PUBLIC VERSION

BEFORE THE
SURFACE TRANSPORTATION BOARD

E.I. DUPONT DE NEMOURS & COMPANY Complainant v. NORFOLK SOUTHERN RAILWAY COMPANY Defendant	)	Docket No. NOR 42125

OPENING EVIDENCE AND ARGUMENT OF

E.I. DU PONT DE NEMOURS AND COMPANY

Volume II:
Market Dominance Evidence

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PUBLIC VERSION

PART II

MARKET DOMINANCE

In this Part II, DuPont establishes NS's market dominance over the issue movements. Part II-A addresses quantitative market dominance and Part II-B addresses qualitative market dominance.

A. QUANTITATIVE MARKET DOMINANCE

In making a determination under this section, the Board may find that a railroad has market dominance if the rate charged results in a revenue to variable cost ("R/VC") ratio equal to or greater than 180 percent. 49 U.S.C. § 10707(d)(1). In this Part II-A, DuPont demonstrates that the R/VC ratios for each of the challenged lanes in this proceeding exceed 180 percent.

For purposes of this analysis, NS tariff rates are compared to NS's variable costs for handling DuPont's traffic following the Board's procedures in Major Issues.[1] Specifically, NS's variable costs are calculated using the Board's NS 2009 and NS 2010 Uniform Railroad Costing System ("URCS") unit costs, the URCS Phase III program and the following nine (9) specific traffic and operating inputs for each movement: (1) the railroad; (2) loaded miles (including loop track miles); (3) shipment type (local, originated and delivered, received and delivered or "bridge," and received and terminated); (4) number of freight cars per train; (5) tons per car; (6) commodity; (7) type of movement (single car, multiple car or unit train); (8) car ownership (railroad or private); and (9) type of car.[2]

A complete summary of the variable costs and R/VC ratios for each of DuPont's challenged lanes is included at Exhibit II-A-1 through Exhibit II-A-12. Each Exhibit II-A-1 through II-A-12 identifies the applicable rates and costs for each calendar quarter from 2Q2009

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[1] STB Ex Parte No. 657 (Sub-No.1), Major Issues in Rail Rate Cases, served October 30, 2006 ("Major Issues").

[2] *See* Major Issues at 52 and 60.

through 1Q2012. It should be noted that some issue movements began during this time period, and thus all issue movements did not occur in all calendar quarters. As shown on Exhibit II-A-1 through Exhibit II-A-12, NS's R/VC ratios at mid-second quarter 2009 levels through mid-first quarter 2012 levels, respectively, are all above 180% and reach as high as 1,043%.

1. Traffic and Operating Characteristics

As directed by the Board, DuPont and NS conferred and agreed upon six (6) of the nine (9) traffic and operating characteristics associated with DuPont's movements to which the challenged rates apply.[3] However, DuPont and NS were unable to agree on the loaded miles and tons per car for all of the issue traffic, nor on the car type for three (3) issue movements. A brief discussion of DuPont's process for developing those three components follows.

a. Loaded Miles – NS provided car waybill data and car event data for 2009 and 2010. NS's car waybill data and car event data was used to identify the rail routes and associated rail miles that NS data suggested each issue car traveled on NS. The rail miles DuPont used to develop NS's variable costs to determine quantitative market dominance were based on the predominant route for each issue movement with one exception which is explained below.

DuPont was forced to develop a convention to identify route miles because the waybill and car event data provided by NS were seriously deficient. As explained in detail in Part III-A and Part III-C, the NS computer records provided to DuPont were of such poor quality that DuPont had to find alternatives to develop many needed statistics while at the same time using as much of the NS-provided data as possible. The predominant route convention that DuPont developed began by analyzing the NS-provided route miles for each issue lane. For any given

[3] Joint Submission of Operating Characteristics ("Joint Submission"), Docket No. NOR-42125 filed December 22, 2011 and included as Exhibit II-A-13 to this opening evidence.

issue lane, the NS route miles could range from zero miles to many multiples[4] of the predominant NS route miles between the study locations. The NS traffic data contained so many of these mileage variations and other data anomalies that the most logical selection process for any given lane had to utilize a methodology that eliminated these problems. The predominant route analysis was selected in order to accomplish this task. The predominant route analysis is based on the theory that the route followed most often by NS for each issue lane represents the most efficient route and, therefore, that was the route selected by DuPont.

The one exception to the predominant route analysis involves extraordinary long back-haul movements[5] that NS's waybill and car event data suggested the issue traffic traveled, i.e., 20 issue lanes. To identify the extraordinary long back-haul movements, DuPont focused on two criteria, i.e., the length of the back-haul and the back-haul miles as a percent of NS total miles including the back-haul. The length of the extraordinary back-haul ranged between a low of 27 to 38 miles to a high of 322 miles. The percent of NS back-haul miles to total NS miles including the back-haul ranged between 11% and 85%.

The reason these two criteria were used can be seen in the following two examples. The issue movement outlined in Exhibit II-A-20 traveled 60 miles from NS origin to NS destination including the back-haul miles. The back-haul miles represent 38 miles, or 63%, of the total NS miles traveled according to NS-provided records. The issue movement outlined in Exhibit II-A-23 traveled 984 miles from NS origin to NS destination, including the back-haul miles. The back-haul miles represent 322 miles, or 33%, of the total NS miles traveled according to NS

[4] For example, the predominant route for issue Lane B78 from McIntosh, AL to Mobile, AL equals 41 miles. The NS traffic data shows miles for this lane as high as 1,211 miles, almost 3,000% of the predominant route. Exhibit II-A-14 shows many more examples of these unexplained data anomalies included in the NS-provided data.

[5] For purposes of the predominant route analyses mileage development, DuPont accepted NS-identified back-haul miles on each route except the extraordinary long back-haul movements identified in Exhibits II-A-17 through II-A-36.

provided records. Both criteria used to identify extraordinary long back-haul movements suggest the extremely unusual nature of the movement included in NS-provided records. When these evaluation criteria were coupled with the fact that NS provided no documentation to support these extremely long back-hauls, DuPont excluded these miles.

For each of these 20 issue lanes, DuPont has developed a two page exhibit that identifies the back-haul miles, provides an overview of the impact on NS variable costs if these back-haul miles were included in the analysis, and provides a schematic identifying the NS route including the various back-hauls that have been eliminated because NS provided no data to support or explain these extremely circuitous movements.

For each of the other issue traffic routes, Exhibit II-A-14 summarizes the percent of traffic moving over each predominant route, as well as the range of variation in NS miles for the routes between each origin/destination pair.

b. <u>Tons per Car</u> - DuPont also used the predominant route analysis to calculate the weighted average tons per car. In those instances where the tons per car were not included in the NS data, the weighted average tons per car from the data available for the specific car type were used.

c. <u>Car Type</u> – For three (3) issue DuPont movements[6], DuPont and NS disagreed on the car type in the Joint Submission. For each of the three issue lanes, DuPont now agrees the car type should be "tank car > 22,000 gallons".

The traffic and operating characteristics used by DuPont in its calculation of the variable costs summarized in Exhibit II-A-1 through Exhibit II-A-12 are shown in Exhibit II-A-15.

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[6] Lanes B- 49, 84 and 115.

2. Variable Cost Calculations

For seventeen (17) issue lanes, the challenged rates apply to local movements on NS ("Originated and Terminated"). For one hundred twenty-one (121) issue lanes, the challenged rates apply to movements that are either originated by NS and delivered by NS in interchange ("Originated and Delivered") or received in interchange and delivered to destination by NS ("Received and Terminated").

Exhibit II-A-1 through Exhibit II-A-12 show the calculation of the variable costs for each of the issue movements using the STB's NS 2009 or 2010 URCS unit costs. The 2009 NS URCS variable cost calculations are indexed to mid-second quarter 2009 ("2Q09"), mid-third quarter 2009 ("3Q09") and mid-fourth quarter 2009 ("4Q09") wage and price levels using the STB prescribed indexing procedures[7]. The 2010 NS URCS variable cost calculations are indexed to mid-first quarter 2010 ("1Q10") through mid first quarter 2012 ("1Q12") wage and price levels using the STB prescribed indexing procedures.[8]

3. Rates

Prior to June 1, 2009, NS transported some of the issue DuPont traffic pursuant to a Master Contract with DuPont. When the parties were unable to reach agreement on new contract rates, NS published common carrier tariff rates in a collection of private price lists for DuPont that were consolidated in NSRQ 64869, 65178, and 65720.

Prior to June 15, 2010, NS transported some of the issue DuPont traffic pursuant to a Master Contract with DuPont. When the parties were unable to reach agreement on new contract rates, NS published common carrier tariff rates in a collection of private price lists for DuPont that were consolidated in NSRQ 65178, 65720 and 70022. Between June 1, 2009 and June 15,

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[7] See e-workpaper "NS09 to 4Q10 Phase III INDEX.xlsx."

[8] See e-workpaper "NS10 to 1Q12 Phase III INDEX.xlsx."

2010, NS also published rates for new DuPont traffic. NS published these common carrier tariff rates in a collection of private price lists for DuPont that currently were consolidated in NSRQ 65720 and 70022.

In addition to the foregoing tariffs, NS waybill data shows that some of the issue movements also have been rated, during the complaint period, under NSRQ 64455, 64799, 64802, 65725, 70028, and 70029.

Because DuPont and NS were unable to agree upon contract rates for the issue movements, DuPont initiated this proceeding and has continued to pay NS's public tariff rates since June 1, 2009. NS increased DuPont's tariff rates again in January 2011. A summary of the 2Q09 through 1Q12 rates applicable to the DuPont issue movements is shown in Exhibit II-A-16.

Comparing the aforementioned variable cost calculations to the applicable rates summarized in Exhibit II-A-16 produces R/VC ratios for 2Q09 through 1Q12 that are in excess of the 180 percent jurisdictional threshold.

The testimony in this Part II-A is being jointly sponsored by Thomas D. Crowley and Timothy D. Crowley of L.E. Peabody & Associates, Inc. Their credentials are detailed in Part IV.

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OPENING EVIDENCE AND ARGUMENT OF

E.I. DU PONT DE NEMOURS AND COMPANY

Volume III:
Stand-Alone Cost Evidence and Witness Qualifications

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April 30, 2012

CASE GLOSSARY

AEP Texas 2006	*AEP Texas Northern Co v. BNSF Ry.,* STB Docket No. 41191 (Sub-No. 1) (served Nov. 8, 2006)
AEP Texas	*AEP Texas Northern Company v. BNSF Railway,* STB Docket No. 41191 (Sub-No. 1) (served Sept. 10, 2007)
AEPCO	*Arizona Electric Power Cooperative, Inc. v. BNSF Railway Company and Union Pacific Railroad Company,* STB Docket No. 42113 (served Nov. 22, 2011)
APS	*Arizona Pub. Serv. Co. and Pacificorp. v. The Atchison, T. and Santa Fe Ry.,* 2 S.T.B. 367 (1997)
Bottleneck Decision	*Central Power & Light Company v. Southern Pac. Transp. Co, et al.,* 1 STB 1059 (1996), aff'd sub nom. *MidAmerican Energy Company v. Surface Transportation Board,* 169 F.3d 1099 (8th Cir. 1999)
Coal Rate Guidelines or Guidelines	*Coal Rate Guidelines, Nationwide,* 1 I.C.C. 2d 520 (1985), aff'd sub nom. *Consolidated Rail Corp. v. United States*, 812 F.2d 1444 (3rd Cir. 1987)
Coal Trading Corp.	*Coal Trading Corp. v. The Baltimore & Ohio R.R., et al.,* 6 I.C.C. 2d 361 (1990)
Consolidated Papers	*Consol. Papers, Inc. v. Chi.& Nw. Transp., Inc.,* 7 I.C.C.2d 330 (1991)
CP&L	*Carolina Power & Light Co. v. Norfolk Southern Ry,* STB Docket No. 42072 (served Dec. 23, 2003)
DMIR I and II	*Minnesota Power, Inc. v. Duluth, Missabe & Iron Range Ry.,* 4 S.T.B. 64 (1998), on reconsideration, 4 S.T.B. 288 (1999)
Duke/CSXT	*Duke Energy Corp. v. CSX Transportation Inc.,* STB Docket No. 42070 (served Feb. 4, 2004)
Duke/NS	*Duke Energy Corp. v. Norfolk Southern Railway,* STB Docket No. 42069 (served Nov. 6, 2003)

CASE GLOSSARY

DuPont (Nitrobenzene)	*E.I. du Pont de Nemours and Company v. CSX Transportation, Inc.,* STB Docket No. 42101 (served June 30, 2008)
DuPont (Plastics)	*E.I. du Pont de Nemours and Company v. CSX Transportation, Inc.,* STB Docket No. 42099 (served June 30, 2008)
FMC	*FMC Wyo. Corp. v. Union Pacific Railroad Company,* 4 S.T.B. 699 (2000)
General Electric	*Gen. Elec. Co. v. Balt.& Ohio R.R.,* No. 38125S, 1984 ICC LEXIS 206 (ICC served Oct. 12, 1984)
General Procedures	*General Procedures for Presenting Evidence in Stand-Alone Cost Rate Cases,* STB Ex Parte No. 347 (Sub-No. 3) (served March 12, 2001).
IPA	*Intermountain Power Agency v. Union Pacific Railroad Company,* STB Docket No. 42127 (Public Version of UP Reply dated Nov. 10, 2011)
KCPL	*Kansas City P & L Co. v. Union Pac. R.R. Co.*, STB Docket No. 42095 (served May 19, 2008)
Major Issues	*Major Issues in Rail Rate Cases,* STB Ex Parte No. 657 (Sub-No. 1) (served Oct. 30, 2006)
Market Dominance Determinations	*Mkt. Dominance Determinations & Consideration of Prod. Competition*, 365 I.C.C. 118 (1981)
McCarty Farms	*McCarty Farms v. Burlington N., Inc.*, 3 I.C.C.2d 822 (1987)
Nevada Power II	*Bituminous Coal – Hiawatha, Utah to Moapa, Nevada,* 10 I.C.C.2d 259 (1994)
OG&E	*Oklahoma Gas & Electric Co., v. Union Pacific Railroad Company,* STB Docket No. 42111 (served July 24, 2009)
Otter Tail	*Otter Tail Power Co., v. BNSF Ry.,* STB Docket No. 42071 (served Jan. 27, 2006)

CASE GLOSSARY

PP&L	*PPL Montana, LLC v. The Burlington Northern and Santa Fe Ry. Co.*, 6 S.T.B. 286 (2002)
PSCo/Xcel	*Public Service Co. of Colorado d/b/a Xcel Energy v. Burlington Northern and Santa Fe Railway,* STB Docket No. 42057 (served June 8, 2004)
PSCo/Xcel II	*Public Service Co. of Colorado d/b/a Xcel Energy v. Burlington Northern and Santa Fe Railway,* STB Docket No. 42057 (served Jan. 19, 2005)
Special Procedures	*Special Procedures for Making Findings of Mkt. Dominance as Required by the R.R. Revitalization and Regulatory Reform Act of 1976,* 353 I.C.C. 874 (1976)
TMPA	*Texas Municipal Power Agency v. Burlington Northern and Santa Fe Railway,* 6 S.T.B. 573 (2003)
WFA/Basin	*Western Fuels Ass'n, Inc. and Basin Electric Power Coop. v. BNSF Railway,* STB Docket No. 42088 (served Sept. 10, 2007)
WFA/Basin II	*Western Fuels Ass'n, Inc. and Basin Electric Power Coop. v. BNSF Railway,* STB Docket No. 42088 (served Feb. 18, 2009)
Wisconsin P&L	*Wisconsin Power and Light Co., v. Union Pacific Railroad,* 5 S.T.B. 955 (2001)
West Texas Utilities	*West Texas Utilities Co. v. Burlington Northern Railroad,* 1 STB 638 (1996), aff'd sub nom. *Burlington Northern Railroad v. STB,* 114 F.3d 206 (D.C. Cir. 1997)

ACRONYMS

The following acronyms are used:

AAR	Association of American Railroads
AASHTO	American Association of State Highway Officials
AEI	Automatic Equipment Identification
AEO	EIA's Annual Energy Outlook Forecast
AHM	Anhydrous Methylamines
AII-LF	All-Inclusive Less Fuel Index, published by AAR
AQM	Aqueous Methylamines
AREMA	American Railway Engineering and Maintenance-of-Way Assoc.
ARRA	American Reinvestment and Recovery Act of 2009
ATC	Average Total Cost
ATF	Across-the-Fence
ATV	All-Terrain Vehicle
B&B	Bridge and Building
BNSF	Burlington Northern Santa Fe Railway Company
C&S	Communications and Signals
CAGR	Compound Annual Growth Rate
CFS	2007 Commodity Flow Survey
cmp	Corrugated Aluminized Metal Pipe
CMP	Constrained Market Pricing
CN	Canadian National Railway
CNW	Chicago & NorthWestern
COBRA	Consolidated Omnibus Budget Reconciliation Act
CPI	Consumer Price Index
CSXT	CSX Transportation, Inc.
CTC	Central Traffic Control
CWR	Continuous Welded Rail
CY	Cubic Yards
DCF	Discounted Cash Flow
DFE	Difluoroethane
DME	Dimethyl Ether
DMF	Dimethyl Formamide
DMS	Dimethyl Sulfate
DOT	U.S. Department of Transportation
DP	Distributed Power
DRR	DuPont Stand-Alone Railroad
DTL	Direct to Locomotive Fueling
EDI	Electronic Data Interchange
EEO	Equal Employment Opportunity
EIA	Energy Information Administration
EOTD	End of Train Device
FED	Failed-equipment Detector
FRA	Federal Railroad Administration
FSC	Fuel Surcharges

G&A	General and Administrative
GDP-IPD	Gross Domestic Product – Implicit Price Deflator
GWR	Gross Weight on Rail
HCl	Hydrochloric Acid (a/k/a Muriatic Acid)
HDF	On-Highway Diesel Fuel Index
HR	Human Resources
ICC	Interstate Commerce Commission
IDC	Interest During Construction
IDS/IPS	Intrusion Detection System/Intrusion Prevention System
ISS	Interline Settlement System
IT	Information Technology
KCS	Kansas City Southern Lines
LAN	Local Area Network
MACRS	Modified Accelerated Cost Recovery System
MIT	Massachusetts Institute of Technology
MGT	Million Gross Tons
MLO	Manager of Locomotive Operations
MMF	Monomethyl Formamide
MMM	Maximum Markup Methodology
MOW	Maintenance of Way
MTO	Manager of Train Operations
NCREIF	National Council of Real Estate Investment Fiduciaries
NDGPS	Nationwide Differential GPS
NPI	NCREIF Property Index
NS	Norfolk Southern Railway Company
NT/PC	Network Personal Computer
O/D	Origin/Destination
OS	Operating Station
OSHA	Occupational Safety and Health Administration
PDO	Bio-Propanediol
Pet Coke	Calcined Petroleum Coke
PPI	Producer Price Index
PTC	Positive Train Control
R/VC	Revenue to Variable Cost
RCAF-A	Rail Cost Adjustment Factor, adjusted for productivity
RCAF-U	Rail Cost Adjustment Factor, unadjusted for productivity
RMI	A GE Transportation Company
RMS	RMI's Revenue Management Services System
ROW	Right of Way
RSIA	Rail Safety Improvement Act of 2010
RTC	Rail Traffic Controller Model
SAC	Stand-Alone Cost
SARR	Stand-Alone Railroad
SEC	Securities Exchange Commission
SO3	Sulfur Trioxide
SPLC	Standard Point Location Code
STB	Surface Transportation Board

STCC	Standard Transportation Commodity Code
STEO	Short-Term Energy Outlook
T&E	Train and Engine
TCS	Triple Crown Services
TDIS	Thoroughbred Direct Intermodal Services
TiCl4	Titanium Tetrachloride
TiO2	Titanium Dioxide
TMS	RMI's Transportation Management Services System
TRN	NS Train Event Train Symbol
UP	Union Pacific Railroad
UPS	Uninterruptible Power Supply
URCS	Uniform Railroad Costing System
WAN	Wide Area Network
WFL	Waste, Flammable Liquid
WTI	West Texas Intermediate

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E. I. DUPONT DE NEMOURS AND COMPANY	)	
Complainant,	)	
v.	)	**Docket No. 42125**
NORFOLK SOUTHERN RAILWAY COMPANY	)	
Defendant.	)	

PART III

STAND-ALONE COST

A. STAND-ALONE TRAFFIC GROUP

The testimony in this Part is being sponsored by Thomas D. Crowley, Michael E. Lillis, Robert D. Mulholland and Sean D. Nolan, all of L.E. Peabody & Associates, Inc. Their credentials are detailed in Part IV and summarized herein.

For the last forty-one (41) years, Mr. Crowley has been analyzing and evaluating economic and transportation options available to users of all transportation modes, as well as the transporters of products. In addition to the railroads, pipelines and truck transporters, Mr. Crowley has assisted shippers of chemical traffic, coal and aggregate traffic, grain and agriculture traffic, lumber and raw material traffic analyze and evaluate different transportation options available to them in both competitive and captive environments in all parts of the United States. Mr. Crowley has sponsored economic evidence in every maximum rate proceeding based on the stand-alone cost test filed at the STB and its predecessor agency, the ICC, since the adoption of the 1985 *Guidelines.*

Mr. Lillis has more than twenty-five (25) years of experience solving economic, transportation and fuel supply problems for different shippers throughout the United States. He has performed extensive analyses in the area of stand-alone costing including traffic group identification, route layout, design and construction costs, revenue development, forecasting and the development of detailed operating plans for various stand-alone railroads.

Mr. Mulholland has over sixteen (16) years of experience conducting and directing studies, analyzing many different facets of the freight transportation industry, with an emphasis on economic and policy issues. He has worked in both the private and public sectors with or for shippers, carriers, facility operators, and regulators. Much of his work has focused on the operations, cost and pricing structures of the rail and trucking industries. He has developed and sponsored evidence regarding traffic selection, shipment routing, and traffic and revenue forecasts in several rate reasonableness proceedings before the STB.

Mr. Nolan has spent his twenty (20) year consulting career evaluating railroad cost of service, pricing and operations issues on behalf of shippers and government departments and agencies. The nature of his work has been supporting shippers in their procurement initiatives including the purchasing of fuel, transportation services, equipment and management of inventories. His development and analysis of alternative scenarios have been supported by tailored financial models used to estimate cost reductions and savings, actual versus budgeted variances, revenue to variable cost of service relationships, cash flows, and break-even and sensitivity analyses.

A more detailed description of each of the above witnesses' credentials is included in Part IV of this opening evidence.

The DRR is made up of 7,273 route miles. In addition, DRR will operate over 819 miles under trackage rights or joint facility agreements (as NS does today).[1] The DRR system includes route miles in twenty (20) states – Alabama, Delaware, Georgia, Illinois, Indiana, Kentucky, Louisiana, Maryland, Michigan, Mississippi, Missouri, New Jersey, New York, North Carolina, Ohio, Pennsylvania, South Carolina, Tennessee, Virginia and West Virginia. A schematic of the DRR system appears in Exhibit III-A-1.

The DRR stand-alone traffic group and associated revenues are discussed in the remainder of this Part III-A under following topical headings:

1. Stand-Alone Railroad Traffic
2. Re-routed Traffic
3. Volumes (Historical and Projected)
4. Revenues (Historical and Projected)

1. Stand-Alone Railroad Traffic

The DRR transports a broad range of commodities over its system, similar to what NS does over the same rail lines today. The DRR traffic group was developed using NS car and container waybill data and NS car and intermodal event data for the June 1, 2009 through December 31, 2010 time period, which were produced by NS in response to DuPont discovery requests.

As discussed in more detail in Part III-A-3 below, the waybill and car/intermodal event data was used in conjunction with several other files that were provided by NS in multiple disparate formats and with varying levels of common data fields that did not always enable efficient and/or complete database linking. The processes used to link the tables and difficulties encountered and overcome in developing those processes are detailed in Exhibit III-A-2.

[1] Total operating route miles = 8,101. *See* e-workpaper "DUPONT RR Route Miles Opening.xlsx" at level "DUPONT RR Miles".

Like NS, the DRR traffic includes chemical, intermodal, agricultural, coal, automotive, metals, paper, and construction materials shipments.[2] A detailed summary of the 2010 traffic group for the DRR is included in our workpapers.[3]

The DRR moves its shipments in the same manner that NS handles the traffic today on intermodal, unit, manifest (mixed general freight), and local trains. The DRR 2010 traffic is made up of { } agricultural products, { } metals, { } construction materials, { } paper, { } chemicals, { } automotive, { } coal, and { } intermodal on a carload or container basis. The 2010 carloads/containers and net tons associated with this traffic are shown in Table III-A-1 below.

Table III-A-1
Summary of DRR 2010 Carloads/Containers and Net Tons

Commodity (1)	2010 Traffic Data: Carloads/ Containers (2)	2010 Traffic Data: Net Tons (3)	Percent of Col (2) Total (4)
1. Agricultural Products (10)	{ }	{ }	{ }
2. Metals(20)	{ }	{ }	{ }
3. Construction Materials (25)	{ }	{ }	{ }
4. Paper (30)	{ }	{ }	{ }
5. Chemicals (40)	{ }	{ }	{ }
6. Automotive (60)	{ }	{ }	{ }
7. Coal (80)	{ }	{ }	{ }
8. Intermodal (IM)	{ }	{ }	{ }
9. Total	6,199,201	340,508,985	100.0%

Source: *See* e-workpapers "2010 IM.xlsx"; "2010 GEN Merch.xlsx"; "2010 COAL 80-Chem 40 – AUTO 60.xlsx"; and "2010 AG 10.xlsx".
NOTE: Numbers or letters in ( ) = NS commodity code

2 The traffic and corresponding NS commodity code groupings include: Agriculture (10), Chemicals (40), Automotive (60), Coal (80), Intermodal (IM), and "General Merchandise" consisting of Metals (20), Construction (25), and Paper (30).

3 *See* e-workpapers "2010 IM.xlsx"; "2010 GEN Merch.xlsx"; "2010 COAL 80-Chem 40 – AUTO 60.xlsx"; and "2010 AG 10.xlsx".

The DRR 2010 traffic consists of approximately 6.2 million carloads/containers or 340.5 million tons as shown in Table III-A-1 above.

2. Re-routed Traffic

As detailed further in Part III-C, the routing of certain trains moving on the DRR differs in part from the routing followed by the corresponding trains on NS rail lines. These re-routes are entirely internal to the DRR. That is, the operational change only affects the manner in which the trains move between the DRR on-junction and the DRR off-junction, and any trains that carry "cross-over" traffic are still interchanged with NS at a point along the actual route of movement. Board precedent permits such re-routes as long as they are reasonable, and do not adversely impact the quality of service that the customers in question otherwise would receive from NS.[4] The DRR re-routes meet these standards. The four (4) DRR segments over which trains will be re-routed are discussed below.

a. Bannon, OH to Kellysville, WV

NS has two alternative north-south routes in Ohio/West Virginia over which it moves trains between Bannon, OH and Kellysville, WV. One is via Chillicothe, OH and Kenova, WV, and the other is via Point Pleasant, WV and Belle, WV. The DRR will build only the eastern route via Point Pleasant, WV and Belle, WV and will move all selected through traffic, except intermodal and auto traffic, over the constructed segment. Intermodal and auto traffic will remain on the western route where NS moves it in the real world and will be interchanged to/from NS at Chillicothe, OH and Kellysville, WV. Because NS actually uses the chosen route (which is 0.3 miles shorter than the alternative[5]), and the RTC model results demonstrate that the "real world" service level is maintained, this DRR re-route is valid.

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4 *See TMPA,* at 594-595; *AEP Texas* at 11.

5 *See* e-workpaper "PERT_MILES.xls."

b. Altavista, VA to Riverton Jct.,VA

NS has two alternative north-south routes in Virginia over which it moves trains between Altavista, VA and Riverton Jct, VA. One is via Roanoke, VA and Waynesboro, VA, and the other is via Lynchburg, VA and Manassas, VA. The DRR will move all selected through traffic via Roanoke, VA and Waynesboro, VA. The chosen route is 8.3 miles longer[6] than the real-world alternative but the RTC model results demonstrate that the "real world" service level is maintained. Therefore, this DRR re-route is valid.

c. Roanoke, VA to Abilene Cross, VA

NS has two alternative east-west routes in Virginia over which it moves trains between Roanoke, VA and Abilene Cross, VA. One is via Lynchburg, VA and the other is via Altavista, VA. The DRR has no need for both routes, and will build only the southern route via Altavista, VA and will move all selected through traffic over the constructed segment to maximize DRR traffic density and minimize cost. Because NS actually uses the chosen route (which is 4.3 miles shorter than the alternative[7]), and the RTC model results demonstrate that the "real world" service level is maintained, this DRR re-route is valid.

d. Green, GA to Bremen, GA

NS has two alternative north-south routes in Georgia over which it moves trains between Green, GA and Bremen, GA. One is via Cedartown, GA and the other is via Austell, GA. The DRR will move unit coal train shipments destined for Wansley and Yates via Austell, GA. Although the chosen route is 38.1 miles longer[8] than the real-world alternative, the RTC model

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[6] Id

[7] Id

[8] Id

results demonstrate that the actual historical service level is maintained, and this DRR re-route is valid.

As discussed in Part III-C-3, while some of the routes selected by the DRR are somewhat longer, all are reasonable under the *TMPA* and *AEP Texas* standards because:

a. The re-routes will not alter the operations of the residual NS, or require it to incur any additional costs;

b. The DRR will construct sufficient infrastructure on the constructed routes to maintain or increase operational efficiency and improve performance;

c. DuPont's RTC Model simulation of the DRR's operations shows average transit times for affected trains that are equal to or faster than those recorded by NS for 2010; and/or

d. In some cases, the route is shorter than the actual route and therefore presumed to be more efficient.[9]

3. Volumes (Historical and Projected)

The DRR begins operating on June 1, 2009. The DRR traffic group is composed of: (1) actual selected NS traffic (including issue traffic) moving from the start date through the end of 2010, and (2) forecasted traffic volumes over the January 1, 2011 through May 31, 2019 time period.

For all commodity groups (see Table III-A-1 above), the 2011 through 2015 DRR volumes were projected by adjusting the actual 2010 volumes using an annual volume change index developed from NS internal shipment forecasts provided in discovery. Specifically, NS produced the 2011-2015 internal forecasts it developed in December 2010. On a commodity-by-commodity group basis, DuPont aggregated the NS forecasted carload and container totals and developed year-over-year volume change indexes. DuPont then applied the annual volume change indexes it developed from the NS forecast data to the selected 2010 DRR movements

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9 *See Duke/NS* at 26 where the STB stated "If a rerouting shortens the distance, the Board will presume it is acceptable, unless the defendant railroad demonstrates otherwise."

based on the 2-digit "AR_MAJOR_COMMODITY_GRP" code provided in the NS waybill data. Aggregation of forecast data on a commodity-by-commodity group basis was necessary to maintain consistency between the traffic volume forecast and the train forecast because shipments that move together on a given train may be forecasted to grow at different rates in the NS forecast.

By developing commodity-by-commodity group-specific growth rates, DuPont was able to accurately reflect forecasted volume growth in the peak year train list. This aggregate approach is also consistent with the model accepted by the STB in *CP&L.*[10] In *CP&L*, the Board recognized that coal business in the east constantly shifts on an O/D pair basis and that an O/D pair-specific approach to forecasting the traffic group would be too restrictive and result in understated volume growth. The same holds true for this case.[11] Although some of the historical movements do not appear in the NS forecast (and would be excluded from the DRR volume forecast using an O/D specific approach), the forecast includes other comparable movements that are not included in the historical data. Therefore, including only the historical lanes would not be reflective of the actual system-wide growth NS projects.

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[10] *See CP&L* at 16-18.

[11] Although the issue in *CP&L* was limited to coal volume forecasting, the principles behind the Board's decision in that case are relevant to the forecast of coal and other commodities in this case, and DuPont applied the *CP&L* volume forecasting methodology to all selected movements in its forecast model. As stated by the STB in its December 23, 2003 *CP&L* decision, a customer may ship from one mine in one year, then shift to another the next year, and back to the first mine in the following year. Similarly, a customer may not ship from a SARR-served mine in the base year but it may do so in some or all subsequent years. Consequently, requiring exact origin-destination matches between forecasted traffic volumes and the selected base year is unduly restrictive and does not fairly reflect the traffic that would be available to the SARR in any given year. The better (and Board-endorsed) approach is to view the base year traffic group selected by the shipper as a snapshot that is reflective of the coal traffic that can reasonably be assumed to be available to the SARR for any given year of the model period. Thus, the fact that some traffic would not continue to move from a specific origin to a specific destination throughout the SAC analysis period does not mean that other traffic would not move from the mines served by the SARR. It is therefore reasonable to treat the base traffic group selected by the shipper as a representative traffic group for all modeled years. Theoretically there is no difference between coal and other commodities in this regard, so we have extended this Board approved logic to cover all existing carload movements on the SARR.

For the January 2016 through May 2019 time period, DRR volumes were determined by adjusting the prior year volume by the 2-digit commodity-specific[12] compound annual growth rate ("CAGR") developed utilizing 2 years of NS actual and 5 years of NS internal forecast data representing the 2009 to 2015 DRR time periods.[13] The average tons per car will remain the same throughout the study period.

Table III-A-2 below summarizes the year-over-year DRR growth rates by NS-designated commodity group.

Table III-A-2
DRR Traffic Growth Rates by NS Commodity Group

Time Period (1)	Agriculture (Code 10) (2)	Chemicals (Code 40) (3)	Automotive (Code 60) (4)	Coal (Code 80) (5)	Other Freight (Code 20/25/30) (6)	Intermodal (Code IM) (7)
1. 2010	XXX	XXX	XXX	XXX	XXX	XXX
2. 2011	{ }	{ }	{ }	{ }	{ }	{ }
3. 2012	{ }	{ }	{ }	{ }	{ }	{ }
4. 2013	{ }	{ }	{ }	{ }	{ }	{ }
5. 2014	{ }	{ }	{ }	{ }	{ }	{ }
6. 2015	{ }	{ }	{ }	{ }	{ }	{ }
7. 2016	{ }	{ }	{ }	{ }	{ }	{ }
8. 2017	{ }	{ }	{ }	{ }	{ }	{ }
9. 2018	{ }	{ }	{ }	{ }	{ }	{ }
10. 5/31/2019	{ }	{ }	{ }	{ }	{ }	{ }

Source: e-workpaper "DRR Traffic Revenue Forecast – OPEN.xlsx".

12 The NS database code that reflects the 2-digit commodity is "AR_MAJOR_COMMODITY_GRP."

13 *See AEPCO* at 23.

a. Merchandise Traffic

Merchandise (or "General Freight") traffic handled by the DRR was developed as described above. Some of the merchandise traffic originates and/or terminates on the DRR and some moves in overhead service. Table III-A-3 below summarizes the commodity groups, carloads, and tons moved in general freight service over the DRR in 2010.

Table III-A-3
Summary of DRR 2010 Merchandise Traffic

NS Major Commodity Group (1)	Carloads (2)	Net Tons (3)
1. Agriculture Products (10)	{ }	{ }
2. Metals (20)	{ }	{ }
3. Construction Materials (25)	{ }	{ }
4. Paper (30)	{ }	{ }
5. Chemicals (40)	{ }	{ }
6. Automotive (60)	{ }	{ }
7. Total	2,082,449	170,492,459

Source: *See* e-workpapers "2010 GEN Merch.xlsx"; "2010 COAL 80-Chem 40 – AUTO 60.xlsx"; and "2010 AG 10.xlsx".
Note: Numbers in ( ) = NS commodity code.

Merchandise carloads and tons handled by the DRR during each study year are shown in DuPont's workpapers. [14]

b. Intermodal Traffic

The intermodal traffic handled by the DRR is developed as described above. Some of the intermodal traffic is originated and/or terminated on the DRR system, and some moves in overhead service on the DRR. Table III-A-4 below summarizes the 2010 containers moved by the DRR in intermodal service by customer.

[14] *See* e-workpapers "2010 GEN Merch.xlsx"; "2010 COAL 80-Chem 40 – AUTO 60.xlsx"; and "2010 AG 10.xlsx".

Table III-A-4
Summary of DRR 2010 Intermodal Traffic

	Transporter (1)	Containers (2)
1.	JB Hunt Transport Inc.	{ }
2.	Triple Crown Services	{ }
3.	Hub Group Inc.	{ }
4.	United Parcel Service Inc.	{ }
5.	Hanjin Shipping Company Ltd.	{ }
6.	Maersk Inc.	{ }
7.	NYK International	{ }
8.	The Railbridge Corp.	{ }
9.	Hub Group	{ }
10.	Hapag-Lloyd America Inc.	{ }
11.	Alliance Shippers Inc.	{ }
12.	OOCL USA Inc.	{ }
13.	Rail Bridge	{ }
14.	Interdom Partners Ltd.	{ }
15.	Cosco North America Inc.	{ }
16.	TDIS	{ }
17.	All Other	{ }
18.	Total Intermodal Traffic	2,929,465

Source: *See* e-workpaper "2010 IM.xlsx."

Intermodal containers handled by the DRR for each year of the DCF model are shown in DuPont's workpapers.[15]

c. Coal Traffic

The coal traffic handled by the DRR is developed as described above. The DRR will serve 23 origin coal mines directly and will receive trainloads of coal in interchange from NS and other railroads. Coal moving over the DRR terminates at generating stations and industrial facilities located on the DRR system and will be interchanged (interline forwarded) with NS and other railroads that will transport this traffic to electric utilities, marine coal terminals or industrial facilities located off the DRR system.

Electric utility coal volume growth was capped at an 85 percent plant capacity level at identified generating stations consistent with prior STB decisions in rate reasonableness

[15] *See* e-workpaper "2010 IM.xlsx."

proceedings involving the forecasted growth of coal to electric utilities. Because capping the amount of traffic to individual generating stations results in overall DRR coal volumes below the level that would result from universal application of the aggregate growth factor implicit in the NS coal volume forecast (adjusted by the annual growth factors described above), DuPont recalibrated the growth factor for non-capped generating stations to accommodate the give-and-take needed to retain the overall NS growth projections. For example, assume a SARR serves two coal customers and each shipped 1 million tons in the base year (2 million tons in total). Also assume an aggregate forecast growth rate of 10 percent in year two, or 1.1 million tons to each generating station for a total of 2.2 million tons. Now assume one plant is capped at 1.05 million tons based on the 85 percent capacity factor limitation. The foregone growth from the limited generating station would be moved to the generating station with no capacity limit. In effect, one generating station would be receiving 1.05 million tons and the other 1.15 million tons resulting in the retention of the original aggregate 10 percent growth projection.[16]

DuPont's workpapers[17] show the on and off system coal destinations and total tons of coal handled by the DRR for each year of the DCF model.

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[16] *See AEPCO* at 21.

[17] *See* e-workpapers "2010 IM.xlsx"; "2010 GEN Merch.xlsx"; "2010 COAL 80-Chem 40 – AUTO 60.xlsx"; and "2010 AG 10.xlsx".

d. Peak Year Traffic

The peak traffic year for the DRR will be June 1, 2018 through May 31, 2019, the final year of the ten year SAC analysis period. A summary of the peak year traffic is shown in Table III-A-5 below.

Table III-A-5
Summary of DRR Peak Year Traffic –June 2018- May 2019

Traffic Type (1)	Carloads/ Containers (2)	Tons (3)	Percent of Col (2) Total (4)
1. General Freight	{ }	{ }	{ }
2. Coal	{ }	{ }	{ }
3. Intermodal	{ }	{ }	{ }
4. Total	9,778,343	492,609,078	100.0%

Source: e-workpaper "III-A-Table.xlsx."

4. Revenues (Historical and Projected)

DuPont developed total movement revenue for each selected movement using the revenue and revenue adjustment data provided by NS in discovery for the June 1, 2009 through December 31, 2010 time period. DuPont then forecasted the movement revenues for each year of the SAC analysis period based on the methodology below. DuPont allocated the movement revenues between the DRR and residual NS using the Board's modified average total cost ("ATC") methodology. A description of the general process DuPont used to develop movement revenues (including forecasted revenues) by traffic type is outlined below and followed by a discussion of the development of DRR revenue for each movement.

Calculating base net revenues was a difficult and cumbersome process. The difficulty arose from the nature and scope of the waybill revenue data and the revenue adjustment data provided by NS in discovery. Specifically, NS provided revenue data in an inconsistent manner in the waybill file, in multiple files, and in multiple different media types containing multiple record layouts and few common data fields that would enable efficient and precise linking of files. Exhibit III-A-2 contains a detailed description of the problems encountered and solutions developed to process and utilize the complex, disparate, and extremely voluminous data NS provided in an orderly, automated, repeatable way. There is no doubt that our automated model was unable to make positive links between and among the many data tables for some shipments. These broken links are due entirely to data deficiencies and were unavoidable in the development of our system of straightforward, intuitive, and understandable scripts and models to pull all the disparate data sources together in a way that facilitated the SAC analysis.

a. Historical Revenues

DuPont developed movement revenues, (which included fuel surcharges, absorbed switching charges, other revenue claims and handling/haulage settlement payments) for each unique shipment[18] handled by the DRR. A unique shipment is defined by Origin/Destination ("O/D") pair, commodity group, and contract, if available. Using this data, NS movement revenues were developed as follows:

1. For merchandise, coal and non-TCS/TDIS[19] intermodal moves, the following fields were summed:[20]
   a. Line Haul Revenues
   b. Fuel Surcharge Revenues
   c. Accounts Receivable Adjustments
   d. Other NS Revenue Adjustments
   e. Contract Refunds
   f. Dumping Amounts
   g. Net Switching Payments (where applicable)[21]

[18] A shipment is defined as a car/container or group of cars/containers moving under the same waybill.

[19] NS classifies intermodal shipments the following three ways: 1) intermodal; 2) TCS= Triple Crown Services; and 3) TDIS= Thoroughbred Direct Intermodal Services.

[20] All revenue fields were summed because negative revenue adjustments were captured as negative values in the data processing models. For example, contract refunds are recorded as negative amounts.

[21] Switching charges/payments were provided in separate data tables and often could not be positively linked to the waybill data based on the common fields provided. To the extent that links could be made, switching charges were considered in the development of NS movement revenues.

h. Net Handling Line Payments (where applicable)[22]
i. Net Haulage Receivable Payments (where applicable)[23]

2. For TDIS Intermodal moves, the following fields were summed:
    a. TDIS Net Revenues (total revenues less drayage expenses)
    b. Fuel Surcharge Revenues
    c. Accounts Receivable Adjustments
    d. Other NS Revenue Adjustments
    e. Contract Refunds
    f. Dumping Amounts
    g. Net Switching Payments (where applicable)
    h. Net Handling Line Payments (where applicable)
    i. Net Haulage Receivables Payments (where applicable)

3. For TCS Intermodal moves, the following fields were summed:
    j. TCS Net Revenues (total revenues less drayage expenses)
    k. Fuel Surcharge Revenues
    l. Accounts Receivable Adjustments
    m. Other NS Revenue Adjustments
    n. Contract Refunds
    o. Dumping Amounts
    p. Net Switching Payments (where applicable)
    q. Net Handling Line Payments (where applicable)
    r. Net Haulage Receivables Payments (where applicable)

b. Projected Revenues

DRR revenue forecasts for 2011-2019 were developed using: (1) NS 2010 traffic and revenue data; (2) NS pricing authorities; (3) NS internal revenue forecasts; and (4) publicly available forecasts of key economic indices.

Table III-A-6 summarizes the revenue forecast procedures that DuPont used during the study time period.

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[22] Handling Line charges/payments were provided in separate data tables and often could not be linked to the waybill data based on the common fields provided. To the extent that links could be made, handling line charges were considered in the development of NS movement revenues.

[23] Haulage receivable payments were provided in separate data tables and often could not be linked to the waybill data based on the common fields provided. To the extent that links could be made, haulage receivables payments were considered in the development of NS movement revenues.

Table III-A-6
Summary of Revenue Forecast Procedures

NS Major Commodity Group (1)	Study Period 2011-2015 (2)	Study Period 2016-5/31/19 (3)
Revenue Less Fuel Surcharge		
1. Agriculture (10)	NS Internal Forecasts	All-LF 1/
2. Metals (20)	NS Internal Forecasts	All-LF 1/
3. Construction (25)	NS Internal Forecasts	All-LF 1/
4. Paper (30)	NS Internal Forecasts	All-LF 1/
5. Chemicals (40)	NS Internal Forecasts	All-LF 1/
6. Automotive (60)	NS Internal Forecasts	RCAFU 1/
7. Coal (80)	NS Internal Forecasts	AEO East Escalator 2/
8. Intermodal (IM)	NS Internal Forecasts	All-LF 1/
Fuel Surcharges ("FSC")		
9. All Commodity Groups	NS WTI FCS Program 3/	NS WTI FSC Program 3/

1/ Rail Cost Adjustment Factor Forecast, March 2012, Global Insight. If there is no FSC in 2010 actual data, RCAF-U is applied.
2/ Transportation Escalator from the Annual Energy Outlook 2012, 2009-2035
3/ EIA 2012 forecasts of WTI in its Short Term and Annual Energy Outlooks.

As summarized in Table III-A-6 above, DuPont adjusted the "Revenues Less Fuel Surcharge" portion of revenues during the 2011-2015 time period, based on NS' internal forecasts. During the 2016-5/31/19 time period, DuPont used the Global Insights March 2012 forecast of the AAR All Inclusive Index Less Fuel ("AII-LF") for all commodities except coal. Coal rates were adjusted using the annual percentage change in the 2012 AEO's Transportation Rate Escalator for the Eastern U.S., consistent with Board precedent.[24]

DuPont's forecasting procedures for the 2011 through 2015 portion of the study period, for each commodity group shown in Table III-A-1 above, are described as follows:

[24] EIA uses its Transportation Rate Escalators to forecast future coal transportation prices. It applies the escalators based on coal origins. EIA uses its Eastern Escalator for coal originating east of the Mississippi River, and its Western Escalator for coal originating west of the Mississippi River. Coal produced in the Powder River Basin or Rocky Mountains and destined to locations east of the Mississippi River would have transportation rates adjusted based on the Western Escalator. *See, e.g.*, *WFA/Basin* at 30; *PSCo/Xcel* at 55.

1. DuPont forecasted the revenues by developing indices based on the NS forecasts that separately recorded "Revenues Less Fuel Surcharge" and "Fuel Surcharges" ("FSC") for all commodity groups;

2. DuPont restated "Revenues Less Fuel Surcharge" on an average per unit basis for each forecast year from 2011-2015 by dividing the applicable "Revenues Less Fuel Surcharge" by the corresponding shipments in the NS provided forecasts for each commodity group. DuPont then developed an annual growth rate for each commodity group based on the annual average per unit revenues;

3. For the "Revenues Less Fuel Surcharge", DuPont applied either the commodity-group-specific revenue-per-unit growth index developed from NS forecasts or the applicable contract rate adjustment mechanism for each DRR shipment, as appropriate;

4. For movements where contract data was provided by NS, contract rate adjustment mechanisms were used to forecast the "Revenues Less Fuel Surcharge" portion of revenues for the duration of the contract term;

5. After expiration of the contract, "Revenues Less Fuel Surcharge" were adjusted based on the commodity-group-specific revenue-per-unit growth index DuPont developed from NS forecasts; and

6. If no contract was provided by NS, "Revenues Less Fuel Surcharge" were adjusted based on the commodity-group-specific revenue-per-unit and growth index DuPont developed from NS forecasts for 2011-2015.

DuPont assumed that moves subject to NS fuel surcharge ("FSC") programs in 2010 will be subject to NS fuel surcharge programs throughout the SAC analysis period. DuPont separated the 2010 fuel surcharge revenue from the movement revenues described above and forecasted the two revenue components separately.[25] The fuel surcharge portion of the revenues for these movements was adjusted based on the fuel surcharge growth rate implicit in the NS fuel surcharge tariffs and the price of West Texas Intermediate ("WTI") fuel based on the EIA's Short Term Energy Outlook ("STEO") and Annual Energy Outlook ("AEO") forecasts.

DuPont adjusted revenues for movements that were not subject to NS fuel surcharge programs in 2010 based on the Global Insights March 2012 forecast of the Unadjusted Rail Cost

[25] This revenue split was made for all traffic except automotive related traffic. Total movement revenues for automotive traffic were treated as base revenues for forecasting purposes because the NS provided forecast data did not separate revenues between base revenues and FSC revenues.

Adjustment Factor ("RCAF-U"). In addition, because NS forecasts did not separate fuel surcharges from total revenues for automotive traffic, the RCAF-U index was applied to total automotive traffic revenues when contract rates and terms were not available.

c. Revenue By Traffic Type

The 2010 DRR revenues by commodity type outlined in the previous section are discussed and summarized by traffic type in this section. DRR handles single-line traffic, interline traffic, cross-over traffic and re-routed traffic.

Single-line traffic is traffic that originates and terminates on the DRR. Interline traffic is traffic that either originates or terminates on the DRR and is interchanged with a railroad other than NS. Cross-over traffic is traffic that presently moves over a portion of the NS system that is beyond that which the DRR replicates and is interlined between the DRR and NS. Re-routed traffic is traffic that moves over a different route than historically used by NS but does so more efficiently on the DRR.

The total revenue attributable to the DRR equals $6,643 million in 2010 as shown in Table III-A-7 below by traffic type. Re-routed traffic revenues are included in Table 7 below in the appropriate category of traffic.

Table III-A-7
Summary of DRR 2010 Net Revenue
($ in millions)

	Revenue by Traffic Type			
Traffic Type (1)	**Single-Line** (2)	**Interline** (3)	**Cross-Over** (4)	**Total** (5)
1. General Freight	$337.7	$598.9	$3,012.6	$3,949.3
2. Coal	28.3	157.7	1,113.9	1,299.9
3. Intermodal	166.7	127.2	1,099.7	1,393.6
4. Total	$532.7	$883.8	$5,226.2	$6,642.8

Source: e-workpapers "III-A-Tables.xlsx"

Each of the four traffic types is discussed further below.

i. Single-Line Traffic

In its first partial calendar year of operation (June 1, 2009 through December 31, 2009), the DRR handles 116,190 carloads of general freight, 14,103 carloads of coal, and 222,138 intermodal containers/trailers in single-line service, i.e., service in which both the origin and the destination are located on the DRR. In the first full calendar year of operations (2010), the DRR handles 193,661 carloads of general freight, 12,038 carloads of coal, and 343,065 intermodal containers/trailers in single-line service. By the tenth year of operation (June 1, 2018 through May 31, 2019), the DRR will handle 276,718 carloads of general freight, 17,480 carloads of coal, and 609,160 intermodal containers/trailers in single-line service.

DRR revenue for single-line traffic was developed assuming 100 percent of the NS movement revenue accrues to the DRR. The total revenue for all single-line DRR traffic is shown in DuPont's workpapers.[26]

ii. Interline Traffic

In the first partial calendar year of operations (June 1, 2009 through December 31, 2009), the DRR handles 155,369 carloads of general freight, 70,730 carloads of coal traffic and 176,400 containers/trailers in interline service, i.e., traffic that involves at least one interchange with a railroad other than NS and where DRR handles the traffic between the same two stations as NS. In the first full calendar year of operation (2010), the DRR handles 256,787 carloads of general freight, 101,207 carloads of coal, and 262,661 intermodal containers/trailers in interline service. In the peak year of operations (June 1, 2018 through May 31, 2019), 355,873 carloads of general

[26] *See* e-workpapers "2010 IM.xlsx"; "2010 GEN Merch.xlsx"; "2010 COAL 80-Chem 40 – AUTO 60.xlsx"; and "2010 AG 10.xlsx."

freight, 117,586 carloads of coal traffic and 462,661 containers will move over the DRR in interline service.

DRR revenues for this traffic are the same as revenues generated by NS on the same movements. The total revenue for interline traffic handled by DRR is summarized in DuPont's workpapers.[27]

iii. Cross-Over Traffic

The largest grouping of traffic handled by the DRR is cross-over traffic; *i.e.,* traffic that currently moves over a larger portion of the overall NS system than is replicated by the DRR. These shipments are assumed to be interlined between the DRR and NS. The DRR portion of revenues for these movements is calculated using the Modified Average Total Cost ("ATC") revenue division approach pursuant to the Board's decision in *Major Issues.*[28]

In implementing the STB's ATC methodology, DuPont encountered multiple problems with the NS provided electronic data. A summary of these problems and the modifications made by DuPont to overcome the NS data deficiencies is included in Exhibit III-A-3. A detailed description of the methodology followed by DuPont to calculate DRR's share of revenue on cross-over traffic is included in DuPont's electronic workpapers.[29]

The steps followed by DuPont to implement the ATC methodology follows:

i. Variable Costs – DuPont calculated variable costs per unit for both the DRR segment ("on-SARR") and the residual NS segment ("off-SARR") of each cross-over movement in the DRR traffic group. Variable costs were developed using the nine (9) URCS Phase III inputs identified in *Major Issues*.[30] DuPont

[27] *See* e-workpapers "2010 IM.xlsx"; "2010 GEN Merch.xlsx"; "2010 COAL 80-Chem 40 – AUTO 60.xlsx"; and "2010 AG 10.xlsx".

[28] As modified by the STB in *WFA/Basin* at 12-14 and *AEPTexas* at 11-16.

[29] *See* e-workpaper "DuPont_ATC_Metholology.docx."

[30] The STB stated that its June 27, 2011 decision in *AEPCO* "properly framed this issue for future rate litigants to consider and brief" at 36. The STB's June 27, 2011 *AEPCO* decision related to the calculation of variable costs for the maximum markup methodology ("MMM") model and not the ATC model. Exhibit III-A-3 explains, in part, why the URCS Phase III variable costs should not be adjusted in the ATC model.

utilized the Board's 2010 NS URCS unit costs to develop the URCS Phase III costs for both the on-SARR and off-SARR segments.

ii. Fixed Costs Per Route Mile – DuPont calculated fixed costs per route mile for both the on-SARR and off-SARR segments of each cross-over movement in the DRR traffic group. DuPont first calculated the density for each segment of the entire movement of DRR cross-over traffic (both on-SARR and off-SARR). DuPont developed density data by segment from data produced by NS in discovery. The density data was developed on a net ton basis as called for in the STB's ATC methodology. DuPont then calculated the NS fixed cost per route mile[31] by subtracting NS's total system variable costs from NS's total costs as developed in URCS and dividing the difference by NS's total system route miles.[32]

iii. Fixed Costs Per Ton – With the fixed cost information developed above, DuPont calculated the fixed cost per net ton for each segment of the actual route of movement of the cross-over traffic. NS's fixed cost per ton was calculated by multiplying the NS fixed cost per route mile by each segment's route miles and dividing the resulting aggregate fixed cost per segment by the density for each segment. DuPont aggregated the DRR fixed cost per net ton for the DRR (on-SARR) segments and aggregated the residual NS fixed cost per net ton for the non-DRR (off-SARR) segments of the total movement.[33]

iv. Net SARR Revenue – On-SARR variable costs plus the off-SARR variable costs were subtracted from the total NS net revenue.[34] If the result was negative (i.e., variable costs exceeded revenues), then the NS net revenues were allocated to the DRR and residual NS based on the ratio of on-SARR to total variable costs and the ATC process for the movement was complete. If the result was positive (i.e., revenues exceeded variable costs) then the total movement contribution was calculated by subtracting the total variable costs from the total NS revenues. The contribution was allocated between the DRR and residual NS as follows:

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31 Because of the limitations of NS data, DuPont did not calculate a separate fixed cost per route mile for trackage rights segments. Instead DuPont calculated a fixed cost per route mile for all segments (the sum of NS owned segments and NS trackage rights segments). DuPont's calculations are described more fully in Exhibit III-A-3.

32 Total route miles are from NS's 2010 Annual Report Form R-1, Schedule 700, Line 57, Column (c).

33 In performing the calculations described above, DuPont relied upon NS provided car and intermodal event data produced in discovery and additional publicly available data from PC*MILER/Rail. PC*MILER/Rail was used primarily to identify the actual detailed route of movement on-SARR and off-SARR for each shipment. It was also used to identify the stations on the DRR system where cross-over traffic is either received from NS or would enter the DRR system and where cross-over traffic is interchanged to NS for off-SARR delivery or would leave the DRR system. PC*MILER/Rail is point-to-point rail routing, mileage and mapping software for the North American rail network. The software is available for purchase and is utilized by the STB and the railroad industry.

34 In developing the ATC divisions, URCS variable costs and URCS-based fixed costs are used. Implicit in URCS costs are total NS fuel costs recovered through the base rates plus the fuel surcharge. Therefore, to ensure that the costs and revenues that are used to allocate are on the same basis, total net revenues including fuel surcharges are included in this calculation.

(1) Calculate the total cost per ton for both the on-SARR and off-SARR segments for each movement by adding the variable cost per net ton and the fixed cost per net ton;

(2) Calculate the ratio of on-SARR total costs to full movement total costs; and

(3) Apply the item (2) ratio to the total contribution for the evaluated movement and add this result to the on-SARR variable cost to arrive at the DRR share of the total movement revenue for each cross-over movement.

The DRR ATC revenue division ratios developed using the above procedures are held constant during each year of the DCF model life, regardless of when the movement over the DRR starts or terminates.[35] A complete summary of DuPont's cross-over revenue allocations using the ATC methodology is shown in our workpapers.[36]

iv. <u>Re-routes</u>

DRR movements that were internally rerouted required a special procedure. Specifically, DuPont identified the portion of NS revenue attributable to the actual on-SARR route of movement for these shipments and assigned that portion of total revenue to the DRR. Stated differently, the ATC calculation was based on real-world routes of movement, not the SARR reroutes.

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[35] *See AEP Texas* 2006 at 3.

[36] *See* e-workpapers "2010 IM.xlsx"; "2010 GEN Merch.xlsx"; "2010 COAL 80-Chem 40 – AUTO 60.xlsx"; and "2010 AG 10.xlsx".

Part III-B

III. B. STAND-ALONE RAILROAD SYSTEM

The testimony in this Part is being sponsored by Richard H. McDonald, President of RHM Consulting, Inc. and Charles A. Stedman of L.E. Peabody & Associates, Inc. Their credentials are detailed in Part IV and summarized herein. Mr. McDonald has over 40 years of experience in the railroad engineering and operations fields, primarily at the former Chicago and NorthWestern ("CNW") which is now part of the Union Pacific Railroad. Mr. McDonald began his railroad career in 1958 at the New York Central Railroad, where he held positions as Assistant Engineer, Roadmaster and Division Engineer (for both the New York Central and Penn Central). In 1974, Mr. McDonald left Penn Central and joined CNW, where he held several positions of increasing responsibility in the Engineering and Operating Departments including Assistant Division Manager-Engineering and later Division Manager at St. Paul, MN, Vice President-WRPI, Vice President-Operating Administration, Vice President-Transportation, Vice President-Operations, and Vice President-Planning & Acquisitions.

Mr. Stedman has over thirty (30) years of experience in solving economic, marketing, transportation and fuel supply problems. He has directed and performed extensive analyses in the area of stand-alone costing, including route layout, design and construction costs, as well as the development of detailed operating plans for various stand-alone railroads.

