801C24	0	D8L801C26	0
202	D8L802C8	-1.53649	D8L802C16	123.7431	D8L802C24	-18.33929	D8L802C26	.36555
203	D8L803C8	3.99484	D8L803C16	8.54738	D8L803C24	3.19154	D8L803C26	.0404
204	D8L804C8	1.30261	D8L804C16	4.84038	D8L804C24	2.63805	D8L804C26	.01547
205	D8L805C8	2.72904	D8L805C16	6.4476	D8L805C24	2.87684	D8L805C26	.00311883
206	D8L806C8	3.10448	D8L806C16	8.77135	D8L806C24	2.15503	D8L806C26	.02431
207	D8L807C8	1.19984	D8L807C16	4.35058	D8L807C24	2.19537	D8L807C26	.00033343
208	D8L808C8	1.70725	D8L808C16	3.15829	D8L808C24	4.80805	D8L808C26	.00002623
209	D8L809C8	-.25886	D8L809C16	39.47974	D8L809C24	-.00280273	D8L809C26	.00424324
210	D8L810C8	2.64598	D8L810C16	22.97763	D8L810C24	.67598	D8L810C26	.00553803
211	D8L811C8	.58935	D8L811C16	3.70144	D8L811C24	.06648	D8L811C26	.18435
212	D8L812C8		D8L812C16		D8L812C24		D8L812C26	
	+D8L818C8	4.35893	+D8L818C16	20.62225	+D8L818C24	15.72525	+D8L818C26	.19643
213	D8L813C8	5.10258	D8L813C16	-2.04223	D8L813C24	3.55931	D8L813C26	.59289
214	D8L814C8	2.39081	D8L814C16	18.65709	D8L814C24	3.44141	D8L814C26	.20333
215	XX	XX	XX	XX	XX	XX	D8L815C26	.0973
216	XX	XX	XX	XX	XX	XX	D8L816C26	.11739
217	D8L817C8	1.80831	D8L817C16	5.42546	D8L817C24	2.18341	D8L817C26	0
218	D8L818C8		D8L818C16		D8L818C24		D8L818C26	
		.75193		20.11859		14.33508		0
219	D8L819C8	0	D8L819C16	.06688	D8L819C24	.01661	XX	XX
220	D8L820C8	2.13529	D8L820C16	7.03017	D8L820C24	2.61898	D8L820C26	.09713
221	L212	4.35893	L212	20.62225	L212	15.72525	L212	.19643

OUTPUT UNIT COSTS
UNIT COSTS FOR LOSS AND DAMAGE CLAIM PAYMENTS

LINE	STCC CODE	IDENTIFICATION	SOURCE	UNIT COST PER TON (1)
301	01	FARM PRODUCTS	A1L401C3	.04729
302	0113	GRAIN	A1L402C3	.0198
303	01195	POTATOES OTHER THAN SWEET	A1L403C3	2.9452
304	012	FRESH FRUITS	A1L404C3	.98931
305	013	FRESH VEGETABLES	A1L405C3	.49482
306		ALL OTHER FARM PRODUCTS	A1L406C3	.03652
307	10	METALLIC ORES	A1L407C3	.00599748
308	11	COAL	A1L408C3	.00309028
309	14	NONMETALLIC MINERALS	A1L409C3	.0063078
310	20	FOOD AND KINDRED PRODUCTS	A1L410C3	.11896
311	2011	FRESH MEATS	A1L411C3	.04943
312	202	DAIRY PRODUCTS	A1L412C3	.70085
313	203	CANNED FRUITS/VEG	A1L413C3	.51476
314	204	GRAIN MILL PRODUCTS	A1L414C3	.04808
315	2041	FLOUR	A1L415C3	.04965
316	2042	PREPARED FEEDS	A1L416C3	.01266
317	2043	CEREALS	A1L417C3	.08
318	2044	RICE	A1L418C3	.30214
319	2045	PREPARED FLOUR	A1L419C3	.15498
320	2046	CORN PRODUCTS	A1L420C3	.03673
321	2062	REFINED SUGAR	A1L421C3	.03167
322	20821	BEER	A1L422C3	.20452
323	2084	WINES	A1L423C3	.18527
324	20851	WHISKEY	A1L424C3	.65633
325	209	MISC FOOD PREPARATIONS	A1L425C3	.07701
326		ALL OTHER FOOD PRODUCTS	A1L426C3	.14971
327	21	TOBACCO PRODUCTS	A1L427C3	3.33532
328	24	LUMBER AND WOOD EX FURNITURE	A1L428C3	.07914
329	2421	LUMBER/DIMENSION STOCK	A1L429C3	.12302
330	2432	PLYWOOD OR VENEER	A1L430C3	.07798
331		ALL OTHER LUMBER AND WOOD PRODUCTS	A1L431C3	.04846
332	25	FURNITURE AND FIXTURES	A1L432C3	.64625
333	26	PULP, PAPER AND ALLIED PRODUCTS	A1L433C3	.20913
334	26211	NEWSPRINT	A1L434C3	.34589
335	26213	PRINTING PAPER	A1L435C3	.43633
336	263	FIBREBD/PAPERDB/PULPDB	A1L436C3	.27142
337	264	COV PAPER/PAPERBOARD	A1L437C3	.22218
338	26471	SANITARY TISSUES	A1L438C3	.00508397
339		ALL OTHER PULP, PAPER & ALLIED PRODUCTS	A1L439C3	-.10453

FREIGHT CAR OWNERSHIP AND MAINTENANCE
PRIVATE CAR RENTALS

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXPENSE IF C1 =BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2='X' DO C2:=BLANK (2)	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3:=BLANK (3)
1801	9706	BOX 40 FT	0	B2L613C2	0	B2L613C2	0
1802	9707	BOX 50 FT	0	B2L622C2	0	B2L622C2	11268
1803	9708	BOX EQ	0	B2L631C2	0	B2L631C2	141
1804	9709	GONDOLA PLAIN	0	B2L640C2	0	B2L640C2	265
1805	9710	GONDOLA EQUIPPED	0	B2L649C2	0	B2L649C2	31
1806	9711	HOPPER COVERED	0	B2L658C2	0	B2L658C2	8466
1807	9712	HOPPER OTG	0	B2L667C2	0	B2L667C2	6
1808	9713	HOPPER OTS	0	B2L676C2	0	B2L676C2	3
1809	9714	REFR MECH	0	B2L685C2	0	B2L685C2	6
1810	9715	REFR NM	0	B2L694C2	0	B2L694C2	11
1811	9716	FLAT TOFC	0	B2L703C2	0	B2L703C2	47027
1812	9717	FLAT MULTI	0	B2L712C2	0	B2L712C2	64101
1813	9718	FLAT GENERAL	0	B2L721C2	0	B2L721C2	168
1814	9719	FLAT OTHER	0	B2L730C2	0	B2L730C2	12323
1815		TANK < 22000 GAL	0	B2L742C2	0	B2L742C2	23118
1816		TANK >= 22000 GAL	0	B2L745C2	0	B2L745C2	18461
1817	9720	ALL OTHER FC	0	B2L739C2	0	B2L739C2	14
1818	9721	AUTO RACKS	0	B2L754C2	0	B2L754C2	0
1819		TOTAL: SUM L1801-1818	XX	XX	0	XX	185409

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
236	129	GOH PORTION-(CR)	2	A2L159C44	0	B9L107C27	70.71237	.45239	31.98986
237	129	OE/OTHER HIGHWAY PORTION-(CR)	2	A2L159C44	0	B9L308C17	0	.45239	0
238	129	OE/PASSENGER PORTION-(CR)	2	A2L159C44	0	B9L308C23	0	.45239	0
239	129	OE/COMPUTER PORTION-(CR)	2	A2L159C44	0	B9L308C25	.01702	.45239	.00769977
240	141	GOH PORTION	2	A2L171C44	0	B9L108C27	342.5892	.45239	154.9854
241	141	OE/OTHER HIGHWAY PORTION	2	A2L171C44	0	B9L309C17	0	.45239	0
242	141	OE/PASSENGER PORTION	2	A2L171C44	0	B9L309C23	0	.45239	0
243	141	OE/COMPUTER	2	A2L171C44	0	B9L309C25	.08246	.45239	.0373
244	144	GOH PORTION-(CR)	2	A2L174C44	0	B9L109C27	190.8015	.45239	86.31747
245	144	OE/OTHER HIGHWAY PORTION-(CR)	2	A2L174C44	0	B9L310C17	0	.45239	0
246	144	OE/PASSENGER PORTION-(CR)	2	A2L174C44	0	B9L310C23	0	.45239	0
247	144	OE/COMPUTER PORTION-(CR)	2	A2L174C44	0	B9L310C25	.04592	.45239	.02078
248	147	GOH PORTION	2	A2L177C44	0	B9L110C27	0	.45239	0
249	147	OE/OTHER HIGHWAY PORTION	2	A2L177C44	0	B9L311C17	0	.45239	0
250	147	OE/PASSENGER PORTION	2	A2L177C44	0	B9L311C23	0	.45239	0
251	147	OE/COMPUTER PORTION	2	A2L177C44	0	B9L311C25	0	.45239	0
252	150	OTHER GOH PORTION	0	A2L180C44	0	B9L111C27	0	.74936	0
253	150	OTHER OE/OTHER HY	0	A2L180C44	0	B9L312C17	0	.74936	0
254	150	OTHER OE/PASSENGER	0	A2L180C44	0	B9L312C23	0	.74936	0
255	150	OTHER OE/COMPUTER	0	A2L180C44	0	B9L312C25	0	.74936	0
256	301	OTHER HIGHWAY PORTION	2	A2L239C44	0	B9L315C17	0	.4503	0
257	301	PASSENGER PORTION	2	A2L239C44	0	B9L315C23	0	.4503	0
258	301	COMPUTER PORTION	2	A2L239C44	0	B9L315C25	697.2578	.4503	313.9779
259	302	OTHER HIGHWAY EQUIP	0	A3L333C12	0	A3L333C12	0	.74936	0
260	304	PASSENGER REPAIR	14	A2L242C44	0	A2L242C44	0	.75792	0
261	305	COMPUTER & DP EQUIP	14	A2L243C44	31578	A2L243C44	0	.75792	23934
262	306	OTHER HIGHWAY PORTION	0	A2L244C44	0	B9L316C17	0	.74936	0
263	306	PASSENGER PORTION	0	A2L244C44	0	B9L316C23	0	.74936	0
264	306	COMPUTER PORTION	0	A2L244C44	0	B9L316C25	172.3062	.74936	129.12
265	307	GOH PORTION	2	A2L245C44	0	B9L113C27	2112	.4503	951.0844
266	307	OE/OTHER HIGHWAY PORTION	2	A2L245C44	0	B9L314C17	0	.4503	0
267	307	OE/PASSENGER PORTION	2	A2L245C44	0	B9L314C23	0	.4503	0
268	307	OE/COMPUTERS	2	A2L245C44	0	B9L314C25	.50837	.4503	.22892
269	308	OTHER HIGHWAY PORTION	2	A2L246C44	0	B9L317C17	0	.45239	0
270	308	PASSENGER PORTION	2	A2L246C44	0	B9L317C23	0	.45239	0
271	308	COMPUTER PORTION	2	A2L246C44	0	B9L317C25	0	.45239	0
272	309	OE FRINGES - OTHER HIGHWAY	2	A2L247C44	0	B9L318C17	0	.4503	0
273	309	PASSENGER PORTION	2	A2L247C44	0	B9L318C23	0	.4503	0
274	309	COMPUTER PORTION	2	A2L247C44	0	B9L318C25	1062	.4503	478.5743
275	310	OE CASUALTIES - OTHER HIGHWAY	2	A2L248C44	0	B9L319C17	0	.45239	0
276	310	PASSENGER PORTION	2	A2L248C44	0	B9L319C23	0	.45239	0
277	310	COMPUTER PORTION	2	A2L248C44	0	B9L319C25	603.4416	.45239	272.9935

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
278	313	OE JT FAC RENT-DR-OTHER HIGHWAY	2	A2L251C44	0	B9L320C17	0	.45239	0
279	313	PASSENGER PORTION	2	A2L251C44	0	B9L320C23	0	.45239	0
280	313	COMPUTER PORTION	2	A2L251C44	0	B9L320C25	12.55631	.45239	5.6804
281	314	OE JT FAC RENT-(CR)-OTHER HY	2	A2L252C44	0	B9L321C17	0	.45239	0
282	314	PASSENGER PORTION-(CR)	2	A2L252C44	0	B9L321C23	0	.45239	0
283	314	COMPUTER PORTION-(CR)	2	A2L252C44	0	B9L321C25	4.43164	.45239	2.00485
284	318	OE JT FACILITY-DR-OTHER HIGHWAY	2	A2L256C44	0	B9L322C17	0	.45239	0
285	318	PASSENGER PORTION	2	A2L256C44	0	B9L322C23	0	.45239	0
286	318	COMPUTER PORTION	2	A2L256C44	0	B9L322C25	29.54426	.45239	13.36565
287	319	OE JT FACILITY-(CR)-OTHER HY	2	A2L257C44	0	B9L323C17	0	.45239	0
288	319	PASSENGER PORTION-(CR)	2	A2L257C44	0	B9L323C23	0	.45239	0
289	319	COMPUTER PORTION-(CR)	2	A2L257C44	0	B9L323C25	17.72656	.45239	8.01939
290	320	OE RPR BILLED OTHERS-OTHER HIGHWAY-(CR)	0	A2L258C44	0	B9L326C17	0	.74936	0
291	320	PASSENGER PORTION-(CR)	0	A2L258C44	0	B9L326C23	0	.74936	0
292	320	COMPUTER PORTION-(CR)	0	A2L258C44	0	B9L326C25	1585	.74936	1188
293	321	OE DISMANTLING - OTHER HIGHWAY	2	A2L259C44	0	B9L324C17	0	.45239	0
294	321	PASSENGER PORTION	2	A2L259C44	0	B9L324C23	0	.45239	0
295	321	COMPUTER PORTION	2	A2L259C44	0	B9L324C25	0	.45239	0
296	322	OE OTHER-OTHER HY	0	A2L260C44	0	B9L325C17	0	.74936	0
297	322	PASSENGER PORTION	0	A2L260C44	0	B9L325C23	0	.74936	0
298	322	COMPUTER PORTION	0	A2L260C44	0	B9L325C25	0	.74936	0
299	518	AS ADMIN- COMMUNICATION PORTION	14	A2L353C44	0	B9L115C5	111.5417	.75947	84.71246
300	520	COMMUNICATION OPR	14	A2L355C44	3424	A2L355C44	0	.75947	2600
301	522	AS FRINGES-COMM PORTION	14	A2L357C44	0	B9L116C5	1287	.75947	977.7484
302	523	AS CASUALITIES-COMM PORTION	14	A2L358C44	0	B9L117C5	332.396	.75947	252.4445
303	524	AS JT FAC-DR-COMM PORTION	14	A2L359C44	0	B9L118C5	1.69408	.75947	1.2866
304	525	AS JT FAC-CR-COMM PORTION	14	A2L360C44	0	B9L119C5	0	.75947	0
305	526	AS OTHER-COMMUNICATION PORTION	14	A2L361C44	0	B9L120C5	0	.75947	0
306	601	GENERAL OFFICERS	14	A2L401C44	4108	A2L401C44	0	.75947	3119
307	602	ACCOUNTING & FINANCE	14	A2L402C44	11587	A2L402C44	0	.75947	8799
308	603	MANAGEMENT SERVICES & DP	14	A2L403C44	29121	A2L403C44	0	.75947	22116
309	604	MARKETING	14	A2L404C44	15461	A2L404C44	0	.75947	11742
310	605	SALES	14	A2L405C44	401	A2L405C44	0	.75947	304.5471
311	606	INDUSTRIAL DEVELOPMENT	14	A2L406C44	979	A2L406C44	0	.75947	743.5202
312	607	PERSONNEL & LABOR RELATIONS	14	A2L407C44	15298	A2L407C44	0	.75947	11618
313	608	LEGAL & SECRETARIAL	14	A2L408C44	39349	A2L408C44	0	.75947	29884
314	609	PUBLIC RELATIONS & ADVERTISING	14	A2L409C44	3132	A2L409C44	0	.75947	2378
315	610	RESEARCH & DEVELOPMENT	14	A2L410C44	2	A2L410C44	0	.75947	1.51894
316	611	G & A FRINGES	14	A2L411C44	6638	A2L411C44	0	.75947	5041
317	612	G & A CASUALTIES	14	A2L412C44	6352	A2L412C44	0	.75947	4824

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
318	613	WRITEDOWN OF UNCOLLECTIBLES	14	A2L413C44	8695	A2L413C44	0	.75947	6603
319	614	PROPERTY TAXES	0	A2L414C44	0	A2L414C44	76410	0	0
320	615	OTHER TAXES (EXCL INCOME OR PAYROLL)	0	A2L415C44	0	A2L415C44	31310	0	0
321	616	G & A JT FACILITY - DR	14	A2L416C44	706	A2L416C44	0	.75947	536.1851
322	617	G & A JT FACILITY - (CR)	14	A2L417C44	76	A2L417C44	0	.75947	57.71965
323	618	G & A OTHER	14	A2L418C44	786202	A2L418C44	0	.75947	597096
324	11000	INCIDENTAL REV. + MISC RENT (CR)	0	A2L421C44	0	A2L421C44	131009	.74936	98173
325		SUBTOTAL OPR-REGRESSION DERIVED : (SUM L201-235)+(SUM L240-243)+(SUM L248-280)+(SUM L284-286)+(SUM L293-303)+(SUM L305-321)+L323-(SUM L236-239)-(SUM L244-247)-(SUM L281-283)-(SUM L287-292)-L304-L322-L324	XX	XX	1002389	XX	XX	XX	760673
326		SUBTOTAL OPR : (SUM L201-235)+(SUM L240-243) +(SUM L248-280)+(SUM L284-286)+ (SUM L293-303)+(SUM L305-321)+L323-(SUM L236-239)-(SUM L244-247)-(SUM L281-283)-(SUM L287-292)-L304-L322-L324	XX	XX	1002389	XX	12594	XX	678952
327		SUBTOTAL OPR-NO REGRESSION DERIVED : L326 -L325	XX	XX	XX	XX	12594	XX	-81721
328	909116	STATION - DEPR	0	B2L916C2	0	B2L916C2	11409	.89534	10214
329	909316	STATION - LR	0	B2L826C2	0	B2L826C2	15376	.89534	13766
330	909120	S & E-DEPR-OTHER HIGHWAY	0	B2L920C2	0	B5L436C3	0	.89534	0
331	909120	S & E-DEPR-PASSENGER	0	B2L920C2	0	B5L439C3	0	.89534	0
332	909120	S & E-DEPR-COMPUTER	0	B2L920C2	0	B5L440C3	387.5719	.89534	347.0094
333	909320	S & E - LR - OTHER HIGHWAY	0	B2L830C2	0	B5L436C4	0	.89534	0
334	909320	S & E - LR - PASSENGER	0	B2L830C2	0	B5L439C4	0	.89534	0
335	909320	S & E - LR - COMPUTER	0	B2L830C2	0	B5L440C4	522.3137	.89534	467.6495
336	909126	COMMUNICATION SYSTEMS - DEPR	0	B2L925C2	0	B2L925C2	14057	.89534	12585
337	909326	COMMUNICATION SYSTEMS - LR	0	B2L835C2	0	B2L835C2	18945	.89534	16962
338	909135	MISC STRUCTURES - DEPR	0	B2L929C2	0	B2L929C2	446	.89534	399.3226
339	909335	MISC STRUCTURES - LR	0	B2L839C2	0	B2L839C2	601	.89534	538.1007
340	909180A	OTHER LR - DEPR	0	B2L933C2	0	B2L933C2	0	.89534	0
341	909380A	OTHER LR - LR	0	B2L843C2	0	B2L843C2	0	.89534	0

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
342	809132	OTHER HIGHWAY - DEPR	0	B2L246C2	0	B2L246C2	0	.89534	0
343	809332	OTHER HIGHWAY - LR	0	B2L555C2	0	B2L555C2	0	.89534	0
344	809136	COMPUTER & DP EQ - DEPR	0	B2L251C2	0	B2L251C2	47060	.89534	42134
345	809336	COMPUTER & DP EQ - LR	0	B2L559C2	0	B2L559C2	11	.89534	9.84876
346	809135	FREIGHT PORTION OF PASSENGER - DEPR	0	B2L250C2	0	B2L250C2	0	.89534	0
347	809335	FREIGHT PORTION OF PASSENGER - LR	0	B2L558C2	0	B2L558C2	0	.89534	0
348	809139	OE MACH - OTHER HIGHWAY - DEPR	0	B2L252C2	0	B5L436C10	0	.89534	0
349	809139	OE MACH - PASSENGER - DEPR	0	B2L252C2	0	B5L439C10	0	.89534	0
350	809139	OE MACH - COMPUTER - DEPR	0	B2L252C2	0	B5L440C10	244.8481	.89534	219.2228
351	809339	OE MACH - OTHER HIGHWAY - LR	0	B2L560C2	0	B5L436C11	0	.89534	0
352	809339	EO MACH - COMPUTER - LR	0	B2L560C2	0	B5L439C11	0	.89534	0
353	809339	OE MACH - PASSENGER - LR	0	B2L560C2	0	B5L440C11	0	.89534	0
354		SUBTOTAL DL - REGRESSION DERIVED :SUM L328-353	XX	XX	0	XX	XX	XX	0
355		SUBTOTAL DL : SUM L328-353	XX	XX	0	XX	109059	XX	97645
356		SUBTOTAL DL NO REGRESSION DERIVED :L355 -L354	XX	XX	XX	XX	109059	XX	97645
357	909816	STATION - ROI	0	B5L621C4	0	B5L621C4	20846	.65758	13708
358	909820	OTHER HIGHWAY PORTION - ROI	0	B5L652C4	0	B5L652C4	0	.65758	0
359	909820	PASSENGER PORTION - ROI	0	B5L655C4	0	B5L655C4	0	.65758	0
360	909820	COMPUTER PORTION - ROI	0	B5L656C4	0	B5L656C4	1530	.65758	1006
361	909826	COMMUNICATIONS PORTION - ROI	0	B5L666C4	0	B5L666C4	17466	.65758	11485
362	909835	MISC STRUCTURES - ROI	0	B5L671C4	0	B5L671C4	587.4779	.65758	386.3139
363		OTHER ROAD - ROI	0	B5L676C4	0	B5L676C4	0	.65758	0
364	809832	HIGHWAY REV EQ - OTHER HY - ROI	0	B5L727C4	0	B5L727C4	0	.65758	0
365	809835	COMPUTER - ROI	0	B5L731C4	0	B5L731C4	10455	.65758	6875
366	909876	INTEREST - ROI	0	B5L677C4	0	B5L677C4	0	.65758	0
367	909890	CONSTRUCTION - ROI	0	B5L678C4	0	B5L678C4	0	.65758	0
368		SUBTOTAL - ROI - REGRESSION DERIVED :SUM L357-367	XX	XX	0	XX	XX	XX	0
369		SUBTOTAL - ROI : SUM L357-367	XX	XX	0	XX	50886	XX	33462
370		SUBTOTAL - ROI NO REGRESSION DERIVED :L369 -L368	XX	XX	XX	XX	50886	XX	33462

GENERAL OVERHEAD AND CONSTANT COSTS
CALCULATION OF VARIABLE EXPENSES ON WORKTABLES D1 THRU D7

LINE	CODE	IDENTIFICATION	SOURCE	VARIABLE OPR EXPENSE (1)	SOURCE	VARIABLE DL EXPENSE (2)	SOURCE	VARIABLE ROI EXPENSE (3)
401		GTM D-1	D1L157C7	192892	D1L234C7	450058	D1L251C7	262827
402		GTM D-3	D3L191C7	253620	D3L217C7	66135	D3L224C7	59025
403		CM D-1	D1L157C13	0	D1L234C12	0	D1L251C12	0
404		CM D-3	D3L191C13	0	D3L217C12	0	D3L224C12	0
405		CM D-5	D5L121C7	0	XX	XX	XX	XX
406		TM(R) D-1	D1L157C18	0	D1L234C16	0	D1L251C16	0
407		TM(R) D-3	D3L191C23	40816	D3L217C20	168.7587	D3L224C20	178.4815
408		LUM D-3	D3L191C18	309980	D3L217C16	80832	D3L224C16	72142
409		TM(C) D-3*	D3L191C28	471466	D3L217C24	0	D3L224C24	0
410		CM-CL D-5	D5L122C7	0	XX	XX	XX	XX
411		CLOT-CL D-5	D5L122C12	40010	XX	XX	XX	XX
412		CLOR-CL D-5	D5L122C16	0	XX	XX	XX	XX
413		CLOR D-3	D3L191C33	0	D3L217C28	0	D3L224C28	0
414		CLOR D-5	D5L121C16	2057	XX	XX	XX	XX
415		CLOT D-5	D5L121C12	0	XX	XX	XX	XX
416		SEM D-2	D2L159C7	17238	D2L236C7	35695	D2L255C7	28863
417		SEM D-3	D3L191C38	123431	D3L217C32	7705	D3L224C32	6877
418		SEM D-4	D4L159C7	291380	D4L213C7	8895	D4L220C7	3378
419		TONS-LAKE D-7	D7L136C5	6.04104	D7L143C5	.16347	D7L146C5	.14914
420		TONS-COAL D-7	D7L823C5	16884	D7L826C5	6931	D7L827C5	3927
421		TONS-ORE D-7	D7L923C5	-38.64456	D7L926C5	-55.71973	D7L927C5	-31.57425
422		TONS-OMT D-7	D7L1023C5	22.38939	D7L1026C5	0	D7L1027C5	0
423		CM(RC) D-7	D7L1208C5	699	XX	XX	XX	XX
424		TCU-PROTEC D-7	D7L741C5	0	XX	XX	XX	XX
425		RTCUD D-7	D7L383C5	0	D7L424C5	0	D7L431C5	0
426		OTCUD D-7	D7L583C5	41404	D7L624C5	54635	D7L631C5	4418
427		TCU HANDLED D-7	D7L721C5	154645	D7L724C5	21501	D7L725C5	9865
428		PU&D D-7	D7L733C5	144943	XX	XX	XX	XX
429		MVUH D-7	D7L1123C5	63260	XX	XX	XX	XX
430		CM-R D-6	D6L1919C1	45743	D6L1919C2	54366	D6L1919C3	45859
431		CM-Y D-6	D6L1919C4	2817	D6L1919C5	3214	D6L1919C6	3086
432		CD-R D-6	D6L1919C7	6755	D6L1919C8	28002	D6L1919C9	9478
433		CD-Y D-6	D6L1919C10	41805	D6L1919C11	166744	D6L1919C12	63389
434		CM-PRIVATE D-6	XX	XX	D6L1819C5	185409	XX	XX
435		SUBTOTAL: SUM L401-434	XX	2261844	XX	1170242	XX	573289

*LINE 409 COLUMN 2 AND COLUMN 3 SHOULD ALWAYS BE ZERO.

LINE	CODE	IDENTIFICATION	SOURCE	VARIABLE OPR EXPENSE (1)	SOURCE	VARIABLE DL EXPENSE (2)	SOURCE	VARIABLE ROI EXPENSE (3)
436		VARIABLE OPR D1-D7	L435C1	2261844	XX	XX	XX	XX
437		VARIABLE OPR D-8 REGR	L325C5	760673	XX	XX	XX	XX
438		TOTAL OPR EXPENSE	L133C1	4046041	XX	XX	XX	XX
439		TOTAL OPR D-8 NOT REGR	L327C3	12594	XX	XX	XX	XX
440		TOTAL OPR EXPENSE MINUS D-8 NO REGR	L438-L439	4033447	XX	XX	XX	XX
441		VARIABLE OPR D1-D7 PLUS D-8 REGR	L436+L437	3022518	XX	XX	XX	XX
442		VAR PERCENTAGE OPR D1-D7 PLUS D-8 REG	L441/L440	.74936	XX	XX	XX	XX
443		VARIABLE DL D1-D7	XX	XX	L435C2	1170242	XX	XX
444		VARIABLE DL D-8 REGR	XX	XX	L354C5	0	XX	XX
445		TOTAL DL EXPENSE	XX	XX	L134C1	1416093	XX	XX
446		TOTAL DL D-8 NOT REGR	XX	XX	L356C3	109059	XX	XX
447		TOTAL DL EXPENSE MINUS D8 NO REGR	XX	XX	L445-L446	1307033	XX	XX
448		VARIABLE DL D1-7 PLUS D-8 REGR	XX	XX	L443+L444	1170242	XX	XX
449		VAR PERCENTAGE DL D1-7+D8 REGR	XX	XX	L448/L447	.89534	XX	XX
450		VARIABLE ROI D1-D7	XX	XX	XX	XX	L435C3	573289
451		VARIABLE ROI D-8 REGR	XX	XX	XX	XX	L368C5	0
452		TOTAL ROI EXPENSE	XX	XX	XX	XX	L135C1	922703
453		TOTAL ROI D-8 NOT REGR	XX	XX	XX	XX	L370C3	50886
454		TOTAL ROI EXPENSE MINUS D-8 NO REGR	XX	XX	XX	XX	L452-L453	871816
455		VARIABLE ROI D1-7 PLUS D-8 REGR	XX	XX	XX	XX	L450+L451	573289
456		VAR PERCENTAGE ROI D1-7 PLUS D-8 REGR	XX	XX	XX	XX	L455/L454	.65758

GENERAL OVERHEAD AND CONSTANT COSTS
CALCULATION OF GENERAL OVERHEAD AND CONSTANT COST MARKUP RATIOS

LINE	IDENTIFICATION	SOURCE OF C1	AMOUNT (1)
601	VARIABLE EXPENSE-OPR D8	L326C5	678952
602	VARIABLE EXPENSE-DL D8	L355C5	97645
603	VARIABLE EXPENSE-ROI D8	L369C5	33462
604	VARIABLE EXPENSE-OPR D1-7	L435C1	2261844
605	VARIABLE EXPENSE-DL D1-7	L435C2	1170242
606	VARIABLE EXPENSE-ROI D1-7	L435C3	573289
607	GOH MARKUP RATIO-OPR	(L601/L604)+1.0	1.30018
608	GOH MARKUP RATIO-DL	(L602/L605)+1.0	1.08344
609	GOH MARKUP RATIO-ROI	(L603/L606)+1.0	1.05837
610	VARIABLE EXPENSE-TOTAL-D8	L601+L602+L603	810060
611	VARIABLE EXPENSE-TOTAL D1-7	L604+L605+L606	4005375
612	GENERAL OVERHEAD MARKUP RATIO-AVERAGE	(L610/L611)+1.0	1.20224
613	TOTAL RAILWAY EXPENSE	L136C1	6384838
614	TOTAL VARIABLE RAILWAY EXPENSE	L610+L611	4815436
615	VARIABLE PORTION OF TOTAL EXPENSE	L614/L613	.7542
616	CONSTANT COST PORTION OF TOTAL EXPENSE	1.0-L615	.2458
617	CONSTANT COST MARKUP RATIO	L613/L614	1.32591

*EXCLUDING LOCAL MARINE AND OTHER SPECIAL SERVICE TERMINALS,
BUT INCLUDING SWITCHING AND TERMINAL COMPANIES.

GENERAL OVERHEAD AND CONSTANT COSTS
CALCULATION OF OUTPUT UNIT COSTS

LINE	OUTPUT UNITS	SOURCE	VARIABLE OPR UNIT COST (1)	UNIT COST TIMES GOH MARKUP C1*L607C1 (2)	SOURCE	VARIABLE DL UNIT COST (3)	UNIT COST TIMES GOH MARKUP C3*L608C1 (4)	SOURCE	VARIABLE ROI UNIT COST (5)	UNIT COST TIMES GOH MARKUP C5 *L609C1 (6)
701	GTM(C) D-1	D1L157C10	.00054417	XX	D1L234C10	.00129104	XX	D1L251C10	.00075395	XX
702	GTM(C) D-3	D3L191C10	.00072839	XX	D3L217C10	.00018972	XX	D3L224C10	.00016932	XX
703	GTM(C) TOTAL	L701+L702	.00127256	.00165456	L701+L702	.00148076	.00160432	L701+L702	.00092327	.00097716
704	CM D-1	D1L157C15	0	XX	D1L234C14	0	XX	D1L251C14	0	XX
705	CM D-3	D3L191C15	0	XX	D3L217C14	0	XX	D3L224C14	0	0
706	CM D-5	D5L121C10	0	XX	XX	XX	XX	XX	XX	XX
707	CM TOTAL	L704+L705			L704+L705			L704+L705		
		+L706	0	0		0	0		0	0
708	TM D-1	D1L157C20	0	XX	D1L234C18	0	XX	D1L251C18	0	XX
709	TM D-3	D3L191C25	.55225	XX	D3L217C22	.0022832	XX	D3L224C22	.00241475	XX
710	TM TOTAL	L708+L709	.55225	.71802	L708+L709	.0022832	.00247372	L708+L709	.00241475	.00255569
711	TM(C)D-3*	D3L191C30	6.37865	8.29337	D3L217C26	0	0	D3L224C26	0	0
712	LRM D-3	D3L191C20	1.87296	2.43517	D3L217C18	.48852	.52928	D3L224C18	.436	.46145
713	CLOR D-3	D3L191C35	0	XX	D3L217C30	0	XX	D3L224C30	0	XX
714	CLOR D-5	D5L121C18	.30059	XX	XX	XX	XX	XX	XX	XX
715	CLOR TOTAL	L713+L714	.30059	.39082	L713	0	0	L713	0	0
716	CLOT D-5	D5L121C14	0	0	XX	XX	XX	XX	XX	XX
717	CM CL D-5	D5L122C10	0	0	XX	XX	XX	XX	XX	XX
718	CLOR-CL D-5	D5L122C18	0	0	XX	XX	XX	XX	XX	XX
719	CLOT-CL D-5	D5L122C14	3.51919	4.57557	XX	XX	XX	XX	XX	XX
720	SEM D-2	D2L159C10	.08887	XX	D2L236C10	.19548	XX	D2L255C10	.15807	XX
721	SEM D-3	D3L191C40	.67517	XX	D3L217C34	.0422	XX	D3L224C34	.03766	XX
722	SEM D-4	D4L159C10	1.59388	XX	D4L213C10	.04872	XX	D4L220C10	.0185	XX
723	SEM TOTAL	L720+L721			L720+L721			L720+L721		
		+L722	2.35792	3.06571	+L722	.2864	.3103	+L722	.21423	.22674
724	TON MILES LAKE D-7	D7L136C8	0	0	D7L143C8	0	0	D7L146C8	0	0
725	TONS COAL D-7	D7L823C8	.68644	.89249	D7L826C8	.2915	.31582	D7L827C8	.16518	.17482
726	TONS ORE D-7	D7L923C8	-.21898	-.28471	D7L926C8	0	0	D7L927C8	0	0
727	TONS OMT D-7	D7L1023C8	.09757	.12686	D7L1026C8	0	0	D7L1027C8	0	0
728	CM(RC)D-7	D7L1208C8	.07755	.10083	XX	XX	XX	XX	XX	XX
729	MVUH D-7	D7L1123C8	60.66434	78.87436	XX	XX	XX	XX	XX	XX
730	TCUH D-7	D7L721C8	38.84077	50.49986	D7L724C8	5.37357	5.82194	D7L725C8	2.46563	2.60955
731	RTCUD D-7	D7L383C8	0	0	D7L424C8	0	0	D7L431C8	0	0
732	OTCUD D-7	D7L583C8	6.23672	8.10884	D7L624C8	8.15348	8.83381	D7L631C8	.6594	.69788
733	TCU PROTEC D-7	D7L741C8	0	0	XX	XX	XX	XX	XX	XX
734	PU & D D-7	D7L733C8	598.736	778.4626	XX	XX	XX	XX	XX	XX