1. Routes and Mileage

The DRR is an extensive system that has essentially twenty-three (23) main line segments. The twenty-three (23) main line segments include:

1. Chicago, IL east to Bellevue, OH;
2. Chicago, IL east to Cleveland, OH;
3. Calumet City, IL south to Bement, IL;
4. Kansas City, MO east to Mosser/Decatur, IL;
5. St. Louis, MO east to Fort Wayne, IN;
6. East St. Louis, IL east to Danville, KY;
7. Bellevue, OH north to Detroit, MI;
8. Bellevue, OH east to Harrisburg, PA;

9. Buffalo, NY east to Rockville, PA;
10. Harrisburg, PA east to Bayway, NJ;
11. Banks, PA east to Edgemoor, DE;
12. Harrisburg, PA south to Roanoke, VA;
13. Roanoke, VA east to Petersburg, VA;
14. Roanoke, VA southwest to Chattanooga, TN;
15. Bradley, TN south to Cohutta, GA;
16. Bellevue, OH south to Walton, VA;
17. Columbus, OH south to Chattanooga, TN;
18. Chattanooga, TN south to New Orleans, LA;
19. Chattanooga, TN west to Memphis, TN;
20. Burstall, AL south to Mobile, AL;
21. Lynchburg, VA south to Atlanta, GA;
22. Austell, GA west to Birmingham, AL; and
23. Ooltewah, TN south to Mahrt, AL.

The DRR includes 36 branch lines across the system. The DRR constructs all or part of 27 branch lines and 9 are operated utilizing trackage rights and joint facility agreements. These branch lines serve DuPont issue locations, power plants and other industrial destinations, water/rail transfer terminals, and interchange locations. The total route miles operated by the DRR equal 8,095.81. The DRR will construct 7,276.94 miles and utilize trackage rights and joint facilities agreements for the remaining 818.87 miles. The DRR's route is shown on Exhibit III-A-1. Exhibit III-A-1 also shows DuPont issue origins, destinations and interchange points.

The constructed route mileages for the DRR's main and branch line segments are summarized in Table III-B-1 below.[1] NS operating timetables and track charts that were used to develop the DRR rail lines being replicated, which were produced by NS in discovery, are the primary source documents used to identify the DRR route mileages.[2] Maps and schematics of various parts of the DRR route that were used to develop the DRR route miles are also included in DuPont's opening work papers.[3]

[1] *See* e-workpaper "DuPont RR Route Miles Opening errata.xlsx."

[2] The timetable and track chark pdf files provided by NS in discovery are included in DuPont's opening electronic work papers.

[3] *See* e-workpaper "Additional DRR mileage support.pdf."

Table III-B-1
DRR Constructed Route Mileage

	Segment (1)	**Constructed Miles** (2)
1.	Chicago, IL east to Bellevue, OH	273.14
2.	Chicago, IL east to Cleveland, OH	344.35
3.	Calumet City, IL south to Bement, IL	40.02
4.	Kansas City, MO east to Moser/Decatur, IL	335.28
5.	St. Louis, MO east to Fort Wayne, IN	348.15
6.	East St. Louis, IL east to Danville, KY	353.04
7.	Bellevue, OH north to Detroit, MI	66.49
8.	Bellevue, OH east to Harrisburg, PA	443.98
9.	Buffalo, NY east to Rockville, PA	260.63
10.	Harrisburg, PA east to Bayway, NJ	147.44
11.	Banks, PA east to Edgemoor, DE	88.27
12.	Harrisburg, PA south to Roanoke, VA	313.98
13.	Roanoke, VA east to Petersburg, VA	174.26
14.	Roanoke, VA southwest to Chattanooga, TN	389.77
15.	Bradley, TN south to Cohutta, GA	13.93
16.	Bellevue, OH south to Walton, VA	458.34
17.	Columbus, OH south to Chattanooga, TN	447.76
18.	Chattanooga, TN south to New Orleans, LA	504.30
19.	Chattanooga, TN west to Memphis, TN	271.00
20.	Burstall, AL south to Mobile, AL	250.32
21.	Lynchburg, VA south to Atlanta, GA	467.00
22.	Austell, GA west to Birmingham, AL	141.31
23.	Ooltewah, TN south to Mahrt, AL	347.03
24.	Total Main Line Route Miles	6,479.79
25.	Total Branch Line Miles	797.15
26.	Total constructed route miles	7,276.94

Source: e-workpaper "DuPont RR Route Miles Opening errata.xlsx."

All of the 7,276.94 route-miles shown in Table III-B-1 represent lines that are being constructed by the DRR. In addition, the DRR operates over 818.87 miles using trackage rights and joint facilities agreements. The DRR's rail lines are shown in the stick diagrams for the DRR. The stick diagrams are the track charts for the DRR.[4]

The DRR interchanges traffic with six (6) Class I railroads (UP, BNSF, CN, CSXT, KCS and NS) along with numerous regional and short-line railroads that NS actually interchanges with today.[5]

2. <u>Track Miles and Weight of Track</u>

The DRR's track and yard configuration was developed by DuPont's expert operating witnesses McDonald and Stedman. The system configuration was developed to accommodate the DRR's traffic group, using several tools, including information provided by DuPont Witness Nolan (and supported by data produced by NS) concerning the DRR's peak-year traffic volumes and flows, and the trains that will move over the DRR system in the peak week of the peak traffic year; the DRR operating plan developed by Mr. McDonald; NS's operating timetables and track charts for the divisions and subdivisions involved; and a simulation of the DRR's operations executed by Mr. Daniel Fapp using the Rail Traffic Controller ("RTC") model, which has been accepted by the Board as an appropriate operational modeling tool in several previous rail rate cases.[6] The DRR stick diagrams contain detailed track diagrams for the entire DRR system.

The DRR's track miles are shown in Table III-B-2 below.[7]

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[4] *See* e-workpaper "DRR Opening Sticks errata.pdf."

[5] A listing of DRR interchanges is included in e-workpaper "DRR interchanges.xlsx."

[6] *See, e.g., PSCo/Xcel* at 27; *WFA/Basin* at 15. A detailed explanation of the RTC Model simulation that was conducted in developing the DRR system configuration is set forth in Part III-C-2.

[7] *See* e-workpapers "DuPont RR Route Miles Opening Grading errata.xlsx." and "DRR Yard Matrix errata.xlsx."

Table III-B-2
DRR Constructed Track Miles

Type of Track (1)	Constructed Miles (2)
1. Main line track	
a. Single first main track[1/]	7,276.94
b. Other main track[2/]	3,185.41
c. Total main line track	10,462.35
2. Helper pocket and setout tracks	75.46
3. Yard tracks (including interchange tracks)[3/]	853.10
4. Total track miles	**11,390.91**

[1/] Single first main track miles equal total constructed route miles including branch lines, but excluding yard tracks and the 818.87 route miles of trackage rights that are operating miles that the DRR does not construct.
[2/] Equals total miles for constructed other main tracks and passing sidings.
[3/] Includes all tracks in yards, such as locomotive repair and servicing tracks and classification storage tracks.

a. Main Line

As shown in the DRR stick diagrams, the DRR's main line consists of single main track with sections of additional main track (including signaled passing sidings) at appropriate intervals to enable the DRR to move its peak period trains efficiently and without delay. The DRR has a total of 10,462.35 single main track miles and second main track/passing sidings.

All constructed main track and passing sidings in line segments carrying 20 million tons or more gross tons per year ("MGT") consist of new 136-pound continuous welded rail ("CWR"). Standard rail is used for all mainline track except that premium (head-hardened) rail is used on curves of 3 degrees or more, where rail wear is heaviest. The main tracks in segments carrying less than 20 MGT consist of new 115-pound CWR.

All of the DRR's track and structures are designed to accommodate a gross weight on rail ("GWR") of 286,000 pounds per car and maximum train speeds of 60 mph, conditions permitting.

b. Branch Lines

As described above, the DRR will construct all or part of 27 branch lines and operate 36 branch lines in total. These branch lines are used to serve industrial facilities (including DuPont issue locations), destination power plants, water/rail transfer terminals, and interchange points. The track configurations for these branches are shown in the DRR stick diagrams.

c. Sidings

The DRR's passing sidings are considered part of its main tracks in both main lines and branch lines, and are discussed in Subparts a. and b. above.

d. Other Tracks

Other tracks include pocket tracks for helper locomotives, and set-out tracks for bad order cars. Yard tracks (including interchange tracks) are discussed in the next section.[8]

e. Helper pocket and other setout tracks -- The DRR has 4 helper districts as described in Part III-C. Each helper district has helper pocket tracks at both ends of the district if no yard exists. These tracks are double-ended tracks, 600 feet in length.

In addition, one setout track is placed on each side of each of the DRR's Failed-Equipment Detectors ("FEDs"), as described in Parts III-C and III-F, with one FED on each track in areas with multiple main tracks. All of these setout tracks are single-ended tracks, 735 feet in length. This provides 600 feet in the clear, past the switch, to accommodate both the occasional bad-order car and the temporary storage of maintenance-of-way ("MOW") equipment.

[8] *See* e-workpaper "DRR Yard Matrix errata.xlsx."

The locations of the helper pocket and setout tracks are shown in the DRR stick diagrams.[9] They consist of 115-pound new CWR. The DRR has a total of 75.46 track miles for these tracks.

3. Yards

The DRR has a total of one hundred twenty-three (123) yards. This total includes (6) major yards, thirty five (35) mid-size yards, where yard crews are employed and eighty-two (82) other yards. These yards are used for train staging, 1000/1500-mile car inspections, crew changes, locomotive servicing and fueling, interchanges, local train operations and originating/terminating traffic. A listing of all the DRR yards is included in DuPont's opening work papers.[10] Table III-B-3 below shows the DRR major yard locations.

Table III-B-3
DRR Major Yard Locations

Location (1)
1. Elkhart, IN
2. Conway, PA
3. Roanoke, VA
4. Chattanooga, TN
5. Atlanta, GA
6. Bellevue,OH

Source: *See* e-workpaper "DRR Yard Matrix errata.xlsx".

a. Major Yard Characteristics

Car inspections are performed at all DRR major yards. Fueling platforms are located at all major yards. Locomotive shops are located at Elkhart, Roanoke, Chattanooga and Bellevue. Crew change facilities are located at all major yards.

9 *See* e-workpaper "DRR Opening Sticks errata.pdf."

10 *See* e-workpaper "DRR Yard Matrix errata.xlsx."

b. Miles and Weight of Yard Track

The DRR's one hundred twenty-three (123) yards contain a total of 853.10 miles of track.[11] The yard tracks have 115-pound new CWR.

4. Other

a. Joint Facilities

The DRR utilizes 818.87 miles of joint facilities owned by other carriers. A complete description of the joint facilities used by the DRR and owned by other carriers is included in Part III-C.

b. Signal/Communications System

Current federal law mandates that the DRR be equipped with Positive Train Control ("PTC") by December 31, 2015. Rather than construct a Central Traffic Control ("CTC") system at the outset of DRR operations (June 1, 2009) and then convert it to PTC, the DRR will install PTC at the beginning of DRR operations. The PTC system is discussed in more detail in Part III-F-6. Power switches also are used for the connections between the main line and the DRR's branch lines, the helper pocket and setout tracks, the yard lead and relay tracks, and the connections to local origins and destinations. Interior yard switches and set-out track switches are hand-thrown switches.

Communications are conducted using a microwave system, with microwave towers at appropriately-spaced intervals as described in Part III-F-6. All locomotive engineers, dispatchers and field supervisory personnel are equipped with radios connected to the microwave system. Certain employees also will be equipped with cellular telephones for emergency railroad use, as a back-up to the radios. Further details on the DRR's signal and communications system are provided in Part III-F-6.

[11] *See* e-workpaper "DRR Yard Matrix errata.xlsx."

c. Turnouts, FEDs and AEI Scanners

All turnouts between the DRR's main tracks are No. 20 turnouts. This permits trains to operate through the turnouts at speeds of up to 40 miles per hour (conditions permitting). No. 20 turnouts also are used for connections between the main line and branch lines, as well as for the yard leads and the main running tracks at both ends of each of the DRR's yards. No. 14 turnouts are used between main tracks and all other tracks, including the connections with the origin and destination spurs, and helper pocket tracks, where trains move at slower speeds. Trains can operate through these turnouts at a speed of up to 25 miles per hour. No. 10 turnouts are used within yards and for setout and MOW equipment storage tracks.

FEDs, which include hot-bearing, dragging-equipment, cracked-wheel and wide/shifted load detection systems, have been spaced approximately every 35 miles along the DRR's route. Multiple FEDs are provided at each location that has multiple main tracks, one for each track. Each FED is accompanied by two setout tracks, each located within two miles on either side of the FED. Each such track is a 735-foot single-ended track (with 600 feet in the clear) to facilitate the setout of bad-order cars after a train has passed an FED. These tracks are used primarily for temporary storage of bad-order cars detected by the FEDs, as well as for temporary storage of work equipment.

Automatic Equipment Identification ("AEI") scanners are located at or near each of the locations where the DRR interchanges trains with other railroads as described above. A total of 108 AEI scanners have been provided. The AEI scanners have been placed so as to enable them to capture all train movements that occur on the DRR, including both local and interline movements.

Part III-C

III. C. STAND-ALONE RAILROAD OPERATING PLAN

The operating plan for the DRR was designed by Richard H. McDonald, one of the nation's leading rail operations and management experts, with assistance from Mr. Philip H. Burris of L. E. Peabody & Associates, Inc. who developed the operating specifications and Mr. Daniel L. Fapp and Mr. William W. Humphrey also of L. E. Peabody & Associates, Inc. who performed a simulation of the DRR's peak-period operations using the Rail Traffic Controller model ("RTC Model") with operating inputs provided by Mr. McDonald.

The operating plan is designed to enable the DRR to transport its peak-year traffic volume, and the trains moving on the system during the peak week of the peak year, in a manner that meets the transportation needs of its traffic group, and in full compliance with all applicable NS transportation and service commitments to the customer group involved. The operating plan and the RTC Model are used to optimize the DRR's system track configuration, as described in Part III-B, and provide the basis for many of the DRR's annual operating expenses shown in Part III-D.

A key series of NS records needed to perform the multiple, inter-related analyses required to produce a viable operating plan for the SARR are the NS' train event records or train movement data. DuPont requested train event records from NS in the discovery phase of this proceeding through Requests for Production No. 21 and No. 22. In response, NS provided eight text files that included limited train event data for 2009 and 2010.

We developed Exhibit III-C-1 in order to identify the numerous problems and errors included in the NS provided train event data that resulted in a huge increase in DuPont analytical time in order to evaluate and utilize the NS provided train event data. In addition, Exhibit III-C-1 documents the numerous "fixes" that DuPont had to employ in order to utilize this NS provided train event data.

1. General Parameters

The DRR's configuration and operating plan have been designed to accommodate its peak seven-day traffic volume and train frequencies during the 10-year DCF period. The peak traffic volume and train movements were developed by DuPont Witness Fapp using the 2009 and 2010 traffic and car/train movement data provided by NS in discovery, and the traffic forecast procedures described in Part III-A-2.

The DRR system and operating plan were developed as follows. First, Mr. McDonald reviewed the NS operating timetables and track charts for the lines being replicated,[1] as well as maps of various facilities, joint facility/joint use agreements between NS and other railroads for the lines being replicated, and NS interrogatory responses describing the operation of DuPont traffic and other trains. A preliminary track configuration for the DRR was developed, starting with NS's present main-track/passing siding configuration for all of the lines being replicated. Then, the operating plan elements to be input into the RTC Model were developed.

The DRR operating plan was developed to accommodate the railroad's peak year traffic group. As indicated in Part III-A, the DRR's peak traffic year is June 1, 2018 through May 31, 2019, which is also the final 12-month period in the 10-year DCF. As described in Part III-A-1, the DRR's traffic group consists of general freight, coal, and intermodal traffic moving primarily in trainload service. The traffic moves in various flows over different parts of the system. The DRR peak year total traffic volumes are shown in Table III-C-1 below.

[1] The NS operating timetables and track charts for all of the lines involved are reproduced in Part III-B e-workpapers.

Table III-C-1
DRR Peak Year Traffic Volume – 3Q18 to 2Q19

Train Type (1)	Cars/ Containers (2)	Millions of Tons (3)
1. General Freight		
a. Local	276,718	25,821,923
b. Interline	355,873	30,075,821
c. Overhead	2,337,362	187,544,710
2. Coal		
a. Local	17,480	1,812,676
b. Interline	117,586	13,659,735
c. Overhead	1,493,522	161,773,037
3. Intermodal		
a. Local	609,160	8,681,768
b. Interline	462,661	6,357,862
c. Overhead	4,107,981	56,881,545
4. Total	**9,778,343**	**492,609,078**

Source: *See* e-workpaper "III-A-Tables.xls."

The DRR's operating plan reflects the different commodities it handles and the types of service they require. The DRR serves various local origins and destinations, including industrial facilities, coal mines, power plants, intermodal ramps, and water/rail transfer terminals. The DRR also serves interchange points with other railroads including BNSF, NS, CSXT, KCS, CN, CP and UP and more than 40 regional and short line railroads.

As described in Part III-B, the DRR has been divided into twenty-three (23) mainline segments and thirty-four (34) branch lines. A schematic of the DRR's route is attached as Exhibit III-A-1.

a. Traffic Flow and Interchange Points

The DRR's peak-year (June 1, 2018 through May 31, 2019) traffic volume consists of 243 million tons of general freight traffic, 177 million tons of coal traffic, and 72 million tons of intermodal traffic. The traffic density varies over different line segments. The busiest segments are Chicago to Toledo and Conway to Harrisburg. The Base Year trains moving over several DRR's line segments are shown in Table III-C-2 below.

Table III-C-2
Base Year Trains By Line Segment
(trains moving in the peak simulation period)

Line Segment[1/] (1)	No. of Trains (2)
1. Chicago, IL – Elkhart, IN	17,209
2. Elkhart, IN – Toledo, OH	10,210
3. Altoona, PA – Conway, PA	17,104
4. Conway, PA – Harrisburg, PA	16,737
5. Danville, KY – Cincinnati, OH	7,530
6. Columbus, OH – Dickinson, WV	2,545
7. Harrisburg, PA – Roanoke, VA	4,545
8. Cleveland, TN – Knoxville, TN	3,020
9. Chattanooga, TN – Memphis, TN	4,953
10. Altanta, GA – Birmingham, AL	5,458

Source: *See* e-workpaper "Unique Crew Locations.xlsx"
[1/] Trains shown for a line segment are the maximum trains moving over any part of the segment – volumes may not be uniform for the entire segment.

The DRR handles DuPont traffic from origin to destination or to terminating carrier. It also directly serves three coal mine origins or coal loadout facilities in Indiana, Kentucky and West Virginia, and 29 coal destinations (23 power plants and six rail/water transload facilities) to which it delivers 129 million tons of coal in 2010. The DRR also handles coal originated and terminated by other railroads. In addition, the DRR handles other general freight and intermodal traffic in interline and local service, interchanging such traffic with other railroads across the DRR system.

The DRR's operating plan takes into account its total traffic volume and the traffic flows described in Part III-A and summarized above and also reflects the DRR's interchange relationships with the other Class I carriers and various regional and short line railroads. These relationships are based on NS's joint use and interchange agreements with such carriers; the DRR steps into NS's shoes under these agreements. All trains interchanged with other railroads are run-through trains, which mean the locomotive power stays with the train.[2]

b. Joint Use and Interchange Agreements

The DRR steps into the shoes of NS and utilizes existing joint use and trackage agreements at 32 locations. A brief description of each one of these agreements is included in Exhibit III-C-2.

c. Track and Yard Facilities

The DRR's track and yard facilities are described in Part III-B-2.[3] The DRR's main lines consist of single track with appropriately-spaced sections of second main track (essentially signaled passing sidings with power switches). The branch lines consist of a single main track, with passing sidings as needed to efficiently move the traffic. The siding configuration and spacing were developed by DuPont Witness McDonald with assistance from Witnesses Fapp and Humphrey's RTC Model simulation of the DRR's peak-period operations.

All of the DRR's main tracks are constructed to a standard that allows for maximum train speeds of 60 mph, conditions (including gradient and curvature) permitting. Trains on all branch lines are limited to a maximum speed of 40 mph, except where existing NS speed limits are higher. All tracks are being constructed to permit a maximum GWR of 286,000 pounds per car.

All of the DRR's main lines are equipped with PTC and main-track power switches. Power switches are also installed at a few key points on the DRR's branch lines.[4]

Wood crossties are being used on all DRR tracks. The tie and other track and subgrade specifications (including rail section, turnouts, other track material, ballast and side slopes) are

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2 *See* e-workpaper "DRR Interchange.xlsx."

3 *See* e-workpaper "DRR Yard Matrix errata.xlsx."

4 *See* e-workpaper "DRR Yard Matrix errata.xlsx."

described in Parts III-F-2 and III-F-3 and associated e-workpapers. The track and subgrade specifications enable the DRR to handle its expected peak-period traffic volume efficiently, consistent with lowest feasible cost, while enabling all customer service requirements to be met.

d. Crew-Change Locations/Times

i. Road Crews -- Many of the DRR's crew changes take place at origins, yards, interchange points or destinations. The DRR follows the efficient modern railroad practice of calling train crews sufficiently in advance of a train's arrival at the designated crew-change point so that the crew is ready to board the train when it arrives and the in-coming crew has de-trained. The crews in each district are qualified to operate to and from other intermediate origins, destinations and interchange points within the district.

Mr. McDonald's operating plan for the DRR provides for straight-away and turn crew assignments at 28 crew district locations in the DRR's North Region and 20 crew locations in the DRR's South Region. The crew districts and assignments are listed in Exhibit III-C-3. Based on a review of materials provided by NS in discovery, many of the DRR crew assignments mirror those currently used by NS.

These crew districts and assignments reflect a least-cost SARR's flexibility to maximize the efficiency of its crew assignments within the constraints of the federal "12-hour" (hours of service) law, including the amendments thereto wrought by the recently-enacted Rail Safety Improvement Act of 2010 ("RSIA") (Public Law No. 110-432). Since the DRR is a new, start-up, non-unionized operation, its crew districts can be, and have been, designed for maximum efficiency. DRR road crews are not limited to operating over a single route, but instead are flexible enough to operate over several different routes on which they are certified. For example, crews stationed in the Harrisburg, PA area can operate west to Altoona and Conway, north to

Sunbury and Binghamton, east to Allentown and New Jersey, east to Baltimore or south to Shenandoah and Roanoke as necessary.

ii. Helper crews -- The helper crews are engineer-only crews. Helper service is provided at 5 locations on the DRR. A total of 32 employees are needed to staff the helpers on a 24/7 basis, with each crew working an eight-hour shift.

e. Switching and Yard Activity

i. Locomotive inspections and fueling -- FRA-required 92-day locomotive inspections are performed at DRR's locomotive shops and DRR yards during the car-inspection process for all trains receiving a 1500-mile or 1,000-mile car inspection.[5] DRR locomotive shops are located at Elkhart, IN, Conway, PA, Chattanooga, TN and Roanoke, VA. Road locomotive(s) requiring inspection are removed from the train and moved to the locomotive shops. If a locomotive requires fueling, but not a scheduled inspection, it is fueled during the dwell time of the car inspection process. Fueling is accomplished at stations provided in yards where shops are located and at other points where traffic warrants. All other fueling is performed by tanker truck. If a locomotive requires fueling but not a 92-day inspection, it is fueled during the dwell time allotted for car inspections.

ii. Railcar Inspections

(a) Inspection Procedures -- The DRR conducts 1,500-mile inspections of coal trains and 1,000-mile inspections of non-coal trains using state-of-the-art procedures, while complying at all times with FRA-mandated safety and inspection rules. DRR performs 1,500-mile and 1,000-mile inspections on through trains at Elkhart, IN, Conway, PA, Roanoke, VA, Chattanooga, TN, Atlanta, GA and Bellevue, OH. DRR also performs inspections

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[5] Inspection procedures are further detailed below.

on originating trains by car inspection crews at fifteen (15) yard locations. Road train crews perform inspection functions at other yards as necessary.

DRR uses two and four-person inspection crews, with one crew member on each crew serving as foreman. A summary of the car inspection crews on duty at each of the fifteen (15) yards is included in DuPont's workpapers.[6]

Roadways are provided between each of the yard relay tracks where inspections are performed. Each inspection crew stationed at a yard is equipped with a low-slung, four-wheel ATV-type vehicle. The vehicles carry spare parts, such as brake shoes and air hoses. Some parts are also placed periodically adjacent to the rails on the inspection tracks for ready availability. Coupler knuckles are rarely replaced during 1,500- or 1,000-mile inspections and can be transported to a specific car needing a knuckle by a company pick-up truck as needed. Two trains are inspected simultaneously by a four-person crew.

(b) **Trains requiring inspection** -- Each of the DRR's yards where trains originate is an inspection point and all trains are inspected either by a car inspection crew or by the train crew. In addition, coal and non-coal trains that travel more than 750 miles on the DRR receive an inspection at one of the through train inspection locations listed previously.

f. Trains and Equipment

i. Train Sizes

The DRR operates complete trains, including general freight, coal and intermodal trains, in local and interline (including overhead) service. The DRR's train sizes are no larger than those for the comparable NS trains operated from June 1, 2009 through May 31, 2010 ("Base

[6] *See* e-workpaper "Inspection Teams.xlsx."

Year") for which NS produced car movement data. Non-coal trains that are interchanged with NS have the same mix of traffic as the comparable NS trains that moved between the same points in the Base Year.

All trains have sufficient locomotives to provide a horsepower-to-trailing ton ratio that assures they are adequately powered to meet present contractual transit-time commitments and service requirements. This was confirmed by the RTC simulation.

The DRR operating plan assumes that the maximum train sizes (for a given train type) and locomotive consists will remain the same throughout the 10-year DCF period.[7] Increased volumes are accounted for by adding cars to existing trains consistent with the DRR's (and NS's) ability to handle them with the same locomotive consist and track configuration (yards/sidings). If a train would be too long using this procedure, "growth" trains are added that are equivalent or smaller in size to the comparable trains NS operated in the Base Year, as shown in the car event and train movement data it produced in discovery. The maximum train size is 207 cars and 8 locomotives. All growth trains are limited to the same size and weight, and no growth train has more than six (6) locomotives (excluding helpers).

ii. Locomotives

The DRR requires a total of 664 locomotives to handle its Base Year traffic volume. The railroad has three types of locomotives: GE ES44AC locomotives for road and helper service, GP-38 locomotives for local train and work train service and EMD SW1500 locomotives for yard switching service. The number of locomotives required for each kind of service is shown in Table III-C-3 below. The DRR's road locomotive requirements take into account the need to equalize the locomotive power used in run-through service for the NS and other

[7] Maximum train sizes were identified for each train symbol ("TRN") included in NS' train event data. As indicated in Exhibit III-C-1, however, NS' train event data was riddled with erroneous and missing information, including information on maximum train sizes.

interchange trains, any intermediate setting out or picking up of blocks of cars, and a spare margin which is described below.

Table III-C-3
DRR Peak Locomotive Requirements

Type of Service (1)	Quantity (2)
1. Road – ES44AC	483
2. Local/Work Train– GP38	101
3. Switch – SW1500	80
4. Total	664

Source: *See* e-workpapers "DRR Operating Expense_ Errata.xlsx", "Base Year Train List_Statistics_Open_ Errata.xlsx", tab "Local Locos" and "DRR Yard Locos".

(a) Road Locomotives

The DRR's "standard" road locomotive consist for all trains is two locomotives in a 1/1 distributed power ("DP") configuration, although some heavy coal, general freight and intermodal trains require three or more road locomotives for all or part of their runs on the DRR system (not including helpers at certain locations). Where additional units are needed, they are placed at the front of the train. For example, all trains moving between Dickinson, WV and Elmore, WV require two additional locomotive units in each direction to traverse the grades in this area. As both Dickinson and Elmore are crew change points for these trains, the additional locomotives are added and removed at these locations when the crews are changed.

The DP configuration involves positioning one locomotive on the front of the train and one locomotive on the rear of the train (hence the "1/1" designation). The rear (DP) locomotive has no engineer and is remotely controlled by radio signals from the lead locomotive. The use of a DP locomotive configuration reduces the drawbar tension between cars and enables the same number of locomotives to haul heavier trains or the same size trains at higher speeds. It also facilitates reversal of direction by a train, as locomotives do not have to be repositioned from one end of the train to the other. DP locomotive configurations are standard practice on the western Class I railroads, and DP is also being used by NS.[8]

As stated previously, local trains and work trains are powered by GP38 locomotives, using one locomotive per train where possible. When this is not possible due to train size or topography, the DRR adds a second GP38 locomotive, or in some instances uses an ES44AC locomotive on local trains. The count of road locomotives for the peak year includes a spare margin and a peaking factor, consistent with prior STB decisions.[9]

Spare Margin -- The total number of road locomotives required includes a spare margin of { } percent for ES44AC locomotives and { } percent for GP38 locomotives. This spare margin is based on information provided by NS in response to DuPont's discovery requests. The information provided includes locomotive bad order time, transit time and total equivalent units in service by locomotive type for 2008, 2009 and 2010. From this information we developed the amount of time locomotive units were unavailable for service on a three year weighted average basis to yield the locomotive spare margin for both ES44AC locomotives and GP38 locomotives.[10]

Peaking Factor -- In addition to using the spare margin, DuPont's experts determined the DRR's locomotive peaking factor by dividing the average number of train starts per day in the peak week of the Peak Year by the average number of train starts per day moving in the Peak

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[8] *See, e.g.*, http://www.progressiverailroading.com/pr/article/Class-Is-employ-fuelsaving-practices-that-promise-stingier-diesel-usage--22736 and e-workpaper "Helper Service Locations (NS-DP-C-10310).pdf."

[9] *See WFA/Basin* at 33-34.

[10] *See* e-workpaper "Loco Utlization.xlsx" A similar calculation was accepted by the Board in *AEP Texas* at 43-44.

Year. This is the same process as that approved by the Board[11] and results in a peaking factor of 5.4 percent.[12]

(b) Helper Locomotives

The DRR uses ES44AC road locomotives for helper service to minimize the diversity of road locomotive types in DRR service. Where necessary the DRR uses one or more units in helper service, with the locomotives coupled back-to-back. This enables the helper consist to operate in either direction with the cab end forward on the lead locomotive. The DRR has five helper districts. Exhibit III-C-4 provides the location of the helper district, distance trains are helped, direction of helper service and the number of helper units per consist at each location.

The RTC Model simulation indicates that a total of 879 trains moving during the ten-day simulation period require helper assistance. The breakdown of these trains for the entire simulation period and for the peak day for each district, used to confirm the DRR's helper locomotive needs, is shown in Table III-C-4 below.

[11] *See PSCo/Xcel II* at 13.

[12] As indicated in Exhibit III-C-1, DuPont was required to adjust many of its peak period train statistics due to the flaws discovered in NS's train event data. Because making these adjustments to the entire peak year train lists would have been impossible in the time required to present this case, DuPont based its peaking factor on the pre-adjustment peak period and peak year train lists. *See* e-workpaper "Coal Train List.xlsx."

Table III-C-4
DRR Peak Trains Requiring Helper Assistance

Helper District (1)	Number of Trains: Helper Service Miles (2)	Number of Trains: Peak Period Trains per Day (3)
1. Louisville, KY to Duncan, IN	10.4	3.4
2. Bulls Gap, TN to Knoxville, TN	46.8	5.8
3. Cincinnati, OH to Erlanger, KY	7.8	15.0
4. Altoona, PA to Johnstown, PA	37.9	33.4
5. Johnstown, PA to Altoona, PA	37.9	30.3

Source: Exhibit III-C-4

(c) Switch/Work Train Locomotives

The DRR uses EMD SW1500 locomotives for switch service. This type of locomotive is commonly used by Class I and other railroads (including NS) for such service.

The DRR requires a total of 80 SW1500 locomotives for use in switch service. The number of locomotives assigned to each yard is dependent on the number of switch assignments working in each yard.

iii. Railcars

Car ownership for the DRR traffic group was determined from the shipment data produced by NS in discovery. This data shows that most of the DRR's general freight and coal traffic moves in shipper-provided equipment and that nearly all of its intermodal traffic moves in shipper-provided containers and trailers. It is assumed that all flatcars used to transport intermodal containers and trailers are system cars. Table III-C-5 below summarizes the ownership of railcars and intermodal units for each traffic type.

Table III-C-5
Percent Of Car Ownership By Traffic Type

Traffic Type (1)	System (2)	Foreign (3)	Private (4)
1. General Freight	19.9%	16.8%	63.3%
2. Coal	44.0%	2.9%	53.1%
3. Containers & Trailers	3.7%	0.0%	96.3%
4. Intermodal Flats	100.0%	0.0%	0.0%

Source: *See* e-workpaper "DRR Car Costs_Errata.xls."

The DRR car requirements for all of the movements in its traffic group were developed based on the 3Q09-2Q10 base-year traffic and the simulated transit time output from the RTC Model. The resulting DRR car requirements were increased by a { } percent spare margin[13] and the 5.4 percent peaking factor described earlier. A complete description of the development of car ownership costs for system, foreign and private cars is set forth in Part III-D-2.

g. RTC Model Procedures and Results

The essential elements of the operating plan (described above), the main-track configuration, and the yard and interchange locations were provided to Messrs. Fapp and Humphrey for input into the RTC Model. Messrs. Fapp and Humphrey also input various physical characteristics for these lines, which were obtained from NS track charts, operating

[13] The { } percent spare margin is based on a review of coal transportation contracts provided by NS in discovery which show spare margins which range from { } to a high { } percent. Further, review of the public record in *AEPCO* shows that both parties relied on a 5.0 percent spare margin, which is also based on review of transportation contracts in that proceeding, and is nearly the same as that used herein. *See* AEPCO's Opening Evidence (Public Version) in Docket. No. 42113 filed January 25, 2010 at III-C-15 and AEPCO's Rebuttal Evidence (Public Version) in Docket No. 42113 filed July 1, 2010 at III-C-16. In addition, the 5.0 percent spare margin for shipper-provided cars was accepted by the Board in *WFA/Basin* at 39 and *Otter Tail* at C-5, and was also based on the transportation contracts produced in discovery in those proceedings. DuPont is relying on public information and common industry practice concerning the railcar spare margin from other maximum rate proceedings as described above.

timetables and other documents produced in discovery, including RTC simulations performed by NS along the DRR's route. These included train speed restrictions at various locations, grades, curves, topography and turnouts (switches). The final steps were to populate the RTC Model with the DRR's trains during the simulation period, which includes the peak traffic week (in terms of train movements) in the DRR's 10-year DCF existence, and input random "outage" and maintenance events.

DuPont Witnesses Fapp and Humphrey developed DRR's trains moving during the peak-ten day simulation period in the DRR's 10-year DCF life, based on the NS trains carrying traffic in the DRR's traffic group that moved during the peak simulation period in the 2009-2010 Base Year, forecast to the same period in the June 1, 2018 through May 31, 2019 peak year.

All road trains and local trains carrying DRR identified cars moving on the DRR network were included in the RTC simulation. The simulation includes stops in route for crew changes, inspections, fueling, helper service and spotting and pulling cars at customer locations for all road trains and local trains operating in straight-away service between two locations. Local trains in turn service, i.e., trains identified in NS' train event data designated as local trains which originate and terminate at the same location, are also included in the RTC simulation. The data contained in NS' train event files for these trains related to their route of movement and stops in route is unintelligible at best. Through a laborious manual process, DuPont's consultants were able to estimate the furthest location from the train's home location traveled and have included in the simulation the movement of the local turn train from its home location to the furthest location and return. A description of the infirmities of the NS train event data, and the steps DuPont took to overcome these infirmities is included in Exhibit III-C-1.

The RTC simulation runs began after inputting the DRR's track and other relevant facilities, peak-period trains and operating parameters (including random outages and maintenance outages). Changes were made on an iterative basis until the RTC Model ran to a successful conclusion. These changes included the relocation, addition or deletion of certain passing sidings and segments of second main track, refinement of the locations and configuration of yards and interchange tracks, and the addition of locomotives to certain trains. A detailed description of the DRR modeling procedures and results is included in Exhibit III-C-5.

2. Cycle Time

A SARR's operating plan must enable it "to meet the transportation needs of the traffic the SARR proposes to serve."[14] As the Board noted in *WFA/Basin*, a SARR:

> need not match existing operating practices of the defendant railroad, as the objective of the SAC test is to determine what it would cost to provide the service with optimal efficiency. However, the assumptions used in the SAC analysis, including the operating plan, must be realistic, i.e., consistent with the underlying realities of real-world railroading.

Id. at 15. This means that the complainant shipper must demonstrate that its SARR can provide service to its customers (i.e., traffic group members) that meets their requirements. DuPont has accomplished this by showing that the train transit times during the peak period in the peak year are similar to or lower than the NS's actual cycle and transit times during the comparable period of the most recent year for which data is available.

The starting point for the analysis in this case is the DRR's peak-year traffic volume and its peak-period train counts, which were developed from NS's train movement and car movement data for the traffic included in the DRR's traffic group for 2009 and 2010, the most recent year for which such data was available. The peak trains, DRR system configuration and relevant aspects of the operating plan were then input into the RTC Model to verify that the configuration and operating plan are realistic and adequate to enable the DRR to operate its

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[14] *See WFA/Basin* at 15; ("the operating plan must be capable of providing, at a minimum, the level of service to which the shippers in the traffic group are accustomed").

peak-period trains efficiently and in accordance with its customers' requirements as measured by train cycle/transit times.

The key outputs generated by the RTC Model for the transit time analysis were elapsed train running times over each of the DRR's line segments, and train transit times (used to develop locomotive and car hours and train-crew counts) over the portion of the DRR system used by each train during the peak seven days of the ten-day period modeled by DuPont's operating experts. A schematic diagram of the DRR's tracks as they appear in the RTC Model is attached as Exhibit III-C-6. The electronic files containing the RTC Model runs, output and case files are included in DuPont's Part III-C e-workpaper folder "RTC."[15]

As the Board has acknowledged, the SAC test must be equally workable in the Eastern and Western contexts.[16] The same holds true with regard to variances in the amount and usability of railroad traffic and operating data in a given proceeding. Accommodating both the nature of Class I rail operations in the East generally, and the NS traffic data produced in discovery in particular, the RTC simulation of the DRR's operations in the peak week of its peak traffic year confirm that the DRR's configuration, facilities and operating plan are feasible. The DRR's trains operate in a manner that produces faster train speeds and transit times on average than NS demonstrated in the Base Year. The DRR's ability to provide service equal to or better than NS', and thus commensurate with its customers' requirements, therefore is confirmed.

3. Other

a. Rerouted Traffic

It is well established that in stand-alone cost proceedings, Complainants are permitted the flexibility to design and route traffic differently than the actual operations of the defendant

[15] DuPont understands that the Board's staff is a licensee of, and has, the RTC Model, so the RTC Model itself is not being provided to the Board. Messrs. Fapp and Humphrey used Version 64(G) of the RTC Model for the simulation of the DRR's peak-period operations presented in e-workpaper folder "RTC."

[16] *See CP&L* at 17.

railroad.[17] In this proceeding, to rationalize NS' system and to create a more efficient railroad, DuPont's experts have not constructed all of NS' parallel routes and instead have determined to include existing rail lines which best serve the DRR's customers while minimizing, if not eliminating, duplicate routes. As a result, some traffic is re-routed over a different route than used by NS for moving the traffic. The STB has categorized re-routed traffic as either an "internal re-route" or and "external re-route," where the traffic moves between two points on the actual route of movement over routes that are not the same as those used by the defendant.

An internal re-route is where the movement is originated by the SARR (or interline received by the SARR) at a location on the actual route of movement and then terminated by the SARR (or interline forwarded back to the incumbent carrier) at a location on the actual route of movement. The SARR is free to move the traffic in any way it deems efficient between the two points on the actual route. Note, however, that if the SARR moves the traffic over track that is not on the actual route of movement, the SARR must meet or exceed the service criteria (e.g., transit time) currently realized by the incumbent carrier between the two points on the actual route.

An external re-route is a re-route where the movement is originated by the SARR (or interline received by the SARR) at a location on the actual route of movement and then interline forwarded back to the incumbent carrier by the SARR at a location NOT on the actual route of movement. For an external re-route, the SARR is responsible for any costs incurred by the incumbent carrier as a result of having to move the re-routed traffic over track not normally used to handle the traffic. Examples of such costs would be capacity enhancements, e.g., passing sidings and enhanced signaling systems.

[17] *See*, e.g., *AEPCO* at 15.

DuPont's experts have re-routed traffic in four instances. Each of these reroutes are "internal reroutes" and are discussed below.

i. Bannon, OH to Kellysville, WV -- NS currently has two routes between Columbus, OH and Kellysville, WV. One extends through Dickinson and Elmore, WV and serves the DuPont facility in Bent,WV. The other route extends through Chillicothe, OH, and Kenova, WV to Kellysville. The DRR does not include the Kenova route and reroutes general freight and coal traffic over the Dickinson/Elmore line. Intermodal traffic is not rerouted over the Dickinson/Elmore line because of curve restrictions on the line. The route miles for the two lines is nearly identical with the Dickinson/Elmore route equal to 323.0 miles and the Kenova route equal to 323.3 miles.

ii. Riverton, VA to Altavista, VA – NS currently has two routes between Riverton, VA and Altavista, VA. The route included in the DRR network extends south from Riverton through Shenandoah and Roanoke, then east to Altavista. NS' alternative route extends east of Riverton to Manassas Jct, VA then south through Charlottesville and Lynchburg, VA to Altavista. The Shenandoah/Roanoke route included in the DRR network is 224.6 miles compared to the Charlottesville/Lynchburg route which equals 216.3 miles or 8.3 miles fewer than the route included in the DRR network. Traffic which NS operates over the Charlottesville/Lynchburg route, which does not originate or terminate on that route is rerouted over the DRR between Riverton and Altavista.

iii. Roanoke, VA to Abilene Cross, VA – NS has two routes between Roanoke and Abilene Cross, VA. The route included in the DRR network extends east through Altavista, VA and Vabrook, VA then to Petersburg, VA a distance of 99.8 miles. NS' alternative route extends northeast through Lynchburg, VA then through Appomattox, VA a distance of 104.1 miles. Traffic which operates over the Lynchburg/Appomattox route which does not originate or terminate on that route is rerouted between Roanoke and Petersburg over the DRR through Altavista.

iv. Green, GA to Bremen, GA – NS has two routes between Green, GA and Bremen, GA. The route included in the DRR network extends from Green south through Austell, GA (just west of Atlanta), then west to Bremen, a distance of 76.8 miles. NS' alternate route also extends south from Green and turns southwesterly then through Cedartown, GA to Bremen, a distance of 38.7 miles or 38.1 miles less than the route included in the DRR. DuPont did not include this duplicate route in the DRR network as it added an unnecessary 38.1 miles of track infrastructure to the system and because the route included in the system is the most direct route to Atlanta and points east and south of Atlanta. Traffic which NS actually moves over the Green/Cedartown route to Bremen does not originate or terminate on this line and moves beyond Bremen. This traffic has been rerouted via the DRR Austell route. {

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In conclusion, the DRR is more efficient than NS in that elimination of the duplicate routes reduces the DRR network by a total of 682.4 route miles or approximately $2.242 billion in road property assets, without any substantial change in service to the DRR's customers from that currently provided by NS.

b. <u>Train Control and Communications</u>

The DRR network employs a Positive Train Control ("PTC") system for all train control and communications. The Rail Safety Improvement Act of 2008 (RSIA) (signed by the President on October 16, 2008, as Public Law 110-432) has mandated the widespread installation of PTC systems by December 2015.

As stated by the Federal Railroad Administration, "PTC systems are integrated command, control, communications, and information systems for controlling train movements with safety, security, precision, and efficiency. PTC systems will improve railroad safety by significantly reducing the probability of collisions between trains, casualties to roadway workers and damage to their equipment, and over speed accidents.... PTC systems are comprised of digital data link communications networks, continuous and accurate positioning systems such as NDGPS, on-board computers with digitized maps on locomotives and maintenance-of-way equipment, in-cab displays, throttle-brake interfaces on locomotives, wayside interface units at switches and wayside detectors, and control center computers and displays.... PTC systems issue movement authorities to train and maintenance-of-way crews, track the location of the trains and maintenance-of-way vehicles, have the ability to automatically enforce movement authorities, and continually update operating data systems with information on the location of trains, locomotives, cars, and crews. The remote intervention capability of PTC will permit the control center to stop a train should the locomotive crew be incapacitated. In addition to providing a greater level of safety and security, PTC systems also enable a railroad to run scheduled operations and provide improved running time, greater running time reliability, higher asset utilization, and greater track capacity. They will assist railroads in measuring and managing costs and in improving energy efficiency."[18]

As discussed in Section III-F, unlike existing Class I carriers, the DRR is installing a PTC system from the outset of its construction and investment, rather than converting an existing train communications and control system to a PTC system. As a result, the investment expenditures by the DRR are less than what an existing Class I carrier will incur to achieve the same level of infrastructure.

Moreover, based on discussions with the designer and developer of the RTC simulation model, the dispatch logic of the RTC most closely simulates the communications of a PTC system where there are no active signals within the model. Therefore, in all locations where PTC will be present on the DRR, DuPont has disabled any signal logic.[19]

c. <u>Miscellaneous Aspects of the Operating Plan</u>

As discussed in Part III-A, the DRR includes cross-over traffic in its traffic group. Cross-over traffic as has been included in stand-alone traffic groups in nearly every proceeding since *Nevada Power II*, as is evidenced by the Board's following statement in *PSCo/Xcel*:

> "The use of cross-over traffic to simplify the SAC presentation is well established practice….It enables the SAC analysis to take into account the economies of scale, scope and density that the defendant carrier enjoys over the routes replicated."[20]

Historically, cross-over traffic has been included in situations where the SARR has built rail lines of the incumbent railroad and moves traffic to or from a created interchange with the incumbent. As with other SARR networks, not all of the incumbent rail lines are required to move the issue traffic which results in cross-over traffic. In the instant proceeding some trains

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[18] *See* http://www.fra.dot.gov/pages/784.shtml.

[19] The developer of the RTC model has indicated that operating the model with the signal logic turned off closely mimics the expected operations assuming PTC system communications are employed.

[20] *See PSCo/Xcel* at 13-14.

are moved by the SARR on more than one segment between origin and destination, thus creating two "cross-over" interchanges for a single move.

For example, a train moving from Atlanta, GA to Kansas City, MO, currently moves north from Atlanta to Chattanooga, TN, then to Danville, KY and then west through Louisville, KY to East St Louis, IL, then to Moberly, MO and finally onto Kansas City. The line segment between East St. Louis and Moberly is not included in the DRR Network and rather than rerouting this train over the DRR from East St. Louis northeast to Decatur, IL, then southwest to Moberly, MO, the DRR is assumed to interchange forward these trains to NS at East St Louis and then interchange receive these trains from NS at Moberly, for furtherance to Kansas City. These trains continue to be routed in the same manner that NS currently routes them and therefore do not represent "re-routed" traffic, but rather cross-over traffic with two cross-over interchanges.

In addition to the above example, similar operations occur at the following location pairs on the DRR where trains are interchange forwarded to NS, then received in interchange from NS:

1. Chillicothe, OH and PD Junction, WV;
2. Abrams Yard, PA and Reading, PA;
3. Cincinnati, OH and Ft Wayne, IN;
4. Cincinnati, OH and Goshen, IN;
5. Knoxville, TN and Emory Gap, TN;
6. Salisbury, NC and Asheville, NC;
7. Ft Mill, SC and Augusta, GA; and
8. Buffalo, NY and Cleveland, OH.

Trains subject to these operations do not carry issue traffic and are identified in the RTC train lists as trains with the same train identification numbers and start dates, but with "A" and "B" designations, which represent the two different handlings of this train by the DRR.

Other elements of the DRR operating plan are described in Part III-D. These include locomotive maintenance facilities and procedures, equipment maintenance facilities and procedures, and operating personnel requirements – including Train & Engine ("T&E") crews and non-train operating personnel involved in field supervision, yard operations, dispatching, and mechanical functions. As described in Part III-D-5, the DRR's maintenance-of-way plan has been carefully coordinated with its operating plan and is fully consistent with the operating plan.

Part III-D

III. D. OPERATING EXPENSES

This Part of DuPont's Opening Narrative explains the DRR's annual operating expenses for equipment, personnel, general & administrative, information technology and maintenance-of-way requirements and the development of the related service units and costs. The expert witnesses responsible for the evidence in this Part include Richard H. McDonald (locomotive requirements and operating and general and administrative personnel and equipment); Joseph A. Kruzich (information technology costs); Philip H. Burris (operating statistics, crew requirements, locomotive and freight car requirements, fuel costs, personnel compensation, equipment lease/maintenance costs and operating units cost); and Harvey A. Crouch, P.E. (maintenance-of-way costs). Their detailed qualifications are included in Part IV.

DuPont witness Fapp and Humphrey developed train transit/cycle times from the RTC Model simulation of the DRR's operations. The RTC Model output was directly used to calculate the DRR's locomotive hours and car hours for the peak week of the June 1, 2018 to May 31, 2019 peak year. Mr. Burris, using the peak week transit times and locomotive requirement outputs from the RTC model, calculated locomotive hours and car hours for trains moving from June 1, 2009 through May 31, 2010 ("Base Year"). In addition, locomotive unit miles and car miles were calculated for trains moving in the Base Year.[1] The resulting statistics were utilized to determine overall locomotive requirements and car ownership requirements, as shown in the accompanying workpapers.[2] T&E (train crew) personnel requirements were also developed for trains moving in the Base Year.[3]

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[1] Development of the locomotive miles, car miles, locomotive hours, car hours and train and enginemen ("T&E") requirements is shown in e-workpaper "Base Year Train List_Statistics_Open_Errata.xlsx."

[2] *See* e-workpapers "DRR Operating Statistics_Errata.xls" and "DRR Car Costs_Errata.xls."

[3] Details are provided in e-workpaper "Base Year Train List_Statistics_Open_Errata.xlsx."

The actual locomotive and car hours and associated expenses derived from train transit/cycle times for the year would be lower than those presented here because the average number of daily trains containing DRR traffic moved during the Base Year is less than the daily trains moved by the DRR during the peak one-week period of the peak year. Thus the DRR's transit/cycle times should be faster on a daily average basis for the entire year than as compared to the peak week.

The DRR's Base Year annual operating expenses are shown in Table III-D-1 below.[4]

Table III-D-1
DRR Base Year Operating Expenses

	Expense Component (1)	**Cost (in Millions)** (2)
1.	Locomotive Lease [Ownership]	$58.3
2.	Locomotive Maintenance	124.0
3.	Locomotive Operations	394.1
4.	Railcar Lease	307.5
5.	Materials & Supply Operating	3.8
6.	Train and Engine Personnel	314.0
7.	Operating Managers	53.7
8.	General & Administrative	57.6
9.	Loss & Damage	14.1
10.	Ad Valorem Tax	56.7
11.	Maintenance-of-Way	156.6
12.	Trackage Rights	42.3
13.	Intermodal Lift and Ramp	97.7
14.	Insurance	35.1
15.	Startup and Training	112.4
16.	**Total**[1/]	**$1,827.9**

1/ Total may differ slightly from the sum of the individual items due to rounding.

[4] The DRR's first year of operations is June 1, 2009 through May 31, 2010. Operating expenses are calculated for this first year of operations at 2Q2009 wage and price levels. The DCF model uses these expenses and indexes them to the appropriate time periods.

1. Locomotives

The DRR's Base Year locomotive requirements are summarized in Table III-C-4 in Part III-C. The DRR uses three types of locomotives – GE ES44AC locomotives for road service (including helper service), GP38 locomotives for local train service and work trains and EMD SW1500 locomotives for yard switching. The DRR needs a total of 483 ES44AC locomotives and 101 GP38 locomotives to transport its peak year trains (including spares), and a total of 80 SW1500 locomotives for switch service.

a. Acquisition

NS did not provide any current locomotive capital leases in response to DuPont's discovery requests. As a result, DuPont developed 2009 locomotive lease costs for ES44AC locomotives from information contained in the STB's decision in *AEPCO*[5] and the public version of defendants' reply statement in that proceeding. The annual lease expense developed from *AEPCO* equals ${ } per unit.[6] This amount is also supported by the public version of UP's Reply evidence in *IPA*[7] which shows that UP's 2011 annual cost to lease ES44AC locomotives equals ${ }.[8] The total DRR lease cost in 2009 for ES44ASC locomotives equals ${ }.[9]

The DRR also leases its GP38 locomotives at an annual lease price of $82,699 per unit. This lease price is developed from an article in the June 2008 issue of *Railway Age*, titled "2008

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[5] *See AEPCO* at 40-41.

[6] The STB's decision in *AEPCO* provides total investment in locomotives at page 40, and the number of units by type of unit at page 41. Defendants' Reply statement (public version) provides the lease price for switch locomotives at page III.D-3, thereby providing the information necessary to determine UP's average annual lease price for ES44-AC locomotive in 2009. See e-workpaper "III-D-1 Loco Cost.pdf."

[7] STB Docket No. 42127, *Intermountain Power Agency v. Union Pacific Railroad Company,* UP Reply at III-D-2 and III-D-8 (Public Version).

[8] *See* e-workpaper "Loco Cost.pdf."

[9] In addition, to these locomotive lease amounts, capital costs to install required PTC equipment on all ES44AC and GP38 locomotives are included with the signals & communications investment expense in the DCF model. The amount included per locomotive is developed from information provided by NS in discovery.

Guide to Equipment Leasing."[10] The total DRR lease cost in 2009 for GP38 locomotives equals $8.4 million.

The DRR also leases its SW1500 locomotives at an annual lease price of $36,755 per unit. This lease price is also developed from the June 2008 issue of *Railway Age*, titled "2008 Guide to Equipment Leasing."[11] Application of this annual lease payment to the 80 SW1500 locomotives results in an annual lease payment of $2.9 million in 2009.

As explained in Part III-C-1, DuPont's experts used a road locomotive spare margin of { } percent and { } percent for ES44AC and GP38 locomotives, respectively, based on NS's actual experience as shown in materials it produced in discovery. DuPont's experts also applied a peaking factor, as mandated by the Board in *WFA/Basin*, to arrive at the DRR's total annual road locomotive requirements. The peaking factor equals 5.4 percent and is equal to the average number of train starts per day in the peak week of the Peak Year divided by the average number of train starts per day in the Peak Year. This is the same procedure as that used by the STB to calculate the peaking factor in *PSCo/Xcel II.*[12]

b. <u>Maintenance</u>

The DRR's locomotives undergo FRA-required 92-day inspections and minor repairs at each designated DRR yard. The locomotives are maintained primarily at Elkhart, Conway, Chattanooga and Roanoke yards, where the DRR has provided a locomotive maintenance facility to be used by its locomotive maintenance contractor. Locomotives used for trains that do not operate through one of these locations or any other locomotive inspection/maintenance point on

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[10] The lease price for GP38-2 and GP38-3 locomotives range from $200 to $250 per day, indexed to 2Q2009 using the AAR equipment rents index produces an annual lease rate of $82,700.

[11] *See* e-workpaper "III-D-1 Loco Cost.pdf." The lease price for SW1500 locomotives ranges from $75 to $125 per day. Using the average price of $100 per day, indexed to 2009 using the AAR equipment rents index, produces an annual lease payment of $36,755 per unit.

[12] *See PSCo/Xcel II* at 13.

NS (in the case of cross-over traffic) are routed on trains that do operate through one of the yards with a locomotive maintenance facility, as necessary, to enable them to receive required maintenance, including periodic overhauls.

NS' 2009 average locomotive maintenance cost per locomotive unit mile is used for ES44AC, GP38 and SW1500 locomotives. The NS cost per locomotive unit mile of $1.1795 was developed from its 2009 R-1 Annual Report to the STB and indexed to 2Q09.[13] The NS system average cost includes both routine maintenance and locomotive overhauls. The system average cost was used as NS failed to provide information requested in discovery that is specific to various types of locomotives it utilizes including ES44AC and GP38 locomotives. The total locomotive maintenance cost for the DRR equals $124.0 million in 2009.[14]

The DRR provides an End-of-Train Device ("EOTD") for each of its locomotives.[15]

c. <u>Servicing (Fuel, Sand and Lubrication)</u>

Contractors based at the DRR's yards fuel, sand and lubricate locomotives. Locomotives are fueled and serviced using two different procedures. First, inspections of through trains moving more than 750 miles on the DRR occur at Elkhart, Conway, Roanoke, Chattanooga, Atlanta and Bellevue. Fixed fueling platforms are located at each of these locations for fueling and servicing locomotives. Locomotives on through trains that are being inspected are removed and replaced with freshly fueled and serviced locomotives. Further, locomotives on trains originating at these locations are also fueled and serviced at the fueling platforms. Second, locomotives originating at locations other than those listed above are fueled by contractors using tanker trucks (known in the railroad industry as direct-to-locomotive or "DTL" fueling).

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[13] *See* e-workpaper "Loco Servicing and Maintenance Cost.xlsx."

[14] *See* e-workpapers "DRR Operating Expense_Errata.xls"

[15] *See* e-workpaper "DRR Materials and Supplies.xls."

The DRR's fuel cost is based on the average consumption per per locomotive unit mile calculated from NS' 2009 R-1 Annual Report for road and yard locomotives and the actual price of fuel paid by NS for 2Q2009 as reported by NS in its Quarterly Review. The components of the DRR's fuel costs are discussed below.

i. <u>Fuel Cost</u>

The DRR's fuel cost is based on the price NS paid for fuel in 2Q2009 of $1.545 per gallon as reported in NS' Quarterly Financial Review, Second Quarter 2009.[16]

ii. <u>Fuel Consumption</u>

The average fuel consumption rate for the DRR was developed from NS' 2009 R-1 Annual Report. For road and switch locomotives this equals to 2.28 and 2.67 gallons per locomotive unit mile respectively.[17]

iii. <u>Locomotive Servicing</u>

Other DRR locomotive servicing costs (primarily sand and lubrication) are based on a cost of $0.2198 per diesel unit-mile for ES44AC and GP38 locomotives and $0.0602 for SW1500 locomotives. These amounts are calculated using NS's 2009 R-1.[18]

2. <u>Railcars</u>

a. <u>Acquisition</u>

The DRR uses a mixture of railroad-provided cars and private cars. For railroad-provided cars, DuPont developed car costs using three different approaches. First, for non-coal traffic moving in cars owned by foreign roads, car costs are based on time and mileage by car type developed from NS's 2009 R-1.

Second, for non-coal traffic moving in NS equipment, an annual full service lease cost

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[16] *See* www.nscorp.com/nscorpjtml/pdf/financial-q2-09.pdf and e-workpaper "Loco Cost.pdf."

[17] *See* e-workpaper "Loco Cost.pdf."

[18] *See* e-workpaper "Loco Servicing and Maintenance Cost.xls."

was developed for each car type from information provided by NS in discovery or from publicly available sources.[19] A weighted annual car cost for all car types was then developed based on the percentage each car type moves on the DRR system. The weighted average annual car cost was then converted to a cost per hour and cost per mile and applied to the car hours and car miles for the Base Year trains. The car hour requirements for these cars are based on RTC transit times, plus free time at shipper origin and destination. The free time included is based on review of NS Tariff NS 6004-C, *Demurrage Rules and Charges,* effective February 1, 2009.[20] This tariff specifies NS demurrage charges equal to $100 per car per day, or fraction thereof and provides for a one day credit for loading and a two day credit for unloading. These credit days are included in the calculation of car days for the purpose of determining DRR system car requirements. Time beyond the credit days at origin and destination are not included as NS collects $100 per car per day for that time. Given that the typical car leases for between $8.00 and $15.00 per day,[21] the $100 charge received by NS, and which would be received by DRR, more than offsets any additional car costs the DRR would incur for system cars at origin or destination. Third, for DRR-provided coal cars, car lease payments are based on annual full service lease costs developed from an article in the June 2008 issue of *Railway* Age, titled "2008 Guide to Equipment Leasing." The annual full service lease for coal cars is $5,232.[22]

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[19] *See* e-workpapers "III-D-2 Car Cost.pdf" and "DRR Car Costs_Errata.xls."

[20] A copy of NS Tariff 6004 – C is included, *See* e-workpaper "III-D-2 Car Cost.pdf"

[21] Annual lease cost of $3,024 and $5,340 divided by 365 days, respectively.