*LINE 710 COLUMNS 3, 4, 5 AND 6 SHOULD ALWAYS BE ZERO

LINE	CAR TYPE	SOURCE	CM-R OPR UNIT COST (1)	UNIT COST TIMES GOH MARKUP C1*L607C1 (2)	SOURCE	CM-Y OPR UNIT COST (3)	UNIT COST TIMES GOH MARKUP C3*L607C1 (4)	SOURCE	CD-R OPR UNIT COST (5)	UNIT COST TIMES GOH MARKUP C5 *L607C1 (6)
801	BOX 40	D6L128C13	0	0	D6L128C16	0	0	D6L128C21	0	0
802	BOX 50	D6L228C13	-.00996477	-.01296	D6L228C16	-.02591	-.03369	D6L228C21	-1.18175	-1.53649
803	BOX EQUIPPED	D6L328C13	.02876	.03739	D6L328C16	.07477	.09721	D6L328C21	3.07253	3.99484
804	GONDOLA PLAIN	D6L428C13	.01364	.01774	D6L428C16	.03547	.04612	D6L428C21	1.00187	1.30261
805	GONDOLA EQUIPPED	D6L528C13	.02838	.0369	D6L528C16	.07379	.09595	D6L528C21	2.09898	2.72904
806	HOPPER COVERED	D6L628C13	.02521	.03277	D6L628C16	.06554	.08521	D6L628C21	2.38773	3.10448
807	HOPPER OTG	D6L728C13	.017	.0221	D6L728C16	.04419	.05746	D6L728C21	.92283	1.19984
808	HOPPER OTS	D6L828C13	.02921	.03798	D6L828C16	.07594	.09874	D6L828C21	1.31309	1.70725
809	REFR-M	D6L928C13	-.00171673	-.00223206	D6L928C16	-.0044635	-.00580333	D6L928C21	-.19909	-.25886
810	REFR-NM	D6L1028C13	.01658	.02156	D6L1028C16	.04311	.05605	D6L1028C21	2.0351	2.64598
811	FLAT-TOFC	D6L1128C13	.00820923	.01067	D6L1128C16	.02134	.02775	D6L1128C21	.45329	.58935
812	FLAT-MULTI	D6L1228C13	.03404	.04426	D6L1228C16	.08851	.11507	D6L1228C21	2.77424	3.607
813	FLAT-GEN	D6L1328C13	.03156	.04104	D6L1328C16	.08206	.10669	D6L1328C21	3.92453	5.10258
814	FLAT-OTHER	D6L1428C13	.01521	.01977	D6L1428C16	.03954	.05141	D6L1428C21	1.83883	2.39081
815	TANK <22,000G	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	TANK >=22,000G	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	ALL OTHER	D6L1528C13	.00594929	.00773513	D6L1528C16	.01547	.02011	D6L1528C21	1.39082	1.80831
818	AUTO RACK	D6L1628C13	.00709638	.00922655	D6L1628C16	.01845	.02399	D6L1628C21	.57833	.75193
819	ACCESSORIAL	D6L1728C13	0	0	D6L1728C16	0	0	D6L1728C21	0	0
820	AVERAGE ALL CARS	D6L1924C1	.02022	.02629	D6L1924C4	.054	.07021	D6L1924C7	1.80409	2.34564

LINE	SOURCE	CD-Y OPR UNIT COST (7)	UNIT COST TIMES GOH MARKUP C7 *L607C1 (8)	SOURCE	CM-R DL UNIT COST (9)	UNIT COST TIMES GOH MARKUP C9 *L608C1 (10)	SOURCE	CM-Y DL UNIT COST (11)	UNIT COST TIMES GOH MARKUP C11*L608C1 (12)
801	D6L128C24	0	0	D6L137C13	0	0	D6L137C16	0	0
802	D6L228C24	-1.18175	-1.53649	D6L237C13	.20216	.21903	D6L237C16	.52561	.56947
803	D6L328C24	3.07253	3.99484	D6L337C13	.02131	.02308	D6L337C16	.0554	.06002
804	D6L428C24	1.00187	1.30261	D6L437C13	.02515	.02725	D6L437C16	.0654	.07085
805	D6L528C24	2.09898	2.72904	D6L537C13	-.00211538	-.00229189	D6L537C16	-.00549999	-.00595892
806	D6L628C24	2.38773	3.10448	D6L637C13	.02251	.02438	D6L637C16	.05851	.0634
807	D6L728C24	.92283	1.19984	D6L737C13	.01932	.02093	D6L737C16	.05023	.05442
808	D6L828C24	1.31309	1.70725	D6L837C13	.03081	.03338	D6L837C16	.0801	.08679
809	D6L928C24	-.19909	-.25886	D6L937C13	.1178	.12763	D6L937C16	.30629	.33185
810	D6L1028C24	2.0351	2.64598	D6L1037C13	.05493	.05952	D6L1037C16	.14283	.15475
811	D6L1128C24	.45329	.58935	D6L1137C13	.02926	.0317	D6L1137C16	.07608	.08243
812	D6L1228C24	2.77424	3.607	D6L1237C13	-.00588319	-.00637409	D6L1237C16	-.0153	-.01657
813	D6L1328C24	3.92453	5.10258	D6L1337C13	.01024	.01109	D6L1337C16	.02662	.02884
814	D6L1428C24	1.83883	2.39081	D6L1437C13	.05237	.05674	D6L1437C16	.13616	.14752
815	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	D6L1528C24	1.39082	1.80831	D6L1537C13	.00987999	.0107	D6L1537C16	.02569	.02783
818	D6L1628C24	.57833	.75193	D6L1637C13	.11148	.12078	D6L1637C16	.28984	.31403
819	D6L1728C24	0	0	D6L1737C13	.00043848	.00047506	D6L1737C16	.00114004	.00123516
820	D6L1924C10	1.64231	2.13529	D6L1924C2	.02359	.02556	D6L1924C5	.06048	.06553

LINE	SOURCE	CD-R DL UNIT COST (13)	UNIT COST TIMES GOH MARKUP C13*L608C1 (14)	SOURCE	CD-Y DL UNIT COST (15)	UNIT COST TIMES GOH MARKUP C15*L608C1 (16)	SOURCE	CM-R ROI UNIT COST (17)	UNIT COST TIMES GOH MARKUP C17*L609C1 (18)
801	D6L137C21	0	0	D6L137C24	0	0	D6L140C13	0	0
802	D6L237C21	114.213	123.7431	D6L237C24	114.213	123.7431	D6L240C13	-.0953	-.10087
803	D6L337C21	7.8891	8.54738	D6L337C24	7.8891	8.54738	D6L340C13	.01916	.02028
804	D6L437C21	4.4676	4.84038	D6L437C24	4.4676	4.84038	D6L440C13	.02312	.02446
805	D6L537C21	5.95104	6.4476	D6L537C24	5.95104	6.4476	D6L540C13	.02489	.02634
806	D6L637C21	8.09583	8.77135	D6L637C24	8.09583	8.77135	D6L640C13	.01442	.01526
807	D6L737C21	4.01552	4.35058	D6L737C24	4.01552	4.35058	D6L740C13	.02554	.02703
808	D6L837C21	2.91505	3.15829	D6L837C24	2.91505	3.15829	D6L840C13	.06572	.06955
809	D6L937C21	36.43922	39.47973	D6L937C24	36.43923	39.47974	D6L940C13	-.00002276	-.00002409
810	D6L1037C21	21.20802	22.97763	D6L1037C24	21.20801	22.97763	D6L1040C13	.00352412	.00372982
811	D6L1137C21	3.41637	3.70144	D6L1137C24	3.41637	3.70144	D6L1140C13	.00083673	.00088556
812	D6L1237C21	.46487	.50366	D6L1237C24	.46487	.50366	D6L1240C13	.01092	.01156
813	D6L1337C21	-1.88495	-2.04223	D6L1337C24	-1.88495	-2.04223	D6L1340C13	.02105	.02228
814	D6L1437C21	17.22022	18.65709	D6L1437C24	17.22022	18.65709	D6L1440C13	.01858	.01967
815	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	D6L1537C21	5.00762	5.42546	D6L1537C24	5.00762	5.42546	D6L1540C13	.00597819	.00632713
818	D6L1637C21	18.56917	20.11859	D6L1637C24	18.56917	20.11859	D6L1640C13	.1117	.11822
819	D6L1737C21	.06173	.06688	D6L1737C24	.06173	.06688	D6L1740C13	.00012954	.00013711
820	D6L1924C8	7.41677	8.03563	D6L1924C11	6.48875	7.03017	D6L1924C3	.02014	.02132

LINE	SOURCE	CM-Y ROI UNIT COST (19)	UNIT COST TIMES GOH MARKUP C19* L609C1 (20)	SOURCE	CD-R ROI UNIT COST (21)	UNIT COST TIMES GOH MARKUP C21* L609C1 (22)	SOURCE	CD-Y ROI UNIT COST (23)	UNIT COST TIMES GOH MARKUP C23* L609C1 (24)
801	D6L140C16	0	0	D6L140C21	0	0	D6L140C24	0	0
802	D6L240C16	-.24779	-.26225	D6L240C21	-17.32788	-18.33929	D6L240C24	-17.32788	-18.33929
803	D6L340C16	.04982	.05273	D6L340C21	3.01552	3.19154	D6L340C24	3.01552	3.19154
804	D6L440C16	.0601	.06361	D6L440C21	2.49257	2.63805	D6L440C24	2.49257	2.63805
805	D6L540C16	.06471	.06849	D6L540C21	2.71819	2.87684	D6L540C24	2.71819	2.87684
806	D6L640C16	.03748	.03967	D6L640C21	2.03618	2.15503	D6L640C24	2.03618	2.15503
807	D6L740C16	.06641	.07028	D6L740C21	2.07429	2.19537	D6L740C24	2.07429	2.19537
808	D6L840C16	.17086	.18083	D6L840C21	4.54289	4.80805	D6L840C24	4.54289	4.80805
809	D6L940C16	-.00005918	-.00006264	D6L940C21	-.00264816	-.00280273	D6L940C24	-.00264816	-.00280273
810	D6L1040C16	.00916272	.00969753	D6L1040C21	.6387	.67598	D6L1040C24	.6387	.67598
811	D6L1140C16	.00217549	.00230247	D6L1140C21	.06281	.06648	D6L1140C24	.06281	.06648
812	D6L1240C16	.02839	.03005	D6L1240C21	1.3135	1.39017	D6L1240C24	1.3135	1.39017
813	D6L1340C16	.05473	.05793	D6L1340C21	3.36302	3.55931	D6L1340C24	3.36302	3.55931
814	D6L1440C16	.04831	.05113	D6L1440C21	3.25161	3.44141	D6L1440C24	3.25161	3.44141
815	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	D6L1540C16	.01554	.01645	D6L1540C21	2.063	2.18341	D6L1540C24	2.063	2.18341
818	D6L1640C16	.29043	.30738	D6L1640C21	13.54451	14.33508	D6L1640C24	13.54451	14.33508
819	D6L1740C16	.00033682	.00035647	D6L1740C21	.0157	.01661	D6L1740C24	.0157	.01661
820	D6L1924C6	.05883	.06227	D6L1924C9	2.51575	2.66259	D6L1924C12	2.47455	2.61898

LINE	SOURCE	PRIVATE CM-R DL UNIT COST (25)	UNIT COST TIMES GOH MARKUP C25* L608C1 (26)
801	D6L1801C8	0	0
802	D6L1802C8	.3374	.36555
803	D6L1803C8	.03729	.0404
804	D6L1804C8	.01428	.01547
805	D6L1805C8	.00287863	.00311883
806	D6L1806C8	.02244	.02431
807	D6L1807C8	.00030776	.00033343
808	D6L1808C8	.00002421	.00002623
809	D6L1809C8	.00391645	.00424324
810	D6L1810C8	.00511152	.00553803
811	D6L1811C8	.17015	.18435
812	D6L1812C8	.1813	.19643
813	D6L1813C8	.54723	.59289
814	D6L1814C8	.18767	.20333
815	D6L1815C8	.08981	.0973
816	D6L1816C8	.10835	.11739
817	D6L1817C8	0	0
818	D6L1818C8	0	0
819	XX	XX	XX
820	D6L1819C5/ D6L1819C7	.08965	.09713

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	.00165456	D8L703C4	.00160432	D8L703C6	.00097716
102	CAR MILE-OTHER THAN CLERICAL	D8L707C2	0	D8L707C4	0	D8L707C6	0
103	TRAIN MILE-OTHER THAN CREW	D8L710C2	.71802	D8L710C4	.00247372	D8L710C6	.00255569
104	TRAIN MILE-CREW	D8L711C2	8.29337	XX	XX	XX	XX
105	LOCOMOTIVE UNIT MILE	D8L712C2	2.43517	D8L712C4	.52928	D8L712C6	.46145
106	CLOR (CARLOADS HANDLED)-OTHER THAN CLERICAL	D8L715C2	.39082	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	4.57557	XX	XX	XX	XX
110	CAR MILE-CLERICAL	D8L717C2	0	XX	XX	XX	XX
111	SWITCH ENGINE MINUTES	D8L723C2	3.06571	D8L723C4	.3103	D8L723C6	.22674
112	TON MILES IN LAKE TRANSFER SERVICE	D8L724C2	0	D8L724C4	0	D8L724C6	0
113	TONS HANDLED AT COAL TERMINALS	D8L725C2	.89249	D8L725C4	.31582	D8L725C6	.17482
114	TONS HANDLED AT ORE TERMINALS	D8L726C2	-.28471	D8L726C4	0	D8L726C6	0
115	TONS HANDLED AT OTHER MARINE TERMINALS	D8L727C2	.12686	D8L727C4	0	D8L727C6	0
116	REFRIGERATED CAR MILES	D8L728C2	.10083	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	0
119	OTHER (NON-REFRIGERATED) TCU DAYS	D8L732C2	8.10884	D8L732C4	8.83381	D8L732C6	.69788
120	TCU'S LOADED AND UNLOADED	D8L730C2	50.49986	D8L730C4	5.82194	D8L730C6	2.60955
121	MVU'S LOADED AND UNLOADED	D8L729C2	78.87436	XX	XX	XX	XX
122	TCU'S PICKED UP AND DELIVERED	D8L734C2	778.4626	XX	XX	XX	XX

OUTPUT UNIT COSTS

UNIT COSTS FOR FREIGHT CAR OWNERSHIP AND MAINTENANCE

LINE	CAR TYPE	SOURCE	OPR EXPENSE UNIT COST CM(R) RR OWNED (1)	SOURCE	DL EXPENSE UNIT COST CM(R) RR OWNED (2)	SOURCE	ROI EXPENSE UNIT COST CM(R) RR OWNED (3)	SOURCE	OPR EXPENSE UNIT COST CM(Y) RR OWNED (4)
201	BOX - 40 FOOT GENERAL	D8L801C2	0	D8L801C10	0	D8L801C18	0	D8L801C4	0
202	BOX - 50 FOOT GENERAL	D8L802C2	-.01296	D8L802C10	.21903	D8L802C18	-.10087	D8L802C4	-.03369
203	BOX - EQUIPPED	D8L803C2	.03739	D8L803C10	.02308	D8L803C18	.02028	D8L803C4	.09721
204	GONDOLA PLAIN	D8L804C2	.01774	D8L804C10	.02725	D8L804C18	.02446	D8L804C4	.04612
205	GONDOLA - EQUIPPED	D8L805C2	.0369	D8L805C10	-.00229189	D8L805C18	.02634	D8L805C4	.09595
206	HOPPER - COVERED	D8L806C2	.03277	D8L806C10	.02438	D8L806C18	.01526	D8L806C4	.08521
207	HOPPER - OT - GENERAL	D8L807C2	.0221	D8L807C10	.02093	D8L807C18	.02703	D8L807C4	.05746
208	HOPPER - OT - SPECIAL	D8L808C2	.03798	D8L808C10	.03338	D8L808C18	.06955	D8L808C4	.09874
209	REFRIGERATOR - MECH.	D8L809C2	-.00223206	D8L809C10	.12763	D8L809C18	-.00002409	D8L809C4	-.00580333
210	REFRIGERATOR - NON. MECH.	D8L810C2	.02156	D8L810C10	.05952	D8L810C18	.00372982	D8L810C4	.05605
211	FLAT - TOFC	D8L811C2	.01067	D8L811C10	.0317	D8L811C18	.00088556	D8L811C4	.02775
212	FLAT - MULTILEVEL	D8L812C2		D8L812C10		D8L812C18		D8L812C4	
	INCLUDING AUTO RACK	+D8L818C2	.05349	+D8L818C10	.11441	+D8L818C18	.12978	+D8L818C4	.13906
213	FLAT - GENERAL	D8L813C2	.04104	D8L813C10	.01109	D8L813C18	.02228	D8L813C4	.10669
214	FLAT - OTHER	D8L814C2	.01977	D8L814C10	.05674	D8L814C18	.01967	D8L814C4	.05141
215	TANK <22,000 GAL	XX	XX	XX	XX	XX	XX	XX	XX
216	TANK >=22,000 GAL	XX	XX	XX	XX	XX	XX	XX	XX
217	ALL OTHER FC	D8L817C2	.00773513	D8L817C10	.0107	D8L817C18	.00632713	D8L817C4	.02011
218	AUTO RACKS	D8L818C2	.00922655	D8L818C10	.12078	D8L818C18	.11822	D8L818C4	.02399
219	ACCESSORIAL	D8L819C2	0	D8L819C10	.00047506	D8L819C18	.00013711	D8L819C4	0
220	AVERAGE FC	D8L820C2	.02629	D8L820C10	.02556	D8L820C18	.02132	D8L820C4	.07021
221	TOTAL FLAT, MULTILEVEL	L212	.05349	L212	.11441	L212	.12978	L212	.13906

LINE	SOURCE	DL EXPENSE UNIT COST CM(Y) RR OWNED (5)	SOURCE	ROI EXPENSE UNIT COST CM(Y) RR OWNED (6)	SOURCE	OPR EXPENSE UNIT COST CD(R) RR OWNED (7)	SOURCE	DL EXPENSE UNIT COST CD(R) RR OWNED (8)	SOURCE	ROI EXPENSE UNIT COST CD(R) RR OWNED (9)
201	D8L801C12	0	D8L801C20	0	D8L801C6	0	D8L801C14	0	D8L801C22	0
202	D8L802C12	.56947	D8L802C20	-.26225	D8L802C6	-1.53649	D8L802C14	123.7431	D8L802C22	-18.33929
203	D8L803C12	.06002	D8L803C20	.05273	D8L803C6	3.99484	D8L803C14	8.54738	D8L803C22	3.19154
204	D8L804C12	.07085	D8L804C20	.06361	D8L804C6	1.30261	D8L804C14	4.84038	D8L804C22	2.63805
205	D8L805C12	-.00595892	D8L805C20	.06849	D8L805C6	2.72904	D8L805C14	6.4476	D8L805C22	2.87684
206	D8L806C12	.0634	D8L806C20	.03967	D8L806C6	3.10448	D8L806C14	8.77135	D8L806C22	2.15503
207	D8L807C12	.05442	D8L807C20	.07028	D8L807C6	1.19984	D8L807C14	4.35058	D8L807C22	2.19537
208	D8L808C12	.08679	D8L808C20	.18083	D8L808C6	1.70725	D8L808C14	3.15829	D8L808C22	4.80805
209	D8L809C12	.33185	D8L809C20	-.00006264	D8L809C6	-.25886	D8L809C14	39.47973	D8L809C22	-.00280273
210	D8L810C12	.15475	D8L810C20	.00969753	D8L810C6	2.64598	D8L810C14	22.97763	D8L810C22	.67598
211	D8L811C12	.08243	D8L811C20	.00230247	D8L811C6	.58935	D8L811C14	3.70144	D8L811C22	.06648
212	D8L812C12		D8L812C20		D8L812C6		D8L812C14		D8L812C22	
	+D8L818C12	.29745	+D8L818C20	.33743	+D8L818C6	4.35893	+D8L818C14	20.62225	+D8L818C22	15.72525
213	D8L813C12	.02884	D8L813C20	.05793	D8L813C6	5.10258	D8L813C14	-2.04223	D8L813C22	3.55931
214	D8L814C12	.14752	D8L814C20	.05113	D8L814C6	2.39081	D8L814C14	18.65709	D8L814C22	3.44141
215	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
216	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
217	D8L817C12	.02783	D8L817C20	.01645	D8L817C6	1.80831	D8L817C14	5.42546	D8L817C22	2.18341
218	D8L818C12	.31403	D8L818C20	.30738	D8L818C6	.75193	D8L818C14	20.11859	D8L818C22	14.33508
219	D8L819C12	.00123516	D8L819C20	.00035647	D8L819C6	0	D8L819C14	.06688	D8L819C22	.01661
220	D8L820C12	.06553	D8L820C20	.06227	D8L820C6	2.34564	D8L820C14	8.03563	D8L820C22	2.66259
221	L212	.29745	L212	.33743	L212	4.35893	L212	20.62225	L212	15.72525

LINE	SOURCE	OPR EXPENSE UNIT COST CD(Y) RR OWNED (10)	SOURCE	DL EXPENSE UNIT COST CD(Y) RR OWNED (11)	SOURCE	ROI EXPENSE UNIT COST CD(Y) RR OWNED (12)	SOURCE	DL EXPENSE UNIT COST CM(R) PRIVATE LINE (13)
201	D8L801C8	0	D8L801C16	0	D8L801C24	0	D8L801C26	0
202	D8L802C8	-1.53649	D8L802C16	123.7431	D8L802C24	-18.33929	D8L802C26	.36555
203	D8L803C8	3.99484	D8L803C16	8.54738	D8L803C24	3.19154	D8L803C26	.0404
204	D8L804C8	1.30261	D8L804C16	4.84038	D8L804C24	2.63805	D8L804C26	.01547
205	D8L805C8	2.72904	D8L805C16	6.4476	D8L805C24	2.87684	D8L805C26	.00311883
206	D8L806C8	3.10448	D8L806C16	8.77135	D8L806C24	2.15503	D8L806C26	.02431
207	D8L807C8	1.19984	D8L807C16	4.35058	D8L807C24	2.19537	D8L807C26	.00033343
208	D8L808C8	1.70725	D8L808C16	3.15829	D8L808C24	4.80805	D8L808C26	.00002623
209	D8L809C8	-.25886	D8L809C16	39.47974	D8L809C24	-.00280273	D8L809C26	.00424324
210	D8L810C8	2.64598	D8L810C16	22.97763	D8L810C24	.67598	D8L810C26	.00553803
211	D8L811C8	.58935	D8L811C16	3.70144	D8L811C24	.06648	D8L811C26	.18435
212	D8L812C8		D8L812C16		D8L812C24		D8L812C26	
	+D8L818C8	4.35893	+D8L818C16	20.62225	+D8L818C24	15.72525	+D8L818C26	.19643
213	D8L813C8	5.10258	D8L813C16	-2.04223	D8L813C24	3.55931	D8L813C26	.59289
214	D8L814C8	2.39081	D8L814C16	18.65709	D8L814C24	3.44141	D8L814C26	.20333
215	XX	XX	XX	XX	XX	XX	D8L815C26	.0973
216	XX	XX	XX	XX	XX	XX	D8L816C26	.11739
217	D8L817C8	1.80831	D8L817C16	5.42546	D8L817C24	2.18341	D8L817C26	0
218	D8L818C8		D8L818C16		D8L818C24		D8L818C26	
		.75193		20.11859		14.33508		0
219	D8L819C8	0	D8L819C16	.06688	D8L819C24	.01661	XX	XX
220	D8L820C8	2.13529	D8L820C16	7.03017	D8L820C24	2.61898	D8L820C26	.09713
221	L212	4.35893	L212	20.62225	L212	15.72525	L212	.19643

OUTPUT UNIT COSTS
UNIT COSTS FOR LOSS AND DAMAGE CLAIM PAYMENTS

LINE	STCC CODE	IDENTIFICATION	SOURCE	UNIT COST PER TON (1)
301	01	FARM PRODUCTS	A1L401C3	.04729
302	0113	GRAIN	A1L402C3	.0198
303	01195	POTATOES OTHER THAN SWEET	A1L403C3	2.9452
304	012	FRESH FRUITS	A1L404C3	.98931
305	013	FRESH VEGETABLES	A1L405C3	.49482
306		ALL OTHER FARM PRODUCTS	A1L406C3	.03652
307	10	METALLIC ORES	A1L407C3	.00599748
308	11	COAL	A1L408C3	.00309028
309	14	NONMETALLIC MINERALS	A1L409C3	.0063078
310	20	FOOD AND KINDRED PRODUCTS	A1L410C3	.11896
311	2011	FRESH MEATS	A1L411C3	.04943
312	202	DAIRY PRODUCTS	A1L412C3	.70085
313	203	CANNED FRUITS/VEG	A1L413C3	.51476
314	204	GRAIN MILL PRODUCTS	A1L414C3	.04808
315	2041	FLOUR	A1L415C3	.04965
316	2042	PREPARED FEEDS	A1L416C3	.01266
317	2043	CEREALS	A1L417C3	.08
318	2044	RICE	A1L418C3	.30214
319	2045	PREPARED FLOUR	A1L419C3	.15498
320	2046	CORN PRODUCTS	A1L420C3	.03673
321	2062	REFINED SUGAR	A1L421C3	.03167
322	20821	BEER	A1L422C3	.20452
323	2084	WINES	A1L423C3	.18527
324	20851	WHISKEY	A1L424C3	.65633
325	209	MISC FOOD PREPARATIONS	A1L425C3	.07701
326		ALL OTHER FOOD PRODUCTS	A1L426C3	.14971
327	21	TOBACCO PRODUCTS	A1L427C3	3.33532
328	24	LUMBER AND WOOD EX FURNITURE	A1L428C3	.07914
329	2421	LUMBER/DIMENSION STOCK	A1L429C3	.12302
330	2432	PLYWOOD OR VENEER	A1L430C3	.07798
331		ALL OTHER LUMBER AND WOOD PRODUCTS	A1L431C3	.04846
332	25	FURNITURE AND FIXTURES	A1L432C3	.64625
333	26	PULP, PAPER AND ALLIED PRODUCTS	A1L433C3	.20913
334	26211	NEWSPRINT	A1L434C3	.34589
335	26213	PRINTING PAPER	A1L435C3	.43633
336	263	FIBREBD/PAPERDB/PULPDB	A1L436C3	.27142
337	264	COV PAPER/PAPERBOARD	A1L437C3	.22218
338	26471	SANITARY TISSUES	A1L438C3	.00508397
339		ALL OTHER PULP, PAPER & ALLIED PRODUCTS	A1L439C3	-.10453

LINE	STCC CODE	IDENTIFICATION	SOURCE	UNIT COST PER TON (1)
340	28	CHEMICALS	A1L440C3	.03948
341	281	INDUSTRIAL CHEMICALS	A1L441C3	.00645214
342	2812	POTASSIUM OR SODIUM	A1L442C3	.0119
343	282	SYN FIBRES/RESINS/RUBBER	A1L443C3	.12017
344	289	MISC CHEMICALS PRODUCTS	A1L444C3	.04319
345		ALL OTHER CHEMICALS	A1L445C3	.01402
346	29	PETROLEUM OR COAL PRODUCTS	A1L446C3	.00772601
347	30	RUBBER AND MISC PLASTICS	A1L447C3	.05702
348	301	RUBBER TIRES/INNER TUBES	A1L448C3	.01943
349		ALL OTHER RUBBER PRODUCTS	A1L449C3	.07726
350	32	STONE, CLAY AND GLASS PRODUCTS	A1L450C3	.0336
351	321	FLAT GLASS	A1L451C3	.06289
352	3295	NONMETALLIC EARTH/MIN	A1L452C3	.02732
353		ALL OTHER STONE & CLAY, GLASS PRODUCTS	A1L453C3	.03737
354	33	PRIMARY METAL PRODUCTS	A1L454C3	.04854
355	3312	PRIMARY IRON/STEEL PRODUCTS	A1L455C3	.03778
356	3352	ALUMINUM BASIC SHAPES	A1L456C3	.76636
357		ALL OTHER PRIMARY METAL PRODUCTS	A1L457C3	.04997
358	34	FABRICATED METAL PRODUCTS	A1L458C3	.35892
359	344	FAB STRUC METAL PRODUCTS	A1L459C3	.62397
360		ALL OTHER FAB METAL PRODUCTS	A1L460C3	.25868
361	35	MACHINERY EXCEPT ELECTRICAL	A1L461C3	.52719
362	351	ENGINES/TURBINES	A1L462C3	.92904
363	352	FARM MACHINERY	A1L463C3	.98923
364	353	CONST MIN/MAT HAND MACHINERY	A1L464C3	.26815
365		ALL OTHER MACHINERY EXCEPT ELECTRICAL	A1L465C3	.49787
366	36	ELECTRICAL MACHINERY	A1L466C3	.60128
367	361	ELECTRICAL TRANS/DIST EQUIPMENT	A1L467C3	3.0614
368	363	HOUSEHOLD APPLIANCES	A1L468C3	.31311
369	365	RADIO OR TV SETS	A1L469C3	1.35545
370		ALL OTHER ELECTRICAL MACHINERY	A1L470C3	.49422
371	37	TRANSPORTAION EQUIPMENT	A1L471C3	1.1558
372	37111	MOTOR PASSENGER CARS	A1L472C3	1.72322
373	37112	MOTOR TRUCKS	A1L473C3	1.13218
374	3714	MOTOR VECHICLE PARTS	A1L474C3	.42036
375		ALL OTHER TRANSPORTATION EQUIPMENT	A1L475C3	.65875
376	44	FREIGHT FORWARDER TRAFFIC	A1L476C3	.34497
377	45	SHIPPER ASSOCIATION TRAFFIC	A1L477C3	.07876
378	46	MISC MIXED SHIPMENTS	A1L478C3	.09848
379	461	MISC MIXED SHIPMENTS NEC INC TOFC	A1L479C3	.10037
380		ALL OTHER MIXED SHIPMENTS	A1L480C3	-.04216
381	48	HAZARDOUS MATERIALS	A1L481C3	.02513
382	XX	ALL OTHERS	A1L482C3	.04444

UNIT COST ADJUSTMENT FACTORS
FREIGHT CAR STATISTICS

LINE	EQUIPMENT	SOURCE	AVERAGE TARE WEIGHT (1)	SOURCE	CURRENT YR EMPTY/LOADED RATIO RR OWNED (2)	SOURCE	CURRENT YR EMPTY/LOADED RATIO PRIVATE LINE (3)
101	BOX - 40 FT	A1L501C4	24.3	B3L801C3	0	B3L817C3	0
102	BOX - 50 FT	A1L502C4	33.8	B3L802C3	2.00736	B3L818C3	1.62003
103	BOX - EQUIPPED	A1L503C4	35.6	B3L803C3	2.02938	B3L819C3	1.88956
104	GONDOLA - PLAIN	A1L504C4	26.8	B3L804C3	1.92443	B3L820C3	2.04395
105	GONDOLA - EQUIP.	A1L505C4	33.1	B3L805C3	1.87234	B3L821C3	1.90703
106	HOPPER - COVERED	A1L506C4	31.4	B3L806C3	2.06907	B3L822C3	2.03653
107	HOPPER - OTG	A1L507C4	29.7	B3L807C3	1.98859	B3L823C3	1.99061
108	HOPPER - OTS	A1L508C4	28.6	B3L808C3	2.06096	B3L824C3	1.99544
109	REFRIG - MECH	A1L509C4	46.5	B3L809C3	1.88249	B3L825C3	1.94416
110	REFRIG - NM	A1L510C4	42.8	B3L810C3	1.85015	B3L826C3	1.83461
111	FLAT - TOFC	A1L511C4	57.4	B3L811C3	1.14601	B3L827C3	1.08322
112	FLAT - MULTILEVEL	A1L512C4	53.7	B3L812C3	1.63765	B3L828C3	1.57994
113	FLAT - GENERAL	A1L513C4	33	B3L813C3	2.90092	B3L829C3	3.44944
114	FLAT - OTHER	A1L514C4	34.6	B3L814C3	2.03569	B3L830C3	2.07817
115	TANK <22,000 GAL	XX	XX	XX	XX	B3L831C3	1.78312
116	TANK >=22,000 GAL	XX	XX	XX	XX	B3L832C3	2.08177
117	ALL OTHER FC	A1L515C4	32.9	B3L815C3	1.0086	B3L833C3	0
118	AVERAGE FC	A1L516C4	33.5	B3L816C3	1.71852	B3L834C3	1.65937

LINE	SOURCE	CURRENT YR EMPTY/LOADED RATIO ALL CARS (4)	SOURCE	CIRCUITY LOCAL (5)	SOURCE	CIRCUITY INTERLINE (6)	SOURCE	CIRCUITY AVERAGE (7)	SOURCE	SPOTTED & PULLED RATIO (8)
101	B3L835C3	0	A1L501C1	1.14	A1L501C2	1.193	A1L501C3	1.182	A1L501C5	1.8
102	B3L836C3	1.71309	A1L502C1	1.122	A1L502C2	1.187	A1L502C3	1.176	A1L502C5	1.8
103	B3L837C3	2.02821	A1L503C1	1.134	A1L503C2	1.184	A1L503C3	1.176	A1L503C5	2
104	B3L838C3	1.92921	A1L504C1	1.093	A1L504C2	1.151	A1L504C3	1.134	A1L504C5	2
105	B3L839C3	1.87382	A1L505C1	1.11	A1L505C2	1.122	A1L505C3	1.119	A1L505C5	2
106	B3L840C3	2.05021	A1L506C1	1.126	A1L506C2	1.164	A1L506C3	1.148	A1L506C5	2
107	B3L841C3	1.98874	A1L507C1	1.076	A1L507C2	1.137	A1L507C3	1.106	A1L507C5	2
108	B3L842C3	2.01065	A1L508C1	1.202	A1L508C2	1.156	A1L508C3	1.183	A1L508C5	2
109	B3L843C3	1.89269	A1L509C1	1.079	A1L509C2	1.078	A1L509C3	1.078	A1L509C5	2
110	B3L844C3	1.84894	A1L510C1	1.118	A1L510C2	1.159	A1L510C3	1.153	A1L510C5	2
111	B3L845C3	1.1036	A1L511C1	1.069	A1L511C2	1.107	A1L511C3	1.085	A1L511C5	1
112	B3L846C3	1.5867	A1L512C1	1.061	A1L512C2	1.166	A1L512C3	1.152	A1L512C5	2
113	B3L847C3	2.95193	A1L513C1	1.086	A1L513C2	1.177	A1L513C3	1.153	A1L513C5	2
114	B3L848C3	2.05442	A1L514C1	1.088	A1L514C2	1.17	A1L514C3	1.155	A1L514C5	2
115	B3L849C3	1.78312	XX	XX	XX	XX	XX	XX	XX	XX
116	B3L850C3	2.08177	XX	XX	XX	XX	XX	XX	XX	XX
117	B3L852C3	1.43663	A1L515C1	1.146	A1L515C2	1.19	A1L515C3	1.179	A1L515C5	2
118	B3L853C3	1.69251	A1L516C1	1.097	A1L516C2	1.157	A1L516C3	1.135	A1L516C5	1.9

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
236	129	GOH PORTION-(CR)	2	A2L159C44	0	B9L107C27	70.71237	.45239	31.98986
237	129	OE/OTHER HIGHWAY PORTION-(CR)	2	A2L159C44	0	B9L308C17	0	.45239	0
238	129	OE/PASSENGER PORTION-(CR)	2	A2L159C44	0	B9L308C23	0	.45239	0
239	129	OE/COMPUTER PORTION-(CR)	2	A2L159C44	0	B9L308C25	.01702	.45239	.00769977
240	141	GOH PORTION	2	A2L171C44	0	B9L108C27	342.5892	.45239	154.9854
241	141	OE/OTHER HIGHWAY PORTION	2	A2L171C44	0	B9L309C17	0	.45239	0
242	141	OE/PASSENGER PORTION	2	A2L171C44	0	B9L309C23	0	.45239	0
243	141	OE/COMPUTER	2	A2L171C44	0	B9L309C25	.08246	.45239	.0373
244	144	GOH PORTION-(CR)	2	A2L174C44	0	B9L109C27	190.8015	.45239	86.31747
245	144	OE/OTHER HIGHWAY PORTION-(CR)	2	A2L174C44	0	B9L310C17	0	.45239	0
246	144	OE/PASSENGER PORTION-(CR)	2	A2L174C44	0	B9L310C23	0	.45239	0
247	144	OE/COMPUTER PORTION-(CR)	2	A2L174C44	0	B9L310C25	.04592	.45239	.02078
248	147	GOH PORTION	2	A2L177C44	0	B9L110C27	0	.45239	0
249	147	OE/OTHER HIGHWAY PORTION	2	A2L177C44	0	B9L311C17	0	.45239	0
250	147	OE/PASSENGER PORTION	2	A2L177C44	0	B9L311C23	0	.45239	0
251	147	OE/COMPUTER PORTION	2	A2L177C44	0	B9L311C25	0	.45239	0
252	150	OTHER GOH PORTION	0	A2L180C44	0	B9L111C27	0	.74936	0
253	150	OTHER OE/OTHER HY	0	A2L180C44	0	B9L312C17	0	.74936	0
254	150	OTHER OE/PASSENGER	0	A2L180C44	0	B9L312C23	0	.74936	0
255	150	OTHER OE/COMPUTER	0	A2L180C44	0	B9L312C25	0	.74936	0
256	301	OTHER HIGHWAY PORTION	2	A2L239C44	0	B9L315C17	0	.4503	0
257	301	PASSENGER PORTION	2	A2L239C44	0	B9L315C23	0	.4503	0
258	301	COMPUTER PORTION	2	A2L239C44	0	B9L315C25	697.2578	.4503	313.9779
259	302	OTHER HIGHWAY EQUIP	0	A3L333C12	0	A3L333C12	0	.74936	0
260	304	PASSENGER REPAIR	14	A2L242C44	0	A2L242C44	0	.75792	0
261	305	COMPUTER & DP EQUIP	14	A2L243C44	31578	A2L243C44	0	.75792	23934
262	306	OTHER HIGHWAY PORTION	0	A2L244C44	0	B9L316C17	0	.74936	0
263	306	PASSENGER PORTION	0	A2L244C44	0	B9L316C23	0	.74936	0
264	306	COMPUTER PORTION	0	A2L244C44	0	B9L316C25	172.3062	.74936	129.12
265	307	GOH PORTION	2	A2L245C44	0	B9L113C27	2112	.4503	951.0844
266	307	OE/OTHER HIGHWAY PORTION	2	A2L245C44	0	B9L314C17	0	.4503	0
267	307	OE/PASSENGER PORTION	2	A2L245C44	0	B9L314C23	0	.4503	0
268	307	OE/COMPUTERS	2	A2L245C44	0	B9L314C25	.50837	.4503	.22892
269	308	OTHER HIGHWAY PORTION	2	A2L246C44	0	B9L317C17	0	.45239	0
270	308	PASSENGER PORTION	2	A2L246C44	0	B9L317C23	0	.45239	0
271	308	COMPUTER PORTION	2	A2L246C44	0	B9L317C25	0	.45239	0
272	309	OE FRINGES - OTHER HIGHWAY	2	A2L247C44	0	B9L318C17	0	.4503	0
273	309	PASSENGER PORTION	2	A2L247C44	0	B9L318C23	0	.4503	0
274	309	COMPUTER PORTION	2	A2L247C44	0	B9L318C25	1062	.4503	478.5743
275	310	OE CASUALTIES - OTHER HIGHWAY	2	A2L248C44	0	B9L319C17	0	.45239	0
276	310	PASSENGER PORTION	2	A2L248C44	0	B9L319C23	0	.45239	0
277	310	COMPUTER PORTION	2	A2L248C44	0	B9L319C25	603.4416	.45239	272.9935

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
278	313	OE JT FAC RENT-DR-OTHER HIGHWAY	2	A2L251C44	0	B9L320C17	0	.45239	0
279	313	PASSENGER PORTION	2	A2L251C44	0	B9L320C23	0	.45239	0
280	313	COMPUTER PORTION	2	A2L251C44	0	B9L320C25	12.55631	.45239	5.6804
281	314	OE JT FAC RENT-(CR)-OTHER HY	2	A2L252C44	0	B9L321C17	0	.45239	0
282	314	PASSENGER PORTION-(CR)	2	A2L252C44	0	B9L321C23	0	.45239	0
283	314	COMPUTER PORTION-(CR)	2	A2L252C44	0	B9L321C25	4.43164	.45239	2.00485
284	318	OE JT FACILITY-DR-OTHER HIGHWAY	2	A2L256C44	0	B9L322C17	0	.45239	0
285	318	PASSENGER PORTION	2	A2L256C44	0	B9L322C23	0	.45239	0
286	318	COMPUTER PORTION	2	A2L256C44	0	B9L322C25	29.54426	.45239	13.36565
287	319	OE JT FACILITY-(CR)-OTHER HY	2	A2L257C44	0	B9L323C17	0	.45239	0
288	319	PASSENGER PORTION-(CR)	2	A2L257C44	0	B9L323C23	0	.45239	0
289	319	COMPUTER PORTION-(CR)	2	A2L257C44	0	B9L323C25	17.72656	.45239	8.01939
290	320	OE RPR BILLED OTHERS-OTHER HIGHWAY-(CR)	0	A2L258C44	0	B9L326C17	0	.74936	0
291	320	PASSENGER PORTION-(CR)	0	A2L258C44	0	B9L326C23	0	.74936	0
292	320	COMPUTER PORTION-(CR)	0	A2L258C44	0	B9L326C25	1585	.74936	1188
293	321	OE DISMANTLING - OTHER HIGHWAY	2	A2L259C44	0	B9L324C17	0	.45239	0
294	321	PASSENGER PORTION	2	A2L259C44	0	B9L324C23	0	.45239	0
295	321	COMPUTER PORTION	2	A2L259C44	0	B9L324C25	0	.45239	0
296	322	OE OTHER-OTHER HY	0	A2L260C44	0	B9L325C17	0	.74936	0
297	322	PASSENGER PORTION	0	A2L260C44	0	B9L325C23	0	.74936	0
298	322	COMPUTER PORTION	0	A2L260C44	0	B9L325C25	0	.74936	0
299	518	AS ADMIN- COMMUNICATION PORTION	14	A2L353C44	0	B9L115C5	111.5417	.75947	84.71246
300	520	COMMUNICATION OPR	14	A2L355C44	3424	A2L355C44	0	.75947	2600
301	522	AS FRINGES-COMM PORTION	14	A2L357C44	0	B9L116C5	1287	.75947	977.7484
302	523	AS CASUALITIES-COMM PORTION	14	A2L358C44	0	B9L117C5	332.396	.75947	252.4445
303	524	AS JT FAC-DR-COMM PORTION	14	A2L359C44	0	B9L118C5	1.69408	.75947	1.2866
304	525	AS JT FAC-CR-COMM PORTION	14	A2L360C44	0	B9L119C5	0	.75947	0
305	526	AS OTHER-COMMUNICATION PORTION	14	A2L361C44	0	B9L120C5	0	.75947	0
306	601	GENERAL OFFICERS	14	A2L401C44	4108	A2L401C44	0	.75947	3119
307	602	ACCOUNTING & FINANCE	14	A2L402C44	11587	A2L402C44	0	.75947	8799
308	603	MANAGEMENT SERVICES & DP	14	A2L403C44	29121	A2L403C44	0	.75947	22116
309	604	MARKETING	14	A2L404C44	15461	A2L404C44	0	.75947	11742
310	605	SALES	14	A2L405C44	401	A2L405C44	0	.75947	304.5471
311	606	INDUSTRIAL DEVELOPMENT	14	A2L406C44	979	A2L406C44	0	.75947	743.5202
312	607	PERSONNEL & LABOR RELATIONS	14	A2L407C44	15298	A2L407C44	0	.75947	11618
313	608	LEGAL & SECRETARIAL	14	A2L408C44	39349	A2L408C44	0	.75947	29884
314	609	PUBLIC RELATIONS & ADVERTISING	14	A2L409C44	3132	A2L409C44	0	.75947	2378
315	610	RESEARCH & DEVELOPMENT	14	A2L410C44	2	A2L410C44	0	.75947	1.51894
316	611	G & A FRINGES	14	A2L411C44	6638	A2L411C44	0	.75947	5041
317	612	G & A CASUALTIES	14	A2L412C44	6352	A2L412C44	0	.75947	4824

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
318	613	WRITEDOWN OF UNCOLLECTIBLES	14	A2L413C44	8695	A2L413C44	0	.75947	6603
319	614	PROPERTY TAXES	0	A2L414C44	0	A2L414C44	76410	0	0
320	615	OTHER TAXES (EXCL INCOME OR PAYROLL)	0	A2L415C44	0	A2L415C44	31310	0	0
321	616	G & A JT FACILITY - DR	14	A2L416C44	706	A2L416C44	0	.75947	536.1851
322	617	G & A JT FACILITY - (CR)	14	A2L417C44	76	A2L417C44	0	.75947	57.71965
323	618	G & A OTHER	14	A2L418C44	786202	A2L418C44	0	.75947	597096
324	11000	INCIDENTAL REV. + MISC RENT (CR)	0	A2L421C44	0	A2L421C44	131009	.74936	98173
325		SUBTOTAL OPR-REGRESSION DERIVED : (SUM L201-235)+(SUM L240-243)+(SUM L248-280)+(SUM L284-286)+(SUM L293-303)+(SUM L305-321)+L323-(SUM L236-239)-(SUM L244-247)-(SUM L281-283)-(SUM L287-292)-L304-L322-L324	XX	XX	1002389	XX	XX	XX	760673
326		SUBTOTAL OPR : (SUM L201-235)+(SUM L240-243) +(SUM L248-280)+(SUM L284-286)+ (SUM L293-303)+(SUM L305-321)+L323-(SUM L236-239)-(SUM L244-247)-(SUM L281-283)-(SUM L287-292)-L304-L322-L324	XX	XX	1002389	XX	12594	XX	678952
327		SUBTOTAL OPR-NO REGRESSION DERIVED : L326 -L325	XX	XX	XX	XX	12594	XX	-81721
328	909116	STATION - DEPR	0	B2L916C2	0	B2L916C2	11409	.89534	10214
329	909316	STATION - LR	0	B2L826C2	0	B2L826C2	15376	.89534	13766
330	909120	S & E-DEPR-OTHER HIGHWAY	0	B2L920C2	0	B5L436C3	0	.89534	0
331	909120	S & E-DEPR-PASSENGER	0	B2L920C2	0	B5L439C3	0	.89534	0
332	909120	S & E-DEPR-COMPUTER	0	B2L920C2	0	B5L440C3	387.5719	.89534	347.0094
333	909320	S & E - LR - OTHER HIGHWAY	0	B2L830C2	0	B5L436C4	0	.89534	0
334	909320	S & E - LR - PASSENGER	0	B2L830C2	0	B5L439C4	0	.89534	0
335	909320	S & E - LR - COMPUTER	0	B2L830C2	0	B5L440C4	522.3137	.89534	467.6495
336	909126	COMMUNICATION SYSTEMS - DEPR	0	B2L925C2	0	B2L925C2	14057	.89534	12585
337	909326	COMMUNICATION SYSTEMS - LR	0	B2L835C2	0	B2L835C2	18945	.89534	16962
338	909135	MISC STRUCTURES - DEPR	0	B2L929C2	0	B2L929C2	446	.89534	399.3226
339	909335	MISC STRUCTURES - LR	0	B2L839C2	0	B2L839C2	601	.89534	538.1007
340	909180A	OTHER LR - DEPR	0	B2L933C2	0	B2L933C2	0	.89534	0
341	909380A	OTHER LR - LR	0	B2L843C2	0	B2L843C2	0	.89534	0

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
342	809132	OTHER HIGHWAY - DEPR	0	B2L246C2	0	B2L246C2	0	.89534	0
343	809332	OTHER HIGHWAY - LR	0	B2L555C2	0	B2L555C2	0	.89534	0
344	809136	COMPUTER & DP EQ - DEPR	0	B2L251C2	0	B2L251C2	47060	.89534	42134
345	809336	COMPUTER & DP EQ - LR	0	B2L559C2	0	B2L559C2	11	.89534	9.84876
346	809135	FREIGHT PORTION OF PASSENGER - DEPR	0	B2L250C2	0	B2L250C2	0	.89534	0
347	809335	FREIGHT PORTION OF PASSENGER - LR	0	B2L558C2	0	B2L558C2	0	.89534	0
348	809139	OE MACH - OTHER HIGHWAY - DEPR	0	B2L252C2	0	B5L436C10	0	.89534	0
349	809139	OE MACH - PASSENGER - DEPR	0	B2L252C2	0	B5L439C10	0	.89534	0
350	809139	OE MACH - COMPUTER - DEPR	0	B2L252C2	0	B5L440C10	244.8481	.89534	219.2228
351	809339	OE MACH - OTHER HIGHWAY - LR	0	B2L560C2	0	B5L436C11	0	.89534	0
352	809339	EO MACH - COMPUTER - LR	0	B2L560C2	0	B5L439C11	0	.89534	0
353	809339	OE MACH - PASSENGER - LR	0	B2L560C2	0	B5L440C11	0	.89534	0
354		SUBTOTAL DL - REGRESSION DERIVED :SUM L328-353	XX	XX	0	XX	XX	XX	0
355		SUBTOTAL DL : SUM L328-353	XX	XX	0	XX	109059	XX	97645
356		SUBTOTAL DL NO REGRESSION DERIVED :L355 -L354	XX	XX	XX	XX	109059	XX	97645
357	909816	STATION - ROI	0	B5L621C4	0	B5L621C4	20846	.65758	13708
358	909820	OTHER HIGHWAY PORTION - ROI	0	B5L652C4	0	B5L652C4	0	.65758	0
359	909820	PASSENGER PORTION - ROI	0	B5L655C4	0	B5L655C4	0	.65758	0
360	909820	COMPUTER PORTION - ROI	0	B5L656C4	0	B5L656C4	1530	.65758	1006
361	909826	COMMUNICATIONS PORTION - ROI	0	B5L666C4	0	B5L666C4	17466	.65758	11485
362	909835	MISC STRUCTURES - ROI	0	B5L671C4	0	B5L671C4	587.4779	.65758	386.3139
363		OTHER ROAD - ROI	0	B5L676C4	0	B5L676C4	0	.65758	0
364	809832	HIGHWAY REV EQ - OTHER HY - ROI	0	B5L727C4	0	B5L727C4	0	.65758	0
365	809835	COMPUTER - ROI	0	B5L731C4	0	B5L731C4	10455	.65758	6875
366	909876	INTEREST - ROI	0	B5L677C4	0	B5L677C4	0	.65758	0
367	909890	CONSTRUCTION - ROI	0	B5L678C4	0	B5L678C4	0	.65758	0
368		SUBTOTAL - ROI - REGRESSION DERIVED :SUM L357-367	XX	XX	0	XX	XX	XX	0
369		SUBTOTAL - ROI : SUM L357-367	XX	XX	0	XX	50886	XX	33462
370		SUBTOTAL - ROI NO REGRESSION DERIVED :L369 -L368	XX	XX	XX	XX	50886	XX	33462

GENERAL OVERHEAD AND CONSTANT COSTS
CALCULATION OF VARIABLE EXPENSES ON WORKTABLES D1 THRU D7

LINE	CODE	IDENTIFICATION	SOURCE	VARIABLE OPR EXPENSE (1)	SOURCE	VARIABLE DL EXPENSE (2)	SOURCE	VARIABLE ROI EXPENSE (3)
401		GTM D-1	D1L157C7	192892	D1L234C7	450058	D1L251C7	262827
402		GTM D-3	D3L191C7	253620	D3L217C7	66135	D3L224C7	59025
403		CM D-1	D1L157C13	0	D1L234C12	0	D1L251C12	0
404		CM D-3	D3L191C13	0	D3L217C12	0	D3L224C12	0
405		CM D-5	D5L121C7	0	XX	XX	XX	XX
406		TM(R) D-1	D1L157C18	0	D1L234C16	0	D1L251C16	0
407		TM(R) D-3	D3L191C23	40816	D3L217C20	168.7587	D3L224C20	178.4815
408		LUM D-3	D3L191C18	309980	D3L217C16	80832	D3L224C16	72142
409		TM(C) D-3*	D3L191C28	471466	D3L217C24	0	D3L224C24	0
410		CM-CL D-5	D5L122C7	0	XX	XX	XX	XX
411		CLOT-CL D-5	D5L122C12	40010	XX	XX	XX	XX
412		CLOR-CL D-5	D5L122C16	0	XX	XX	XX	XX
413		CLOR D-3	D3L191C33	0	D3L217C28	0	D3L224C28	0
414		CLOR D-5	D5L121C16	2057	XX	XX	XX	XX
415		CLOT D-5	D5L121C12	0	XX	XX	XX	XX
416		SEM D-2	D2L159C7	17238	D2L236C7	35695	D2L255C7	28863
417		SEM D-3	D3L191C38	123431	D3L217C32	7705	D3L224C32	6877
418		SEM D-4	D4L159C7	291380	D4L213C7	8895	D4L220C7	3378
419		TONS-LAKE D-7	D7L136C5	6.04104	D7L143C5	.16347	D7L146C5	.14914
420		TONS-COAL D-7	D7L823C5	16884	D7L826C5	6931	D7L827C5	3927
421		TONS-ORE D-7	D7L923C5	-38.64456	D7L926C5	-55.71973	D7L927C5	-31.57425
422		TONS-OMT D-7	D7L1023C5	22.38939	D7L1026C5	0	D7L1027C5	0
423		CM(RC) D-7	D7L1208C5	699	XX	XX	XX	XX
424		TCU-PROTEC D-7	D7L741C5	0	XX	XX	XX	XX
425		RTCUD D-7	D7L383C5	0	D7L424C5	0	D7L431C5	0
426		OTCUD D-7	D7L583C5	41404	D7L624C5	54635	D7L631C5	4418
427		TCU HANDLED D-7	D7L721C5	154645	D7L724C5	21501	D7L725C5	9865
428		PU&D D-7	D7L733C5	144943	XX	XX	XX	XX
429		MVUH D-7	D7L1123C5	63260	XX	XX	XX	XX
430		CM-R D-6	D6L1919C1	45743	D6L1919C2	54366	D6L1919C3	45859
431		CM-Y D-6	D6L1919C4	2817	D6L1919C5	3214	D6L1919C6	3086
432		CD-R D-6	D6L1919C7	6755	D6L1919C8	28002	D6L1919C9	9478
433		CD-Y D-6	D6L1919C10	41805	D6L1919C11	166744	D6L1919C12	63389
434		CM-PRIVATE D-6	XX	XX	D6L1819C5	185409	XX	XX
435		SUBTOTAL: SUM L401-434	XX	2261844	XX	1170242	XX	573289

*LINE 409 COLUMN 2 AND COLUMN 3 SHOULD ALWAYS BE ZERO.

LINE	CODE	IDENTIFICATION	SOURCE	VARIABLE OPR EXPENSE (1)	SOURCE	VARIABLE DL EXPENSE (2)	SOURCE	VARIABLE ROI EXPENSE (3)
436		VARIABLE OPR D1-D7	L435C1	2261844	XX	XX	XX	XX
437		VARIABLE OPR D-8 REGR	L325C5	760673	XX	XX	XX	XX
438		TOTAL OPR EXPENSE	L133C1	4046041	XX	XX	XX	XX
439		TOTAL OPR D-8 NOT REGR	L327C3	12594	XX	XX	XX	XX
440		TOTAL OPR EXPENSE MINUS D-8 NO REGR	L438-L439	4033447	XX	XX	XX	XX
441		VARIABLE OPR D1-D7 PLUS D-8 REGR	L436+L437	3022518	XX	XX	XX	XX
442		VAR PERCENTAGE OPR D1-D7 PLUS D-8 REG	L441/L440	.74936	XX	XX	XX	XX
443		VARIABLE DL D1-D7	XX	XX	L435C2	1170242	XX	XX
444		VARIABLE DL D-8 REGR	XX	XX	L354C5	0	XX	XX
445		TOTAL DL EXPENSE	XX	XX	L134C1	1416093	XX	XX
446		TOTAL DL D-8 NOT REGR	XX	XX	L356C3	109059	XX	XX
447		TOTAL DL EXPENSE MINUS D8 NO REGR	XX	XX	L445-L446	1307033	XX	XX
448		VARIABLE DL D1-7 PLUS D-8 REGR	XX	XX	L443+L444	1170242	XX	XX
449		VAR PERCENTAGE DL D1-7+D8 REGR	XX	XX	L448/L447	.89534	XX	XX
450		VARIABLE ROI D1-D7	XX	XX	XX	XX	L435C3	573289
451		VARIABLE ROI D-8 REGR	XX	XX	XX	XX	L368C5	0
452		TOTAL ROI EXPENSE	XX	XX	XX	XX	L135C1	922703
453		TOTAL ROI D-8 NOT REGR	XX	XX	XX	XX	L370C3	50886
454		TOTAL ROI EXPENSE MINUS D-8 NO REGR	XX	XX	XX	XX	L452-L453	871816
455		VARIABLE ROI D1-7 PLUS D-8 REGR	XX	XX	XX	XX	L450+L451	573289
456		VAR PERCENTAGE ROI D1-7 PLUS D-8 REGR	XX	XX	XX	XX	L455/L454	.65758

GENERAL OVERHEAD AND CONSTANT COSTS
CALCULATION OF GENERAL OVERHEAD AND CONSTANT COST MARKUP RATIOS

LINE	IDENTIFICATION	SOURCE OF C1	AMOUNT (1)
601	VARIABLE EXPENSE-OPR D8	L326C5	678952
602	VARIABLE EXPENSE-DL D8	L355C5	97645
603	VARIABLE EXPENSE-ROI D8	L369C5	33462
604	VARIABLE EXPENSE-OPR D1-7	L435C1	2261844
605	VARIABLE EXPENSE-DL D1-7	L435C2	1170242
606	VARIABLE EXPENSE-ROI D1-7	L435C3	573289
607	GOH MARKUP RATIO-OPR	(L601/L604)+1.0	1.30018
608	GOH MARKUP RATIO-DL	(L602/L605)+1.0	1.08344
609	GOH MARKUP RATIO-ROI	(L603/L606)+1.0	1.05837
610	VARIABLE EXPENSE-TOTAL-D8	L601+L602+L603	810060
611	VARIABLE EXPENSE-TOTAL D1-7	L604+L605+L606	4005375
612	GENERAL OVERHEAD MARKUP RATIO-AVERAGE	(L610/L611)+1.0	1.20224
613	TOTAL RAILWAY EXPENSE	L136C1	6384838
614	TOTAL VARIABLE RAILWAY EXPENSE	L610+L611	4815436
615	VARIABLE PORTION OF TOTAL EXPENSE	L614/L613	.7542
616	CONSTANT COST PORTION OF TOTAL EXPENSE	1.0-L615	.2458
617	CONSTANT COST MARKUP RATIO	L613/L614	1.32591

*EXCLUDING LOCAL MARINE AND OTHER SPECIAL SERVICE TERMINALS,
BUT INCLUDING SWITCHING AND TERMINAL COMPANIES.

GENERAL OVERHEAD AND CONSTANT COSTS
CALCULATION OF OUTPUT UNIT COSTS

LINE	OUTPUT UNITS	SOURCE	VARIABLE OPR UNIT COST (1)	UNIT COST TIMES GOH MARKUP C1*L607C1 (2)	SOURCE	VARIABLE DL UNIT COST (3)	UNIT COST TIMES GOH MARKUP C3*L608C1 (4)	SOURCE	VARIABLE ROI UNIT COST (5)	UNIT COST TIMES GOH MARKUP C5 *L609C1 (6)
701	GTM(C) D-1	D1L157C10	.00054417	XX	D1L234C10	.00129104	XX	D1L251C10	.00075395	XX
702	GTM(C) D-3	D3L191C10	.00072839	XX	D3L217C10	.00018972	XX	D3L224C10	.00016932	XX
703	GTM(C) TOTAL	L701+L702	.00127256	.00165456	L701+L702	.00148076	.00160432	L701+L702	.00092327	.00097716
704	CM D-1	D1L157C15	0	XX	D1L234C14	0	XX	D1L251C14	0	XX
705	CM D-3	D3L191C15	0	XX	D3L217C14	0	XX	D3L224C14	0	0
706	CM D-5	D5L121C10	0	XX	XX	XX	XX	XX	XX	XX
707	CM TOTAL	L704+L705			L704+L705			L704+L705		
		+L706	0	0		0	0		0	0
708	TM D-1	D1L157C20	0	XX	D1L234C18	0	XX	D1L251C18	0	XX
709	TM D-3	D3L191C25	.55225	XX	D3L217C22	.0022832	XX	D3L224C22	.00241475	XX
710	TM TOTAL	L708+L709	.55225	.71802	L708+L709	.0022832	.00247372	L708+L709	.00241475	.00255569
711	TM(C)D-3*	D3L191C30	6.37865	8.29337	D3L217C26	0	0	D3L224C26	0	0
712	LRM D-3	D3L191C20	1.87296	2.43517	D3L217C18	.48852	.52928	D3L224C18	.436	.46145
713	CLOR D-3	D3L191C35	0	XX	D3L217C30	0	XX	D3L224C30	0	XX
714	CLOR D-5	D5L121C18	.30059	XX	XX	XX	XX	XX	XX	XX
715	CLOR TOTAL	L713+L714	.30059	.39082	L713	0	0	L713	0	0
716	CLOT D-5	D5L121C14	0	0	XX	XX	XX	XX	XX	XX
717	CM CL D-5	D5L122C10	0	0	XX	XX	XX	XX	XX	XX
718	CLOR-CL D-5	D5L122C18	0	0	XX	XX	XX	XX	XX	XX
719	CLOT-CL D-5	D5L122C14	3.51919	4.57557	XX	XX	XX	XX	XX	XX
720	SEM D-2	D2L159C10	.08887	XX	D2L236C10	.19548	XX	D2L255C10	.15807	XX
721	SEM D-3	D3L191C40	.67517	XX	D3L217C34	.0422	XX	D3L224C34	.03766	XX
722	SEM D-4	D4L159C10	1.59388	XX	D4L213C10	.04872	XX	D4L220C10	.0185	XX
723	SEM TOTAL	L720+L721			L720+L721			L720+L721		
		+L722	2.35792	3.06571	+L722	.2864	.3103	+L722	.21423	.22674
724	TON MILES LAKE D-7	D7L136C8	0	0	D7L143C8	0	0	D7L146C8	0	0
725	TONS COAL D-7	D7L823C8	.68644	.89249	D7L826C8	.2915	.31582	D7L827C8	.16518	.17482
726	TONS ORE D-7	D7L923C8	-.21898	-.28471	D7L926C8	0	0	D7L927C8	0	0
727	TONS OMT D-7	D7L1023C8	.09757	.12686	D7L1026C8	0	0	D7L1027C8	0	0
728	CM(RC)D-7	D7L1208C8	.07755	.10083	XX	XX	XX	XX	XX	XX
729	MVUH D-7	D7L1123C8	60.66434	78.87436	XX	XX	XX	XX	XX	XX
730	TCUH D-7	D7L721C8	38.84077	50.49986	D7L724C8	5.37357	5.82194	D7L725C8	2.46563	2.60955
731	RTCUD D-7	D7L383C8	0	0	D7L424C8	0	0	D7L431C8	0	0
732	OTCUD D-7	D7L583C8	6.23672	8.10884	D7L624C8	8.15348	8.83381	D7L631C8	.6594	.69788
733	TCU PROTEC D-7	D7L741C8	0	0	XX	XX	XX	XX	XX	XX
734	PU & D D-7	D7L733C8	598.736	778.4626	XX	XX	XX	XX	XX	XX

*LINE 710 COLUMNS 3, 4, 5 AND 6 SHOULD ALWAYS BE ZERO

LINE	CAR TYPE	SOURCE	CM-R OPR UNIT COST (1)	UNIT COST TIMES GOH MARKUP C1*L607C1 (2)	SOURCE	CM-Y OPR UNIT COST (3)	UNIT COST TIMES GOH MARKUP C3*L607C1 (4)	SOURCE	CD-R OPR UNIT COST (5)	UNIT COST TIMES GOH MARKUP C5 *L607C1 (6)
801	BOX 40	D6L128C13	0	0	D6L128C16	0	0	D6L128C21	0	0
802	BOX 50	D6L228C13	-.00996477	-.01296	D6L228C16	-.02591	-.03369	D6L228C21	-1.18175	-1.53649
803	BOX EQUIPPED	D6L328C13	.02876	.03739	D6L328C16	.07477	.09721	D6L328C21	3.07253	3.99484
804	GONDOLA PLAIN	D6L428C13	.01364	.01774	D6L428C16	.03547	.04612	D6L428C21	1.00187	1.30261
805	GONDOLA EQUIPPED	D6L528C13	.02838	.0369	D6L528C16	.07379	.09595	D6L528C21	2.09898	2.72904
806	HOPPER COVERED	D6L628C13	.02521	.03277	D6L628C16	.06554	.08521	D6L628C21	2.38773	3.10448
807	HOPPER OTG	D6L728C13	.017	.0221	D6L728C16	.04419	.05746	D6L728C21	.92283	1.19984
808	HOPPER OTS	D6L828C13	.02921	.03798	D6L828C16	.07594	.09874	D6L828C21	1.31309	1.70725
809	REFR-M	D6L928C13	-.00171673	-.00223206	D6L928C16	-.0044635	-.00580333	D6L928C21	-.19909	-.25886
810	REFR-NM	D6L1028C13	.01658	.02156	D6L1028C16	.04311	.05605	D6L1028C21	2.0351	2.64598
811	FLAT-TOFC	D6L1128C13	.00820923	.01067	D6L1128C16	.02134	.02775	D6L1128C21	.45329	.58935
812	FLAT-MULTI	D6L1228C13	.03404	.04426	D6L1228C16	.08851	.11507	D6L1228C21	2.77424	3.607
813	FLAT-GEN	D6L1328C13	.03156	.04104	D6L1328C16	.08206	.10669	D6L1328C21	3.92453	5.10258
814	FLAT-OTHER	D6L1428C13	.01521	.01977	D6L1428C16	.03954	.05141	D6L1428C21	1.83883	2.39081
815	TANK <22,000G	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	TANK >=22,000G	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	ALL OTHER	D6L1528C13	.00594929	.00773513	D6L1528C16	.01547	.02011	D6L1528C21	1.39082	1.80831
818	AUTO RACK	D6L1628C13	.00709638	.00922655	D6L1628C16	.01845	.02399	D6L1628C21	.57833	.75193
819	ACCESSORIAL	D6L1728C13	0	0	D6L1728C16	0	0	D6L1728C21	0	0
820	AVERAGE ALL CARS	D6L1924C1	.02022	.02629	D6L1924C4	.054	.07021	D6L1924C7	1.80409	2.34564

LINE	SOURCE	CD-Y OPR UNIT COST (7)	UNIT COST TIMES GOH MARKUP C7 *L607C1 (8)	SOURCE	CM-R DL UNIT COST (9)	UNIT COST TIMES GOH MARKUP C9 *L608C1 (10)	SOURCE	CM-Y DL UNIT COST (11)	UNIT COST TIMES GOH MARKUP C11*L608C1 (12)
801	D6L128C24	0	0	D6L137C13	0	0	D6L137C16	0	0
802	D6L228C24	-1.18175	-1.53649	D6L237C13	.20216	.21903	D6L237C16	.52561	.56947
803	D6L328C24	3.07253	3.99484	D6L337C13	.02131	.02308	D6L337C16	.0554	.06002
804	D6L428C24	1.00187	1.30261	D6L437C13	.02515	.02725	D6L437C16	.0654	.07085
805	D6L528C24	2.09898	2.72904	D6L537C13	-.00211538	-.00229189	D6L537C16	-.00549999	-.00595892
806	D6L628C24	2.38773	3.10448	D6L637C13	.02251	.02438	D6L637C16	.05851	.0634
807	D6L728C24	.92283	1.19984	D6L737C13	.01932	.02093	D6L737C16	.05023	.05442
808	D6L828C24	1.31309	1.70725	D6L837C13	.03081	.03338	D6L837C16	.0801	.08679
809	D6L928C24	-.19909	-.25886	D6L937C13	.1178	.12763	D6L937C16	.30629	.33185
810	D6L1028C24	2.0351	2.64598	D6L1037C13	.05493	.05952	D6L1037C16	.14283	.15475
811	D6L1128C24	.45329	.58935	D6L1137C13	.02926	.0317	D6L1137C16	.07608	.08243
812	D6L1228C24	2.77424	3.607	D6L1237C13	-.00588319	-.00637409	D6L1237C16	-.0153	-.01657
813	D6L1328C24	3.92453	5.10258	D6L1337C13	.01024	.01109	D6L1337C16	.02662	.02884
814	D6L1428C24	1.83883	2.39081	D6L1437C13	.05237	.05674	D6L1437C16	.13616	.14752
815	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	D6L1528C24	1.39082	1.80831	D6L1537C13	.00987999	.0107	D6L1537C16	.02569	.02783
818	D6L1628C24	.57833	.75193	D6L1637C13	.11148	.12078	D6L1637C16	.28984	.31403
819	D6L1728C24	0	0	D6L1737C13	.00043848	.00047506	D6L1737C16	.00114004	.00123516
820	D6L1924C10	1.64231	2.13529	D6L1924C2	.02359	.02556	D6L1924C5	.06048	.06553

LINE	SOURCE	CD-R DL UNIT COST (13)	UNIT COST TIMES GOH MARKUP C13*L608C1 (14)	SOURCE	CD-Y DL UNIT COST (15)	UNIT COST TIMES GOH MARKUP C15*L608C1 (16)	SOURCE	CM-R ROI UNIT COST (17)	UNIT COST TIMES GOH MARKUP C17*L609C1 (18)
801	D6L137C21	0	0	D6L137C24	0	0	D6L140C13	0	0
802	D6L237C21	114.213	123.7431	D6L237C24	114.213	123.7431	D6L240C13	-.0953	-.10087
803	D6L337C21	7.8891	8.54738	D6L337C24	7.8891	8.54738	D6L340C13	.01916	.02028
804	D6L437C21	4.4676	4.84038	D6L437C24	4.4676	4.84038	D6L440C13	.02312	.02446
805	D6L537C21	5.95104	6.4476	D6L537C24	5.95104	6.4476	D6L540C13	.02489	.02634
806	D6L637C21	8.09583	8.77135	D6L637C24	8.09583	8.77135	D6L640C13	.01442	.01526
807	D6L737C21	4.01552	4.35058	D6L737C24	4.01552	4.35058	D6L740C13	.02554	.02703
808	D6L837C21	2.91505	3.15829	D6L837C24	2.91505	3.15829	D6L840C13	.06572	.06955
809	D6L937C21	36.43922	39.47973	D6L937C24	36.43923	39.47974	D6L940C13	-.00002276	-.00002409
810	D6L1037C21	21.20802	22.97763	D6L1037C24	21.20801	22.97763	D6L1040C13	.00352412	.00372982
811	D6L1137C21	3.41637	3.70144	D6L1137C24	3.41637	3.70144	D6L1140C13	.00083673	.00088556
812	D6L1237C21	.46487	.50366	D6L1237C24	.46487	.50366	D6L1240C13	.01092	.01156
813	D6L1337C21	-1.88495	-2.04223	D6L1337C24	-1.88495	-2.04223	D6L1340C13	.02105	.02228
814	D6L1437C21	17.22022	18.65709	D6L1437C24	17.22022	18.65709	D6L1440C13	.01858	.01967
815	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	D6L1537C21	5.00762	5.42546	D6L1537C24	5.00762	5.42546	D6L1540C13	.00597819	.00632713
818	D6L1637C21	18.56917	20.11859	D6L1637C24	18.56917	20.11859	D6L1640C13	.1117	.11822
819	D6L1737C21	.06173	.06688	D6L1737C24	.06173	.06688	D6L1740C13	.00012954	.00013711
820	D6L1924C8	7.41677	8.03563	D6L1924C11	6.48875	7.03017	D6L1924C3	.02014	.02132

LINE	SOURCE	CM-Y ROI UNIT COST (19)	UNIT COST TIMES GOH MARKUP C19* L609C1 (20)	SOURCE	CD-R ROI UNIT COST (21)	UNIT COST TIMES GOH MARKUP C21* L609C1 (22)	SOURCE	CD-Y ROI UNIT COST (23)	UNIT COST TIMES GOH MARKUP C23* L609C1 (24)
801	D6L140C16	0	0	D6L140C21	0	0	D6L140C24	0	0
802	D6L240C16	-.24779	-.26225	D6L240C21	-17.32788	-18.33929	D6L240C24	-17.32788	-18.33929
803	D6L340C16	.04982	.05273	D6L340C21	3.01552	3.19154	D6L340C24	3.01552	3.19154
804	D6L440C16	.0601	.06361	D6L440C21	2.49257	2.63805	D6L440C24	2.49257	2.63805
805	D6L540C16	.06471	.06849	D6L540C21	2.71819	2.87684	D6L540C24	2.71819	2.87684
806	D6L640C16	.03748	.03967	D6L640C21	2.03618	2.15503	D6L640C24	2.03618	2.15503
807	D6L740C16	.06641	.07028	D6L740C21	2.07429	2.19537	D6L740C24	2.07429	2.19537
808	D6L840C16	.17086	.18083	D6L840C21	4.54289	4.80805	D6L840C24	4.54289	4.80805
809	D6L940C16	-.00005918	-.00006264	D6L940C21	-.00264816	-.00280273	D6L940C24	-.00264816	-.00280273
810	D6L1040C16	.00916272	.00969753	D6L1040C21	.6387	.67598	D6L1040C24	.6387	.67598
811	D6L1140C16	.00217549	.00230247	D6L1140C21	.06281	.06648	D6L1140C24	.06281	.06648
812	D6L1240C16	.02839	.03005	D6L1240C21	1.3135	1.39017	D6L1240C24	1.3135	1.39017
813	D6L1340C16	.05473	.05793	D6L1340C21	3.36302	3.55931	D6L1340C24	3.36302	3.55931
814	D6L1440C16	.04831	.05113	D6L1440C21	3.25161	3.44141	D6L1440C24	3.25161	3.44141
815	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	D6L1540C16	.01554	.01645	D6L1540C21	2.063	2.18341	D6L1540C24	2.063	2.18341
818	D6L1640C16	.29043	.30738	D6L1640C21	13.54451	14.33508	D6L1640C24	13.54451	14.33508
819	D6L1740C16	.00033682	.00035647	D6L1740C21	.0157	.01661	D6L1740C24	.0157	.01661
820	D6L1924C6	.05883	.06227	D6L1924C9	2.51575	2.66259	D6L1924C12	2.47455	2.61898