[22] *See* e-workpaper "III-D-2 Car Lease Cost.pdf." and DRR Car Costs_Errata.xls."

The cars provided by the DRR for non-coal traffic include boxcars, covered hoppers, gondolas, open-top hoppers and flat cars. The annual full service lease cost per car for each car type is as follows:

Boxcars	$3,024
Covered Hoppers	$3,576
Open-top Hoppers	$5,232
Flat Cars	$5,340

The lease costs for these car types are based on *Railway Age's* "2008 Guide to Equipment Leasing".[23]

The DRR's freight car requirements include a spare margin of { } percent. This spare margin is based on a review of transportation contracts provided by NS in discovery which show spare margins that range from { } percent to { } percent. This spare margin is similar to the 5.0 percent spare margin used by both parties and accepted by the Board in *AEPCO* at 46. A 5.0 percent margin was also accepted by the Board in *Otter Tail.*[24]

b. Maintenance

As described above, the DRR uses full service car leases for the railcars it provides. As full service lease payments include maintenance costs, no other maintenance costs are included.

Shippers who supply railcars for their DRR movements make their own separate arrangements for maintenance of their cars at existing car repair facilities on or near the route of movement.

c. Private Car Allowances

For DRR coal movements that occur in private cars, the cars are provided per diem and mileage free under the terms of the relevant NS transportation contracts and other pricing authorities (that is, the cars are provided free of charge to NS and the freight rates reflect the fact

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[23] *Id.*

[24] *Otter Tail* at C-5.

that NS is not incurring car costs). Because the DRR is replacing NS with respect to its coal traffic, the DRR also pays no per diem or mileage allowances with respect to coal movements in private cars.

With respect to private cars used for non-coal traffic, DuPont's experts have included a private car charge per car-mile by car type which is applied to all private car-miles on the DRR. The private car mileage charge by car type was developed from data contained in NS's 2009 R-1.[25]

3. Operating Personnel

The DRR has a traffic group that moves primarily in trainload quantities. Consistent with the stand-alone concept of identifying the least-cost, most-efficient, feasible hypothetical alternative to the incumbent, the DRR is a non-union railroad that is built from the ground-up to handle a defined traffic group.[26]

DuPont's experts have developed a staffing plan and associated personnel for the DRR to handle its projected peak traffic volume safely and efficiently by taking full advantage of modern technology. This staffing plan also permits the railroad to maintain its facilities in good condition while minimizing cost.

The DRR's operating personnel include train crew, line supervisory and field employees in Transportation, Engineering/Maintenance-of-Way and Mechanical departments. The senior Operations staff (headquartered at Roanoke, VA) report directly to the Vice Presidents of Transportation, Engineering and Mechanical, in turn each of these Vice Presidents reports to the Vice President -- Operations. The DRR's operating personnel requirements are summarized below and fully discussed in Exhibit III-D-1.

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[25] *See* e-workpaper "DRR Car Costs_Errata.xls."

[26] The Board has accepted the concept of a non-unionized SARR. *See TMPA* at 687; *PSCo/Xcel* at 68, 69.

a. Train/Switch Crew Personnel

The DRR requires a total of 3,166 Train & Engine ("T&E") crew members to transport its Base Year trains. This count, which includes helper crews and switch crews based at the DRR's yards, is based on the number of trains moving over the various parts of the DRR system during the Base Year; the crew assignments developed by Mr. McDonald (as described in Part III-C-1-d), and the switch assignments at the DRR's yards. The RTC Model simulation performed by Mr. Fapp was used to confirm that train crews operating in these crew districts generally could complete each tour of duty within 12 hours and otherwise comply with the federal Hours of Service law, as amended.[27]

Consistent with Board precedent, T&E crews were developed using the total number of crew starts as determined by the actual train counts over an entire year.[28] In this instance, crews were determined for all trains moving in the Base Year. The total crew starts from each crew base were then adjusted upward to reflect the 0.38 percent re-crewing requirements based on the results of the RTC simulation indicating the number of crews whose on-duty time expired under the Hours of Service law. The adjusted crew count was then used to determine the total number of T&E crews required using the standard formula employed by the Board to determine how many crews are required to cover the number of crew starts assuming that each crew member is available 270 days a year. *Id.*[29]

b. Non-Train Operating Personnel

The DRR's staffing requirements for operating personnel other than train and switch crews and maintenance-of-way ("MOW") personnel are organized into three departments all reporting to the Vice President – Operations. The 591 non-train operating DRR personnel are

[27] *See* e-workpaper "Base Year Train List_Statistics_Open_Errata.xlsx."

[28] *See PSCo/Xcel* at 62.

[29] This number is not affected by the hours-of-service provisions of RSIA.

summarized by department in Table III-D-2 below and fully discussed in Exhibit III-D-1. MOW personnel are discussed separately in Part III-D-5.

Table III-D-2
DRR Non-Train Operating Personnel

Operations Department Position (1)	**No. of Employees** (2)
Vice President Operations Office	20
1. Transportation Department	281
2. Mechanical Department	286
3. Engineering Department	4
4. Total Non-Train Operating Personnel	591

c. Compensation

Compensation for the T&E personnel and other non-train operating personnel is derived from NS's 2009 Wage Forms A&B and is established at the same levels as those paid by NS for comparable positions. The T&E wages include all constructive allowances paid by NS to its train and enginemen. The total compensation for T&E personnel equals ${ }. Total compensation for DRR's non-train operating personnel equals $39.0 million. Salaries and total compensation for the DRR's T&E personnel and for the non-train operating personnel are shown in detail in Exhibit III-D-1.

Fringe benefits for all DRR employees are based on 37.5 percent of wages. This number is based on the average ratio of fringe benefits to total wages paid in 2009 to all railroad operating employees in the states in which the DRR operates, as reported by the Association of American Railroads.[30] This method of determining the fringe benefit ratio has been approved by

[30] Historically, the AAR reported fringe benefit information on a state by state basis for operating employees, it now reports fringe benefit information only for the US as a whole.

the Board.[31] In addition, it is the same method used by Complainants and accepted by both Defendants and the Board in *AEPCO*.[32]

d. Taxi and Hotel Expense

The DRR also incurs taxi and overnight expenses for train crews. The number of taxi trips required, the cost per trip, the number of overnight stays and the cost per stay were identified for each crew.[33]

Consistent with Board precedent, taxi trips and overnight stays were developed using the actual train counts (and the crews' related taxi and hotel requirements) over an entire year.[34]

The DRR's unit cost for taxi trips is estimated based on current rates for taxi service at each location. The cost per overnight stay ranges from $29.99 to $89.95 and is based on hotel room rates throughout the DRR system.[35]

e. Materials, Supplies and Equipment

Materials, supplies and equipment for operating personnel (other than maintenance-of-way personnel) include office furniture and equipment, office supplies, safety equipment, EOTDs, motor vehicles including railcar inspection vehicles, and tools and supplies. The total annual operating expense for these items equals $3.8 million in the base year.[36]

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[31] *See WFA/Basin* at 66.

[32] The Public Version of AEPCO's Opening Evidence shows the derivation of the fringe benefit ratio in that proceeding, see AEPCO's January 25, 2010 Opening Evidence, Public Version, page III-D-25. Review of Defendants Reply evidence shows that they did not object to this fringe benefit ratio. *see* Defendants Reply Evidence dated May 7, 2010, pp. III.D-29 to 30. Moreover the STB accepted this evidence without comment in *AEPCO*.

[33] *See* e-workpaper "DRR_Overnight Hotel and Taxi Costs.xlsx."

[34] *See WFA/Basin* at 48 and *PSCo/Xcel* at 69.

[35] *See* e-workpaper "DRR Overnight and Taxi Cost.xlsx."

[36] *See* e-workpaper "DRR Materials and Supplies.xls."

4. General and Administrative Expense

The DRR's personnel have all been designated as operating personnel or as General & Administrative ("G&A") personnel. The maintenance-of-way employees, while considered operating personnel, are discussed separately in Exhibit III-D-3. Those employees who might be considered non-operating personnel on a Class I railroad are all included in the G&A staff discussed below.

The G&A expenses for the DRR include its headquarters (corporate) management and administrative staff, buildings and equipment, and other expenses, including information technology ("IT") requirements. These expenses have been developed on the basis of the experience of DuPont's Witnesses McDonald, Burris and Kruzich. Mr. McDonald in particular has held a number of senior management positions at a Class I railroads. Mr. Burris developed G&A personnel salaries based on salaries paid to comparable NS or (where appropriate) other railroad personnel. DuPont's IT expert, Joseph Kruzich, developed the DRR's IT requirements and costs including computer hardware, systems, software, and support personnel as well as out-sourcing needs.

The DRR's engineering staff was developed by DuPont's engineering witness, Harvey Crouch, in consultation with Mr. McDonald. As the engineering function principally involves maintenance-of-way, the DRR's engineering personnel are discussed below in Part III-D-5.

a. Staffing Requirements

The DRR's G&A staff is consistent with the G&A staffing for the SARRs approved by the Board in recent SAC cases, including *PSCo/Xcel*, *AEP Texas*, *WFA/Basin* and *AEPCO*, taking into account the DRR's larger geographic scope, traffic volumes and train flows, and the diversity of commodities handled. It should be noted, however, that many G&A functions do not vary with the number of route-miles or the traffic volume. The nature of most G&A functions means that a railroad the size of the DRR can achieve greater staffing economies of scale than a small railroad.

The G&A staff is based at Roanoke, VA, where the DRR's corporate headquarters building is located. This staff covers all executive and administrative functions including marketing, legal services, accounting and bookkeeping, budgeting, financial reporting, payroll, information systems, human resources, secretarial and clerical services, and supervising contractors in the performance of some out-sourced functions.

The DRR's G&A staff is summarized in Table III-D-3 below by department. This table does not include the operating and MOW employees located at the Roanoke, VA headquarters, who are discussed elsewhere in this Part. The G&A personnel requirements by department are fully discussed in Exhibit III-D-2.

Table III-D-3
DRR General & Administrative Personnel Requirements

Position (1)	**Personnel** (2)
1. Executive Dept. Total	9
2. Marketing Dept. Total	50
3. Finance & Accounting Dept. Total	66
4. Legal & Administration Total	42
5. IT Total	46
6. Total General & Administrative	213

Source: Exhibit III-D-2

i. Executive Department

The DRR's Executive department consists of the President's Office, as well as the DRR's Board of Directors. The President's office consists of nine (9) people: the President, two Directors of Corporate Relations, an Administrative Assistant and five (5) outside directors. The DRR has a ten-person Board of Directors, with five inside and five outside directors.

ii. Traffic and Marketing Department

The DRR Traffic and Marketing Department consists of 50 people and is headed by the Vice President – Traffic, who is assisted by the Director of Marketing and Sales and the Director of Customer Service. The Traffic and Marketing Department is responsible for the DRR's marketing functions, including communications with the railroad's customers and monitoring train locations and maintaining contact with customers regarding their shipments.

iii. Finance and Accounting Department

The Finance and Accounting Department is responsible for the DRR's basic financial and accounting functions, including treasury, taxation, revenue collection, disbursements for accounts payable, financial reporting, and budgeting and analysis. It consists of 66 employees and is headed by the Vice President – Finance & Accounting who (like the other vice presidents) has an Administrative Assistant/Secretary. The department has a Treasurer, a Controller, a Director of Budgets and Purchasing, a Director of Cost Analysis and a Director of Internal Auditing with various support positions reporting to these sub-department heads. The Vice President – Finance & Accounting is also the DRR's Chief Financial Officer.

iv. Law and Administration Department

The Law and Administration Department consists of 42 employees. It is headed by the Vice President – Law and Administration (with assistance from an Administrative Assistant) who is responsible for the DRR's legal affairs including litigation control, risk management and claims, and regulatory compliance. This Vice President is also responsible for other administrative functions including, real estate, claims, security and human resources and training.

v. **Information Technology Department**

The DRR's IT systems and associated personnel were developed by DuPont Witness Kruzich, who has considerable experience with the IT function at Class I and other railroads. The IT system (described in section 4.d) is administered by a staff consisting of a Vice President Information Technology, three Directors of Information Technology and 42 IT Specialists. As discussed in more detail in Exhibit III-D-2, the DRR does not have a main-frame environment, but rather a NT/PC-based system. This means far less IT effort is required than a typical Class I railroad due to the relative simplicity of a NT/PC-based system and the fact that much of the IT requirements is outsourced to RMI (i.e., Transportation, Revenue, Intermodal and Car Hire functions).

b. **Compensation**

The salaries and benefits for the DRR's G&A personnel described above are based on comparable and competitive compensation packages presently available in the railroad industry (and in other service industries).

Specifically, annual salaries for the G&A personnel are based on data contained in NS's Wage Forms A and B, with several exceptions. Salaries for the President and the Vice Presidents included in the G&A staff are based on the salaries, including bonuses, paid for similar positions by the Kansas City Southern Lines ("KCS") a holding company which owns and operates the Kansas City Southern Railway, the Kansas City Southern de Mexico and the Texas Mexican Railway Company. According to the KCS' website, the three major lines comprising the KCS operate 7,075 route miles of railroad, which is nearly the same as the 8,023 route miles operated by the DRR. This is far smaller than NS which operates 20,623 miles and substantially smaller than the other Class I railroads.

As stated previously, fringe benefits for all employees are based on 37.5 percent of wages based on information available from the AAR for railroads operating in the states where the DRR is located. The fringe benefit ratio includes expenses related to health and welfare benefits, railroad retirement, supplemental annuities, unemployment insurance and other programs.

The total compensation for the DRR G&A employees equals $19.1 million. This compensation by employee is addressed in Exhibit III-D-2.

c. Materials, Supplies and Equipment

Consistent with the stand-alone principles of unlimited resources and barrier-free entry, the ready availability of materials and equipment is assumed.

The DRR owns or leases various types of vehicles and equipment used by its Operating and G&A staffs. As fully discussed in Exhibit III-D-2 costs for this equipment are included in the calculation of the DRR's annual operating expenses.[37]

The DRR also needs miscellaneous office equipment and supplies including desks and janitorial supplies.[38]

d. Other G&A Expense

i. IT Systems

The DRR's information technology systems have been developed by DuPont Witness Joseph Kruzich, its experienced railroad IT expert. Mr. Kruzich has worked for Class I railroads reviewing various work procedures and providing recommendations on how the work processes could be improved to achieve a high degree of efficiency. This position provided him an opportunity to become very familiar with various work processes involved in running a railroad. Mr. Kruzich also served as IT Vice President of the Kansas City Southern Railroad and was

[37] *See* e-workpapers "DRR Operating Expense_Errata.xls" and "DRR Materials and Supplies.xls".

[38] *See* e-workpaper "DRR Materials and Supplies.xls."

instrumental in directing the development of KCS new computer systems in the late 1990's. A more detailed description of Mr. Kruzich's qualifications is contained in Part IV of this opening evidence.

Mr. Kruzich reviewed the DRR's operating plan and G&A requirements to determine the railroad's basic computer and communications needs and the kind of support needed by its staff. The IT systems described below enable the DRR to operate safely and efficiently and to perform all administrative functions.

The DRR has an average of 758 train movements per day in the peak week, as well as a limited number of local customers and interchange points. It also handles primarily trainload movements, with multiple-car billing (using the RMI Revenue System to allocate revenues), rather than billing for individual railcars. This reduces the complexity of the computer and communication systems required to support operations, and renders unnecessary the colossally expensive mainframe systems that large carriers such as NS use. Based on the DRR operating plan and G&A staff departments, the capital requirements for IT and communications systems equal $10.7 million.[39] The annual operating cost for IT and related communications equals $25.6 million at 2009 price levels.[40] Table III-D-4 below shows the capital and annual operating expenses separately for information technology and related communications systems.

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[39] *See* e-workpaper "DRR-Capital Budget.xls."

[40] *See* e-workpaper "DRR-Operating Budget.xls."

Table III-D-4
Capital And Operating Costs For
DRR IT And Communications Systems

Item (1)	Capital Cost (2)	Operating Expense (3)
1. Information Technology	$10,624,960	$24,883,951
2. Communications	$67,168	$760,338
3. Total	**$10,692,128**	**$25,644,290**

Source: *See* e-workpapers "DRR-Capital Budget.xls" and "DRR-Operating Budget.xls"

The DRR's computer and IT communications systems are fully described in Exhibit III-D-2. They have been designed to meet the company's mission-critical technology needs to achieve operating efficiencies, customer satisfaction, optimum staffing,[41] maximum productivity, and safe train operations. The costs shown in the workpapers are based on the DRR's highest daily train counts and number of annual carload transactions.

In addition to the amounts shown above for IT capital, costs for IT hardware and software are included in the signals and communications investment account that are required for the DRR's PTC signaling system. The amount included is based on values provided by NS in discovery for additional IT systems and prorated to the DRR based on a route mile basis. The amount provided was reduced to eliminated duplication of the dispatching system already provided for in the IT capital cost reflected above.

ii. Other Out-Sourced Functions

As described earlier, several functions customarily provided in-house by large Class I railroads can be efficiently out-sourced by the DRR. Consistent with the stand-alone concept of

[41] The DRR's IT personnel requirements are described above in the discussion of G&A personnel. The IT staff size is largely a function of the systems described in this section.

an efficient, least-cost railroad, out-sourcing is used wherever the economics so justify without sacrificing the SARR's feasibility or service quality.

Out-sourced functions, in addition to those described in the preceding section, include initial training of operating employees (discussed in more detail below), several finance and accounting functions, including preparation of income, property and payroll tax returns and financial/account auditing, legal services, including claims administration and investigation, and administration of the company's retirement plan.[42]

A number of independent accounting, payroll service and other firms have the experience and systems to perform these functions. For example, the payroll service firm Paychex has experience in complying with Railroad Retirement and other railroad-specific tax and regulatory reporting requirements. In the human resources area, regional and industry employers' associations are available as a resource for the DRR's internal human resources staff.

Estimated annual costs of $2.1 million have been developed for outsourcing all of the functions described above.[43]

iii. Start-Up and Training Costs

The DRR's start-up and training costs have been calculated using the procedures approved by the Board in *WFA/Basin* at 51-54. A total amount of $112.4 million has been provided for initial DRR training and recruiting costs.[44] Consistent with *WFA/Basin*, start-up training and recruitment costs are treated as operating expense in the DRR's first year of operations. Training and recruiting costs are fully discussed by position in Exhibit III-D-2.

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[42] *See* e-workpaper "DRR GA Outsourcing.xls."

[43] Id.

[44] *See* e-workpaper "DRR Operating Expense_Errata.xls," tab "Training."

iv. Travel Expense

Travel expenses have been included for all DRR employees at the Manager level and higher (except for the Customer Service Managers and the Assistant Controllers, as these positions do not require travel) and for the five (5) outside members of the Board of Directors. Annual travel expenses of $9,751 per employee are included. This amount is based on the 2009 annual survey of corporate travel managers performed by Runzheimer International, which estimates the annual cost of corporate business travel.[45] The DRR's other start-up costs, road property investment costs including construction of fixed facilities, which are included in the DRR's capital costs, and equipment acquisition are discussed in other sections of Part III.

5. Maintenance-of-Way

The MOW plan for the DRR was developed by DuPont's expert railroad engineering witness, Harvey Crouch.[46] It was also reviewed and approved by Richard McDonald, DuPont's rail operations expert, who has engineering and operating experience with NS's predecessors.

Mr. Crouch served in the Southern Railway's and then NS's Engineering Department from 1977 to 1987, including service as a Project Engineer and Track Supervisor in the Maintenance of Way & Structures Department. His duties in these positions are detailed in his Statement of Qualifications in Part IV. As Track Supervisor, Mr. Crouch was responsible for the inspection and maintenance of a portion of NS's mainline trackage in Virginia, including track inspection, day-to-day supervision of work gangs, ordering material, budgeting and planning, as well as management of rehabilitation and maintenance of track and inspection of bridges. As Project Engineer, Mr. Crouch was responsible for engineering design and plan review, and the

[45] *See* e-workpapers "DRR Operating Expense_Errata.xls" and "III-D-3 Material and Supplies.pdf."

[46] Mr. Crouch is also sponsoring DuPont's evidence on the DRR's construction costs in Part III-F below. The staffing for the DRR's MOW Communications & Signals Department is also sponsored by DuPont's communications and signals expert, Victor Grappone, PE.

bid and construction engineering phases for major capital track and bridge construction and rehabilitation projects in the geographic areas served by the DRR.

Mr. Crouch considered the kinds of terrain and climate in which the various portions of the DRR are located in developing the DRR's MOW plan and incorporated the significant aspects of the variations in terrain and climate into the MOW plan and staffing.

Consistent with *WFA/Basin*, Mr. Crouch's MOW plan has a substantial field staff to perform day-to-day inspection and maintenance activities, supported by a managerial/office engineering and support staff that reports to the DRR's Vice President-Engineering & Mechanical. Capital maintenance programs are also required during the 10-year DCF period to renew/replace the fixed facilities and in particular the principal elements of the track structure. The DRR's MOW staff has been structured to include planning, budgeting and contracting related to annual capital programs.

Also consistent with *WFA/Basin*, all of the DRR's program work (including rail grinding and crossing paving) is performed by contractors. It is more efficient to contract out program work, rather than hiring large seasonal gangs to perform most of this work as most Class I railroads have done until recently.[47] Using contractors is more efficient, in part, because contractors are not subject to internal railroad union craft work-rules (which can be exacerbated for large railroads like NS that are the product of numerous mergers and consolidations among predecessor railroads) or the Railroad Retirement program, which makes internal railroad labor very expensive. In addition, it is not cost-effective to hire and equip large mechanized gangs consisting of DRR employees because most program work is performed on an as-needed basis

[47] Consistent with the treatment of program renewal work in other rate cases such as *AEP Texas* and *WFA/Basin*, the cost of capital programs is accounted for in the DCF model. In addition, CSX uses Hulcher for ballast train supply and unloading; all the Class 1's use contractors for vegetation control, rail defect testing, geometry car testing, and to some extent, inspection using hy-rail truck mounted equipment. Regional and Short Line Railroads routinely use contract services for all capital work.

each year, and gangs simply are not needed throughout the entire year. In addition, winter work is not feasible on parts of the DRR due to roadbed freezing and ballast delivered in ballast cars freezing en route to construction areas.[48]

In developing the DRR's MOW plan, Mr. Crouch started by considering the maintenance functions that need to be performed, and then developed an appropriate field organization and supervisory/support staff for each function, given the railroad's geographic scope, terrain, number of trains and gross tonnages. The basic functions include track inspection and routine maintenance, communication and signal inspections, testing and maintenance, bridge inspection and minor building maintenance, and budgeting and administrative support. Mr. Crouch also considered the equipment needs for each function, as well as the maintenance work (other than capital program maintenance) that appropriately could be contracted out. The total MOW expense in the Base Year equals $156.6 million.

Each of the categories of MOW expense is discussed at length in Exhibit III-D-3. This Exhibit also addresses program maintenance and maintenance scheduling. The detailed calculations are provided in Mr. Crouch's supporting e-workpapers.

6. <u>Leased Facilities</u>

The DRR 32 joint facility agreements cover 818 route miles throughout its system. The development of the annual payments to NS and other carriers for use of these trackage rights is shown in the workpapers included with this opening evidence.[49]

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[48] Because the DRR starts operations with a newly-constructed physical plant, there should be no need for significant program work (and thus large mechanized forces) during the first 10 years of its operations – notwithstanding the way program maintenance is treated under the DCF model, in which a portion of the DRR's fixed assets are assumed to be renewed each year.

[49] *See* e-workpaper "DuPont Joint facility charges.xlsx."

7. Loss and Damage

The DRR's annual loss and damage cost equals $14.1 million. This cost was developed based on NS's actual 2010 loss and damage per ton for the commodities moving on the DRR multiplied by the number of tons of each commodity moved on the DRR in 2010.[50] This is the same methodology used to calculate loss and damage costs in other SAC proceedings by both Complainant and Defendant and accepted by the Board. Review of the public record shows that most recently, Complaintant used this method in the AEPCO proceeding, it was accepted by Defendants in that proceeding and without comment by the Board in *AEPCO*.

8. Insurance

The standard practice of large railroads is to self-insure against potential liability except for catastrophic risks. The DRR also self-insures for most types of claims, and obtains insurance at competitive rates to cover catastrophic loss and Federal Employers Liability Act exposure.

Insurance expenses for the DRR were calculated using NS's 2009 insurance ratio of 1.96 percent of operating expenses.[51]

9. Ad Valorem Taxes

The DRR operates in the states of Alabama, Delaware, Georgia, Illinois, Indiana, Kentucky, Louisiana, Maryland, Michigan, Mississippi, Missouri, New Jersey, New York, North Carolina, Ohio, Pennsylvania, South Carolina, Tennessee, Virginia and West Virginia. To develop ad valorem taxes, the amount of tax that NS paid per route mile was calculated for NS's route miles in each state. These amounts were then applied to the DRR's route miles in each state and summed to arrive at DRR's total Ad Valorem Tax burden.

[50] For cross-over traffic, the DRR's share of the loss and damage payments was calculated on the percentage of the DRR's car-miles to NS's total car-miles by two-digit STCC code. *See* e-workpaper "DRR Loss and Damage.xls."

[51] *See* e-workpaper "NS Insurance Rate.xls."

10. Other

a. Intermodal Lift and Ramp Cost

In addition to the line haul costs associated with intermodal traffic related to locomotives, fuel, crews and maintenance-of-way, the DRR incurs lift and ramp costs. These costs have been included for all containers and trailers originating or terminating on the DRR based on information provided by NS in discovery. A lift and ramp cost is included based on the amount NS incurs for providing lift and ramp services at intermodal terminals located on the NS lines included in the DRR network.[52] The costs were calculated at each NS facility and applied on a facility by facility basis to the containers and trailers handled at each facility by the DRR.

The lift and ramp services include costs for {

}. The DRR provides dray services for very few intermodal units. For these units a cost per dray of $994 is included based on the amount per dray as developed from NS' R-1 Annual Report. The total intermodal lift, ramp and dray expenses incurred by the DRR equal $90.8 million in the base year.[53]

b. Automotive Handling Cost

Automotive handling costs are included for loading and unloading automobiles to and from railcars. The handling cost per unit equals ${ } and is developed from information provided by NS in discovery. The total cost of automobile handling for the DRR equals ${ }.[54]

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[52] *See* e-workpaper "NS Intermodal Terminal Cost.xlsx."

[53] *See* e-workpaper "DRR Operating Expense_Errata.xlsx."

[54] *See* e-workpaper "AUTO DISTRIBUTION DETAIL - -2008-2010.xlsx" and "DRR Operating Expense_Errata.xlsx."

c. Costs related to Rerouted Traffic

As discussed in Part III-C, all rerouted traffic on the DRR is in the form of internal reroutes and in all instances except one the rerouted traffic moves a shorter distance or nearly the same distance as NS' actual route. As these moves are internally rerouted, NS does not incur any additional costs as a result of the rerouted traffic.

d. Calculation of Annual Operating Expenses

As noted at the beginning of this Part, the statistical inputs used to develop the DRR's annual operating expenses (equipment and operating personnel needs, locomotive unit miles, crew starts, *etc.*) were developed by DuPont's expert operating, IT and engineering/MOW witnesses, with assistance from DuPont's witness Burris. Mr. Burris also developed the annual salaries, equipment and operating unit costs. Mr. Burris used all of these inputs to develop the DRR's Base Year operating expenses.[55]

The procedures used to develop the DRR's annual operating expenses for the Base Year were approved by the Board in *WFA/Basin*, i.e., applying transit times calculated for the peak period of the peak year to a full year of train data to calculate operating statistics, rather than calculate statistics for the peak week and expanding those statistics to reflect a full year of data.[56]

The resulting operating statistics determined for Base Year trains were used to develop first-year operating expenses. The Base Year operating expenses were then provided to DuPont

[55] *See* e-workpaper "DRR Operating Expense_Errata.xls."

[56] The DRR moves a total of 185,568 trains in the Base Year moving between 2,965 on-SARR/off- SARR pairs. Operating statistics and crew requirements were developed specifically for 178,471 trains moving between 797 DRR on-SARR/off-SARR pairs and representing 96.2 percent of all Base Year trains. The resulting operating statistics and crew starts were expanded to reflect 100 percent of all trains, the remaining 7,097 trains move between 2,168 on-SARR/off-SARR pairs. The level of effort required to develop specific operating statistics for these remaining trains was determined to not be practical.

Part III-E

III. E NON-ROAD PROPERTY INVESTMENT

The testimony in this Part is being sponsored by Philip H. Burris of L.E. Peabody & Associates, Inc. His credentials are detailed Part IV.

1. Locomotives

As previously described, the DRR leases ES44AC and GP38 road locomotives and SW1500 switching/work train locomotives. The annual lease cost is included as an operating expense. The acquisition of all locomotives is described in Part III-D.

2. Railcars

The DRR also leases all of the railcars needed to serve the traffic group which are not supplied by the shippers or foreign railroads. The annual lease cost is included as an operating expense, as described in Part III-D.

3. Other

As explained in Part III-D most of the DRR's other equipment, including company vehicles, maintenance-of-way equipment such as hi-rail trucks, radios and telephones will be leased or purchased. The annual lease cost for this equipment is included as an operating expense. To the extent any of this equipment is purchased, the purchase price is annuitized and included with operating expenses.

Some items of equipment will be purchased, in particular, computers and related hardware. The DRR's computer system needs, and the associated capital investment, are described in Part III-D.

The DRR operates over 818.87 miles of track through trackage rights or joint facilities agreements in the same capacity as NS does today. These agreements and their locations are discussed in Part III-C. This track is owned by NS, CSXT, CN, BNSF, Conrail and others. Payments to these carriers for the operating rights are on a usage basis and are included in the DRR's operating expenses.

Part III-F

III. F. ROAD PROPERTY INVESTMENT

The DRR replicates approximately 7,276.94 route miles of existing NS track in 20 states (Alabama, Delaware, Georgia, Illinois, Indiana, Kentucky, Louisiana, Maryland, Michigan, Mississippi, Missouri, New Jersey, New York, North Carolina, Ohio, Pennsylvania, South Carolina, Tennessee, Virginia and West Virginia). The areas through which the track runs include rural undeveloped areas as well as major metropolitan areas.

The DRR's road property investment costs are summarized in Table III-F-1 below and Exhibit III-F-1.

Table III-F-1
DRR Road Property Investment Costs
(in millions)

Item (1)	Investment (3)
1. Land	$3,374
2. Roadbed Preparation	3,969
3. Track Construction	8,242
4. Tunnels	444
5. Bridges	1,928
6. Signals & Communications	1,247
7. Buildings & Facilities	229
8. Public Improvements	122
9. Subtotal	**$19,555**
10. Mobilization	437
11. Engineering	1,618
12. Contingencies	1,824
13. Total Road Property Investment Costs	**$23,434**

Source: Exhibit III-F-1.

This testimony is being sponsored by Richard R. Harps, MAI, CRE, John G. Pinto, CRE, Elizabeth W. Vandermause, MAI and Daniel C. Vandermause (land acquisition costs), Philip H. Burris (easements), Harvey A. Crouch (construction costs and bridge designs and costs), Charles

A. Stedman (roadbed preparation costs excluding culverts), and Victor F. Grappone (signals and communications system costs). These Witnesses' qualifications are included in Part IV.

1. Land

Land acquisition costs for the DRR were developed by Richard R. Harps, MAI, CRE, John G. Pinto CRE, Elizabeth W. Vandermause, MAI, Daniel C. Vandermause and their project team. Mr. Harps has over 35 years of experience as an appraiser and consultant. He holds the Member of the Appraisal Institute ("MAI") designation from the Counselors of Real Estate. In addition, he was President of the Washington, D.C. Association of Realtors in 1985. The team he has put together for this assignment brings an extensive background in real estate appraisal and experience in appraisal of transportation rights of way including valuation of rail properties throughout the United States and Canada.

In this appraisal, the "Across the Fence" methodology was used. This method estimates the value of the right of way by establishing the value of adjacent lands and parcels of land in proximity to the ROW with the same zoning as lands abutting the ROW.

A summary of the results of Mr. Harps' analysis is shown in Table III-F-2 below.

Table III-F-2
DRR Land Acquisition Acreage And Costs

Property Type (1)	Acreage (2)	Cost (in millions) (3)
1. ROW		
a. Fee-Simple	77,353	$2,811.9
b. Easement	9,103	0.5
2. Yard	3,725	539.2
3. Other		
a. Microwave Towers	604	22.8
4. Total	90,785	$3,374.4

Source: *See* e-workpapers "DuPont SAR Land Valuation – April 24 2012.pdf" and "DuPont SAR-Changes in Land Valuation-May 2012.pdf".

Detailed discussions of each of these property types follow.

a. Right-of-Way Acreage

The majority of the right-of-way is based upon an average width of 100 feet.[1] In urban locations an average width of 75 feet was used.[2] And, in each location where additional trackage or space is required, acreage has been added.

The DRR will acquire 86,456 acres, 77,353 acres in fee simple and 9,103 acres via easement, for its right-of-way.[3]

b. Yard Acreage

The DRR has six major yards and several lesser yards whose locations are fully discussed in Parts III-B and III-C. The DRR headquarters building is located at the Roanoke yard. Locomotive shops are located at Elkhart, Conway, Roanoke and Chattanooga. Yards throughout the DRR system are primarily used for interchange, classification, car and locomotive inspections and fueling. DRR will acquire 3,725 acres for its yards.[4]

c. Other Acreage

The DRR will place 302 microwave towers along its right-of-way. The DRR will acquire two (2) acres per microwave tower site for a total of 604 acres for microwave towers.[5]

d. Property Values

Based on the inspections and analyses undertaken by Mr. Harps and his team, and the easement costs developed by Mr. Burris, DuPont has determined that the total cost for the ROW needed for the DRR's lines as of June 1, 2009, is $3,374.4 million as summarized in Table III-F-

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[1] The 100 foot right-of-way has been utilized consistently by both parties in prior SAC cases and accepted by the Board. *PSCO/Xcel* at 86.

[2] *See Duke/CSXT* at 72-73; *Wisconsin P&L* at 1018; *West Texas Utilities* at 702.

[3] *See* e-workpapers "DuPont SAR Land Valuation – April 24 2012.pdf" and "DuPont SAR-Changes in Land Valuation-May 2012.pdf".

[4] *See* e-workpaper "DuPont SAR Land Valuation – April 24 2012.pdf."

[5] *Id.*

2 above. A detailed description of Mr. Harps approach to developing these land acquisition costs is included in DuPont's workpapers.[6]

Property values were determined by evaluating the value of land adjacent to or in the proximity of the ROW consistent with recent Board decisions.[7] The acquisition price for land is assumed to be equal to the market value of the Across-The-Fence ("ATF") properties.

Mr. Harps and his team utilized aerial imagery from Google Earth Pro to trace the path of the DRR. Adjacent land uses were noted along the way and used to define the land use type on both sides of the ROW. The ROW is split down the centerline with the adjacent land use defined for half of the ROW width on each side of the centerline. A new segment was defined when the ATF land use changed on either side of the ROW. Using this approach, 6,893 line segments were created.

Following the review of the aerial imagery, Mr. Harps and his team performed physical inspections of the ROW in 18 urban areas, covering 373 miles of ROW. These inspections took place during September 2011 and October 2011 and were used to verify the land use determined using aerial imagery as well as to provide additional information.

This process identified six types of land use along the ROW that were used to determine comparable sales. Table III-F-3 below summarizes the percent of each type of land use along the DRR ROW.

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6 *See* e-workpaper "DuPont SAR Land Valuation – April 24 2012.pdf."

7 *Duke/CSXT* at 74 "The land along the ROW is a prime indicator of a ROW's value and has been used in all prior SAC cases."

Table III-F-3
DRR Distribution Of Land Use

Land Use Type (1)	Percent of Total (2)
1. Agriculture	61%
2. Residential	11%
3. Industrial	13%
4. Restricted	3%
5. Rural Town	8%
6. Commercial	5%
7. Total Acreage	100%

Source: "DuPont SAR Land Valuation – April 24 2012.pdf"

The most appropriate method of estimating the value of the land for this purpose is the sales comparison approach. Land is valued as if vacant and unimproved regardless of its current state. Because there were only a limited number of sales in the recent past from which to determine values, Mr. Harps expanded the timeframe for comparable sales and broadened the area of proximity to encompass a greater number of sales. Mr. Harps details his valuation approach in his Report.[8] Finally, and consistent with the principal that a SARR is not required to purchase a greater interest than the incumbent railroad possesses,[9] DuPont's Witness Burris conducted an extensive review of NS valuation maps and easement documents provided in discovery. This review identified many easements and other transfers of property ownership along the DRR ROW.

The DRR easement acreage was developed by multiplying the length of the easement along the ROW times the width of the ROW at each location. The average cost per easement

[8] *See* e-workpaper "DuPont SAR Land Valuation – April 24 2012.pdf."

[9] *See CP&L* at 76 and *Duke/CSXT* at 74.

acre for each state was then applied to the acreage for each easement in the individual state. The total costs for DRR acreage acquired through easements is $535,000.[10]

The total land acquisition costs for the DRR are $ 3,374.4 million- comprised of $3,373.9 million for fee simple acquisitions and $535,000 for easements.

2. Roadbed Preparation

DuPont's roadbed preparation testimony is sponsored by witnesses Harvey Crouch and Charles Stedman. Their qualifications are detailed in Part IV. Mr. Crouch has over 30 years of freight railroad engineering experience, including service with Southern Railway and Norfolk Southern between 1977 and 1987 as a project engineer and track supervisor with the NS. His experience with NS included supervision of the construction of numerous grading and track construction projects, and railroad facilities and buildings.

Mr. Stedman has over 30 years of experience with L. E. Peabody & Associates, Inc. He has developed and presented evidence pertaining to roadbed preparation in numerous proceedings before the ICC and the Board. Mr. Stedman has also researched ICC records including the ICC's Engineering Reports.[11]

In this testimony, the ICC Engineering Reports were used to develop the DRR quantities for clearing, grubbing, earthwork, rip rap, retaining walls and lateral drainage. As noted below, the information extracted from the ICC Engineering Reports was adjusted to reflect current engineering and design specifications.

The roadbed preparation unit costs utilized herein are a combination of actual costs and Means Handbook[12] costs. The Means Handbook costs are very conservative for this application

[10] *See* e-workpapers "DRR Easement_Open.xlsx" and "Easement Fees_Open.xlsx."

[11] ICC Bureau of Valuation B.V. Form No. 561.

[12] RS Means 2009 Site Work & Landscape Cost Data ("Means Handbook").

because the prices are based on an average of costs for projects of all sizes from around the country and assume a unionized workforce. There is no way to reflect the economies of scale inherent in a project the size of the DRR or to accurately estimate the impact of using union labor.

A summary of the DRR's roadbed preparation costs are summarized in Table III-F-4 below.

Table III-F-4
DRR Roadbed Preparation Costs[1/]

Item (1)	Cost (000) (2)
1. Clearing and Grubbing	$81,191
2. Earthwork	
a. Common	666,288
b. Loose Rock	507,986
c. Solid Rock	1,265,234
d. Borrow	674,182
e. Land for Waste Excavation	206,860
3. Drainage[2/]	
a. Lateral Drainage	49,919
4. Culverts[3/]	131,919
5. Retaining Walls	346,129
6. Rip Rap	36,908
7. Relocation of Utilities	147
8. Topsoil Placement / Seeding	1,439
9. Surfacing for Detour Roads	524
10. Environmental Compliance	177
11. **Total**	**$3,968,903**

1/ *See* e-workpaper "DRR Open Grading errata.xls"
2/ Yard drainage is included in building site development costs.
3/ *See* e-workpaper "Culvert Construction Costs errata.xls"

a. Clearing and Grubbing

DuPont reviewed the valuation section index maps accompanying the ICC Engineering Reports for the railroads traversed by the DRR[13] and identified the valuation sections applicable to the DRR. A listing of the valuation sections used in the development of the roadbed preparation construction costs for the DRR are included in DuPont's workpapers.[14]

Based on this selection of valuation sections, the clearing and grubbing quantities required for the original construction of the DRR lines were taken from the ICC Engineering Reports. These quantities were then modified to reflect current construction specifications.[15]

Historically, clearing and grubbing costs have been developed and applied separately depending on the acreage requiring the grubbing of tree stumps. In this case, however, DuPont's engineers based the clearing and grubbing costs on a recent railroad realignment project in Tennessee, the Trestle Hollow Project, and applied this cost to all DRR acreage to be cleared. The project took place in 2007 and involved re-routing and building a new rail line near Centerville, TN. The cost for clearing and grubbing was $2,000 per acre and included "clearing and grubbing of all trees, stumps, undergrowth, brush, trash, grass, weeds, roots, debris, or other deleterious or objectionable materials…."[16] Stumps, roots and other debris were to be removed to a minimum depth of 18 inches below the surface and/or subgrade, whichever was lower and also included removal and stockpile of topsoil. DuPont indexed the 2007 unit costs to June

[13] The ICC Engineering Reports were compiled in the first quarter of the 20th century. At that time, the current lines of NS were owned by many different railroads.

[14] *See* e-workpaper "DRR Open Grading errata.xlsx," tab "Eng Rep Input."

[15] The clearing and grubbing quantities (acres per track mile) were increased by the ratio of the current roadbed specifications to the original roadbed specifications and applied to the track miles (including yards and sidings) of the DRR's line segments to develop current clearing and grubbing quantities. *See* e-workpaper "DRR Open Grading errata.xlsx," tab "Other Items".

[16] *See* e-workpapers "Trestle Hollow Project Cost Sheet.pdf," and "Trestle Hollow Project Specs.doc."

2009, the start date of the DRR. The indexed unit cost for clearing and grubbing is $ 2,111 per acre.

Applying this combined unit cost to the total acres requiring clearing conservatively overstates the total costs as not all acres have trees or require grubbing. 38,461 acres will be cleared and grubbed for the construction of the DRR at a total cost of $81.2 million at 2Q09 levels.[17]

DuPont has not included any additional costs for stripping or undercutting as these are included in the Trestle Hollow unit costs.[18]

b. Earthwork

The ICC Engineering Reports were utilized to develop the earthwork quantities for each valuation section covering the line segments of the DRR. These quantities were adjusted to reflect current roadbed specifications. The adjusted earthwork quantities were then used to develop the earthwork requirements and costs for the DRR. A combination of actual unit costs from the Trestle Hollow Project (indexed to 2Q09) and the Means Handbook average costs were used to develop the earthwork costs.

Table III-F-5 summarizes the earthwork quantities and costs associated with construction of the DRR.

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[17] DuPont notes that in recent stand-alone cost proceedings, complainants have used two different costs for clearing and one cost for grubbing, all from the Means Handbook. For the acres that were grubbed (according to the ICC Engineering Reports), complainants assumed that trees were also cleared and applied both the cost per acre for clearing and the cost per acre for grubbing from the Means Handbook. For the remaining acres of clearing (i.e., those acres not requiring grubbing), complainants applied a cost for brush clearing. This approach has been accepted by the STB. See *AEP Texas* at 78-79, *AEPCO* at 83-84. While DuPont believes the use of actual clearing costs is superior to the costs from the Means Handbook, DuPont has included these alternate calculations in its workpapers. *See* e-workpaper "DRR Open Grading errata.xlsx," tab "Other Items."

[18] Additionally, prior decisions from the Board support exclusion of these costs. *PSCo/Xcel* at 90, *WFA/Basin* at 83, *AEP Texas* at 74, *Duke/CSXT* at 80, *AEPCO* at 84-84.

Table III-F-5
DRR Earthwork Quantities And Costs

Item (1)	Cubic Yards (000) (2)	Cost (000) (3)
1. Common Excavation	373,698	$666,288
2. Loose Rock Excavation	49,245	507,986
3. Solid Rock Excavation	92,078	1,265,234
4. Borrow	43,245	674,182
5. Total	558,266	$3,113,690

Source: *See* e-workpaper "DRR Open Grading errata.xlsx," tab "EW Cost."

i. ROW Quantities

DuPont engineers pulled the main-line, other main track, and all other track from the applicable ICC Engineering Reports. They also extracted the cubic yards ("CY") of excavation and embankment material by type – common, loose rock, solid rock and embankment (borrow).[19] The grading quantities from the ICC Engineering Reports were then used to develop distribution percentages for the four categories.[20] Based on a review of railroad construction literature prevailing at the time the ICC Engineering Reports were compiled, DuPont's engineers estimated that the ICC Engineering Report quantities for the rail lines comprising the DRR reflect average roadbed widths of 19 feet for fills and 23 feet for cuts (including ditches).[21] The earthwork quantities obtained from the ICC Engineering Reports were adjusted to reflect the requirements of today's heavier trains. Table III-F-6 shows the more modern roadbed widths utilized in the construction of the DRR.

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[19] *See* e-workpaper "DRR Open Grading errata.xlsx," tab "Eng Rep Input."

[20] *See* e-workpaper "DRR Open Grading errata.xlsx," tab "Distribution."

[21] *See* William C. Willard, *Maintenance of Way & Structures*, McGraw-Hill Book Company, 1915, pp. 29-31 included in e-workpaper "Original Roadbed Widths.pdf."

Table III-F-6
Roadbed Widths For Construction Of The DRR

Track Type (1)	Roadbed Width[1/] Fills (2)	Roadbed Width[1/] Cuts (3)
1. Single Track	24 feet	40 feet
2. Double Track	39 feet	55 feet

[1/] Based upon 15 foot track centers and a side slope of 1.5 to 1.

The adjusted earthwork quantities for the construction of the DRR based on the above specifications are contained in the accompanying workpapers.[22]

The calculation of the earthwork quantities for the DRR's line segments are detailed in our workpapers.[23] First, the DRR line segments were matched with the applicable valuation section. Next, the track miles for each segment were categorized as first main (route miles), other main (multiple track and passing sidings) and other track (such as set out tracks) based on the DRR's track configuration shown in the DRR stick diagrams. Finally, the number of track miles was multiplied by the applicable cubic yards per mile for the appropriate valuation section.

ii. Yard Quantities

As discussed in Part III-B, the DRR has six major yards and numerous lesser yards (including interchange yards).[24] For each yard, DuPont calculated the grading requirements based on an assumed average fill height of one foot and 25-foot track centers.[25]

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[22] *See* e-workpaper "DRR Open Grading errata.xlsx," tab "Earthwork by val sec."

[23] *See* e-workpaper "DRR Open Grading errata.xlsx," tab "CY Grad by seg."

[24] *See* e-workpaper "DRR Yard Matrix Open Grading errata.xlsx."

[25] The one-foot fill height was used for the yards because an assumed fill height of one foot is used to allocate earthwork quantities to the yard tracks involved in the original construction and reflected in the ICC Engineering Reports. This methodology has been applied repeatedly, and accepted by the STB, to develop SARR yard earthwork quantities. *See Wisconsin P&L,* 5 S.T.B at 1022, *PSCo/Xcel, 7 S.T.B.* at 675, *AEP Texas* at 81, *Otter Tail* at D-10, *Duke/NS*, 7 S.T.B. at 172, *CP&L*, 7 S.T.B. at 310-311, *Duke/CSXT,* 7 S.T.B. at 477 and *AEPCO* at 90. *See* e-workpaper "DRR Open Grading errata.xlsx," tab "Yards."

Yard earthwork is classified as excavation because the estimated yard track quantities removed from the ICC Engineering Report total quantities were removed from the excavation quantities for each valuation section.

iii. Earthwork Unit Costs

Harvey Crouch and his associates are familiar with much of the territory traversed by the DRR and knowledgeable about the appropriate equipment required for excavation. Rail lines, including the lines comprising the DRR, are generally laid out to follow the natural ground as much as possible, minimize grade changes and avoid difficult terrain whenever possible. The DRR relies upon the same least-cost-but-feasible grading approach previously accepted by the STB.[26]

(a). Common Earthwork

In most previous stand-alone proceedings, earthwork excavation unit costs have been based on the Means Handbook.[27] The costs in the Means Handbook are conservative because they are based on an average of costs for projects of all sizes from around the country, without specific consideration for the economies of scale that would benefit the DRR due to the much larger project size involved. Using the Means Handbook, DuPont's engineers have calculated a common excavation unit cost.[28]

The DRR traverses some areas that DuPont classified as adverse, i.e., the territory is more difficult and access is limited due to the terrain. Based on a review of topographical maps, these areas are: (1) the line between Pittsburgh, PA and Harrisburg, PA; (2) the line between Alloy,

[26] *FMC at 800* "UP has not shown that it would be infeasible to use the equipment selected by FMC… FMC is entitled to have the equipment that results in the overall lowest cost used. Therefore, we use FMC's unit costs for grading to determine earthwork costs." *See also Duke/CSXT* at 78-80; *PSCo/Xcel* at 95-98.

[27] *See PSCo/Xcel* at 95-97, *AEP Texas* at 81-82, *Otter Tail* at D-11-12, *Duke/CSXT* at 78-79, *Duke/NS* at 93-95 and *CP&L* at 80-82.

[28] *See* e-workpaper "DRR Open Grading errata.xlsx," tab "Unit Costs."

WV and Walton, VA; (3) portions of the line between Harrisburg, PA and Perryville, MD; (4) portions of the line between Roanoke, VA and Bristol, TN; (5) portions of the line between Somerset, KY and Chattanooga, TN; (6) the Celco Branch; (7) the Waynesville Branch; and (8) portions of the Asheville Branch.[29] Using the Means Handbook, DuPont's engineers calculated the cost for common excavation in adverse areas.[30]

Beginning with *WFA/Basin*, complainants used costs from actual railroad construction projects. The common excavation cost per CY based on an actual BNSF track construction project was accepted by BNSF and the STB.[31] This trend continued in *AEPCO*, where complainant relied on costs from five BNSF railroad projects and this was accepted by the Board.[32]

In this proceeding, NS provided a limited number of documents containing earthwork cost information in response to DuPont's discovery requests. Virtually all of the documents were { } estimates with CY quantities ranging from { }. These projects reflected { } construction. None of these projects are remotely akin to new rail construction like the DRR.

Moreover, projects undertaken by the { } are generally projects involving additions or modifications to existing track and right-of-way, many times requiring construction under traffic, or adjacent to active tracks. This drives the cost up since site access is limited, work has to be conducted in limited work windows, and work has to

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[29] *See* e-workpaper "DRR Open Grading errata.xlsx," tab "EW Cost."

[30] *See* e-workpaper "DRR Open Grading errata.xlsx," tab "Unit Costs."

[31] *See WFA/Basin* at 86 (the parties agreed on the unit costs for common excavation), WFA/Basin April 19, 2005 Opening (Public Version) at III-F-36-37 (describing the source of the common excavation unit cost) and WFA/Basin September 30, 2005 Rebuttal (Public Version) at III-F-56 (stating that BNSF accepted WFA/Basin's common excavation unit cost).

[32] *See AEPCO* at 86-88.

be performed in a manner that is safe with respect to the railroad and its contractor and the contractor's activities.

In the two most recent stand-alone decisions, complainants have proposed, and the STB has accepted, common earthwork unit costs based on actual projects instead of the Means Handbook. DuPont has continued that trend. As discussed in the previous section on clearing and grubbing, DuPont's Witness Crouch was involved with the Trestle Hollow Project, a railroad realignment project in Tennessee which required the construction of a new railroad line. While this project is short in length, it differs from the projects provided by NS in discovery in at least two ways. First, it is an actual project with actual quantities and costs as opposed to an estimate of quantities and costs. Second, it reflects new rail line construction and there were considerable amounts of earthwork moved.[33]

The Trestle Hollow project involved constructing a complicated, new alignment for the South Central Tennessee Railroad west of Nashville. This project was challenging for several reasons. The purpose of the project was to bypass several large timber bridges approximately 100 years old. The alignment was designed to improve the vertical grade and reduce curvature. The new design was difficult due to the hilly terrain and included several tall embankments and deep cuts all on an average 2.4 percent grade. Clearing was difficult due to the hilly nature of the land and the size of the trees. The material excavated was a combination of common earth and loose rock. DuPont's engineers are being conservative by using the Trestle Hollow cost for only common excavation.

Common earthwork excavation costs for the DRR are based on the actual unit cost from the 2007 Trestle Hollow project of $1.65 per CY indexed to 2Q09. This unit cost includes all

[33] *See* e-workpapers "Trestle Hollow Project Specs.doc" and "Trestle Hollow Project Cost Sheet.pdf." *See also,* the directory "Trestle Hollow Pictures" included with DuPont's opening workpapers.

necessary work to prepare the roadbed for the placement of subballast, the handling of waste and hauling it to off-site locations as needed, as well as costs associated with any water for compaction that might be necessary.[34]

For the DRR line segments that were designated as adverse, the ratio between Means Handbook costs under ideal conditions and costs under adverse conditions was used to adjust the Trestle Hollow Project unit cost.

The cost for common excavation is $1.74 per CY with $2.15 per CY used in areas with adverse conditions.

(b). Loose Rock Excavation

Loose rock excavation is a category on the ICC Engineering Reports that does not have a counterpart in today's railroad construction environment. Railroads today use the categories of common (or unclassified) and solid rock. Thus, DuPont is being extremely conservative by applying a separate loose rock cost to such excavation rather than including it with the common excavation quantities. Loose rock excavation costs are based on the use of two 300 HP dozers for ripping the loose rock and pushing it into piles, a 3CY power shovel for placing the ripped and dozed rock into the truck (including the Means 15% additive), a 42 CY off highway truck to haul the material to the fill or disposal site, and a dozer to spread the material after it is dumped. Each of the 300 HP dozers is equipped with rock rippers at the rear and large push blades in front. The 42 CY off highway truck was selected because it is capable of turning in a 27' 11" radius and thus suitable for work in a railroad right-of-way.[35]

[34] *See* the construction specifications contained in e-workpaper "Trestle Hollow Project Specs.doc" at 152-153.

[35] *See* e-workpaper "42 CY Truck.pdf."

The cost for loose rock excavation is $10.25 per CY with $10.52 per CY used in areas with adverse conditions.[36]

(c). Solid Rock Excavation

The unit cost for solid rock blasting is based on an average of the Means Handbook cost for blasting rock over 1,500 cubic yards and the cost for bulk drilling and blasting. DuPont has added the costs to excavate the blasted rock, load it into trucks, haul it away, and dump it. In addition, the cost to spread the material, and the average compaction cost for embankment that was used for the other earthwork categories was also applied.[37]

DuPont's engineers used a 50/50 combination unit cost made up of the solid rock unit cost ($17.11 per cubic yard in all conditions) and the loose rock unit cost ($10.25 per CY and $10.52 per CY in adverse conditions) based on their expert opinion that at least half of the quantities classified by the ICC as solid rock would be rippable (and therefore classified as loose rock or common excavation) using modern equipment.[38] This 50/50 combination results in a cost per CY of $13.68 for solid rock excavation with $13.82 per CY used in areas with adverse conditions.

(d). Embankment/Borrow

The Means Handbook-based unit costs for borrow utilized by the DuPont engineers are based on a five cubic yard wheel-mounted front end loader, 20 CY capacity dump trucks to haul material to the construction site, a dozer to spread the material, and the average compaction cost

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[36] The unit costs from the 2009 Means Handbook are indexed to 2Q09 levels and adjusted by the Means Handbook location factors. *See* e-workpaper "DRR Open Grading errata.xlsx," tabs "Unit Costs" and "Loc Factor."

[37] DuPont's solid rock excavation unit cost development is consistent with recent Board decisions. *See WFA/Basin* at 86-87, *AEP Texas* at 82-83, *PSCo/Xcel* at 96-97 and *AEPCO* at 89-90.

[38] This 50/50 combination has been repeatedly accepted by the Board. *See WFA/Basin* (parties agreed, not mentioned or altered in decision); *AEP Texas* (parties agreed, not mentioned or altered in decision); *Otter Tail* at D-12; *PSCo/Xcel* at 96 (where BNSF also agreed on this split); *Duke/NS* at 93-94; *CP&L* at 80; *Duke/CSXT* at 78; *AEPCO* at 90.

for embankment that was used for the other earthwork categories.[39] Borrow unit costs equal $15.59 per CY at 2Q09 levels.

(e). Land for Waste Excavation

Not all of the excavated material for the DRR is re-used as fill. Consistent with the procedures used in other SAC cases, DuPont's earthwork calculations assume a 30 percent waste ratio. As this waste material needs to be placed somewhere, the DRR is acquiring additional land along the right-of-way to accommodate the dumping of the waste material. DuPont's engineers have assumed an average 15-foot depth for wasted materials. DuPont has included an additional 7,662 acres of rural land for this purpose at an estimated $27,000 per acre for a total cost of $206.9 million.

(f). Total Earthwork Cost

The total earthwork cost associated with constructing the DRR including the cost of land for waste excavation is $3,320.6 million.

c. Drainage

i. Lateral Drainage

The linear feet of pipe per route mile for lateral drainage was obtained from the ICC Engineering Reports and applied to the DRR's line segments. The cost per linear foot for installed drainage pipe, including backfill and compaction, was taken from the 2009 Means Handbook indexed to 2Q09 and adjusted by the Means Handbook location factors. Based on the ICC Engineering Reports, the DRR requires 2,055,116 linear feet of lateral drainage pipe. The DRR's total investment in lateral drainage equals $49.9 million at 2Q09.[40]

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39 This is consistent with prior SAC proceedings. *See AEP Texas* at 81 and *Otter Tail* at D-13.

40 *See* e-workpaper "DRR Open Grading errata.xlsx," tab "Other Items."

ii. Yard Drainage

DuPont's engineering experts have included minimal yard drainage facilities in the way of catch basins and drainage pipe for each of the DRR's six (6) major yards. Prior to the installation of any drainage facilities, the roadbed for yard track construction will be constructed to slope away from the main line. Storm water runoff will drain freely through the ballast and be collected by ditch lines along the perimeter of the yards. These ditches will then convey the storm water runoff offsite. Low areas can occur near facilities and between tracks separated by non-typical spacing. In those instances, catch basins are used to collect the water in the low areas. This water is then conveyed under the track to the perimeter ditch.

Yard drainage for the DRR will cost $6.4 million for catch basins and $22.3 million for drainage pipe and is included in the yard building site development costs.

d. Culverts

Culverts are devices placed in the roadbed to facilitate the movement of water from one side of the track to the other where large drainage areas, typical of bridges, are not required. The culverts specified by DuPont's engineers are corrugated aluminized metal pipe ("cmp"). All culverts used by the DRR are adequate to withstand railroad loadings to a gross weight on rail of 286,000 pounds per car (Cooper E-80 standards).

Culverts on the DRR also replace any bridges less than 20 feet in length, assuming that the bridge crosses a waterway. [41]

i. Culvert Unit Costs

Unit costs were developed from costs provided in quotes from multiple metal pipe manufacturers and the Means Handbook. Unit costs for corrugated metal pipe ("cmp") are driven by the linear feet (lf) of length of each culvert required in a particular location as well as

[41] *See, e.g., AEP Texas* at 93.

the diameter of the pipe.[42] Additional unit costs were developed for excavation, furnishing and placing crushed stone for bedding material, and backfill.[43]

ii. Culvert Installation Plans

All culverts are installed during the early stages of preparation of the subgrade for the railroad. The sites are easily accessible, in part through the ongoing preparation of the roadbed and in part because much of the DRR's ROW is near public roads. Moreover, the culverts can be installed with a minimum of excavation using the open trench method of installation.

Specifically, once the base layer of the roadbed is in place, the trench for the cmp is excavated one foot wider on each side than the culvert width. The bottom of the excavation is covered with an average depth of 12" of crushed stone bedding material to act as a foundation and cushion for the culvert, providing a means for transferring the load into the ground below the culvert as well as a level surface. The first culvert section is placed on the prepared bedding material. The next section is placed adjacent to the first and a connecting band is installed to connect the two sections. This continues until all sections have been set in place. The culvert is then backfilled. After the subbase has been prepared, most culverts can be installed in less than one day.