LINE	SOURCE	PRIVATE CM-R DL UNIT COST (25)	UNIT COST TIMES GOH MARKUP C25* L608C1 (26)
801	D6L1801C8	0	0
802	D6L1802C8	.3374	.36555
803	D6L1803C8	.03729	.0404
804	D6L1804C8	.01428	.01547
805	D6L1805C8	.00287863	.00311883
806	D6L1806C8	.02244	.02431
807	D6L1807C8	.00030776	.00033343
808	D6L1808C8	.00002421	.00002623
809	D6L1809C8	.00391645	.00424324
810	D6L1810C8	.00511152	.00553803
811	D6L1811C8	.17015	.18435
812	D6L1812C8	.1813	.19643
813	D6L1813C8	.54723	.59289
814	D6L1814C8	.18767	.20333
815	D6L1815C8	.08981	.0973
816	D6L1816C8	.10835	.11739
817	D6L1817C8	0	0
818	D6L1818C8	0	0
819	XX	XX	XX
820	D6L1819C5/ D6L1819C7	.08965	.09713

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	.00165456	D8L703C4	.00160432	D8L703C6	.00097716
102	CAR MILE-OTHER THAN CLERICAL	D8L707C2	0	D8L707C4	0	D8L707C6	0
103	TRAIN MILE-OTHER THAN CREW	D8L710C2	.71802	D8L710C4	.00247372	D8L710C6	.00255569
104	TRAIN MILE-CREW	D8L711C2	8.29337	XX	XX	XX	XX
105	LOCOMOTIVE UNIT MILE	D8L712C2	2.43517	D8L712C4	.52928	D8L712C6	.46145
106	CLOR (CARLOADS HANDLED)-OTHER THAN CLERICAL	D8L715C2	.39082	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	4.57557	XX	XX	XX	XX
110	CAR MILE-CLERICAL	D8L717C2	0	XX	XX	XX	XX
111	SWITCH ENGINE MINUTES	D8L723C2	3.06571	D8L723C4	.3103	D8L723C6	.22674
112	TON MILES IN LAKE TRANSFER SERVICE	D8L724C2	0	D8L724C4	0	D8L724C6	0
113	TONS HANDLED AT COAL TERMINALS	D8L725C2	.89249	D8L725C4	.31582	D8L725C6	.17482
114	TONS HANDLED AT ORE TERMINALS	D8L726C2	-.28471	D8L726C4	0	D8L726C6	0
115	TONS HANDLED AT OTHER MARINE TERMINALS	D8L727C2	.12686	D8L727C4	0	D8L727C6	0
116	REFRIGERATED CAR MILES	D8L728C2	.10083	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	0
119	OTHER (NON-REFRIGERATED) TCU DAYS	D8L732C2	8.10884	D8L732C4	8.83381	D8L732C6	.69788
120	TCU'S LOADED AND UNLOADED	D8L730C2	50.49986	D8L730C4	5.82194	D8L730C6	2.60955
121	MVU'S LOADED AND UNLOADED	D8L729C2	78.87436	XX	XX	XX	XX
122	TCU'S PICKED UP AND DELIVERED	D8L734C2	778.4626	XX	XX	XX	XX

OUTPUT UNIT COSTS

UNIT COSTS FOR FREIGHT CAR OWNERSHIP AND MAINTENANCE

LINE	CAR TYPE	SOURCE	OPR EXPENSE UNIT COST CM(R) RR OWNED (1)	SOURCE	DL EXPENSE UNIT COST CM(R) RR OWNED (2)	SOURCE	ROI EXPENSE UNIT COST CM(R) RR OWNED (3)	SOURCE	OPR EXPENSE UNIT COST CM(Y) RR OWNED (4)
201	BOX - 40 FOOT GENERAL	D8L801C2	0	D8L801C10	0	D8L801C18	0	D8L801C4	0
202	BOX - 50 FOOT GENERAL	D8L802C2	-.01296	D8L802C10	.21903	D8L802C18	-.10087	D8L802C4	-.03369
203	BOX - EQUIPPED	D8L803C2	.03739	D8L803C10	.02308	D8L803C18	.02028	D8L803C4	.09721
204	GONDOLA PLAIN	D8L804C2	.01774	D8L804C10	.02725	D8L804C18	.02446	D8L804C4	.04612
205	GONDOLA - EQUIPPED	D8L805C2	.0369	D8L805C10	-.00229189	D8L805C18	.02634	D8L805C4	.09595
206	HOPPER - COVERED	D8L806C2	.03277	D8L806C10	.02438	D8L806C18	.01526	D8L806C4	.08521
207	HOPPER - OT - GENERAL	D8L807C2	.0221	D8L807C10	.02093	D8L807C18	.02703	D8L807C4	.05746
208	HOPPER - OT - SPECIAL	D8L808C2	.03798	D8L808C10	.03338	D8L808C18	.06955	D8L808C4	.09874
209	REFRIGERATOR - MECH.	D8L809C2	-.00223206	D8L809C10	.12763	D8L809C18	-.00002409	D8L809C4	-.00580333
210	REFRIGERATOR - NON. MECH.	D8L810C2	.02156	D8L810C10	.05952	D8L810C18	.00372982	D8L810C4	.05605
211	FLAT - TOFC	D8L811C2	.01067	D8L811C10	.0317	D8L811C18	.00088556	D8L811C4	.02775
212	FLAT - MULTILEVEL	D8L812C2		D8L812C10		D8L812C18		D8L812C4	
	INCLUDING AUTO RACK	+D8L818C2	.05349	+D8L818C10	.11441	+D8L818C18	.12978	+D8L818C4	.13906
213	FLAT - GENERAL	D8L813C2	.04104	D8L813C10	.01109	D8L813C18	.02228	D8L813C4	.10669
214	FLAT - OTHER	D8L814C2	.01977	D8L814C10	.05674	D8L814C18	.01967	D8L814C4	.05141
215	TANK <22,000 GAL	XX	XX	XX	XX	XX	XX	XX	XX
216	TANK >=22,000 GAL	XX	XX	XX	XX	XX	XX	XX	XX
217	ALL OTHER FC	D8L817C2	.00773513	D8L817C10	.0107	D8L817C18	.00632713	D8L817C4	.02011
218	AUTO RACKS	D8L818C2	.00922655	D8L818C10	.12078	D8L818C18	.11822	D8L818C4	.02399
219	ACCESSORIAL	D8L819C2	0	D8L819C10	.00047506	D8L819C18	.00013711	D8L819C4	0
220	AVERAGE FC	D8L820C2	.02629	D8L820C10	.02556	D8L820C18	.02132	D8L820C4	.07021
221	TOTAL FLAT, MULTILEVEL	L212	.05349	L212	.11441	L212	.12978	L212	.13906

LINE	SOURCE	DL EXPENSE UNIT COST CM(Y) RR OWNED (5)	SOURCE	ROI EXPENSE UNIT COST CM(Y) RR OWNED (6)	SOURCE	OPR EXPENSE UNIT COST CD(R) RR OWNED (7)	SOURCE	DL EXPENSE UNIT COST CD(R) RR OWNED (8)	SOURCE	ROI EXPENSE UNIT COST CD(R) RR OWNED (9)
201	D8L801C12	0	D8L801C20	0	D8L801C6	0	D8L801C14	0	D8L801C22	0
202	D8L802C12	.56947	D8L802C20	-.26225	D8L802C6	-1.53649	D8L802C14	123.7431	D8L802C22	-18.33929
203	D8L803C12	.06002	D8L803C20	.05273	D8L803C6	3.99484	D8L803C14	8.54738	D8L803C22	3.19154
204	D8L804C12	.07085	D8L804C20	.06361	D8L804C6	1.30261	D8L804C14	4.84038	D8L804C22	2.63805
205	D8L805C12	-.00595892	D8L805C20	.06849	D8L805C6	2.72904	D8L805C14	6.4476	D8L805C22	2.87684
206	D8L806C12	.0634	D8L806C20	.03967	D8L806C6	3.10448	D8L806C14	8.77135	D8L806C22	2.15503
207	D8L807C12	.05442	D8L807C20	.07028	D8L807C6	1.19984	D8L807C14	4.35058	D8L807C22	2.19537
208	D8L808C12	.08679	D8L808C20	.18083	D8L808C6	1.70725	D8L808C14	3.15829	D8L808C22	4.80805
209	D8L809C12	.33185	D8L809C20	-.00006264	D8L809C6	-.25886	D8L809C14	39.47973	D8L809C22	-.00280273
210	D8L810C12	.15475	D8L810C20	.00969753	D8L810C6	2.64598	D8L810C14	22.97763	D8L810C22	.67598
211	D8L811C12	.08243	D8L811C20	.00230247	D8L811C6	.58935	D8L811C14	3.70144	D8L811C22	.06648
212	D8L812C12		D8L812C20		D8L812C6		D8L812C14		D8L812C22	
	+D8L818C12	.29745	+D8L818C20	.33743	+D8L818C6	4.35893	+D8L818C14	20.62225	+D8L818C22	15.72525
213	D8L813C12	.02884	D8L813C20	.05793	D8L813C6	5.10258	D8L813C14	-2.04223	D8L813C22	3.55931
214	D8L814C12	.14752	D8L814C20	.05113	D8L814C6	2.39081	D8L814C14	18.65709	D8L814C22	3.44141
215	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
216	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
217	D8L817C12	.02783	D8L817C20	.01645	D8L817C6	1.80831	D8L817C14	5.42546	D8L817C22	2.18341
218	D8L818C12	.31403	D8L818C20	.30738	D8L818C6	.75193	D8L818C14	20.11859	D8L818C22	14.33508
219	D8L819C12	.00123516	D8L819C20	.00035647	D8L819C6	0	D8L819C14	.06688	D8L819C22	.01661
220	D8L820C12	.06553	D8L820C20	.06227	D8L820C6	2.34564	D8L820C14	8.03563	D8L820C22	2.66259
221	L212	.29745	L212	.33743	L212	4.35893	L212	20.62225	L212	15.72525

LINE	SOURCE	OPR EXPENSE UNIT COST CD(Y) RR OWNED (10)	SOURCE	DL EXPENSE UNIT COST CD(Y) RR OWNED (11)	SOURCE	ROI EXPENSE UNIT COST CD(Y) RR OWNED (12)	SOURCE	DL EXPENSE UNIT COST CM(R) PRIVATE LINE (13)
201	D8L801C8	0	D8L801C16	0	D8L801C24	0	D8L801C26	0
202	D8L802C8	-1.53649	D8L802C16	123.7431	D8L802C24	-18.33929	D8L802C26	.36555
203	D8L803C8	3.99484	D8L803C16	8.54738	D8L803C24	3.19154	D8L803C26	.0404
204	D8L804C8	1.30261	D8L804C16	4.84038	D8L804C24	2.63805	D8L804C26	.01547
205	D8L805C8	2.72904	D8L805C16	6.4476	D8L805C24	2.87684	D8L805C26	.00311883
206	D8L806C8	3.10448	D8L806C16	8.77135	D8L806C24	2.15503	D8L806C26	.02431
207	D8L807C8	1.19984	D8L807C16	4.35058	D8L807C24	2.19537	D8L807C26	.00033343
208	D8L808C8	1.70725	D8L808C16	3.15829	D8L808C24	4.80805	D8L808C26	.00002623
209	D8L809C8	-.25886	D8L809C16	39.47974	D8L809C24	-.00280273	D8L809C26	.00424324
210	D8L810C8	2.64598	D8L810C16	22.97763	D8L810C24	.67598	D8L810C26	.00553803
211	D8L811C8	.58935	D8L811C16	3.70144	D8L811C24	.06648	D8L811C26	.18435
212	D8L812C8		D8L812C16		D8L812C24		D8L812C26	
	+D8L818C8	4.35893	+D8L818C16	20.62225	+D8L818C24	15.72525	+D8L818C26	.19643
213	D8L813C8	5.10258	D8L813C16	-2.04223	D8L813C24	3.55931	D8L813C26	.59289
214	D8L814C8	2.39081	D8L814C16	18.65709	D8L814C24	3.44141	D8L814C26	.20333
215	XX	XX	XX	XX	XX	XX	D8L815C26	.0973
216	XX	XX	XX	XX	XX	XX	D8L816C26	.11739
217	D8L817C8	1.80831	D8L817C16	5.42546	D8L817C24	2.18341	D8L817C26	0
218	D8L818C8		D8L818C16		D8L818C24		D8L818C26	
		.75193		20.11859		14.33508		0
219	D8L819C8	0	D8L819C16	.06688	D8L819C24	.01661	XX	XX
220	D8L820C8	2.13529	D8L820C16	7.03017	D8L820C24	2.61898	D8L820C26	.09713
221	L212	4.35893	L212	20.62225	L212	15.72525	L212	.19643

OUTPUT UNIT COSTS
UNIT COSTS FOR LOSS AND DAMAGE CLAIM PAYMENTS

LINE	STCC CODE	IDENTIFICATION	SOURCE	UNIT COST PER TON (1)
301	01	FARM PRODUCTS	A1L401C3	.04729
302	0113	GRAIN	A1L402C3	.0198
303	01195	POTATOES OTHER THAN SWEET	A1L403C3	2.9452
304	012	FRESH FRUITS	A1L404C3	.98931
305	013	FRESH VEGETABLES	A1L405C3	.49482
306		ALL OTHER FARM PRODUCTS	A1L406C3	.03652
307	10	METALLIC ORES	A1L407C3	.00599748
308	11	COAL	A1L408C3	.00309028
309	14	NONMETALLIC MINERALS	A1L409C3	.0063078
310	20	FOOD AND KINDRED PRODUCTS	A1L410C3	.11896
311	2011	FRESH MEATS	A1L411C3	.04943
312	202	DAIRY PRODUCTS	A1L412C3	.70085
313	203	CANNED FRUITS/VEG	A1L413C3	.51476
314	204	GRAIN MILL PRODUCTS	A1L414C3	.04808
315	2041	FLOUR	A1L415C3	.04965
316	2042	PREPARED FEEDS	A1L416C3	.01266
317	2043	CEREALS	A1L417C3	.08
318	2044	RICE	A1L418C3	.30214
319	2045	PREPARED FLOUR	A1L419C3	.15498
320	2046	CORN PRODUCTS	A1L420C3	.03673
321	2062	REFINED SUGAR	A1L421C3	.03167
322	20821	BEER	A1L422C3	.20452
323	2084	WINES	A1L423C3	.18527
324	20851	WHISKEY	A1L424C3	.65633
325	209	MISC FOOD PREPARATIONS	A1L425C3	.07701
326		ALL OTHER FOOD PRODUCTS	A1L426C3	.14971
327	21	TOBACCO PRODUCTS	A1L427C3	3.33532
328	24	LUMBER AND WOOD EX FURNITURE	A1L428C3	.07914
329	2421	LUMBER/DIMENSION STOCK	A1L429C3	.12302
330	2432	PLYWOOD OR VENEER	A1L430C3	.07798
331		ALL OTHER LUMBER AND WOOD PRODUCTS	A1L431C3	.04846
332	25	FURNITURE AND FIXTURES	A1L432C3	.64625
333	26	PULP, PAPER AND ALLIED PRODUCTS	A1L433C3	.20913
334	26211	NEWSPRINT	A1L434C3	.34589
335	26213	PRINTING PAPER	A1L435C3	.43633
336	263	FIBREBD/PAPERDB/PULPDB	A1L436C3	.27142
337	264	COV PAPER/PAPERBOARD	A1L437C3	.22218
338	26471	SANITARY TISSUES	A1L438C3	.00508397
339		ALL OTHER PULP, PAPER & ALLIED PRODUCTS	A1L439C3	-.10453

LINE	STCC CODE	IDENTIFICATION	SOURCE	UNIT COST PER TON (1)
340	28	CHEMICALS	A1L440C3	.03948
341	281	INDUSTRIAL CHEMICALS	A1L441C3	.00645214
342	2812	POTASSIUM OR SODIUM	A1L442C3	.0119
343	282	SYN FIBRES/RESINS/RUBBER	A1L443C3	.12017
344	289	MISC CHEMICALS PRODUCTS	A1L444C3	.04319
345		ALL OTHER CHEMICALS	A1L445C3	.01402
346	29	PETROLEUM OR COAL PRODUCTS	A1L446C3	.00772601
347	30	RUBBER AND MISC PLASTICS	A1L447C3	.05702
348	301	RUBBER TIRES/INNER TUBES	A1L448C3	.01943
349		ALL OTHER RUBBER PRODUCTS	A1L449C3	.07726
350	32	STONE, CLAY AND GLASS PRODUCTS	A1L450C3	.0336
351	321	FLAT GLASS	A1L451C3	.06289
352	3295	NONMETALLIC EARTH/MIN	A1L452C3	.02732
353		ALL OTHER STONE & CLAY, GLASS PRODUCTS	A1L453C3	.03737
354	33	PRIMARY METAL PRODUCTS	A1L454C3	.04854
355	3312	PRIMARY IRON/STEEL PRODUCTS	A1L455C3	.03778
356	3352	ALUMINUM BASIC SHAPES	A1L456C3	.76636
357		ALL OTHER PRIMARY METAL PRODUCTS	A1L457C3	.04997
358	34	FABRICATED METAL PRODUCTS	A1L458C3	.35892
359	344	FAB STRUC METAL PRODUCTS	A1L459C3	.62397
360		ALL OTHER FAB METAL PRODUCTS	A1L460C3	.25868
361	35	MACHINERY EXCEPT ELECTRICAL	A1L461C3	.52719
362	351	ENGINES/TURBINES	A1L462C3	.92904
363	352	FARM MACHINERY	A1L463C3	.98923
364	353	CONST MIN/MAT HAND MACHINERY	A1L464C3	.26815
365		ALL OTHER MACHINERY EXCEPT ELECTRICAL	A1L465C3	.49787
366	36	ELECTRICAL MACHINERY	A1L466C3	.60128
367	361	ELECTRICAL TRANS/DIST EQUIPMENT	A1L467C3	3.0614
368	363	HOUSEHOLD APPLIANCES	A1L468C3	.31311
369	365	RADIO OR TV SETS	A1L469C3	1.35545
370		ALL OTHER ELECTRICAL MACHINERY	A1L470C3	.49422
371	37	TRANSPORTAION EQUIPMENT	A1L471C3	1.1558
372	37111	MOTOR PASSENGER CARS	A1L472C3	1.72322
373	37112	MOTOR TRUCKS	A1L473C3	1.13218
374	3714	MOTOR VECHICLE PARTS	A1L474C3	.42036
375		ALL OTHER TRANSPORTATION EQUIPMENT	A1L475C3	.65875
376	44	FREIGHT FORWARDER TRAFFIC	A1L476C3	.34497
377	45	SHIPPER ASSOCIATION TRAFFIC	A1L477C3	.07876
378	46	MISC MIXED SHIPMENTS	A1L478C3	.09848
379	461	MISC MIXED SHIPMENTS NEC INC TOFC	A1L479C3	.10037
380		ALL OTHER MIXED SHIPMENTS	A1L480C3	-.04216
381	48	HAZARDOUS MATERIALS	A1L481C3	.02513
382	XX	ALL OTHERS	A1L482C3	.04444

UNIT COST ADJUSTMENT FACTORS
FREIGHT CAR STATISTICS

LINE	EQUIPMENT	SOURCE	AVERAGE TARE WEIGHT (1)	SOURCE	CURRENT YR EMPTY/LOADED RATIO RR OWNED (2)	SOURCE	CURRENT YR EMPTY/LOADED RATIO PRIVATE LINE (3)
101	BOX - 40 FT	A1L501C4	24.3	B3L801C3	0	B3L817C3	0
102	BOX - 50 FT	A1L502C4	33.8	B3L802C3	2.00736	B3L818C3	1.62003
103	BOX - EQUIPPED	A1L503C4	35.6	B3L803C3	2.02938	B3L819C3	1.88956
104	GONDOLA - PLAIN	A1L504C4	26.8	B3L804C3	1.92443	B3L820C3	2.04395
105	GONDOLA - EQUIP.	A1L505C4	33.1	B3L805C3	1.87234	B3L821C3	1.90703
106	HOPPER - COVERED	A1L506C4	31.4	B3L806C3	2.06907	B3L822C3	2.03653
107	HOPPER - OTG	A1L507C4	29.7	B3L807C3	1.98859	B3L823C3	1.99061
108	HOPPER - OTS	A1L508C4	28.6	B3L808C3	2.06096	B3L824C3	1.99544
109	REFRIG - MECH	A1L509C4	46.5	B3L809C3	1.88249	B3L825C3	1.94416
110	REFRIG - NM	A1L510C4	42.8	B3L810C3	1.85015	B3L826C3	1.83461
111	FLAT - TOFC	A1L511C4	57.4	B3L811C3	1.14601	B3L827C3	1.08322
112	FLAT - MULTILEVEL	A1L512C4	53.7	B3L812C3	1.63765	B3L828C3	1.57994
113	FLAT - GENERAL	A1L513C4	33	B3L813C3	2.90092	B3L829C3	3.44944
114	FLAT - OTHER	A1L514C4	34.6	B3L814C3	2.03569	B3L830C3	2.07817
115	TANK <22,000 GAL	XX	XX	XX	XX	B3L831C3	1.78312
116	TANK >=22,000 GAL	XX	XX	XX	XX	B3L832C3	2.08177
117	ALL OTHER FC	A1L515C4	32.9	B3L815C3	1.0086	B3L833C3	0
118	AVERAGE FC	A1L516C4	33.5	B3L816C3	1.71852	B3L834C3	1.65937

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
236	129	GOH PORTION-(CR)	2	A2L159C44	0	B9L107C27	70.71237	.45239	31.98986
237	129	OE/OTHER HIGHWAY PORTION-(CR)	2	A2L159C44	0	B9L308C17	0	.45239	0
238	129	OE/PASSENGER PORTION-(CR)	2	A2L159C44	0	B9L308C23	0	.45239	0
239	129	OE/COMPUTER PORTION-(CR)	2	A2L159C44	0	B9L308C25	.01702	.45239	.00769977
240	141	GOH PORTION	2	A2L171C44	0	B9L108C27	342.5892	.45239	154.9854
241	141	OE/OTHER HIGHWAY PORTION	2	A2L171C44	0	B9L309C17	0	.45239	0
242	141	OE/PASSENGER PORTION	2	A2L171C44	0	B9L309C23	0	.45239	0
243	141	OE/COMPUTER	2	A2L171C44	0	B9L309C25	.08246	.45239	.0373
244	144	GOH PORTION-(CR)	2	A2L174C44	0	B9L109C27	190.8015	.45239	86.31747
245	144	OE/OTHER HIGHWAY PORTION-(CR)	2	A2L174C44	0	B9L310C17	0	.45239	0
246	144	OE/PASSENGER PORTION-(CR)	2	A2L174C44	0	B9L310C23	0	.45239	0
247	144	OE/COMPUTER PORTION-(CR)	2	A2L174C44	0	B9L310C25	.04592	.45239	.02078
248	147	GOH PORTION	2	A2L177C44	0	B9L110C27	0	.45239	0
249	147	OE/OTHER HIGHWAY PORTION	2	A2L177C44	0	B9L311C17	0	.45239	0
250	147	OE/PASSENGER PORTION	2	A2L177C44	0	B9L311C23	0	.45239	0
251	147	OE/COMPUTER PORTION	2	A2L177C44	0	B9L311C25	0	.45239	0
252	150	OTHER GOH PORTION	0	A2L180C44	0	B9L111C27	0	.74936	0
253	150	OTHER OE/OTHER HY	0	A2L180C44	0	B9L312C17	0	.74936	0
254	150	OTHER OE/PASSENGER	0	A2L180C44	0	B9L312C23	0	.74936	0
255	150	OTHER OE/COMPUTER	0	A2L180C44	0	B9L312C25	0	.74936	0
256	301	OTHER HIGHWAY PORTION	2	A2L239C44	0	B9L315C17	0	.4503	0
257	301	PASSENGER PORTION	2	A2L239C44	0	B9L315C23	0	.4503	0
258	301	COMPUTER PORTION	2	A2L239C44	0	B9L315C25	697.2578	.4503	313.9779
259	302	OTHER HIGHWAY EQUIP	0	A3L333C12	0	A3L333C12	0	.74936	0
260	304	PASSENGER REPAIR	14	A2L242C44	0	A2L242C44	0	.75792	0
261	305	COMPUTER & DP EQUIP	14	A2L243C44	31578	A2L243C44	0	.75792	23934
262	306	OTHER HIGHWAY PORTION	0	A2L244C44	0	B9L316C17	0	.74936	0
263	306	PASSENGER PORTION	0	A2L244C44	0	B9L316C23	0	.74936	0
264	306	COMPUTER PORTION	0	A2L244C44	0	B9L316C25	172.3062	.74936	129.12
265	307	GOH PORTION	2	A2L245C44	0	B9L113C27	2112	.4503	951.0844
266	307	OE/OTHER HIGHWAY PORTION	2	A2L245C44	0	B9L314C17	0	.4503	0
267	307	OE/PASSENGER PORTION	2	A2L245C44	0	B9L314C23	0	.4503	0
268	307	OE/COMPUTERS	2	A2L245C44	0	B9L314C25	.50837	.4503	.22892
269	308	OTHER HIGHWAY PORTION	2	A2L246C44	0	B9L317C17	0	.45239	0
270	308	PASSENGER PORTION	2	A2L246C44	0	B9L317C23	0	.45239	0
271	308	COMPUTER PORTION	2	A2L246C44	0	B9L317C25	0	.45239	0
272	309	OE FRINGES - OTHER HIGHWAY	2	A2L247C44	0	B9L318C17	0	.4503	0
273	309	PASSENGER PORTION	2	A2L247C44	0	B9L318C23	0	.4503	0
274	309	COMPUTER PORTION	2	A2L247C44	0	B9L318C25	1062	.4503	478.5743
275	310	OE CASUALTIES - OTHER HIGHWAY	2	A2L248C44	0	B9L319C17	0	.45239	0
276	310	PASSENGER PORTION	2	A2L248C44	0	B9L319C23	0	.45239	0
277	310	COMPUTER PORTION	2	A2L248C44	0	B9L319C25	603.4416	.45239	272.9935

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
278	313	OE JT FAC RENT-DR-OTHER HIGHWAY	2	A2L251C44	0	B9L320C17	0	.45239	0
279	313	PASSENGER PORTION	2	A2L251C44	0	B9L320C23	0	.45239	0
280	313	COMPUTER PORTION	2	A2L251C44	0	B9L320C25	12.55631	.45239	5.6804
281	314	OE JT FAC RENT-(CR)-OTHER HY	2	A2L252C44	0	B9L321C17	0	.45239	0
282	314	PASSENGER PORTION-(CR)	2	A2L252C44	0	B9L321C23	0	.45239	0
283	314	COMPUTER PORTION-(CR)	2	A2L252C44	0	B9L321C25	4.43164	.45239	2.00485
284	318	OE JT FACILITY-DR-OTHER HIGHWAY	2	A2L256C44	0	B9L322C17	0	.45239	0
285	318	PASSENGER PORTION	2	A2L256C44	0	B9L322C23	0	.45239	0
286	318	COMPUTER PORTION	2	A2L256C44	0	B9L322C25	29.54426	.45239	13.36565
287	319	OE JT FACILITY-(CR)-OTHER HY	2	A2L257C44	0	B9L323C17	0	.45239	0
288	319	PASSENGER PORTION-(CR)	2	A2L257C44	0	B9L323C23	0	.45239	0
289	319	COMPUTER PORTION-(CR)	2	A2L257C44	0	B9L323C25	17.72656	.45239	8.01939
290	320	OE RPR BILLED OTHERS-OTHER HIGHWAY-(CR)	0	A2L258C44	0	B9L326C17	0	.74936	0
291	320	PASSENGER PORTION-(CR)	0	A2L258C44	0	B9L326C23	0	.74936	0
292	320	COMPUTER PORTION-(CR)	0	A2L258C44	0	B9L326C25	1585	.74936	1188
293	321	OE DISMANTLING - OTHER HIGHWAY	2	A2L259C44	0	B9L324C17	0	.45239	0
294	321	PASSENGER PORTION	2	A2L259C44	0	B9L324C23	0	.45239	0
295	321	COMPUTER PORTION	2	A2L259C44	0	B9L324C25	0	.45239	0
296	322	OE OTHER-OTHER HY	0	A2L260C44	0	B9L325C17	0	.74936	0
297	322	PASSENGER PORTION	0	A2L260C44	0	B9L325C23	0	.74936	0
298	322	COMPUTER PORTION	0	A2L260C44	0	B9L325C25	0	.74936	0
299	518	AS ADMIN- COMMUNICATION PORTION	14	A2L353C44	0	B9L115C5	111.5417	.75947	84.71246
300	520	COMMUNICATION OPR	14	A2L355C44	3424	A2L355C44	0	.75947	2600
301	522	AS FRINGES-COMM PORTION	14	A2L357C44	0	B9L116C5	1287	.75947	977.7484
302	523	AS CASUALITIES-COMM PORTION	14	A2L358C44	0	B9L117C5	332.396	.75947	252.4445
303	524	AS JT FAC-DR-COMM PORTION	14	A2L359C44	0	B9L118C5	1.69408	.75947	1.2866
304	525	AS JT FAC-CR-COMM PORTION	14	A2L360C44	0	B9L119C5	0	.75947	0
305	526	AS OTHER-COMMUNICATION PORTION	14	A2L361C44	0	B9L120C5	0	.75947	0
306	601	GENERAL OFFICERS	14	A2L401C44	4108	A2L401C44	0	.75947	3119
307	602	ACCOUNTING & FINANCE	14	A2L402C44	11587	A2L402C44	0	.75947	8799
308	603	MANAGEMENT SERVICES & DP	14	A2L403C44	29121	A2L403C44	0	.75947	22116
309	604	MARKETING	14	A2L404C44	15461	A2L404C44	0	.75947	11742
310	605	SALES	14	A2L405C44	401	A2L405C44	0	.75947	304.5471
311	606	INDUSTRIAL DEVELOPMENT	14	A2L406C44	979	A2L406C44	0	.75947	743.5202
312	607	PERSONNEL & LABOR RELATIONS	14	A2L407C44	15298	A2L407C44	0	.75947	11618
313	608	LEGAL & SECRETARIAL	14	A2L408C44	39349	A2L408C44	0	.75947	29884
314	609	PUBLIC RELATIONS & ADVERTISING	14	A2L409C44	3132	A2L409C44	0	.75947	2378
315	610	RESEARCH & DEVELOPMENT	14	A2L410C44	2	A2L410C44	0	.75947	1.51894
316	611	G & A FRINGES	14	A2L411C44	6638	A2L411C44	0	.75947	5041
317	612	G & A CASUALTIES	14	A2L412C44	6352	A2L412C44	0	.75947	4824

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
318	613	WRITEDOWN OF UNCOLLECTIBLES	14	A2L413C44	8695	A2L413C44	0	.75947	6603
319	614	PROPERTY TAXES	0	A2L414C44	0	A2L414C44	76410	0	0
320	615	OTHER TAXES (EXCL INCOME OR PAYROLL)	0	A2L415C44	0	A2L415C44	31310	0	0
321	616	G & A JT FACILITY - DR	14	A2L416C44	706	A2L416C44	0	.75947	536.1851
322	617	G & A JT FACILITY - (CR)	14	A2L417C44	76	A2L417C44	0	.75947	57.71965
323	618	G & A OTHER	14	A2L418C44	786202	A2L418C44	0	.75947	597096
324	11000	INCIDENTAL REV. + MISC RENT (CR)	0	A2L421C44	0	A2L421C44	131009	.74936	98173
325		SUBTOTAL OPR-REGRESSION DERIVED : (SUM L201-235)+(SUM L240-243)+(SUM L248-280)+(SUM L284-286)+(SUM L293-303)+(SUM L305-321)+L323-(SUM L236-239)-(SUM L244-247)-(SUM L281-283)-(SUM L287-292)-L304-L322-L324	XX	XX	1002389	XX	XX	XX	760673
326		SUBTOTAL OPR : (SUM L201-235)+(SUM L240-243) +(SUM L248-280)+(SUM L284-286)+ (SUM L293-303)+(SUM L305-321)+L323-(SUM L236-239)-(SUM L244-247)-(SUM L281-283)-(SUM L287-292)-L304-L322-L324	XX	XX	1002389	XX	12594	XX	678952
327		SUBTOTAL OPR-NO REGRESSION DERIVED : L326 -L325	XX	XX	XX	XX	12594	XX	-81721
328	909116	STATION - DEPR	0	B2L916C2	0	B2L916C2	11409	.89534	10214
329	909316	STATION - LR	0	B2L826C2	0	B2L826C2	15376	.89534	13766
330	909120	S & E-DEPR-OTHER HIGHWAY	0	B2L920C2	0	B5L436C3	0	.89534	0
331	909120	S & E-DEPR-PASSENGER	0	B2L920C2	0	B5L439C3	0	.89534	0
332	909120	S & E-DEPR-COMPUTER	0	B2L920C2	0	B5L440C3	387.5719	.89534	347.0094
333	909320	S & E - LR - OTHER HIGHWAY	0	B2L830C2	0	B5L436C4	0	.89534	0
334	909320	S & E - LR - PASSENGER	0	B2L830C2	0	B5L439C4	0	.89534	0
335	909320	S & E - LR - COMPUTER	0	B2L830C2	0	B5L440C4	522.3137	.89534	467.6495
336	909126	COMMUNICATION SYSTEMS - DEPR	0	B2L925C2	0	B2L925C2	14057	.89534	12585
337	909326	COMMUNICATION SYSTEMS - LR	0	B2L835C2	0	B2L835C2	18945	.89534	16962
338	909135	MISC STRUCTURES - DEPR	0	B2L929C2	0	B2L929C2	446	.89534	399.3226
339	909335	MISC STRUCTURES - LR	0	B2L839C2	0	B2L839C2	601	.89534	538.1007
340	909180A	OTHER LR - DEPR	0	B2L933C2	0	B2L933C2	0	.89534	0
341	909380A	OTHER LR - LR	0	B2L843C2	0	B2L843C2	0	.89534	0

LINE	CODE	IDENTIFICATION	WT-C0 REGRES-SION (1)	SOURCE	REGR EXP IF C1 = BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2 ='X' DO C2:=BLANK (2)	SOURCE	DEFAULT EXPENSE IF C2 NOT =BLANK DO C3:=BLANK (3)	VARIABILITY PERCENTAGE (4)	VARIABLE EXPENSE REGR C2*C4 NO REGR C3*C4 IF C2=BLANK THEN C3*C4 ELSE C2*C4 (5)
342	809132	OTHER HIGHWAY - DEPR	0	B2L246C2	0	B2L246C2	0	.89534	0
343	809332	OTHER HIGHWAY - LR	0	B2L555C2	0	B2L555C2	0	.89534	0
344	809136	COMPUTER & DP EQ - DEPR	0	B2L251C2	0	B2L251C2	47060	.89534	42134
345	809336	COMPUTER & DP EQ - LR	0	B2L559C2	0	B2L559C2	11	.89534	9.84876
346	809135	FREIGHT PORTION OF PASSENGER - DEPR	0	B2L250C2	0	B2L250C2	0	.89534	0
347	809335	FREIGHT PORTION OF PASSENGER - LR	0	B2L558C2	0	B2L558C2	0	.89534	0
348	809139	OE MACH - OTHER HIGHWAY - DEPR	0	B2L252C2	0	B5L436C10	0	.89534	0
349	809139	OE MACH - PASSENGER - DEPR	0	B2L252C2	0	B5L439C10	0	.89534	0
350	809139	OE MACH - COMPUTER - DEPR	0	B2L252C2	0	B5L440C10	244.8481	.89534	219.2228
351	809339	OE MACH - OTHER HIGHWAY - LR	0	B2L560C2	0	B5L436C11	0	.89534	0
352	809339	EO MACH - COMPUTER - LR	0	B2L560C2	0	B5L439C11	0	.89534	0
353	809339	OE MACH - PASSENGER - LR	0	B2L560C2	0	B5L440C11	0	.89534	0
354		SUBTOTAL DL - REGRESSION DERIVED :SUM L328-353	XX	XX	0	XX	XX	XX	0
355		SUBTOTAL DL : SUM L328-353	XX	XX	0	XX	109059	XX	97645
356		SUBTOTAL DL NO REGRESSION DERIVED :L355 -L354	XX	XX	XX	XX	109059	XX	97645
357	909816	STATION - ROI	0	B5L621C4	0	B5L621C4	20846	.65758	13708
358	909820	OTHER HIGHWAY PORTION - ROI	0	B5L652C4	0	B5L652C4	0	.65758	0
359	909820	PASSENGER PORTION - ROI	0	B5L655C4	0	B5L655C4	0	.65758	0
360	909820	COMPUTER PORTION - ROI	0	B5L656C4	0	B5L656C4	1530	.65758	1006
361	909826	COMMUNICATIONS PORTION - ROI	0	B5L666C4	0	B5L666C4	17466	.65758	11485
362	909835	MISC STRUCTURES - ROI	0	B5L671C4	0	B5L671C4	587.4779	.65758	386.3139
363		OTHER ROAD - ROI	0	B5L676C4	0	B5L676C4	0	.65758	0
364	809832	HIGHWAY REV EQ - OTHER HY - ROI	0	B5L727C4	0	B5L727C4	0	.65758	0
365	809835	COMPUTER - ROI	0	B5L731C4	0	B5L731C4	10455	.65758	6875
366	909876	INTEREST - ROI	0	B5L677C4	0	B5L677C4	0	.65758	0
367	909890	CONSTRUCTION - ROI	0	B5L678C4	0	B5L678C4	0	.65758	0
368		SUBTOTAL - ROI - REGRESSION DERIVED :SUM L357-367	XX	XX	0	XX	XX	XX	0
369		SUBTOTAL - ROI : SUM L357-367	XX	XX	0	XX	50886	XX	33462
370		SUBTOTAL - ROI NO REGRESSION DERIVED :L369 -L368	XX	XX	XX	XX	50886	XX	33462

GENERAL OVERHEAD AND CONSTANT COSTS
CALCULATION OF VARIABLE EXPENSES ON WORKTABLES D1 THRU D7

LINE	CODE	IDENTIFICATION	SOURCE	VARIABLE OPR EXPENSE (1)	SOURCE	VARIABLE DL EXPENSE (2)	SOURCE	VARIABLE ROI EXPENSE (3)
401		GTM D-1	D1L157C7	192892	D1L234C7	450058	D1L251C7	262827
402		GTM D-3	D3L191C7	253620	D3L217C7	66135	D3L224C7	59025
403		CM D-1	D1L157C13	0	D1L234C12	0	D1L251C12	0
404		CM D-3	D3L191C13	0	D3L217C12	0	D3L224C12	0
405		CM D-5	D5L121C7	0	XX	XX	XX	XX
406		TM(R) D-1	D1L157C18	0	D1L234C16	0	D1L251C16	0
407		TM(R) D-3	D3L191C23	40816	D3L217C20	168.7587	D3L224C20	178.4815
408		LUM D-3	D3L191C18	309980	D3L217C16	80832	D3L224C16	72142
409		TM(C) D-3*	D3L191C28	471466	D3L217C24	0	D3L224C24	0
410		CM-CL D-5	D5L122C7	0	XX	XX	XX	XX
411		CLOT-CL D-5	D5L122C12	40010	XX	XX	XX	XX
412		CLOR-CL D-5	D5L122C16	0	XX	XX	XX	XX
413		CLOR D-3	D3L191C33	0	D3L217C28	0	D3L224C28	0
414		CLOR D-5	D5L121C16	2057	XX	XX	XX	XX
415		CLOT D-5	D5L121C12	0	XX	XX	XX	XX
416		SEM D-2	D2L159C7	17238	D2L236C7	35695	D2L255C7	28863
417		SEM D-3	D3L191C38	123431	D3L217C32	7705	D3L224C32	6877
418		SEM D-4	D4L159C7	291380	D4L213C7	8895	D4L220C7	3378
419		TONS-LAKE D-7	D7L136C5	6.04104	D7L143C5	.16347	D7L146C5	.14914
420		TONS-COAL D-7	D7L823C5	16884	D7L826C5	6931	D7L827C5	3927
421		TONS-ORE D-7	D7L923C5	-38.64456	D7L926C5	-55.71973	D7L927C5	-31.57425
422		TONS-OMT D-7	D7L1023C5	22.38939	D7L1026C5	0	D7L1027C5	0
423		CM(RC) D-7	D7L1208C5	699	XX	XX	XX	XX
424		TCU-PROTEC D-7	D7L741C5	0	XX	XX	XX	XX
425		RTCUD D-7	D7L383C5	0	D7L424C5	0	D7L431C5	0
426		OTCUD D-7	D7L583C5	41404	D7L624C5	54635	D7L631C5	4418
427		TCU HANDLED D-7	D7L721C5	154645	D7L724C5	21501	D7L725C5	9865
428		PU&D D-7	D7L733C5	144943	XX	XX	XX	XX
429		MVUH D-7	D7L1123C5	63260	XX	XX	XX	XX
430		CM-R D-6	D6L1919C1	45743	D6L1919C2	54366	D6L1919C3	45859
431		CM-Y D-6	D6L1919C4	2817	D6L1919C5	3214	D6L1919C6	3086
432		CD-R D-6	D6L1919C7	6755	D6L1919C8	28002	D6L1919C9	9478
433		CD-Y D-6	D6L1919C10	41805	D6L1919C11	166744	D6L1919C12	63389
434		CM-PRIVATE D-6	XX	XX	D6L1819C5	185409	XX	XX
435		SUBTOTAL: SUM L401-434	XX	2261844	XX	1170242	XX	573289

*LINE 409 COLUMN 2 AND COLUMN 3 SHOULD ALWAYS BE ZERO.

LINE	CODE	IDENTIFICATION	SOURCE	VARIABLE OPR EXPENSE (1)	SOURCE	VARIABLE DL EXPENSE (2)	SOURCE	VARIABLE ROI EXPENSE (3)
436		VARIABLE OPR D1-D7	L435C1	2261844	XX	XX	XX	XX
437		VARIABLE OPR D-8 REGR	L325C5	760673	XX	XX	XX	XX
438		TOTAL OPR EXPENSE	L133C1	4046041	XX	XX	XX	XX
439		TOTAL OPR D-8 NOT REGR	L327C3	12594	XX	XX	XX	XX
440		TOTAL OPR EXPENSE MINUS D-8 NO REGR	L438-L439	4033447	XX	XX	XX	XX
441		VARIABLE OPR D1-D7 PLUS D-8 REGR	L436+L437	3022518	XX	XX	XX	XX
442		VAR PERCENTAGE OPR D1-D7 PLUS D-8 REG	L441/L440	.74936	XX	XX	XX	XX
443		VARIABLE DL D1-D7	XX	XX	L435C2	1170242	XX	XX
444		VARIABLE DL D-8 REGR	XX	XX	L354C5	0	XX	XX
445		TOTAL DL EXPENSE	XX	XX	L134C1	1416093	XX	XX
446		TOTAL DL D-8 NOT REGR	XX	XX	L356C3	109059	XX	XX
447		TOTAL DL EXPENSE MINUS D8 NO REGR	XX	XX	L445-L446	1307033	XX	XX
448		VARIABLE DL D1-7 PLUS D-8 REGR	XX	XX	L443+L444	1170242	XX	XX
449		VAR PERCENTAGE DL D1-7+D8 REGR	XX	XX	L448/L447	.89534	XX	XX
450		VARIABLE ROI D1-D7	XX	XX	XX	XX	L435C3	573289
451		VARIABLE ROI D-8 REGR	XX	XX	XX	XX	L368C5	0
452		TOTAL ROI EXPENSE	XX	XX	XX	XX	L135C1	922703
453		TOTAL ROI D-8 NOT REGR	XX	XX	XX	XX	L370C3	50886
454		TOTAL ROI EXPENSE MINUS D-8 NO REGR	XX	XX	XX	XX	L452-L453	871816
455		VARIABLE ROI D1-7 PLUS D-8 REGR	XX	XX	XX	XX	L450+L451	573289
456		VAR PERCENTAGE ROI D1-7 PLUS D-8 REGR	XX	XX	XX	XX	L455/L454	.65758

GENERAL OVERHEAD AND CONSTANT COSTS
CALCULATION OF GENERAL OVERHEAD AND CONSTANT COST MARKUP RATIOS

LINE	IDENTIFICATION	SOURCE OF C1	AMOUNT (1)
601	VARIABLE EXPENSE-OPR D8	L326C5	678952
602	VARIABLE EXPENSE-DL D8	L355C5	97645
603	VARIABLE EXPENSE-ROI D8	L369C5	33462
604	VARIABLE EXPENSE-OPR D1-7	L435C1	2261844
605	VARIABLE EXPENSE-DL D1-7	L435C2	1170242
606	VARIABLE EXPENSE-ROI D1-7	L435C3	573289
607	GOH MARKUP RATIO-OPR	(L601/L604)+1.0	1.30018
608	GOH MARKUP RATIO-DL	(L602/L605)+1.0	1.08344
609	GOH MARKUP RATIO-ROI	(L603/L606)+1.0	1.05837
610	VARIABLE EXPENSE-TOTAL-D8	L601+L602+L603	810060
611	VARIABLE EXPENSE-TOTAL D1-7	L604+L605+L606	4005375
612	GENERAL OVERHEAD MARKUP RATIO-AVERAGE	(L610/L611)+1.0	1.20224
613	TOTAL RAILWAY EXPENSE	L136C1	6384838
614	TOTAL VARIABLE RAILWAY EXPENSE	L610+L611	4815436
615	VARIABLE PORTION OF TOTAL EXPENSE	L614/L613	.7542
616	CONSTANT COST PORTION OF TOTAL EXPENSE	1.0-L615	.2458
617	CONSTANT COST MARKUP RATIO	L613/L614	1.32591

*EXCLUDING LOCAL MARINE AND OTHER SPECIAL SERVICE TERMINALS,
BUT INCLUDING SWITCHING AND TERMINAL COMPANIES.

GENERAL OVERHEAD AND CONSTANT COSTS
CALCULATION OF OUTPUT UNIT COSTS

LINE	OUTPUT UNITS	SOURCE	VARIABLE OPR UNIT COST (1)	UNIT COST TIMES GOH MARKUP C1*L607C1 (2)	SOURCE	VARIABLE DL UNIT COST (3)	UNIT COST TIMES GOH MARKUP C3*L608C1 (4)	SOURCE	VARIABLE ROI UNIT COST (5)	UNIT COST TIMES GOH MARKUP C5 *L609C1 (6)
701	GTM(C) D-1	D1L157C10	.00054417	XX	D1L234C10	.00129104	XX	D1L251C10	.00075395	XX
702	GTM(C) D-3	D3L191C10	.00072839	XX	D3L217C10	.00018972	XX	D3L224C10	.00016932	XX
703	GTM(C) TOTAL	L701+L702	.00127256	.00165456	L701+L702	.00148076	.00160432	L701+L702	.00092327	.00097716
704	CM D-1	D1L157C15	0	XX	D1L234C14	0	XX	D1L251C14	0	XX
705	CM D-3	D3L191C15	0	XX	D3L217C14	0	XX	D3L224C14	0	0
706	CM D-5	D5L121C10	0	XX	XX	XX	XX	XX	XX	XX
707	CM TOTAL	L704+L705			L704+L705			L704+L705		
		+L706	0	0		0	0		0	0
708	TM D-1	D1L157C20	0	XX	D1L234C18	0	XX	D1L251C18	0	XX
709	TM D-3	D3L191C25	.55225	XX	D3L217C22	.0022832	XX	D3L224C22	.00241475	XX
710	TM TOTAL	L708+L709	.55225	.71802	L708+L709	.0022832	.00247372	L708+L709	.00241475	.00255569
711	TM(C)D-3*	D3L191C30	6.37865	8.29337	D3L217C26	0	0	D3L224C26	0	0
712	LRM D-3	D3L191C20	1.87296	2.43517	D3L217C18	.48852	.52928	D3L224C18	.436	.46145
713	CLOR D-3	D3L191C35	0	XX	D3L217C30	0	XX	D3L224C30	0	XX
714	CLOR D-5	D5L121C18	.30059	XX	XX	XX	XX	XX	XX	XX
715	CLOR TOTAL	L713+L714	.30059	.39082	L713	0	0	L713	0	0
716	CLOT D-5	D5L121C14	0	0	XX	XX	XX	XX	XX	XX
717	CM CL D-5	D5L122C10	0	0	XX	XX	XX	XX	XX	XX
718	CLOR-CL D-5	D5L122C18	0	0	XX	XX	XX	XX	XX	XX
719	CLOT-CL D-5	D5L122C14	3.51919	4.57557	XX	XX	XX	XX	XX	XX
720	SEM D-2	D2L159C10	.08887	XX	D2L236C10	.19548	XX	D2L255C10	.15807	XX
721	SEM D-3	D3L191C40	.67517	XX	D3L217C34	.0422	XX	D3L224C34	.03766	XX
722	SEM D-4	D4L159C10	1.59388	XX	D4L213C10	.04872	XX	D4L220C10	.0185	XX
723	SEM TOTAL	L720+L721			L720+L721			L720+L721		
		+L722	2.35792	3.06571	+L722	.2864	.3103	+L722	.21423	.22674
724	TON MILES LAKE D-7	D7L136C8	0	0	D7L143C8	0	0	D7L146C8	0	0
725	TONS COAL D-7	D7L823C8	.68644	.89249	D7L826C8	.2915	.31582	D7L827C8	.16518	.17482
726	TONS ORE D-7	D7L923C8	-.21898	-.28471	D7L926C8	0	0	D7L927C8	0	0
727	TONS OMT D-7	D7L1023C8	.09757	.12686	D7L1026C8	0	0	D7L1027C8	0	0
728	CM(RC)D-7	D7L1208C8	.07755	.10083	XX	XX	XX	XX	XX	XX
729	MVUH D-7	D7L1123C8	60.66434	78.87436	XX	XX	XX	XX	XX	XX
730	TCUH D-7	D7L721C8	38.84077	50.49986	D7L724C8	5.37357	5.82194	D7L725C8	2.46563	2.60955
731	RTCUD D-7	D7L383C8	0	0	D7L424C8	0	0	D7L431C8	0	0
732	OTCUD D-7	D7L583C8	6.23672	8.10884	D7L624C8	8.15348	8.83381	D7L631C8	.6594	.69788
733	TCU PROTEC D-7	D7L741C8	0	0	XX	XX	XX	XX	XX	XX
734	PU & D D-7	D7L733C8	598.736	778.4626	XX	XX	XX	XX	XX	XX

*LINE 710 COLUMNS 3, 4, 5 AND 6 SHOULD ALWAYS BE ZERO

LINE	CAR TYPE	SOURCE	CM-R OPR UNIT COST (1)	UNIT COST TIMES GOH MARKUP C1*L607C1 (2)	SOURCE	CM-Y OPR UNIT COST (3)	UNIT COST TIMES GOH MARKUP C3*L607C1 (4)	SOURCE	CD-R OPR UNIT COST (5)	UNIT COST TIMES GOH MARKUP C5 *L607C1 (6)
801	BOX 40	D6L128C13	0	0	D6L128C16	0	0	D6L128C21	0	0
802	BOX 50	D6L228C13	-.00996477	-.01296	D6L228C16	-.02591	-.03369	D6L228C21	-1.18175	-1.53649
803	BOX EQUIPPED	D6L328C13	.02876	.03739	D6L328C16	.07477	.09721	D6L328C21	3.07253	3.99484
804	GONDOLA PLAIN	D6L428C13	.01364	.01774	D6L428C16	.03547	.04612	D6L428C21	1.00187	1.30261
805	GONDOLA EQUIPPED	D6L528C13	.02838	.0369	D6L528C16	.07379	.09595	D6L528C21	2.09898	2.72904
806	HOPPER COVERED	D6L628C13	.02521	.03277	D6L628C16	.06554	.08521	D6L628C21	2.38773	3.10448
807	HOPPER OTG	D6L728C13	.017	.0221	D6L728C16	.04419	.05746	D6L728C21	.92283	1.19984
808	HOPPER OTS	D6L828C13	.02921	.03798	D6L828C16	.07594	.09874	D6L828C21	1.31309	1.70725
809	REFR-M	D6L928C13	-.00171673	-.00223206	D6L928C16	-.0044635	-.00580333	D6L928C21	-.19909	-.25886
810	REFR-NM	D6L1028C13	.01658	.02156	D6L1028C16	.04311	.05605	D6L1028C21	2.0351	2.64598
811	FLAT-TOFC	D6L1128C13	.00820923	.01067	D6L1128C16	.02134	.02775	D6L1128C21	.45329	.58935
812	FLAT-MULTI	D6L1228C13	.03404	.04426	D6L1228C16	.08851	.11507	D6L1228C21	2.77424	3.607
813	FLAT-GEN	D6L1328C13	.03156	.04104	D6L1328C16	.08206	.10669	D6L1328C21	3.92453	5.10258
814	FLAT-OTHER	D6L1428C13	.01521	.01977	D6L1428C16	.03954	.05141	D6L1428C21	1.83883	2.39081
815	TANK <22,000G	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	TANK >=22,000G	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	ALL OTHER	D6L1528C13	.00594929	.00773513	D6L1528C16	.01547	.02011	D6L1528C21	1.39082	1.80831
818	AUTO RACK	D6L1628C13	.00709638	.00922655	D6L1628C16	.01845	.02399	D6L1628C21	.57833	.75193
819	ACCESSORIAL	D6L1728C13	0	0	D6L1728C16	0	0	D6L1728C21	0	0
820	AVERAGE ALL CARS	D6L1924C1	.02022	.02629	D6L1924C4	.054	.07021	D6L1924C7	1.80409	2.34564

LINE	SOURCE	CD-Y OPR UNIT COST (7)	UNIT COST TIMES GOH MARKUP C7 *L607C1 (8)	SOURCE	CM-R DL UNIT COST (9)	UNIT COST TIMES GOH MARKUP C9 *L608C1 (10)	SOURCE	CM-Y DL UNIT COST (11)	UNIT COST TIMES GOH MARKUP C11*L608C1 (12)
801	D6L128C24	0	0	D6L137C13	0	0	D6L137C16	0	0
802	D6L228C24	-1.18175	-1.53649	D6L237C13	.20216	.21903	D6L237C16	.52561	.56947
803	D6L328C24	3.07253	3.99484	D6L337C13	.02131	.02308	D6L337C16	.0554	.06002
804	D6L428C24	1.00187	1.30261	D6L437C13	.02515	.02725	D6L437C16	.0654	.07085
805	D6L528C24	2.09898	2.72904	D6L537C13	-.00211538	-.00229189	D6L537C16	-.00549999	-.00595892
806	D6L628C24	2.38773	3.10448	D6L637C13	.02251	.02438	D6L637C16	.05851	.0634
807	D6L728C24	.92283	1.19984	D6L737C13	.01932	.02093	D6L737C16	.05023	.05442
808	D6L828C24	1.31309	1.70725	D6L837C13	.03081	.03338	D6L837C16	.0801	.08679
809	D6L928C24	-.19909	-.25886	D6L937C13	.1178	.12763	D6L937C16	.30629	.33185
810	D6L1028C24	2.0351	2.64598	D6L1037C13	.05493	.05952	D6L1037C16	.14283	.15475
811	D6L1128C24	.45329	.58935	D6L1137C13	.02926	.0317	D6L1137C16	.07608	.08243
812	D6L1228C24	2.77424	3.607	D6L1237C13	-.00588319	-.00637409	D6L1237C16	-.0153	-.01657
813	D6L1328C24	3.92453	5.10258	D6L1337C13	.01024	.01109	D6L1337C16	.02662	.02884
814	D6L1428C24	1.83883	2.39081	D6L1437C13	.05237	.05674	D6L1437C16	.13616	.14752
815	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	D6L1528C24	1.39082	1.80831	D6L1537C13	.00987999	.0107	D6L1537C16	.02569	.02783
818	D6L1628C24	.57833	.75193	D6L1637C13	.11148	.12078	D6L1637C16	.28984	.31403
819	D6L1728C24	0	0	D6L1737C13	.00043848	.00047506	D6L1737C16	.00114004	.00123516
820	D6L1924C10	1.64231	2.13529	D6L1924C2	.02359	.02556	D6L1924C5	.06048	.06553

LINE	SOURCE	CD-R DL UNIT COST (13)	UNIT COST TIMES GOH MARKUP C13*L608C1 (14)	SOURCE	CD-Y DL UNIT COST (15)	UNIT COST TIMES GOH MARKUP C15*L608C1 (16)	SOURCE	CM-R ROI UNIT COST (17)	UNIT COST TIMES GOH MARKUP C17*L609C1 (18)
801	D6L137C21	0	0	D6L137C24	0	0	D6L140C13	0	0
802	D6L237C21	114.213	123.7431	D6L237C24	114.213	123.7431	D6L240C13	-.0953	-.10087
803	D6L337C21	7.8891	8.54738	D6L337C24	7.8891	8.54738	D6L340C13	.01916	.02028
804	D6L437C21	4.4676	4.84038	D6L437C24	4.4676	4.84038	D6L440C13	.02312	.02446
805	D6L537C21	5.95104	6.4476	D6L537C24	5.95104	6.4476	D6L540C13	.02489	.02634
806	D6L637C21	8.09583	8.77135	D6L637C24	8.09583	8.77135	D6L640C13	.01442	.01526
807	D6L737C21	4.01552	4.35058	D6L737C24	4.01552	4.35058	D6L740C13	.02554	.02703
808	D6L837C21	2.91505	3.15829	D6L837C24	2.91505	3.15829	D6L840C13	.06572	.06955
809	D6L937C21	36.43922	39.47973	D6L937C24	36.43923	39.47974	D6L940C13	-.00002276	-.00002409
810	D6L1037C21	21.20802	22.97763	D6L1037C24	21.20801	22.97763	D6L1040C13	.00352412	.00372982
811	D6L1137C21	3.41637	3.70144	D6L1137C24	3.41637	3.70144	D6L1140C13	.00083673	.00088556
812	D6L1237C21	.46487	.50366	D6L1237C24	.46487	.50366	D6L1240C13	.01092	.01156
813	D6L1337C21	-1.88495	-2.04223	D6L1337C24	-1.88495	-2.04223	D6L1340C13	.02105	.02228
814	D6L1437C21	17.22022	18.65709	D6L1437C24	17.22022	18.65709	D6L1440C13	.01858	.01967
815	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	D6L1537C21	5.00762	5.42546	D6L1537C24	5.00762	5.42546	D6L1540C13	.00597819	.00632713
818	D6L1637C21	18.56917	20.11859	D6L1637C24	18.56917	20.11859	D6L1640C13	.1117	.11822
819	D6L1737C21	.06173	.06688	D6L1737C24	.06173	.06688	D6L1740C13	.00012954	.00013711
820	D6L1924C8	7.41677	8.03563	D6L1924C11	6.48875	7.03017	D6L1924C3	.02014	.02132

LINE	SOURCE	CM-Y ROI UNIT COST (19)	UNIT COST TIMES GOH MARKUP C19* L609C1 (20)	SOURCE	CD-R ROI UNIT COST (21)	UNIT COST TIMES GOH MARKUP C21* L609C1 (22)	SOURCE	CD-Y ROI UNIT COST (23)	UNIT COST TIMES GOH MARKUP C23* L609C1 (24)
801	D6L140C16	0	0	D6L140C21	0	0	D6L140C24	0	0
802	D6L240C16	-.24779	-.26225	D6L240C21	-17.32788	-18.33929	D6L240C24	-17.32788	-18.33929
803	D6L340C16	.04982	.05273	D6L340C21	3.01552	3.19154	D6L340C24	3.01552	3.19154
804	D6L440C16	.0601	.06361	D6L440C21	2.49257	2.63805	D6L440C24	2.49257	2.63805
805	D6L540C16	.06471	.06849	D6L540C21	2.71819	2.87684	D6L540C24	2.71819	2.87684
806	D6L640C16	.03748	.03967	D6L640C21	2.03618	2.15503	D6L640C24	2.03618	2.15503
807	D6L740C16	.06641	.07028	D6L740C21	2.07429	2.19537	D6L740C24	2.07429	2.19537
808	D6L840C16	.17086	.18083	D6L840C21	4.54289	4.80805	D6L840C24	4.54289	4.80805
809	D6L940C16	-.00005918	-.00006264	D6L940C21	-.00264816	-.00280273	D6L940C24	-.00264816	-.00280273
810	D6L1040C16	.00916272	.00969753	D6L1040C21	.6387	.67598	D6L1040C24	.6387	.67598
811	D6L1140C16	.00217549	.00230247	D6L1140C21	.06281	.06648	D6L1140C24	.06281	.06648
812	D6L1240C16	.02839	.03005	D6L1240C21	1.3135	1.39017	D6L1240C24	1.3135	1.39017
813	D6L1340C16	.05473	.05793	D6L1340C21	3.36302	3.55931	D6L1340C24	3.36302	3.55931
814	D6L1440C16	.04831	.05113	D6L1440C21	3.25161	3.44141	D6L1440C24	3.25161	3.44141
815	XX	XX	XX	XX	XX	XX	XX	XX	XX
816	XX	XX	XX	XX	XX	XX	XX	XX	XX
817	D6L1540C16	.01554	.01645	D6L1540C21	2.063	2.18341	D6L1540C24	2.063	2.18341
818	D6L1640C16	.29043	.30738	D6L1640C21	13.54451	14.33508	D6L1640C24	13.54451	14.33508
819	D6L1740C16	.00033682	.00035647	D6L1740C21	.0157	.01661	D6L1740C24	.0157	.01661
820	D6L1924C6	.05883	.06227	D6L1924C9	2.51575	2.66259	D6L1924C12	2.47455	2.61898

LINE	SOURCE	PRIVATE CM-R DL UNIT COST (25)	UNIT COST TIMES GOH MARKUP C25* L608C1 (26)
801	D6L1801C8	0	0
802	D6L1802C8	.3374	.36555
803	D6L1803C8	.03729	.0404
804	D6L1804C8	.01428	.01547
805	D6L1805C8	.00287863	.00311883
806	D6L1806C8	.02244	.02431
807	D6L1807C8	.00030776	.00033343
808	D6L1808C8	.00002421	.00002623
809	D6L1809C8	.00391645	.00424324
810	D6L1810C8	.00511152	.00553803
811	D6L1811C8	.17015	.18435
812	D6L1812C8	.1813	.19643
813	D6L1813C8	.54723	.59289
814	D6L1814C8	.18767	.20333
815	D6L1815C8	.08981	.0973
816	D6L1816C8	.10835	.11739
817	D6L1817C8	0	0
818	D6L1818C8	0	0
819	XX	XX	XX
820	D6L1819C5/ D6L1819C7	.08965	.09713

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	.00165456	D8L703C4	.00160432	D8L703C6	.00097716
102	CAR MILE-OTHER THAN CLERICAL	D8L707C2	0	D8L707C4	0	D8L707C6	0
103	TRAIN MILE-OTHER THAN CREW	D8L710C2	.71802	D8L710C4	.00247372	D8L710C6	.00255569
104	TRAIN MILE-CREW	D8L711C2	8.29337	XX	XX	XX	XX
105	LOCOMOTIVE UNIT MILE	D8L712C2	2.43517	D8L712C4	.52928	D8L712C6	.46145
106	CLOR (CARLOADS HANDLED)-OTHER THAN CLERICAL	D8L715C2	.39082	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	4.57557	XX	XX	XX	XX
110	CAR MILE-CLERICAL	D8L717C2	0	XX	XX	XX	XX
111	SWITCH ENGINE MINUTES	D8L723C2	3.06571	D8L723C4	.3103	D8L723C6	.22674
112	TON MILES IN LAKE TRANSFER SERVICE	D8L724C2	0	D8L724C4	0	D8L724C6	0
113	TONS HANDLED AT COAL TERMINALS	D8L725C2	.89249	D8L725C4	.31582	D8L725C6	.17482
114	TONS HANDLED AT ORE TERMINALS	D8L726C2	-.28471	D8L726C4	0	D8L726C6	0
115	TONS HANDLED AT OTHER MARINE TERMINALS	D8L727C2	.12686	D8L727C4	0	D8L727C6	0
116	REFRIGERATED CAR MILES	D8L728C2	.10083	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	0
119	OTHER (NON-REFRIGERATED) TCU DAYS	D8L732C2	8.10884	D8L732C4	8.83381	D8L732C6	.69788
120	TCU'S LOADED AND UNLOADED	D8L730C2	50.49986	D8L730C4	5.82194	D8L730C6	2.60955
121	MVU'S LOADED AND UNLOADED	D8L729C2	78.87436	XX	XX	XX	XX
122	TCU'S PICKED UP AND DELIVERED	D8L734C2	778.4626	XX	XX	XX	XX

OUTPUT UNIT COSTS

UNIT COSTS FOR FREIGHT CAR OWNERSHIP AND MAINTENANCE

LINE	CAR TYPE	SOURCE	OPR EXPENSE UNIT COST CM(R) RR OWNED (1)	SOURCE	DL EXPENSE UNIT COST CM(R) RR OWNED (2)	SOURCE	ROI EXPENSE UNIT COST CM(R) RR OWNED (3)	SOURCE	OPR EXPENSE UNIT COST CM(Y) RR OWNED (4)
201	BOX - 40 FOOT GENERAL	D8L801C2	0	D8L801C10	0	D8L801C18	0	D8L801C4	0
202	BOX - 50 FOOT GENERAL	D8L802C2	-.01296	D8L802C10	.21903	D8L802C18	-.10087	D8L802C4	-.03369
203	BOX - EQUIPPED	D8L803C2	.03739	D8L803C10	.02308	D8L803C18	.02028	D8L803C4	.09721
204	GONDOLA PLAIN	D8L804C2	.01774	D8L804C10	.02725	D8L804C18	.02446	D8L804C4	.04612
205	GONDOLA - EQUIPPED	D8L805C2	.0369	D8L805C10	-.00229189	D8L805C18	.02634	D8L805C4	.09595
206	HOPPER - COVERED	D8L806C2	.03277	D8L806C10	.02438	D8L806C18	.01526	D8L806C4	.08521
207	HOPPER - OT - GENERAL	D8L807C2	.0221	D8L807C10	.02093	D8L807C18	.02703	D8L807C4	.05746
208	HOPPER - OT - SPECIAL	D8L808C2	.03798	D8L808C10	.03338	D8L808C18	.06955	D8L808C4	.09874
209	REFRIGERATOR - MECH.	D8L809C2	-.00223206	D8L809C10	.12763	D8L809C18	-.00002409	D8L809C4	-.00580333
210	REFRIGERATOR - NON. MECH.	D8L810C2	.02156	D8L810C10	.05952	D8L810C18	.00372982	D8L810C4	.05605
211	FLAT - TOFC	D8L811C2	.01067	D8L811C10	.0317	D8L811C18	.00088556	D8L811C4	.02775
212	FLAT - MULTILEVEL	D8L812C2		D8L812C10		D8L812C18		D8L812C4	
	INCLUDING AUTO RACK	+D8L818C2	.05349	+D8L818C10	.11441	+D8L818C18	.12978	+D8L818C4	.13906
213	FLAT - GENERAL	D8L813C2	.04104	D8L813C10	.01109	D8L813C18	.02228	D8L813C4	.10669
214	FLAT - OTHER	D8L814C2	.01977	D8L814C10	.05674	D8L814C18	.01967	D8L814C4	.05141
215	TANK <22,000 GAL	XX	XX	XX	XX	XX	XX	XX	XX
216	TANK >=22,000 GAL	XX	XX	XX	XX	XX	XX	XX	XX
217	ALL OTHER FC	D8L817C2	.00773513	D8L817C10	.0107	D8L817C18	.00632713	D8L817C4	.02011
218	AUTO RACKS	D8L818C2	.00922655	D8L818C10	.12078	D8L818C18	.11822	D8L818C4	.02399
219	ACCESSORIAL	D8L819C2	0	D8L819C10	.00047506	D8L819C18	.00013711	D8L819C4	0
220	AVERAGE FC	D8L820C2	.02629	D8L820C10	.02556	D8L820C18	.02132	D8L820C4	.07021
221	TOTAL FLAT, MULTILEVEL	L212	.05349	L212	.11441	L212	.12978	L212	.13906

LINE	SOURCE	DL EXPENSE UNIT COST CM(Y) RR OWNED (5)	SOURCE	ROI EXPENSE UNIT COST CM(Y) RR OWNED (6)	SOURCE	OPR EXPENSE UNIT COST CD(R) RR OWNED (7)	SOURCE	DL EXPENSE UNIT COST CD(R) RR OWNED (8)	SOURCE	ROI EXPENSE UNIT COST CD(R) RR OWNED (9)
201	D8L801C12	0	D8L801C20	0	D8L801C6	0	D8L801C14	0	D8L801C22	0
202	D8L802C12	.56947	D8L802C20	-.26225	D8L802C6	-1.53649	D8L802C14	123.7431	D8L802C22	-18.33929
203	D8L803C12	.06002	D8L803C20	.05273	D8L803C6	3.99484	D8L803C14	8.54738	D8L803C22	3.19154
204	D8L804C12	.07085	D8L804C20	.06361	D8L804C6	1.30261	D8L804C14	4.84038	D8L804C22	2.63805
205	D8L805C12	-.00595892	D8L805C20	.06849	D8L805C6	2.72904	D8L805C14	6.4476	D8L805C22	2.87684
206	D8L806C12	.0634	D8L806C20	.03967	D8L806C6	3.10448	D8L806C14	8.77135	D8L806C22	2.15503
207	D8L807C12	.05442	D8L807C20	.07028	D8L807C6	1.19984	D8L807C14	4.35058	D8L807C22	2.19537
208	D8L808C12	.08679	D8L808C20	.18083	D8L808C6	1.70725	D8L808C14	3.15829	D8L808C22	4.80805
209	D8L809C12	.33185	D8L809C20	-.00006264	D8L809C6	-.25886	D8L809C14	39.47973	D8L809C22	-.00280273
210	D8L810C12	.15475	D8L810C20	.00969753	D8L810C6	2.64598	D8L810C14	22.97763	D8L810C22	.67598
211	D8L811C12	.08243	D8L811C20	.00230247	D8L811C6	.58935	D8L811C14	3.70144	D8L811C22	.06648
212	D8L812C12		D8L812C20		D8L812C6		D8L812C14		D8L812C22	
	+D8L818C12	.29745	+D8L818C20	.33743	+D8L818C6	4.35893	+D8L818C14	20.62225	+D8L818C22	15.72525
213	D8L813C12	.02884	D8L813C20	.05793	D8L813C6	5.10258	D8L813C14	-2.04223	D8L813C22	3.55931
214	D8L814C12	.14752	D8L814C20	.05113	D8L814C6	2.39081	D8L814C14	18.65709	D8L814C22	3.44141
215	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
216	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
217	D8L817C12	.02783	D8L817C20	.01645	D8L817C6	1.80831	D8L817C14	5.42546	D8L817C22	2.18341
218	D8L818C12	.31403	D8L818C20	.30738	D8L818C6	.75193	D8L818C14	20.11859	D8L818C22	14.33508
219	D8L819C12	.00123516	D8L819C20	.00035647	D8L819C6	0	D8L819C14	.06688	D8L819C22	.01661
220	D8L820C12	.06553	D8L820C20	.06227	D8L820C6	2.34564	D8L820C14	8.03563	D8L820C22	2.66259
221	L212	.29745	L212	.33743	L212	4.35893	L212	20.62225	L212	15.72525

LINE	SOURCE	OPR EXPENSE UNIT COST CD(Y) RR OWNED (10)	SOURCE	DL EXPENSE UNIT COST CD(Y) RR OWNED (11)	SOURCE	ROI EXPENSE UNIT COST CD(Y) RR OWNED (12)	SOURCE	DL EXPENSE UNIT COST CM(R) PRIVATE LINE (13)
201	D8L801C8	0	D8L801C16	0	D8L801C24	0	D8L801C26	0
202	D8L802C8	-1.53649	D8L802C16	123.7431	D8L802C24	-18.33929	D8L802C26	.36555
203	D8L803C8	3.99484	D8L803C16	8.54738	D8L803C24	3.19154	D8L803C26	.0404
204	D8L804C8	1.30261	D8L804C16	4.84038	D8L804C24	2.63805	D8L804C26	.01547
205	D8L805C8	2.72904	D8L805C16	6.4476	D8L805C24	2.87684	D8L805C26	.00311883
206	D8L806C8	3.10448	D8L806C16	8.77135	D8L806C24	2.15503	D8L806C26	.02431
207	D8L807C8	1.19984	D8L807C16	4.35058	D8L807C24	2.19537	D8L807C26	.00033343
208	D8L808C8	1.70725	D8L808C16	3.15829	D8L808C24	4.80805	D8L808C26	.00002623
209	D8L809C8	-.25886	D8L809C16	39.47974	D8L809C24	-.00280273	D8L809C26	.00424324
210	D8L810C8	2.64598	D8L810C16	22.97763	D8L810C24	.67598	D8L810C26	.00553803
211	D8L811C8	.58935	D8L811C16	3.70144	D8L811C24	.06648	D8L811C26	.18435
212	D8L812C8		D8L812C16		D8L812C24		D8L812C26	
	+D8L818C8	4.35893	+D8L818C16	20.62225	+D8L818C24	15.72525	+D8L818C26	.19643
213	D8L813C8	5.10258	D8L813C16	-2.04223	D8L813C24	3.55931	D8L813C26	.59289
214	D8L814C8	2.39081	D8L814C16	18.65709	D8L814C24	3.44141	D8L814C26	.20333
215	XX	XX	XX	XX	XX	XX	D8L815C26	.0973
216	XX	XX	XX	XX	XX	XX	D8L816C26	.11739
217	D8L817C8	1.80831	D8L817C16	5.42546	D8L817C24	2.18341	D8L817C26	0
218	D8L818C8		D8L818C16		D8L818C24		D8L818C26	
		.75193		20.11859		14.33508		0
219	D8L819C8	0	D8L819C16	.06688	D8L819C24	.01661	XX	XX
220	D8L820C8	2.13529	D8L820C16	7.03017	D8L820C24	2.61898	D8L820C26	.09713
221	L212	4.35893	L212	20.62225	L212	15.72525	L212	.19643