Work production of the crews is consistent with DuPont's proposed construction schedule because there are no deep trenches to excavate or work in, and by installing the culverts at this stage of the project, no waterway diversions are required. Moreover, in the few instances where water is flowing immediately adjacent to the culvert, the culvert can be installed while the water is flowing.

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[42] *See* e-workpaper "Culvert Construction Costs errata.xls."

[43] The price of bedding material is from the Trestle Hollow Project. All other unit costs are from the Means Handbook. *See* e-workpaper "Culvert Construction Costs errata.xls."

iii. Culvert Quantities

DuPont's engineers used the culvert inventories provided by NS in discovery to form an initial culvert list. To develop a cost for the culverts on the DRR, all culverts less than 20' in length were removed from the list, because they did not go through the full width of the roadbed, so that only culverts that provided drainage under the DRR line were included. The list was then converted to equivalent circular pipe sizes of 24", 36", 48", 60", 72", 84", 96", 108", or 120".

Second, in many instances, the culvert inventories provided by NS did not include any culvert length data. DuPont's engineers have, therefore, assumed that the culvert length will be set in accordance with the standard roadbed widths for cut and fill sections. Further, in many cases, NS's culvert inventory list did not indicate the size of the culvert being used; in those cases a size of 24" was assumed. In order to ensure that the DRR's culverts could meet the loading requirements of the DRR, DuPont's engineers elected to use aluminized cmp for all culvert installations.

iv. Total Culvert Costs

The total cost of the DRR's culverts is $131.9 million.[44]

e. Other

i. Ditches

The DRR has side ditches in cuts that are two feet wide and two feet deep and that are trapezoidal in section. Two-foot ditches have repeatedly been accepted by the Board.[45]

ii. Retaining Walls

Retaining wall quantities for the DRR are also extracted from the ICC Engineering Reports. The Engineering Report data includes cubic yards of masonry, timber walls, and walls

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[44] *See* e-workpaper "Culvert Construction Costs errata.xls."

[45] *See Duke/NS* at 90, *CP&L* at 78, *Duke/CSXT* at 76, *TMPA* at 701, n.183, *Wisconsin P&L* at 1023.

made from timber ties and pilings under the category "Protection of Roadway" included in Account 3, Grading. Rather than construct masonry or timber retaining walls, the DRR uses gabions (galvanized steel mesh boxes filled with rock) for all of its retaining walls. Gabions are suitable because they can be assembled on site and bent to fit the existing terrain.

DuPont has used the cost for retaining wall gabions (including the rock) and the cost for timber pilings from the 2009 Means Handbook. Total retaining wall investment for the DRR equals $346 million at 2Q09 levels.[46]

iii. Rip Rap

DuPont's engineers developed rip rap quantities from the ICC Engineering Reports, and applied the unit cost from the Means Handbook to machine-place the rip rap. The material portion (rock) of the unit cost is included because the material is not readily available from the excavated rock that is wasted. DuPont has included $36.9 million for rip rap investment at 2Q09 levels.[47]

iv. Relocating and Protecting Utilities

Virtually all of the lines being replicated by the DRR were constructed by NS's predecessors in the 19th and early 20th centuries. Few, if any, utility lines existed at that time and would have had to be relocated. These costs were not incurred by the incumbent and thus, under the *Coal Rate Guidelines*, would constitute a barrier to entry if imposed on the DRR.[48]

However, DuPont's engineers identified 2 DRR branch lines, totaling 10.3 route miles, which could not be found on the ICC valuation maps accompanying the ICC Engineering

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[46] *See* e-workpaper "DRR Open Grading errata.xlsx," tab "Other Items."

[47] This rip rap investment does not include the rip rap used on culvert faces and for bridge pier and abutment protection. Those costs are included, where needed, in the appropriate investment category. Details on rip rap investment for roadbed preparation are provided in e-workpaper "DRR Open Grading errata.xlsx," tab "Other Items."

[48] *See AEP Texas* at 84; *PSCo/Xcel* at 100; *Duke/CSXT* at 83.

Reports. Therefore, DuPont's engineers assumed that these rail lines were constructed in the second half of the 20th century. Consistent with prior STB decisions, DuPont included $0.1 million, based on the cost per mile in *WFA/Basin*, for costs to relocate and protect utilities on these lines.[49]

v. Seeding/Topsoil Placement

Embankment protection quantities for all lines other than the recently-constructed branch lines were derived from the ICC Engineering Reports. Based on the ICC Engineering Report data, only 0.008 percent of the lines being replicated by the DRR had embankment protection quantities. For the recently-constructed branch lines, DuPont's engineers estimated the acres per mile for seeding/topsoil placement based on the average acres per mile for the 79-mile Orin Line, constructed by the BNSF Railway in Wyoming during the 1970's. The Orin Line is the last significant new rail line construction in the U. S.

For seeding and topsoil placement costs, DRR's engineers relied upon the unit cost of $1,600 per acre from the Trestle Hollow Project indexed to $1,688.78 per acre at 2Q09 levels.[50] Total DRR investment costs for seeding/placing topsoil equal $1.4 million.

vi. Water for Compaction

In the Eastern coal rate cases, the Board agreed with complainants that water for compaction was not necessary in the areas traversed by the stand-alone railroads because there is sufficient water content in the region to allow for proper compaction.[51] Consistent with the territory traversed by the stand-alone railroads in the Eastern coal rate cases, the DRR rail lines

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[49] *See* e-workpaper "DRR Open Grading errata.xlsx," tab "Other Costs."

[50] *See* e-workpapers "Trestle Hollow Project Cost Sheet.doc" and "DRR Open Grading errata.xlsx," tab "Other Costs."

[51] *See Duke/CSXT* at 83-84, *Duke/NS* at 99 and *CP&L* at 85.

traverse sub-humid, moist sub-humid and humid areas and not arid and semi-arid areas.[52] In any event, even if water for compaction was necessary in a certain area, the common earthwork unit costs relied on by DuPont include any incidental items such as water.[53]

vii. Surfacing for Detour Roads

DuPont's engineers did not include costs for any road detours for the DRR's lines that are covered by ICC Engineering Reports, as it is unlikely that NS incurred any costs for this item when the lines were originally built, and NS did not provide any information in discovery indicating that it incurred such costs. This is consistent with the approach approved by the Board in other SAC cases.[54]

For the DRR's recently-constructed branch lines, DuPont's engineers included an estimate of $0.5 million for the cost to provide road detours during construction.[55]

viii. Construction Site Access Roads

In general, the DRR's track subgrade is used for its site construction roads. In addition, most of the DRR right-of-way is accessible from public roads and highways, thereby permitting construction access without building separate access roads. Further, the initial construction activity includes clearing the DRR right-of-way and creating initial site access with the heavy construction equipment. As the site is leveled by either cutting or filling the right-of-way, access roads are created for moving earth, rock and other materials to and from the construction sites. In any event, no additional costs should be incurred for site construction access roads because the Trestle Hollow project, used for common excavation costs, required the contractor to provide its

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[52] *See* e-workpaper "DRR Route avg rainfall.pdf."

[53] *See* e-workpaper "Trestle Hollow Project Specs.doc."

[54] *See PSCo/Xcel* at 101; *Duke/NS* at 100; *CP&L* at 86; *Duke/CSXT* at 84; *TMPA* at 707-708; *Wisconsin P&L* at 1024-1025; *FMC* at 802.

[55] *See* e-workpaper "DRR Open Grading errata.xlsx," tab "Other Costs."

own, uncompensated, access to the site.[56] DuPont's position on this issue is consistent with several prior SAC decisions.[57]

ix. Environmental Compliance

DuPont included environmental compliance costs only for the two recently constructed branch lines. Inclusion of these costs on the lines originally constructed in the 19th and early 20th centuries by NS or its predecessors would constitute a barrier to entry.[58]

Total environmental compliance costs for the DRR equal $ 0.2 million.

3. Track Construction

DuPont's track construction testimony is sponsored by Witness Harvey Crouch. His qualifications are detailed in Part IV.

Track construction is the work required to lay track once the subgrade has been completed. This includes placing subballast, ballast, ties, rail, and other track components. The total costs required for construction of the DRR are summarized in Table III-F-7 below.

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[56] *See* e-workpaper "Trestle Hollow Project Specs.doc."

[57] *See Duke/CSXT* at 76; *Duke/NS* at 90-01; *CP&L* at 78; and *AEP Texas* at 80.

[58] *See Wisconsin P&L* at 1025 (the parties agreed that environmental mitigation was only required for the recently constructed segments); *PSCo/Xcel* at 101 (the parties agreed on the inapplicability of such costs); *AEP Texas* at 83. *See also* the public evidence (complainants' Rebuttal Evidence) in *WFA/Basin* where environmental compliance costs were applied only to recently-constructed lines - Docket No. 42088 (Public Version) filed Sept. 30, 2005, Narrative Vol. II at III-F-81-82. Details supporting environmental compliance costs for the DRR are provided in e-workpaper "DRR Open Grading errata.xlsx."

Table III-F-7
DRR Track Construction costs

Item (1)	Cost (000) (2)
1. Geotextile Fabric	$2,328
2. Ballast	1,152,318
3. Ties	1,635,780
4. Track (Rail)	
a. Main Line	1,711,271
b. Yard and Other Track	789,809
c. Field Welds	33,356
d. Switches (Turnouts)	503,563
5. Rail Lubricators	2,167
6. Plates, Spikes and Anchors	852,751
7. Derails and Wheel Stops	1,289
8. Track Labor and Equipment	1,557,178
9. Total	$8,241,810

Source: *See* e-workpaper "Track Construction Costs errata.xls."

a. Geotextile Fabric

DuPont has placed geotextile fabric under turnouts and at at-grade crossings.[59] The cost for at-grade crossings already includes the cost for the fabric so the quantities and costs in this part are only for the amount required under the DRR turnouts. DRR requires a total of 1,939,944 SY of geotextile fabric under turnouts at a cost of $2.3 million. The total DRR geotextile quantity calculations are included in the costs of turnout and grade crossings.[60]

b. Ballast

DuPont's engineers have used 18" of ballast and subballast, consisting of a 6-inch subballast layer and a 12-inch layer of clean rock ballast for all main tracks. Diagrams of the

[59] As done and accepted in prior SAC cases – *See WFA/Basin* decision at 94-95.

[60] *See* e-workpaper "Track Construction Costs errata.xls."

standard DRR main track cross sections (single and double) are included in the accompanying workpapers.[61] This roadbed section conforms to NS's standard roadbed section.

DuPont's engineers used 4" of subballast and 6" of ballast under yard tracks and set-out tracks because of the lighter traffic and slower speeds. This is consistent with NS' standard roadbed section. Ballast for the DRR would be locally obtained limestone or granite, crushed to meet AREMA No. 4 size requirements and meeting Los Angeles and Mill Abrasion requirements.[62] Subballast consists of similar parent materials crushed to provide a well-graded, dense layer of crushed rock similar to road base material.[63]

Ballast and subballast quantities were developed for all sections of track based on the lengths of single and multiple track sections, and the roadbed section referenced above. As noted above, the DuPont engineers have included cross-sections of the DRR track designs. The workpapers include the volume per foot of track for all items, including the volume per foot for ballast and subballast.[64] The quantities were calculated by multiplying the sectional area in square feet by one foot in length and then dividing by 27 to obtain cubic yards. The volume of rock displaced by the volume of the ties being used in particular locations was removed from the total volume calculation.

Ballast and subballast quantities for yards were calculated assuming each track in the yard is a single track and using the 4" subballast and 6" ballast depth. DuPont's experts also used the standard conversion factor of 1.5 tons/CY in determining quantities, which is

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[61] See e-workpaper "Typical Track Sections.pdf."

[62] *See* e-workpaper "Track Construction Costs errata.xls."

[63] *See* e-workpaper "Trestle Hollow Specs.pdf."

[64] *See* e-workpapers "Typical Sub-Ballast.pdf" and "Ballast Sections.pdf."

conservative versus the conversion factor of 1.325 tons/CY used by the "Track Data Handbook."[65]

DuPont's engineers used prices for ballast from direct quotes obtained from suppliers and historical pricing data obtained from NS in discovery.[66] DuPont's engineers used prices for subballast from unit costs obtained for the Trestle Hollow Project, which included delivery costs as well as placement of the subballast on the roadbed. Delivered costs for ballast are based on shipping distances from the sources to the railheads throughout the DRR system, which were then multiplied by $0.035 per mile based on a transportation charge from *AEPCO*.[67] The supply and shipping costs were then totaled and averaged to develop an average cost per CY delivered for ballast. The total cost of ballast and sub-ballast for the DRR is $1,152 million.

c. <u>Ties</u>

DuPont's engineers selected wood ties with a tie spacing of 20.5 inches for all main track, passing sidings, and branch lines consistent with railroad industry standards for mainline track. The Board has also repeatedly accepted wood tie spacing of 20.5".[68] Because of the lighter traffic and slower speeds, DuPont's engineers used wood ties with 24" spacing in yards and set-out tracks.[69]

DuPont's engineers selected standard Grade 5 treated hardwood railroad ties, whose dimensions are 7" x 9" x 8'6", for all track. Unit costs for Grade 5 ties were based on quotes received from Tangent Rail. Transportation costs were added based on average distance to rail head at $0.035 per ton-mile.

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[65] *See* e-workpapers "Track Construction Costs errata.xls" and "Typical Sub-Ballast.pdf."

[66] *See* e-workpapers "Track Construction Costs errata.xls" and "Ballast Purchases.xls."

[67] *See AEPCO* at 100.

[68] *See WFA/Basin* at 96; *West Texas Utilities* at 707.

[69] *See WFA/Basin* at 96 (accepting this spacing in yards).

The DRR is constructing its bridges with ballast decks, thereby obviating the need for transition ties. In addition, the Board has rejected transition ties at turnouts.[70] The total cost of ties for the DRR is $1,636 million.

d. Track (Rail)

i. Main Line

As discussed in Part III-B, the DRR will use 136-pound CWR for most of the DRR's main tracks and passing sidings (20 MGT/year or greater), with premium rail used in curves 3 degrees and greater. For the lighter density portions of the DRR (less than 20 MGT/year, new 115-pound rail will be used.[71] The delivered cost used for the DRR's mainline rail is $872 per ton.[72]

The rail is welded together into approximately 1,440-foot lengths and then loaded onto a rail train. The rail is distributed by the rail installation contractor and the rail distribution costs are included in labor charges.[73] The total cost of mainline rail for the DRR is $1,711 million.

ii. Yard and Other Tracks

As discussed in Part III-B, the DRR is using new 115-pound CWR rail for yard, helper pocket tracks and set-out tracks. As with the 136-pound rail, the price includes delivery to various railheads and the materials will be distributed by the rail installation contractor. The total cost of rail for yards and other tracks for the DRR is $790 million.

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[70] *Id* at 97.

[71] *See* e-workpaper "Track Construction Costs errata.xls."

[72] This is the cost per ton incurred by NS in 2009 for 136-pound rail. *See* e-workpaper "Norfolk Southern Combined Railroad Subsidiaries 2009 R-1.pdf," Schedule 724.

[73] *See* e-workpaper "Track Construction Costs errata.xls."

iii. Field Welds

The cost of labor for field welds is derived from direct quotes and historical prices from projects overseen by Crouch Engineering.[74] The cost of field weld materials is included in the costs for field welding labor. *Id.* Field welds are required to connect the 1,440-foot strings of welded rail produced by the manufacturer as well as to insert insulated joints, make connections to turnouts and span grade crossings. The calculations for the number of field welds as well as the number of compromise welds (where 115-pound and 136-pound rail are joined together) are included in the workpapers accompanying this opening evidence.[75] The total cost for field welds is $33 million.

iv. Insulated Joints

Insulated joint requirements are addressed in the signals and communications costs discussed in Section III-F-6 below.

v. Switches (Turnouts)

DuPont's engineers included the number and size of turnouts specified in the DRR's stick diagrams (as discussed in Section III-B). Turnouts were also included for the DRR's yards and connections to customers served by the DRR.[76] Unit costs for turnouts were obtained from quotes from vendors.[77] The turnout quotations include all materials necessary for construction of complete No. 20 power turnouts, No. 14 power turnouts, and No. 10 hand-thrown turnouts, including, but not limited to rail, switch ties, rail, frogs, guard rails, switch points, base plates and tie plates, switch plates, switch point heel blocks, adjustable wedge brace plates for the switch point section, insulated tie bar rods, connecting rods, the switch machine, and all other

[74] Id.

[75] Id.

[76] *See* e-workpapers "DRR Yard Matrix errata.xlsx" and "DRR_2010_TRAFFIC_ATC_OT_v2.xlsx."

[77] *See* e-workpaper "Track Construction Costs errata.xls."

items incidental to turnout construction. The total cost to the DRR for turnouts (excluding geotextiles and including switch heaters) is $504 million.[78]

e. Other

i. Rail Lubrication

Rail lubricators are used by the DRR to distribute grease to the wheel/flangeway interface. Spacing of lubricators is based on the coverage of the grease as defined by the supplier, and as warranted by track conditions. The unit cost for rail lubricators is based on quotes from vendors.[79] The DRR's total cost for rail lubricators is $2 million.[80]

ii. Plates, Spikes and Anchors

The DRR is using wood ties with cut spikes that will be used to hold the rail to the tie plate and the tie plate to the ties, and to provide lateral restraint to hold the rail to gauge (4 feet 8.5 inches inside dimension between the railheads). Two spikes per tie plate (four spikes per tie) are used on all track with timber ties and less than 3-degree curves. This spiking pattern is standard practice for U.S. railroads, and is used by NS. AREMA standards also support two spikes per plate.[81]

For curves between 3 and 6 degrees, 4 spikes per plate are used. This pattern is consistent with industry practice and AREMA.[82] For curves greater than 6 degrees, five spikes per plate are used.[83]

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[78] *Id.*

[79] Id.

[80] Id.

[81] *See* e-workpaper "Spiking Pattern.pdf."

[82] Id.

[83] Id.

Rail anchors are drive-on or spring clip-on devices that clamp under the base of the rail and bear against the sides of the timber ties. Anchorage of the rail prevents the rail from running, or moving in a longitudinal direction down the track, due to thermal expansion or train acceleration/braking loads. The anchors transmit the longitudinal stress forces in the rail to the ties, which then transmit the forces to the ballast thereby restraining movement of the track structure. Anchors are used on both sides of every other tie on main track, branch lines, yard tracks, set-out tracks and interchange tracks where the curvature does not exceed 3 degrees. Anchors are used on both sides of every tie for curves 3 degrees or greater and for 200' on each end of grade crossings (those costs are included in the grade crossing and turnout costs). The anchoring pattern being used on the DRR is consistent with AREMA and NS standards.[84]

The total costs for plates, spikes, and anchors are $853 million.[85]

iii. Derails and Wheel Stops

Derails are used to keep cars from rolling from a spur track or side track through a turnout and onto the main track. Derails are included at all Failed Equipment Detectors ("FED"), set-out track turnouts and at yard turnouts at the yard locations where cars are set out from trains and stored. Wheel stops are used at the end of single ended tracks to keep the cars from rolling off the end of the track. The cost for derails and wheels stops were developed from vendor price catalogues. The total costs for derails and wheel stops for the DRR is $1 million.[86]

[84] *See* e-workpaper "Rail Anchor Pattern.pdf."

[85] *See* e-workpaper "Track Construction Costs errata.xls."

[86] Id.

iv. Materials Transportation

As described above, specific transportation costs associated with a given item are included in the total costs for that item. Therefore, no additional transportation costs have been added.

v. Track Labor and Equipment

The DRR's track laying and related costs are derived from direct quotes and bids obtained from contractors on projects where Crouch Engineering bid and oversaw rail construction, and from recent quotes solicited from contractors for similar projects. Labor quotes for track construction were obtained from Queen City Railroad Construction and RailWorks. Bid prices were also obtained from several NS track construction projects. The lowest quote/bid has been used for track construction and includes the following:

- Provide labor to unload and distribute all track material including 136 RE CWR or 115 RE CWR from rail train, timber crossties, tie plates, rail anchors, spikes, and ballast
- Construct track complete using CWR, crossties on 21" centers, box anchoring every other tie, box anchor every tie within 200' of grade crossings
- Distribute ballast from hoppers or ballast cars
- Surface and line track, regulate ballast, 12" of ballast under center of ties

The total cost of track labor for the DRR is $1,557 million.[87]

The total cost of track construction for the DRR is $8,242 million.

4. Tunnels

The tunnel inventory and tunnel lengths were derived from materials provided by NS in discovery.[88] Consistent with Board precedent, DRR's engineers utilized the base unit cost of

[87] *See* e-workpaper "Track Construction Costs errata.xls."

$2,561 per linear foot ("LF")[89] indexed to 2Q09 levels. This procedure yields a unit cost of $7,280 per LF. The unit cost was multiplied by the total feet of tunnels (60,962.5 LF) to yield a final tunnel cost of $444 million.[90]

5. Bridges

DuPont's bridge testimony is also sponsored by witness Harvey Crouch. DuPont's engineers have observed bridges on many of the lines being replicated by the DRR and reviewed the specific information contained in NS's bridge inventory. Bridge quantities for the DRR were developed from NS bridge inventory information provided in discovery. Bridge designs were developed by DuPont's engineers and unit costs are derived from various real world sources as described below.

a. Bridge Inventory

Mr. Crouch prepared the bridge inventory for the DRR based on a review of the bridge information provided by NS in discovery. The bridge inventory utilized by DuPont's engineers includes milepost, feature crossed, number of spans, structure type, and total length.[91] Bridges spanning 20 feet or less and crossing natural barriers have been built as culverts.[92]

b. Bridge Design and Cost Overview

When the NS lines replicated by the DRR were constructed, a variety of bridge types and lengths were used. This was due to the different technologies that were available at the time of original bridge construction, the proclivities of the particular railroad company that constructed

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88 *See* e-workpaper "DRR Tunnels.xlsx."

89 *See Coal Trading Corp.* at 422.

90 *See* e-workpaper "DRR Tunnels.xlsx."

91 *See* e-workpaper "Bridge Construction Costs errata.xls."

92 *See* e-workpaper "Culvert Construction Costs errata.xls."

the bridge, the desired load rating, and the available materials. As technology has become more sophisticated, so has bridge design and implementation.

The DRR's bridges have the same lengths as those being replicated, but DuPont's engineers have designed those bridges using more efficient spans where possible using several standard bridge designs (*e.g.,* Type I, II, III bridges) based on the diverse bridge lengths and heights that are required.[93] However, the bridge inventory provided by NS did not include complete and detailed bridge height data, only the maximum height. Therefore, to determine the necessary heights of the bridge being replicated, the following methodology was used based on the feature the bridge is crossing:

1. Highway/Interstate	16.5' (AASHTO-Interstate Requirement)
2. Other roads	14.5' (AASHTO-Other Highways)
3. Navigable waterways	USCG clearance requirements[94]
4. Other waterways	11'

These standard heights were adopted by DuPont's engineers in order to develop costs for the bridges required for the DRR. Bridge height is an essential aspect of the cost of a bridge. The higher the bridge, the more bracing will be required for stability, the more materials will be used, and the higher the construction cost will be due to the difficulty in forming concrete, driving longer steel piles, and lap-splicing rebar.

No information was provided in discovery on the hydraulic area of the bridges. Therefore, water flow increase/decrease was not taken into consideration in the engineer's methodology as this is negligible due to the fact that each bridge either kept the same number of spans, or had a decrease in span number, while keeping the length the same as the existing bridge.

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[93] This is standard practice in prior SAC rate cases. *See Duke/NS* at 109-110, *CP&L* at 95, *Duke/CSXT* at 95 and *WFA/Basin* at 108-112.

[94] *See* e-workpaper "USCG_Clearance_Guide.doc."

DuPont's engineers then developed a cost formula for each of the four bridge types using a composite of costs from Crouch Engineering's historical data of successful bidders on similar scale railroad bridge construction. The historical data includes the cost quotes from successful bidders for bridges built in rural Tennessee and rural Alabama with terrain very similar to that of the lines being replicated by the DRR. This project data focused on bridges that were not being built under traffic conditions or limited work windows, i.e., working conditions similar to those assumed to exist when building the DRR. Once they developed a standard cost formula, they then applied it to every bridge within the relevant category in the inventory. Each bridge is costed separately. The primary formula applied for each bridge, but separately by Type as needed is: Bridge Cost = [(Abutment cost X number of Abutments) + (Pier Cost X number of Piers) + (Per Linear Foot Cost x Length of Bridge)]. Other components such as piling, handrail, elastomeric pads, base plates, and PVC deck drains are also reflected in the costs.[95]

From a design standpoint, using Crouch Engineering's historical costs for building bridges ensures that all items necessary for building the bridges are included, especially since these historical costs are actual costs from real world applications thereby demonstrating the feasibility of the methodology. These bridges are adequate in design, and have a minimum rating of 286,000 pounds and a life cycle of 100 years (meaning that no major repairs will be required for 100 years).

The total investment cost for the DRR's bridges is $1,928 million and for highway overpasses is $9 million for a total of $1,937 million.[96]

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[95] *See* e-workpaper "Bridge Construction Costs errata.xls."

[96] *See* e-workapers "Bridge Construction Costs errata.xls," and "Over Head Bridge Construction Costs.xls."

i. Type I Bridges

Type I bridges have varying spans of 20'-0" to 32'-0". These bridges are typically one span unless they are incorporated in the configuration of a much longer bridge requiring multiple bridge types and/or multiple span configurations. The same precast deck, column caps, abutment caps, and wing-walls are used for all of these bridges. The typical column uses 8-HP14x73 piles as the foundation and each abutment uses 6-HP14x73 piles as the foundation. Type I bridges less than 32' in length are single span structures; structures that are 32-55' are two spans. In addition, Type I spans were often used when approach spans were necessary due to the inconsistent span lengths on the bridge inventory list.[97]

ii. Type II Bridges

Type II bridges have spans of 32'-0" to 45'-0". These bridges are typically one span unless they are incorporated into the configuration of a much longer bridge requiring multiple bridge types and/or multiple span configurations. These intermediate spans are achieved by placing rolled beam sections next to each other. The same columns, abutments, caps, and wing-walls are used for all of these bridges. The typical column uses 8-HP14x73 piles as the foundation and each abutment uses 6-HP14x73 piles as the foundation.[98] The Type II Bridge classification on the DRR is reserved for single-span bridges between 32'-0" and 45'=0" in length, and on an occasional multi-span bridge requiring a shorter span.

iii. Type III Bridges

Type III bridges have spans of 60'-0" to 92'-6". These bridges are typically one span unless they are incorporated in the configuration of a much longer bridge requiring multiple

[97] Examples of the designs are included in e-workpaper "Type I Photos and Plans.pdf."

[98] Examples of the designs are included in e-workpapers "Type II_Photos and Plans.pdf," "BR01-Pier Typical.pdf," "BR02-Pier Typical Sections.pdf," "BR05-Type II-1.pdf," "BR05-Type II-2.pdf," "BR05-Type II-3.pdf," "BR05-Type II-4.pdf," "BR05-Type II-5.pdf" and "BR05-Type II-6.pdf."

bridge types and/or multiple span configurations. These intermediate spans are achieved by placing four 60' pre-stressed concrete Bulb-T beams side-by-side. A cast-in-place deck is installed over the pre-stressed Bulb-T beams. The same columns, abutments, caps, and wing-walls are used for all of these bridges. The typical column uses 8-HP14x73 piles as the foundation and each abutment uses 6-HP14x73 piles as the foundation.[99] The Type III Bridge classification on the DRR is reserved for single-span bridges between 60'-0"- 92'-6" in length, and on an occasional multi-span bridge requiring a longer span.[100] Type III Bridges are the most economical span, and, therefore, this is the span that was chosen for single-span bridges between 60'-0" and 92'-6" in length, and for multi-span bridges longer than 92'-6" (unless USCG restrictions are in-place).

iv. Type IV Bridges

Type IV bridges have spans of 150'-0", consist of a Steel Through Plate Girder, and can be comprised of multiple bridge types in order to achieve long multiple span structures. Type IV bridges were selected to cross over large rivers needing to comply with USCG clearance requirements. Along with the 150' spans, the vertical clearance of the bridge was set to 60' through the length of the river only.[101] Through Plate Girders were only chosen when USCG requirements were present and the structure consisted of the minimum of eighteen (18) 150' spans (totaling 2,700') or the length of the structure based on NS information provided in discovery. If eighteen 150' spans were used, it was necessary in some instances to have

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[99] Examples of the designs are included in e-workpapers "BR01-Pier Typical.pdf," "BR02-Pier Typical Sections.pdf," "BR06-Type III-1.pdf," "BR06-Type III-2.pdf," "BR06-Type III-3.pdf," "BR06-Type III-4.pdf," "BR06-Type III-5.pdf," "BR06-Type III-6.pdf" and "BR06-Type III-7.pdf."

[100] Examples of the designs are included in e-workpaper "Type III_Photos and Plans.pdf."

[101] Examples of the designs are included in e-workpapers "Type IV_Plans and Photos.pdf," "BR03-Pier USCG.pdf," "BR04-Pier USCG Sections.pdf," "BR07-Type IV-1.pdf," and "BR07-Type IV-2.pdf."

additional bridge types to extend the structure so as to keep it out of the floodplain. This is consistent with the information provided by NS in discovery.

v. Highway Overpasses

Grade separated crossings are included in the DRR bridge calculations. The DRR is constructing 151 such overpasses. As noted previously, the NS lines being replicated predate the roads in this territory. As such, DuPont has included 10 percent of the costs for such bridges consistent with Board precedent.[102]

The unit costs for highway overpass construction were derived from a composite list of costs that is tracked by various state Departments of Transportation.[103] Each bridge is costed separately based on the number of tracks being crossed and the state in which it is located. The DRR highway overpass bridges will be constructed with the required clearances as specified in AREMA Figure 28-1-6. A sketch and photo of the typical highway overpass is shown in DuPont's workpapers.[104] The total cost for highway overpasses on the DRR is $ 9 million.

6. Signals and Communications

The DRR will rely on a standard CTC-based vital signal system with components added to provide Positive Train Control ("PTC"). It will rely on a microwave system for communications. The signal system, including PTC, and communication system costs are sponsored by witness Victor Grappone, PE.

a. PTC Signal System

The Rail Safety Improvement Act of 2008 (RSIA) (signed by the President on October 16, 2008, as Public Law 110-432) has mandated the widespread installation of PTC systems by

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[102] *See AEP Texas* at 102-103.

[103] *See* e-workpaper "Over Head Bridge Construction Costs.xls".

[104] *See* e-workpapers "BR09-Single Track Overpass.pdf" and "BR09-Double Track Overpass.pdf."

December 2015. The DRR network employs a PTC system for all train control and communications on the entirety of its constructed track network (i.e., the DRR does not include investment cost for signaling and communications system on trackage rights and joint facility tracks owned by other carriers).

Unlike existing Class I carriers, the DRR is installing a PTC system from the outset of its construction and investment, rather than converting an existing train communications and control system to a PTC system. As a result the investment expenditures by the DRR are less than what an existing Class I carrier will incur to achieve the same level of infrastructure. To develop the cost of the PTC system, DuPont's experts relied on information provided by NS in discovery related to its estimates of the costs of the various components of the PTC system. The costs were adjusted, where appropriate, to reflect the cost of a PTC system as an initial installation rather than conversion from an existing CTC or other signaling system.

PTC investment costs are included for three basic components, which include track (wayside), information technology systems and locomotive communications. Signal system costs, including the costs for the wayside and information technology portions of PTC, are contained in DuPont's workpapers.[105] This file contains a description of the components that comprise the system plus a count of the components and assigns unit costs for material and labor. The number and type of components associated with typical installations along the right of way are defined. The number of each type of installation was identified based on the layout of the DRR as manifested in the DRR stick diagrams and the track charts provided by NS in discovery.

DuPont counted interlocking components for huts ("IH"), signals ("IG"), switches ("IW") and track circuit ends ("IT"). For interlocking huts, a standard end-of-siding layout was taken as a baseline. To account for the additional costs associated with larger interlocking, a scaling

[105] *See* e-workpaper "DuPont C&S estimate errata.xlsx."

factor was included that takes into account the number of signals, switches and track circuit ends. For automatic signal locations, either single or double track installations ("AS1" or "AS2") were counted.

DuPont has also included costs to cover active highway crossing gates and flashers where needed. The count of crossings based on the numbers of track (one to four) and whether a given crossing had gates and flashers or just flashers ("X1G", "X1F", "X2G", "X2F", etc.) was based on information provided by NS in discovery.[106] Consistent with the Board's decision in *Duke/CSXT*, DuPont's engineers have included 10 percent of the costs for highway crossing protection signals.

b. Detectors

Automatic roll-by failed equipment detectors ("FEDs") are included along the DRR main lines as required by operations and consistent with the current industry standard.[107] These FEDs are located approximately every 35 miles along the main line (one for each main track in areas with two or more main tracks). Bad order setout tracks have been sited within two miles of the failed equipment detectors in each direction to provide for train stopping distances and allow removal of bad order cars to the setout tracks. All setout tracks near the detectors are single-ended tracks, 735 feet in length providing 600 feet in the clear past the switch. For interface to the signal and PTC system, each setout track is provided with either a single- or double-track ("EL1" or "EL2") electric lock manual switch installation. Costs for FED and electric lock locations are contained in DuPont's workpapers.[108]

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106 *See* e-workpaper "DuPont C&S estimate errata.xlsx," tab "Crossings."

107 *See* AREMA 2001 Standards, Chapter 16, Section 5.3.1, Items j & k.

108 *See* e-workpaper "DuPont C&S estimate errata.xlsx."

The DRR has 108 AEI scanners. Details of the costs and components are shown in DuPont's workpapers.[109]

c. **Communications System**

The DRR's railroad radio system enables locomotive communications, two-way radio communications, general voice communications, general data communications, and FED alerts. Microwave radio technology is used for the radio system backbone and land mobile radio technology is used to facilitate communications between end user applications and the radio system backbone. Land Mobile Radio ("LMR") technologies provide communication access (via fixed, mobile and portable radios) to the radio system backbone for operating crews, supervisory and track maintenance personnel that need to communicate with the railroad's operating headquarters and central dispatching facility at Roanoke, VA. LMR technologies are co-located with microwave radio technologies at network (tower) sites if appropriate. LMR technologies operate in Very High Frequency ("VHF") mode to accommodate railroad operational frequencies assigned by the AAR.

The backbone of the DRR's railroad radio system includes microwave towers along the DRR route.[110] The use of microwave towers for railroad communications is widespread, although fiber optic communications are now also being used. On average, microwave towers are placed at 20 mile intervals along the DRR.

Each tower includes a full set of microwave equipment, including two microwave base stations enabling sending and receiving along a straight path, and four microwave antennas. End towers have only one microwave station and two antennas. Where necessary, a tower may have

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[109] *Id.*

[110] *See* e-workpaper "DuPont LMR cost development.xls."

three or four base stations and six or eight antennas. Each microwave tower also includes a LMR base station, with corresponding radio equipment. Finally, each tower includes the necessary communications shed.

The type of multiplexor deployed at each site network (tower) site is the Alcatel 1518 Integrated Access Device ("AD"). The 1518 AD is rack-mountable and will convert analog RF signals from/to digital signals. The 1518 AD also interconnects with the MTR2000 LMR base station by standard Plain Old Telephone System ("POTS") four wire. The 1518 AD will also interconnect with the Alcatel MDR-8606 microwave base station by standard DS1 cable and shall conform to Telcordia TR-TSY-000499 and ANSI T1.102 standards. The 1518 AD supports up to 24 PCM channels per digroup that are intermixed at random, providing voice frequency ("VF") trunking, special service interfaces, synchronous and asynchronous data channels, program/broadcast services and FCC registered channels in one assembly.

CTC infrastructure components that are radio-enabled (*e.g.*, AEIs and FEDs) are equipped with the Kenwood TK-762GK radio, KAP-1 switching unit and required cables. For technical descriptions of the Kenwood TK-762GK VHF radio see DuPont's workpapers.[111] This mobile radio is VHF capable and operates in the 148-174 Mhz frequency range.

In addition to the radios handling CTC infrastructure, DuPont's engineering experts have included 1,718 LMR repeating stations positioned along the right-of-way. These LMR repeaters allow for uninterrupted RF communications along the right-of-way because the LMR stations on the microwave tower may or not be accessible at all points. Many of the LMR repeaters include a 30-foot antenna to extend the range.

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[111] *See* e-workpaper "Radios.pdf."

The costs for the locomotive communications component of PTC are also included in the DRR's communications system costs. Total investment cost for the DRR's communications system is $284 million.[112]

Total signals and communications system costs are shown in Table III-F-8 below.

Table III-F-8
Signals And Communications System Costs
($ millions)

Item (1)	Cost (2)
1. Signals System	$963
2. Communications	284
3. Total	**$1,247**

7. Buildings and Facilities

DuPont's buildings and facilities testimony is also sponsored by witness Harvey Crouch. The DRR's major system facilities are located at its six (6) major yards.[113] These facilities include the DRR's headquarters building, crew facilities, yard offices, locomotive repair shops, 1,000 and 1,500-mile inspection facilities, and car and locomotive storage. Additional, smaller yards are located throughout the DRR system.[114] The total building and facilities costs are summarized in Table III-F-9 below.

112 *See* e-workpapers "DuPont C&S estimate errata.xlsx," and "PTC Locomotive Cost errata.xlsx."

113 Elkhart, IN; Conway, PA; Roanoke, VA; Chattanooga, TN; Atlanta, GA; and Bellevue, OH.

114 *See* e-workpaper "DRR Yard Matrix errata.xlsx."

Table III-F-9
Buildings And Facilities

Facility (1)	Cost (000) (2)
1. Headquarters Building	$3,074
2. Fueling Facilities	16,939
3. Locomotive Shops	12,380
4. Car Repair Shop	0
5. Crew Change Facilities	7,194
6. Yard Offices	1,533
7. Roadway Buildings (MOW)	3,818
8. Wastewater Treatment	5,706
9. Other Facilities/Site Costs	178,294
10. Total Buildings and Facilities	$228,938

Source: *See* e-workpaper "DRR Facilities Cost errata.xlsx."

a. Headquarters Building

The DRR headquarters is located at the DRR's Roanoke Yard. The DuPont engineers calculated the required square footage using the American Institute of Architects standards square footage per employee which includes additional space for work rooms, IT equipment, hallways, bathrooms and mechanical services. Executive employees were allotted additional space per those same standards. The resulting building is two stories with a total of 20,000 square feet.[115] The building's costs were based on RS Means online square foot cost calculator for building structures of this kind.[116] The total cost of the headquarters building is $3.1 million.

b. Fueling Facilities

i. Fueling Platforms and Fueling by Truck

Fueling platforms are located at all six major yards. Locomotive fueling at all other locations is performed by trucks (i.e., direct-to-locomotive or DTL fueling). All fueling by truck will be performed track-side. The yard tracks where locomotive fueling by truck will occur are

[115] *See* e-workpaper "DRR Facilities Cost errata.xlsx."

[116] *See* e-workpaper "DRR Facilities Cost errata.xlsx," tab "HQ Bldg."

built on 25-foot track centers, thereby providing sufficient space for the trucks to operate. The cost for fueling facilities on the DRR equals $16.9 million.[117]

ii. Lube Oil & Sanding

Locomotive servicing tracks designed for fueling locomotives by truck and including sanding and lube facilities are located in DRR yards in order to provide such services as needed.[118] These costs are included in each yard site based on the unit costs for the necessary facilities (including any needed storage tanks) derived from bid tabulations of projects with similar scope and size.

c. Locomotive Shop

At the Elkhart, Conway, Roanoke and Chattanooga yards, DuPont's engineers have included a locomotive shop designed to handle overhaul work as well as 92-day inspections and running repairs. Each shop includes a two-track facility designed to handle 92-day inspections and other minor running repairs as required and includes such necessities as a pit. Three additional tracks capable of holding up to ten (10) locomotives are included for the larger overhaul work. The heavier work-track design includes overhead and jib cranes, drop tables and other necessary heavy equipment as required based on the function of each track.[119] In addition, the shop is equipped with a wheel turning machine and other heavy equipment.[120]

Unit costs and designs are based on actual locomotive shop facilities designed and constructed by Crouch Engineering. Details of the shop fixtures and costs are included in DuPont's workpapers.[121] The total cost for locomotive shops for the DRR is $12.4 million.[122]

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[117] *See* e-workpaper "DRR Facilities Cost errata.xlsx."

[118] *See* e-workpaper "DRR Yard Matrix errata.xlsx" for the locations of these facilities.

[119] All items included in the design of the DRR locomotive shops are separately priced.

[120] *See* e-workpaper "DRR Facilities Cost errata.xlsx," tab "Major."

[121] *See* e-workpapers "DRR Facilities Cost errata.xlsx" and "Locomotive Shop.pdf."

d. Car Repair Shop

As noted in Section III-C, the DRR acquires its railcars via full service leases and therefore, the lessor, and not the DRR, is responsible for providing all necessary car repair shops.[123] Consequently, Dupont's experts have not included costs for any car repair facilities. However, they have provided the necessary space and tracks for such a facility at the DRR's Conway and Atlanta Yards.

e. Crew Change Facilities

There are 67 crew change locations on the DRR which require a crew change facility.[124] The buildings at the six major yards, which have the higher number of crew starts per day, are sized 35' by 64' for a total of 2,240 square feet per building. The buildings at the other locations are sized 25' by 56' for a total of 1,400 square feet per building. These buildings generally replicate the buildings used by NS for such purposes. Based on Mr. Crouch's experience, NS utilizes a variety of structures for crew change locations including old depots, metal buildings and concrete block buildings. Each building includes basic facilities such as locker rooms, a break area, a work room and other necessities. The unit costs and designs are based on actual buildings designed by Crouch Engineering. The total cost for crew change facilities on the DRR is $7.2 million.[125]

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[122] *See* e-workpaper "DRR Facilities Cost errata.xlsx."

[123] *See PSCo/Xcel* at 113, *CP&L* at 113; *Duke/NS* at 118.

[124] Some crew change locations do not require a facility as the crew is away from home and goes directly to a motel upon going off duty.

[125] *See* e-workpaper "DRR Facilities Cost errata.xlsx."

f. Yard Offices

There are 42 yard offices, one at each of the DRR's yards where there are car inspectors, yard crews or transportation department field personnel. These buildings are 25' by 56' and are pre-engineered metal buildings. The total cost for yard offices on the DRR is $1.5 million.[126]

g. Maintenance of Way Buildings (Roadway Buildings)

The DRR has 36 MOW buildings. Each building is similar in office space and design to the crew change facilities, but the interior is smaller as there are fewer employees using the space. Additional area is provided for garaging certain vehicles as necessary and storing MOW supplies. DuPont's engineers developed the space requirements based on the typical MOW crew located in each location as well as the need to house signal maintainers. The unit costs and specifications were derived from actual MOW buildings designed by Crouch Engineering. The total cost for MOW buildings on the DRR is $3.8 million.[127]

h. Wastewater Treatment

The DRR building facilities are located near existing towns and cities, and are able to be served by a local sewer connection or similar service. DuPont's engineers, therefore, included costs for sewer tie-ins. In addition, in order to handle runoff from various work by-products (*e.g.*, oil) before reaching the public sewer system, DuPont's engineers have included oil/water separators. The effluent is then sent to an oil/water vaporizer which produces a dry powder that can be easily disposed of. DuPont's engineers have utilized such facilities in projects for other railroads. The total cost for wastewater treatment on the DRR is $5.7 million.[128]

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[126] *Id.*

[127] *See* e-workpapers "DRR Facilities Cost errata.xlsx" and "MOW Building.pdf."

[128] *See* e-workpaper "DRR Facilities Cost errata.xlsx."

i. Other Facilities / Site Costs

DuPont has also included costs for other facilities and site preparation costs. These costs include costs for automobile handling facilities, locomotive servicing areas in certain DRR yards, yard lighting, yard drainage and other site preparation costs. DuPont has included $178 million for these items.[129]

8. Public Improvements

DuPont's public improvements testimony is also sponsored by witness Harvey Crouch. While public improvements are discussed in detail below, the costs for some of items were included in other investment categories, such as buildings and facilities and signals.

a. Fences

NS did not provide any data concerning the quantities or locations of fencing on any of the lines being replicated by the DRR. Consequently, DuPont has relied on its experts' experience and observations that the vast majority of the lines being replicated are not fenced. Moreover, the fencing that was observed tended to be for farm, industrial, or residential use, and given the variations in materials, such fencing appears to have been erected by the adjacent land owner. Therefore, DuPont has included fences only for its yards.[130]

b. Signs

DuPont's operating and engineering experts have included a standard package of railroad signs, including milepost, whistle post, yard limit, and cross-buck signs and posts. DuPont has included $8 million for railroad signs.[131]

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[129] Id.

[130] Id.

[131] *See* e-workpaper "Track Construction Costs errata.xls."

c. Highway Crossings and Road Crossing Devices

The DRR is building all at-grade crossings, and paying 100 percent of the cost for the crossing materials. DuPont has included $106 million for at-grade crossings.[132] Consistent with *Duke/CSXT* and *AEP Texas*, DuPont has included 10% of the costs associated with crossing protection, such as gates, flashers, and related signal elements such as crossing predictor huts.[133] These costs are included with the signals costs described in Part III-F-6 above.[134] For grade-separated crossings, the DRR is paying for 10 percent of the total investment costs in such structures[135] resulting in $9 million. These costs and designs are discussed in Part III-F-5 above.

9. Mobilization

DuPont's engineers have added a 2.7% mobilization factor for all items where mobilization is not already included in the contractor's bid.[136] The total cost for mobilization on the DRR is $437 million.

10. Engineering

The Board has used a 10 percent estimate for all engineering cost components.[137] Thus, DuPont's engineers have used a 10 percent additive here to cover all engineering, construction management, and resident inspection costs, as well as other items such as soil testing. The total cost for engineering on the DRR is $1,618 million.

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132 *See AEP Texas* at 102 and *PSCo/Xcel* at 115-116. *See* e-workpaper "Track Construction Costs errata.xls".

133 *See Duke/CSXT* at 105.

134 *See* e-workpaper "DuPont C&S estimate errata.xlsx."

135 *See WFA/Basin* at 130 and *Duke/CSXT* at 105.

136 *See Duke/CSXT* at 106. The STB accepted 2.6% in *CP&L* (at 107) and 2.5% in *Duke/NS* (at 123). The STB also accepted 2.4% in *AEPCO* (at (132). DuPont is being conservative by using 2.7% for mobilization.

137 *See PSCo/Xcel* at 118.

11. Contingencies

Consistent with prior Board decisions in other SAC rate cases,[138] DuPont's engineering experts have used a 10 percent contingency factor and applied it to the construction subtotal excluding land. Total contingency costs for the DRR are $1,824 million.[139]

12. Other

a. Construction Time Period

The construction time period for the DRR is controlled by the time it takes to construct the Lake Pontchartrain Bridge located near the city of New Orleans, LA.

The work will begin with the start of surveying and aerial mapping operations. A two month period will be allocated to obtain sufficient information to allow preliminary planning and engineering design to begin. Design of the railroad and appurtenances will require a fourteen month period including the two-month start up/surveying period.

Land acquisition will take approximately seven months to complete. It will commence five months after project initiation. Test borings will be timed to coincide with land acquisition so sufficient test borings can be made during the design process.

By the tenth month at about 70 percent completion of the design phase, the longest bridge, the Lake Pontchartrain Bridge, will be bid with construction to start by the thirteenth month. The remaining site work bid packages will be ready to bid in the eleventh month and work on all site work, bridges and tunnels will be started by the fifteenth month. In the twelfth month, the PTC, signal, communications and track packages will be bid.

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[138] *See WFA/Basin* at 132-133; *AEP Texas* at 104-105; *PSCo/Xcel* at 118 (parties agreed to 10 percent contingency); *TMPA* at 746-747; *West Texas Utilities* at 710; *APS* at 402.

[139] *See* e-workpaper "III-F Total errata.xls."

Construction of all bridges and structures other than the Lake Pontchartrain Bridge is anticipated to take a maximum period of twelve months. It is expected that the Lake Pontchartrain Bridge can be constructed in fourteen months.

In general, the construction work has been planned by subdivision. The work has been structured so that all site work and bridges and tunnels can be completed prior to installation of track and signals. Total construction time for the N.O. & N.E. District, which will take the longest to construct, will be twenty months. Total design and construction time for this project is twenty-eight (28) months with six (6) months (of which four (4) months overlap construction) available at the end of construction for final operational testing. Thus a thirty (30) month overall construction period has been provided.

The DRR construction project would be divided into 102 track packages, 365 grading packages, 675 bridge packages, 62 tunnel packages and 11 building packages.[140]

Track gangs will lay track at an average of one-half mile per day, ballasted and anchored. With crews working six days per week, the rate of one half mile per day would enable the project to be completed within the established schedule.

Finally, material prices have been obtained for most track materials delivered to railheads, including, but not limited to, East St. Louis, IL, Atlanta, GA, Chattanooga, TN, Charlotte, NC, Roanoke, VA, Harrisburg, PA, Fort Wayne, IN, Birmingham, AL, New Orleans, LA, Columbus, OH and Pittsburgh, PA. Because of the numerous road access points along the lines, the uniform topography for most of the railroad, and interstate roads paralleling many line segments, materials that cannot be shipped by rail have been priced with shipping by truck to one or more of the road access points along the DRR's lines.

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[140] *See* e-workpaper "Complete Construction Schedule.xls."

Part III-G

III. G. DISCOUNTED CASH FLOW ANALYSIS

The expert witnesses responsible for this part are Thomas D. Crowley and Daniel L. Fapp of L. E. Peabody and Associates, Inc. Their credentials are detailed in Part IV.

The Board's SAC constraint rests on the premise that a captive shipper should pay no more than the minimum necessary to receive service from a least-cost, presumptively efficient replacement for the incumbent railroad, and that the shipper should not bear the cost of any facilities or services from which it derives no benefit.[1] The SAC constraint is derived from and constitutes an application of the theory of contestable markets.

In the Board's contestable market structure, the incumbent railroad's rates are deemed constrained by the threat of entry by the hypothetical stand-alone entity. If it is shown that the prospective cost of substitute service is less than the rate charged by the incumbent, there is an incentive for the new entity to enter. The presence of that incentive, in turn, is evidence that under the incumbent's rates the shipper is contributing to (subsidizing) the cost of services that it does not use, and/or is contributing monopoly profits to the incumbent.

SAC provides a regulatory ceiling on rates under conditions of rail market dominance; if the incumbent's rates are higher than those that would be charged by the stand-alone entity (the DRR in this case), then the incumbent's rates are unreasonable. As the Board summarized in *CP&L*:

> A SAC analysis seeks to determine the lowest cost at which a hypothetical, optimally efficient carrier could provide the service at issue free from any costs associated with inefficiencies or cross-subsidization of other traffic. A stand-alone railroad is hypothesized that could serve the traffic if the rail industry were free of barriers to entry or exit. (It is such barriers that can make it possible for railroads to engage in monopoly pricing absent regulatory constraint.) Under the SAC constraint, the rate at issue cannot be higher than what the SARR would need to charge to

[1] *See Coal Rate Guidelines*, 1 I.C.C. 2d at 523-524; *AEPCO* at 3-4.

> serve the complaining shipper while fully covering all of its costs, including a reasonable return on investment.[2]

Since the function of a SAC analysis is to identify the cost associated with providing the most-efficient, least-cost service to the captive shipper, it follows that application of the SAC standard should be premised on rational economic behavior by the stand-alone entrant. In particular, the stand-alone entrant should pay no more than is necessary for its inputs. While the DRR is considered to be a substitute for NS to the extent of the scope of the DRR's planned services, SAC does not require that the DRR replicate the NS system in all respects. As the Board's predecessor confirmed in *Coal Rate Guidelines*, the design of the stand-alone system and the traffic it carries are chosen to achieve the goals of maximizing revenues and minimizing service costs to the shipper, regardless of the actual circumstances of the incumbent railroad.[3] This means that the DRR must be considered a replacement for the relevant portions of the NS system, not a rival, and must be afforded the flexibility to configure its system and service scope in a manner that maximizes efficiency and cost effectiveness.[4]

These core principles guide the traffic group, design, configuration, and planned operation of the DRR as detailed in the previous Parts of this Testimony. They also inform the proper treatment of capital cost recovery, inflation and taxes.

1. <u>Cost of Capital</u>

Calculation of the capital recovery charge for the DRR necessarily depends on the DRR's assumed cost of capital. While the Board has expressed a willingness to consider alternative approaches to estimate this assumed cost, the Board has consistently only accepted the general railroad industry's average costs of common equity, debt and preferred equity (if any), and their

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[2] *See CP&L* at 11.

[3] *See Coal Rate Guidelines* at 543-544.

[4] *See, e.g., Nevada Power II,* at 280-281 (Chairman McDonald, commenting).

percentage mix within the industry's capital structure,[5] in forming a capital structure for the SARR over the relevant construction period (December 1, 2006 through May 31, 2009 in this case) and operating period (June 1, 2009 through May 31, 2019).[6]

The DRR's cost of debt and preferred equity[7] capital during the 10-year DCF period is assumed to equal the weighted average railroad industry cost of debt or preferred equity over the DRR's construction period, weighted upon the DRR's investment by construction year. The cost of common equity capital is assumed to equal the then-current year railroad industry cost of equity as determined by the Board. If the Board has not calculated the cost of equity capital for such year, the simple average of all prior years' costs of equity capital beginning in the first year of the SARR's construction is used. To project capital costs forward and estimate the value of the DRR at the end of the DCF period (June 1, 2018 through May 31, 2019 is the last annual period in the DCF model), the Board relies on an average of available past years' industry capital costs, reaching back to the first construction year.[8]

DuPont has followed the Board's approved and preferred approach in developing capital costs for the DRR. For 2006, 2007, 2008, 2009, and 2010 DuPont employs the industry average costs determined by the Board in its annual cost of capital proceedings.[9] DuPont uses the railroad industry cost of capital to calculate the capital recovery charges for all road property investment.

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[5] As determined by the Board in its annual railroad cost of capital proceedings.

[6] *See WFA/Basin* at 135; *Duke/NS* at 37; *CP&L* at 28.

[7] The STB's annual cost of capital findings since calendar year 2002 have not included preferred equity.

[8] *See AEP Texas* at 108-109.

[9] *See STB Ex Parte No. 558 (Sub-No. 10) Railroad Cost of Capital – 2006,* decided April 14, 2008, *STB Ex Parte No. 558 (Sub-No. 11) Railroad Cost of Capital – 2007,* decided September 24, 2008, *STB Ex Parte No. 558 (Sub-No. 12) Railroad Cost of Capital – 2008,* decided September 24, 2009, *Ex Parte No. 558 (Sub-No. 13), Railroad Cost of Capital – 2009,* decided October 28, 2010, and *Ex Parte No. 558 (Sub-No. 14), Railroad Cost of Capital – 2010,* decided September 30, 2011. The railroad industry had no preferred equity capital outstanding. Therefore, the DRR incurs no cost of preferred equity for these years.

2. Inflation Indices

The prices of goods and services used by the DRR undoubtedly will change over the 10-year DCF period. It therefore is necessary to forecast rates of inflation for application to the capital assets and operating expenses over the timeline covered by the SAC analysis; *i.e.* June 2009 through May 2019. The time path of capital recovery charges for the DRR likewise must maintain the real purchasing power of those charges. A summary of the indexes applied to the DRR's capital assets and operating expenses is shown in Table III-G-1 below.

Table III-G-1
Index Values Utilized In The DRR DCF Model

		Index Value			
Year (1)	Land (2)	Materials and Supplies (3)	Wage Rates and Supplements (4)	Materials, Supplies, Wage Rates and Supplements (Excluding Fuel) (5)	Operating Expenses (6)
2006	100.0	100.0	100.0	100.0	---
2007	107.2	104.8	103.4	103.4	---
2008	113.7	116.0	108.0	109.0	---
2009	106.7	123.5	112.2	113.6	100.0
2010	106.6	123.8	120.3	120.7	114.9
2011	112.3	128.0	122.4	123.1	125.8
2012	119.2	136.7	127.7	128.8	129.2
2013	127.0	141.0	135.3	136.1	134.9
2014	135.3	144.3	139.8	140.3	136.7
2015	144.2	148.3	145.7	146.0	139.3
2016	153.7	151.5	151.3	151.4	141.7
2017	163.9	153.9	156.9	156.7	143.3
2018	174.8	156.3	162.8	162.1	145.1
2019	183.5	158.2	167.3	166.2	146.4

Sources: Opening e-workpapers "DRR Land Appreciation Errata.xls," "Hybrid RCAF.xls," and "Exhibit III-H-1 Errata.xls."

The annual inflation forecast that is used to calculate the value of the DRR's road property assets is based on actual railroad chargeout prices and wage rate indexes calculated by the AAR for materials and supplies, wage rates and supplements, and materials prices, wage rates, and supplements combined (excluding fuel) ("MWSExFuel") for eastern railroads, and the current Global Insight's March 2012 Rail Cost Adjustment Factor Forecast for rail labor and rail materials and supplies.[10]

For land assets, the annual forecast inflation rate is based on a weighted combination of indices that reflect rural and urban land prices in proportion to the mix of the land values on the DRR system routes.[11]

Rural land indexes were developed from historic rural land values reported by the U.S. Department of Agriculture ("USDA"). The STB determined in *AEPCO* that it is preferable to use a longer rather than a shorter period of historic data when forecasting future economic trends, such as an inflation rate for land values.[12] The STB cited its use of historical averages of more than 80-years in developing railroad costs of equity estimates.[13] Given the STB's clear preference for longer historical averages, and the use of averages from the late 1920's to 1930 to calculate the DRR's cost of equity, we developed the historic average annual and quarterly percentage change in rural land values between 1930 and 2011 for the DRR states, and used these historic averages to forecast future changes in rural land values.[14]

Urban land values, which are assumed to consist of a mix of investment, residential and commercial properties, were indexed using a commercial land index prepared by the National

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[10] Global Insight does not develop a forecast of the AAR's MWSExFuel index. DuPont therefore uses a proxy that weights Global Insight's materials and supplies and labor rate index forecasts, which the Board has relied upon for purposes of execution of the DCF model. *See AEP Texas* at 109; *Duke/NS* at 37; *CP&L* at 28.

[11] Historically, parties in SAC cases weighted the different urban and rural land indexes based upon the percentage of SARR acres which were urban and rural. In *AEPCO*, the STB changed its approach to weight the indexes based on the value of the rural and urban land acquired by the SARR. DuPont has applied the STB's revised approach in its opening DCF model. *See AEPCO* at 139.

[12] *See AEPCO* at 139.

[13] *See* AEPCO at 139 "In measuring the terminal growth rate (from year 11 out) in the cost of equity, the Morningstar/Ibbotson model uses, in part 'the average annual percentage change in real GDP from 1930 to the year being analyzed." Similarly, in developing the Capital Asset Pricing Model ("CAPM") cost of equity, the STB relies upon the historic average equity risk premium calculated from the year 1926 to the present. See STB Ex Parte No. 558 (Sub-No. 10), *Railroad Cost of Capital -- 2006*, served January 17, 2008.

[14] For the years 2006 through 2011, DuPont relied upon the actual change in rural land values instead of the historic average.