OUTPUT UNIT COSTS
UNIT COSTS FOR LOSS AND DAMAGE CLAIM PAYMENTS

LINE	STCC CODE	IDENTIFICATION	SOURCE	UNIT COST PER TON (1)
301	01	FARM PRODUCTS	A1L401C3	.04729
302	0113	GRAIN	A1L402C3	.0198
303	01195	POTATOES OTHER THAN SWEET	A1L403C3	2.9452
304	012	FRESH FRUITS	A1L404C3	.98931
305	013	FRESH VEGETABLES	A1L405C3	.49482
306		ALL OTHER FARM PRODUCTS	A1L406C3	.03652
307	10	METALLIC ORES	A1L407C3	.00599748
308	11	COAL	A1L408C3	.00309028
309	14	NONMETALLIC MINERALS	A1L409C3	.0063078
310	20	FOOD AND KINDRED PRODUCTS	A1L410C3	.11896
311	2011	FRESH MEATS	A1L411C3	.04943
312	202	DAIRY PRODUCTS	A1L412C3	.70085
313	203	CANNED FRUITS/VEG	A1L413C3	.51476
314	204	GRAIN MILL PRODUCTS	A1L414C3	.04808
315	2041	FLOUR	A1L415C3	.04965
316	2042	PREPARED FEEDS	A1L416C3	.01266
317	2043	CEREALS	A1L417C3	.08
318	2044	RICE	A1L418C3	.30214
319	2045	PREPARED FLOUR	A1L419C3	.15498
320	2046	CORN PRODUCTS	A1L420C3	.03673
321	2062	REFINED SUGAR	A1L421C3	.03167
322	20821	BEER	A1L422C3	.20452
323	2084	WINES	A1L423C3	.18527
324	20851	WHISKEY	A1L424C3	.65633
325	209	MISC FOOD PREPARATIONS	A1L425C3	.07701
326		ALL OTHER FOOD PRODUCTS	A1L426C3	.14971
327	21	TOBACCO PRODUCTS	A1L427C3	3.33532
328	24	LUMBER AND WOOD EX FURNITURE	A1L428C3	.07914
329	2421	LUMBER/DIMENSION STOCK	A1L429C3	.12302
330	2432	PLYWOOD OR VENEER	A1L430C3	.07798
331		ALL OTHER LUMBER AND WOOD PRODUCTS	A1L431C3	.04846
332	25	FURNITURE AND FIXTURES	A1L432C3	.64625
333	26	PULP, PAPER AND ALLIED PRODUCTS	A1L433C3	.20913
334	26211	NEWSPRINT	A1L434C3	.34589
335	26213	PRINTING PAPER	A1L435C3	.43633
336	263	FIBREBD/PAPERDB/PULPDB	A1L436C3	.27142
337	264	COV PAPER/PAPERBOARD	A1L437C3	.22218
338	26471	SANITARY TISSUES	A1L438C3	.00508397
339		ALL OTHER PULP, PAPER & ALLIED PRODUCTS	A1L439C3	-.10453

LINE	STCC CODE	IDENTIFICATION	SOURCE	UNIT COST PER TON (1)
340	28	CHEMICALS	A1L440C3	.03948
341	281	INDUSTRIAL CHEMICALS	A1L441C3	.00645214
342	2812	POTASSIUM OR SODIUM	A1L442C3	.0119
343	282	SYN FIBRES/RESINS/RUBBER	A1L443C3	.12017
344	289	MISC CHEMICALS PRODUCTS	A1L444C3	.04319
345		ALL OTHER CHEMICALS	A1L445C3	.01402
346	29	PETROLEUM OR COAL PRODUCTS	A1L446C3	.00772601
347	30	RUBBER AND MISC PLASTICS	A1L447C3	.05702
348	301	RUBBER TIRES/INNER TUBES	A1L448C3	.01943
349		ALL OTHER RUBBER PRODUCTS	A1L449C3	.07726
350	32	STONE, CLAY AND GLASS PRODUCTS	A1L450C3	.0336
351	321	FLAT GLASS	A1L451C3	.06289
352	3295	NONMETALLIC EARTH/MIN	A1L452C3	.02732
353		ALL OTHER STONE & CLAY, GLASS PRODUCTS	A1L453C3	.03737
354	33	PRIMARY METAL PRODUCTS	A1L454C3	.04854
355	3312	PRIMARY IRON/STEEL PRODUCTS	A1L455C3	.03778
356	3352	ALUMINUM BASIC SHAPES	A1L456C3	.76636
357		ALL OTHER PRIMARY METAL PRODUCTS	A1L457C3	.04997
358	34	FABRICATED METAL PRODUCTS	A1L458C3	.35892
359	344	FAB STRUC METAL PRODUCTS	A1L459C3	.62397
360		ALL OTHER FAB METAL PRODUCTS	A1L460C3	.25868
361	35	MACHINERY EXCEPT ELECTRICAL	A1L461C3	.52719
362	351	ENGINES/TURBINES	A1L462C3	.92904
363	352	FARM MACHINERY	A1L463C3	.98923
364	353	CONST MIN/MAT HAND MACHINERY	A1L464C3	.26815
365		ALL OTHER MACHINERY EXCEPT ELECTRICAL	A1L465C3	.49787
366	36	ELECTRICAL MACHINERY	A1L466C3	.60128
367	361	ELECTRICAL TRANS/DIST EQUIPMENT	A1L467C3	3.0614
368	363	HOUSEHOLD APPLIANCES	A1L468C3	.31311
369	365	RADIO OR TV SETS	A1L469C3	1.35545
370		ALL OTHER ELECTRICAL MACHINERY	A1L470C3	.49422
371	37	TRANSPORTAION EQUIPMENT	A1L471C3	1.1558
372	37111	MOTOR PASSENGER CARS	A1L472C3	1.72322
373	37112	MOTOR TRUCKS	A1L473C3	1.13218
374	3714	MOTOR VECHICLE PARTS	A1L474C3	.42036
375		ALL OTHER TRANSPORTATION EQUIPMENT	A1L475C3	.65875
376	44	FREIGHT FORWARDER TRAFFIC	A1L476C3	.34497
377	45	SHIPPER ASSOCIATION TRAFFIC	A1L477C3	.07876
378	46	MISC MIXED SHIPMENTS	A1L478C3	.09848
379	461	MISC MIXED SHIPMENTS NEC INC TOFC	A1L479C3	.10037
380		ALL OTHER MIXED SHIPMENTS	A1L480C3	-.04216
381	48	HAZARDOUS MATERIALS	A1L481C3	.02513
382	XX	ALL OTHERS	A1L482C3	.04444

UNIT COST ADJUSTMENT FACTORS
FREIGHT CAR STATISTICS

LINE	EQUIPMENT	SOURCE	AVERAGE TARE WEIGHT (1)	SOURCE	CURRENT YR EMPTY/LOADED RATIO RR OWNED (2)	SOURCE	CURRENT YR EMPTY/LOADED RATIO PRIVATE LINE (3)
101	BOX - 40 FT	A1L501C4	24.3	B3L801C3	0	B3L817C3	0
102	BOX - 50 FT	A1L502C4	33.8	B3L802C3	2.00736	B3L818C3	1.62003
103	BOX - EQUIPPED	A1L503C4	35.6	B3L803C3	2.02938	B3L819C3	1.88956
104	GONDOLA - PLAIN	A1L504C4	26.8	B3L804C3	1.92443	B3L820C3	2.04395
105	GONDOLA - EQUIP.	A1L505C4	33.1	B3L805C3	1.87234	B3L821C3	1.90703
106	HOPPER - COVERED	A1L506C4	31.4	B3L806C3	2.06907	B3L822C3	2.03653
107	HOPPER - OTG	A1L507C4	29.7	B3L807C3	1.98859	B3L823C3	1.99061
108	HOPPER - OTS	A1L508C4	28.6	B3L808C3	2.06096	B3L824C3	1.99544
109	REFRIG - MECH	A1L509C4	46.5	B3L809C3	1.88249	B3L825C3	1.94416
110	REFRIG - NM	A1L510C4	42.8	B3L810C3	1.85015	B3L826C3	1.83461
111	FLAT - TOFC	A1L511C4	57.4	B3L811C3	1.14601	B3L827C3	1.08322
112	FLAT - MULTILEVEL	A1L512C4	53.7	B3L812C3	1.63765	B3L828C3	1.57994
113	FLAT - GENERAL	A1L513C4	33	B3L813C3	2.90092	B3L829C3	3.44944
114	FLAT - OTHER	A1L514C4	34.6	B3L814C3	2.03569	B3L830C3	2.07817
115	TANK <22,000 GAL	XX	XX	XX	XX	B3L831C3	1.78312
116	TANK >=22,000 GAL	XX	XX	XX	XX	B3L832C3	2.08177
117	ALL OTHER FC	A1L515C4	32.9	B3L815C3	1.0086	B3L833C3	0
118	AVERAGE FC	A1L516C4	33.5	B3L816C3	1.71852	B3L834C3	1.65937

LINE	SOURCE	CURRENT YR EMPTY/LOADED RATIO ALL CARS (4)	SOURCE	CIRCUITY LOCAL (5)	SOURCE	CIRCUITY INTERLINE (6)	SOURCE	CIRCUITY AVERAGE (7)	SOURCE	SPOTTED & PULLED RATIO (8)
101	B3L835C3	0	A1L501C1	1.14	A1L501C2	1.193	A1L501C3	1.182	A1L501C5	1.8
102	B3L836C3	1.71309	A1L502C1	1.122	A1L502C2	1.187	A1L502C3	1.176	A1L502C5	1.8
103	B3L837C3	2.02821	A1L503C1	1.134	A1L503C2	1.184	A1L503C3	1.176	A1L503C5	2
104	B3L838C3	1.92921	A1L504C1	1.093	A1L504C2	1.151	A1L504C3	1.134	A1L504C5	2
105	B3L839C3	1.87382	A1L505C1	1.11	A1L505C2	1.122	A1L505C3	1.119	A1L505C5	2
106	B3L840C3	2.05021	A1L506C1	1.126	A1L506C2	1.164	A1L506C3	1.148	A1L506C5	2
107	B3L841C3	1.98874	A1L507C1	1.076	A1L507C2	1.137	A1L507C3	1.106	A1L507C5	2
108	B3L842C3	2.01065	A1L508C1	1.202	A1L508C2	1.156	A1L508C3	1.183	A1L508C5	2
109	B3L843C3	1.89269	A1L509C1	1.079	A1L509C2	1.078	A1L509C3	1.078	A1L509C5	2
110	B3L844C3	1.84894	A1L510C1	1.118	A1L510C2	1.159	A1L510C3	1.153	A1L510C5	2
111	B3L845C3	1.1036	A1L511C1	1.069	A1L511C2	1.107	A1L511C3	1.085	A1L511C5	1
112	B3L846C3	1.5867	A1L512C1	1.061	A1L512C2	1.166	A1L512C3	1.152	A1L512C5	2
113	B3L847C3	2.95193	A1L513C1	1.086	A1L513C2	1.177	A1L513C3	1.153	A1L513C5	2
114	B3L848C3	2.05442	A1L514C1	1.088	A1L514C2	1.17	A1L514C3	1.155	A1L514C5	2
115	B3L849C3	1.78312	XX	XX	XX	XX	XX	XX	XX	XX
116	B3L850C3	2.08177	XX	XX	XX	XX	XX	XX	XX	XX
117	B3L852C3	1.43663	A1L515C1	1.146	A1L515C2	1.19	A1L515C3	1.179	A1L515C5	2
118	B3L853C3	1.69251	A1L516C1	1.097	A1L516C2	1.157	A1L516C3	1.135	A1L516C5	1.9

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 & I SW (13)
101	A1L521C1	1	A1L521C2	.5	A1L521C3	2	A1L521C4	1.5	A1L521C5	.5
102	A1L522C1	1	A1L522C2	.5	A1L522C3	2	A1L522C4	1.5	A1L522C5	.5
103	A1L523C1	1	A1L523C2	.5	A1L523C3	2	A1L523C4	1.5	A1L523C5	.5
104	A1L524C1	1	A1L524C2	.5	A1L524C3	2	A1L524C4	1.5	A1L524C5	.5
105	A1L525C1	1	A1L525C2	.5	A1L525C3	2	A1L525C4	1.5	A1L525C5	.5
106	A1L526C1	1	A1L526C2	.5	A1L526C3	2	A1L526C4	1.5	A1L526C5	.5
107	A1L527C1	1	A1L527C2	.5	A1L527C3	2	A1L527C4	1.5	A1L527C5	.5
108	A1L528C1	1	A1L528C2	.5	A1L528C3	2	A1L528C4	1.5	A1L528C5	.5
109	A1L529C1	1	A1L529C2	.5	A1L529C3	2	A1L529C4	1.5	A1L529C5	.5
110	A1L530C1	1	A1L530C2	.5	A1L530C3	2	A1L530C4	1.5	A1L530C5	.5
111	A1L531C1	1	A1L531C2	.5	A1L531C3	2	A1L531C4	1.5	A1L531C5	.5
112	A1L532C1	1	A1L532C2	.5	A1L532C3	2	A1L532C4	1.5	A1L532C5	.5
113	A1L533C1	1	A1L533C2	.5	A1L533C3	2	A1L533C4	1.5	A1L533C5	.5
114	A1L534C1	1	A1L534C2	.5	A1L534C3	2	A1L534C4	1.5	A1L534C5	.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	.5	A1L535C3	2	A1L535C4	1.5	A1L535C5	.5
118	A1L536C1	1	A1L536C2	.5	A1L536C3	2	A1L536C4	1.5	A1L536C5	.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

LINE	SOURCE	CM PER INTRATERM SW (19)	SOURCE	CM PER INTERTERM SW (20)	SOURCE	CM PER I & I SW (21)	SOURCE	AVE CM(R) PER CD(R) (22)	SOURCE	AVE MILES BETWEEN I & I SW (23)	SOURCE	AVE MI B/ INTERCH EVENTS (24)
101	A1L521C11	6	A1L521C12	5.25	A1L521C13	1	B7L201C8	0	A1L561C1	200	B6L301C3	0
102	A1L522C11	6	A1L522C12	5.25	A1L522C13	1	B7L202C8	604.1494	A1L562C1	200	B6L302C3	698.8793
103	A1L523C11	6	A1L523C12	5.25	A1L523C13	1	B7L203C8	604.1494	A1L563C1	200	B6L303C3	696.7243
104	A1L524C11	6	A1L524C12	5.25	A1L524C13	1	B7L204C8	604.1494	A1L564C1	200	B6L304C3	4392
105	A1L525C11	6	A1L525C12	5.25	A1L525C13	1	B7L205C8	604.1495	A1L565C1	200	B6L305C3	909.7036
106	A1L526C11	6	A1L526C12	5.25	A1L526C13	1	B7L206C8	604.1494	A1L566C1	200	B6L306C3	918.059
107	A1L527C11	6	A1L527C12	5.25	A1L527C13	1	B7L207C8	604.1494	A1L567C1	200	B6L307C3	970.4524
108	A1L528C11	6	A1L528C12	5.25	A1L528C13	1	B7L208C8	604.1494	A1L568C1	200	B6L308C3	1432
109	A1L529C11	6	A1L529C12	5.25	A1L529C13	1	B7L209C8	604.1494	A1L569C1	200	B6L309C3	591.6674
110	A1L530C11	6	A1L530C12	5.25	A1L530C13	1	B7L210C8	604.1494	A1L570C1	200	B6L310C3	744.6817
111	A1L531C11	6	A1L531C12	5.25	A1L531C13	1	B7L211C8	604.1494	A1L571C1	200	B6L311C3	899.6674
112	A1L532C11	6	A1L532C12	5.25	A1L532C13	1	B7L212C8	604.1494	A1L572C1	200	B6L312C3	6115
113	A1L533C11	6	A1L533C12	5.25	A1L533C13	1	B7L213C8	604.1495	A1L573C1	200	B6L313C3	1628
114	A1L534C11	6	A1L534C12	5.25	A1L534C13	1	B7L214C8	604.1494	A1L574C1	200	B6L314C3	682.2072
115	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
116	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
117	A1L535C11	6	A1L535C12	5.25	A1L535C13	1	B7L215C8	604.1494	A1L575C1	200	B6L315C3	2940
118	A1L536C11	6	A1L536C12	5.25	A1L536C13	1	B7L216C8	604.1494	A1L576C1	200	B6L316C3	1218

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	7.12139	B6L202C36	3.91677	B6L202C37	10.68209	B6L202C38	8.54567	B6L202C39	1.78035
103	B6L203C35	7.12139	B6L203C36	3.91677	B6L203C37	10.68209	B6L203C38	8.54567	B6L203C39	1.78035
104	B6L204C35	7.12139	B6L204C36	3.91677	B6L204C37	10.68209	B6L204C38	8.54567	B6L204C39	1.78035
105	B6L205C35	7.12139	B6L205C36	3.91677	B6L205C37	10.68209	B6L205C38	8.54567	B6L205C39	1.78035
106	B6L206C35	7.12139	B6L206C36	3.91677	B6L206C37	10.68209	B6L206C38	8.54567	B6L206C39	1.78035
107	B6L207C35	7.12139	B6L207C36	3.91677	B6L207C37	10.68209	B6L207C38	8.54567	B6L207C39	1.78035
108	B6L208C35	7.12139	B6L208C36	3.91677	B6L208C37	10.68209	B6L208C38	8.54567	B6L208C39	1.78035
109	B6L209C35	7.12139	B6L209C36	3.91677	B6L209C37	10.68209	B6L209C38	8.54567	B6L209C39	1.78035
110	B6L210C35	7.12139	B6L210C36	3.91677	B6L210C37	10.68209	B6L210C38	8.54567	B6L210C39	1.78035
111	B6L211C35	7.12139	B6L211C36	3.91677	B6L211C37	10.68209	B6L211C38	8.54567	B6L211C39	1.78035
112	B6L212C35	7.12139	B6L212C36	3.91677	B6L212C37	10.68209	B6L212C38	8.54567	B6L212C39	1.78035
113	B6L213C35	7.12139	B6L213C36	3.91677	B6L213C37	10.68209	B6L213C38	8.54567	B6L213C39	1.78035
114	B6L214C35	7.12139	B6L214C36	3.91677	B6L214C37	10.68209	B6L214C38	8.54567	B6L214C39	1.78035
115	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
116	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
117	B6L215C35	7.12139	B6L215C36	3.91677	B6L215C37	10.68209	B6L215C38	8.54567	B6L215C39	1.78035
118	B6L216C29 / B6L216C3	7.12139	B6L216C30 / B6L216C8	3.91677	B6L216C31 / B6L216C13	10.68209	B6L216C32 / B6L216C18	8.54567	B6L216C33 / B6L216C24	1.78035

UNIT COST ADJUSTMENT FACTORS
OTHER ADJUSTMENT FACTORS

LINE	CODE	IDENTIFICATION	SOURCE	AMOUNT (1)
201	AMCW	AVERAGE DISTANCE PER CAR IN WAY TRAINS	B3L747C1	29.8637
202	A1802	AVERAGE TCU'S PER FLAT CAR	A1L581C1	1.7768
203	A1805	AVERAGE TARE WEIGHT - REFRIG - TRAILER/CONTAINER	A1L584C1	5.5
204	A1806	AVERAGE TARE WEIGHT - OTHER - TRAILER/CONTAINER	A1L585C1	4.7
205	A1803	LINEHAUL MILES PER TRAILER DAY	A1L582C1	343
206	A1804	TRAILER DAYS PER O OR T EVENT	A1L583C1/2.0	3.615
207	A1801	L/E RATIO - REFRIG/OTHER - TRAILER/CONTAINER	A1L580C1	1.33
208	ALUU	AVERAGE LOCO UNITS PER UNIT TRAIN	B3L716C1	2.30903
209	ALUW	AVERAGE LOCO UNITS PER WAY TRAIN	B3L717C1	1.65968
210	ALUT	AVERAGE LOCO UNITS PER THROUGH TRAIN	B3L718C1	2.37371
211	AGTU	AVERAGE GROSS TONS - UNIT TRAIN	B3L735C1	8163
212	AGTW	AVERAGE GROSS TONS - WAY TRAIN	B3L736C1	2047
213	AGTT	AVERAGE GROSS TONS - THROUGH TRAIN	B3L737C1	4705
214	402	TOTAL ENGINE CREWS	D3L167C28/D3L167C31	216420
215	403	TOTAL TRAIN CREWS	D3L168C28 /D3L168C31	197334
216		TOTAL CREW WAGES	L214 +L215	413754
217	TM(R)	TRAIN MILES - RUNNING	A1L104C1	73913
218		AVERAGE CREW WAGES (ASSIGNED TO TRAIN MILES-CREW) PER TRAIN MILE	L216 /L217	5.59785
219		GENERAL OVERHEAD RATIO	D8L612C1	1.20224
220		CONSTANT COST MARKUP RATIO	D8L617C1	1.32591

END_OF_WORKTABLES

STB Docket No. AB-290 (Sub-No. 262)
Norfolk Southern Railway Company
- Abandonment -
Beaufort County, North Carolina

ENVIRONMENTAL AND HISTORIC REPORTS

ENVIRONMENTAL REPORT ON
PROPOSED RAIL LINE ABANDONMENT
BY
NORFOLK SOUTHERN RAILWAY COMPANY
RAIL LINE SEGMENT LOCATED
NEAR LEE CREEK, BEAUFORT COUNTY,
NORTH CAROLINA
(BETWEEN MP WL 26.7 AND MP WL 31.3)

NORFOLK SOUTHERN RAILWAY COMPANY
ENVIRONMENTAL PROTECTION DEPARTMENT
110 FRANKLIN ROAD, SE BOX 13
ROANOKE, VIRGINIA 24042-0013

June 23, 2005

(LECR.doc)

ENVIRONMENTAL REPORT ON
PROPOSED RAIL LINE ABANDONMENT

Abandonment of: 4.6 miles of rail line between MP WL 26.7 and MP WL 31.3 near Lee Creek, Beaufort County, North Carolina.

1. PROPOSED ACTION AND ALTERNATIVES

Norfolk Southern Railway Company (hereinafter called NSR) proposes to abandon 4.6 miles of rail line near Lee Creek in Beaufort County, North Carolina. A map delineating the rail line proposed for abandonment is attached as **Appendix A.**

The two alternatives to abandonment of the entire rail line are:

1. to not abandon; or
2. to discontinue service on the line and retain the trackage in place.

These alternatives are not satisfactory. Revenues from the rail traffic of the one shipper on the line, PCS Phosphate, Inc. (PCS) are insufficient to cover the costs of maintenance and continued operation of the line. NSR would incur costs from the continued maintenance and operation of the line that would need to be covered by its other freight customers were the line to be retained without being used for active freight service. Furthermore, PCS has sought permits from the State of North Carolina that would allow mining activity underneath the line, which would make the existing rail line route unusable. PCS has asserted a claim against NSR for the cost of rebuilding the rail line along another route. NSR has asserted or will assert defenses to this claim. There is no guarantee that NSR could recover any of the cost of such construction in view of the presence of CSX Transportation Inc.'s trackage rights on the line.

Additionally, as a result of this proposed abandonment, several grade crossings can be eliminated, which will benefit local vehicular traffic and reduce both railroad and public crossing maintenance costs.

NSR's letter to federal, state and local government agencies is attached as **Appendix B.** Responses to the letter or other comments received as result of consultations can be found in **Appendix C**. Certification of the recipients of this report can be found in **Appendix D**.

2. TRANSPORTATION SYSTEM

Despite the volume of traffic on the line, NSR expects the proposed action to have minimal effect on regional or local transportation systems and patterns. In addition to traffic moved over the line by CSX under its trackage rights, in the past two years, NSR moved 7,623 carloads over the line during the 12-month period from April 2004 through March 2005 (hereinafter referred to as '2004') and moved 8,855 carloads over the line during the 12-month period April 2003 through March 2004 (hereinafter referred to as '2003'). Much of this traffic can be transported by barge from a slip on PCS's property. Traffic diversions are discussed in more detail in paragraphs 4 and 5 of this report. Moreover, as a result of PCS' projected mining plans, it has initiated the process to construct a replacement track at another location on PCS property that will permit PCS to receive continued rail service.

3. LAND USE

(i) Land Use Plans

The proposed abandonment involves 4.6 miles of rail line near Lee Creek in Beaufort County, North Carolina. The land use along the rail line proposed for abandonment of service is 95% unimproved and 5%

industrial. Most of the land consists of unimproved property or facilities associated with PCS's phosphate mining operation. NSR does not own the right-of-way associated with this line segment. PCS, the owner of the right-of-way and the sole shipper on the line segment, has asked that the railroad line be removed from this location and relocated. PCS will decide upon future use of the land comprising the right-of-way. However, NSR notes that PCS has received or applied for the necessary permits to mine under the right-of-way and the surrounding property associated with this line segment. As a result of the proposed mining project, the right-of-way and surrounding land area will become unavailable for use in the movement of rail freight traffic along this rail line segment as it exists today.

Accordingly, because PCS intends for the existing line segment/track to be removed from its current location and constructed at another location on its property, but a considerable distance form the current line's location, NSR believes that the proposed abandonment is consistent with PCS' land use plans for the service area.

(ii) Prime Agricultural Lands

No effects on any prime agricultural land are anticipated as a result of the abandonment.

(iii) Coastal Zone

This segment proposed for abandonment is located within one of the 20 coastal counties of North Carolina. Since no new NSR construction is anticipated associated with the abandonment, it is not expected that a permit will be required. NSR did, however, contact the North Carolina Department of Environmental Management (NCDENR) Division of Water Quality. NSR was advised that review of the specifics of the proposed

abandonment, including the potential for bridge removals at three water crossings, indicate that Section 404 and 401 permits may be required for such removals. Therefore, unless PCS has already obtained permits for its mining operations that would cover these projects, prior to any bridge removal efforts, NSR will consult with the U.S. Army Corps of Engineers (USACE) and NCDENR Division of Water Quality to review removal activities and will obtain any required permits.

(iv) Alternative Public Use

NSR does not have fee title to the right-of-way underlying the line proposed for abandonment; therefore, NSR will not have a contiguous corridor available for public use. This factor, together with considerations related to the owner's anticipated mining project, location, physical condition, and adjacent conditions, leads NSR to believe the right-of-way of the line proposed for abandonment would not be suitable for highways, other forms of mass transit, energy production or related transportation facilities, conservation or recreation corridors, or other public use.

4. ENERGY

(i) Development and Transportation of Energy Resources

Development and transportation of energy resources will not be significantly affected by the proposed abandonment. In 2003 and 2004, 666 carloads and 767 carloads, respectively, of bituminous coal used in the sole shipper's manufacturing process moved on the line. Presumably, the shipper will continue to receive coal for use in its manufacturing process via other modes or the rail line that it has begun to construct.

(ii) Movement/Recovery of Recyclable Commodities

Movement or recovery of recyclable commodities will not be affected by the proposed abandonment. None of the traffic that has moved during the last two years over the line proposed for abandonment involved the transportation of commodities intended for recycling purposes. Therefore, the proposed abandonment would have no effect on movement or recovery of recyclable commodities.

(iii) Impact on Energy Efficiency

During the 12-month period ending March 2005, NSR transported on the line 7,623 carloads, containing a total of 701,622 tons of freight. (exclusive of revenue movements of empty railcars which would not continue following cessation of NSR rail service). Movement of commodities by barge would be the preferred alternative mode of transportation in the absence of NSR rail service. NSR assumes that in the absence of any rail service to or from the PCS facility, which may not in fact be the end result of the abandonment if PCS constructs a connecting line, approximately 28,093 tons of freight could be diverted to truck. On the other hand, the combination of some of this tonnage with tonnage transported via CSXT to and from the line via trackage rights could result in additional traffic being susceptible to barge, barge-truck or barge-rail movements. Our assumption with respect to the diversion of traffic to truck is that stoker coal and commodities moving to and from the PCS facility in low volumes via NSR rail would be diverted to truck and those commodities shipped or received in higher volumes, which are known to be shipped via barge, would move via barge, barge-truck or possibly even barge-rail to and from the barge slip on PCS property.

Assuming that a loaded truck carries 18 tons, trucks operate loaded one way with empty return, and truck fuel consumption results in 4.5 miles per gallon loaded and 6.5 miles per gallon empty, then 2,700 gallons of fuel would be required to move this tonnage by truck with a combined 3,121 loaded and empty truck trips.

The NSR rail fuel efficiency factor (gross ton-miles per gallon) for 2004 was 746. Actual rail tare weight for this tonnage was 8,798 tons. Assuming empty return of rail cars, total gross tons moved by rail would be 45,816 and gross ton-miles would be 210,754. Rail fuel consumption would therefore be 282 gallons.

Transportation of this tonnage by truck would therefore result in a projected increase of diesel fuel consumption of 2,417 gallons per year.

During the 12 month period ending March 2004, NSR transported 8,855 carloads on the line, containing a total of 824,126 tons of freight. (exclusive of revenue movements of empty railcars). NSR assumes that in the absence of any rail service to or from the PCS facility, approximately 36,812 tons of freight could be diverted to truck.

Assuming that a loaded truck carries 18 tons, trucks operate loaded one way with empty return, and truck fuel consumption results in 4.5 miles per gallon loaded and 6.5 miles per gallon empty, then 3,538 gallons of fuel would be required to move this tonnage by truck with a combined 4,090 loaded and empty truck trips.

The NSR rail fuel efficiency factor (gross ton-miles per gallon) for 2003 was 738. Actual rail tare weight for this tonnage was 11,527 tons. Assuming empty return of rail cars, total gross tons moved by rail would

be 59,865 and gross ton-miles would be 275,380. Rail fuel consumption would therefore be 373 gallons.

Transportation of this tonnage by truck would therefore result in a projected increase of diesel fuel consumption of 3,165 gallons per year.

(iv) Diversion of Traffic to Motor Carriers

As described in the preceding section, NSR expects limited amounts of traffic to be diverted to motor carriers as a result of the abandonment. PCS operates and can receive or send shipments via truck 24 hours per day, seven days per week. Therefore, it is appropriate to use a 365-day year to calculate additional truck trips per day that may occur as a result of the abandonment. On this basis, 9 additional truck trips per day would result to and from the PCS facility based on traffic for the 12-month period ending March 31, 2005 and 11 additional truck trips per day would result to and from the PCS facility based on traffic for the 12-month period ending March 31, 2004.

5. AIR

The proposed action does not exceed Surface Transportation Board thresholds at 49 CFR 1105.7 (e)(5) and, therefore, does not require a quantified analysis of emissions. Any emissions associated with rail removal and salvage operations will be temporary and will not have a significant impact on air quality.

(i) Effects on Air Emissions

Neither Beaufort County nor the State of North Carolina has established analysis thresholds for air emissions. The State of North Carolina does have regulations for the control of particulate matter for non-attainment areas. However, North Carolina is in attainment for all priority air

pollutants. The United States Environmental Protection Agency (USEPA – Region 4) has National Ambient Air Quality Standards (NAAQS) for pollutants (including ozone) as found in 40 CFR Part 50; however, NSR does not anticipate any adverse effect on North Carolina's air quality as a result of the proposed abandonment.

(ii) Class I or Non-Attainment Area

Beaufort County in North Carolina is in attainment for all NAAQS pollutants according to the EPA. Beaufort County is in attainment for ozone. NSR does not believe any Class I or Non-Attainment areas would be affected by the proposed abandonment.

(iii) Ozone Depleting Materials

Not applicable. Transportation of ozone depleting materials (such as nitrogen oxide and Freon®) is not contemplated, since the proposed action is abandonment; and it is not anticipated that this action will result in the diversion of any such materials from rail to motor carriage.

6. NOISE

The proposed action does not exceed Surface Transportation Board thresholds at 49 CFR 1105.7 (e)(6) and therefore does not require a quantified analysis of noise levels. Noise levels associated with rail removal or salvage operations are temporary and should not have a significant impact on the area surrounding the proposed abandonment.

There is no Federal noise regulation according to the EPA. Neither the State of North Carolina nor Beaufort County has established analysis thresholds for noise.

7. SAFETY

(i) Public Health and Safety

Abandonment of the captioned rail line will have no significant effect upon public health or safety. Moreover, the closing of the five at-grade crossings on the segment to be abandoned enhances public safety by eliminating distractions to vehicular traffic crossing the line. These crossings are listed in **Appendix E**.

(ii) Hazardous Materials Transport

Not applicable. Action proposed is abandonment.

(iii) Hazardous Waste or Hazmat Spill Sites

NSR has no knowledge of any hazardous waste sites or sites where there have been known hazardous material spills on the right-of-way of the rail line proposed for abandonment or which will be affected by this abandonment. A search of company records was conducted, as well as on-line searches of North Carolina Department of Natural Resources (NCDENR), National Response Center (NRC) and The USEPA EnviroMapper databases. The searches did not reveal any information regarding spills or releases on this property.

8. BIOLOGICAL RESOURCES

(i) Endangered Species/Critical Habitat

The United States Fish and Wildlife Service (USFWS) has indicated through correspondence and/or public records that there are 50 threatened or endangered species that may exist statewide. The complete list of these

species has been included in **Appendix F** for reference. The USFWS Raleigh, NC office was contacted via telephone to notify them of the railroad's intent regarding this line and any subsequent activities that may be required in accordance with Section 7 of the Endangered Species Act. The USFWS advised that since this was an abandonment, their past experience has shown that this was an activity that rarely impacted habitat or endangered wildlife in such a way that it would require extensive consultation by their office. Accordingly, NSR is not aware of any critical habitat that would be destroyed or modified as a result of the proposed abandonment. Since any salvage operations will be handled generally within the right-of-way, NSR does not believe that any endangered species or critical habitat that might be present would be adversely affected by those operations. NSR is willing to undertake reasonable mitigating actions to protect any endangered species that might be encountered in connection with and during abandonment activities.

(ii) Sanctuaries, Refuges and Parks

Based on the site investigation and comments received from government agencies, the rail line segment proposed for abandonment does not pass through any state parks or forests, national parks or forests, or wildlife sanctuaries. No adverse effects on any wildlife sanctuary, National Park or Forest, or State Park or Forest are anticipated from the abandonment of the line.

9. WATER

(i) Water Quality Standards

NSR does not intend to either appreciably remove or alter the contour of the roadbed underlying the rail line to be abandoned. The areal extent of disturbed areas will be kept to a minimum and limited to the right-of-way

wherever possible. PCS plans to mine phosphate in the location of the right-of-way, but has secured or will secure all necessary permits for this activity. Since NSR plans to undertake in-stream work in connection with the removal of three structures on the right-of-way, NSR will apply, based on a determination of need by the USACE and NCDENR, for the necessary Section 404 and 401 permits. Therefore, NSR considers the abandonment and any subsequent salvage activities to be consistent with any applicable Federal, State, and/or local water quality standards.

(ii) Wetlands/100-Year Flood Plains

The rail line proposed for abandonment crosses Whitehurst Creek, Jacks Creek and Jacobs Creek and intersects the 100-year flood plain and wetlands associated with these waterways.

(iii) Section 402 Permit

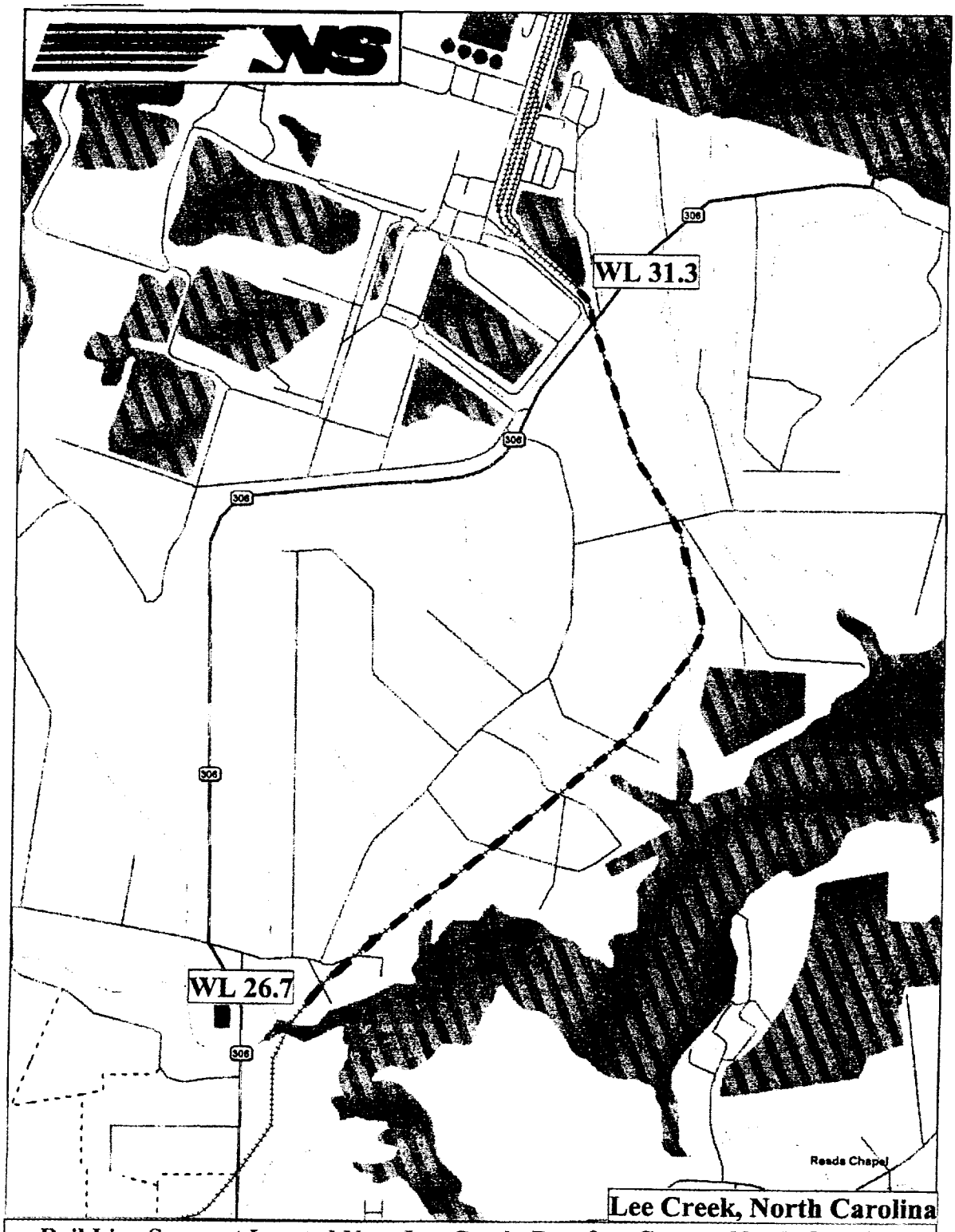
A USACE Section 404 general permit and state Section 401 permit may be required prior to bridge removal activities. NSR will consult with the USACE and NCDENR Division of Water Quality before bridge removal activities commence to verify the need for such permits. If they are required, NSR will apply for these permits.