Council of Real Estate Investment Fiduciaries ("NCREIF").[15] In *AEPCO,* the parties used the change in historical commercial property indexes developed by the Massachusetts Institute of Technology Center for Real Estate ("MIT") to forecast expected urban land inflation. However, MIT only produces the historic indexes on a national level, and for the South, East and West Regions, but not the Midwest Region.[16] Since a significant portion of the DRR lies in Midwestern states as defined by MIT and NCREIF, including Ohio, Michigan, Indiana, Illinois, and Missouri, we sought to use a series of indexes that would cover all of the DRR states. The NCREIF Property Index ("NPI") met this criterion. The NPI is a quarterly time series composite index, which like the MIT index used in *AEPCO*, measures total rate of return of investment performance of a very large pool of individual commercial real estate properties acquired in the private market.[17] Unlike the MIT indexes, though, the NPI measures changes in commercial property for four (4) regions of the U.S., including the Midwest Region.

DuPont applied the NPI to urban land values in developing its land inflation index. For the years 2006 through 2011, DuPont used the actual change in NPI by region to index urban land values. For the years 2012 to 2019, DuPont calculated the long-term historic change in the NPI from 1978 (the first year reported) to 2011, and used this longer-term average as a proxy for future urban land value growth. This collection of forecasts and their application is shown on Exhibit III-H-1.

In *Major Issues*, the Board adopted a convention for the indexing of operating expenses for a SARR under which expenses for the first year would adjust based on 100 percent of the change in the RCAF-U; expenses for the second year would adjust based on 95 percent of the

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[15] Details are provided in e-workpaper "DRR Land Appreciation Errata.xls."

[16] *See* "A Set of Indexes for Trading Commercial Real Estate Based on the Real Capital Analytics Transaction Prices Database," *MIT Center for Real Estate, Commercial Real Estate Laboratory – CREDL*, Release 2, September 26, 2007 ("MIT Real Estate White Paper").

[17] A complete description of the NPI can be found on the NCREIF website at http://www.ncreif.org/property-index-returns.aspx.

change in the RCAF-U and 5 percent of the change in the RCAF-A; and each succeeding year of the DCF period would use a mix reflecting increasing shares of the RCAF-A in 5 percent increments.[18] DuPont applies this method to the indexing of operating expenses for the DRR.[19] DuPont's model uses actual RCAF-U and RCAF-A indexes through 2Q12, the latest quarter available, and applies Global Insight's March 2012 RCAF-U and RCAF-A forecasted indexes thereafter.

3. Tax Liability

Federal taxes for the DRR are calculated on the assumption that it pays taxes at the 35 percent corporate rate, with all payments for debt interest, state income taxes and depreciation expenses treated as reductions in taxable income.[20] Interest expense is calculated on a 20-year period, pursuant to Board precedent. As explained in greater detail in Section III-H-1-d, DRR interest expense is calculated based on the real practice of railroads issuing primarily coupon bonds, which pay periodic, even interest payments. Depreciation expenses for tax purposes use accounting lives from the Modified Accelerated Cost Recovery System ("MACRS") with investments placed in service in the second quarter using a mid-quarter convention. In addition, as described in Part III-H-1-f, the DRR calculated bonus depreciation available under current tax laws.

The DRR also must account for any income tax liability accruing to the twenty (20) states in which it operates. Following Board-approved procedures for developing a weighted-average state income tax rate, the taxes applicable to railroads in each of these jurisdictions were

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[18] Under the Board's hybrid approach, operating expenses for the tenth and final year of the DCF period would be determined using an index comprised of 55 percent of the change in the RCAF-U, and 45 percent of the change in the RCAF-A. *Id.* at 40.

[19] *See* e-workpaper "Hybrid RCAF.xlsx."

[20] *See FMC* at 847-848.

weighted together based on the DRR route-miles located within each jurisdiction.[21] As summarized in Table III-G-2 below and detailed in Exhibit III-H-1, the weighted average rates for each state produce an effective state tax rate of 6.54 percent for the DRR.

Table III-G-2
State Tax Rates And
Constructed Miles For The DRR

	State (1)	Tax Rate (2)	Route Miles (3)
1.	Alabama	6.5%	779.5
2.	Delaware	8.7%	30.1
3.	Georgia	6.0%	715.2
4.	Illinois	9.5%	736.7
5.	Indiana	8.5%	593.9
6.	Kentucky	6.0%	285.2
7.	Louisiana	8.0%	68.6
8.	Maryland	8.25%	92.8
9.	Michigan	4.95%	58.0
10.	Mississippi	5.0%	204.8
11.	Missouri	6.25%	201.6
12.	New Jersey	9.0%	91.2
13.	New York	7.1%	554.1
14.	North Carolina	6.9%	278.4
15.	Ohio	0.3%	887.1
16.	Pennsylvania	9.99%	786.9
17.	South Carolina	5.0%	312.2
18.	Tennessee	6.5%	544.7
19.	Virginia	6.0%	654.5
20.	West Virginia	8.5%	224.7
21.	Weighted Average	6.54%	

Source: Exhibit III-H-1

4. Capital Cost Recovery

Under the Board's DCF methodology, economic depreciation is used to calculate the capital recovery cost of the DRR's property. Economic depreciation effectively represents an asset's loss of earning power as it approaches the end of its life and/or its replacement date. The changes adopted in *Major Issues* dictate the use of a 10-year analysis period to benchmark the DRR's asset value. However, the DRR's investments would not be retired at the end of the 10-

[21] *See*, e.g., *Coal Trading Corp.* at 527.

year DCF period; rather, it is assumed that continuing investments will be made in the DRR, and that it would operate, hypothetically, in perpetuity. DuPont's calculation of SAC, in Exhibit III-H-1, therefore accounts for the costs associated with the renewed investments in and continued operation of the DRR after May 31, 2019, using the approach approved by the Board in previous cases.[22]

Beginning with *FMC* and continuing through subsequent decisions, the Board has utilized a real capital carrying charge that is equal in each year of the DCF period, regardless of changes in volume. Under this assumption, the relationship between stand-alone revenues and SAC (and, thus, the measure of potential rate relief and the maximum reasonable rate) fluctuates with annual changes in volume and associated revenue.[23] DuPont's computations of the pattern of capital recovery apply this approach.[24]

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[22] *See, e.g.*, *AEP Texas* at 105-106.

[23] *See WFA/Basin* at 134-135.

[24] *See* Exhibit III-H-1.

Part III-H

III. H. RESULTS OF SAC ANALYSIS

The expert witnesses responsible for this Part are Thomas D. Crowley and Daniel L. Fapp of L.E. Peabody & Associates, Inc. Their credentials are detailed in Part IV.

1. Results of SAC DCF Analysis

The results of the SAC DCF analysis conducted by DuPont are shown in Exhibit III-H-1. The calculations shown in each table of that Exhibit are summarized below.[1]

a. Cost of Capital

The cost of capital (Table A) for the DRR reflects the Board's annual cost of capital determinations for 2006 through 2010. The DRR's cost of debt for years 2006 to 2009, the DRR's construction period, is assumed to equal the railroad industry average cost of debt for each specific year in the construction period. For years 2010 through 2019, the DRR's cost of debt equals 6.32 percent and reflects the weighted average of the construction years' debt costs used through the remaining years of the DCF model. The DRR's cost of common equity for the years 2006 through 2010 is assumed to equal the railroad industry cost of common equity for each specific year. For years 2011 through 2019, the DRR's cost of common equity equals 12.47 percent, which, consistent with prior SAC cases, is equal to the simple average of the prior year costs of common equity. The DRR has no preferred equity.

b. Road Property Investment Values

The calculation of road property investment costs is summarized in Table C of Exhibit III-H-1. The investment cost also incorporates one-time fees paid for land easements.

[1] The cost of capital (Table A) and inflation indices (Table B) are addressed in Part III-G.

c. Interest During Construction

Interest During Construction ("IDC") accrues on the road property assets of the DRR. Table D shows the total IDC amount, and the portion that is debt-related. IDC is calculated based on the investment values in Table C, the composite cost of capital by year from Table A, and the assumed length of the finance period for each account. The construction schedule described in Part III-F-12 is used as the basis for the length of the finance period. The portion of IDC that is debt-related is calculated by multiplying the investment by the length of the finance period, the DRR's debt percentage, and the annual cost of debt for the year of investment. Debt-related IDC is shown as an interest deduction for tax purposes during the construction period.

d. Interest Schedule of Assets Purchased With Debt Capital

Parties in prior SAC proceedings have assumed that the hypothetical SARR's debt capital would mirror the debt issued by the U.S. Class I railroads included in the Board's annual cost of capital determination.[2] While the parties had incorporated the cost of the railroad industry debt reflected in the Board's annual determination, they implicitly deviated from the type of debt the railroad industry utilized in its capital structure. Both shippers and railroads assumed that the SARR would issue debt structured similar to a typical home mortgage loan, e.g., the SARR would make quarterly payments that contained a principal repayment component and an interest component. Over time as the debt was amortized, the interest component portion of the payment declined as larger amounts of the principal were repaid until, after 20 years, the debt was assumed to be completely repaid.

While such a payment stream is consistent with a typical home mortgage, it is contradictory to the payment schemes of the vast majority of railroad industry debt. Railroad

[2] *See West Texas Utilities* at 712.

companies, like other large corporations, do not customarily make periodic payments that contain constantly changing principal and interest components, but rather make coupon payments on the debt consisting of fixed interest payments. The AAR's filing in the 2010 cost of capital determination shows that nearly 90 percent of railroad industry debt consists of corporate bonds, notes and debentures that incorporate such periodic coupon payments.[3] In fact, the vast majority of NS' own debt is held in the form of corporate notes and debentures. According to the NS's 2011 SEC Report 10-K, \$7.464 billion of NS' \$7.540 billion total debt (after discounts and premiums) is held in notes and debentures paying coupon payments.[4] In other words, nearly 99% of NS total long-term debt pays fixed payments.

If Board precedent assumes that the SARR's cost of debt should mirror the railroad industry cost of debt, the SARR debt should also mirror the composition of that debt and how the interest is paid to the debt holders. To that end, instead of amortizing the debt in a mortgage-style approach over a 20-year schedule, DuPont has developed the quarterly coupon payments associated with the SARR's debt as depicted in Table E of Exhibit III-H-1.[5] The quarterly interest payment is developed by multiplying the fourth-root of the appropriate Table A cost of debt by the sum of the total investment and IDC for the year.

Consistent with *Major Issues* and previous Board decisions, the debt for road property investment is assumed to be financed over 20 years. The Board's assumption about the SARR issuing 20-year debt obligations may not match the actual length of debt obligations issued by the railroads in the cost of capital determination group. However, this is not a concern and need

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[3] *See* the Verified Statement of John T. Gray in Ex Parte No. 558 (Sub No. 14), Railroad Cost of Capital – 2010, submitted April 29, 2011 at page 10 and Appendix A, which discuss the pricing of bonds based in part on their coupon payments and shows the coupon payments for the railroads' long-term notes and debentures. Mr. Gray submitted verified statements in the 2008 and 2009 Railroad Cost of Capital proceedings that show that the debt issued by the railroads in those years also primarily consisted of notes and debentures with coupon provisions.

[4] *See* NS SEC Form 10-K for the Fiscal Year Ended December 31, 2011 at page K56.

[5] Most railroad companies pay interest semi-annually, but to remain consistent with the structure of the Board's DCF model, DuPont has assumed the SARR will make coupon payments on a quarterly basis.

not impact the assumption of fixed interest payments. As explained more fully below, the railroads' level of debt has remained fairly level since the last round of mergers in the mid 1990's. This is because the railroads are issuing new debt as debt instruments mature, or as they redeem older debt issuance and replace them with newer issuances. In other words, the railroads are holding their levels of debt fairly constant, and as such, are consistently paying interest on this debt. Between 1998 and 2009, the four main railroads included in the STB's cost of capital calculation paid aggregate interest payments ranging in a narrow bank between $1.8 and $2.2 billion.

e. Present Value of Replacement Cost

Table F shows the additional investment (on a present value basis) that the DRR would have to make if each of its assets (excluding land) was replaced indefinitely at the end of its useful life. The 2006-2010 average cost of capital values are used to calculate replacement value for road property assets. This calculated investment is added to the initial investment in Table I prior to determining the quarterly cash flows.

f. Tax Depreciation Schedules

Table G displays the tax depreciation required under the Federal Tax Code as currently in effect.[6] Depreciation was calculated assuming a mid-quarter convention, with assets placed in service in the second quarter. Investments in communications (Account 26), signals and interlockers (Account 27), and the track accounts (Accounts 8-12) were depreciated over seven (7) years employing a 200 percent declining balance methodology, then switching to straight-line depreciation when the straight line percentage exceeds the declining balance percentage. Investments in bridges and culverts (Account 6), public improvements (Account 39), fences and

[6] The mandatory method for depreciating most tangible property placed in service after December 31, 1986 is MACRS. In addition, Engineering Costs have been amortized over a 60 month period, starting with the month in which the business begins.

roadway signs (Account 13), station and office buildings (Account 16), roadway buildings (Account 17), and shops and engine houses (Account 20) were depreciated over 15 years using a 150 percent declining balance method, and then switching to straight-line depreciation at the same point consistent with Board precedent. Investments in grading (Account 3) and tunnels (Account 5) were amortized over 50 years using straight-line amortization. Investments in engineering (Account 1) were amortized over five (5) years using straight-line amortization.

The DRR will take advantage of additional or "bonus" depreciation provisions enacted in 2008 and 2009. These provisions were part of the Economic Stimulus Act of 2008 ("Stimulus Act") and the American Reinvestment and Recovery Act ("ARRA") of 2009.[7] These acts provided bonus depreciation on capital investments with MACRS recovery periods of 20 years or less.[8] Qualifying investments are allowed a 50 percent depreciation bonus in the year that they are placed into service. Tax depreciation for the remaining 50 percent of the cost, or the remaining cost basis, is calculated using the standard MACRS schedules.[9] Because the DCF model assumes that all assets are placed into service in the first year of the 10-year DCF period, which in this case is 2009, the majority of the DRR's investment qualifies for the bonus

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[7] Congress also extended the 50 percent bonus depreciation available to businesses with the Small Business Jobs Act of 2010, which contained 50 percent depreciation bonus applicable to purchases made between January 1, 2010 through September 7, 2010. The Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010 increased the bonus depreciation to an 100 percent depreciation bonus for capital investments placed in service after September 8, 2010 through December 31, 2011. For equipment placed in service after December 31, 2011 and through December 31, 2012, the law provides for 50 percent depreciation bonus.

[8] NS took advantage of bonus depreciation provisions in the federal tax code in 2008 through 2011 to defer significant taxes to later years. *See* NS 2008 SEC Form 10-K at K30 ("The improvement in 2008 (liquidity) resulted from increased railway operating income and from bonus depreciation which reduced current tax payments.".) NS also took further advantage of bonus depreciation in its 2009, 2010 and 2011 tax calculations. See NS 2009 SEC Form 10-K at K29, NS 2010 SEC Form 10-K at K28 and NS 2011 SEC Form 10-K at page K27.

[9] For example, a $1 million asset with a five (5) year MACRS life would accrue $500,000 in bonus depreciation in year 1 ($1 million x 50 percent bonus factor), plus $100,000 in standard MACRS depreciation ($500,000 remaining cost basis x 20% Year 1 MACRS factor for a 5 year asset) for a total of $600,000 in first year depreciation. See http://www.depreciationbonus.org/ for a description and example of bonus depreciation under the Stimulus Act and ARRA.

depreciation.[10] Table G of Exhibit III-H-1 displays the amount of bonus depreciation available to the DRR in 2009.

The STB expressed some skepticism in *AEPCO* as to whether bonus depreciation allowed under the prior and current tax law should be allowed in SAC presentations. Not allowing a shipper to avail itself of the bonus depreciation provisions clearly taken and used by the railroad companies, however, would create a clear barrier to entry, and place the shipper at a distinct disadvantage relative to the incumbent railroad. The STB defines a barrier to entry as any type of cost that a new entrant would have to incur that was not actually incurred by the defendant carrier.[11] There is no denying that the NS reduced its tax costs by employing the tax shielding effects of the bonus depreciation. If the STB were to disallow shippers the same tax advantage enjoyed by the incumbent railroad, it would be creating a barrier to entry by forcing the SARR to pay higher taxes than those paid by the incumbent. In this instance, the incumbent carrier, the NS, was able to lower its tax expense and increase its cash flow by employing the bonus depreciation allowed under the law. Denying the DRR the same tax- shielding benefits as the NS would be a textbook example of a barrier to entry to the SARR.

The STB may also have been concerned about the bonus depreciation since it deemed the bonus depreciation as "temporary," and "now-expired."[12] However, the bonus depreciation allowances allowed by federal tax law have extended over at least five (5) tax years, with the clear possibility of further extensions. In other words, bonus depreciation is still current under federal tax law.[13] Moreover, the structure of the Board's DCF model limits the bonus

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[10] The DRR begins calculating depreciation on all assets in the first year of railroad operations. This is consistent with the fact that no depreciation charges are incurred during the 24-month construction and testing period.

[11] *See West Texas Utilities* at 670.

[12] *See AEPCO* at 142.

[13] Not only is the bonus depreciation still applicable under current tax law, it was expanded in 2010 to allow 100 percent bonus depreciation for capital investments placed in service after September 8, 2010 through December 31, 2011. For equipment placed in service after December 31, 2011 and through December 31, 2012, the bill

depreciation taken by DuPont to only the assets placed into service in 2008 and 2009. This is because the DCF model assumes assets are only replaced at the end of their useful lives, meaning replacement assets are ineligible for use of the bonus depreciation. While not yet a permanent part of the federal tax code, the bonus depreciation is a tax benefit available to the DRR under applicable tax laws. DuPont, and other shippers, should not be penalized by incurring a cost that the incumbent carrier has not incurred.

g. Average Annual Inflation in Asset Prices

Table H computes the average annual inflation rate by which the capital recovery charge in Table I is indexed. The weighted average inflation rate was used because Table H calculates the required capital recovery necessary to return the investment. All road property and equipment accounts are indexed at the quarterly rates shown in Table B. The weighted average inflation rates are based on the inflation indexes discussed in Part III-G.

h. Discounted Cash Flow

Table I shows the calculation of the capital carrying charge and associated flow of funds required to recover the total road property investment and equipment investment. Inputs to this spreadsheet were taken from the Tables described *supra.* Table I calculates the quarterly capital carrying charge required over the 40 quarters of the DCF period, after consideration of the applicable tax liability.

The total start-up investment is comprised of the road property and equipment investment shown in Table C, the road property IDC calculated in Table D and the present value of replacement investment calculated in Table F, and any capitalized maintenance of way expenses. The result equals the total investment to be recovered over the life of the DRR from the quarterly capital recovery stream. The quarterly capital recovery stream reflects the tax benefits associated

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provides for 50 percent depreciation bonus. In other words, the NS is currently enjoying the 100 percent bonus depreciation available to real world companies.

with interest on the investment financed with debt from Table E and the asset tax depreciation from Table G.

The cash flow shown in Column (8) of Table I is the amount remaining each quarter after the payment of federal and state tax liabilities. This cash flow is used for payment of return on total investment in the DRR. For road property investment, this quarterly figure is then discounted by the fourth root of the composite annual cost of capital from Table A, adjusted to reflect the assets being placed in service on June 1, 2009. The present value cash flow is then summed for each quarter along with the future cash flow; the total equals the total cost that must be recovered. The future cash flow is the residual value of the DRR's unconsumed assets, future interest payments and remaining tax liabilities (remaining interest and depreciation), and serves to reflect the cash flow required to account for the value of the assets not consumed during the 10-year life of the DCF model. Prior to the STB's decision in *AEPCO*, unused depreciation was accounted for in the terminal value calculation on an undiscounted basis. However, the STB modified its approach in *AEPCO* to calculate the present value of unused depreciation in the terminal value calculation.[14]

DuPont has included the STB's modified terminal value approach in its DCF model, but in doing so, has identified an additional flaw in the STB's model. The STB's DCF model explicitly assumes that the SARR's capital structure will remain constant into perpetuity.[15] This means that the amounts of common equity and debt carried on the assumed SARR's financial statements will remain the same forever. However, the STB's DCF model assumes that after year 20, and until the first assets are replaced in the replacement level of the DCF model, the

[14] *See AEPCO* at 140 to 141.

[15] The cost of capital used to calculate the terminal value in the DCF model equals the simple average cost of capital from the first year of the SARR's construction to the most recent cost of capital issued by the STB. It also reflects the average railroad industry capital structure over the same period. Between 2006 and 2010, debt as a percentage of railroad industry capital ranged from 20.7 to 29.1 percent.

railroad has no debt and no tax shielding interest payments. Stated differently, the model assumes, from a tax payment perspective, that the railroad is 100 percent equity financed after year 20 and before its first replacement cycle. This creates an irreconcilable mismatch between the SARR's cost of capital and its cash flows. The cost of capital assumes that the SARR is carrying debt, and its associated interest payments, but the cash flows reflect no benefits from the interest tax shields.

To correct for this flaw, DuPont adjusted the terminal value in the capital carrying charges to reflect the cost of capital assumption that the SARR's level of debt is held constant into perpetuity, and that interest tax shields consistent with this level of debt are accounted for in the cash flow calculation. Specifically, DuPont calculated an interest tax shield perpetuity by dividing the last full quarterly coupon payment by one plus the quarterly real cost of capital.[16] This calculation aligns the cost of capital assumption of a fixed level of debt forever, with the interest payable on this debt.[17]

This change not only corrects for a flaw in the STB's DCF model, but also aligns the SARR with how the real world railroads operate. As indicated above, the railroads are constantly issuing new debt as older debt issuances mature, or the railroads call the debt before its maturity. Since the last round of mergers in the mid-1990's the amount of railroad industry debt as measured by the four major railroads included in the STB's cost of capital calculations (UP, BNSF, CSXT and NS) has remained fairly consistent over time. As shown in Exhibit III-H-2, the amount of railroad industry debt between 1998 and 2009 has remained at around $30 billion in aggregate.[18] It is generally agreed in the financial community that borrowing can add

[16] This is the same type of calculation used to develop the terminal capital carrying charge.

[17] As to not double count the impact of the interest tax shields, DuPont has adjusted the asset replacement calculations to remove the impact of the interest tax shields on replacement assets.

[18] The amount of debt carried by the railroads increased beginning in 1996 as the railroads took on debt to finance their last round of mergers.

value to a firm because of the tax shielding impact of interest payments.[19] Under the STB's current DCF model assumptions, the value this debt adds from the interest tax shields is unaccounted for in all periods in the cash flow projections, but is accounted for in the cost of capital. The change made by DuPont corrects this flaw.

The development of the quarterly levelized capital carrying charge requirement is a relatively simple calculation, *i.e.,* starting capital carrying charge requirement times the quarterly index factor from Table H, which will recover total investment during the 10-year DCF model period. The starting capital carrying charge requirement which recovers the total investment is developed through an iterative process. The DCF model begins with a specified amount and then runs through the calculation described above to develop the cumulative present value of the cash flow. If this cumulative number does not equal the total costs to be recovered from the quarterly revenue flow (start-up investment plus the present value of the replacement investment), the starting cost is adjusted upward or downward as necessary and the DCF model runs through the calculations again. The process is repeated until the starting quarterly charge yields a cumulative present value cash flow which equals the required investment to be recovered from the quarterly capital recovery flow.

i. <u>Computation of Tax Liability -- Taxable Income</u>

Table J, Part 1 of Exhibit III-H-1 displays the calculation of the DRR's federal tax liability on road property. The procedures followed to develop the federal tax liability are discussed in Part III-G. Table J, Part 2 shows the calculation of the DRR's state income tax liability for both asset groups, which also is discussed in Part III-G.

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[19] See, for example, Brealey, R. A., Myers, S. C., and Allen, F., "Principles of Corporate Finance, Eighth Edition," McGraw-Hill Irwin, 2006, at page 476 ("Brealey, Myers and Allen"), "... most financial managers believe that there is a moderate tax advantage to corporate borrowing, at least for companies that are reasonably sure they can use the corporate tax shields."

j. Operating Expenses

Table K displays the operating expenses incurred in each year of the DCF period based on the traffic levels described in Part III-A. Annual operating expenses that change with the level of traffic volumes are adjusted by the annual change in ton-miles to take into consideration the shifting nature of DRR's traffic.[20] In this case, DuPont has adjusted train and engine personnel expenses, locomotive related expenses, loss and damage expenses, trackage rights fees, and intermodal lift costs annually by the change in DRR net ton-miles. Table K states the annual operating costs on a quarterly basis, and indexes them to reflect inflation over the 10-year analysis period based on the inflation rates shown in Table B.

k. Summary of SAC

Total SAC for the DRR based on investment and operating costs is summarized in Table L of Exhibit III-H-1. The capital requirement from Table I and the annual operating expenses from Table K are presented and summed in Table L for each year of the DRR's operation.

2. Maximum Rate Calculations

The SAC analysis summarized in Parts III-A through III-G and the accompanying Exhibits, and displayed in Exhibit III-H-1 demonstrates that over the 10-year DCF period the revenues generated by the DRR exceed its total capital and operating costs. Table III-H-1 below shows the measure of excess revenue over SAC in each year of the DCF period for this case.

[20] For example, assume that in Year 1 of the 10-year period Movement A transports 1,000 tons of product over 1,000 miles of the SARR, producing 1 million net ton-miles of traffic. In Year 2, Movement A is forecasted to be discontinued, but is replaced in the SARR traffic group by Movement B. Movement B also transports 1,000 tons of product, but only moves over 100 miles of the SARR, producing 100,000 net ton-miles. Movement B will be less expensive to move than Movement A, given the lower aggregate costs associated with a shorter movement and the 90 percent reduction in net ton-miles. Adjusting costs by the change in ton-miles instead of the change in tons reflects the shifting nature of the SARR's traffic mix and its actual impact on the SARR's operating costs.

Table III-H-1
Summary of DCF Results – June 2009 to May 2019
($ in millions)

Year (1)	Annual Stand-Alone Requirement (2)	Stand-Alone Revenues (3)	Overpayments or Shortfalls (4)	PV Difference (5)	Cumulative PV Difference (6)
1. 6/09 – 12/09	$2,400.5	$3,350.0	$949.5	$926.2	$926.2
2. 2010	4,678.7	6,642.8	1,964.1	1,714.0	2,640.2
3. 2011	5,109.2	7,250.9	2,141.7	1,689.8	4,330.1
4. 2012	5,378.3	8,092.6	2,714.3	1,927.5	6,257.6
5. 2013	5,716.2	8,683.1	2,966.9	1,896.3	8,153.9
6. 2014	5,938.5	9,511.5	3,573.0	2,055.4	10,209.3
7. 2015	6,179.0	10,287.5	4,108.4	2,127.2	12,336.5
8. 2016	6,496.2	11,264.7	4,768.6	2,222.2	14,558.7
9. 2017	6,807.4	12,407.6	5,600.2	2,348.8	16,907.5
10. 2018	7,138.8	13,496.9	6,358.6	2,400.1	19,307.7
11. 1/19 – 5/19	3,115.0	6,117.0	3,002.0	1,075.1	20,382.7

Source: Exhibit III-H-1

Where stand-alone revenues are shown to exceed costs, rates for the members of the DRR traffic group -- including DuPont in particular -- must be adjusted to bring revenues and SAC into equilibrium. In *Major Issues*, the Board adopted MMM as its rate prescription approach for use in proceedings under the *Coal Rate Guidelines*.[21]

Under MMM, maximum reasonable rates for each year of the DCF period are expressed as a ratio of each movement's stand-alone revenues to the variable cost of providing the subject service over the DRR route. Revenues are expressed as each movement's annual stand-alone revenue calculated using the ATC methodology detailed in Part III-A-3. Revenues are categorized based on traffic type (*i.e.,* coal, intermodal or general freight), NS origin and destination, and DRR origin and destination. Variable costs for each movement are calculated using NS's 2010 URCS costs for the portion of the movement replicated by the DRR, based on the nine (9) cost inputs identified in *Major Issues*.

[21] *See Major Issues* at 14-23.

The Board has determined that in calculating variable costs to implement a R/VC ratio rate standard, the Board's standard URCS indexing approach produces the most accurate results.[22] DuPont is relying on this determination, and uses the Board's URCS indexing procedure to forecast variable costs for the MMM calculation.

The STB's URCS index uses five (5) indexes: the AAR's Wage, Wage Supplements, Materials and Supplies and Fuel Indices, and the Producer Price Index – All Commodities ("PPI"), which are weighted by actual railroad costs reported in Annual Report Form R-1. Global Insight publishes forecasts for each of the first four (4) indices, and the Board already accepts Global Insight's forecasts of the first three (3) for use in the DCF model. The fuel forecast is included in the same documentation. Likewise, EIA -- whose coal production, transportation cost and GDP-IPD forecasts already are accepted by the Board -- publishes a PPI forecast.[23] To forecast NS URCS Phase III variable costs for MMM purposes, therefore, DuPont uses the STB's URCS index, with the March 2012 Global Insight and most recent EIA forecasts for its components. Weighting factors are taken from NS's Annual Report Form R-1 data.

Following the calculation of the specific annual variable costs for each movement, DuPont calculated each movement's maximum contribution toward SAC each year, expressed as a mark-up over the movement's variable costs. Under MMM, a movement cannot contribute more to SAC than the contribution reflected in the mark-up of its current, actual or forecasted rate over variable cost. For each year in the DCF period, the MMM model sets each movement's R/VC ratio at the lesser of the average R/VC ratio required to cover total SAC, or the movement's actual R/VC ratio. The average R/VC ratio required to cover SAC then is iteratively increased until no movement in the traffic group is assigned a share of SAC greater than its

[22] *See OG&E* at 11.

[23] The EIA lists its PPI forecasts as its Wholesale Price Index forecasts in its Annual Energy Outlook.

actual contribution over variable costs as measured by its R/VC ratio, and the aggregate adjusted stand-alone revenues equal total SAC.[24]

Application of MMM yields the maximum R/VC ratios for each year of the DCF model summarized in Table III-H-2 below.

Table III-H-2
MMM Results

	Year (1)	Maximum R/VC (2)
1.	6/09 – 12/09	117.8%
2.	2010	118.1%
3.	2011	117.6%
4.	2012	114.3%
5.	2013	113.3%
6.	2014	109.8%
7.	2015	107.8%
8.	2016	104.4%
9.	2017	101.2%
10.	2018	98.4%
11.	1/19 – 5/19	95.7%

Source: Exhibit III-H-3.

As indicated in Table III-H-2, the maximum R/VC ranges from 95.7 percent to 118.1 percent over the 10-year DCF period.[25]

The maximum lawful transportation rates for DuPont traffic equal the greater of the jurisdictional threshold or the MMM maximum rates. Exhibit III-H-4 through Exhibit III-H-15 compare NS's rates at 2Q09 through 1Q12, respectively to the jurisdictional threshold and the MMM maximum rates. The issue NS rates are greater than both the jurisdictional threshold and the MMM rates for all movements and all time periods.

[24] According to the Board, this step reflects the assumption that the rates charged by NS on all non-issue traffic are profit-maximizing rates, such that the reapportionment represents "an appropriate application of demand-based differential pricing." *See Major Issues* at 14.

[25] Because of the large number of annual movements on the DRR (more than 6.1 million), the STB's standard MMM model, which uses an Excel spreadsheet, could not be used. Instead, DuPont developed an MMM model using Microsoft Access, which is better suited to handling large data sets. See DuPont Opening e-workpaper "MaximumMarkup.accdb."

Part IV

PART IV

WITNESS QUALIFICATIONS AND VERIFICATIONS

This Part contains the Statements of Qualifications of the witnesses who are responsible for the Narrative portions of DuPont's Opening Evidence (and the exhibits and workpapers referred to therein) identified with respect to each witness.

1. DUPONT WITNESSES

4. THOMAS D. CROWLEY

Mr. Crowley is an economist and President of L.E. Peabody & Associates, Inc., an economic consulting firm that specializes in solving economic, marketing, and transportation problems. The Firm's offices are located at 1501 Duke Street, Suite 200, Alexandria, VA, 22314, 760 E. Pusch View Lane, Tucson, AZ 85737 and 21 Founders Way, Queensbury, NY 12804.

Mr. Crowley is sponsoring portions of DuPont's Opening Evidence in Parts II and III. Specifically, Mr. Crowley is co-sponsoring Part II-A with Witness Timothy D. Crowley, Part III-A with Witnesses Michael E. Lillis, Robert D. Mulholland and Sean Nolan, Part III-G with Witness Daniel L. Fapp and Part III-H with Witness Daniel L. Fapp.

Mr. Crowley is a graduate of the University of Maine from which he obtained a Bachelor of Science degree in Economics. He has also taken graduate courses in transportation at The George Washington University in Washington, D.C. He spent three years in the United States Army and has been employed by L.E. Peabody & Associates, Inc. since February, 1971. He is a member of the American Economic Association, the Transportation Research Forum, and the American Railway Engineering Association.

As an economic consultant, Mr. Crowley has organized and directed economic studies and prepared reports for railroads, freight forwarders and other carriers, shippers, associations, and state governments and other public bodies dealing with transportation and related economic and financial matters. Examples of studies in which he has participated include organizing and directing traffic, operational and cost analyses in connection with multiple car movements, unit train operations for coal and other commodities, freight forwarder facilities, TOFC/COFC rail facilities, divisions of through rail rates, operating commuter passenger service, and other studies dealing with markets and the transportation by different modes of various commodities from both eastern and western origins to various destinations in the United States. The nature of these studies has enabled Mr. Crowley to become familiar with the operating and accounting procedures utilized by railroads in the normal course of business.

Additionally, Mr. Crowley has inspected both railroad terminal and line-haul facilities used in handling general freight, intermodal and unit train movements of coal and other commodities in all portions of the United States. The determination of the traffic and operating characteristics for specific movements was based, in part, on these field trips.

In addition to utilizing the methodology for developing a maximum rail rate based on stand-alone costs, Mr. Crowley also presented testimony before the ICC in Ex Parte No. 347 (Sub-No. 1), *Coal Rate Guidelines - Nationwide*, the proceeding that established this methodology and before the STB in Ex Parte No. 657 (Sub-No. 1), *Major Issues In Rail Rate Cases*, the proceeding that modified the application of the stand-alone cost test. Mr. Crowley also presented testimony in a number of the annual proceedings at the STB to determine the railroad industry current cost of capital, i.e., STB Ex Parte No. 558, *Railroad Cost of Capital*. He has submitted evidence applying ICC (now the STB) stand-alone cost procedures in numerous rail rate cases. He has also developed and presented numerous calculations utilizing the various formulas employed by the ICC and STB (both Rail Form A and Uniform Railroad Costing System ("URCS")) to develop variable costs for rail common carriers. In this regard, Mr. Crowley was actively involved in the development of the URCS formula, and presented evidence to the ICC analyzing the formula in Ex Parte No. 431, *Adoption of the Uniform Railroad Costing System for Determining Variable Costs for the Purposes of Surcharge and Jurisdictional Threshold Calculations*.

As a result of his extensive economic consulting practice since 1971 and his participating in maximum-rate, rail merger, and rule-making proceedings before the ICC and the STB, Mr.

Crowley has become thoroughly familiar with the operations, practices and costs of the rail carriers that move traffic over the major rail routes in the United States.

VERIFICATION

I, Thomas D. Crowley, verify under penalty of perjury that I have read the Opening Evidence of E. I. DuPont de Nemours and Company in this proceeding that I have sponsored, as described in the foregoing Statement of Qualifications, that I know the contents thereof, and that the same are true and correct. Further, I certify that I am qualified and authorized to file this statement.

Thomas D. Crowley

Executed on April 27, 2012

5. PHILIP H. BURRIS

Mr. Burris is Senior Vice President of L.E. Peabody & Associates, Inc., an economic consulting firm with offices in Alexandria, VA, Tucson, AZ and Queensbury, NY. The specific evidence Mr. Burris is sponsoring relates to the development of operating statistics based on the output of the RTC model and the operating plan (Part III-C), including the development of train crew personnel requirements (Part III-D), development of equipment lease, maintenance and servicing costs (Parts III-D-1 and III-D-2), operating unit costs (Parts III-D-3 and III-D-5 through III-D-9) and compensation levels for all the DRR transportation and operating (including engineering) employees, non-operating (General and Administrative) personnel, and training and recruiting costs (Parts III-D-2, III-D-3-d, and III-D-4). Mr. Burris is also sponsoring the non-road property investment (Part III-E) and the identification of land to be acquired through easements and the associated costs of that land (Part III-F-1).

Mr. Burris received his Bachelor of Science in Business Administration from Virginia Polytechnic Institute and State University in 1971. He was awarded a Masters in Business Administration, specializing in transportation economics, from American University in 1978. Mr. Burris has worked in the consulting industry for more than 30 years. In addition to his current position as Senior Vice President of L.E. Peabody & Associates, Inc., Mr. Burris has been an employee of the following consulting firms: A. T. Kearney, Wyer Dick & Associates, Inc. and George C. Shaffer & Associates.

Mr. Burris has extensive experience in the field of transportation economics as it pertains to transportation supply alternatives, plant location analysis, regulatory policy and dispute resolution before regulatory agencies as well as state and federal courts. He has designed, directed and executed analyses of the costs of moving various commodities by different modes of transportation including rail, barge, truck, pipeline and intermodal. He has also performed economic analyses of maximum reasonable rate levels for the movement of coal and other commodities using the Board's CMP methodology, and specifically the stand-alone cost constraint. Mr. Burris has submitted evidence regarding maximum reasonable rate levels using the stand-alone cost constraint to the Board and its predecessor and testified before the Railroad Commission of Texas, the Colorado Public Utilities Commission, the Illinois Commerce Commission, the Public Service Commission of Nevada and various state and federal courts and arbitration panels.

In the public sector, Mr. Burris has performed studies and written draft reports for the Railroad Accounting Principles Board, an independent body created by Congress to establish cost accounting principles for use in implementing the regulatory provisions of the Staggers Act of 1980.

Since 2005, Mr. Burris has served as a member of the Board of Directors of the South Central Florida Express Railroad, a wholly owned subsidiary of United States Sugar Corporation.

VERIFICATION

I, Philip H. Burris, verify under penalty of perjury that I have read the Opening Evidence of E. I. DuPont de Nemours and Company in this proceeding that I have sponsored, as described in the foregoing Statement of Qualifications, that I know the contents thereof, and that the same are true and correct. Further, I certify that I am qualified and authorized to file this statement.

Philip H. Burris

Executed on April 27, 2012

6. CHARLES A. STEDMAN

Mr. Stedman is a Vice President of L. E. Peabody & Associates, Inc., headquartered in Alexandria, VA. The specific evidence Mr. Stedman is co-sponsoring relates to the roadbed preparation/earthworks component of the road property investment cost of the SARR, exclusive of culverts, roadbed specifications and yard drainage (Part III-F-2). Mr. Stedman is also sponsoring the development of SARR route miles (Part III-B-1-d).

Mr. Stedman has been employed by L. E. Peabody & Associates, Inc. since October 1981. Since that time, he has performed and directed numerous extensive projects and analyses undertaken on behalf of utility companies, short line railroads, state and local governments and entrepreneurs. These projects include: (a) participation in the development of variable cost evidence presented to the ICC and the Board in numerous cases; (b) the development of variable costs contained in numerous reports and other analyses presented to clients; (c) the development of stand-alone cost evidence presented to the ICC and the Board in numerous cases; (d) the development of evidence in abandonment cases before the ICC; (e) the development of net liquidation values and rehabilitation costs for interested parties in abandonments and acquisitions; and (f) the preliminary design (including route layout), construction and maintenance costs associated with the construction of a new rail line.

Prior to joining L. E. Peabody & Associates, Inc., Mr. Stedman was employed by the United States Railway Association ("USRA") where he monitored the effectiveness of the operating plan of Consolidated Rail Corporation ("Conrail") using a computer model, participated in data manipulation and analyzed results in order to make projections about Conrail's future operations.

Mr. Stedman also worked as the chief research assistant on a transportation project for the Maryland Department of Transportation and was the co-author of the resulting Report

"International Air Cargo Potential at Baltimore-Washington International Airport." Recommendations in this Report were used to increase international air cargo shipment volumes through Baltimore-Washington International Airport. And, as a research assistant for the ICC, Mr. Stedman studied the effect of selected railroad mergers on the national railroad system using a computer model to aid in determining shifts in traffic patterns caused by specific rail mergers.

Mr. Stedman is a graduate of the University of Maryland where he obtained a Bachelor of Arts degree in Political Science with a minor in Business Transportation. He has attended numerous railroad construction and maintenance seminars across the country and is a Certified Track Foreman and a member of the American Railway Engineering and Maintenance-of-Way Association.

Mr. Stedman has conducted several field inspections of eastern and western carriers' rail lines in order to develop and determine the existing and potential operating and economic conditions of these lines. He has also conducted and directed detailed research into the valuation records of major eastern and western railroads. This research entailed, among other things, detailed reviews of both ICC and railroad valuation maps, land acquisition records (including title status and market value) and the ICC's Bureau of Valuation B.V. Form No. 561, commonly referred to as the ICC Engineering Reports.

VERIFICATION

I, Charles A. Stedman, verify under penalty of perjury that I have read the Opening Evidence of E. I. DuPont de Nemours and Company in this proceeding that I have sponsored, as described in the foregoing Statement of Qualifications, that I know the contents thereof, and that the same are true and correct. Further, I certify that I am qualified and authorized to file this statement.

Charles A. Stedman

Executed on April 27, 2012

7. MICHAEL E. LILLIS

Mr. Lillis is a Vice President of L.E. Peabody & Associates, Inc., an economic consulting firm that specializes in solving economic, marketing, and transportation problems. The Firm's offices are located at 1501 Duke Street, Suite 200, Alexandria, VA, 22314, 760 E. Pusch View Lane, Tucson, AZ 85737 and 21 Founders Way, Queensbury, NY 12804. Mr. Lillis is co-sponsoring along with Thomas D. Crowley, Part III-A-3.

Mr. Lillis received a Bachelor of Arts degree in economics from the University of Virginia in 1985. He has taken continuing education courses in law at the University of Virginia and has taken numerous graduate courses while enrolled in the MBA program at George Washington University.

Mr. Lillis has been employed by L.E. Peabody & Associates, Inc. since 1995. Prior to joining L. E. Peabody & Associates, Inc., Mr. Lillis worked for Western Fuels Association, Inc., ("WFA") a national fuel supply organization in the electric utility industry. While with WFA, he managed coal supply and rail transportation agreements for shippers that represented the membership of WFA. He organized and presented numerous economic studies and analyses for shippers relating to coal transportation, coal supply and related economic and regulatory problems. Mr. Lillis has negotiated, implemented and monitored both long term coal supply and rail transportation agreements. Mr. Lillis has conducted field trips to coal suppliers in Wyoming's Powder River Basin and New Mexico's San Juan Basin to develop on-site information used in the quantification of contract provisions and the development of operational mine costs.

While at L.E. Peabody & Associates, Inc., Mr. Lillis has participated in studies that utilize various formulas employed by the Surface Transportation Board ("STB") in the development of costs for common carriers, including the Uniform Railroad Costing System ("URCS"). He has developed variable costs for common carriers with particular emphasis on the general purpose costing system for rail carriers. Mr. Lillis has also performed extensive analyses in the area of stand-alone costing including route layout, design and construction costs, traffic and revenue development, forecasting and the development of detailed operating plans for various stand-alone railroads.

As part of his work at L.E. Peabody & Associates, Inc., Mr. Lillis conducted numerous studies for electric utilities regarding least cost alternatives for coal and natural gas delivery to various power plants. These studies included the valuation of existing contractual arrangements for fuel supply and transportation service, the evaluation of alternative fuel sources and transportation options (including trucking coal from nearby railroad locations, rail build-out to a competing railroad and conveyor delivery) and the development of operating characteristics and the associated operating and investment costs for each alternative. He has also developed numerous forecasts of coal prices, natural gas prices, freight rates and general economic indicators for electric utilities.

VERIFICATION

I, Michael E. Lillis, verify under penalty of perjury that I have read the Opening Evidence of E. I. DuPont de Nemours and Company in this proceeding that I have sponsored, as described in the foregoing Statement of Qualifications, that I know the contents thereof, and that the same are true and correct. Further, I certify that I am qualified and authorized to file this statement.

Michael E. Lillis

Executed on April 27, 2012

8. DANIEL L. FAPP

Mr. Fapp is a Vice President of L.E. Peabody & Associates, Inc., an economic consulting firm that specializes in solving economic, transportation, marketing, and fuel supply problems. The Firm's offices are located at 1501 Duke Street, Suite 200, Alexandria, VA, 22314, 760 E. Pusch View Lane, Tucson, AZ 85737 and 21 Founders Way, Queensbury, NY 12804. Mr. Fapp is co-sponsoring the RTC modeling component of Part III-C with Mr. William W. Humphrey. Mr. Fapp is also co-sponsoring Part III-G, the discounted cash flow analysis and Part III-H, the results of the SAC analysis with Mr. Thomas D. Crowley.

Mr. Fapp received a Bachelor of Science degree in Business Administration with an option in Marketing (cum laude) from the California State University, Northridge in 1987. In 1993, he received a Master of Business Administration degree specializing in finance and operations management from the University of Arizona's Eller College of Management. He is also a member of Beta Gamma Sigma, the national honor society for collegiate schools of business.

Mr. Fapp has been employed by L. E. Peabody & Associates, Inc. since December 1997. Prior to joining L. E. Peabody & Associates, Inc., he was employed by BHP Copper Inc. in the role of Transportation Manager - Finance and Administration, where he also served as an officer of the three BHP Copper Inc. subsidiary railroads: The San Manual Arizona Railroad, the Magma Arizona Railroad (also known as the BHP Arizona Railroad) and the BHP Nevada Railroad. Mr. Fapp has also held operations management positions with Arizona Lithographers in Tucson, AZ and MCA-Universal Studios in Universal City, CA.

While at BHP Copper Inc., Mr. Fapp was responsible for all financial and administrative functions of the company's transportation group. He also directed the BHP Copper Inc. subsidiary railroads' cost and revenue accounting staff, and managed the San Manuel Arizona

Railroad's and BHP Arizona Railroad's dispatchers and the railroad dispatching functions. He served on the company's Commercial and Transportation Management Team and the company's Railroad Acquisition Team, where he was responsible for evaluating the acquisition of new railroads, including developing financial and economic assessment models. During his time with MCA-Universal Studios, Mr. Fapp held several operations management positions, including Tour Operations Manager, where his duties included vehicle routing and scheduling, personnel scheduling, forecasting facilities utilization, and designing and performing queuing analyses.

As part of his work for L.E. Peabody & Associates, Inc., Mr. Fapp has performed and directed numerous projects and analyses undertaken on behalf of utility companies, short line railroads, bulk shippers, and industry and trade associations. Examples of studies which he has organized and/or directed include, traffic, operational and cost analyses in connection with the rail movement of coal, metallic ores, pulp and paper products, and other commodities. He has also analyzed multiple car movements, unit train operations, divisions of through rail rates and switching operations throughout the United States. The nature of these studies enabled him to become familiar with the operating procedures utilized by railroads in the normal course of business.

Since 1997, Mr. Fapp has participated in the development of cost of service analyses for the movement of coal over the major eastern and western coal-hauling railroads. He has conducted on-site studies of switching, detention and line-haul activities relating to the handling of coal. He has also participated in and managed several projects assisting short-line railroads. In these engagements, he assisted short-line railroads in their negotiations with connecting Class I carriers, performed railroad property and business evaluations, and worked on rail line abandonment projects.

Mr. Fapp has been frequently called upon to perform financial analyses and assessments of Class I, Class II and Class III railroad companies. In addition, he has developed various financial models exploring alternative methods of transportation contracting and cost assessment, developed corporate profitability and cost studies, and evaluated capital expenditure requirements. He has also determined the Going Concern Value of privately held freight and passenger railroads, including developing company specific costs of debt and equity for use in discounting future company cash flows.

His consulting assignments regularly involve working with and determining various facets of railroad financial issues, including cost of capital determinations. In these assignments, Mr. Fapp has calculated railroad capital structures, market values, cost of railroad debt, cost of preferred railroad equity and common railroad equity. He is also well acquainted with and has used the commonly accepted models for determining a firm's cost of equity, including single-stage and multi-stage Discounted Cash Flow models ("DCF"), Capital Asset Pricing Model ("CAPM"), Farma-French Three Factor Model and Arbitrage Pricing Model.

In his tenure with L. E. Peabody & Associates, Inc., Mr. Fapp has assisted in the development and presentation of traffic and revenue forecasts, operating expense forecasts, and DCF, which were presented in numerous proceedings before the STB. He presented evidence applying the STB's stand-alone cost procedures in a number of rail proceedings before the STB. He has also presented evidence before the STB in Ex Parte No. 661, *Rail Fuel Surcharges,* in Ex Parte No. 664, *Methodology To Be Employed In Determining the Rail Road Industry's Cost of Capital,* in Ex Parte No. 664 (Sub-No. 1), *Use Of A Multi-Stage Discounted Cash Flow Model In Determining The Railroad Industry's Cost of Capital*, and in Ex Parte No. 558 (Sub-No. 10), *Railroad Cost of Capital – 2006*, Ex Parte No. 661 (Sub No. 11), *Railroad Cost of Capital –*

2007, and Ex Parte No. 661 (Sub No. 12), *Railroad Cost of Capital – 2008.* In addition, his reports have been used as evidence before the Nevada State Tax Commission.

VERIFICATION

I, Daniel L. Fapp, verify under penalty of perjury that I have read the Opening Evidence of E. I. DuPont de Nemours and Company in this proceeding that I have sponsored, as described in the foregoing Statement of Qualifications, that I know the contents thereof, and that the same are true and correct. Further, I certify that I am qualified and authorized to file this statement.

Daniel L. Fapp

Executed on April 27, 2012

9. ROBERT D. MULHOLLAND

Mr. Mulholland is a Vice President of L.E. Peabody & Associates, Inc., an economic consulting firm that specializes in solving economic, marketing, and transportation problems. The Firm's offices are located at 1501 Duke Street, Suite 200, Alexandria, VA, 22314, 760 E. Pusch View Lane, Tucson, AZ 85737 and 21 Founders Way, Queensbury, NY 12804. Mr. Mulholland along with Thomas D. Crowley is sponsoring Part III-A-1.

Mr. Mulholland received a Bachelor's degree in Government & Legal Studies from Bowdoin College in 1995. In 2004, he received a Master's degree in Transportation Policy, Operations & Logistics from George Mason University's School of Public Policy.

Mr. Mulholland was employed by L.E. Peabody & Associates, Inc. from 1995 through 2004 and rejoined the Firm in 2008. In 2004, Mr. Mulholland joined the Federal Highway Administration ("FHWA") where he directed the freight economics and freight infrastructure delivery programs for the Office of Freight Management & Operations of the FHWA. While employed at FHWA, Mr. Mulholland was a member of the United States Department of Transportation ("USDOT") inter-agency working group that drafted the current National Freight Policy. In addition, Mr. Mulholland served on the USDOT Freight Gateway Team, a group headed by the Undersecretary for Policy and composed of one representative from each of the surface modal agencies. In 2006, Mr. Mulholland joined ICF International where he directed and conducted numerous analyses of the trucking and rail industries for Federal transportation agencies including the Federal Motor Carrier Safety Administration ("FMCSA"), the Federal Railroad Administration ("FRA"), and the FHWA. His work included analyses of the current rail and trucking industries and forecasts of future trends in both industries.

As part of his work for L.E. Peabody & Associates, Inc., Mr. Mulholland has developed evidence containing traffic and revenue forecasts for hypothetical stand-alone railroads in several

Surface Transportation Board ("STB") proceedings dealing with the calculation of maximum reasonable rail transportation rates for coal shippers. He has conducted analyses of historical and forecasted coal transportation rates based on contract and tariff provisions and U.S. Government economic data for use in rail transportation contract negotiations. He has developed studies analyzing delivered fuel prices to electric utilities using Federal Energy Regulatory Commission ("FERC") and related data. Mr. Mulholland also conducted studies forecasting the impact of the Union Pacific-Southern Pacific merger on shippers with reduced access to rail competition following the merger, and developed studies analyzing the impact of the 1997-1998 Union Pacific Railroad service crisis on system traffic flows and transit times.

VERIFICATION

I, Robert D. Mulholland, verify under penalty of perjury that I have read the Opening Evidence of E. I. DuPont de Nemours and Company in this proceeding that I have sponsored, as described in the foregoing Statement of Qualifications, that I know the contents thereof, and that the same are true and correct. Further, I certify that I am qualified and authorized to file this statement.

Robert D. Mulholland

Executed on April 27, 2012

10. TIMOTHY D. CROWLEY

Mr. Crowley is a Vice President of L.E. Peabody & Associates, Inc., an economic consulting firm that specializes in solving economic, marketing, and transportation problems. The Firm's offices are located at 1501 Duke Street, Suite 200, Alexandria, VA, 22314, 760 E. Pusch View Lane, Tucson, AZ 85737 and 21 Founders Way, Queensbury, NY 12804. Mr. Timothy D. Crowley is co-sponsoring DuPont's opening quantitative market dominance evidence in Part II-A-1 with Mr. Thomas D. Crowley.

Mr. Crowley received a Bachelor of Science degree in Management with a concentration in Finance from Boston College in 2001. He graduated cum laude. He has been employed by L.E. Peabody & Associates, Inc. since 2002.

Mr. Crowley has provided analytical support for both market place and litigation projects sponsored by L. E. Peabody & Associates, Inc. The analytical support included the gathering, review and manipulation of data from the major Class I railroads, the Surface Transportation Board and various other government and public sources. Specifically, the analyses conducted by Mr. Crowley have included the development of the transportation costs associated with the movement of chemicals, coal and other products to different destinations located throughout the country.

Mr. Crowley has also assisted in developing the return on road property investment realized by major western railroads for specific sections of rail. These studies were used in variable, avoidable, and stand-alone cost analyses. He has forecasted transportation revenues included in transportation contracts entered into by major companies, taking into account the escalation factors used in specific contracts. Additionally, Mr. Crowley has reviewed virtually all major transportation coal contracts between eastern and western railroads and the major consumers of coal in the United States. The results of this review were presented to the Surface Transportation Board.

Mr. Crowley has experience with the Surface Transportation Board's Simplified Standards For Rail Rate Cases issued in Ex Parte 646 (Sub No. 1). He has done extensive work with the revised guidelines for Non-Coal Proceedings, which incorporates a three benchmark methodology. This methodology includes calculations using the Revenue Shortfall Allocation Method ("RSAM"), in which Mr. Crowley was trained by members of the Surface Transportation Board. Mr. Crowley also has extensive experience with the Surface Transportation Board's recently revised full Stand Alone Cost procedures having developed and sponsored evidence in a number of recent maximum reasonable rate cases based on this constraint.

VERIFICATION

I, Timothy D. Crowley, verify under penalty of perjury that I have read the Opening Evidence of E. I. DuPont de Nemours and Company in this proceeding that I have sponsored, as described in the foregoing Statement of Qualifications, that I know the contents thereof, and that the same are true and correct. Further, I certify that I am qualified and authorized to file this statement.

Timothy D. Crowley

Executed on April 27, 2012

12. WILLIAM W. HUMPHREY

Mr. Humphrey is an Assistant Vice President of L. E. Peabody & Associates, Inc. Mr. Humphrey is co-sponsoring DuPont's opening evidence in Part III-C with respect to the simulation of the SARR's operations using the Rail Traffic Controller ("RTC") Model with Mr. Daniel L. Fapp.

Mr. Humphrey received a Bachelor of Science degree in Sociology with a minor in Computer Science from Boston College in 2001. He has been employed by L. E. Peabody & Associates, Inc. since 2002.

Mr. Humphrey has been the lead programmer for numerous cases utilizing the industry-standard RTC Model to simulate various real-world railroad operations over multiple railroads in all parts of the United States. He has used the RTC model to create and analyze railroad systems for capacity analyses, rate cases, infrastructure investment analyses, and various other studies.

Mr. Humphrey has developed Microsoft Visual Studio applications including the Railroad Operations Simulator ("ROS") program used to model railroad operations by using advanced physics models which utilize highly detailed track information, train specific train characteristics, and detailed operational guidelines. He has designed programs that update, analyze, and summarize data originating at the Energy Information Administration. Mr. Humphrey has written programs that organize, analyze, manipulate, and summarize mainframe databases containing various industry data.

Mr. Humphrey has provided analytical support for testimony sponsored by L. E. Peabody & Associates, Inc. through the gathering and manipulation of data originating at the Energy Information Administration, the Surface Transportation Board, the Federal Railroad Administration and other publicly available sources. Specifically, these analyses include the development of the delivered costs of fuels to electric utilities and development of detailed track statistics for various railroads located throughout the United States. Mr. Humphrey has conducted extensive research which has been used to support both fuel supply and transportation analyses developed by L. E. Peabody & Associates, Inc.

VERIFICATION

I, William W. Humphrey, verify under penalty of perjury that I have read the Opening Evidence of E. I. DuPont de Nemours and Company in this proceeding that I have sponsored, as described in the foregoing Statement of Qualifications, that I know the contents thereof, and that the same are true and correct. Further, I certify that I am qualified and authorized to file this statement.

William W. Humphrey

Executed on April 27, 2012

PUBLIC VERSION

BEFORE THE
SURFACE TRANSPORTATION BOARD

E.I. DUPONT DE NEMOURS & COMPANY Complainant v. NORFOLK SOUTHERN RAILWAY COMPANY Defendant	)	Docket No. NOR 42125

OPENING EVIDENCE AND ARGUMENT OF

E.I. DU PONT DE NEMOURS AND COMPANY

Volume IV: Exhibits

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April 30, 2012

Filing Contains Color Images

CASE GLOSSARY

AEP Texas 2006	*AEP Texas Northern Co v. BNSF Ry.,* STB Docket No. 41191 (Sub-No. 1) (served Nov. 8, 2006)
AEP Texas	*AEP Texas Northern Company v. BNSF Railway,* STB Docket No. 41191 (Sub-No. 1) (served Sept. 10, 2007)
AEPCO	*Arizona Electric Power Cooperative, Inc. v. BNSF Railway Company and Union Pacific Railroad Company,* STB Docket No. 42113 (served Nov. 22, 2011)
APS	*Arizona Pub. Serv. Co. and Pacificorp. v. The Atchison, T. and Santa Fe Ry.,* 2 S.T.B. 367 (1997)
Bottleneck Decision	*Central Power & Light Company v. Southern Pac. Transp. Co, et al.,* 1 STB 1059 (1996), aff'd sub nom. *MidAmerican Energy Company v. Surface Transportation Board,* 169 F.3d 1099 (8th Cir. 1999)
Coal Rate Guidelines or Guidelines	*Coal Rate Guidelines, Nationwide,* 1 I.C.C. 2d 520 (1985), aff'd sub nom. *Consolidated Rail Corp. v. United States*, 812 F.2d 1444 (3rd Cir. 1987)
Coal Trading Corp.	*Coal Trading Corp. v. The Baltimore & Ohio R.R., et al.,* 6 I.C.C. 2d 361 (1990)
Consolidated Papers	*Consol. Papers, Inc. v. Chi.& Nw. Transp., Inc.,* 7 I.C.C.2d 330 (1991)
CP&L	*Carolina Power & Light Co. v. Norfolk Southern Ry,* STB Docket No. 42072 (served Dec. 23, 2003)
DMIR I and II	*Minnesota Power, Inc. v. Duluth, Missabe & Iron Range Ry.,* 4 S.T.B. 64 (1998), on reconsideration, 4 S.T.B. 288 (1999)
Duke/CSXT	*Duke Energy Corp. v. CSX Transportation Inc.,* STB Docket No. 42070 (served Feb. 4, 2004)
Duke/NS	*Duke Energy Corp. v. Norfolk Southern Railway,* STB Docket No. 42069 (served Nov. 6, 2003)

CASE GLOSSARY

DuPont (Nitrobenzene)	*E.I. du Pont de Nemours and Company v. CSX Transportation, Inc.,* STB Docket No. 42101 (served June 30, 2008)
DuPont (Plastics)	*E.I. du Pont de Nemours and Company v. CSX Transportation, Inc.,* STB Docket No. 42099 (served June 30, 2008)
FMC	*FMC Wyo. Corp. v. Union Pacific Railroad Company,* 4 S.T.B. 699 (2000)
General Electric	*Gen. Elec. Co. v. Balt.& Ohio R.R.,* No. 38125S, 1984 ICC LEXIS 206 (ICC served Oct. 12, 1984)
General Procedures	*General Procedures for Presenting Evidence in Stand-Alone Cost Rate Cases,* STB Ex Parte No. 347 (Sub-No. 3) (served March 12, 2001).
IPA	*Intermountain Power Agency v. Union Pacific Railroad Company,* STB Docket No. 42127 (Public Version of UP Reply dated Nov. 10, 2011)
KCPL	*Kansas City P & L Co. v. Union Pac. R.R. Co.*, STB Docket No. 42095 (served May 19, 2008)
Major Issues	*Major Issues in Rail Rate Cases,* STB Ex Parte No. 657 (Sub-No. 1) (served Oct. 30, 2006)
Market Dominance Determinations	*Mkt. Dominance Determinations & Consideration of Prod. Competition*, 365 I.C.C. 118 (1981)
McCarty Farms	*McCarty Farms v. Burlington N., Inc.*, 3 I.C.C.2d 822 (1987)
Nevada Power II	*Bituminous Coal – Hiawatha, Utah to Moapa, Nevada,* 10 I.C.C.2d 259 (1994)
OG&E	*Oklahoma Gas & Electric Co., v. Union Pacific Railroad Company,* STB Docket No. 42111 (served July 24, 2009)
Otter Tail	*Otter Tail Power Co., v. BNSF Ry.,* STB Docket No. 42071 (served Jan. 27, 2006)

CASE GLOSSARY

PP&L	*PPL Montana, LLC v. The Burlington Northern and Santa Fe Ry. Co.*, 6 S.T.B. 286 (2002)
PSCo/Xcel	*Public Service Co. of Colorado d/b/a Xcel Energy v. Burlington Northern and Santa Fe Railway,* STB Docket No. 42057 (served June 8, 2004)
PSCo/Xcel II	*Public Service Co. of Colorado d/b/a Xcel Energy v. Burlington Northern and Santa Fe Railway,* STB Docket No. 42057 (served Jan. 19, 2005)
Special Procedures	*Special Procedures for Making Findings of Mkt. Dominance as Required by the R.R. Revitalization and Regulatory Reform Act of 1976,* 353 I.C.C. 874 (1976)
TMPA	*Texas Municipal Power Agency v. Burlington Northern and Santa Fe Railway,* 6 S.T.B. 573 (2003)
WFA/Basin	*Western Fuels Ass'n, Inc. and Basin Electric Power Coop. v. BNSF Railway,* STB Docket No. 42088 (served Sept. 10, 2007)
WFA/Basin II	*Western Fuels Ass'n, Inc. and Basin Electric Power Coop. v. BNSF Railway,* STB Docket No. 42088 (served Feb. 18, 2009)
Wisconsin P&L	*Wisconsin Power and Light Co., v. Union Pacific Railroad,* 5 S.T.B. 955 (2001)
West Texas Utilities	*West Texas Utilities Co. v. Burlington Northern Railroad,* 1 STB 638 (1996), aff'd sub nom. *Burlington Northern Railroad v. STB,* 114 F.3d 206 (D.C. Cir. 1997)

ACRONYMS

The following acronyms are used:

AAR	Association of American Railroads
AASHTO	American Association of State Highway Officials
AEI	Automatic Equipment Identification
AEO	EIA's Annual Energy Outlook Forecast
AHM	Anhydrous Methylamines
AII-LF	All-Inclusive Less Fuel Index, published by AAR
AQM	Aqueous Methylamines
AREMA	American Railway Engineering and Maintenance-of-Way Assoc.
ARRA	American Reinvestment and Recovery Act of 2009
ATC	Average Total Cost
ATF	Across-the-Fence
ATV	All-Terrain Vehicle
B&B	Bridge and Building
BNSF	Burlington Northern Santa Fe Railway Company
C&S	Communications and Signals
CAGR	Compound Annual Growth Rate
CFS	2007 Commodity Flow Survey
cmp	Corrugated Aluminized Metal Pipe
CMP	Constrained Market Pricing
CN	Canadian National Railway
CNW	Chicago & NorthWestern
COBRA	Consolidated Omnibus Budget Reconciliation Act
CPI	Consumer Price Index
CSXT	CSX Transportation, Inc.
CTC	Central Traffic Control
CWR	Continuous Welded Rail
CY	Cubic Yards
DCF	Discounted Cash Flow
DFE	Difluoroethane
DME	Dimethyl Ether
DMF	Dimethyl Formamide
DMS	Dimethyl Sulfate
DOT	U.S. Department of Transportation
DP	Distributed Power
DRR	DuPont Stand-Alone Railroad
DTL	Direct to Locomotive Fueling
EDI	Electronic Data Interchange
EEO	Equal Employment Opportunity
EIA	Energy Information Administration
EOTD	End of Train Device
FED	Failed-equipment Detector
FRA	Federal Railroad Administration
FSC	Fuel Surcharges

G&A	General and Administrative
GDP-IPD	Gross Domestic Product – Implicit Price Deflator
GWR	Gross Weight on Rail
HCl	Hydrochloric Acid (a/k/a Muriatic Acid)
HDF	On-Highway Diesel Fuel Index
HR	Human Resources
ICC	Interstate Commerce Commission
IDC	Interest During Construction
IDS/IPS	Intrusion Detection System/Intrusion Prevention System
ISS	Interline Settlement System
IT	Information Technology
KCS	Kansas City Southern Lines
LAN	Local Area Network
MACRS	Modified Accelerated Cost Recovery System
MIT	Massachusetts Institute of Technology
MGT	Million Gross Tons
MLO	Manager of Locomotive Operations
MMF	Monomethyl Formamide
MMM	Maximum Markup Methodology
MOW	Maintenance of Way
MTO	Manager of Train Operations
NCREIF	National Council of Real Estate Investment Fiduciaries
NDGPS	Nationwide Differential GPS
NPI	NCREIF Property Index
NS	Norfolk Southern Railway Company
NT/PC	Network Personal Computer
O/D	Origin/Destination
OS	Operating Station
OSHA	Occupational Safety and Health Administration
PDO	Bio-Propanediol
Pet Coke	Calcined Petroleum Coke
PPI	Producer Price Index
PTC	Positive Train Control
R/VC	Revenue to Variable Cost
RCAF-A	Rail Cost Adjustment Factor, adjusted for productivity
RCAF-U	Rail Cost Adjustment Factor, unadjusted for productivity
RMI	A GE Transportation Company
RMS	RMI's Revenue Management Services System
ROW	Right of Way
RSIA	Rail Safety Improvement Act of 2010
RTC	Rail Traffic Controller Model
SAC	Stand-Alone Cost
SARR	Stand-Alone Railroad
SEC	Securities Exchange Commission
SO3	Sulfur Trioxide
SPLC	Standard Point Location Code
STB	Surface Transportation Board

STCC	Standard Transportation Commodity Code
STEO	Short-Term Energy Outlook
T&E	Train and Engine
TCS	Triple Crown Services
TDIS	Thoroughbred Direct Intermodal Services
TiCl4	Titanium Tetrachloride
TiO2	Titanium Dioxide
TMS	RMI's Transportation Management Services System
TRN	NS Train Event Train Symbol
UP	Union Pacific Railroad
UPS	Uninterruptible Power Supply
URCS	Uniform Railroad Costing System
WAN	Wide Area Network
WFL	Waste, Flammable Liquid
WTI	West Texas Intermediate

EXHIBIT II-A

EXHIBIT NO. 1

Variable Cost, Jurisdictional Threshold, Tariff Rate and Revenue/Variable Cost Ratios Per Car for DuPont Movements - 2Q09

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Phase III Cost Base Year 2009 (5)	2Q2009 Index to 2Q09 (6)	Phase III Cost 1/ (7)	Jurisdictional Threshold 2/ (8)	Tariff Rate 3/ (9)	Revenue/Variable Cost Ratio 4/ (10)
Exhibit A - Local Moves											
1. Removed											
2. Bayway	NJ	Waynesville	NC	NS	2819315	$2,268	0.9867	$2,238	$4,028	xxx	xxx
3. Belle	WV	Danville	IL	NS	2813980	$1,651	0.9867	$1,629	$2,932	xxx	xxx
4. Removed											
5. Removed											
6. Removed											
7. Removed											
8. Removed											
9. Belle	WV	Wyandotte	MI	NS	2813934	$1,239	0.9867	$1,222	$2,200	xxx	xxx
10. Charleston	TN	Edgemoor	DE	NS	2812815	$2,254	0.9867	$2,224	$4,004	xxx	xxx
11. Edgemoor	DE	Chicago	IL	NS	2816130	$2,252	0.9867	$2,222	$4,000	xxx	xxx
12. Edgemoor	DE	Chillicothe	OH	NS	2816130	$2,195	0.9867	$2,166	$3,899	xxx	xxx
13. Edgemoor	DE	Mahrt	AL	NS	2816130	$2,896	0.9867	$2,858	$5,144	xxx	xxx
14. Edgemoor	DE	Riverwood Intl	GA	NS	2816130	$2,614	0.9867	$2,579	$4,642	xxx	xxx
15. Edgemoor	DE	Wabash	IN	NS	2816130	$2,305	0.9867	$2,274	$4,094	xxx	xxx
16. Lemoyne	AL	Giant	SC	NS	4810560	$2,149	0.9867	$2,120	$3,817	xxx	xxx
17. Loudon	TN	Braithwaite	LA	NS	2818512	$1,754	0.9867	$1,731	$3,116	xxx	xxx
18. Louisville	KY	Decatur	IL	NS	2819450	$1,239	0.9867	$1,222	$2,200	xxx	xxx
19. Louisville	KY	Lafayette	IN	NS	2819450	$1,517	0.9867	$1,497	$2,695	xxx	xxx
20. Removed											
21. Removed											
22. McIntosh	AL	Lemoyne	AL	NS	2812220	$404	0.9867	$398	$717	xxx	xxx
23. Reybold	DE	Detroit	MI	NS	2819315	$1,805	0.9867	$1,781	$3,205	xxx	xxx
24. Reybold	DE	Fort Mill	SC	NS	2819315	$1,809	0.9867	$1,785	$3,213	xxx	xxx
25. Reybold	DE	Morrisville	PA	NS	2819315	$573	0.9867	$565	$1,017	xxx	xxx
Exhibit B - Joint Moves											
1. Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	$1,534	0.9867	$1,513	$2,724	$7,715	510%
2. Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	$1,916	0.9867	$1,891	$3,403	$4,537	240%
3. Removed											
4. Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	$1,908	0.9867	$1,882	$3,388	$4,537	241%
5. Belle	WV	Burley	ID	NS-CHGO-UP	2813934	$1,534	0.9867	$1,513	$2,724	$7,715	510%
6. Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	$2,389	0.9867	$2,358	$4,244	$9,563	406%
7. Removed											
8. Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	$1,760	0.9867	$1,737	$3,127	$4,537	261%
9. Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	$1,664	0.9867	$1,642	$2,956	$8,561	521%
10. Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	$1,898	0.9867	$1,873	$3,372	$8,093	432%
11. Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	$1,802	0.9867	$1,778	$3,201	$8,093	455%
12. Removed											
13. Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	$1,507	0.9867	$1,487	$2,677	$5,132	345%
14. Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	$1,817	0.9867	$1,793	$3,227	$8,093	451%
15. Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	$1,525	0.9867	$1,505	$2,709	$7,715	513%
16. Removed											
17. Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	$1,681	0.9867	$1,659	$2,986	$4,537	273%
18. Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	$2,726	0.9867	$2,690	$4,841	$10,560	393%
19. Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	$2,502	0.9867	$2,469	$4,443	$10,560	428%
20. Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	$1,502	0.9867	$1,482	$2,667	$7,715	521%
21. Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	$1,908	0.9867	$1,882	$3,388	$4,537	241%
22. Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	$1,908	0.9867	$1,882	$3,388	$8,093	430%
23. Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	$1,502	0.9867	$1,482	$2,668	$7,715	521%
24. Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	$1,703	0.9867	$1,681	$3,025	$6,649	396%
25. Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	$1,519	0.9867	$1,499	$2,697	$5,132	342%
26. Removed											
27. Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	$1,472	0.9867	$1,452	$2,614	$7,715	531%
28. Removed											
29. Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	$1,656	0.9867	$1,634	$2,942	$5,132	314%
30. Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	$1,546	0.9867	$1,526	$2,746	$7,715	506%
31. Removed											
32. Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	$2,718	0.9867	$2,681	$4,827	$10,560	394%
33. Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	$2,364	0.9867	$2,333	$4,200	$6,465	277%
34. Removed											
35. Belle	WV	Strang	TX	NS-ESTL-UP	2818221	$1,970	0.9867	$1,944	$3,499	$4,537	233%
36. Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	$1,625	0.9867	$1,604	$2,887	$8,093	505%
37. Belle	WV	Strang	TX	NS-ESTL-UP	2819183	$1,744	0.9867	$1,720	$3,097	$4,157	242%
38. Removed											
39. Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	$1,811	0.9867	$1,787	$3,216	$8,093	453%
40. Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	$1,889	0.9867	$1,863	$3,354	$8,093	434%
41. Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	$2,381	0.9867	$2,350	$4,230	$9,563	407%
42. Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	$2,302	0.9867	$2,272	$4,089	$8,939	393%
43. Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	$1,898	0.9867	$1,873	$3,372	$8,093	432%
44. Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	$1,638	0.9867	$1,617	$2,910	$5,713	353%
45. Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$2,310	0.9867	$2,280	$4,103	$9,013	395%
46. Removed											
47. Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	$1,022	0.9867	$1,009	$1,816	$1,911	189%
48. Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	$630	0.9867	$622	$1,120	$2,341	376%
49. Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	$1,461	0.9867	$1,441	$2,594	$4,450	309%
50. Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	$2,811	0.9867	$2,774	$4,992	$6,246	225%
51. Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	$2,153	0.9867	$2,125	$3,824	$5,689	268%
52. Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	$2,489	0.9867	$2,456	$4,421	$6,093	248%
53. Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	$1,277	0.9867	$1,260	$2,269	$3,530	280%
54. Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	$2,470	0.9867	$2,437	$4,387	$10,747	441%
55. Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	$1,672	0.9867	$1,650	$2,970	$4,880	296%
56. Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,283	0.9867	$1,266	$2,280	$3,149	249%
57. Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	$2,174	0.9867	$2,145	$3,862	$5,689	265%
58. Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	$2,152	0.9867	$2,123	$3,822	$5,689	268%
59. Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,288	0.9867	$1,271	$2,287	$3,149	248%
60. Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,258	0.9867	$1,242	$2,235	$3,149	254%
61. Removed											
62. Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,287	0.9867	$1,270	$2,287	$3,149	248%

Variable Cost, Jurisdictional Threshold, Tariff Rate and Revenue/Variable Cost Ratios Per Car for DuPont Movements - 2Q09

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Phase III Cost Base Year 2009 (5)	Index to 2Q09 (6)	Phase III Cost 1/ (7)	2Q2009 Jurisdictional Threshold 2/ (8)	Tariff Rate 3/ (9)	Revenue/Variable Cost Ratio 4/ (10)
63. Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	$2,171	0.9867	$2,143	$3,857	$5,689	266%
64. Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	$2,337	0.9867	$2,306	$4,151	$5,101	221%
65. Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	$2,168	0.9867	$2,139	$3,850	$5,689	266%
66. **Removed**											
67. Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	$2,815	0.9867	$2,777	$4,999	$6,246	225%
68. Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	$2,150	0.9867	$2,122	$3,819	$5,689	268%
69. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$2,468	0.9867	$2,435	$4,383	$5,364	220%
70. **Removed**											
71. Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	$492	0.9867	$486	$874	$2,373	489%
72. **Removed**											
73. Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	$2,646	0.9867	$2,611	$4,700	$10,123	388%
74. **Removed**											
75. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$2,019	0.9867	$1,992	$3,586	$4,608	231%
76. Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	$1,213	0.9867	$1,197	$2,155	$3,550	297%
77. McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	$303	0.9867	$299	$539	$1,092	365%
78. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	$307	0.9867	$303	$546	$2,184	721%
79. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	$313	0.9867	$308	$555	$1,993	646%
80. McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	$1,553	0.9867	$1,532	$2,758	$3,658	239%
81. McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	$312	0.9867	$308	$554	$1,993	647%
82. Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	$1,403	0.9867	$1,384	$2,492	$5,713	413%
83. Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$2,133	0.9867	$2,104	$3,788	$9,013	428%
84. Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	$1,736	0.9867	$1,713	$3,083	$4,068	237%
85. Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	$264	0.9867	$260	$469	$1,092	419%
86. Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	$1,706	0.9867	$1,683	$3,029	$4,003	238%
87. Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	$1,335	0.9867	$1,317	$2,371	xxx	xxx
88. **Removed**											
89. Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	$939	0.9867	$927	$1,668	xxx	xxx
90. Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	$1,971	0.9867	$1,945	$3,500	xxx	xxx
91. Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	$965	0.9867	$952	$1,713	xxx	xxx
92. Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	$2,205	0.9867	$2,176	$3,916	xxx	xxx
93. Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$267	0.9867	$263	$474	xxx	xxx
94. Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	$895	0.9867	$883	$1,589	xxx	xxx
95. **Removed**											
96. Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	3274110	$594	0.9867	$587	$1,056	xxx	xxx
97. Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	$2,067	0.9867	$2,039	$3,670	xxx	xxx
98. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$3,041	0.9867	$3,000	$5,401	xxx	xxx
99. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$397	0.9867	$391	$705	xxx	xxx
100. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$419	0.9867	$413	$743	xxx	xxx
101. Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	$1,493	0.9867	$1,473	$2,652	xxx	xxx
102. Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	$1,422	0.9867	$1,403	$2,526	xxx	xxx
103. Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	$942	0.9867	$930	$1,673	xxx	xxx
104. **Removed**											
105. **Removed**											
106. Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	$1,330	0.9867	$1,313	$2,363	xxx	xxx
107. Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	$1,009	0.9867	$995	$1,792	xxx	xxx
108. Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	$362	0.9867	$357	$643	xxx	xxx
109. New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	$2,065	0.9867	$2,037	$3,667	xxx	xxx
110. **Removed**											
111. New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	$627	0.9867	$618	$1,113	xxx	xxx
112. Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	$698	0.9867	$689	$1,240	xxx	xxx
113. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	$1,339	0.9867	$1,321	$2,378	xxx	xxx
114. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	$1,409	0.9867	$1,390	$2,503	xxx	xxx
115. Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	$1,155	0.9867	$1,139	$2,051	xxx	xxx
116. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$269	0.9867	$266	$478	xxx	xxx
117. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$459	0.9867	$453	$815	xxx	xxx
118. Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$267	0.9867	$264	$475	xxx	xxx
119. Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	$752	0.9867	$742	$1,336	xxx	xxx
120. Belle	WV	Divine	IL	NS-PINE-CN	2813980	$1,436	0.9867	$1,417	$2,550	xxx	xxx
121. Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	$1,278	0.9867	$1,261	$2,269	xxx	xxx
122. Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	$1,854	0.9867	$1,829	$3,292	xxx	xxx
123. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$2,554	0.9867	$2,520	$4,536	xxx	xxx
124. New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	$633	0.9867	$625	$1,125	$2,951	472%
125. Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	$1,009	0.9867	$996	$1,793	xxx	xxx
126. Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	$2,235	0.9867	$2,206	$3,970	xxx	xxx
127. Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	$361	0.9867	$356	$641	xxx	xxx
128. Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	$2,073	0.9867	$2,046	$3,682	xxx	xxx
129. Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	$2,343	0.9867	$2,311	$4,161	xxx	xxx
130. Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	$1,622	0.9867	$1,600	$2,881	xxx	xxx
131. Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	$2,987	0.9867	$2,948	$5,306	xxx	xxx
132. Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	$2,073	0.9867	$2,046	$3,682	xxx	xxx
133. **Removed**											
134. Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	$2,709	0.9867	$2,674	$4,812	xxx	xxx
135. Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	$2,073	0.9867	$2,046	$3,682	xxx	xxx
136. Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	$1,864	0.9867	$1,840	$3,311	xxx	xxx
137. Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	$2,073	0.9867	$2,046	$3,682	xxx	xxx
138. Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	$2,478	0.9867	$2,445	$4,401	xxx	xxx
139. Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	$2,235	0.9867	$2,206	$3,970	xxx	xxx
140. Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	$2,073	0.9867	$2,046	$3,682	xxx	xxx
141. Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	$1,553	0.9867	$1,533	$2,759	xxx	xxx
142. Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	$616	0.9867	$608	$1,095	xxx	xxx

1/ Column (5) x Column (6)
2/ Column (7) x 1.8
3/ Tariff Rate from Exhibit II-A-16
4/ Column (9)/Column (7)

EXHIBIT NO. 2

Variable Cost, Jurisdictional Threshold, Tariff Rate and Revenue/Variable Cost Ratios Per Car for DuPont Movements - 3Q09

Origin City	ST	Destination City	ST	Railroad(s)	Commodity	Phase III Cost Base Year 2009	Index to 3Q09	Phase III Cost 1/	3Q2009 Jurisdictional Threshold 2/	Tariff Rate 3/	Revenue/Variable Cost Ratio 4/
(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Exhibit A - Local Moves											
1. **Removed**											
2. Bayway	NJ	Waynesville	NC	NS	2819315	$2,268	1.0077	$2,286	$4,114	xxx	xxx
3. Belle	WV	Danville	IL	NS	2813980	$1,651	1.0077	$1,663	$2,994	xxx	xxx
4. **Removed**											
5. **Removed**											
6. **Removed**											
7. **Removed**											
8. **Removed**											
9. Belle	WV	Wyandotte	MI	NS	2813934	$1,239	1.0077	$1,248	$2,247	xxx	xxx
10. Charleston	TN	Edgemoor	DE	NS	2812815	$2,254	1.0077	$2,271	$4,089	xxx	xxx
11. Edgemoor	DE	Chicago	IL	NS	2816130	$2,252	1.0077	$2,269	$4,085	xxx	xxx
12. Edgemoor	DE	Chillicothe	OH	NS	2816130	$2,195	1.0077	$2,212	$3,982	xxx	xxx
13. Edgemoor	DE	Mahrt	AL	NS	2816130	$2,896	1.0077	$2,918	$5,253	xxx	xxx
14. Edgemoor	DE	Riverwood Intl	GA	NS	2816130	$2,614	1.0077	$2,634	$4,741	xxx	xxx
15. Edgemoor	DE	Wabash	IN	NS	2816130	$2,305	1.0077	$2,323	$4,181	xxx	xxx
16. Lemoyne	AL	Giant	SC	NS	4810560	$2,149	1.0077	$2,165	$3,898	xxx	xxx
17. Loudon	TN	Braithwaite	LA	NS	2818512	$1,754	1.0077	$1,768	$3,182	xxx	xxx
18. Louisville	KY	Decatur	IL	NS	2819450	$1,239	1.0077	$1,248	$2,247	xxx	xxx
19. Louisville	KY	Lafayette	IN	NS	2819450	$1,517	1.0077	$1,529	$2,752	xxx	xxx
20. **Removed**											
21. **Removed**											
22. McIntosh	AL	Lemoyne	AL	NS	2812220	$404	1.0077	$407	$732	xxx	xxx
23. Reybold	DE	Detroit	MI	NS	2819315	$1,805	1.0077	$1,818	$3,273	xxx	xxx
24. Reybold	DE	Fort Mill	SC	NS	2819315	$1,809	1.0077	$1,823	$3,281	xxx	xxx
25. Reybold	DE	Morrisville	PA	NS	2819315	$573	1.0077	$577	$1,038	xxx	xxx
Exhibit B - Joint Moves											
1. Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	$1,534	1.0077	$1,545	$2,782	$7,715	499%
2. Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	$1,916	1.0077	$1,931	$3,475	$4,851	251%
3. **Removed**											
4. Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	$1,908	1.0077	$1,922	$3,460	$4,851	252%
5. Belle	WV	Burley	ID	NS-CHGO-UP	2813934	$1,534	1.0077	$1,545	$2,781	$7,715	499%
6. Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	$2,389	1.0077	$2,407	$4,333	$8,086	336%
7. **Removed**											
8. Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	$1,760	1.0077	$1,774	$3,193	$5,019	283%
9. Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	$1,664	1.0077	$1,677	$3,019	$8,561	510%
10. Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	$1,898	1.0077	$1,913	$3,443	$8,093	423%
11. Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	$1,802	1.0077	$1,816	$3,269	$8,093	446%
12. **Removed**											
13. Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	$1,507	1.0077	$1,519	$2,733	$5,516	363%
14. Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	$1,817	1.0077	$1,831	$3,296	$8,093	442%
15. Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	$1,525	1.0077	$1,537	$2,766	$7,715	502%
16. **Removed**											
17. Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	$1,681	1.0077	$1,694	$3,049	$4,851	286%
18. Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	$2,726	1.0077	$2,747	$4,944	$10,560	384%
19. Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	$2,502	1.0077	$2,521	$4,538	$10,560	419%
20. Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	$1,502	1.0077	$1,513	$2,724	$7,715	510%
21. Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	$1,908	1.0077	$1,922	$3,460	$4,851	252%
22. Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	$1,908	1.0077	$1,922	$3,460	$8,093	421%
23. Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	$1,502	1.0077	$1,513	$2,724	$7,715	510%
24. Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	$1,703	1.0077	$1,716	$3,089	$6,649	387%
25. Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	$1,519	1.0077	$1,530	$2,755	$5,324	348%
26. **Removed**											
27. Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	$1,472	1.0077	$1,483	$2,669	$7,715	520%
28. **Removed**											
29. Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	$1,656	1.0077	$1,669	$3,004	$5,411	324%
30. Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	$1,546	1.0077	$1,558	$2,804	$7,715	495%
31. **Removed**											
32. Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	$2,718	1.0077	$2,738	$4,929	$10,560	386%
33. Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	$2,364	1.0077	$2,383	$4,289	$6,465	271%
34. **Removed**											
35. Belle	WV	Strang	TX	NS-ESTL-UP	2818221	$1,970	1.0077	$1,985	$3,574	$4,778	241%
36. Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	$1,625	1.0077	$1,638	$2,948	$8,093	494%
37. Belle	WV	Strang	TX	NS-ESTL-UP	2819183	$1,744	1.0077	$1,757	$3,162	$4,157	237%
38. **Removed**											
39. Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	$1,811	1.0077	$1,824	$3,284	$8,093	444%
40. Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	$1,889	1.0077	$1,903	$3,425	$8,093	425%
41. Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	$2,381	1.0077	$2,400	$4,319	$7,875	328%
42. Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	$2,302	1.0077	$2,320	$4,176	$8,939	385%
43. Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	$1,898	1.0077	$1,913	$3,443	$8,093	423%
44. Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	$1,638	1.0077	$1,651	$2,972	$5,713	346%
45. Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$2,310	1.0077	$2,328	$4,190	$9,013	387%
46. **Removed**											
47. Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	$1,022	1.0077	$1,030	$1,854	$1,911	185%
48. Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	$630	1.0077	$635	$1,143	$2,341	369%
49. Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	$1,461	1.0077	$1,472	$2,649	$4,450	302%
50. Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	$2,811	1.0077	$2,832	$5,098	$7,028	248%
51. Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	$2,153	1.0077	$2,170	$3,906	$5,814	268%
52. Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	$2,489	1.0077	$2,508	$4,515	$6,093	243%
53. Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	$1,277	1.0077	$1,287	$2,317	$3,677	286%
54. Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	$2,470	1.0077	$2,489	$4,480	$11,817	475%
55. Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	$1,672	1.0077	$1,685	$3,033	$4,880	290%
56. Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,283	1.0077	$1,293	$2,328	$3,392	262%
57. Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	$2,174	1.0077	$2,191	$3,944	$5,779	264%
58. Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	$2,152	1.0077	$2,168	$3,903	$6,095	281%
59. Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,288	1.0077	$1,297	$2,335	$3,362	259%
60. Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,258	1.0077	$1,268	$2,282	$3,433	271%
61. **Removed**											
62. Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,287	1.0077	$1,297	$2,335	$3,514	271%

Variable Cost, Jurisdictional Threshold, Tariff Rate and Revenue/Variable Cost Ratios Per Car for DuPont Movements - 3Q09

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Phase III Cost Base Year 2009 (5)	Index to 3Q09 (6)	Phase III Cost 1/ (7)	3Q2009 Jurisdictional Threshold 2/ (8)	Tariff Rate 3/ (9)	Revenue/Variable Cost Ratio 4/ (10)
63. Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	$2,171	1.0077	$2,188	$3,939	$5,824	266%
64. Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	$2,337	1.0077	$2,355	$4,239	$5,101	217%
65. Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	$2,168	1.0077	$2,184	$3,932	$5,993	274%
66. **Removed**											
67. Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	$2,815	1.0077	$2,836	$5,105	$6,863	242%
68. Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	$2,150	1.0077	$2,167	$3,900	$6,037	279%
69. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$2,468	1.0077	$2,487	$4,476	$5,364	216%
70. **Removed**											
71. Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	$492	1.0077	$496	$893	$2,373	479%
72. **Removed**											
73. Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	$2,646	1.0077	$2,667	$4,800	$10,123	380%
74. **Removed**											
75. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$2,019	1.0077	$2,035	$3,662	$4,659	229%
76. Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	$1,213	1.0077	$1,222	$2,200	$3,958	324%
77. McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	$303	1.0077	$306	$550	$1,296	424%
78. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	$307	1.0077	$310	$557	$1,982	640%
79. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	$313	1.0077	$315	$567	$1,993	633%
80. McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	$1,553	1.0077	$1,565	$2,816	$4,096	262%
81. McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	$312	1.0077	$315	$566	$1,993	634%
82. Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	$1,403	1.0077	$1,414	$2,545	$5,713	404%
83. Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$2,133	1.0077	$2,149	$3,868	$9,013	419%
84. Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	$1,736	1.0077	$1,749	$3,149	$4,698	269%
85. Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	$264	1.0077	$266	$479	$1,092	411%
86. Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	$1,706	1.0077	$1,719	$3,094	$4,328	252%
87. Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	$1,335	1.0077	$1,345	$2,421	xxx	xxx
88. **Removed**											
89. Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	$939	1.0077	$946	$1,703	xxx	xxx
90. Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	$1,971	1.0077	$1,986	$3,574	xxx	xxx
91. Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	$965	1.0077	$972	$1,750	xxx	xxx
92. Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	$2,205	1.0077	$2,222	$3,999	xxx	xxx
93. Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$267	1.0077	$269	$484	xxx	xxx
94. Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	$895	1.0077	$901	$1,623	xxx	xxx
95. **Removed**											
96. Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	3274110	$594	1.0077	$599	$1,078	xxx	xxx
97. Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	$2,067	1.0077	$2,082	$3,748	xxx	xxx
98. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$3,041	1.0077	$3,064	$5,515	xxx	xxx
99. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$397	1.0077	$400	$719	xxx	xxx
100. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$419	1.0077	$422	$759	xxx	xxx
101. Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	$1,493	1.0077	$1,505	$2,708	xxx	xxx
102. Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	$1,422	1.0077	$1,433	$2,579	xxx	xxx
103. Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	$942	1.0077	$949	$1,709	xxx	xxx
104. **Removed**											
105. **Removed**											
106. Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	$1,330	1.0077	$1,341	$2,413	xxx	xxx
107. Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	$1,009	1.0077	$1,017	$1,830	xxx	xxx
108. Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	$362	1.0077	$365	$657	xxx	xxx
109. New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	$2,065	1.0077	$2,080	$3,745	xxx	xxx
110. **Removed**											
111. New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	$627	1.0077	$631	$1,136	xxx	xxx
112. Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	$698	1.0077	$703	$1,266	xxx	xxx
113. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	$1,339	1.0077	$1,349	$2,428	xxx	xxx
114. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	$1,409	1.0077	$1,420	$2,556	xxx	xxx
115. Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	$1,155	1.0077	$1,163	$2,094	xxx	xxx
116. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$269	1.0077	$271	$488	xxx	xxx
117. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$459	1.0077	$463	$833	xxx	xxx
118. Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$267	1.0077	$269	$485	xxx	xxx
119. Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	$752	1.0077	$758	$1,364	xxx	xxx
120. Belle	WV	Divine	IL	NS-PINE-CN	2813980	$1,436	1.0077	$1,447	$2,604	$7,502	519%
121. Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	$1,278	1.0077	$1,287	$2,317	$5,843	454%
122. Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	$1,854	1.0077	$1,868	$3,362	$4,200	225%
123. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$2,554	1.0077	$2,573	$4,632	xxx	xxx
124. New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	$633	1.0077	$638	$1,149	$2,951	462%
125. Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	$1,009	1.0077	$1,017	$1,831	xxx	xxx
126. Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	$2,235	1.0077	$2,253	$4,055	xxx	xxx
127. Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	$361	1.0077	$364	$655	xxx	xxx
128. Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	$2,073	1.0077	$2,089	$3,760	xxx	xxx
129. Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	$2,343	1.0077	$2,360	$4,249	xxx	xxx
130. Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	$1,622	1.0077	$1,634	$2,942	xxx	xxx
131. Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	$2,987	1.0077	$3,010	$5,418	xxx	xxx
132. Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	$2,073	1.0077	$2,089	$3,760	xxx	xxx
133. **Removed**											
134. Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	$2,709	1.0077	$2,730	$4,914	xxx	xxx
135. Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	$2,073	1.0077	$2,089	$3,760	xxx	xxx
136. Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	$1,864	1.0077	$1,879	$3,382	xxx	xxx
137. Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	$2,073	1.0077	$2,089	$3,760	xxx	xxx
138. Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	$2,478	1.0077	$2,497	$4,494	xxx	xxx
139. Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	$2,235	1.0077	$2,253	$4,055	xxx	xxx
140. Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	$2,073	1.0077	$2,089	$3,760	xxx	xxx
141. Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	$1,553	1.0077	$1,565	$2,817	xxx	xxx
142. Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	$616	1.0077	$621	$1,118	xxx	xxx

1/ Column (5) x Column (6)
2/ Column (7) x 1.8
3/ Tariff Rate from Exhibit II-A-16
4/ Column (9)/Column (7)

EXHIBIT NO. 3

Variable Cost, Jurisdictional Threshold, Tariff Rate and
Revenue/Variable Cost Ratios Per Car for DuPont Movements - 4Q09

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Phase III Cost Base Year 2009 (5)	Index to 4Q09 (6)	Phase III Cost 1/ (7)	4Q2009 Jurisdictional Threshold 2/ (8)	Tariff Rate 3/ (9)	Revenue/Variable Cost Ratio 4/ (10)
Exhibit A - Local Moves											
1. **Removed**											
2. Bayway	NJ	Waynesville	NC	NS	2819315	$2,268	1.0199	$2,313	$4,164	xxx	xxx
3. Belle	WV	Danville	IL	NS	2813980	$1,651	1.0199	$1,683	$3,030	xxx	xxx
4. **Removed**											
5. **Removed**											
6. **Removed**											
7. **Removed**											
8. **Removed**											
9. Belle	WV	Wyandotte	MI	NS	2813934	$1,239	1.0199	$1,264	$2,274	xxx	xxx
10. Charleston	TN	Edgemoor	DE	NS	2812815	$2,254	1.0199	$2,299	$4,138	xxx	xxx
11. Edgemoor	DE	Chicago	IL	NS	2816130	$2,252	1.0199	$2,297	$4,134	xxx	xxx
12. Edgemoor	DE	Chillicothe	OH	NS	2816130	$2,195	1.0199	$2,239	$4,030	xxx	xxx
13. Edgemoor	DE	Mahrt	AL	NS	2816130	$2,896	1.0199	$2,953	$5,316	xxx	xxx
14. Edgemoor	DE	Riverwood Intl	GA	NS	2816130	$2,614	1.0199	$2,666	$4,798	xxx	xxx
15. Edgemoor	DE	Wabash	IN	NS	2816130	$2,305	1.0199	$2,351	$4,231	xxx	xxx
16. Lemoyne	AL	Giant	SC	NS	4810560	$2,149	1.0199	$2,192	$3,945	xxx	xxx
17. Loudon	TN	Braithwaite	LA	NS	2818512	$1,754	1.0199	$1,789	$3,221	xxx	xxx
18. Louisville	KY	Decatur	IL	NS	2819450	$1,239	1.0199	$1,264	$2,274	xxx	xxx
19. Louisville	KY	Lafayette	IN	NS	2819450	$1,517	1.0199	$1,547	$2,785	xxx	xxx
20. **Removed**											
21. **Removed**											
22. McIntosh	AL	Lemoyne	AL	NS	2812220	$404	1.0199	$412	$741	xxx	xxx
23. Reybold	DE	Detroit	MI	NS	2819315	$1,805	1.0199	$1,841	$3,313	xxx	xxx
24. Reybold	DE	Fort Mill	SC	NS	2819315	$1,809	1.0199	$1,845	$3,321	xxx	xxx
25. Reybold	DE	Morrisville	PA	NS	2819315	$573	1.0199	$584	$1,051	xxx	xxx
Exhibit B - Joint Moves											
1. Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	$1,534	1.0199	$1,564	$2,815	$7,715	493%
2. Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	$1,916	1.0199	$1,954	$3,517	$5,500	281%
3. **Removed**											
4. Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	$1,908	1.0199	$1,946	$3,502	$5,500	283%
5. Belle	WV	Burley	ID	NS-CHGO-UP	2813934	$1,534	1.0199	$1,564	$2,815	$7,715	493%
6. Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	$2,389	1.0199	$2,437	$4,386	$7,875	323%
7. **Removed**											
8. Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	$1,760	1.0199	$1,795	$3,232	$5,500	306%
9. Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	$1,664	1.0199	$1,697	$3,055	$8,561	504%
10. Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	$1,898	1.0199	$1,936	$3,485	$8,093	418%
11. Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	$1,802	1.0199	$1,838	$3,309	$8,093	440%
12. **Removed**											
13. Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	$1,507	1.0199	$1,537	$2,767	$5,900	384%
14. Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	$1,817	1.0199	$1,853	$3,336	$8,093	437%
15. Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	$1,525	1.0199	$1,556	$2,800	$7,715	496%
16. **Removed**											
17. Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	$1,681	1.0199	$1,715	$3,086	$5,500	321%
18. Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	$2,726	1.0199	$2,780	$5,004	$10,560	380%
19. Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	$2,502	1.0199	$2,551	$4,593	$10,560	414%
20. Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	$1,502	1.0199	$1,532	$2,757	$7,715	504%
21. Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	$1,908	1.0199	$1,946	$3,502	$5,500	283%
22. Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	$1,908	1.0199	$1,946	$3,502	$8,093	416%
23. Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	$1,502	1.0199	$1,532	$2,757	$7,715	504%
24. Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	$1,703	1.0199	$1,737	$3,127	$6,649	383%
25. Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	$1,519	1.0199	$1,549	$2,788	$5,900	381%
26. **Removed**											
27. Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	$1,472	1.0199	$1,501	$2,701	$7,715	514%
28. **Removed**											
29. Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	$1,656	1.0199	$1,689	$3,041	$5,900	349%
30. Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	$1,546	1.0199	$1,577	$2,838	$7,715	489%
31. **Removed**											
32. Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	$2,718	1.0199	$2,772	$4,989	$10,560	381%
33. Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	$2,364	1.0199	$2,411	$4,341	$6,465	268%
34. **Removed**											
35. Belle	WV	Strang	TX	NS-ESTL-UP	2818221	$1,970	1.0199	$2,009	$3,617	$5,500	274%
36. Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	$1,625	1.0199	$1,658	$2,984	$8,093	488%
37. Belle	WV	Strang	TX	NS-ESTL-UP	2819183	$1,744	1.0199	$1,778	$3,201	$4,157	234%
38. **Removed**											
39. Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	$1,811	1.0199	$1,847	$3,324	$8,093	438%
40. Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	$1,889	1.0199	$1,926	$3,467	$8,093	420%
41. Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	$2,381	1.0199	$2,429	$4,372	$7,875	324%
42. Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	$2,302	1.0199	$2,348	$4,227	$8,939	381%
43. Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	$1,898	1.0199	$1,936	$3,485	$8,093	418%
44. Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	$1,638	1.0199	$1,671	$3,008	$5,713	342%
45. Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$2,310	1.0199	$2,356	$4,241	$9,013	383%
46. **Removed**											
47. Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	$1,022	1.0199	$1,043	$1,877	$1,911	183%
48. Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	$630	1.0199	$643	$1,157	$2,341	364%
49. Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	$1,461	1.0199	$1,490	$2,681	$4,450	299%
50. Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	$2,811	1.0199	$2,867	$5,160	$8,200	286%
51. Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	$2,153	1.0199	$2,196	$3,953	$6,500	296%
52. Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	$2,489	1.0199	$2,538	$4,569	$6,093	240%
53. Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	$1,277	1.0199	$1,303	$2,345	$4,000	307%
54. Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	$2,470	1.0199	$2,519	$4,535	$13,600	540%
55. Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	$1,672	1.0199	$1,705	$3,070	$4,880	286%
56. Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,283	1.0199	$1,309	$2,356	$4,000	306%
57. Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	$2,174	1.0199	$2,218	$3,992	$6,500	293%
58. Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	$2,152	1.0199	$2,195	$3,950	$6,500	296%
59. Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,288	1.0199	$1,313	$2,364	$4,000	305%
60. Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,258	1.0199	$1,283	$2,310	$4,000	312%
61. **Removed**											
62. Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,287	1.0199	$1,313	$2,363	$4,000	305%

Variable Cost, Jurisdictional Threshold, Tariff Rate and
Revenue/Variable Cost Ratios Per Car for DuPont Movements - 4Q09

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Phase III Cost Base Year 2009 (5)	4Q2009 Index to 4Q09 (6)	Phase III Cost 1/ (7)	Jurisdictional Threshold 2/ (8)	Tariff Rate 3/ (9)	Revenue/Variable Cost Ratio 4/ (10)
63. Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	$2,171	1.0199	$2,215	$3,986	$6,500	294%
64. Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	$2,337	1.0199	$2,384	$4,291	$5,101	214%
65. Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	$2,168	1.0199	$2,211	$3,980	$6,500	294%
66. Removed											
67. Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	$2,815	1.0199	$2,871	$5,167	$8,200	286%
68. Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	$2,150	1.0199	$2,193	$3,947	$6,500	296%
69. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$2,468	1.0199	$2,517	$4,531	$5,364	213%
70. Removed											
71. Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	$492	1.0199	$502	$903	$2,373	473%
72. Removed											
73. Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	$2,646	1.0199	$2,699	$4,858	$10,123	375%
74. Removed											
75. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$2,019	1.0199	$2,059	$3,707	$4,905	238%
76. Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	$1,213	1.0199	$1,237	$2,227	$4,800	388%
77. McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	$303	1.0199	$309	$557	$1,603	518%
78. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	$307	1.0199	$313	$564	$1,700	543%
79. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	$313	1.0199	$319	$574	$1,500	471%
80. McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	$1,553	1.0199	$1,584	$2,851	$5,000	316%
81. McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	$312	1.0199	$318	$573	$1,500	471%
82. Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	$1,403	1.0199	$1,431	$2,575	$5,713	399%
83. Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$2,133	1.0199	$2,175	$3,915	$9,013	414%
84. Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	$1,736	1.0199	$1,771	$3,187	$6,000	339%
85. Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	$264	1.0199	$269	$485	$1,092	406%
86. Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	$1,706	1.0199	$1,740	$3,131	$5,000	287%
87. Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	$1,335	1.0199	$1,362	$2,451	xxx	xxx
88. Removed											
89. Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	$939	1.0199	$958	$1,724	xxx	xxx
90. Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	$1,971	1.0199	$2,010	$3,618	xxx	xxx
91. Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	$965	1.0199	$984	$1,771	xxx	xxx
92. Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	$2,205	1.0199	$2,249	$4,048	xxx	xxx
93. Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$267	1.0199	$272	$490	xxx	xxx
94. Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	$895	1.0199	$912	$1,642	xxx	xxx
95. Removed											
96. Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	3274110	$594	1.0199	$606	$1,091	xxx	xxx
97. Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	$2,067	1.0199	$2,108	$3,794	xxx	xxx
98. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$3,041	1.0199	$3,101	$5,582	xxx	xxx
99. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$397	1.0199	$405	$728	xxx	xxx
100. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$419	1.0199	$427	$768	xxx	xxx
101. Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	$1,493	1.0199	$1,523	$2,741	xxx	xxx
102. Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	$1,422	1.0199	$1,450	$2,610	xxx	xxx
103. Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	$942	1.0199	$961	$1,729	xxx	xxx
104. Removed											
105. Removed											
106. Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	$1,330	1.0199	$1,357	$2,442	xxx	xxx
107. Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	$1,009	1.0199	$1,029	$1,852	xxx	xxx
108. Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	$362	1.0199	$369	$665	xxx	xxx
109. New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	$2,065	1.0199	$2,106	$3,790	xxx	xxx
110. Removed											
111. New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	$627	1.0199	$639	$1,150	xxx	xxx
112. Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	$698	1.0199	$712	$1,282	xxx	xxx
113. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	$1,339	1.0199	$1,365	$2,458	xxx	xxx
114. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	$1,409	1.0199	$1,437	$2,587	xxx	xxx
115. Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	$1,155	1.0199	$1,178	$2,120	xxx	xxx
116. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$269	1.0199	$275	$494	xxx	xxx
117. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$459	1.0199	$468	$843	xxx	xxx
118. Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$267	1.0199	$273	$491	xxx	xxx
119. Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	$752	1.0199	$767	$1,381	xxx	xxx
120. Belle	WV	Divine	IL	NS-PINE-CN	2813980	$1,436	1.0199	$1,464	$2,636	$7,502	512%
121. Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	$1,278	1.0199	$1,303	$2,345	$5,843	448%
122. Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	$1,854	1.0199	$1,890	$3,403	$4,200	222%
123. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$2,554	1.0199	$2,605	$4,688	$5,641	217%
124. New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	$633	1.0199	$646	$1,163	$2,951	457%
125. Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	$1,009	1.0199	$1,029	$1,853	xxx	xxx
126. Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	$2,235	1.0199	$2,280	$4,104	xxx	xxx
127. Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	$361	1.0199	$368	$663	xxx	xxx
128. Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	$2,073	1.0199	$2,114	$3,806	xxx	xxx
129. Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	$2,343	1.0199	$2,389	$4,300	xxx	xxx
130. Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	$1,622	1.0199	$1,654	$2,977	xxx	xxx
131. Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	$2,987	1.0199	$3,047	$5,484	xxx	xxx
132. Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	$2,073	1.0199	$2,114	$3,806	xxx	xxx
133. Removed											
134. Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	$2,709	1.0199	$2,763	$4,974	xxx	xxx
135. Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	$2,073	1.0199	$2,114	$3,806	xxx	xxx
136. Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	$1,864	1.0199	$1,901	$3,423	xxx	xxx
137. Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	$2,073	1.0199	$2,114	$3,806	xxx	xxx
138. Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	$2,478	1.0199	$2,527	$4,549	xxx	xxx
139. Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	$2,235	1.0199	$2,280	$4,104	xxx	xxx
140. Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	$2,073	1.0199	$2,114	$3,806	xxx	xxx
141. Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	$1,553	1.0199	$1,584	$2,851	xxx	xxx
142. Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	$616	1.0199	$629	$1,131	xxx	xxx

1/ Column (5) x Column (6)
2/ Column (7) x 1.8
3/ Tariff Rate from Exhibit II-A-16
4/ Column (9)/Column (7)

EXHIBIT NO. 4

Variable Cost, Jurisdictional Threshold, Tariff Rate and
Revenue/Variable Cost Ratios Per Car for DuPont Movements - 1Q10

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Phase III Cost Base Year 2010 (5)	Index to 1Q10 (6)	Phase III Cost 1/ (7)	1Q2010 Jurisdictional Threshold 2/ (8)	Tariff Rate 3/ (9)	Revenue/Variable Cost Ratio 4/ (10)
Exhibit A - Local Moves											
1. **Removed**											
2. Bayway	NJ	Waynesville	NC	NS	2819315	$2,324	0.9918	$2,305	$4,150	xxx	xxx
3. Belle	WV	Danville	IL	NS	2813980	$1,694	0.9918	$1,680	$3,025	xxx	xxx
4. **Removed**											
5. **Removed**											
6. **Removed**											
7. **Removed**											
8. **Removed**											
9. Belle	WV	Wyandotte	MI	NS	2813934	$1,263	0.9918	$1,252	$2,254	xxx	xxx
10. Charleston	TN	Edgemoor	DE	NS	2812815	$2,308	0.9918	$2,290	$4,121	xxx	xxx
11. Edgemoor	DE	Chicago	IL	NS	2816130	$2,308	0.9918	$2,289	$4,121	xxx	xxx
12. Edgemoor	DE	Chillicothe	OH	NS	2816130	$2,250	0.9918	$2,232	$4,017	xxx	xxx
13. Edgemoor	DE	Mahrt	AL	NS	2816130	$2,971	0.9918	$2,947	$5,305	xxx	xxx
14. Edgemoor	DE	Riverwood Intl	GA	NS	2816130	$2,681	0.9918	$2,659	$4,786	xxx	xxx
15. Edgemoor	DE	Wabash	IN	NS	2816130	$2,363	0.9918	$2,344	$4,219	xxx	xxx
16. Lemoyne	AL	Giant	SC	NS	4810560	$2,208	0.9918	$2,190	$3,941	xxx	xxx
17. Loudon	TN	Braithwaite	LA	NS	2818512	$1,804	0.9918	$1,789	$3,220	xxx	xxx
18. Louisville	KY	Decatur	IL	NS	2819450	$1,265	0.9918	$1,255	$2,259	xxx	xxx
19. Louisville	KY	Lafayette	IN	NS	2819450	$1,552	0.9918	$1,539	$2,770	xxx	xxx
20. **Removed**											
21. **Removed**											
22. McIntosh	AL	Lemoyne	AL	NS	2812220	$406	0.9918	$402	$724	xxx	xxx
23. Reybold	DE	Detroit	MI	NS	2819315	$1,847	0.9918	$1,831	$3,297	xxx	xxx
24. Reybold	DE	Fort Mill	SC	NS	2819315	$1,851	0.9918	$1,836	$3,305	xxx	xxx
25. Reybold	DE	Morrisville	PA	NS	2819315	$579	0.9918	$575	$1,034	xxx	xxx
Exhibit B - Joint Moves											
1. Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	$1,578	0.9918	$1,565	$2,816	$7,715	493%
2. Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	$1,975	0.9918	$1,959	$3,526	$5,500	281%
3. **Removed**											
4. Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	$1,965	0.9918	$1,949	$3,508	$5,500	282%
5. Belle	WV	Burley	ID	NS-CHGO-UP	2813934	$1,578	0.9918	$1,565	$2,816	$7,715	493%
6. Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	$2,462	0.9918	$2,441	$4,395	$7,875	323%
7. **Removed**											
8. Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	$1,811	0.9918	$1,796	$3,233	$5,500	306%
9. Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	$1,714	0.9918	$1,700	$3,059	$8,561	504%
10. Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	$1,955	0.9918	$1,939	$3,490	$8,093	417%
11. Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	$1,855	0.9918	$1,840	$3,312	$8,093	440%
12. **Removed**											
13. Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	$1,550	0.9918	$1,537	$2,767	$5,900	384%
14. Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	$1,871	0.9918	$1,855	$3,340	$8,093	436%
15. Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	$1,569	0.9918	$1,556	$2,802	$7,715	496%
16. **Removed**											
17. Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	$1,728	0.9918	$1,713	$3,084	$5,500	321%
18. Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	$2,809	0.9918	$2,786	$5,016	$10,560	379%
19. Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	$2,579	0.9918	$2,558	$4,605	$10,560	413%
20. Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	$1,537	0.9918	$1,525	$2,744	$7,715	506%
21. Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	$1,965	0.9918	$1,949	$3,508	$5,500	282%
22. Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	$1,965	0.9918	$1,949	$3,508	$8,093	415%
23. Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	$1,545	0.9918	$1,532	$2,758	$7,715	503%
24. Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	$1,753	0.9918	$1,739	$3,130	$6,649	382%
25. Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	$1,562	0.9918	$1,549	$2,788	$5,900	381%
26. **Removed**											
27. Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	$1,506	0.9918	$1,494	$2,689	$7,715	516%
28. **Removed**											
29. Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	$1,707	0.9918	$1,693	$3,048	$5,900	348%
30. Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	$1,591	0.9918	$1,578	$2,840	$7,715	489%
31. **Removed**											
32. Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	$2,801	0.9918	$2,778	$5,000	$10,560	380%
33. Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	$2,435	0.9918	$2,416	$4,348	$6,465	268%
34. **Removed**											
35. Belle	WV	Strang	TX	NS-ESTL-UP	2818221	$2,032	0.9918	$2,016	$3,628	$5,500	273%
36. Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	$1,669	0.9918	$1,655	$2,979	$8,093	489%
37. Belle	WV	Strang	TX	NS-ESTL-UP	2819183	$1,784	0.9918	$1,770	$3,186	$4,157	235%
38. **Removed**											
39. Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	$1,864	0.9918	$1,849	$3,328	$8,093	438%
40. Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	$1,944	0.9918	$1,928	$3,471	$8,093	420%
41. Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	$2,453	0.9918	$2,433	$4,380	$7,875	324%
42. Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	$2,372	0.9918	$2,353	$4,235	$8,939	380%
43. Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	$1,955	0.9918	$1,939	$3,489	$8,093	417%
44. Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	$1,698	0.9918	$1,685	$3,032	$5,713	339%
45. Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$2,398	0.9918	$2,379	$4,281	$9,013	379%
46. **Removed**											
47. Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	$1,047	0.9918	$1,038	$1,869	$1,911	184%
48. Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	$649	0.9918	$643	$1,158	$2,341	364%
49. Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	$1,501	0.9918	$1,489	$2,681	$4,450	299%
50. Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	$2,887	0.9918	$2,864	$5,154	$8,200	286%
51. Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	$2,210	0.9918	$2,192	$3,946	$6,500	296%
52. Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	$2,554	0.9918	$2,533	$4,559	$6,093	241%
53. Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	$1,309	0.9918	$1,298	$2,337	$4,000	308%
54. Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	$2,533	0.9918	$2,512	$4,522	$13,600	541%
55. Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	$1,715	0.9918	$1,701	$3,062	$4,880	287%
56. Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,315	0.9918	$1,304	$2,348	$4,000	307%
57. Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	$2,232	0.9918	$2,214	$3,985	$6,500	294%
58. Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	$2,209	0.9918	$2,191	$3,944	$6,500	297%
59. Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,319	0.9918	$1,309	$2,355	$4,000	306%
60. Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,289	0.9918	$1,279	$2,301	$4,000	313%
61. **Removed**											
62. Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,319	0.9918	$1,308	$2,355	$4,000	306%

Variable Cost, Jurisdictional Threshold, Tariff Rate and
Revenue/Variable Cost Ratios Per Car for DuPont Movements - 1Q10

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Phase III Cost Base Year 2010 (5)	Index to 1Q10 (6)	Phase III Cost 1/ (7)	1Q2010 Jurisdictional Threshold 2/ (8)	Tariff Rate 3/ (9)	Revenue/Variable Cost Ratio 4/ (10)
63. Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	$2,229	0.9918	$2,211	$3,980	$6,500	294%
64. Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	$2,400	0.9918	$2,380	$4,284	$5,101	214%
65. Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	$2,225	0.9918	$2,207	$3,973	$6,500	294%
66. **Removed**											
67. Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	$2,891	0.9918	$2,867	$5,161	$8,200	286%
68. Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	$2,207	0.9918	$2,189	$3,940	$6,500	297%
69. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$2,565	0.9918	$2,544	$4,579	$5,364	211%
70. **Removed**											
71. Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	$502	0.9918	$498	$896	$2,373	477%
72. **Removed**											
73. Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	$2,730	0.9918	$2,707	$4,873	$10,123	374%
74. **Removed**											
75. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$2,096	0.9918	$2,079	$3,742	$4,905	236%
76. Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	$1,238	0.9918	$1,228	$2,211	$4,800	391%
77. McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	$306	0.9918	$303	$546	$1,603	528%
78. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	$310	0.9918	$308	$554	$1,700	553%
79. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	$316	0.9918	$313	$564	$1,500	479%
80. McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	$1,592	0.9918	$1,579	$2,843	$5,000	317%
81. McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	$315	0.9918	$313	$563	$1,500	480%
82. Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	$1,450	0.9918	$1,439	$2,589	$5,713	397%
83. Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$2,210	0.9918	$2,191	$3,945	$9,013	411%
84. Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	$1,778	0.9918	$1,764	$3,175	$6,000	340%
85. Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	$266	0.9918	$264	$475	$1,092	414%
86. Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	$1,758	0.9918	$1,743	$3,138	$5,000	287%
87. Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	$1,367	0.9918	$1,356	$2,440	xxx	xxx
88. **Removed**											
89. Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	$963	0.9918	$956	$1,720	xxx	xxx
90. Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	$2,029	0.9918	$2,013	$3,623	xxx	xxx
91. Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	$990	0.9918	$982	$1,767	xxx	xxx
92. Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	$2,263	0.9918	$2,245	$4,041	xxx	xxx
93. Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$269	0.9918	$266	$479	xxx	xxx
94. Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	$914	0.9918	$907	$1,633	xxx	xxx
95. **Removed**											
96. Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	3274110	$610	0.9918	$605	$1,090	xxx	xxx
97. Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	$2,121	0.9918	$2,104	$3,787	xxx	xxx
98. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$3,112	0.9918	$3,087	$5,557	xxx	xxx
99. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$402	0.9918	$399	$717	xxx	xxx
100. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$426	0.9918	$423	$761	xxx	xxx
101. Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	$1,531	0.9918	$1,518	$2,732	xxx	xxx
102. Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	$1,456	0.9918	$1,444	$2,600	xxx	xxx
103. Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	$961	0.9918	$953	$1,715	xxx	xxx
104. **Removed**											
105. **Removed**											
106. Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	$1,362	0.9918	$1,351	$2,431	xxx	xxx
107. Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	$1,033	0.9918	$1,024	$1,843	xxx	xxx
108. Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	$367	0.9918	$364	$655	xxx	xxx
109. New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	$2,119	0.9918	$2,101	$3,782	xxx	xxx
110. **Removed**											
111. New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	$639	0.9918	$633	$1,140	xxx	xxx
112. Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	$713	0.9918	$707	$1,272	xxx	xxx
113. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	$1,371	0.9918	$1,360	$2,447	xxx	xxx
114. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	$1,445	0.9918	$1,433	$2,580	xxx	xxx
115. Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	$1,181	0.9918	$1,171	$2,108	xxx	xxx
116. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$272	0.9918	$270	$486	xxx	xxx
117. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$438	0.9918	$435	$783	xxx	xxx
118. Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$269	0.9918	$267	$480	xxx	xxx
119. Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	$768	0.9918	$762	$1,371	xxx	xxx
120. Belle	WV	Divine	IL	NS-PINE-CN	2813980	$1,476	0.9918	$1,464	$2,635	$7,502	512%
121. Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	$1,309	0.9918	$1,298	$2,337	$5,843	450%
122. Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	$1,899	0.9918	$1,883	$3,389	$4,200	223%
123. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$2,608	0.9918	$2,587	$4,657	$5,641	218%
124. New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	$646	0.9918	$640	$1,153	$2,951	461%
125. Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	$1,033	0.9918	$1,025	$1,844	xxx	xxx
126. Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	$2,293	0.9918	$2,274	$4,094	xxx	xxx
127. Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	$365	0.9918	$362	$652	xxx	xxx
128. Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	$2,126	0.9918	$2,109	$3,796	xxx	xxx
129. Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	$2,403	0.9918	$2,383	$4,290	xxx	xxx
130. Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	$1,662	0.9918	$1,648	$2,967	xxx	xxx
131. Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	$3,066	0.9918	$3,041	$5,474	xxx	xxx
132. Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	$2,126	0.9918	$2,109	$3,796	xxx	xxx
133. **Removed**											
134. Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	$2,780	0.9918	$2,758	$4,964	xxx	xxx
135. Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	$2,126	0.9918	$2,109	$3,796	xxx	xxx
136. Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	$1,911	0.9918	$1,896	$3,412	xxx	xxx
137. Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	$2,126	0.9918	$2,109	$3,796	xxx	xxx
138. Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	$2,542	0.9918	$2,522	$4,539	xxx	xxx
139. Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	$2,293	0.9918	$2,274	$4,094	xxx	xxx
140. Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	$2,126	0.9918	$2,109	$3,796	xxx	xxx
141. Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	$1,591	0.9918	$1,578	$2,841	xxx	xxx
142. Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	$628	0.9918	$623	$1,121	xxx	xxx