10. PROPOSED MITIGATION

Abandonment of the involved rail line is not expected to produce adverse environmental impacts. Only minimal diversion of daily traffic to truck is anticipated. Physical salvage activity that may occur in connection with the abandonment of the line, such as removal of rail, ties, and other railroad appurtenances as a result of the proposed action will have little impact on the environment, except that permits may be needed and some care may be necessary with respect to the salvage of bridges over three creeks. NSR will apply for such

permits and adhere to required conditions. Should other conditions with respect to the abandonment of the line and salvage of the track and material change and result in a potential for adverse environmental impact, NSR will undertake all reasonable mitigation associated with these activities to assure the abandonment does not produce adverse environmental impacts.

APPENDIX A
Site Map



Rail Line Segment Located Near Lee Creek, Beaufort County, North Carolina Between Milepost WL 26.7 and Milepost WL 31.3

APPENDIX B
Agency Letter

NORFOLK SOUTHERN

Environmental Protection Department
110 Franklin Road, SE (Box 13)
Roanoke, VA 24042-0013

June 23, 2005

Dear Sir/Madam:

Norfolk Southern Railway Company (NSR) plans to request authority from the Surface Transportation Board (STB) to abandon the segment of rail line between Milepost WL 26.7 and Milepost WL 31.3, a distance of 4.6 miles, located near Lee Creek, Beaufort County, North Carolina. A map of the proposed track abandonment can be found in Appendix A of this Environmental Report for the Proposed Rail Line Abandonment.

NSR does not anticipate any adverse environmental impacts; however, if you identify any adverse environmental impacts please describe any actions that would assist in alleviating such impacts. Additionally, you may provide us with a written response that can be included in an Environmental Report, which will be sent to the STB. Appendix D of this environmental report lists the various agencies receiving this report and the type of information NSR anticipates receiving from those agencies.

This report is also being provided so that you may submit information that will form the basis for the STB's independent environmental analysis of the proceeding. If you believe any of the information is incorrect, if you think pertinent information is missing, or if you have any questions about the Board's Environmental Review process, please contact the Section of Environmental Analysis (SEA), Room 3219, Surface Transportation Board, 1925 K Street, N.W., Washington DC 20423-001, telephone (202) 565-1552 and refer to the above Docket. Because applicable statutes and regulations impose stringent deadlines for processing this action, your written comments (with a copy to us) would be appreciated within three weeks.

Your comments will be considered by the Board in evaluating the environmental impacts of the contemplated action. In order for us to consider your input prior to filing our application with the STB, NSR must receive your comments within three weeks. Please either provide a copy of your comments by mail at the address below or provide information by telephone to Mr. Larry Western at (540) 981-4239.

Norfolk Southern Railway Company
Larry G. Western
Environmental Protection Department
110 Franklin Road, SE (Box 13)
Roanoke, VA 24042-0013

Yours truly,



K .R. Miller
Director Environmental Engineering and Audits
Norfolk Southern Railway Company

Cy: L.G. Western
J.R. Paschall
J.M. Lipps

NORFOLK SOUTHERN

RECIPIENT LIST

Proposed Rail Line Abandonment of the segment of rail line between MP WL 26.7 and MP WL 31.3, a distance of 4.6 miles, located near Lee Creek, Beaufort County, North Carolina.

Agency	Contact Name	Address
State Clearinghouse – North Carolina State Clearing House		Department of Administration 1302 Mail Service Center Raleigh, NC 27699-1302
North Carolina State Environmental Protection Agency (NCDENR)		Department of Environment, and Health and Natural Resources P.O. Box 27687 Raleigh, NC 27611-7687
North Carolina Department of Environment and Natural Resources		Division of Coastal Management 1638 Mail Service Center Raleigh, NC 27699-1638
North Carolina Department of Environment and Natural Resources	Mr. Al Hodge Regional Supervisor	Division of Water Quality 943 Washington Square Mall Washington, NC 27889
Beaufort County Manager	Mr. Donald Davenport	County Manager's Office 121 W. 3rd Street Washington, NC 27889
U. S. Environmental Protection Agency	J. I. Palmer, Jr. Regional Administrator	Region 4 61 Forsyth Street, SW Sam Nunn Atlanta Federal Center Atlanta, GA 30303-3104
U. S. Fish and Wildlife Service	Mr. Sam Hamilton Regional Director	Region 4 1875 Century Boulevard Atlanta, GA 30345
U. S. Fish and Wildlife Service		Raleigh Field Office P. O. Box 33726 Raleigh, NC 27636-3726
U. S. Army Corps of Engineers – Wilmington District	Mr. Ray Alexander District Engineer	P. O. Box 1890 Wilmington, NC 28402 -1890
National Park Service	Mr. Jim Gale Special Agent-in-Charge	100 Alabama Street, SW Atlanta, GA 30303
USDA Natural Resources Conservation Service	Ms. Mary K. Combs. State Conservationist	USDA Natural Resources Conservation Service 4405 Bland Rd., Suite 205 Raleigh, NC 27609
USDA Natural Resources Conservation Service	Mr. William Harrell District Conservationist	Cashwell Office Park, Suite C 208 Mallory Street Goldsboro, NC 27534
National Geodetic Survey	Mr. Richard Snay – Chairman At-Large Chief of Spatial Reference System Div.	1315 East/West Highway, Room 8813 Silver Spring, Maryland 20910
State Geodetic Survey Contact	Mr. Gary W. Thompson, RLS	Chief, NC Geodetic Survey Elks Building 20323 Mail Service Center Raleigh, NC 27699-0323
North Carolina Department of Transportation [Courtesy Copy]	Mr. Patrick B. Simmons Director	Rail Division 1533 Mail Service Center Raleigh, NC 27699-1533
CSX Transportation	Mr. Jay Westbrook AVP-Passenger & Jt. Facility Contracts	500 Water Street – J315 Jacksonville, FL 32202
CSX Transportation	Mr. John Booth Director-Joint Facility Contracts	500 Water Street – J315 Jacksonville, FL 32202

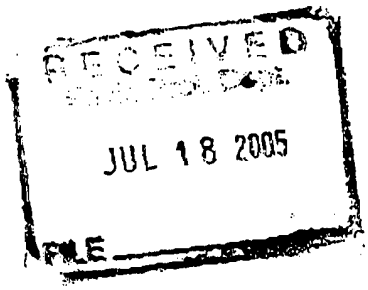
Appendix C
Agency Responses

United States Department of Agriculture

NRCS
Natural Resources Conservation Service
4405 Bland Road, Suite 205
Raleigh, NC 27609

Phone: (919) 873-2134
Fax No.: (919) 873-2154
Email: mike.hinton@nc.usda.gov

June 29, 2005



Mr. Larry Western
Norfolk Southern Railway Co.
Environmental Protection Dept.
110 Franklin Rd., SE
Box 13
Roanoke, VA 24042-0013

Dear Mr. Western:

Thank you for the opportunity to provide comments on Environmental Report on Proposed Rail Line Abandonment by Norfolk Southern Railway Company (NSR), Surface Transportation Board (STB) to abandon the segment of rail line between Milepost WL 26.7 and Milepost WL 31.3, a distance of 4.6 miles, located near Lee Creek, Beaufort County, North Carolina.

The Natural Resources Conservation Service does not have any comments at this time.

If you need additional information, please feel free to contact me at (919) 873-2134.

Sincerely,

Michael J. Hinton
Planning Specialist

The Natural Resources Conservation Service provides leadership in a partnership effort to help people conserve, maintain, and improve our natural resources and environment.

An Equal Opportunity Provider and Employer

UNITED STATES DEPARTMENT OF COMMERCE
National Oceanic and Atmospheric Administration
NATIONAL OCEAN SERVICE
National Geodetic Survey
Silver Spring, Maryland 20910-3282

JUN 30 2005

RECEIVED
JUL 05 2005
PLE

Ms. Victoria J. Rutson
Chief, Section of Environmental Analysis
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423-0001

Dear Ms. Rutson:

The area in question on the map with the Environmental and Historic Reports for the proposed rail line abandonment of the Norfolk Southern Railway Company for 4.6 miles of rail line between Milepost WL 26.7 and Milepost WL 31.3 located near Lee Creek, Beaufort County, North Carolina, STB Docket No. – Not Stated, has been reviewed within the areas of National Geodetic Survey (NGS) responsibility and expertise and in terms of the impact of the proposed actions on NGS activities and projects.

As a result of this review, no geodetic station markers have been identified that may be affected by the proposed abandonment.

If further information is needed, contact Mr. Frank C. Maida. His address is NOAA, N/NGS2, Room 8736, 1315 East-West Highway, Silver Spring, Maryland 20910-3282, telephone: 301-713-3198, fax: 301-713-4324, e-mail: Frank.Maida@noaa.gov.

Sincerely,

Richard A. Snay
Chief, Spatial Reference System Division

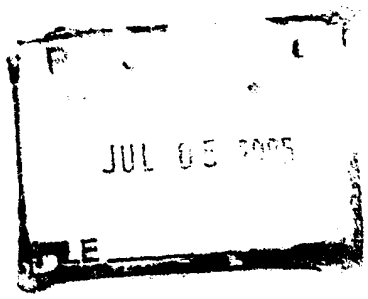
Enclosures

cc: N/NGS1 - G. Mitchell
Gary W. Thompson, Scott Lokken
Larry G. Western, Norfolk Southern Railway Company

Printed on Recycled Paper

NCDENR
North Carolina Department of Environment and Natural Resources
Division of Coastal Management
Michael F. Easley, Governor **Charles S. Jones, Director** William G. Ross Jr., Secretary

July 1, 2005



Larry G. Western
Environmental Protection Department
Norfolk and Southern Railway Company
110 Franklin Road, SE (Box 13)
Roanoke, VA 24042-0013

SUBJECT: Proposed Railway Abandonment Near Lee Creek, Beaufort County

Dear Mr. Western:

We received the notice (Notice) that Norfolk Southern Railway Company (NSR) proposes to obtain approval from the Surface Transportation Board (STB) to abandon the segment of rail line between Milepost WL 26.7 and Milepost WL 31.3 near Lee Creek in Beaufort County, North Carolina. The Notice requests that we comment on the attached environmental report for the proposed railway abandonment.

Beaufort County is one of North Carolina's twenty coastal counties within the meaning of the Coastal Zone Management Act (CZMA) of 1972 as amended. The State of North Carolina has a certified coastal management program. Consequently, proposed projects (such as the proposed rail line abandonment) must be carried out in conformance with the State's enforceable coastal policies. The attached environmental assessment, on page 3, has a section devoted to the coastal zone. Additionally, Appendix B (Agency Letter) displays the "*Recipient List*" for the environmental assessment. The information contained in these sections is dated and incomplete. The Division of Coastal Management recommends that the "*Coastal Zone*" section and the "*Recipient List*" be updated in this environmental assessment and all subsequent environmental assessments.

1. The Division of Coastal Management (DCM) is the North Carolina State agency responsible for evaluating projects in North Carolina under the CZMA. The environmental assessment notes that NSR consulted with the NC Division of Water Quality but does not reference the Division of Coastal Management. While the Division of Water Quality plays an important role in the State's coastal program, it

is the Division of Coastal Management that is responsible for reviewing proposed projects, such as the proposed rail abandonment, under the CZMA.

2. The Division of Coastal Management has relocated to Morehead City, North Carolina at the address at the bottom of the first page. Please update the "*Recipient List*" in Appendix "B".

3. Though the environmental assessment has a section devoted to the "*Coastal Zone*", this section does not adequately describe the proposed rail abandonment within the context of the Federal consistency review process.
   a. DCM suggests that the "*Coastal Zone*" section be modified to evaluate whether the proposed rail abandonment would or would not have an effect on any coastal use or any coastal resource. Please see 15 CFR 930.11(g) for the definition of coastal effects. Should the proposed project have a coastal effect and require a Federal approval[1], then NSR would be required to submit a consistency certification to DCM pursuant to Subpart "D" of 15 CFR 930.
   b. DCM suggests that the "*Coastal Zone*" section be modified to explain the role of the Surface Transportation Board under Subpart "D" of 15 CFR 930. Specifically that a consistency certification submission by NSR to DCM is triggered when there is a coastal effect and when a Federal license or permit is required. Section 15 CFR 930.51 51 states: *"'federal license or permit" means any required authorization, certification, approval, lease, or other form of permission which any Federal agency is empowered to issue to the applicant."* Should this project require a Federal approval, as defined by Section 15 CFR 930.51, then a consistency certification to DCM by NSR will be required under Subpart "D" should there be any coastal effects.
   c. DCM notes that the "*Coastal Zone*" section makes no references to the State's certified coastal program nor does it discuss how the proposed rail abandonment would be consistent with the State's coastal program. For example the "*Coastal Zone*" section does not evaluate the proposed rail abandonment with 15 NCAC 07M .0301 which notes that the public has traditional and customary access to enjoy and freely use public trust waters for recreational purposes[2]. Therefore it is unknown as to whether the proposed rail abandonment would or would not be consistent with the State's coastal program. DCM recommends that the "*Coastal Zone*" section be modified to explain how the proposed rail abandonment would be consistent with the enforceable policies of the State's certified coastal program. The consistency process is summarized at: http://coastalmanagement.noaa.gov. The rules for how the consistency process operates are contained in 15 CFR 930, which can be found at: http://www.gpoaccess.gov/cfr/index.html. Specifically, Subpart "D" of 15 CFR 930 applies to your proposed project since it is an activity

---

1 Page 4 of the environmental assessment notes that a Section 404 permit may be required from the U.S. Army Corps of Engineers (Corps). If an Individual permit is required from the Corps, the purposed rail abandonment will be subject to consistency review by DCM as there will be a coastal effect based on wetland impacts.

2 DCM notes that Page 4 of the environmental assessment does discuss public access in the "*Alternative Public Use*" section, however public access was not evaluated within the context of the requirements of 15 NCAC 07M .0300.

requiring Federal assistance. An introduction to the State's coastal program can be found at http://dcm2.enr.state.nc.us/Rules/rules.htm. North Carolina's coastal zone management program consists of, but is not limited to, the Coastal Area Management Act, the State's Dredge and Fill Law, and the land use plan of the County and/or local municipality in which the proposed project is located.

4. DCM notes that the environmental assessment has a section devoted to "*Alternative Public Use*" (page 4). The proposed project, though a rail abandonment, does involve at least one bridge that crosses a water body. Additionally, a replacement rail line may be built in the future that may potentially cross a water body. DCM recommends that the impact of the proposed rail abandonment and any contemplated construction of a new rail line evaluate the potential impact to public use of navigable waters.

Please feel free to contact me at 252-808-2808 if you have any questions. Thank you for your consideration of the North Carolina Coastal Management Program.

Sincerely,

Stephen Rynas, AICP
Federal Consistency Coordinator

Cc: Doug Huggett, Division of Coastal Management
Terry Moore, Division of Coastal Management
Steve Sollod, Division of Coastal Management

NORFOLK SOUTHERN

Norfolk Southern Corporation
Environmental Protection
110 Franklin Road, S.E.
Roanoke, Virginia 24042-0013

L. G. Western
Environmental Protection

Writer's Direct Dial Number

(540) 981-4239
FAX: 540.981.4561
E-mail: Larry.Western@nscorp.com

August 5, 2005

Mr. Stephen Rynas, AICP
Federal Consistency Coordinator
Division of Coastal Management
North Carolina Department of Environment
and Natural Resources (NCDENR)
400 Commerce Avenue
Moorehead City, NC 28577

Subject: Your July 1, 2005 Letter Re: Norfolk Southern Railway Company's Proposed Rail Line Abandonment – Lee Creek, Beaufort County NC - MP WL 26.7 to MP WL 31.3

Dear Mr. Rynas:

This letter responds to your above-referenced letter regarding Norfolk Southern Railway Company's (NSR) conformance to North Carolina Coastal Management Program requirements for the proposed railroad line abandonment near Lee Creek, Beaufort County, NC (hereinafter referred to as 'the line').

In accordance with Surface Transportation Board (STB) regulations and in an effort to ensure that all parties concerned are aware of the nature of this project, Richard Dietz of NSR's Engineering group located in Atlanta, GA contacted you on July 26, 2005 to discuss your concerns and describe in detail the activities involved in the abandonment of the line. In that conversation you requested further information on the following items, which Mr. Dietz discussed with you:

1. Details regarding salvage activities associated with the line's removal; and
2. Determination if removal of this line would occur in one of North Carolina's Areas of Environmental Concern (AEC).

Since most railroad line abandonments are not in the Coastal Zone, NSR has informed the appropriate divisions of water quality and, when required, coastal zone management, of their intentions to remove track, material and structures, if any, from a line proposed for abandonment. This work included the removal of old track and material with no likely disturbance of the subsurface of the ground. Specifically with respect to Coastal Zone permitting requirements, we point out that since no new Construction is included in the work, it has not been viewed as requiring the same permits as those required for construction of a new line or other construction activity within the Coastal Zone.

In order to adhere to STB regulations requiring railroads to allow agencies to comment on proposed projects of possible environmental concern, NSR contacts the appropriate agencies via distribution of letters soliciting comments and of the draft Environmental Report to the STB for the proposed line abandonment. The transmittal letter report requests that any comments on the draft, or the project in general, be forwarded to NSR for inclusion in the final report to the STB. An NSR Engineering representative follows up with agencies to ensure that we conform to environmental guidelines if the agency expresses an unanticipated concern or has questions concerning the project. The STB requires that the railroad advise them of the contacts with the various agencies. Often, the STB will require the railroad to make a follow-up contact and secure a written response that the agency has no concerns, or that their concerns are satisfied, or that a permit is or is not required before it will give final approval to removal of the track, material or structures. While these contacts are frequently made with other state agencies, they do not usually require contact with your agency because of their locations.

NSR does not anticipate any effects to the surrounding environment or areas of coastal concern from any salvage operations because they will occur within the right-of-way and not disturb the subsurface. Moreover, a primary reason for the abandonment is that the landowner, PCS Phosphate, Inc., wishes to mine phosphates in the location of the rail line. They have received most or all permits to do this and will certainly complete the process. PCS's actions could be anticipated to cause more disturbance than NSR's removal of the track and materials, and possibly of three small structures over creeks if required by PCS or by law or regulation. Our contacts with water quality, coastal zone and other agencies have enabled us to be certain of any permitting requirements or recommended procedures and to discuss any site-specific mitigation measures if appropriate. If, upon further consideration, you disagree with our conclusions concerning the absence of a requirement for NSR to secure a permit from your agency with respect to the proposed activities, please let us know.

We appreciate the opportunity to respond to your comments regarding the North Carolina Coastal Management Program and our anticipated actions conformity with the Federal consistency review process. Should you have any questions or wish to discuss these items further, please call me at (540) 981-4239.

Sincerely,

Larry G. Western
Engineer Environmental Design

Cy: K. R. Miller
J. R. Paschall
M. C. Kirchner
J. M. Lipps
R. P. Dietz
S.M. Denson
Consultant--Marshall Miller & Associates
File

AUG 05 2005

STATE OF NORTH CAROLINA
DEPARTMENT OF TRANSPORTATION

MICHAEL F. EASLEY
GOVERNOR

LYNDO TIPPETT
SECRETARY

August 1, 2005

Mr. Larry G. Western
Norfolk Southern Railway Company
Environmental Protection Department
110 Franklin Road, SE (Box 13)
Roanoke, VA 24042-0013

Dear Mr. Western:

This letter is in response to your June 23, 2005 letter advising of Norfolk Southern (NS) Railway Company's plans to request authority from the Surface Transportation Board (STB) to abandon the rail line between Milepost WL 26.7 and Milepost WL 31.3, a distance of 4.6 miles, located near Lee Creek and Aurora in Beaufort County, North Carolina. We are aware that NS owns and operates this rail line on an easement granted by PCS Phosphate and that NS also provides trackage rights to CSX Transportation (CSXT) pursuant to direction of the Interstate Commerce Commission (now the STB) solely to serve this PCS Phosphate mine.

This letter also provides notice of a strong public interest in this proposed abandonment. Although PCS Phosphate has indicated relocation of the rail line is required to continue mining operations, and there is litigation filed regarding how the rail relocation costs will be handled, we want to ensure that direct rail access be retained to the PCS Phosphate facility now and into the future.

PCS Phosphate is the largest employer in Beaufort County, employing more than 1,000 at its Aurora facility. PCS Phosphate's Lee Creek site is one of the largest phosphate mining operations in the world. The company currently mines phosphate at the site and processes the mineral into various chemical products at an adjacent manufacturing complex. The rail service has supported significant expansions in mining at the site since beginning operations circa 1965. Mining reserves at the site are estimated to sustain operations through 2060 and beyond. A stable and growing PCS Phosphate operation is vitally important to Beaufort County and eastern North Carolina's economy and tax base.

Beaufort County has been designated by the NC Department of Commerce as a Tier 1 County and thus is one of twenty counties (a fifth of the total counties in the state) that are the most economically distressed. These tiers are based on annual evaluation of population growth, unemployment rate and per capita income.

MAILING ADDRESS:
NC DOT RAIL DIVISION
1553 MAIL SERVICE CENTER
RALEIGH NC 27699-1553

TELEPHONE: 919-733-7245
FAX: 919-715-6580

WEBSITE: WWW.BYTRAIN.ORG

LOCATION:
TRANSPORTATION BUILDING
1 SOUTH WILMINGTON STREET
RALEIGH NC

Rail service provides PCS Phosphate with economical, convenient access for inbound and outbound shipments. NS indicates in its Environment Report on the Proposed Rail Line Abandonment that it handled 7,623 (701,622 tons) rail shipments during the twelve-month period between April 2004 and March 2005. While the volume of CSXT traffic is unknown, rail traffic from both railroads combined is believed to be significantly greater.

If rail service is abandoned there could be a significant negative impact on regional and local transportation systems and patterns. The nearest interstate highway access is in Wilson, NC which is about 87 miles distant. Commercial truck transportation is more expensive than rail or barge and the additional 30,000 annual truck trips required to serve the mine would have a deleterious impact on local roads and significantly increase public highway maintenance costs.

While increased barge use is a partial alternative, commercial use of the Intracoastal Waterway is daily becoming more restricted due to silting from the recent major storm activity and federal budget cuts that have eliminated channel maintenance funding. Adequate public maintenance funding would likely be required to accommodate a significant increase in commercial traffic.

This letter supports efforts to continue rail service to the facility because it benefits the local economy, it is a commercially feasible operation and because it is the most viable option for handling the large volumes of freight into and out of the PCS Phosphate facility.

Thank you for the opportunity to comment on this proposed railroad abandonment.

Sincerely,

Patrick B. Simmons
Rail Division Director

PBS/sb

NCDENR
North Carolina Department of Environment and Natural Resources
Division of Coastal Management
Michael F. Easley, Governor **Charles S. Jones, Director** William G. Ross Jr., Secretary

October 28, 2005

Jerry R. Paschall
Law Department
Norfolk Southern Corporation
Three Commercial Place
Norfolk, VA 23510-9241

SUBJECT: STB Docket No. AB-290 (Sub. No. 262), Proposed Railway Abandonment Beaufort County, North Carolina

Dear Mr. Paschall:

We received a copy of the notice of intent (NOI) to abandon a railway segment in Beaufort County North Carolina. According to the NOI this project will require a Federal approval. Beaufort County is one of the State's coastal counties within the meaning of the Coastal Zone Management Act of 1972 (CZMA). Since the project requires a Federal approval and will be occurring in a coastal county, the proposed rail abandonment may require consistency review by the Division of Coastal Management should the proposed project have a coastal effect. The term "*coastal effect*" includes any reasonably foreseeable effects to coastal uses and/or resources[1]. Attached is our brochure describing the process for submitting a consistency certification to the Division of Coastal Management should such a submission be necessary.

We would encourage Norfolk Southern; at the time it applies to the Surface Transportation Board (Board), to provide the Board with an evaluation of whether the proposed rail abandonment would have a coastal effect thus triggering consistency review by the Division of Coastal Management. Should consistency review be required, the Surface Transportation Board may not take final action until the State of North Carolina agrees or objects to the consistency certification by Norfolk Southern. Please feel free to contact me at 252-808-2808 if you have any questions. Thank you for your consideration of the North Carolina Coastal Management Program.

Sincerely,

Stephen Rynas, AICP
Federal Consistency Coordinator

Cc: Doug Huggett, Division of Coastal Management
Vernon A. Williams, Surface Transportation Board

NS LAW DEPARTMENT
OCT 31 2005
NORFOLK

[1] 15 CFR 930.11

400 Commerce Avenue, Morehead City, North Carolina 28557-3421
Phone: 252-808-2808 \ FAX: 252-247-3330 \ Internet: www.nccoastalmanagement.net

An Equal Opportunity \ Affirmative Action Employer – 50% Recycled \ 10% Post Consumer Paper

NORTH CAROLINA FEDERAL CONSISTENCY CERTIFICATION SUBMISSION GUIDANCE (SUBPART "D" 15 CFR 930)

This brochure provides guidance to non-Federal applicants applying for a U.S. Army Corps of Engineers Individual permit on how to submit a consistency certification to the State of North Carolina under the Coastal Zone Management Act (CZMA). This guidance does not apply when a CAMA permit is required for the proposed project. The suggested format for submitting a consistency certification under Subpart "D" of 15 CFR 930 is presented on the second page.

The Coastal Zone Management Act requires that any applicant for a Federal license or permit (in or outside of the coastal zone when the proposed project will affect any coastal uses or natural resources within the coastal zone) provide the Federal agency with a certification that the proposed activity complies with the enforceable policies of the State's approved coastal management program, and that the proposed project will be conducted in a manner consistent with that program. The applicant must also provide the N.C. Division of Coastal Management (DCM) with a copy of the certification, including all necessary supporting information and data. This information and data is specified in 15 CFR 930.58. The text of 15 CFR 930.58 is attached to this brochure for reference.

North Carolina's coastal zone management program consists of, but is not limited to, the Coastal Area Management Act, the State's Dredge and Fill Law, and the land use plan of the County and/or local municipality in which the proposed project is located. The consistency process provides applicants with an opportunity to demonstrate how the proposed project will be consistent with the State's coastal management program.

State review will commence (15 CFR 930.60) when the State receives a copy of the consistency certification and all the information and data required by 15 CFR 930.58. The State has a maximum of six (6) months to either concur or object to the applicant's consistency certification. No license or permit can be granted by the Federal agency until the State has concurred with the applicant's certification. However, should the State fail to act within the six-month review period, concurrence can then be presumed. Applicants are encouraged to contact the Federal Consistency Coordinator at the address below for more information.

FURTHER INFORMATION

- N.C. Division of Coastal Management (DCM): **www.nccoastalmanagement.net/rules/rules.htm**
- Office of Coastal Resource Management: **http://coastalmanagement.noaa.gov/pcd/federal_consistency.html**
- Government Printing Office (15 CFR 930): **www.gpoaccess.gov/cfr/index.html**

CONTACT INFORMATION

Stephen Rynas
Federal Consistency Coordinator
NC Division of Coastal Management
400 Commerce Avenue
Morehead City, NC 28557-3421
252-808-2808
stephen.rynas@ncmail.net

Published Marchr 2005 by the North Carolina Division of Coastal Management – Charles S. Jones, Director
Raleigh: 919-733-2293 or 1-888-4RCOAST / Elizabeth City: 252-264-3901 / Morehead City: 252-808-2808
Washington: 252-946-6481 / Wilmington: 910-395-3900
E-mail: dcmfrontdesk@ncmail.net / Web: www.nccoastalmanagement.net

SAMPLE SUBMISSION FORMAT

The N.C. Division of Coastal Management (DCM) recommends a two-part submission consisting of a cover letter and a supporting document that contains the information required by 15 CFR 930.58. The text of 15 CFR 930.58 is attached for reference.

Cover Letter: The cover letter should state the purpose of the letter (a request for concurrence from DCM of the applicant's consistency certification) and then briefly describe the proposed project, its location, the type of Federal permit or license that has been applied for, a statement that the applicant has reviewed the State's coastal program (citing specific policies as appropriate), a statement that the proposed activity is consistent with the State's coastal management program and will be conducted in a manner consistent with the program (see below), and a statement referring to the supporting document for more detail.

Pursuant of 15 CFR 930.57(b), the cover letter must include the phrase: "*The proposed activity complies with the enforceable policies of North Carolina's approved management program and will be conducted in a manner consistent with such program.*"

In the event the applicant is using a consultant as a point of contact, the cover letter should designate the consultant as an authorized representative.

Supporting Document: The supporting document should present the information required by 15 CFR 930.58 and should provide DCM with the data and analysis needed to document that the proposed project will be consistent with the State's coastal management program. DCM recommends that the State's coastal program be reviewed and that the project's compliance with specific policies be evaluated. For example, 15A NCAC 07M .0800 relates to the protection of water quality. The applicant must explain, as applicable, how the proposed project has been sited and designed to avoid and/or minimize any adverse impacts to water quality. The applicant should also describe how any unavoidable adverse impacts would be ameliorated. To the maximum extent practical, adverse impacts to coastal resources and coastal uses must be avoided. Impacts that cannot be avoided must be minimized and mitigated.

Areas of Environmental Concern: Section 113A-113 of the Coastal Area Management Act (CAMA) defines "*Areas of Environmental Concern*" (AECs). The proposed project's relationship to an AEC is important for determining the type of project review that DCM will conduct. DCM will review proposed development in a coastal county that is **outside** of an AEC and requires a Federal permit through the consistency process. However, should any portion of the proposed development occur **within** an AEC, then a CAMA permit would be required instead. The supporting document must evaluate whether any of the proposed development would occur within an AEC to determine whether the consistency process would be the appropriate form of DCM review.

Other State Permits: The supporting document should discuss other State permits that the proposed development may require, including the status of the permit applications. DCM suggests that any required State permits be obtained, if possible, by the applicant prior to initiating the consistency review process and that any issued permits be included as part of the supporting document. Addressing other State permits at the consistency stage minimizes the potential for "*late hits*" in the review process and aides the applicant in demonstrating implied conformance with the State's coastal management program.

Environmental Documents: If the proposed project requires the preparation of an environmental document, it can be used as the "*Supporting Document*" provided that it contains all the information required by 15 CFR 930.58.

Relevant Sections of 15 CFR 930
Version of January 2004
(These citations have been reformatted and are therefore unofficial.
Go to http://www.gpoaccess.gov/cfr/index.html for the official version.)

§ 930.57 Consistency certifications.

(a) Following appropriate coordination and cooperation with the State agency, all applicants for required federal licenses or permits subject to State agency review shall provide in the application to the federal licensing or permitting agency a certification that the proposed activity complies with and will be conducted in a manner consistent with the management program. At the same time, the applicant shall furnish to the State agency a copy of the certification and necessary data and information.

(b) The applicant's consistency certification shall be in the following form: "The proposed activity complies with the enforceable policies of (name of State) approved management program and will be conducted in a manner consistent with such program."

§ 930.58 Necessary data and information.

(a) The applicant shall furnish the State agency with necessary data and information along with the consistency certification. Such information and data shall include the following:

(1) A detailed description of the proposed activity, its associated facilities, the coastal effects, and comprehensive data and information sufficient to support the applicant's consistency certification. Maps, diagrams, technical data and other relevant material shall be submitted when a written description alone will not adequately describe the proposal (a copy of the federal application and all supporting material provided to the Federal agency should also be submitted to the State agency);

(2) Information specifically identified in the management program as required necessary data and information for an applicant's consistency certification. The management program as originally approved or amended (pursuant to 15 CFR part 923, subpart H) may describe data and information necessary to assess the consistency of federal license or permit activities. Necessary data and information may include State or local government permits or permit applications which are required for the proposed activity. Required data and information may not include confidential and proprietary material; and

(3) An evaluation that includes a set of findings relating the coastal effects of the proposal and its associated facilities to the relevant enforceable policies of the management program. Applicants shall demonstrate that the activity will be consistent with the enforceable policies of the management program. Applicants shall demonstrate adequate consideration of policies which are in the nature of recommendations. Applicants need not make findings with respect to coastal effects for which the management program does not contain enforceable or recommended policies.

(b) At the request of the applicant, interested parties who have access to information and data required by this section may provide the State agency with all or part of the material required. Furthermore, upon request by the applicant, the State agency shall provide assistance for developing the assessment and findings required by this section.

(c) When satisfied that adequate protection against public disclosure exists, applicants should provide the State agency with confidential and proprietary information which the State agency maintains is necessary to make a reasoned decision on the consistency of the proposal. State agency requests for such information must be related to the necessity of having such information to assess adequately the coastal effects of the proposal.

§ 930.60 Commencement of State agency review.

(a) Except as provided in § 930.54(e) and paragraph (a)(1) of this section, State agency review of an applicant's consistency certification begins at the time the State agency receives a copy of the consistency certification, and the information and data required pursuant to § 930.58.

(1) If an applicant fails to submit a consistency certification in accordance with § 930.57, or fails to submit necessary data and information required pursuant to § 930.58, the State agency shall, within 30 days of receipt of the incomplete information, notify the applicant and the Federal agency of the missing certification or information, and that:
   (i) The State agency's review has not yet begun, and that its review will commence once the necessary certification or information deficiencies have been corrected; or
   (ii) The State agency's review has begun, and that the certification or information deficiencies must be cured by the applicant during the State's review period.

(2) Under paragraph (a)(1) of this section, State agencies shall notify the applicant and the Federal agency, within 30 days of receipt of the completed certification and information, of the date when necessary certification or information deficiencies have been corrected, and that the State agency's consistency review commenced on the date that the complete certification and necessary data and information were received by the State agency.

(3) State agencies and applicants (and persons under subpart E of this part) may mutually agree to stay the consistency timeclock or extend the sixmonth review period. Such an agreement shall be in writing and shall be provided to the Federal agency. A Federal agency shall not presume State agency concurrence with an activity where such an agreement exists or where a State agency's review period, under paragraph (a)(1)(i) of this section, has not begun.

(b) A State agency request for information or data in addition to that required by § 930.58 shall not extend the date of commencement of State agency review.

Appendix D
Certification of Environmental Report Recipients

NORFOLK SOUTHERN

RECIPIENT LIST

Proposed Rail Line Abandonment of the segment of rail line between MP WL 26.7 and MP WL 31.3, a distance of 4.6 miles, located near Lee Creek, Beaufort County, North Carolina.