1/ Column (5) x Column (6)
2/ Column (7) x 1.8
3/ Tariff Rate from Exhibit II-A-16
4/ Column (9)/Column (7)

EXHIBIT NO. 5

Variable Cost, Jurisdictional Threshold, Tariff Rate and Revenue/Variable Cost Ratios Per Car for DuPont Movements - 2Q10

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Phase III Cost Base Year 2010 (5)	Index to 2Q10 (6)	Phase III Cost 1/ (7)	2Q2010 Jurisdictional Threshold 2/ (8)	Tariff Rate 3/ (9)	Revenue/Variable Cost Ratio 4/ (10)
Exhibit A - Local Moves											
1. **Removed**											
2. Bayway	NJ	Waynesville	NC	NS	2819315	$2,324	1.0029	$2,331	$4,196	$12,014	515%
3. Belle	WV	Danville	IL	NS	2813980	$1,694	1.0029	$1,699	$3,059	$4,626	272%
4. **Removed**											
5. **Removed**											
6. **Removed**											
7. **Removed**											
8. **Removed**											
9. Belle	WV	Wyandotte	MI	NS	2813934	$1,263	1.0029	$1,266	$2,279	$6,264	495%
10. Charleston	TN	Edgemoor	DE	NS	2812815	$2,308	1.0029	$2,315	$4,168	$13,638	589%
11. Edgemoor	DE	Chicago	IL	NS	2816130	$2,308	1.0029	$2,315	$4,167	$9,200	397%
12. Edgemoor	DE	Chillicothe	OH	NS	2816130	$2,250	1.0029	$2,257	$4,062	$6,084	270%
13. Edgemoor	DE	Mahrt	AL	NS	2816130	$2,971	1.0029	$2,980	$5,364	$11,566	388%
14. Edgemoor	DE	Riverwood Intl	GA	NS	2816130	$2,681	1.0029	$2,689	$4,840	$5,860	218%
15. Edgemoor	DE	Wabash	IN	NS	2816130	$2,363	1.0029	$2,370	$4,266	$6,193	261%
16. Lemoyne	AL	Giant	SC	NS	4810560	$2,208	1.0029	$2,214	$3,986	$4,800	217%
17. Loudon	TN	Braithwaite	LA	NS	2818512	$1,804	1.0029	$1,809	$3,257	$4,125	228%
18. Louisville	KY	Decatur	IL	NS	2819450	$1,265	1.0029	$1,269	$2,284	$3,302	260%
19. Louisville	KY	Lafayette	IN	NS	2819450	$1,552	1.0029	$1,556	$2,801	$3,752	241%
20. **Removed**											
21. **Removed**											
22. McIntosh	AL	Lemoyne	AL	NS	2812220	$406	1.0029	$407	$732	$1,500	369%
23. Reybold	DE	Detroit	MI	NS	2819315	$1,847	1.0029	$1,852	$3,334	xxx	xxx
24. Reybold	DE	Fort Mill	SC	NS	2819315	$1,851	1.0029	$1,857	$3,342	xxx	xxx
25. Reybold	DE	Morrisville	PA	NS	2819315	$579	1.0029	$581	$1,046	xxx	xxx
Exhibit B - Joint Moves											
1. Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	$1,578	1.0029	$1,582	$2,848	$7,937	502%
2. Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	$1,975	1.0029	$1,981	$3,566	$5,500	278%
3. **Removed**											
4. Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	$1,965	1.0029	$1,971	$3,548	$5,579	283%
5. Belle	WV	Burley	ID	NS-CHGO-UP	2813934	$1,578	1.0029	$1,582	$2,848	$7,715	488%
6. Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	$2,462	1.0029	$2,469	$4,444	$8,495	344%
7. **Removed**											
8. Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	$1,811	1.0029	$1,816	$3,269	$5,569	307%
9. Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	$1,714	1.0029	$1,719	$3,093	$8,561	498%
10. Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	$1,955	1.0029	$1,960	$3,529	$8,214	419%
11. Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	$1,855	1.0029	$1,861	$3,349	$8,093	435%
12. **Removed**											
13. Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	$1,550	1.0029	$1,555	$2,798	$5,900	380%
14. Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	$1,871	1.0029	$1,876	$3,377	$8,163	435%
15. Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	$1,569	1.0029	$1,574	$2,833	$8,975	570%
16. **Removed**											
17. Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	$1,728	1.0029	$1,733	$3,119	$5,500	317%
18. Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	$2,809	1.0029	$2,818	$5,072	$11,892	422%
19. Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	$2,579	1.0029	$2,587	$4,656	$11,262	435%
20. Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	$1,537	1.0029	$1,542	$2,775	$7,715	500%
21. Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	$1,965	1.0029	$1,971	$3,548	$5,579	283%
22. Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	$1,965	1.0029	$1,971	$3,548	$8,252	419%
23. Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	$1,545	1.0029	$1,550	$2,789	$7,715	498%
24. Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	$1,753	1.0029	$1,758	$3,165	$7,283	414%
25. Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	$1,562	1.0029	$1,567	$2,820	$5,917	378%
26. **Removed**											
27. Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	$1,506	1.0029	$1,511	$2,719	$7,967	527%
28. **Removed**											
29. Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	$1,707	1.0029	$1,712	$3,082	$5,917	346%
30. Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	$1,591	1.0029	$1,596	$2,872	$8,975	562%
31. **Removed**											
32. Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	$2,801	1.0029	$2,809	$5,056	$11,226	400%
33. Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	$2,435	1.0029	$2,443	$4,397	$6,465	265%
34. **Removed**											
35. Belle	WV	Strang	TX	NS-ESTL-UP	2818221	$2,032	1.0029	$2,038	$3,669	$5,590	274%
36. Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	$1,669	1.0029	$1,673	$3,012	$8,093	484%
37. Belle	WV	Strang	TX	NS-ESTL-UP	2819183	$1,784	1.0029	$1,790	$3,222	$4,157	232%
38. **Removed**											
39. Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	$1,864	1.0029	$1,869	$3,365	$8,093	433%
40. Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	$1,944	1.0029	$1,950	$3,510	$8,660	444%
41. Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	$2,453	1.0029	$2,461	$4,429	$7,875	320%
42. Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	$2,372	1.0029	$2,379	$4,282	$8,939	376%
43. Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	$1,955	1.0029	$1,960	$3,529	$9,000	459%
44. Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	$1,698	1.0029	$1,703	$3,066	$5,713	335%
45. Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$2,398	1.0029	$2,405	$4,329	$9,013	375%
46. **Removed**											
47. Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	$1,047	1.0029	$1,050	$1,890	$3,000	286%
48. Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	$649	1.0029	$650	$1,171	$2,519	387%
49. Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	$1,501	1.0029	$1,506	$2,711	$4,450	296%
50. Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	$2,887	1.0029	$2,896	$5,212	$8,200	283%
51. Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	$2,210	1.0029	$2,217	$3,990	$6,976	315%
52. Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	$2,554	1.0029	$2,561	$4,610	$6,828	267%
53. Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	$1,309	1.0029	$1,313	$2,363	$4,088	311%
54. Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	$2,533	1.0029	$2,540	$4,573	$13,733	541%
55. Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	$1,715	1.0029	$1,720	$3,096	$5,171	301%
56. Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,315	1.0029	$1,319	$2,374	$4,140	314%
57. Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	$2,232	1.0029	$2,239	$4,030	$7,100	317%
58. Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	$2,209	1.0029	$2,215	$3,988	$6,500	293%
59. Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,319	1.0029	$1,323	$2,382	$4,140	313%
60. Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,289	1.0029	$1,293	$2,327	$4,233	327%
61. **Removed**											
62. Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,319	1.0029	$1,323	$2,381	$4,140	313%

Variable Cost, Jurisdictional Threshold, Tariff Rate and Revenue/Variable Cost Ratios Per Car for DuPont Movements - 2Q10

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Phase III Cost Base Year 2010 (5)	Index to 2Q10 (6)	Phase III Cost 1/ (7)	2Q2010 Jurisdictional Threshold 2/ (8)	Tariff Rate 3/ (9)	Revenue/Variable Cost Ratio 4/ (10)
63. Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	$2,229	1.0029	$2,236	$4,024	$6,500	291%
64. Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	$2,400	1.0029	$2,407	$4,333	$5,101	212%
65. Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	$2,225	1.0029	$2,232	$4,017	$6,950	311%
66. **Removed**											
67. Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	$2,891	1.0029	$2,900	$5,219	$8,286	286%
68. Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	$2,207	1.0029	$2,214	$3,985	$6,745	305%
69. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$2,565	1.0029	$2,572	$4,630	$5,881	229%
70. **Removed**											
71. Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	$502	1.0029	$503	$906	$2,387	474%
72. **Removed**											
73. Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	$2,730	1.0029	$2,738	$4,928	$11,325	414%
74. **Removed**											
75. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$2,096	1.0029	$2,102	$3,784	$5,223	248%
76. Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	$1,238	1.0029	$1,242	$2,235	$5,432	437%
77. McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	$306	1.0029	$307	$552	$1,645	536%
78. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	$310	1.0029	$311	$560	$1,700	547%
79. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	$316	1.0029	$317	$570	$1,535	485%
80. McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	$1,592	1.0029	$1,597	$2,875	$5,635	353%
81. McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	$315	1.0029	$316	$569	$1,535	485%
82. Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	$1,450	1.0029	$1,455	$2,619	$5,713	393%
83. Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$2,210	1.0029	$2,216	$3,989	$9,013	407%
84. Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	$1,778	1.0029	$1,784	$3,211	$6,052	339%
85. Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	$266	1.0029	$267	$480	$1,353	507%
86. Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	$1,758	1.0029	$1,763	$3,173	$5,038	286%
87. Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	$1,367	1.0029	$1,371	$2,467	$7,022	512%
88. **Removed**											
89. Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	$963	1.0029	$966	$1,739	$7,281	754%
90. Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	$2,029	1.0029	$2,035	$3,663	$9,585	471%
91. Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	$990	1.0029	$993	$1,787	$7,281	733%
92. Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	$2,263	1.0029	$2,270	$4,086	$5,051	223%
93. Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$269	1.0029	$269	$485	$992	368%
94. Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	$914	1.0029	$917	$1,651	$2,700	294%
95. **Removed**											
96. Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	3274110	$610	1.0029	$612	$1,102	$1,585	259%
97. Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	$2,121	1.0029	$2,127	$3,829	$8,966	421%
98. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$3,112	1.0029	$3,122	$5,619	$6,986	224%
99. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$402	1.0029	$403	$725	$1,490	370%
100. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$426	1.0029	$427	$769	$1,684	394%
101. Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	$1,531	1.0029	$1,535	$2,763	$3,532	230%
102. Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	$1,456	1.0029	$1,460	$2,629	$5,400	370%
103. Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	$961	1.0029	$964	$1,734	$5,638	585%
104. **Removed**											
105. **Removed**											
106. Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	$1,362	1.0029	$1,366	$2,458	$3,000	220%
107. Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	$1,033	1.0029	$1,036	$1,864	$4,800	463%
108. Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	$367	1.0029	$368	$662	$2,520	685%
109. New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	$2,119	1.0029	$2,125	$3,825	$7,151	337%
110. **Removed**											
111. New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	$639	1.0029	$641	$1,153	$4,500	703%
112. Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	$713	1.0029	$715	$1,287	$3,000	420%
113. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	$1,371	1.0029	$1,375	$2,475	$7,022	511%
114. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	$1,445	1.0029	$1,449	$2,609	$3,800	262%
115. Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	$1,181	1.0029	$1,184	$2,132	$5,000	422%
116. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$272	1.0029	$273	$492	$1,025	375%
117. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$438	1.0029	$440	$792	$1,128	256%
118. Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$269	1.0029	$270	$486	$992	368%
119. Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	$768	1.0029	$770	$1,386	$2,000	260%
120. Belle	WV	Divine	IL	NS-PINE-CN	2813980	$1,476	1.0029	$1,481	$2,665	$7,502	507%
121. Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	$1,309	1.0029	$1,313	$2,363	$6,106	465%
122. Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	$1,899	1.0029	$1,904	$3,427	$5,044	265%
123. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$2,608	1.0029	$2,616	$4,709	$5,788	221%
124. New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	$646	1.0029	$648	$1,166	$3,467	535%
125. Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	$1,033	1.0029	$1,036	$1,865	xxx	xxx
126. Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	$2,293	1.0029	$2,300	$4,140	xxx	xxx
127. Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	$365	1.0029	$366	$659	xxx	xxx
128. Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	$2,126	1.0029	$2,132	$3,838	xxx	xxx
129. Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	$2,403	1.0029	$2,410	$4,338	xxx	xxx
130. Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	$1,662	1.0029	$1,667	$3,000	xxx	xxx
131. Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	$3,066	1.0029	$3,075	$5,535	xxx	xxx
132. Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	$2,126	1.0029	$2,132	$3,838	xxx	xxx
133. **Removed**											
134. Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	$2,780	1.0029	$2,789	$5,020	xxx	xxx
135. Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	$2,126	1.0029	$2,132	$3,838	xxx	xxx
136. Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	$1,911	1.0029	$1,917	$3,451	xxx	xxx
137. Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	$2,126	1.0029	$2,132	$3,838	xxx	xxx
138. Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	$2,542	1.0029	$2,550	$4,590	xxx	xxx
139. Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	$2,293	1.0029	$2,300	$4,139	xxx	xxx
140. Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	$2,126	1.0029	$2,132	$3,838	xxx	xxx
141. Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	$1,591	1.0029	$1,596	$2,873	xxx	xxx
142. Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	$628	1.0029	$630	$1,134	xxx	xxx

1/ Column (5) x Column (6)
2/ Column (7) x 1.8
3/ Tariff Rate from Exhibit II-A-16
4/ Column (9)/Column (7)

EXHIBIT NO. 6

Variable Cost, Jurisdictional Threshold, Tariff Rate and Revenue/Variable Cost Ratios Per Car for DuPont Movements - 3Q10

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Phase III Cost Base Year 2010 (5)	Index to 3Q10 (6)	Phase III Cost 1/ (7)	3Q2010 Jurisdictional Threshold 2/ (8)	Tariff Rate 3/ (9)	Revenue/Variable Cost Ratio 4/ (10)
Exhibit A - Local Moves											
1. Removed											
2. Bayway	NJ	Waynesville	NC	NS	2819315	$2,324	0.9936	$2,310	$4,157	$12,014	520%
3. Belle	WV	Danville	IL	NS	2813980	$1,694	0.9936	$1,683	$3,030	$4,626	275%
4. Removed											
5. Removed											
6. Removed											
7. Removed											
8. Removed											
9. Belle	WV	Wyandotte	MI	NS	2813934	$1,263	0.9936	$1,254	$2,258	$6,264	499%
10. Charleston	TN	Edgemoor	DE	NS	2812815	$2,308	0.9936	$2,294	$4,129	$13,638	595%
11. Edgemoor	DE	Chicago	IL	NS	2816130	$2,308	0.9936	$2,293	$4,128	$9,200	401%
12. Edgemoor	DE	Chillicothe	OH	NS	2816130	$2,250	0.9936	$2,236	$4,024	$6,084	272%
13. Edgemoor	DE	Mahrt	AL	NS	2816130	$2,971	0.9936	$2,952	$5,314	$11,566	392%
14. Edgemoor	DE	Riverwood Intl	GA	NS	2816130	$2,681	0.9936	$2,664	$4,795	$5,860	220%
15. Edgemoor	DE	Wabash	IN	NS	2816130	$2,363	0.9936	$2,348	$4,226	$6,193	264%
16. Lemoyne	AL	Giant	SC	NS	4810560	$2,208	0.9936	$2,193	$3,948	$4,800	219%
17. Loudon	TN	Braithwaite	LA	NS	2818512	$1,804	0.9936	$1,792	$3,226	$4,125	230%
18. Louisville	KY	Decatur	IL	NS	2819450	$1,265	0.9936	$1,257	$2,263	$3,302	263%
19. Louisville	KY	Lafayette	IN	NS	2819450	$1,552	0.9936	$1,542	$2,775	$3,752	243%
20. Removed											
21. Removed											
22. McIntosh	AL	Lemoyne	AL	NS	2812220	$406	0.9936	$403	$726	$1,500	372%
23. Reybold	DE	Detroit	MI	NS	2819315	$1,847	0.9936	$1,835	$3,302	xxx	xxx
24. Reybold	DE	Fort Mill	SC	NS	2819315	$1,851	0.9936	$1,839	$3,311	xxx	xxx
25. Reybold	DE	Morrisville	PA	NS	2819315	$579	0.9936	$576	$1,036	xxx	xxx
Exhibit B - Joint Moves											
1. Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	$1,578	0.9936	$1,567	$2,821	$8,975	573%
2. Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	$1,975	0.9936	$1,962	$3,532	$5,950	303%
3. Removed											
4. Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	$1,965	0.9936	$1,952	$3,514	$5,950	305%
5. Belle	WV	Burley	ID	NS-CHGO-UP	2813934	$1,578	0.9936	$1,567	$2,821	$8,975	573%
6. Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	$2,462	0.9936	$2,446	$4,402	$11,400	466%
7. Removed											
8. Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	$1,811	0.9936	$1,799	$3,239	$5,950	331%
9. Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	$1,714	0.9936	$1,702	$3,064	$8,561	503%
10. Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	$1,955	0.9936	$1,942	$3,496	$9,000	463%
11. Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	$1,855	0.9936	$1,843	$3,318	$9,000	488%
12. Removed											
13. Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	$1,550	0.9936	$1,540	$2,772	$6,000	390%
14. Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	$1,871	0.9936	$1,859	$3,346	$9,000	484%
15. Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	$1,569	0.9936	$1,559	$2,806	$8,975	576%
16. Removed											
17. Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	$1,728	0.9936	$1,716	$3,090	$5,950	347%
18. Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	$2,809	0.9936	$2,791	$5,024	$14,555	521%
19. Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	$2,579	0.9936	$2,563	$4,613	$14,555	568%
20. Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	$1,537	0.9936	$1,527	$2,749	$8,975	588%
21. Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	$1,965	0.9936	$1,952	$3,514	$5,950	305%
22. Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	$1,965	0.9936	$1,952	$3,514	$9,000	461%
23. Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	$1,545	0.9936	$1,535	$2,763	$8,975	585%
24. Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	$1,753	0.9936	$1,742	$3,136	$8,975	515%
25. Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	$1,562	0.9936	$1,552	$2,793	$6,000	387%
26. Removed											
27. Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	$1,506	0.9936	$1,496	$2,694	$8,975	600%
28. Removed											
29. Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	$1,707	0.9936	$1,696	$3,054	$6,000	354%
30. Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	$1,591	0.9936	$1,581	$2,845	$8,975	568%
31. Removed											
32. Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	$2,801	0.9936	$2,783	$5,009	$14,555	523%
33. Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	$2,435	0.9936	$2,420	$4,356	$6,465	267%
34. Removed											
35. Belle	WV	Strang	TX	NS-ESTL-UP	2818221	$2,032	0.9936	$2,019	$3,635	$5,950	295%
36. Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	$1,669	0.9936	$1,658	$2,984	$9,000	543%
37. Belle	WV	Strang	TX	NS-ESTL-UP	2819183	$1,784	0.9936	$1,773	$3,191	$4,157	234%
38. Removed											
39. Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	$1,864	0.9936	$1,852	$3,334	$9,000	486%
40. Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	$1,944	0.9936	$1,932	$3,477	$9,000	466%
41. Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	$2,453	0.9936	$2,438	$4,388	$11,400	468%
42. Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	$2,372	0.9936	$2,357	$4,242	$12,588	534%
43. Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	$1,955	0.9936	$1,942	$3,496	$9,000	463%
44. Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	$1,698	0.9936	$1,687	$3,037	$5,713	339%
45. Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$2,398	0.9936	$2,383	$4,289	$9,013	378%
46. Removed											
47. Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	$1,047	0.9936	$1,040	$1,872	$3,000	288%
48. Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	$649	0.9936	$644	$1,160	$3,356	521%
49. Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	$1,501	0.9936	$1,492	$2,685	$5,425	364%
50. Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	$2,887	0.9936	$2,869	$5,163	$8,774	306%
51. Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	$2,210	0.9936	$2,196	$3,953	$9,200	419%
52. Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	$2,554	0.9936	$2,537	$4,567	$10,272	405%
53. Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	$1,309	0.9936	$1,300	$2,341	$4,700	361%
54. Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	$2,533	0.9936	$2,517	$4,530	$13,865	551%
55. Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	$1,715	0.9936	$1,704	$3,067	$6,920	406%
56. Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,315	0.9936	$1,306	$2,352	$4,700	360%
57. Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	$2,232	0.9936	$2,218	$3,992	$9,200	415%
58. Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	$2,209	0.9936	$2,195	$3,951	$9,200	419%
59. Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,319	0.9936	$1,311	$2,359	$4,700	359%
60. Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,289	0.9936	$1,281	$2,305	$4,700	367%
61. Removed											
62. Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,319	0.9936	$1,311	$2,359	$4,700	359%

Variable Cost, Jurisdictional Threshold, Tariff Rate and
Revenue/Variable Cost Ratios Per Car for DuPont Movements - 3Q10

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Phase III Cost Base Year 2010 (5)	3Q2010 Index to 3Q10 (6)	3Q2010 Phase III Cost 1/ (7)	3Q2010 Jurisdictional Threshold 2/ (8)	Tariff Rate 3/ (9)	Revenue/Variable Cost Ratio 4/ (10)
63. Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	$2,229	0.9936	$2,215	$3,987	$9,200	415%
64. Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	$2,400	0.9936	$2,384	$4,292	$5,101	214%
65. Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	$2,225	0.9936	$2,211	$3,980	$9,200	416%
66. **Removed**											
67. Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	$2,891	0.9936	$2,872	$5,170	$8,774	305%
68. Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	$2,207	0.9936	$2,193	$3,947	$9,200	420%
69. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$2,565	0.9936	$2,548	$4,587	$6,075	238%
70. **Removed**											
71. Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	$502	0.9936	$499	$898	$2,450	491%
72. **Removed**											
73. Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	$2,730	0.9936	$2,712	$4,882	$13,730	506%
74. **Removed**											
75. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$2,096	0.9936	$2,083	$3,749	$6,389	307%
76. Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	$1,238	0.9936	$1,230	$2,214	$8,395	682%
77. McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	$306	0.9936	$304	$547	$1,700	559%
78. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	$310	0.9936	$308	$555	$1,700	552%
79. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	$316	0.9936	$314	$565	$1,700	542%
80. McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	$1,592	0.9936	$1,582	$2,848	$8,611	544%
81. McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	$315	0.9936	$313	$564	$1,700	543%
82. Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	$1,450	0.9936	$1,441	$2,594	$5,713	396%
83. Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$2,210	0.9936	$2,195	$3,952	$9,013	411%
84. Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	$1,778	0.9936	$1,767	$3,181	$6,295	356%
85. Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	$266	0.9936	$264	$476	$2,577	975%
86. Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	$1,758	0.9936	$1,746	$3,143	$5,215	299%
87. Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	$1,367	0.9936	$1,358	$2,444	$7,022	517%
88. **Removed**											
89. Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	$963	0.9936	$957	$1,723	$7,281	761%
90. Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	$2,029	0.9936	$2,016	$3,629	$9,585	475%
91. Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	$990	0.9936	$984	$1,770	$7,281	740%
92. Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	$2,263	0.9936	$2,249	$4,048	$5,051	225%
93. Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$269	0.9936	$267	$480	$992	372%
94. Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	$914	0.9936	$909	$1,635	$2,700	297%
95. **Removed**											
96. Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	3274110	$610	0.9936	$606	$1,092	$1,585	261%
97. Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	$2,121	0.9936	$2,107	$3,793	$8,966	425%
98. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$3,112	0.9936	$3,092	$5,566	$6,986	226%
99. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$402	0.9936	$399	$719	$1,490	373%
100. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$426	0.9936	$423	$762	$1,684	398%
101. Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	$1,531	0.9936	$1,521	$2,737	$3,532	232%
102. Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	$1,456	0.9936	$1,447	$2,604	$5,400	373%
103. Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	$961	0.9936	$954	$1,718	$5,638	591%
104. **Removed**											
105. **Removed**											
106. Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	$1,362	0.9936	$1,353	$2,435	$3,000	222%
107. Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	$1,033	0.9936	$1,026	$1,847	$4,800	468%
108. Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	$367	0.9936	$364	$656	$2,520	691%
109. New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	$2,119	0.9936	$2,105	$3,789	$7,151	340%
110. **Removed**											
111. New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	$639	0.9936	$635	$1,142	$4,500	709%
112. Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	$713	0.9936	$708	$1,274	$3,000	424%
113. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	$1,371	0.9936	$1,362	$2,452	$7,022	516%
114. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	$1,445	0.9936	$1,436	$2,584	$3,800	265%
115. Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	$1,181	0.9936	$1,173	$2,112	$5,000	426%
116. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$272	0.9936	$271	$487	$1,025	379%
117. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$438	0.9936	$436	$784	$1,128	259%
118. Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$269	0.9936	$267	$481	$992	371%
119. Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	$768	0.9936	$763	$1,373	$2,000	262%
120. Belle	WV	Divine	IL	NS-PINE-CN	2813980	$1,476	0.9936	$1,467	$2,640	$7,502	511%
121. Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	$1,309	0.9936	$1,301	$2,341	$7,332	564%
122. Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	$1,899	0.9936	$1,886	$3,395	$9,000	477%
123. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$2,608	0.9936	$2,592	$4,665	$7,347	283%
124. New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	$646	0.9936	$642	$1,155	$4,500	701%
125. Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	$1,033	0.9936	$1,026	$1,847	xxx	xxx
126. Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	$2,293	0.9936	$2,278	$4,101	xxx	xxx
127. Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	$365	0.9936	$363	$653	xxx	xxx
128. Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	$2,126	0.9936	$2,113	$3,803	xxx	xxx
129. Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	$2,403	0.9936	$2,388	$4,298	xxx	xxx
130. Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	$1,662	0.9936	$1,651	$2,972	xxx	xxx
131. Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	$3,066	0.9936	$3,046	$5,484	xxx	xxx
132. Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	$2,126	0.9936	$2,112	$3,802	xxx	xxx
133. **Removed**											
134. Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	$2,780	0.9936	$2,763	$4,973	xxx	xxx
135. Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	$2,126	0.9936	$2,112	$3,802	xxx	xxx
136. Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	$1,911	0.9936	$1,899	$3,418	xxx	xxx
137. Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	$2,126	0.9936	$2,113	$3,803	xxx	xxx
138. Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	$2,542	0.9936	$2,526	$4,547	xxx	xxx
139. Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	$2,293	0.9936	$2,278	$4,101	xxx	xxx
140. Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	$2,126	0.9936	$2,112	$3,802	xxx	xxx
141. Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	$1,591	0.9936	$1,581	$2,846	xxx	xxx
142. Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	$628	0.9936	$624	$1,123	xxx	xxx

1/ Column (5) x Column (6)
2/ Column (7) x 1.8
3/ Tariff Rate from Exhibit II-A-16
4/ Column (9)/Column (7)

EXHIBIT NO. 7

Variable Cost, Jurisdictional Threshold, Tariff Rate and Revenue/Variable Cost Ratios Per Car for DuPont Movements - 4Q10

Origin City	ST	Destination City	ST	Railroad(s)	Commodity	Phase III Cost Base Year 2010	4Q2010 Index to 4Q10	Phase III Cost 1/	Jurisdictional Threshold 2/	Tariff Rate 3/	Revenue/Variable Cost Ratio 4/
(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Exhibit A - Local Moves											
1. Removed											
2. Bayway	NJ	Waynesville	NC	NS	2819315	$2,324	1.0119	$2,352	$4,234	$12,014	511%
3. Belle	WV	Danville	IL	NS	2813980	$1,694	1.0119	$1,714	$3,086	$4,626	270%
4. Removed											
5. Removed											
6. Removed											
7. Removed											
8. Removed											
9. Belle	WV	Wyandotte	MI	NS	2813934	$1,263	1.0119	$1,277	$2,299	$6,264	490%
10. Charleston	TN	Edgemoor	DE	NS	2812815	$2,308	1.0119	$2,336	$4,205	$13,638	584%
11. Edgemoor	DE	Chicago	IL	NS	2816130	$2,308	1.0119	$2,336	$4,204	$9,200	394%
12. Edgemoor	DE	Chillicothe	OH	NS	2816130	$2,250	1.0119	$2,277	$4,098	$6,084	267%
13. Edgemoor	DE	Mahrt	AL	NS	2816130	$2,971	1.0119	$3,007	$5,412	$11,566	385%
14. Edgemoor	DE	Riverwood Intl	GA	NS	2816130	$2,681	1.0119	$2,713	$4,883	$5,860	216%
15. Edgemoor	DE	Wabash	IN	NS	2816130	$2,363	1.0119	$2,391	$4,304	$6,193	259%
16. Lemoyne	AL	Giant	SC	NS	4810560	$2,208	1.0119	$2,234	$4,021	$4,800	215%
17. Loudon	TN	Braithwaite	LA	NS	2818512	$1,804	1.0119	$1,825	$3,285	$4,125	226%
18. Louisville	KY	Decatur	IL	NS	2819450	$1,265	1.0119	$1,280	$2,305	$3,302	258%
19. Louisville	KY	Lafayette	IN	NS	2819450	$1,552	1.0119	$1,570	$2,826	$3,752	239%
20. Removed											
21. Removed											
22. McIntosh	AL	Lemoyne	AL	NS	2812220	$406	1.0119	$411	$739	$1,500	365%
23. Reybold	DE	Detroit	MI	NS	2819315	$1,847	1.0119	$1,868	$3,363	xxx	xxx
24. Reybold	DE	Fort Mill	SC	NS	2819315	$1,851	1.0119	$1,873	$3,372	xxx	xxx
25. Reybold	DE	Morrisville	PA	NS	2819315	$579	1.0119	$586	$1,055	xxx	xxx
Exhibit B - Joint Moves											
1. Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	$1,578	1.0119	$1,596	$2,873	$8,975	562%
2. Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	$1,975	1.0119	$1,998	$3,597	$5,950	298%
3. Removed											
4. Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	$1,965	1.0119	$1,988	$3,579	$5,950	299%
5. Belle	WV	Burley	ID	NS-CHGO-UP	2813934	$1,578	1.0119	$1,596	$2,873	$8,975	562%
6. Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	$2,462	1.0119	$2,491	$4,483	$11,400	458%
7. Removed											
8. Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	$1,811	1.0119	$1,832	$3,298	$5,950	325%
9. Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	$1,714	1.0119	$1,734	$3,121	$8,561	494%
10. Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	$1,955	1.0119	$1,978	$3,560	$9,000	455%
11. Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	$1,855	1.0119	$1,877	$3,379	$9,000	479%
12. Removed											
13. Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	$1,550	1.0119	$1,568	$2,823	$6,000	383%
14. Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	$1,871	1.0119	$1,893	$3,407	$9,000	475%
15. Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	$1,569	1.0119	$1,588	$2,858	$8,975	565%
16. Removed											
17. Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	$1,728	1.0119	$1,748	$3,146	$5,950	340%
18. Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	$2,809	1.0119	$2,843	$5,117	$14,555	512%
19. Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	$2,579	1.0119	$2,610	$4,698	$14,555	558%
20. Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	$1,537	1.0119	$1,555	$2,800	$8,975	577%
21. Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	$1,965	1.0119	$1,988	$3,579	$5,950	299%
22. Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	$1,965	1.0119	$1,988	$3,579	$9,000	453%
23. Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	$1,545	1.0119	$1,563	$2,814	$8,975	574%
24. Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	$1,753	1.0119	$1,774	$3,193	$8,975	506%
25. Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	$1,562	1.0119	$1,580	$2,845	$6,000	380%
26. Removed											
27. Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	$1,506	1.0119	$1,524	$2,743	$8,975	589%
28. Removed											
29. Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	$1,707	1.0119	$1,728	$3,110	$6,000	347%
30. Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	$1,591	1.0119	$1,610	$2,898	$8,975	558%
31. Removed											
32. Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	$2,801	1.0119	$2,834	$5,101	$14,555	514%
33. Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	$2,435	1.0119	$2,464	$4,436	$6,465	262%
34. Removed											
35. Belle	WV	Strang	TX	NS-ESTL-UP	2818221	$2,032	1.0119	$2,056	$3,702	$5,950	289%
36. Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	$1,669	1.0119	$1,688	$3,039	$9,000	533%
37. Belle	WV	Strang	TX	NS-ESTL-UP	2819183	$1,784	1.0119	$1,806	$3,250	$4,214	233%
38. Removed											
39. Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	$1,864	1.0119	$1,886	$3,395	$9,000	477%
40. Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	$1,944	1.0119	$1,967	$3,541	$9,000	457%
41. Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	$2,453	1.0119	$2,482	$4,468	$11,400	459%
42. Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	$2,372	1.0119	$2,400	$4,320	$12,588	524%
43. Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	$1,955	1.0119	$1,978	$3,560	$9,000	455%
44. Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	$1,698	1.0119	$1,719	$3,093	$5,713	332%
45. Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$2,398	1.0119	$2,427	$4,368	$9,013	371%
46. Removed											
47. Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	$1,047	1.0119	$1,059	$1,906	$3,000	283%
48. Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	$649	1.0119	$656	$1,181	$3,356	511%
49. Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	$1,501	1.0119	$1,519	$2,735	$5,425	357%
50. Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	$2,887	1.0119	$2,921	$5,259	$8,774	300%
51. Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	$2,210	1.0119	$2,237	$4,026	$9,200	411%
52. Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	$2,554	1.0119	$2,584	$4,651	$10,272	398%
53. Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	$1,309	1.0119	$1,324	$2,384	$4,700	355%
54. Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	$2,533	1.0119	$2,563	$4,613	$13,865	541%
55. Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	$1,715	1.0119	$1,736	$3,124	$6,920	399%
56. Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,315	1.0119	$1,331	$2,395	$4,700	353%
57. Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	$2,232	1.0119	$2,259	$4,066	$9,200	407%
58. Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	$2,209	1.0119	$2,235	$4,023	$9,200	412%
59. Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,319	1.0119	$1,335	$2,403	$4,700	352%
60. Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,289	1.0119	$1,304	$2,348	$4,700	360%
61. Removed											
62. Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,319	1.0119	$1,335	$2,403	$4,700	352%

Variable Cost, Jurisdictional Threshold, Tariff Rate and Revenue/Variable Cost Ratios Per Car for DuPont Movements - 4Q10

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Phase III Cost Base Year 2010 (5)	Index to 4Q10 (6)	Phase III Cost 1/ (7)	4Q2010 Jurisdictional Threshold 2/ (8)	Tariff Rate 3/ (9)	Revenue/Variable Cost Ratio 4/ (10)
63. Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	$2,229	1.0119	$2,256	$4,060	$9,200	408%
64. Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	$2,400	1.0119	$2,428	$4,371	$5,101	210%
65. Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	$2,225	1.0119	$2,252	$4,053	$9,200	409%
66. **Removed**											
67. Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	$2,891	1.0119	$2,925	$5,266	$8,774	300%
68. Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	$2,207	1.0119	$2,233	$4,020	$9,200	412%
69. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$2,565	1.0119	$2,595	$4,671	$6,075	234%
70. **Removed**											
71. Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	$502	1.0119	$508	$914	$2,450	482%
72. **Removed**											
73. Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	$2,730	1.0119	$2,762	$4,971	$13,730	497%
74. **Removed**											
75. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$2,096	1.0119	$2,121	$3,818	$6,389	301%
76. Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	$1,238	1.0119	$1,253	$2,255	$8,395	670%
77. McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	$306	1.0119	$310	$557	$1,700	549%
78. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	$310	1.0119	$314	$565	$1,700	542%
79. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	$316	1.0119	$319	$575	$1,700	532%
80. McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	$1,592	1.0119	$1,611	$2,900	$8,611	534%
81. McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	$315	1.0119	$319	$574	$1,700	533%
82. Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	$1,450	1.0119	$1,468	$2,642	$5,713	389%
83. Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$2,210	1.0119	$2,236	$4,024	$9,013	403%
84. Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	$1,778	1.0119	$1,800	$3,239	$6,295	350%
85. Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	$266	1.0119	$269	$485	$2,577	957%
86. Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	$1,758	1.0119	$1,779	$3,201	$5,215	293%
87. Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	$1,367	1.0119	$1,383	$2,489	$7,022	508%
88. **Removed**											
89. Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	$963	1.0119	$975	$1,755	$7,281	747%
90. Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	$2,029	1.0119	$2,053	$3,696	$9,585	467%
91. Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	$990	1.0119	$1,002	$1,803	$7,281	727%
92. Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	$2,263	1.0119	$2,290	$4,122	$5,051	221%
93. Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$269	1.0119	$272	$489	$992	365%
94. Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	$914	1.0119	$925	$1,666	$2,700	292%
95. **Removed**											
96. Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	3274110	$610	1.0119	$618	$1,112	$1,585	257%
97. Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	$2,121	1.0119	$2,146	$3,863	$8,966	418%
98. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$3,112	1.0119	$3,149	$5,669	$6,986	222%
99. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$402	1.0119	$407	$732	$1,490	366%
100. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$426	1.0119	$431	$776	$1,684	391%
101. Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	$1,531	1.0119	$1,549	$2,788	$3,532	228%
102. Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	$1,456	1.0119	$1,473	$2,652	$5,400	366%
103. Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	$961	1.0119	$972	$1,750	$5,638	580%
104. **Removed**											
105. **Removed**											
106. Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	$1,362	1.0119	$1,378	$2,480	$3,000	218%
107. Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	$1,033	1.0119	$1,045	$1,881	$4,800	459%
108. Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	$367	1.0119	$371	$668	$2,520	679%
109. New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	$2,119	1.0119	$2,144	$3,859	$7,151	334%
110. **Removed**											
111. New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	$639	1.0119	$646	$1,163	$4,500	696%
112. Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	$713	1.0119	$721	$1,298	$3,000	416%
113. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	$1,371	1.0119	$1,387	$2,497	$7,022	506%
114. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	$1,445	1.0119	$1,462	$2,632	$3,800	260%
115. Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	$1,181	1.0119	$1,195	$2,151	$5,000	418%
116. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$272	1.0119	$276	$496	$1,025	372%
117. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$438	1.0119	$444	$799	$1,128	254%
118. Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$269	1.0119	$272	$490	$992	364%
119. Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	$768	1.0119	$777	$1,399	$2,000	257%
120. Belle	WV	Divine	IL	NS-PINE-CN	2813980	$1,476	1.0119	$1,494	$2,689	$7,502	502%
121. Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	$1,309	1.0119	$1,324	$2,384	$7,332	554%
122. Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	$1,899	1.0119	$1,921	$3,458	$9,000	468%
123. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$2,608	1.0119	$2,639	$4,751	$7,347	278%
124. New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	$646	1.0119	$653	$1,176	$4,500	689%
125. Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	$1,033	1.0119	$1,045	$1,881	xxx	xxx
126. Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	$2,293	1.0119	$2,320	$4,176	xxx	xxx
127. Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	$365	1.0119	$370	$665	xxx	xxx
128. Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	$2,126	1.0119	$2,151	$3,873	xxx	xxx
129. Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	$2,403	1.0119	$2,432	$4,377	xxx	xxx
130. Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	$1,662	1.0119	$1,682	$3,027	xxx	xxx
131. Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	$3,066	1.0119	$3,103	$5,585	xxx	xxx
132. Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	$2,126	1.0119	$2,151	$3,872	xxx	xxx
133. **Removed**											
134. Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	$2,780	1.0119	$2,813	$5,064	xxx	xxx
135. Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	$2,126	1.0119	$2,151	$3,872	xxx	xxx
136. Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	$1,911	1.0119	$1,934	$3,481	xxx	xxx
137. Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	$2,126	1.0119	$2,151	$3,873	xxx	xxx
138. Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	$2,542	1.0119	$2,573	$4,631	xxx	xxx
139. Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	$2,293	1.0119	$2,320	$4,176	xxx	xxx
140. Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	$2,126	1.0119	$2,151	$3,873	xxx	xxx
141. Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	$1,591	1.0119	$1,610	$2,898	xxx	xxx
142. Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	$628	1.0119	$635	$1,144	xxx	xxx

1/ Column (5) x Column (6)
2/ Column (7) x 1.8
3/ Tariff Rate from Exhibit II-A-16
4/ Column (9)/Column (7)

EXHIBIT NO. 8

Variable Cost, Jurisdictional Threshold, Tariff Rate and Revenue/Variable Cost Ratios Per Car for DuPont Movements - 1Q11

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Phase III Cost Base Year 2010 (5)	Index to 1Q11 (6)	Phase III Cost 1/ (7)	1Q2011 Jurisdictional Threshold 2/ (8)	Tariff Rate 3/ (9)	Revenue/Variable Cost Ratio 4/ (10)
Exhibit A - Local Moves											
1. **Removed**											
2. Bayway	NJ	Waynesville	NC	NS	2819315	$2,324	1.0431	$2,425	$4,364	$12,855	530%
3. Belle	WV	Danville	IL	NS	2813980	$1,694	1.0431	$1,767	$3,181	$11,836	670%
4. **Removed**											
5. **Removed**											
6. **Removed**											
7. **Removed**											
8. **Removed**											
9. Belle	WV	Wyandotte	MI	NS	2813934	$1,263	1.0431	$1,317	$2,370	$8,814	669%
10. Charleston	TN	Edgemoor	DE	NS	2812815	$2,308	1.0431	$2,408	$4,334	$18,562	771%
11. Edgemoor	DE	Chicago	IL	NS	2816130	$2,308	1.0431	$2,408	$4,334	$9,844	409%
12. Edgemoor	DE	Chillicothe	OH	NS	2816130	$2,250	1.0431	$2,347	$4,225	$6,510	277%
13. Edgemoor	DE	Mahrt	AL	NS	2816130	$2,971	1.0431	$3,099	$5,579	$12,376	399%
14. Edgemoor	DE	Riverwood Intl	GA	NS	2816130	$2,681	1.0431	$2,796	$5,034	$6,270	224%
15. Edgemoor	DE	Wabash	IN	NS	2816130	$2,363	1.0431	$2,465	$4,437	$6,627	269%
16. Lemoyne	AL	Giant	SC	NS	4810560	$2,208	1.0431	$2,303	$4,145	$5,136	223%
17. Loudon	TN	Braithwaite	LA	NS	2818512	$1,804	1.0431	$1,882	$3,387	$4,125	219%
18. Louisville	KY	Decatur	IL	NS	2819450	$1,265	1.0431	$1,320	$2,376	$4,596	348%
19. Louisville	KY	Lafayette	IN	NS	2819450	$1,552	1.0431	$1,619	$2,913	$6,139	379%
20. **Removed**											
21. **Removed**											
22. McIntosh	AL	Lemoyne	AL	NS	2812220	$406	1.0431	$423	$762	$1,605	379%
23. Reybold	DE	Detroit	MI	NS	2819315	$1,847	1.0431	$1,926	$3,467	xxx	xxx
24. Reybold	DE	Fort Mill	SC	NS	2819315	$1,851	1.0431	$1,931	$3,476	xxx	xxx
25. Reybold	DE	Morrisville	PA	NS	2819315	$579	1.0431	$604	$1,088	xxx	xxx
Exhibit B - Joint Moves											
1. Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	$1,578	1.0431	$1,646	$2,962	$12,100	735%
2. Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	$1,975	1.0431	$2,060	$3,708	$11,812	573%
3. **Removed**											
4. Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	$1,965	1.0431	$2,050	$3,690	$11,812	576%
5. Belle	WV	Burley	ID	NS-CHGO-UP	2813934	$1,578	1.0431	$1,646	$2,962	$12,100	735%
6. Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	$2,462	1.0431	$2,568	$4,622	$19,539	761%
7. **Removed**											
8. Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	$1,811	1.0431	$1,889	$3,400	$11,812	625%
9. Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	$1,714	1.0431	$1,787	$3,217	$10,242	573%
10. Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	$1,955	1.0431	$2,039	$3,670	$14,136	693%
11. Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	$1,855	1.0431	$1,935	$3,483	$14,136	730%
12. **Removed**											
13. Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	$1,550	1.0431	$1,617	$2,910	$8,533	528%
14. Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	$1,871	1.0431	$1,951	$3,513	$14,136	724%
15. Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	$1,569	1.0431	$1,637	$2,946	$12,100	739%
16. **Removed**											
17. Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	$1,728	1.0431	$1,802	$3,244	$11,812	655%
18. Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	$2,809	1.0431	$2,931	$5,275	$22,732	776%
19. Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	$2,579	1.0431	$2,690	$4,843	$22,732	845%
20. Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	$1,537	1.0431	$1,603	$2,886	$12,100	755%
21. Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	$1,965	1.0431	$2,050	$3,690	$11,812	576%
22. Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	$1,965	1.0431	$2,050	$3,690	$14,136	690%
23. Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	$1,545	1.0431	$1,612	$2,901	$12,100	751%
24. Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	$1,753	1.0431	$1,829	$3,292	$13,450	735%
25. Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	$1,562	1.0431	$1,629	$2,933	$8,533	524%
26. **Removed**											
27. Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	$1,506	1.0431	$1,571	$2,828	$12,100	770%
28. **Removed**											
29. Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	$1,707	1.0431	$1,781	$3,206	$8,533	479%
30. Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	$1,591	1.0431	$1,660	$2,987	$12,100	729%
31. **Removed**											
32. Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	$2,801	1.0431	$2,922	$5,259	$22,732	778%
33. Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	$2,435	1.0431	$2,540	$4,573	$13,535	533%
34. **Removed**											
35. Belle	WV	Strang	TX	NS-ESTL-UP	2818221	$2,032	1.0431	$2,120	$3,816	$11,812	557%
36. Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	$1,669	1.0431	$1,740	$3,133	$14,136	812%
37. Belle	WV	Strang	TX	NS-ESTL-UP	2819183	$1,784	1.0431	$1,861	$3,351	$4,531	243%
38. **Removed**											
39. Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	$1,864	1.0431	$1,944	$3,500	$14,136	727%
40. Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	$1,944	1.0431	$2,028	$3,651	$14,136	697%
41. Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	$2,453	1.0431	$2,559	$4,606	$19,539	763%
42. Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	$2,372	1.0431	$2,474	$4,454	$19,888	804%
43. Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	$1,955	1.0431	$2,039	$3,670	$14,136	693%
44. Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	$1,698	1.0431	$1,772	$3,189	$6,113	345%
45. Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$2,398	1.0431	$2,502	$4,503	$9,644	386%
46. **Removed**											
47. Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	$1,047	1.0431	$1,092	$1,965	$4,170	382%
48. Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	$649	1.0431	$676	$1,218	$3,591	531%
49. Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	$1,501	1.0431	$1,566	$2,819	$7,690	491%
50. Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	$2,887	1.0431	$3,012	$5,421	$9,388	312%
51. Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	$2,210	1.0431	$2,306	$4,150	$9,844	427%
52. Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	$2,554	1.0431	$2,664	$4,795	$10,991	413%
53. Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	$1,309	1.0431	$1,365	$2,457	$5,029	368%
54. Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	$2,533	1.0431	$2,642	$4,756	$24,453	926%
55. Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	$1,715	1.0431	$1,789	$3,220	$7,404	414%
56. Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,315	1.0431	$1,372	$2,469	$5,029	367%
57. Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	$2,232	1.0431	$2,328	$4,191	$9,844	423%
58. Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	$2,209	1.0431	$2,304	$4,148	$9,844	427%
59. Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,319	1.0431	$1,376	$2,477	$5,029	365%
60. Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,289	1.0431	$1,345	$2,420	$5,029	374%
61. **Removed**											
62. Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,319	1.0431	$1,376	$2,477	$5,029	365%

Variable Cost, Jurisdictional Threshold, Tariff Rate and Revenue/Variable Cost Ratios Per Car for DuPont Movements - 1Q11

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Phase III Cost Base Year 2010 (5)	Index to 1Q11 (6)	Phase III Cost 1/ (7)	1Q2011 Jurisdictional Threshold 2/ (8)	Tariff Rate 3/ (9)	Revenue/Variable Cost Ratio 4/ (10)
63. Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	$2,229	1.0431	$2,325	$4,186	$9,844	423%
64. Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	$2,400	1.0431	$2,503	$4,506	$6,205	248%
65. Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	$2,225	1.0431	$2,321	$4,178	$9,844	424%
66. **Removed**											
67. Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	$2,891	1.0431	$3,016	$5,428	$9,388	311%
68. Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	$2,207	1.0431	$2,302	$4,144	$9,844	428%
69. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$2,565	1.0431	$2,675	$4,815	$12,624	472%
70. **Removed**											
71. Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	$502	1.0431	$524	$942	$2,486	475%
72. **Removed**											
73. Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	$2,730	1.0431	$2,847	$5,125	$21,912	770%
74. **Removed**											
75. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$2,096	1.0431	$2,187	$3,936	$8,384	383%
76. Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	$1,238	1.0431	$1,292	$2,325	$8,983	695%
77. McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	$306	1.0431	$319	$574	$2,400	752%
78. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	$310	1.0431	$323	$582	$2,900	897%
79. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	$316	1.0431	$329	$593	$2,400	729%
80. McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	$1,592	1.0431	$1,661	$2,990	$9,214	555%
81. McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	$315	1.0431	$329	$592	$2,400	730%
82. Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	$1,450	1.0431	$1,513	$2,723	$6,113	404%
83. Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$2,210	1.0431	$2,305	$4,149	$9,644	418%
84. Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	$1,778	1.0431	$1,855	$3,339	$8,928	481%
85. Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	$266	1.0431	$278	$500	$2,758	994%
86. Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	$1,758	1.0431	$1,833	$3,300	$6,899	376%
87. Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	$1,367	1.0431	$1,426	$2,566	$12,375	868%
88. **Removed**											
89. Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	$963	1.0431	$1,005	$1,809	$10,487	1044%
90. Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	$2,029	1.0431	$2,117	$3,810	$12,839	607%
91. Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	$990	1.0431	$1,033	$1,859	$10,487	1016%
92. Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	$2,263	1.0431	$2,361	$4,250	$8,926	378%
93. Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$269	1.0431	$280	$504	$1,061	379%
94. Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	$914	1.0431	$954	$1,717	$3,431	360%
95. **Removed**											
96. Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	3274110	$610	1.0431	$637	$1,146	$1,585	249%
97. Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	$2,121	1.0431	$2,212	$3,982	$9,085	411%
98. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$3,112	1.0431	$3,247	$5,844	$8,409	259%
99. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$402	1.0431	$419	$754	$1,490	355%
100. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$426	1.0431	$444	$800	$1,684	379%
101. Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	$1,531	1.0431	$1,597	$2,874	$3,825	240%
102. Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	$1,456	1.0431	$1,519	$2,734	$6,224	410%
103. Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	$961	1.0431	$1,002	$1,804	$6,210	620%
104. **Removed**											
105. **Removed**											
106. Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	$1,362	1.0431	$1,420	$2,557	$3,411	240%
107. Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	$1,033	1.0431	$1,077	$1,939	$5,505	511%
108. Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	$367	1.0431	$383	$689	$2,553	667%
109. New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	$2,119	1.0431	$2,210	$3,978	$7,246	328%
110. **Removed**											
111. New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	$639	1.0431	$666	$1,199	$4,560	684%
112. Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	$713	1.0431	$743	$1,338	$3,051	410%
113. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	$1,371	1.0431	$1,430	$2,574	$8,033	562%
114. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	$1,445	1.0431	$1,507	$2,713	$3,922	260%
115. Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	$1,181	1.0431	$1,232	$2,217	$5,066	411%
116. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$272	1.0431	$284	$511	$1,025	361%
117. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$438	1.0431	$457	$823	$1,128	247%
118. Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$269	1.0431	$281	$505	$1,005	358%
119. Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	$768	1.0431	$801	$1,442	$2,120	265%
120. Belle	WV	Divine	IL	NS-PINE-CN	2813980	$1,476	1.0431	$1,540	$2,772	$8,265	537%
121. Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	$1,309	1.0431	$1,365	$2,458	$7,845	575%
122. Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	$1,899	1.0431	$1,980	$3,565	$10,777	544%
123. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$2,608	1.0431	$2,721	$4,897	$9,864	363%
124. New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	$646	1.0431	$674	$1,212	$4,500	668%
125. Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	$1,033	1.0431	$1,078	$1,940	$9,265	860%
126. Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	$2,293	1.0431	$2,392	$4,305	xxx	xxx
127. Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	$365	1.0431	$381	$686	xxx	xxx
128. Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	$2,126	1.0431	$2,218	$3,992	xxx	xxx
129. Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	$2,403	1.0431	$2,507	$4,512	xxx	xxx
130. Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	$1,662	1.0431	$1,734	$3,121	xxx	xxx
131. Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	$3,066	1.0431	$3,198	$5,757	xxx	xxx
132. Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	$2,126	1.0431	$2,218	$3,992	xxx	xxx
133. **Removed**											
134. Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	$2,780	1.0431	$2,900	$5,221	xxx	xxx
135. Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	$2,126	1.0431	$2,218	$3,992	xxx	xxx
136. Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	$1,911	1.0431	$1,994	$3,589	xxx	xxx
137. Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	$2,126	1.0431	$2,218	$3,992	xxx	xxx
138. Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	$2,542	1.0431	$2,652	$4,774	xxx	xxx
139. Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	$2,293	1.0431	$2,392	$4,305	xxx	xxx
140. Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	$2,126	1.0431	$2,218	$3,992	xxx	xxx
141. Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	$1,591	1.0431	$1,660	$2,988	xxx	xxx
142. Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	$628	1.0431	$655	$1,179	xxx	xxx

1/ Column (5) x Column (6)
2/ Column (7) x 1.8
3/ Tariff Rate from Exhibit II-A-16
4/ Column (9)/Column (7)

EXHIBIT NO. 9

Variable Cost, Jurisdictional Threshold, Tariff Rate and
Revenue/Variable Cost Ratios Per Car for DuPont Movements - 2Q11

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Phase III Cost Base Year 2010 (5)	Index to 2Q11 (6)	Phase III Cost 1/ (7)	2Q2011 Jurisdictional Threshold 2/ (8)	Tariff Rate 3/ (9)	Revenue/Variable Cost Ratio 4/ (10)
Exhibit A - Local Moves											
1. **Removed**											
2. Bayway	NJ	Waynesville	NC	NS	2819315	$2,324	1.0853	$2,523	$4,541	$12,855	510%
3. Belle	WV	Danville	IL	NS	2813980	$1,694	1.0853	$1,839	$3,310	$11,836	644%
4. **Removed**											
5. **Removed**											
6. **Removed**											
7. **Removed**											
8. **Removed**											
9. Belle	WV	Wyandotte	MI	NS	2813934	$1,263	1.0853	$1,370	$2,466	$8,814	643%
10. Charleston	TN	Edgemoor	DE	NS	2812815	$2,308	1.0853	$2,505	$4,510	$18,562	741%
11. Edgemoor	DE	Chicago	IL	NS	2816130	$2,308	1.0853	$2,505	$4,509	$9,844	393%
12. Edgemoor	DE	Chillicothe	OH	NS	2816130	$2,250	1.0853	$2,442	$4,396	$6,510	267%
13. Edgemoor	DE	Mahrt	AL	NS	2816130	$2,971	1.0853	$3,225	$5,805	$12,376	384%
14. Edgemoor	DE	Riverwood Intl	GA	NS	2816130	$2,681	1.0853	$2,910	$5,237	$6,270	215%
15. Edgemoor	DE	Wabash	IN	NS	2816130	$2,363	1.0853	$2,565	$4,616	$6,627	258%
16. Lemoyne	AL	Giant	SC	NS	4810560	$2,208	1.0853	$2,396	$4,313	$5,136	214%
17. Loudon	TN	Braithwaite	LA	NS	2818512	$1,804	1.0853	$1,958	$3,524	$4,125	211%
18. Louisville	KY	Decatur	IL	NS	2819450	$1,265	1.0853	$1,373	$2,472	$4,596	335%
19. Louisville	KY	Lafayette	IN	NS	2819450	$1,552	1.0853	$1,684	$3,031	$6,139	365%
20. **Removed**											
21. **Removed**											
22. McIntosh	AL	Lemoyne	AL	NS	2812220	$406	1.0853	$440	$793	$1,605	364%
23. Reybold	DE	Detroit	MI	NS	2819315	$1,847	1.0853	$2,004	$3,607	$7,812	390%
24. Reybold	DE	Fort Mill	SC	NS	2819315	$1,851	1.0853	$2,009	$3,616	$6,108	304%
25. Reybold	DE	Morrisville	PA	NS	2819315	$579	1.0853	$629	$1,132	$3,614	575%
Exhibit B - Joint Moves											
1. Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	$1,578	1.0853	$1,712	$3,082	$12,100	707%
2. Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	$1,975	1.0853	$2,144	$3,859	$11,812	551%
3. **Removed**											
4. Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	$1,965	1.0853	$2,133	$3,839	$11,812	554%
5. Belle	WV	Burley	ID	NS-CHGO-UP	2813934	$1,578	1.0853	$1,712	$3,082	$12,100	707%
6. Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	$2,462	1.0853	$2,672	$4,809	$19,539	731%
7. **Removed**											
8. Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	$1,811	1.0853	$1,966	$3,538	$11,812	601%
9. Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	$1,714	1.0853	$1,860	$3,348	$10,242	551%
10. Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	$1,955	1.0853	$2,121	$3,819	$14,136	666%
11. Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	$1,855	1.0853	$2,014	$3,624	$14,136	702%
12. **Removed**											
13. Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	$1,550	1.0853	$1,682	$3,028	$8,533	507%
14. Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	$1,871	1.0853	$2,030	$3,655	$14,136	696%
15. Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	$1,569	1.0853	$1,703	$3,066	$12,100	710%
16. **Removed**											
17. Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	$1,728	1.0853	$1,875	$3,375	$11,812	630%
18. Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	$2,809	1.0853	$3,049	$5,489	$22,732	745%
19. Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	$2,579	1.0853	$2,799	$5,039	$22,732	812%
20. Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	$1,537	1.0853	$1,668	$3,003	$12,100	725%
21. Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	$1,965	1.0853	$2,133	$3,839	$11,812	554%
22. Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	$1,965	1.0853	$2,133	$3,839	$14,136	663%
23. Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	$1,545	1.0853	$1,677	$3,019	$12,100	722%
24. Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	$1,753	1.0853	$1,903	$3,425	$13,450	707%
25. Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	$1,562	1.0853	$1,695	$3,051	$8,533	503%
26. **Removed**											
27. Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	$1,506	1.0853	$1,635	$2,942	$12,100	740%
28. **Removed**											
29. Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	$1,707	1.0853	$1,853	$3,336	$8,533	460%
30. Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	$1,591	1.0853	$1,727	$3,108	$12,100	701%
31. **Removed**											
32. Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	$2,801	1.0853	$3,040	$5,472	$22,732	748%
33. Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	$2,435	1.0853	$2,643	$4,758	$13,535	512%
34. **Removed**											
35. Belle	WV	Strang	TX	NS-ESTL-UP	2818221	$2,032	1.0853	$2,206	$3,970	$11,812	536%
36. Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	$1,669	1.0853	$1,811	$3,260	$14,136	781%
37. Belle	WV	Strang	TX	NS-ESTL-UP	2819183	$1,784	1.0853	$1,937	$3,486	$4,606	238%
38. **Removed**											
39. Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	$1,864	1.0853	$2,023	$3,641	$14,136	699%
40. Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	$1,944	1.0853	$2,110	$3,798	$14,136	670%
41. Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	$2,453	1.0853	$2,663	$4,793	$19,539	734%
42. Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	$2,372	1.0853	$2,574	$4,634	$19,888	773%
43. Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	$1,955	1.0853	$2,121	$3,818	$14,136	666%
44. Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	$1,698	1.0853	$1,843	$3,318	$6,113	332%
45. Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$2,398	1.0853	$2,603	$4,685	$9,644	371%
46. **Removed**											
47. Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	$1,047	1.0853	$1,136	$2,045	$4,170	367%
48. Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	$649	1.0853	$704	$1,267	$3,591	510%
49. Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	$1,501	1.0853	$1,630	$2,933	$7,690	472%
50. Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	$2,887	1.0853	$3,134	$5,640	$9,388	300%
51. Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	$2,210	1.0853	$2,399	$4,318	$9,844	410%
52. Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	$2,554	1.0853	$2,772	$4,989	$10,991	397%
53. Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	$1,309	1.0853	$1,421	$2,557	$5,029	354%
54. Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	$2,533	1.0853	$2,749	$4,948	$24,453	890%
55. Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	$1,715	1.0853	$1,862	$3,351	$7,404	398%
56. Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,315	1.0853	$1,427	$2,569	$5,029	352%
57. Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	$2,232	1.0853	$2,423	$4,361	$9,844	406%
58. Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	$2,209	1.0853	$2,397	$4,315	$9,844	411%
59. Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,319	1.0853	$1,432	$2,577	$5,029	351%
60. Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,289	1.0853	$1,399	$2,518	$5,029	359%
61. **Removed**											
62. Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,319	1.0853	$1,432	$2,577	$5,029	351%