Agency	Contact Name	Address
State Clearinghouse – North Carolina State Clearing House		Department of Administration 1302 Mail Service Center Raleigh, NC 27699-1302
North Carolina State Environmental Protection Agency (NCDENR)		Department of Environment, and Health and Natural Resources P.O. Box 27687 Raleigh, NC 27611-7687
North Carolina Department of Environment and Natural Resources		Division of Coastal Management 1638 Mail Service Center Raleigh, NC 27699-1638
North Carolina Department of Environment and Natural Resources	Mr. Al Hodge Regional Supervisor	Division of Water Quality 943 Washington Square Mall Washington, NC 27889
Beaufort County Manager	Mr. Donald Davenport	County Manager's Office 121 W. 3rd Street Washington, NC 27889
U. S. Environmental Protection Agency	J. I. Palmer, Jr. Regional Administrator	Region 4 61 Forsyth Street, SW Sam Nunn Atlanta Federal Center Atlanta, GA 30303-3104
U. S. Fish and Wildlife Service	Mr. Sam Hamilton Regional Director	Region 4 1875 Century Boulevard Atlanta, GA 30345
U. S. Fish and Wildlife Service		Raleigh Field Office P. O. Box 33726 Raleigh, NC 27636-3726
U. S. Army Corps of Engineers – Wilmington District	Mr. Ray Alexander District Engineer	P. O. Box 1890 Wilmington, NC 28402 -1890
National Park Service	Mr. Jim Gale Special Agent-in-Charge	100 Alabama Street, SW Atlanta, GA 30303
USDA Natural Resources Conservation Service	Ms. Mary K. Combs. State Conservationist	USDA Natural Resources Conservation Service 4405 Bland Rd., Suite 205 Raleigh, NC 27609
USDA Natural Resources Conservation Service	Mr. William Harrell District Conservationist	Cashwell Office Park, Suite C 208 Mallory Street Goldsboro, NC 27534
National Geodetic Survey	Mr. Richard Snay – Chairman At-Large Chief of Spatial Reference System Div.	1315 East/West Highway, Room 8813 Silver Spring, Maryland 20910
State Geodetic Survey Contact	Mr. Gary W. Thompson, RLS	Chief, NC Geodetic Survey Elks Building 20323 Mail Service Center Raleigh, NC 27699-0323
North Carolina Department of Transportation [Courtesy Copy]	Mr. Patrick B. Simmons Director	Rail Division 1533 Mail Service Center Raleigh, NC 27699-1533
CSX Transportation	Mr. Jay Westbrook AVP-Passenger & Jt. Facility Contracts	500 Water Street – J315 Jacksonville, FL 32202
CSX Transportation	Mr. John Booth Director-Joint Facility Contracts	500 Water Street – J315 Jacksonville, FL 32202

This Environmental Report for Proposed Rail Line Abandonment was sent to the above referenced agencies on

6/23/05
Date

K.R. Miller, Director Environmental Engineering and Audits

APPENDIX E
At-Grade Crossings

Public Crossings:

1	Sandy Landing

Private Crossings:

4	Private Crossings

APPENDIX F
Federal and State Threatened and Endangered Species Listings

North Carolina -- 50 listings	
Animals -- 23	
Status	***Listing***
E	Bat, Indiana (*Myotis sodalis*)
E	Bat, Virginia big-eared (*Corynorhinus (=Plecotus) townsendii virginianus*)
E	Butterfly, Saint Francis' satyr (*Neonympha mitchellii francisci*)
T	Chub, spotfin Entire (*Cyprinella monacha*)
T	Eagle, bald (lower 48 States) (*Haliaeetus leucocephalus*)
E	Elktoe, Appalachian (*Alasmidonta raveneliana*)
E	Heelsplitter, Carolina (*Lasmigona decorata*)
E	Pearlymussel, littlewing (*Pegias fabula*)
T	Plover, piping (except Great Lakes watershed) (*Charadrius melodus*)
E	Puma (=cougar), eastern (*Puma (=Felis) concolor couguar*)
T	Sea turtle, green (except where endangered) (*Chelonia mydas*)
E	Sea turtle, hawksbill (*Eretmochelys imbricata*)
E	Sea turtle, Kemp's ridley (*Lepidochelys kempii*)
E	Sea turtle, leatherback (*Dermochelys coriacea*)
T	Sea turtle, loggerhead (*Caretta caretta*)
E	Shiner, Cape Fear (*Notropis mekistocholas*)
T	Silverside, Waccamaw (*Menidia extensa*)
T	Snail, noonday (*Mesodon clarki nantahala*)
E	Spider, spruce-fir moss (*Microhexura montivaga*)
E	Spinymussel, James (*Pleurobema collina*)
E	Spinymussel, Tar River (*Elliptio steinstansana*)
E	Squirrel, Carolina northern flying (*Glaucomys sabrinus coloratus*)
E	Sturgeon, shortnose (*Acipenser brevirostrum*)
E	Tern, roseate (northeast U.S. nesting pop.) (*Sterna dougallii dougallii*)
T	Tern, roseate (Western Hemisphere except NE U.S.) (*Sterna dougallii dougallii*)
E	Wedgemussel, dwarf (*Alasmidonta heterodon*)
E	Whale, finback (*Balaenoptera physalus*)
E	Whale, humpback (*Megaptera novaeangliae*)
E	Whale, right (*Balaena glacialis (incl. australis)*)
E	Whale, sperm (*Physeter catodon (=macrocephalus)*)
E	Wolf, red (except where XN) (*Canis rufus*)
E	Woodpecker, red-cockaded (*Picoides borealis*)

HISTORIC REPORT

PROPOSED RAIL LINE ABANDONMENT

PROPOSED ACTION AND ALTERNATIVES

Norfolk Southern Railway Company (NSR) proposes to abandon 4.6 miles of rail line between Milepost WL 26.7 and Milepost WL 31.3 near Lee Creek, Beaufort County, North Carolina. A map delineating the line proposed for abandonment is attached as Appendix "A".

The alternatives to abandonment of the line are to not abandon or discontinue service on the line, retaining the trackage in place. Neither of these alternatives is economically feasible for NSR.

ADDITIONAL INFORMATION

(1) **U.S.G.S. Topographic Map** -- Maps were furnished to the North Carolina Department of Cultural Resources.

(2) **Written Description of Right of Way** -- The right of way is owned by PCS Phosphate Company, Inc. The line passes through unimproved (95%), and industrial (5%) areas.

(3) **Photographs** -- Not applicable. There are no structures on the line that are 50 years old and older.

(4) **Date of Construction of Structures** – There are three bridge/trestle structures on the line. Construction dates are shown on the Bridge Information reports attached to this report.

(5) **History of Operations and Changes Contemplated** –

The 4.6-mile Norfolk Southern Railway Company line between Milepost WL-26.7 near Aurora, NC and Milepost WL-31.3 at Lee Creek NC, in Beaufort County, NC that is the subject of the application to the STB for abandonment authority to which this report is related, was built in the mid-1960s by the old Norfolk Southern Railway Company. That predecessor company of the current Norfolk Southern Railway Company was a small rail carrier operating in Virginia and North Carolina, which through a succession of mergers and consolidations, became part of the current, much larger Norfolk Southern Railway Company. Because of the modern construction of the line, Norfolk Southern Railway Company considers the line and the three trestle or bridge structures on the line ineligible for listing on the National Register of Historic Places.

The line might be considered an extension of the line originally planned by the Raleigh and Eastern North Carolina Railroad Company. That company was chartered in North Carolina in February 1902. Raleigh and Pamlico Sound Railroad Company was successor by change of name to the Raleigh and Eastern North Carolina Railroad Company on June 11, 1903. The company planned to build a railroad line from Raleigh, NC to Washington, NC and thence southward to New Bern, NC. In 1903, the company began construction of the line from Raleigh, NC to Washington, NC.

In 1906, Norfolk & Southern Railroad Company, Virginia & Carolina Coast Railroad Company, Raleigh and Pamlico Sound Railway Company and Atlantic and North Carolina Company consolidated to form Norfolk & Southern Railway Company.

When taken over by the Norfolk & Southern Railway Company, Raleigh and Pamlico Sound Railroad Company was far from completion of its track construction project, but had 56.26 miles of line in an advanced state of construction. This mileage was comprised of a section about 23 miles in length from Raleigh, NC eastward to Zebulon, NC and, 33.26 miles from Washington, NC to Bridgeton, NC across the Neuse River from New Bern, NC.

As a result of this consolidation, the Norfolk & Southern Railway Company had at the outset of its corporate existence in 1906 the connected system of the Norfolk & Southern Railroad Company which ran from Norfolk, VA to Elizabeth City, NC and thence to Edenton, NC and that of the Suffolk and Carolina Railway Company, which connected with the former at Edenton, NC and Elizabeth City, NC. The Norfolk & Southern Railroad Company also had previously acquired the property of the Norfolk, Virginia Beach and Southern Railroad Company in 1900 and the Washington and Plymouth Railroad Company in 1904. South of Pamlico Sound, however, the acquired track mileage of the Norfolk & Southern Railway Company was very disconnected. Besides the lines of the Norfolk & Southern Railroad Company from Mackey's Ferry, NC, to Washington, NC and to Belhaven, NC, there were 56.26 miles of the Raleigh and Pamlico Sound Railroad Company in two disconnected sections, and a nearly finished section of 13.30 miles from Mackey's Ferry, NC eastward toward Columbia, NC. There also was an operating unit comprising the leased Atlantic and North Carolina, and two disconnected sections, on the former Pamlico, Oriental and Western Railway Company property between New Bern, NC and Bayboro, NC and between Morehead City, NC and Beaufort, NC, which was a newly built section. The total mileage acquired and

immediately put into operation by Norfolk & Southern Railway Company in 1906 was some 384 miles plus the leasehold to the 95 miles in the Atlantic and North Carolina Railroad.

Between 1906 and 1910, the Norfolk & Southern Railway Company completed several construction projects begun by its predecessors, including the planned line of the Raleigh and Pamlico Sound Railroad Company between Raleigh, NC and Washington, NC and between Washington, NC and New Bern, NC. The lines upon which construction was completed included those of:

Virginia and Carolina Coast Railroad, the remainder of the extension of the line from Mackey's Ferry, NC to Columbia, NC.....8.70 miles.

Atlantic and North Carolina Company, from Bayboro, NC to Oriental, NC, the remainder of the projected line of the Pamlico, Oriental and Western Railway Company.....9.64 miles.

The Raleigh and Pamlico Sound Railroad Company, from Zebulon, NC to Chocowinity, NC, the remainder of the line between Raleigh, NC and Washington, NC.....79.08 miles.

Total .....97.42 miles.

Norfolk & Southern Railway Company completed these railroad line construction projects started by its predecessor companies. The company planned to construct 22.65 miles of additional line after the 1906 consolidation. These lines were completed before the company's demise and reorganization in 1910. These additional projects included the bridging of Albemarle Sound between Edenton, NC, and Mackey's Ferry, NC, thus giving a continuous rail connection from Norfolk, VA through Washington, NC to Raleigh, NC on the west, and New Bern, NC on the south. The new projects also included a cut off connecting the two prongs extending from Mackey's Ferry, NC to

Washington, NC and to Belhaven, NC to Pinetown, NC, 13 miles above Washington, NC. Altogether the Norfolk & Southern Railway Company's owned mileage at the time of the company's demise amounted to 504.12 miles, and comprised a continuous connected system from Norfolk, VA and Suffolk, VA on the north to Raleigh, NC on the west, and New Bern, NC on the south, with branches from Norfolk, VA to Virginia Beach, VA and Munden, VA, from Mackey's Ferry, NC to Columbia, NC and Belhaven, NC and from New Bern, NC to Oriental, NC. In addition to this, the Norfolk & Southern Railway Company operated under lease the 95 miles of the Atlantic and North Carolina Railroad, which, with the disconnected piece of owned mileage between Morehead City, NC and Beaufort, NC gave the company a line westward from Beaufort, NC through New Bern, NC to Goldsboro, NC. This was the extent of the railroad's property as it was passed to the Norfolk Southern Railroad Company at the reorganization of the Norfolk & Southern Railway Company, in May, 1910.

Norfolk Southern Railroad Company was incorporated under the laws of Virginia on May 2, 1910, for the purpose of taking over the property and franchises of the Norfolk & Southern Railway Company in reorganization.

When organized in 1910, Norfolk Southern Railroad Company acquired about 504 miles of line between Norfolk, VA and Raleigh, VA, with branches, through the reorganization of its predecessor, Norfolk & Southern Railroad Company. About 384 of these miles of line were acquired from predecessors of Norfolk & Southern Railway Company. Norfolk & Southern Railway had constructed about 120 miles of railroad line. Many of the lines of NSR's predecessors originally were built to develop local timber interests before becoming part of the connected regional and national railroad systems.

Norfolk Southern Railroad Company acquired about 203 miles of line through the acquisition of the Raleigh, Charlotte and Southern Railway Company in 1913. Norfolk Southern Railroad also completed construction of about 77 miles of line of railroad begun by the Raleigh, Charlotte and Southern Railway. By January 1, 1914, after the absorption in 1913 of the Raleigh, Charlotte & Southern Railway Company, Norfolk Southern Railroad Company owned 787 miles of railroad line and leased 113 miles of railroad line.

In 1917, the year of the Interstate Commerce Commission's valuation of its property, Norfolk Southern Railroad Company owned and operated a 399.028-mile line between Norfolk and Portsmouth, VA, on the one hand, and Charlotte, NC, on the other hand, through Washington, NC and Raleigh, NC. Norfolk Southern Railroad Company also owned branch lines totaling 394.824 miles. These branches included 30.6 miles of line between Chocowinity, NC and New Bern, NC. Chocowinity, NC later was the terminus from which the new 31.3-mile line to Aurora, NC and on to Lee Creek, NC was built in the mid-1960s.

At the date of valuation, the Norfolk Southern Railroad Company leased the property of the Atlantic and North Carolina Railroad Company, a 96.107-mile line between Morehead City, NC and Pinehurst, NC, from the State of North Carolina. Norfolk Southern Railroad Company also leased the property of the Carthage and Pinehurst Railroad Company, a 12.227-mile line between Pinehurst, NC and Carthage, NC, which NSR controlled. The Norfolk Southern Railroad Company operated a single-track (except for 9.49 miles of second track), steam railroad, except for its operation of

43.71 miles of electrified railroad line located in a loop between Norfolk and points in Virginia Beach and Cape Henry, VA.

Norfolk Southern Railroad Company discontinued operation of the Kinston Carolina Railroad Company, formerly controlled by it through stock ownership, as of May 31, 1929, pursuant to ICC authority. Part of the line was abandoned and the remaining 20 miles were leased to a lumber company for private operation.

Norfolk Southern Railroad Company abandoned the entire line of the Carolina Railroad Company (operated as Kinston and Snow Hill Railroad) between Snow Hill, NC and Hines Junction, NC in June 1931.

Federal Judge Way of the United States District Court at Norfolk, VA appointed receivers for the Norfolk Southern Railroad Company, which became insolvent during the Great Depression, on July 28, 1932 upon proceedings instituted by Fruit Growers Express Company. The Central Hanover Bank and Trust Co., New York, Trustee, under the First and Refunding Mortgage of Norfolk Southern Railroad Company, filed an equity suit on February 14, 1933 in United States District Court at Norfolk, VA, asking for a foreclosure of the mortgage.

Protective committees representing mortgage bond holders of Norfolk Southern Railroad Company filed a plan of reorganization with the U. S. District Court at Norfolk, VA on August 25, 1937. The Court approved the Norfolk Southern Railroad Company Plan of Reorganization, as amended, on March 5, 1938. The Court approved a Reorganization Agreement for consummation of the Plan on May 15, 1939. On September 15, 1939, the Court approved a new Reorganization Agreement and a new Plan of Reorganization to replace the earlier Agreement and Plan. On September 19,

1939, Norfolk Southern Railway Company was incorporated in Virginia as the new company contemplated by the Plan of Reorganization for Norfolk Southern Railroad Company, which had been approved by the Court.

In December 1939, the U. S. District Court at Norfolk, VA which was supervising the Norfolk Southern Railroad Company's reorganization granted the railroad authority to sell the Suffolk, VA terminal to the Virginian Railway for $65,000 and to abandon the railroad's line between Suffolk, VA and Edenton, NC, a distance of approximately 54 miles. Terminals at Elizabeth City, NC and Edenton, NC were unaffected by the abandonment and continued to be operated by the railroad.

There was no opposition to Norfolk Southern Railway Company's application to the Interstate Commerce Commission to approve those parts of the reorganization plan and agreement that required ICC approval. The Commission conditionally authorized Norfolk Southern Railway Company to issue new securities in connection with its acquisition of Norfolk Southern Railroad Company on April 28, 1940.

In 1961, Norfolk Southern Railway Company razed the Norfolk Terminal Station and moved its company headquarters to Raleigh, North Carolina.

In a decision, certificate and order dated February 19, 1965, in *Norfolk S. Ry. Co. Construction and Operation*, 324 I.C.C. 371 (1965), Division 3 of the Interstate Commerce Commission affirmed the October 26, 1964 findings and conclusions of the hearing examiner, who entered a Certificate and Order authorizing construction and operation by the Norfolk Southern Railway Company of a line of railroad connecting with its New Bern branch line in Beaufort County, N.C. In the same decision, the Division affirmed the decision of the hearing examiner who found that the public convenience

and necessity did not require the construction of a line of railroad connecting with its Washington branch line in Beaufort County, NC. The report noted that the construction applications were motivated by the desire to provide direct railroad service to the site of any extensive phosphate producing site near Lee's Creek, NC along the south bank of the Pamlico River. The line was to be approximately 31.5 miles in length, with approximately 4.91 miles of siding, and would extend between Chocowinity, NC and Lee Creek, NC, through Aurora, NC and was expected to take about one year to construct at an estimated cost of $2.52 million. The ACL's proposed line would have been about 33.46 miles of line between Washington, NC and Lee Creek, NC and was expected to take about 18 months to construct at an estimated cost of $3.25 million.

In his report concerning the Beaufort County, NC track construction proposals, the ICC hearing examiner noted that the ICC had characterized the Norfolk Southern as a financially weak carrier while the ACL was considered financially strong. The examiner also noted that the ACL had abandoned a line in the vicinity of the phosphate mining sites in 1952, even though investigations into the feasibility of phosphate mining in the area were already under way. He also noted that ACL served several of the country's largest phosphate mining and treating plants in Florida. Norfolk Southern's application had greater local and shipper support and a better presentation of the costs, preparations and benefits of serving the potential Lee Creek facilities. Norfolk Southern also showed that it had made $12 million in infrastructure improvements in the years immediately preceding the application that would help in the movement of the traffic over its lines. Norfolk Southern also showed that it could finance the construction. Norfolk Southern had made either plans or arrangements to supply locomotives and

cars to provide the service. Thus, despite the ACL's stronger financial status, the hearing examiner found that the Norfolk Southern should be permitted to build the line to Lee Creek. The expected revenues from providing the service over the line in turn would strengthen its finances. North Carolina Phosphate Corporation and Texas Gulf Sulphur Company originated the mining and processing operations near Lee Creek, NC. Currently, this property is owned and operated by PCS Phosphate Company, Inc.

Southern Railway Company acquired Norfolk Southern Railway Company, along with its Durham and South Carolina Railroad Company and Norfolk Southern Industrial Development Corporation subsidiaries, on January 1, 1974, pursuant to an ICC decision in ICC Finance Docket Nos. 27078 and 27079, for $19,479,616 (374,608 shares of serial preference stock). Carolina and Northwestern Railway Company merged into Norfolk Southern Railway Company, January 1, 1974, pursuant to the same ICC decision in ICC Finance Docket Nos. 27078 and 27079.

Seaboard Coast Line Railroad Company, which was formed by the merger of the Seaboard Airline Railroad Company and the Atlantic Coast Line Railroad Company, and which was one of the principal predecessor companies of CSX Transportation, Inc., was admitted to serve PCS's predecessor's facilities along the Aurora, NC-Lee Creek, NC line via trackage rights, as a result of a settlement agreement in ICC Finance Docket No. 27078, *Carolina and Northwestern Railway Company - Norfolk Southern Railway Company, and Southern Railway Company Control*; ICC Finance Docket No. 27079, *Carolina and Northwestern Railway Company and Southern Railway Company Securities*, as further implemented in ICC Finance Docket No. 28252, *Seaboard Coast Line Railroad Company - Trackage Rights - over Norfolk Southern Railway between*

Greenville and Lee Creek in Pitt and Beaufort Counties, NC. That agreement was approved along with the underlying transaction by the initial decision of an administrative law judge of the Interstate Commerce Commission, served July 25, 1973, as later adopted by the Commission, Division 3, in a decision served November 23, 1973.

The admission of Seaboard Coast Line Railroad, CSXT's predecessor, to the NSR's Aurora, NC-Lee Creek, NC rail line to serve the phosphate mining and processing operations directly, resulted in Seaboard Coast Line Railroad, and later CSXT, offering lower transportation rates, because of its lower costs, than NSR could offer to the PCS predecessors and later to PCS for much of its rail transportation service to and from the Lee Creek area facilities.

In ICC Docket No. AB-125 (Sub-No. 9), the ICC authorized Norfolk Southern Railway Company to abandon the Albemarle Sound Bridge between Edenton, NC and Mackeys, NC. NSR recently received exemption authority to abandon an additional 7.3-mile line of railroad between milepost NS-82.7 at Mackeys, NC, and milepost NS-90.0 at Plymouth, NC, in Washington County, NC, in STB Docket No. AB-290 (Sub-No. 248X), *Norfolk Southern Railway Company – Abandonment Exemption – in Washington County, NC*, served July 26, 2004.

Norfolk Southern Corporation, a non-carrier holding company, was incorporated in the Commonwealth of Virginia on July 23, 1980. An Agreement of Merger and Reorganization, dated July 31, 1980, was the basis for Norfolk Southern Corporation control of Norfolk and Western Railway Company and Southern Railway Company and their subsidiaries. Norfolk Southern Corporation acquired control of Norfolk and

Western Railway Company and Southern Railway Company on June 1, 1982, pursuant to approval granted by the Interstate Commerce Commission in a decision dated March 19, 1982 in ICC Finance Docket No. 29430 (Sub-No. 1), *Norfolk Southern Corporation -- Control -- Norfolk and Western Railway Company and Southern Railway Company*, 366 I.C.C. 173; 1982 ICC LEXIS 52 (1982). In October 1982, Norfolk Southern Corporation established its corporate headquarters at Norfolk, Virginia, former headquarters location of the old Norfolk Southern Railway Company.

Two books on the Norfolk and Western Railway Company and Southern Railway Company systems provide detailed information on their history and development to the time of the Norfolk Southern consolidation. They are: E. F. Pat Striplin, The Norfolk And Western: A History (Roanoke, VA: The Norfolk and Western Railway Co., 1981) and Burke Davis, The Southern Railway: Road Of The Innovators (Chapel Hill, NC: University of North Carolina Press, 1985).

Louis Van Camp has published three books of historic photographs from Beaufort County, NC: *Images of America: Beaufort County, North Carolina* (pictorial history and genealogy of Beaufort County, North Carolina from 1890 through 2000; *Images of America: Washington, North Carolina* (pictorial history of the city of Washington, North Carolina from 1895 through 1999) and *Washington and Beaufort County, North Carolina, Book 3* (pictorial history of Washington and Beaufort County from the late 1800's through the 1900's with all new material). Another book on Beaufort County history is Reed, Charles Wingate, *Beaufort County, Two Centuries of Its History*, Raleigh, N.C., Edwards & Broughton, 1962.

After the consolidation of Norfolk and Western Railway Company and Norfolk Southern Railway Company, Norfolk Southern revived the name of another predecessor company in the region, Carolina and Northwestern Railway Company. Norfolk Southern Railway Company's name was changed to Carolina and Northwestern Railway Company to avoid confusion with the new and much larger holding company.

Durham and South Carolina Railroad Company was merged into Carolina and Northwestern Railway Company on April 1, 1987.

Danville and Western Railway Company was merged into Carolina and Northwestern Railway Company on July 1, 1987.

Assets of Blue Ridge Railway Company were transferred to Carolina and Northwestern Railway Company and the Blue Ridge Railway Company was dissolved November 18, 1987.

Carolina and Northwestern Railway Company was merged into Southern Railway Company on June 1, 1988.

Effective December 31, 1990, Southern Railway Company changed its name to Norfolk Southern Railway Company. Norfolk and Western Railway Company became a wholly-owned subsidiary of Norfolk Southern Railway Company rather than a subsidiary of Norfolk Southern Corporation. Thus, the old Norfolk Southern Railway Company name, for many years used by a small, financially weak local railroad operating in North Carolina and southeastern Virginia, became the name of a new national railroad company operating throughout the eastern United States except the New England States.

Southern Railway Company-Carolina Division, another wholly-owned subsidiary of Norfolk Southern Railway Company that operated in the Carolinas, was merged into NSR on July 1, 1996, pursuant to an STB decision served May 22, 1996. The Southern Railway Company-Carolina Division property, which had been leased to Southern Railway Company in 1902, consisted of 409 miles of railroad line in North Carolina and South Carolina at the time of the merger.

Pursuant to a notice of exemption filed in STB Finance Docket No. 33648, *Norfolk Southern Railway Company -- Merger Exemption -- Norfolk and Western Railway Company*, served August 31, 1998, Norfolk Southern Railway Company merged Norfolk and Western Railway Company into NSR, effective September 1, 1998.

Norfolk Southern Corporation ("NSC"), parent to Norfolk Southern Railway Company ("NSR"), entered into a Transaction Agreement (the "Conrail Transaction Agreement") among NSC; NSR; CSX Corporation ("CSX"); CSX Transportation, Inc. ("CSXT"), a wholly-owned subsidiary of CSX; Conrail Inc. ("CRR"); Consolidated Rail Corporation ("Conrail"), a wholly-owned subsidiary of CRR; and CRR Holdings LLC, dated June 10, 1997, pursuant to which CSX and NSC indirectly acquired all the outstanding capital stock of CRR. The Conrail Transaction Agreement was approved by the Surface Transportation Board in a decision served July 23, 1998 in STB Finance Docket No. 33388, *CSX Corporation and CSX Transportation, Inc., Norfolk Southern Corporation and Norfolk Southern Railway Company - Control and Operating Leases/Agreements - Conrail Inc. and Consolidated Rail Corporation.* The Conrail Control Transaction approved by the STB was closed and became effective June 1, 1999.

Pursuant to the Conrail Transaction Agreement, certain Conrail assets were allocated to Pennsylvania Lines LLC ("PRR"), a wholly-owned subsidiary of Conrail. Furthermore, pursuant to the Conrail Transaction Agreement, PRR's assets, in turn, were leased to and were operated by NSR under the terms of an allocated assets operating agreement between PRR and NSR (the "NSR Operating Agreement") with an original term of twenty-five (25) years from the effective date of June 1, 1999, and two optional renewal terms of five (5) years each. The Conrail Transaction Agreement permitted NSR to operate and to enter into various transactions with regard to the assets allocated to PRR.

In STB Finance Docket No. 33788, *Norfolk Southern Railway Company -- Trackage Rights Exemption -- Over North Carolina Railroad Company*, served August 27, 1999, the Surface Transportation Board approved North Carolina Railroad Company's (NCRR) agreement to grant to NSR exclusive local and overhead freight trackage rights over its entire line of railroad between Charlotte and Morehead City, NC. The line extends between mileposts EC-0.0+/- and EC-94.7+/-; mileposts H-0.0+/- and H-129.5+/-; and mileposts 284.0+/- and 376.5+/-, a distance of approximately 317.2 miles in Alamance, Cabarrus, Carteret, Craven, Davidson, Durham, Guilford, Johnston, Jones, Lenoir, Mecklenburg, Orange, Randolph, Rowan, Wake, and Wayne Counties, NC. Under the agreement between NSR and NCRR, NSR is permitted to grant trackage rights to its subsidiaries to operate over the NCRR lines under the same terms and conditions that apply to NSR's operation. NSR or its predecessors had leased and operated the NCRR property since 1871 when the NCRR line between Goldsboro, NC and Charlotte, NC was leased to The Richmond and Danville Railroad Company.

On June 4, 2003, Norfolk Southern Corporation (NSC), CSX Corporation (CSX), and Consolidated Rail Corporation (Conrail) announced the joint filing of a petition with the STB for approval to establish direct ownership and control by CSX Transportation, Inc. (CSXT) and Norfolk Southern Railway Company (NSR), the railroad subsidiaries of CSX and NSC, respectively, of the two Conrail subsidiaries - New York Central Lines LLC (NYC) and Pennsylvania Lines LLC (PRR) that CSXT and NSR had been managing and operating, respectively, since June 1, 1999 under operating agreements approved by the STB in the 1998 decision. The STB approved the petition, subject to certain conditions, in a decision served on November 7, 2003. The effect of the transaction, which was concluded on August 27, 2004 by the merger of NYC and PRR into CSXT and NSR, respectively, was to replace the operating agreements and allow NSR and CSXT to operate the NYC and PRR lines via direct ownership.

The change contemplated in the operation of the Aurora, NC-Lee Creek, NC railroad line is for Norfolk Southern Railway Company to abandon the subject line of railroad. NSR does not own the right-of-way associated with this line segment, although the exact status of NSR's easement to operate the line over the right-of-way and whether PCS Phosphate Company, Inc., can unilaterally terminate that easement is yet to be determined in a dispute between NSR and PCS. PCS Phosphate Company, Inc., the owner of the right-of-way upon which the subject 4.6-mile is located and the sole shipper on the line segment has asked that the railroad line be removed from its current location and rebuilt a considerable distance away, although still on PCS property. There is no feasible alternative to the abandonment of the track in its current location if NSR agrees to this request, or if PCS has a legal right to terminate the easement over

NSR's objection, because PCS wishes to perform mining operations in the current location of the track. Thus, despite the large volume of traffic currently moving over the line, the sole shipper or receiver of freight over the line, PCS Phosphate Company, Inc., desires the removal of the track in order to accommodate its future mining operations.

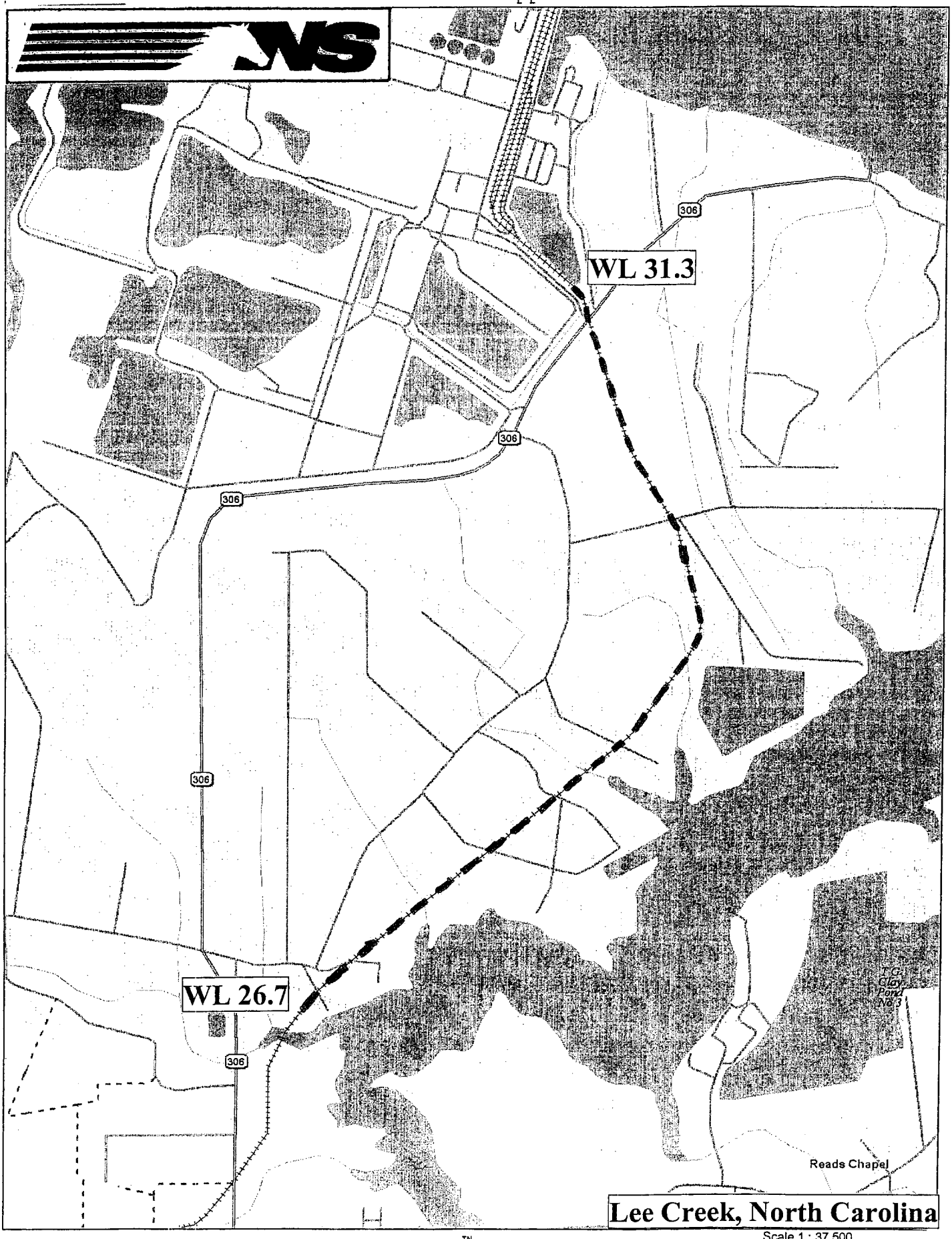
A controversy exists between Norfolk Southern Railway Company and PCS Phosphate Company, Inc., concerning whether certain "Deeds of Easement" from PCS predecessor companies and others to the old Norfolk Southern Railway Company require NSR, at its sole cost, to rebuild the Aurora-Lee Creek line in a different area of PCS's property in order to continue to provide railroad service directly to PCS. Regardless of the resolution of this controversy, it is certain that PCS desires removal of the rail line from its present location on PCS's property. NSR plans to comply with this request, although it may have additional options if resolution of its current dispute with PCS leaves it with an indefeasible easement for the current right-of-way. It must be assumed for purposes of this case and this report that upon grant and exercise of the abandonment authority, NSR will proceed with the plan to remove the line back to the boundary line of the PCS property at Aurora, NC. NSR expects that CSXT will be required to acquiesce in this abandonment and to discontinue its trackage rights operation over the subject line if the line is to be removed because of the shipper's desire to use the property for mining operations. CSXT's predecessor's trackage rights agreement with NSR's predecessor also provides for CSXT to file for discontinuance of the trackage rights if NSR abandons the line.

(6) **Summary of Documents In Carrier's Possession That Might Be Useful for Documenting a Structure That Is Found To Be Historic** – Bridge plans may be available for the structures on the line.

(7) **Opinion Regarding Criteria For Listing In The National Register Of Historic Places** - It is carriers' opinions that the structures on the line to be abandoned do not meet the criteria for listing in the *National Register of Historic Places*. The structures are not 50 years old and older. The line passes through unimproved and industrial areas. Carriers have no reason to believe that there is any likelihood of finding archaeological resources or historic properties on the line proposed for abandonment.

(8) **Subsurface Ground Conditions That Might Affect Archaeological Recovery** -- Carriers are not aware of any prior subsurface ground disturbances or environmental conditions that would affect archaeological recovery.

(9) **Follow-Up Information** -- Additional information will be provided as appropriate.


NS
WL 31.3
WL 26.7
306
306
306
306
306
T.C. Clay Pond No. 3
Reads Chapel
Lee Creek, North Carolina
Scale 1 : 37,500
1" = 3,125.0 ft
Data Zoom 12-4
TN
MN (9.9°W)

620 ** WL 26.70 - BRIDGE INFORMATION ** EBJLR

---------- + Screen 7 of 9 +

aint Div: E CAROLINA Oper Div: E CAROLINA File No: 117
istrict: Branch/Lead:
ilepost: WL 25.70 Total Length: 100.96 Height: 15.0
rossing: WHITEHURST CREEK
emarks:
urve: 0 degs 0 mins T DOT#:
aint By:
ondition Code: 2 Date Inspected: 03-25-2004

rk Type	# of Spans	Span Type	Deck Type	Length	Mtrl Date
M	8	I-BM TRESTLE	OPEN	100.96	1965

1=Help F2=BrdgInfo
7=Back F8=Forward F9=Encum F10=Remarks F11=Menu F12=PrevScn
08/16/05 08:16:32

```
620              **  WL  27.60    - BRIDGE INFORMATION  **              EBJLR
-------------------------------------------------------+ Screen 8     of 9     +
aint Div: E CAROLINA   Oper Div: E CAROLINA    File No: 117-18091
istrict:                                  Branch/Lead:
ilepost: WL  27.60       Total Length:    76.00        Height:   15.0
rossing: JACKS CREEK
emarks:
urve:   0 degs  0 mins  T  DOT#:
aint By:
ondition Code: 2           Date Inspected: 03-25-2004

rk Type   # of Spans    Span Type          Deck Type       Length    Mtrl Date

  M              5     I-BM TRESTLE       OPEN             76.00      1965




1=Help      F2=BrdgInfo
7=Back      F8=Forward   F9=Encum     F10=Remarks  F11=Menu     F12=PrevScn
                                                    08/16/05 08:16:45
```

```
620              **  WL  28.50     - BRIDGE INFORMATION  **              EBJLR
-------------------------------------------------------+ Screen 9      of 9      +
aint Div: E CAROLINA   Oper Div: E CAROLINA    File No: 117
istrict:                                  Branch/Lead:
ilepost: WL  28.50       Total Length:    76.00        Height:   11.0
rossing: JACOBS CREEK
emarks:
urve:   0 degs  0 mins  T  DOT#:
aint By:
ondition Code: 2           Date Inspected: 03-25-2004

rk Type   # of Spans    Span Type          Deck Type       Length    Mtrl Date

  M              5     I-BM TRESTLE       OPEN             76.00      1965




1=Help      F2=BrdgInfo
7=Back                    F9=Encum     F10=Remarks  F11=Menu     F12=PrevScn
D0911 This is the LAST Page                                08/16/05 08:16:48
```