Variable Cost, Jurisdictional Threshold, Tariff Rate and Revenue/Variable Cost Ratios Per Car for DuPont Movements - 2Q11

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Phase III Cost Base Year 2010 (5)	Index to 2Q11 (6)	Phase III Cost 1/ (7)	2Q2011 Jurisdictional Threshold 2/ (8)	Tariff Rate 3/ (9)	Revenue/Variable Cost Ratio 4/ (10)
63. Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	$2,229	1.0853	$2,419	$4,355	$9,844	407%
64. Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	$2,400	1.0853	$2,605	$4,688	$10,944	420%
65. Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	$2,225	1.0853	$2,415	$4,347	$9,844	408%
66. **Removed**											
67. Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	$2,891	1.0853	$3,138	$5,648	$9,388	299%
68. Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	$2,207	1.0853	$2,396	$4,312	$9,844	411%
69. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$2,565	1.0853	$2,784	$5,010	$12,624	454%
70. **Removed**											
71. Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	$502	1.0853	$545	$981	$2,486	456%
72. **Removed**											
73. Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	$2,730	1.0853	$2,962	$5,332	$21,912	740%
74. **Removed**											
75. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$2,096	1.0853	$2,275	$4,095	$8,384	369%
76. Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	$1,238	1.0853	$1,344	$2,419	$8,983	668%
77. McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	$306	1.0853	$332	$598	$2,400	723%
78. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	$310	1.0853	$337	$606	$2,900	862%
79. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	$316	1.0853	$343	$617	$2,400	700%
80. McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	$1,592	1.0853	$1,728	$3,111	$9,214	533%
81. McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	$315	1.0853	$342	$616	$2,400	701%
82. Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	$1,450	1.0853	$1,574	$2,834	$6,113	388%
83. Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$2,210	1.0853	$2,398	$4,317	$9,644	402%
84. Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	$1,778	1.0853	$1,930	$3,474	$8,928	463%
85. Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	$266	1.0853	$289	$520	$2,758	955%
86. Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	$1,758	1.0853	$1,908	$3,434	$6,899	362%
87. Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	$1,367	1.0853	$1,483	$2,670	$12,375	834%
88. **Removed**											
89. Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	$963	1.0853	$1,046	$1,882	$10,487	1003%
90. Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	$2,029	1.0853	$2,202	$3,964	$12,839	583%
91. Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	$990	1.0853	$1,074	$1,934	$10,487	976%
92. Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	$2,263	1.0853	$2,456	$4,422	$8,926	363%
93. Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$269	1.0853	$291	$525	$1,061	364%
94. Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	$914	1.0853	$993	$1,787	$3,431	346%
95. **Removed**											
96. Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	3274110	$610	1.0853	$662	$1,192	$1,585	239%
97. Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	$2,121	1.0853	$2,302	$4,144	$8,966	389%
98. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$3,112	1.0853	$3,378	$6,080	$6,986	207%
99. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$402	1.0853	$436	$785	$1,490	342%
100. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$426	1.0853	$462	$832	$1,684	364%
101. Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	$1,531	1.0853	$1,661	$2,990	$3,532	213%
102. Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	$1,456	1.0853	$1,580	$2,845	$5,400	342%
103. Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	$961	1.0853	$1,043	$1,877	$5,638	541%
104. **Removed**											
105. **Removed**											
106. Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	$1,362	1.0853	$1,478	$2,660	$3,000	203%
107. Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	$1,033	1.0853	$1,121	$2,017	$4,800	428%
108. Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	$367	1.0853	$398	$717	$2,520	633%
109. New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	$2,119	1.0853	$2,299	$4,139	$7,151	311%
110. **Removed**											
111. New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	$639	1.0853	$693	$1,248	$4,500	649%
112. Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	$713	1.0853	$773	$1,392	$3,000	388%
113. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	$1,371	1.0853	$1,488	$2,678	$7,022	472%
114. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	$1,445	1.0853	$1,568	$2,823	$3,800	242%
115. Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	$1,181	1.0853	$1,282	$2,307	$5,000	390%
116. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$272	1.0853	$296	$532	$1,025	347%
117. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$438	1.0853	$476	$857	$1,128	237%
118. Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$269	1.0853	$292	$526	$992	340%
119. Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	$768	1.0853	$834	$1,500	$2,000	240%
120. Belle	WV	Divine	IL	NS-PINE-CN	2813980	$1,476	1.0853	$1,602	$2,884	$7,502	468%
121. Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	$1,309	1.0853	$1,421	$2,557	$7,845	552%
122. Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	$1,899	1.0853	$2,061	$3,709	$9,000	437%
123. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$2,608	1.0853	$2,831	$5,096	$9,864	348%
124. New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	$646	1.0853	$701	$1,261	$4,815	687%
125. Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	$1,033	1.0853	$1,121	$2,018	$9,265	826%
126. Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	$2,293	1.0853	$2,489	$4,480	$10,844	436%
127. Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	$365	1.0853	$396	$714	$3,900	984%
128. Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	$2,126	1.0853	$2,308	$4,154	$10,008	434%
129. Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	$2,403	1.0853	$2,608	$4,695	$10,476	402%
130. Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	$1,662	1.0853	$1,804	$3,247	$5,844	324%
131. Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	$3,066	1.0853	$3,328	$5,990	$14,928	449%
132. Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	$2,126	1.0853	$2,308	$4,154	$10,008	434%
133. **Removed**											
134. Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	$2,780	1.0853	$3,018	$5,432	$12,882	427%
135. Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	$2,126	1.0853	$2,308	$4,154	$10,008	434%
136. Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	$1,911	1.0853	$2,075	$3,734	$8,880	428%
137. Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	$2,126	1.0853	$2,308	$4,154	$10,008	434%
138. Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	$2,542	1.0853	$2,759	$4,967	$12,192	442%
139. Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	$2,293	1.0853	$2,489	$4,480	$10,844	436%
140. Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	$2,126	1.0853	$2,308	$4,154	$10,008	434%
141. Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	$1,591	1.0853	$1,727	$3,109	$7,200	417%
142. Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	$628	1.0853	$681	$1,227	$6,444	946%

1/ Column (5) x Column (6)

2/ Column (7) x 1.8

3/ Tariff Rate from Exhibit II-A-16

4/ Column (9)/Column (7)

EXHIBIT NO. 10

Variable Cost, Jurisdictional Threshold, Tariff Rate and
Revenue/Variable Cost Ratios Per Car for DuPont Movements - 3Q11

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Phase III Cost Base Year 2010 (5)	Index to 3Q11 (6)	3Q2011 Phase III Cost 1/ (7)	3Q2011 Jurisdictional Threshold 2/ (8)	3Q2011 Tariff Rate 3/ (9)	3Q2011 Revenue/Variable Cost Ratio 4/ (10)
Exhibit A - Local Moves											
1. **Removed**											
2. Bayway	NJ	Waynesville	NC	NS	2819315	$2,324	1.0838	$2,519	$4,535	$12,855	510%
3. Belle	WV	Danville	IL	NS	2813980	$1,694	1.0838	$1,836	$3,305	$11,836	645%
4. **Removed**											
5. **Removed**											
6. **Removed**											
7. **Removed**											
8. **Removed**											
9. Belle	WV	Wyandotte	MI	NS	2813934	$1,263	1.0838	$1,368	$2,463	$8,814	644%
10. Charleston	TN	Edgemoor	DE	NS	2812815	$2,308	1.0838	$2,502	$4,503	$18,562	742%
11. Edgemoor	DE	Chicago	IL	NS	2816130	$2,308	1.0838	$2,502	$4,503	$9,844	394%
12. Edgemoor	DE	Chillicothe	OH	NS	2816130	$2,250	1.0838	$2,439	$4,389	$6,510	267%
13. Edgemoor	DE	Mahrt	AL	NS	2816130	$2,971	1.0838	$3,220	$5,796	$12,376	384%
14. Edgemoor	DE	Riverwood Intl	GA	NS	2816130	$2,681	1.0838	$2,905	$5,230	$6,270	216%
15. Edgemoor	DE	Wabash	IN	NS	2816130	$2,363	1.0838	$2,561	$4,610	$6,627	259%
16. Lemoyne	AL	Giant	SC	NS	4810560	$2,208	1.0838	$2,393	$4,307	$5,136	215%
17. Loudon	TN	Braithwaite	LA	NS	2818512	$1,804	1.0838	$1,955	$3,519	$4,125	211%
18. Louisville	KY	Decatur	IL	NS	2819450	$1,265	1.0838	$1,371	$2,468	$4,596	335%
19. Louisville	KY	Lafayette	IN	NS	2819450	$1,552	1.0838	$1,682	$3,027	$6,139	365%
20. **Removed**											
21. **Removed**											
22. McIntosh	AL	Lemoyne	AL	NS	2812220	$406	1.0838	$440	$791	$1,605	365%
23. Reybold	DE	Detroit	MI	NS	2819315	$1,847	1.0838	$2,001	$3,602	$7,812	390%
24. Reybold	DE	Fort Mill	SC	NS	2819315	$1,851	1.0838	$2,006	$3,611	$6,108	304%
25. Reybold	DE	Morrisville	PA	NS	2819315	$579	1.0838	$628	$1,130	$3,614	576%
Exhibit B - Joint Moves											
1. Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	$1,578	1.0838	$1,710	$3,078	$12,100	708%
2. Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	$1,975	1.0838	$2,140	$3,853	$11,812	552%
3. **Removed**											
4. Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	$1,965	1.0838	$2,130	$3,833	$11,812	555%
5. Belle	WV	Burley	ID	NS-CHGO-UP	2813934	$1,578	1.0838	$1,710	$3,077	$12,100	708%
6. Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	$2,462	1.0838	$2,668	$4,802	$19,539	732%
7. **Removed**											
8. Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	$1,811	1.0838	$1,963	$3,533	$11,812	602%
9. Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	$1,714	1.0838	$1,857	$3,343	$10,242	552%
10. Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	$1,955	1.0838	$2,118	$3,813	$14,136	667%
11. Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	$1,855	1.0838	$2,011	$3,619	$14,136	703%
12. **Removed**											
13. Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	$1,550	1.0838	$1,680	$3,024	$8,533	508%
14. Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	$1,871	1.0838	$2,027	$3,649	$14,136	697%
15. Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	$1,569	1.0838	$1,701	$3,061	$12,100	711%
16. **Removed**											
17. Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	$1,728	1.0838	$1,872	$3,370	$11,812	631%
18. Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	$2,809	1.0838	$3,045	$5,481	$22,732	747%
19. Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	$2,579	1.0838	$2,795	$5,031	$22,732	813%
20. Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	$1,537	1.0838	$1,666	$2,998	$12,100	726%
21. Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	$1,965	1.0838	$2,130	$3,833	$11,812	555%
22. Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	$1,965	1.0838	$2,130	$3,833	$14,136	664%
23. Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	$1,545	1.0838	$1,674	$3,014	$12,100	723%
24. Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	$1,753	1.0838	$1,900	$3,420	$13,450	708%
25. Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	$1,562	1.0838	$1,693	$3,047	$8,533	504%
26. **Removed**											
27. Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	$1,506	1.0838	$1,632	$2,938	$12,100	741%
28. **Removed**											
29. Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	$1,707	1.0838	$1,850	$3,331	$8,533	461%
30. Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	$1,591	1.0838	$1,724	$3,104	$12,100	702%
31. **Removed**											
32. Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	$2,801	1.0838	$3,035	$5,464	$22,732	749%
33. Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	$2,435	1.0838	$2,639	$4,751	$13,535	513%
34. **Removed**											
35. Belle	WV	Strang	TX	NS-ESTL-UP	2818221	$2,032	1.0838	$2,203	$3,965	$11,812	536%
36. Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	$1,669	1.0838	$1,808	$3,255	$14,136	782%
37. Belle	WV	Strang	TX	NS-ESTL-UP	2819183	$1,784	1.0838	$1,934	$3,481	$5,011	259%
38. **Removed**											
39. Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	$1,864	1.0838	$2,020	$3,636	$14,136	700%
40. Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	$1,944	1.0838	$2,107	$3,793	$14,136	671%
41. Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	$2,453	1.0838	$2,659	$4,786	$19,539	735%
42. Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	$2,372	1.0838	$2,571	$4,627	$19,888	774%
43. Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	$1,955	1.0838	$2,118	$3,813	$14,136	667%
44. Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	$1,698	1.0838	$1,841	$3,313	$6,113	332%
45. Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$2,398	1.0838	$2,599	$4,678	$9,644	371%
46. **Removed**											
47. Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	$1,047	1.0838	$1,134	$2,042	$4,170	368%
48. Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	$649	1.0838	$703	$1,265	$3,591	511%
49. Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	$1,501	1.0838	$1,627	$2,929	$7,690	473%
50. Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	$2,887	1.0838	$3,129	$5,632	$9,388	300%
51. Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	$2,210	1.0838	$2,395	$4,312	$9,844	411%
52. Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	$2,554	1.0838	$2,768	$4,982	$10,991	397%
53. Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	$1,309	1.0838	$1,418	$2,553	$5,029	355%
54. Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	$2,533	1.0838	$2,745	$4,941	$24,453	891%
55. Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	$1,715	1.0838	$1,859	$3,346	$7,404	398%
56. Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,315	1.0838	$1,425	$2,565	$5,029	353%
57. Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	$2,232	1.0838	$2,419	$4,354	$9,844	407%
58. Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	$2,209	1.0838	$2,394	$4,309	$9,844	411%
59. Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,319	1.0838	$1,430	$2,574	$5,029	352%
60. Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,289	1.0838	$1,397	$2,515	$5,029	360%
61. **Removed**											
62. Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,319	1.0838	$1,430	$2,573	$5,029	352%

Variable Cost, Jurisdictional Threshold, Tariff Rate and Revenue/Variable Cost Ratios Per Car for DuPont Movements - 3Q11

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Phase III Cost Base Year 2010 (5)	Index to 3Q11 (6)	3Q2011 Phase III Cost 1/ (7)	3Q2011 Jurisdictional Threshold 2/ (8)	Tariff Rate 3/ (9)	Revenue/Variable Cost Ratio 4/ (10)
63. Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	$2,229	1.0838	$2,416	$4,349	$9,844	407%
64. Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	$2,400	1.0838	$2,601	$4,682	$10,944	421%
65. Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	$2,225	1.0838	$2,412	$4,341	$9,844	408%
66. **Removed**											
67. Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	$2,891	1.0838	$3,133	$5,640	$9,388	300%
68. Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	$2,207	1.0838	$2,392	$4,306	$9,844	412%
69. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$2,565	1.0838	$2,779	$5,003	$12,624	454%
70. **Removed**											
71. Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	$502	1.0838	$544	$979	$2,486	457%
72. **Removed**											
73. Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	$2,730	1.0838	$2,958	$5,325	$21,912	741%
74. **Removed**											
75. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$2,096	1.0838	$2,272	$4,089	$8,384	369%
76. Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	$1,238	1.0838	$1,342	$2,416	$8,983	669%
77. McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	$306	1.0838	$332	$597	$2,400	724%
78. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	$310	1.0838	$336	$605	$2,900	863%
79. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	$316	1.0838	$342	$616	$2,400	701%
80. McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	$1,592	1.0838	$1,726	$3,106	$9,214	534%
81. McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	$315	1.0838	$342	$615	$2,400	702%
82. Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	$1,450	1.0838	$1,572	$2,829	$6,113	389%
83. Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$2,210	1.0838	$2,395	$4,310	$9,644	403%
84. Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	$1,778	1.0838	$1,927	$3,469	$8,928	463%
85. Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	$266	1.0838	$288	$519	$2,758	956%
86. Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	$1,758	1.0838	$1,905	$3,429	$6,899	362%
87. Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	$1,367	1.0838	$1,481	$2,666	$12,375	835%
88. **Removed**											
89. Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	$963	1.0838	$1,044	$1,879	$10,487	1004%
90. Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	$2,029	1.0838	$2,199	$3,958	$12,839	584%
91. Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	$990	1.0838	$1,073	$1,931	$10,487	978%
92. Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	$2,263	1.0838	$2,453	$4,415	$8,926	364%
93. Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$269	1.0838	$291	$524	$1,061	365%
94. Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	$914	1.0838	$991	$1,784	$3,431	346%
95. **Removed**											
96. Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	3274110	$610	1.0838	$661	$1,191	$1,691	256%
97. Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	$2,121	1.0838	$2,299	$4,138	$9,594	417%
98. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$3,112	1.0838	$3,373	$6,072	$14,518	430%
99. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$402	1.0838	$435	$784	$1,490	342%
100. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$426	1.0838	$462	$831	$1,684	365%
101. Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	$1,531	1.0838	$1,659	$2,986	$5,084	306%
102. Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	$1,456	1.0838	$1,578	$2,841	$9,761	619%
103. Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	$961	1.0838	$1,041	$1,874	$8,664	832%
104. **Removed**											
105. **Removed**											
106. Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	$1,362	1.0838	$1,476	$2,656	$5,174	351%
107. Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	$1,033	1.0838	$1,119	$2,014	$8,532	762%
108. Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	$367	1.0838	$398	$716	$2,696	678%
109. New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	$2,119	1.0838	$2,296	$4,133	$7,652	333%
110. **Removed**											
111. New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	$639	1.0838	$692	$1,246	$4,815	696%
112. Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	$713	1.0838	$772	$1,390	$3,269	423%
113. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	$1,371	1.0838	$1,486	$2,674	$12,375	833%
114. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	$1,445	1.0838	$1,566	$2,819	$4,444	284%
115. Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	$1,181	1.0838	$1,280	$2,303	$5,350	418%
116. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$272	1.0838	$295	$531	$1,314	445%
117. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$438	1.0838	$475	$855	$1,383	291%
118. Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$269	1.0838	$292	$525	$1,061	364%
119. Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	$768	1.0838	$832	$1,498	$2,633	316%
120. Belle	WV	Divine	IL	NS-PINE-CN	2813980	$1,476	1.0838	$1,600	$2,880	$11,542	721%
121. Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	$1,309	1.0838	$1,419	$2,553	$7,845	553%
122. Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	$1,899	1.0838	$2,058	$3,704	$18,406	895%
123. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$2,608	1.0838	$2,827	$5,088	$9,864	349%
124. New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	$646	1.0838	$700	$1,260	$4,815	688%
125. Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	$1,033	1.0838	$1,119	$2,015	$9,265	828%
126. Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	$2,293	1.0838	$2,485	$4,473	$10,844	436%
127. Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	$365	1.0838	$396	$713	$3,900	985%
128. Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	$2,126	1.0838	$2,304	$4,148	$10,008	434%
129. Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	$2,403	1.0838	$2,604	$4,688	$10,476	402%
130. Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	$1,662	1.0838	$1,801	$3,242	$5,844	324%
131. Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	$3,066	1.0838	$3,323	$5,981	$14,928	449%
132. Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	$2,126	1.0838	$2,304	$4,148	$10,008	434%
133. **Removed**											
134. Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	$2,780	1.0838	$3,013	$5,424	$12,882	427%
135. Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	$2,126	1.0838	$2,304	$4,148	$10,008	434%
136. Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	$1,911	1.0838	$2,071	$3,729	$8,880	429%
137. Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	$2,126	1.0838	$2,304	$4,148	$10,008	434%
138. Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	$2,542	1.0838	$2,755	$4,960	$12,192	442%
139. Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	$2,293	1.0838	$2,485	$4,473	$10,844	436%
140. Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	$2,126	1.0838	$2,304	$4,148	$10,008	434%
141. Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	$1,591	1.0838	$1,725	$3,104	$7,200	417%
142. Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	$628	1.0838	$680	$1,225	$6,444	947%

1/ Column (5) x Column (6)
2/ Column (7) x 1.8
3/ Tariff Rate from Exhibit II-A-16
4/ Column (9)/Column (7)

EXHIBIT NO. 11

Variable Cost, Jurisdictional Threshold, Tariff Rate and
Revenue/Variable Cost Ratios Per Car for DuPont Movements - 4Q11

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Phase III Cost Base Year 2010 (5)	Index to 4Q11 (6)	4Q2011 Phase III Cost 1/ (7)	4Q2011 Jurisdictional Threshold 2/ (8)	4Q2011 Tariff Rate 3/ (9)	4Q2011 Revenue/Variable Cost Ratio 4/ (10)
Exhibit A - Local Moves											
1. **Removed**											
2. Bayway	NJ	Waynesville	NC	NS	2819315	$2,324	1.0758	$2,501	$4,501	$12,855	514%
3. Belle	WV	Danville	IL	NS	2813980	$1,694	1.0758	$1,823	$3,281	$11,836	649%
4. **Removed**											
5. **Removed**											
6. **Removed**											
7. **Removed**											
8. **Removed**											
9. Belle	WV	Wyandotte	MI	NS	2813934	$1,263	1.0758	$1,358	$2,445	$8,814	649%
10. Charleston	TN	Edgemoor	DE	NS	2812815	$2,308	1.0758	$2,484	$4,470	$18,562	747%
11. Edgemoor	DE	Chicago	IL	NS	2816130	$2,308	1.0758	$2,483	$4,470	$9,844	396%
12. Edgemoor	DE	Chillicothe	OH	NS	2816130	$2,250	1.0758	$2,421	$4,357	$6,510	269%
13. Edgemoor	DE	Mahrt	AL	NS	2816130	$2,971	1.0758	$3,197	$5,754	$12,376	387%
14. Edgemoor	DE	Riverwood Intl	GA	NS	2816130	$2,681	1.0758	$2,884	$5,192	$6,270	217%
15. Edgemoor	DE	Wabash	IN	NS	2816130	$2,363	1.0758	$2,542	$4,576	$6,627	261%
16. Lemoyne	AL	Giant	SC	NS	4810560	$2,208	1.0758	$2,375	$4,275	$5,136	216%
17. Loudon	TN	Braithwaite	LA	NS	2818512	$1,804	1.0758	$1,941	$3,493	$4,125	213%
18. Louisville	KY	Decatur	IL	NS	2819450	$1,265	1.0758	$1,361	$2,450	$4,596	338%
19. Louisville	KY	Lafayette	IN	NS	2819450	$1,552	1.0758	$1,669	$3,005	$6,139	368%
20. **Removed**											
21. **Removed**											
22. McIntosh	AL	Lemoyne	AL	NS	2812220	$406	1.0758	$436	$786	$1,605	368%
23. Reybold	DE	Detroit	MI	NS	2819315	$1,847	1.0758	$1,987	$3,576	$7,812	393%
24. Reybold	DE	Fort Mill	SC	NS	2819315	$1,851	1.0758	$1,992	$3,585	$6,108	307%
25. Reybold	DE	Morrisville	PA	NS	2819315	$579	1.0758	$623	$1,122	$3,614	580%
Exhibit B - Joint Moves											
1. Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	$1,578	1.0758	$1,697	$3,055	$12,100	713%
2. Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	$1,975	1.0758	$2,125	$3,825	$11,812	556%
3. **Removed**											
4. Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	$1,965	1.0758	$2,114	$3,805	$11,812	559%
5. Belle	WV	Burley	ID	NS-CHGO-UP	2813934	$1,578	1.0758	$1,697	$3,055	$12,100	713%
6. Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	$2,462	1.0758	$2,648	$4,767	$19,539	738%
7. **Removed**											
8. Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	$1,811	1.0758	$1,948	$3,507	$11,812	606%
9. Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	$1,714	1.0758	$1,843	$3,318	$10,242	556%
10. Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	$1,955	1.0758	$2,103	$3,785	$14,136	672%
11. Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	$1,855	1.0758	$1,996	$3,593	$14,136	708%
12. **Removed**											
13. Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	$1,550	1.0758	$1,668	$3,002	$8,533	512%
14. Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	$1,871	1.0758	$2,013	$3,623	$14,136	702%
15. Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	$1,569	1.0758	$1,688	$3,039	$12,100	717%
16. **Removed**											
17. Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	$1,728	1.0758	$1,859	$3,345	$11,812	636%
18. Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	$2,809	1.0758	$3,023	$5,441	$22,732	752%
19. Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	$2,579	1.0758	$2,775	$4,995	$22,732	819%
20. Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	$1,537	1.0758	$1,654	$2,977	$12,100	732%
21. Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	$1,965	1.0758	$2,114	$3,805	$11,812	559%
22. Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	$1,965	1.0758	$2,114	$3,805	$14,136	669%
23. Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	$1,545	1.0758	$1,662	$2,992	$12,100	728%
24. Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	$1,753	1.0758	$1,886	$3,395	$13,450	713%
25. Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	$1,562	1.0758	$1,680	$3,025	$8,533	508%
26. **Removed**											
27. Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	$1,506	1.0758	$1,620	$2,917	$12,100	747%
28. **Removed**											
29. Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	$1,707	1.0758	$1,837	$3,306	$8,533	465%
30. Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	$1,591	1.0758	$1,712	$3,081	$12,100	707%
31. **Removed**											
32. Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	$2,801	1.0758	$3,013	$5,424	$22,732	754%
33. Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	$2,435	1.0758	$2,620	$4,716	$13,535	517%
34. **Removed**											
35. Belle	WV	Strang	TX	NS-ESTL-UP	2818221	$2,032	1.0758	$2,186	$3,936	$11,812	540%
36. Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	$1,669	1.0758	$1,795	$3,231	$14,136	787%
37. Belle	WV	Strang	TX	NS-ESTL-UP	2819183	$1,784	1.0758	$1,920	$3,456	$5,139	268%
38. **Removed**											
39. Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	$1,864	1.0758	$2,005	$3,610	$14,136	705%
40. Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	$1,944	1.0758	$2,092	$3,765	$14,136	676%
41. Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	$2,453	1.0758	$2,639	$4,751	$19,539	740%
42. Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	$2,372	1.0758	$2,552	$4,593	$19,888	779%
43. Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	$1,955	1.0758	$2,103	$3,785	$14,136	672%
44. Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	$1,698	1.0758	$1,827	$3,289	$6,113	335%
45. Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$2,398	1.0758	$2,580	$4,644	$9,644	374%
46. **Removed**											
47. Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	$1,047	1.0758	$1,126	$2,027	$4,170	370%
48. Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	$649	1.0758	$698	$1,256	$3,591	515%
49. Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	$1,501	1.0758	$1,615	$2,908	$7,690	476%
50. Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	$2,887	1.0758	$3,106	$5,591	$9,388	302%
51. Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	$2,210	1.0758	$2,378	$4,280	$9,844	414%
52. Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	$2,554	1.0758	$2,747	$4,945	$10,991	400%
53. Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	$1,309	1.0758	$1,408	$2,535	$5,029	357%
54. Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	$2,533	1.0758	$2,725	$4,905	$24,453	897%
55. Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	$1,715	1.0758	$1,845	$3,322	$7,404	401%
56. Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,315	1.0758	$1,415	$2,546	$5,029	355%
57. Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	$2,232	1.0758	$2,401	$4,323	$9,844	410%
58. Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	$2,209	1.0758	$2,377	$4,278	$9,844	414%
59. Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,319	1.0758	$1,419	$2,555	$5,029	354%
60. Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,289	1.0758	$1,387	$2,496	$5,029	363%
61. **Removed**											
62. Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,319	1.0758	$1,419	$2,554	$5,029	354%

Variable Cost, Jurisdictional Threshold, Tariff Rate and
Revenue/Variable Cost Ratios Per Car for DuPont Movements - 4Q11

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Phase III Cost Base Year 2010 (5)	4Q2011 Index to 4Q11 (6)	Phase III Cost 1/ (7)	Jurisdictional Threshold 2/ (8)	Tariff Rate 3/ (9)	Revenue/Variable Cost Ratio 4/ (10)
63. Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	$2,229	1.0758	$2,398	$4,317	$9,844	410%
64. Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	$2,400	1.0758	$2,582	$4,647	$10,944	424%
65. Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	$2,225	1.0758	$2,394	$4,309	$9,844	411%
66. **Removed**											
67. Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	$2,891	1.0758	$3,110	$5,599	$9,388	302%
68. Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	$2,207	1.0758	$2,375	$4,274	$9,844	415%
69. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$2,565	1.0758	$2,759	$4,967	$12,624	458%
70. **Removed**											
71. Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	$502	1.0758	$540	$972	$2,486	460%
72. **Removed**											
73. Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	$2,730	1.0758	$2,937	$5,286	$21,912	746%
74. **Removed**											
75. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$2,096	1.0758	$2,255	$4,059	$8,384	372%
76. Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	$1,238	1.0758	$1,332	$2,398	$8,983	674%
77. McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	$306	1.0758	$329	$592	$2,400	729%
78. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	$310	1.0758	$334	$600	$2,900	869%
79. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	$316	1.0758	$340	$611	$2,400	707%
80. McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	$1,592	1.0758	$1,713	$3,083	$9,214	538%
81. McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	$315	1.0758	$339	$611	$2,400	708%
82. Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	$1,450	1.0758	$1,560	$2,809	$6,113	392%
83. Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$2,210	1.0758	$2,377	$4,279	$9,644	406%
84. Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	$1,778	1.0758	$1,913	$3,444	$8,928	467%
85. Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	$266	1.0758	$286	$515	$2,758	963%
86. Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	$1,758	1.0758	$1,891	$3,404	$6,899	365%
87. Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	$1,367	1.0758	$1,470	$2,647	$12,375	842%
88. **Removed**											
89. Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	$963	1.0758	$1,037	$1,866	$10,487	1012%
90. Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	$2,029	1.0758	$2,183	$3,929	$12,839	588%
91. Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	$990	1.0758	$1,065	$1,917	$10,487	985%
92. Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	$2,263	1.0758	$2,435	$4,383	$8,926	367%
93. Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$269	1.0758	$289	$520	$1,061	367%
94. Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	$914	1.0758	$984	$1,771	$3,431	349%
95. **Removed**											
96. Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	3274110	$610	1.0758	$657	$1,182	$1,910	291%
97. Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	$2,121	1.0758	$2,282	$4,107	$9,594	420%
98. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$3,112	1.0758	$3,348	$6,027	$14,518	434%
99. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$402	1.0758	$432	$778	$1,490	345%
100. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$426	1.0758	$458	$825	$1,684	367%
101. Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	$1,531	1.0758	$1,647	$2,964	$5,084	309%
102. Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	$1,456	1.0758	$1,567	$2,820	$9,761	623%
103. Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	$961	1.0758	$1,034	$1,860	$8,664	838%
104. **Removed**											
105. **Removed**											
106. Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	$1,362	1.0758	$1,465	$2,637	$5,174	353%
107. Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	$1,033	1.0758	$1,111	$2,000	$8,532	768%
108. Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	$367	1.0758	$395	$710	$2,696	683%
109. New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	$2,119	1.0758	$2,279	$4,103	$7,652	336%
110. **Removed**											
111. New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	$639	1.0758	$687	$1,237	$4,815	701%
112. Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	$713	1.0758	$767	$1,380	$3,269	426%
113. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	$1,371	1.0758	$1,475	$2,655	$12,375	839%
114. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	$1,445	1.0758	$1,555	$2,798	$4,444	286%
115. Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	$1,181	1.0758	$1,270	$2,287	$5,350	421%
116. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$272	1.0758	$293	$527	$1,910	652%
117. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$438	1.0758	$472	$849	$1,910	405%
118. Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$269	1.0758	$289	$521	$1,061	367%
119. Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	$768	1.0758	$826	$1,487	$2,633	319%
120. Belle	WV	Divine	IL	NS-PINE-CN	2813980	$1,476	1.0758	$1,588	$2,859	$11,542	727%
121. Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	$1,309	1.0758	$1,408	$2,535	$7,845	557%
122. Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	$1,899	1.0758	$2,043	$3,677	$18,406	901%
123. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$2,608	1.0758	$2,806	$5,051	$9,864	352%
124. New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	$646	1.0758	$695	$1,250	$4,815	693%
125. Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	$1,033	1.0758	$1,111	$2,000	$9,265	834%
126. Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	$2,293	1.0758	$2,467	$4,440	$10,844	440%
127. Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	$365	1.0758	$393	$707	$3,900	992%
128. Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	$2,126	1.0758	$2,287	$4,117	$10,008	438%
129. Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	$2,403	1.0758	$2,585	$4,654	$10,476	405%
130. Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	$1,662	1.0758	$1,788	$3,219	$5,844	327%
131. Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	$3,066	1.0758	$3,299	$5,938	$14,928	453%
132. Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	$2,126	1.0758	$2,287	$4,117	$10,008	438%
133. **Removed**											
134. Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	$2,780	1.0758	$2,991	$5,384	$12,882	431%
135. Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	$2,126	1.0758	$2,287	$4,117	$10,008	438%
136. Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	$1,911	1.0758	$2,056	$3,701	$8,880	432%
137. Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	$2,126	1.0758	$2,287	$4,117	$10,008	438%
138. Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	$2,542	1.0758	$2,735	$4,923	$12,192	446%
139. Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	$2,293	1.0758	$2,467	$4,440	$10,844	440%
140. Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	$2,126	1.0758	$2,287	$4,117	$10,008	438%
141. Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	$1,591	1.0758	$1,712	$3,082	$7,200	421%
142. Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	$628	1.0758	$676	$1,216	$6,444	954%

1/ Column (5) x Column (6)
2/ Column (7) x 1.8
3/ Tariff Rate from Exhibit II-A-16
4/ Column (9)/Column (7)

EXHIBIT NO. 12

Variable Cost, Jurisdictional Threshold, Tariff Rate and Revenue/Variable Cost Ratios Per Car for DuPont Movements - 1Q12

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Phase III Cost Base Year 2010 (5)	Index to 1Q12 (6)	Phase III Cost 1/ (7)	1Q2012 Jurisdictional Threshold 2/ (8)	Tariff Rate 3/ (9)	Revenue/Variable Cost Ratio 4/ (10)
Exhibit A - Local Moves											
1. **Removed**											
2. Bayway	NJ	Waynesville	NC	NS	2819315	$2,324	1.0790	$2,508	$4,515	$12,855	513%
3. Belle	WV	Danville	IL	NS	2813980	$1,694	1.0790	$1,828	$3,291	$11,836	647%
4. **Removed**											
5. **Removed**											
6. **Removed**											
7. **Removed**											
8. **Removed**											
9. Belle	WV	Wyandotte	MI	NS	2813934	$1,263	1.0790	$1,362	$2,452	$8,814	647%
10. Charleston	TN	Edgemoor	DE	NS	2812815	$2,308	1.0790	$2,491	$4,484	$18,562	745%
11. Edgemoor	DE	Chicago	IL	NS	2816130	$2,308	1.0790	$2,491	$4,483	$9,844	395%
12. Edgemoor	DE	Chillicothe	OH	NS	2816130	$2,250	1.0790	$2,428	$4,370	$6,510	268%
13. Edgemoor	DE	Mahrt	AL	NS	2816130	$2,971	1.0790	$3,206	$5,771	$12,376	386%
14. Edgemoor	DE	Riverwood Intl	GA	NS	2816130	$2,681	1.0790	$2,893	$5,207	$6,270	217%
15. Edgemoor	DE	Wabash	IN	NS	2816130	$2,363	1.0790	$2,550	$4,590	$6,627	260%
16. Lemoyne	AL	Giant	SC	NS	4810560	$2,208	1.0790	$2,382	$4,288	$5,136	216%
17. Loudon	TN	Braithwaite	LA	NS	2818512	$1,804	1.0790	$1,946	$3,504	$4,125	212%
18. Louisville	KY	Decatur	IL	NS	2819450	$1,265	1.0790	$1,365	$2,458	$4,596	337%
19. Louisville	KY	Lafayette	IN	NS	2819450	$1,552	1.0790	$1,674	$3,014	$6,139	367%
20. **Removed**											
21. **Removed**											
22. McIntosh	AL	Lemoyne	AL	NS	2812220	$406	1.0790	$438	$788	$1,605	367%
23. Reybold	DE	Detroit	MI	NS	2819315	$1,847	1.0790	$1,992	$3,586	$7,812	392%
24. Reybold	DE	Fort Mill	SC	NS	2819315	$1,851	1.0790	$1,997	$3,595	$6,108	306%
25. Reybold	DE	Morrisville	PA	NS	2819315	$579	1.0790	$625	$1,125	$3,614	578%
Exhibit B - Joint Moves											
1. Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	$1,578	1.0790	$1,702	$3,064	$12,100	711%
2. Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	$1,975	1.0790	$2,131	$3,836	$11,812	554%
3. **Removed**											
4. Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	$1,965	1.0790	$2,120	$3,817	$11,812	557%
5. Belle	WV	Burley	ID	NS-CHGO-UP	2813934	$1,578	1.0790	$1,702	$3,064	$12,100	711%
6. Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	$2,462	1.0790	$2,656	$4,781	$19,539	736%
7. **Removed**											
8. Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	$1,811	1.0790	$1,954	$3,517	$11,812	604%
9. Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	$1,714	1.0790	$1,849	$3,328	$10,242	554%
10. Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	$1,955	1.0790	$2,109	$3,796	$14,136	670%
11. Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	$1,855	1.0790	$2,002	$3,603	$14,136	706%
12. **Removed**											
13. Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	$1,550	1.0790	$1,673	$3,011	$8,533	510%
14. Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	$1,871	1.0790	$2,019	$3,634	$14,136	700%
15. Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	$1,569	1.0790	$1,693	$3,048	$12,100	715%
16. **Removed**											
17. Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	$1,728	1.0790	$1,864	$3,355	$11,812	634%
18. Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	$2,809	1.0790	$3,032	$5,457	$22,732	750%
19. Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	$2,579	1.0790	$2,783	$5,009	$22,732	817%
20. Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	$1,537	1.0790	$1,659	$2,985	$12,100	730%
21. Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	$1,965	1.0790	$2,120	$3,817	$11,812	557%
22. Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	$1,965	1.0790	$2,120	$3,817	$14,136	667%
23. Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	$1,545	1.0790	$1,667	$3,001	$12,100	726%
24. Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	$1,753	1.0790	$1,892	$3,405	$13,450	711%
25. Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	$1,562	1.0790	$1,685	$3,034	$8,533	506%
26. **Removed**											
27. Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	$1,506	1.0790	$1,625	$2,925	$12,100	745%
28. **Removed**											
29. Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	$1,707	1.0790	$1,842	$3,316	$8,533	463%
30. Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	$1,591	1.0790	$1,717	$3,090	$12,100	705%
31. **Removed**											
32. Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	$2,801	1.0790	$3,022	$5,440	$22,732	752%
33. Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	$2,435	1.0790	$2,628	$4,730	$13,535	515%
34. **Removed**											
35. Belle	WV	Strang	TX	NS-ESTL-UP	2818221	$2,032	1.0790	$2,193	$3,947	$11,812	539%
36. Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	$1,669	1.0790	$1,800	$3,241	$14,136	785%
37. Belle	WV	Strang	TX	NS-ESTL-UP	2819183	$1,784	1.0790	$1,926	$3,466	$5,139	267%
38. **Removed**											
39. Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	$1,864	1.0790	$2,011	$3,620	$14,136	703%
40. Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	$1,944	1.0790	$2,098	$3,776	$14,136	674%
41. Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	$2,453	1.0790	$2,647	$4,765	$19,539	738%
42. Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	$2,372	1.0790	$2,560	$4,607	$19,888	777%
43. Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	$1,955	1.0790	$2,109	$3,796	$14,136	670%
44. Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	$1,698	1.0790	$1,833	$3,299	$6,113	334%
45. Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$2,398	1.0790	$2,588	$4,658	$9,644	373%
46. **Removed**											
47. Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	$1,047	1.0790	$1,129	$2,033	$4,170	369%
48. Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	$649	1.0790	$700	$1,260	$3,591	513%
49. Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	$1,501	1.0790	$1,620	$2,916	$7,690	475%
50. Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	$2,887	1.0790	$3,115	$5,608	$9,388	301%
51. Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	$2,210	1.0790	$2,385	$4,293	$9,844	413%
52. Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	$2,554	1.0790	$2,756	$4,960	$10,991	399%
53. Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	$1,309	1.0790	$1,412	$2,542	$5,029	356%
54. Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	$2,533	1.0790	$2,733	$4,920	$24,453	895%
55. Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	$1,715	1.0790	$1,851	$3,331	$7,404	400%
56. Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,315	1.0790	$1,419	$2,554	$5,029	354%
57. Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	$2,232	1.0790	$2,409	$4,336	$9,844	409%
58. Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	$2,209	1.0790	$2,384	$4,290	$9,844	413%
59. Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,319	1.0790	$1,424	$2,562	$5,029	353%
60. Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,289	1.0790	$1,391	$2,504	$5,029	362%
61. **Removed**											
62. Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	$1,319	1.0790	$1,423	$2,562	$5,029	353%

Variable Cost, Jurisdictional Threshold, Tariff Rate and Revenue/Variable Cost Ratios Per Car for DuPont Movements - 1Q12

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Phase III Cost Base Year 2010 (5)	Index to 1Q12 (6)	Phase III Cost 1/ (7)	1Q2012 Jurisdictional Threshold 2/ (8)	Tariff Rate 3/ (9)	Revenue/Variable Cost Ratio 4/ (10)
63. Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	$2,229	1.0790	$2,405	$4,330	$9,844	409%
64. Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	$2,400	1.0790	$2,590	$4,661	$10,944	423%
65. Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	$2,225	1.0790	$2,401	$4,322	$9,844	410%
66. **Removed**											
67. Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	$2,891	1.0790	$3,120	$5,615	$9,388	301%
68. Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	$2,207	1.0790	$2,382	$4,287	$9,844	413%
69. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$2,565	1.0790	$2,767	$4,981	$12,624	456%
70. **Removed**											
71. Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	$502	1.0790	$542	$975	$2,486	459%
72. **Removed**											
73. Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	$2,730	1.0790	$2,945	$5,302	$21,912	744%
74. **Removed**											
75. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$2,096	1.0790	$2,262	$4,071	$8,384	371%
76. Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	$1,238	1.0790	$1,336	$2,405	$8,983	672%
77. McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	$306	1.0790	$330	$594	$2,400	727%
78. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	$310	1.0790	$335	$602	$2,900	867%
79. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	$316	1.0790	$341	$613	$2,400	704%
80. McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	$1,592	1.0790	$1,718	$3,093	$9,214	536%
81. McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	$315	1.0790	$340	$612	$2,400	705%
82. Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	$1,450	1.0790	$1,565	$2,817	$6,113	391%
83. Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$2,210	1.0790	$2,384	$4,291	$9,644	405%
84. Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	$1,778	1.0790	$1,919	$3,454	$8,928	465%
85. Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	$266	1.0790	$287	$517	$2,758	961%
86. Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	$1,758	1.0790	$1,897	$3,414	$6,899	364%
87. Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	$1,367	1.0790	$1,475	$2,654	$12,375	839%
88. **Removed**											
89. Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	$963	1.0790	$1,040	$1,871	$10,487	1009%
90. Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	$2,029	1.0790	$2,190	$3,941	$12,839	586%
91. Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	$990	1.0790	$1,068	$1,923	$10,487	982%
92. Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	$2,263	1.0790	$2,442	$4,396	$8,926	365%
93. Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$269	1.0790	$290	$522	$1,061	366%
94. Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	$914	1.0790	$987	$1,776	$3,431	348%
95. **Removed**											
96. Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	3274110	$610	1.0790	$659	$1,185	$1,910	290%
97. Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	$2,121	1.0790	$2,289	$4,120	$9,594	419%
98. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$3,112	1.0790	$3,358	$6,045	$14,518	432%
99. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$402	1.0790	$434	$780	$1,490	344%
100. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$426	1.0790	$460	$827	$1,684	366%
101. Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	$1,531	1.0790	$1,652	$2,973	$5,084	308%
102. Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	$1,456	1.0790	$1,571	$2,828	$9,761	621%
103. Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	$961	1.0790	$1,037	$1,866	$8,664	836%
104. **Removed**											
105. **Removed**											
106. Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	$1,362	1.0790	$1,469	$2,645	$5,174	352%
107. Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	$1,033	1.0790	$1,114	$2,006	$8,532	766%
108. Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	$367	1.0790	$396	$712	$2,696	681%
109. New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	$2,119	1.0790	$2,286	$4,115	$7,652	335%
110. **Removed**											
111. New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	$639	1.0790	$689	$1,240	$4,815	699%
112. Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	$713	1.0790	$769	$1,384	$3,269	425%
113. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	$1,371	1.0790	$1,479	$2,663	$12,375	837%
114. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	$1,445	1.0790	$1,559	$2,807	$4,444	285%
115. Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	$1,181	1.0790	$1,274	$2,293	$5,350	420%
116. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$272	1.0790	$294	$529	$1,910	650%
117. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$438	1.0790	$473	$852	$1,910	404%
118. Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$269	1.0790	$290	$523	$1,061	365%
119. Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	$768	1.0790	$829	$1,492	$2,633	318%
120. Belle	WV	Divine	IL	NS-PINE-CN	2813980	$1,476	1.0790	$1,593	$2,867	$11,542	725%
121. Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	$1,309	1.0790	$1,412	$2,542	$7,845	555%
122. Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	$1,899	1.0790	$2,049	$3,688	$18,406	898%
123. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$2,608	1.0790	$2,815	$5,066	$9,864	350%
124. New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	$646	1.0790	$697	$1,254	$4,815	691%
125. Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	$1,033	1.0790	$1,115	$2,006	$9,265	831%
126. Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	$2,293	1.0790	$2,474	$4,454	$10,844	438%
127. Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	$365	1.0790	$394	$710	$3,900	989%
128. Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	$2,126	1.0790	$2,294	$4,130	$10,008	436%
129. Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	$2,403	1.0790	$2,593	$4,667	$10,476	404%
130. Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	$1,662	1.0790	$1,793	$3,228	$5,844	326%
131. Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	$3,066	1.0790	$3,309	$5,955	$14,928	451%
132. Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	$2,126	1.0790	$2,294	$4,130	$10,008	436%
133. **Removed**											
134. Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	$2,780	1.0790	$3,000	$5,400	$12,882	429%
135. Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	$2,126	1.0790	$2,294	$4,130	$10,008	436%
136. Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	$1,911	1.0790	$2,062	$3,712	$8,880	431%
137. Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	$2,126	1.0790	$2,294	$4,130	$10,008	436%
138. Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	$2,542	1.0790	$2,743	$4,938	$12,192	444%
139. Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	$2,293	1.0790	$2,474	$4,454	$10,844	438%
140. Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	$2,126	1.0790	$2,294	$4,130	$10,008	436%
141. Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	$1,591	1.0790	$1,717	$3,091	$7,200	419%
142. Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	$628	1.0790	$678	$1,220	$6,444	951%

1/ Column (5) x Column (6)
2/ Column (7) x 1.8
3/ Tariff Rate from Exhibit II-A-16
4/ Column (9)/Column (7)

EXHIBIT NO. 13

Joint Submission of Operating Characteristics

Origin City (1)	ST	Destination City (2)	ST	Route (3)	Shipment Type(s) (4)	Cars Per Train (5)	Car Type (6)	Car Owner (7)	Commodity (Full STCC) (8)	Movement Type (9)
1. **Removed**										
2. Bayway	NJ	Waynesville	NC	NS	ORIG & TERM	1.0	Tank Car < 22,000 Gallons	Private	2819315	Single Car
3. Belle	WV	Danville	IL	NS	ORIG & TERM	1.0	Tank Car > 22,000 Gallons	Private	2813980	Single Car
4. **Removed**										
5. **Removed**										
6. **Removed**										
7. **Removed**										
8. **Removed**										
9. Belle	WV	Wyandotte	MI	NS	ORIG & TERM	1.0	Tank Car < 22,000 Gallons	Private	2813934	Single Car
10. Charleston	TN	Edgemoor	DE	NS	ORIG & TERM	1.0	Tank Car < 22,000 Gallons	Private	2812815	Single Car
11. Edgemoor	DE	Chicago	IL	NS	ORIG & TERM	1.0	Tank Car < 22,000 Gallons	Private	2816130	Single Car
12. Edgemoor	DE	Chillicothe	OH	NS	ORIG & TERM	1.0	Tank Car < 22,000 Gallons	Private	2816130	Single Car
13. Edgemoor	DE	Mahrt	AL	NS	ORIG & TERM	1.0	Tank Car < 22,000 Gallons	Private	2816130	Single Car
14. Edgemoor	DE	Riverwood Intl	GA	NS	ORIG & TERM	1.0	Tank Car < 22,000 Gallons	Private	2816130	Single Car
15. Edgemoor	DE	Wabash	IN	NS	ORIG & TERM	1.0	Tank Car < 22,000 Gallons	Private	2816130	Single Car
16. Lemoyne	AL	Giant	SC	NS	ORIG & TERM	1.0	Tank Car > 22,000 Gallons	Private	4810560	Single Car
17. Loudon	TN	Braithwaite	LA	NS	ORIG & TERM	1.0	Tank Car > 22,000 Gallons	Private	2818512	Single Car
18. Louisville	KY	Decatur	IL	NS	ORIG & TERM	1.0	Tank Car < 22,000 Gallons	Private	2819450	Single Car
19. Louisville	KY	Lafayette	IN	NS	ORIG & TERM	1.0	Tank Car < 22,000 Gallons	Private	2819450	Single Car
20. **Removed**										
21. **Removed**										
22. McIntosh	AL	Lemoyne	AL	NS	ORIG & TERM	1.0	Tank Car < 22,000 Gallons	Private	2812220	Single Car
23. Reybold	DE	Detroit	MI	NS	ORIG & TERM	1.0	Tank Car < 22,000 Gallons	Private	2819315	Single Car
24. Reybold	DE	Fort Mill	SC	NS	ORIG & TERM	1.0	Tank Car < 22,000 Gallons	Private	2819315	Single Car
25. Reybold	DE	Morrisville	PA	NS	ORIG & TERM	1.0	Tank Car < 22,000 Gallons	Private	2819315	Single Car

Exhibit B - Joint Moves

Origin City (1)	ST	Destination City (2)	ST	Route (3)	Shipment Type(s) (4)	Cars Per Train (5)	Car Type (6)	Car Owner (7)	Commodity (Full STCC) (8)	Movement Type (9)
1. Belle	WV	Anaheim	CA	NS-CHGO-UP	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2818221	Single Car
2. Belle	WV	Bayport	TX	NS-ESTL-UP	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2818620	Single Car
3. **Removed**										
4. Belle	WV	Brownsville	TX	NS-ESTL-UP	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2818221	Single Car
5. Belle	WV	Burley	ID	NS-CHGO-UP	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2813934	Single Car
6. Belle	WV	Cadet	MO	NS-KCITY-UP	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2813934	Single Car
7. **Removed**										
8. Belle	WV	Channelview	TX	NS-ESTL-UP	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2818130	Single Car
9. Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2818221	Single Car
10. Belle	WV	Conroe	TX	NS-ESTL-BNSF	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2813934	Single Car
11. Belle	WV	Corsicana	TX	NS-ESTL-UP	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2813934	Single Car
12. **Removed**										
13. Belle	WV	East Billings	MT	NS-CHGO-BNSF	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2818130	Single Car
14. Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2813934	Single Car
15. Belle	WV	Finley	WA	NS-CHGO-BNSF	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2813934	Single Car
16. **Removed**										
17. Belle	WV	Freeport	TX	NS-ESTL-UP	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2818130	Single Car
18. Belle	WV	Garyville	LA	NS-NEWOR-CN	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2813934	Single Car
19. Belle	WV	Geismar	LA	NS-NEWOR-CN	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2813934	Single Car
20. Belle	WV	Janesville	WI	NS-CHGO-UP	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2818131	Single Car
21. Belle	WV	Laredo	TX	NS-ESTL-UP	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2818221	Single Car
22. Belle	WV	Laredo	TX	NS-ESTL-UP	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2818131	Single Car
23. Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2813980	Single Car
24. Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2813934	Single Car
25. Belle	WV	Los Angeles	CA	NS-CHGO-UP	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2818130	Single Car
26. **Removed**										
27. Belle	WV	Millsdale	IL	NS-CHGO-CN	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2818131	Single Car
28. **Removed**										
29. Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2818221	Single Car
30. Belle	WV	San Dimas	CA	NS-CHGO-UP	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2813980	Single Car
31. **Removed**										
32. Belle	WV	St Gabriel	LA	NS-NEWOR-CN	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2813934	Single Car
33. Belle	WV	St Joseph	MO	NS-KCITY-UP	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2818130	Single Car
34. **Removed**										
35. Belle	WV	Strang	TX	NS-ESTL-UP	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2818221	Single Car
36. Belle	WV	Strang	TX	NS-ESTL-BNSF	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2813934	Single Car
37. Belle	WV	Strang	TX	NS-ESTL-UP	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2819183	Single Car
38. **Removed**										
39. Belle	WV	Texas City	TX	NS-ESTL-UP	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2813934	Single Car
40. Belle	WV	Verona	MO	NS-ESTL-BNSF	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2813934	Single Car
41. Belle	WV	West Memphis	AR	NS-KCITY-UP	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2813934	Single Car
42. Belle	WV	Winford Spur	LA	NS-MERID-KCS	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2813980	Single Car
43. Belle	WV	Wichita	KS	NS-ESTL-BNSF	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2813934	Single Car
44. Bloomington	TX	Greenville	SC	UP-NEWOR-NS	RECEIVE & TERM	1.0	Covered Hopper	Private	2821142	Single Car
45. Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	RECEIVE & TERM	1.0	Covered Hopper	Private	2821142	Single Car
46. **Removed**										
47. Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2812220	Single Car
48. Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	RECEIVE & TERM	1.0	Covered Hopper	Private	2991315	Single Car
49. Dowling	TX	Fort Mill	SC	KCS-MERID-NS	RECEIVE & TERM	1.0	1/	Private	2815112	Single Car
50. Edgemoor	DE	Garland	TX	NS-MERID-KCS	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2816130	Single Car
51. Edgemoor	DE	Groos	MI	NS-CHGO-CN	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2816130	Single Car

Origin City (1)	ST	Destination City (2)	ST	Route (3)	Shipment Type(s) (4)	Cars Per Train (5)	Car Type (6)	Car Owner (7)	Commodity (Full STCC) (8)	Movement Type (9)
52. Edgemoor	DE	Laredo	TX	NS-ESTL-UP	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2816130	Single Car
53. Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2816130	Single Car
54. Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2819971	Single Car
55. Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2816130	Single Car
56. Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2816130	Single Car
57. Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2816130	Single Car
58. Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2816130	Single Car
59. Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2816130	Single Car
60. Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2816130	Single Car
61. **Removed**										
62. Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2816130	Single Car
63. Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2816130	Single Car
64. Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2816130	Single Car
65. Edgemoor	DE	St Paul	MN	NS-CHGO-UP	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2816130	Single Car
66. **Removed**										
67. Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2816130	Single Car
68. Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2816130	Single Car
69. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	RECEIVE & TERM	1.0	Covered Hopper	Private	2991315	Single Car
70. **Removed**										
71. Gregory	TX	Dragon	MS	UP-NEWOR-NS	RECEIVE & TERM	1.0	Tank Car > 22,000 Gallons	Private	2813984	Single Car
72. **Removed**										
73. Gregory	TX	Royce	NJ	UP-ESTL-NS	RECEIVE & TERM	1.0	Tank Car > 22,000 Gallons	Private	2813984	Single Car
74. **Removed**										
75. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	RECEIVE & TERM	1.0	Covered Hopper	Private	2991315	Single Car
76. Lemoyne	AL	Artesia	MS	NS-MERID-KCS	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	4810560	Single Car
77. McIntosh	AL	Burnside	LA	NS-MOBIL-CN	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2819330	Single Car
78. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2812815	Single Car
79. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2812220	Single Car
80. McIntosh	AL	Orange	TX	NS-NEWOR-UP	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2812220	Single Car
81. McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2812220	Single Car
82. Orange	TX	Greenville	SC	UP-NEWOR-NS	RECEIVE & TERM	1.0	Covered Hopper	Private	2821142	Single Car
83. Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	RECEIVE & TERM	1.0	Covered Hopper	Private	2821142	Single Car
84. Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	RECEIVE & TERM	1.0	1/	Private	2815112	Single Car
85. Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	RECEIVE & TERM	1.0	Tank Car > 22,000 Gallons	Private	2815112	Single Car
86. Strang	TX	Lemoyne	AL	UP-NEWOR-NS	RECEIVE & TERM	1.0	Tank Car > 22,000 Gallons	Private	2812350	Single Car
87. Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	2812815	Single Car
88. **Removed**										
89. Belle	WV	Gainesville	GA	NS-CINTI-CSXT	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2813980	Single Car
90. Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2813934	Single Car
91. Belle	WV	Theodore	AL	NS-CINTI-CSXT	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2813934	Single Car
92. Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	2819315	Single Car
93. Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	2819315	Single Car
94. Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	2819315	Single Car
95. **Removed**										
96. Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	ORIG & DELIVER	1.0	Covered Hopper	Private	3274110	Single Car
97. Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2816130	Single Car
98. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	RECEIVE & TERM	1.0	Covered Hopper	Railroad	2991315	Single Car
99. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2818512	Single Car
100. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2818512	Single Car
101. Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	2819315	Single Car
102. Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	2819325	Single Car
103. Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	2819340	Single Car
104. **Removed**										
105. **Removed**										
106. Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	2819345	Single Car
107. Natrium	WV	Belle	WV	CSXT-CINTI-NS	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	2812220	Single Car
108. Natrium	WV	Danville	VA	CSXT-LYNCH-NS	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	2812220	Single Car
109. New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	2816130	Single Car
110. **Removed**										
111. New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	2816130	Single Car
112. Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	2812220	Single Car
113. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	2812815	Single Car
114. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	2812220	Single Car
115. Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	RECEIVE & TERM	1.0	1/	Private	2815112	Single Car
116. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	RECEIVE & TERM	1.0	Covered Hopper	Private	1441325	Single Car
117. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	RECEIVE & TERM	1.0	Covered Hopper	Railroad	1441325	Single Car
118. Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	2819315	Single Car
119. Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	2819315	Single Car
120. Belle	WV	Divine	IL	NS-PINE-CN	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2813980	Single Car
121. Belle	WV	Mapleton	IL	NS-LOGPT-TPW	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	2813934	Single Car
122. Burnside	LA	Gracewood	GA	CN-NEWOR-NS	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	2819325	Single Car
123. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	RECEIVE & TERM	1.0	Covered Hopper	Railroad	2991315	Single Car
124. New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	2816130	Single Car
125. Charleston	TN	Woodstock	TN	NS-MEMPH-CN	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2812410	Single Car
126. Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2819315	Single Car
127. Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2819315	Single Car
128. Reybold	DE	Blair	NE	NS-CHGO-UP	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2819315	Single Car
129. Reybold	DE	Brewton	AL	NS-BHAM-CSXT	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2819315	Single Car

Joint Submission of Operating Characteristics

Origin City (1)	ST	Destination City (2)	ST	Route (3)	Shipment Type(s) (4)	Cars Per Train (5)	Car Type (6)	Car Owner (7)	Commodity (Full STCC) (8)	Movement Type (9)
130. Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2819315	Single Car
131. Reybold	DE	Clifton	AZ	NS-KCITY-UP	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2819315	Single Car
132. Reybold	DE	Corson	SD	NS-CHGO-BNSF	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2819315	Single Car
133. **Removed**										
134. Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2819315	Single Car
135. Reybold	DE	Hastings	NE	NS-CHGO-BNSF	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2819315	Single Car
136. Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2819315	Single Car
137. Reybold	DE	Omaha	NE	NS-CHGO-UP	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2819315	Single Car
138. Reybold	DE	Orange	TX	NS-ESTL-BNSF	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2819315	Single Car
139. Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2819315	Single Car
140. Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2819315	Single Car
141. Reybold	DE	Toledo	OH	NS-TOLED-CSXT	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2819315	Single Car
142. Reybold	DE	Washington	WV	NS-HAGTN-CSXT	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	2819315	Single Car

1/ DuPont and NS did not agree on car type for this lane at the time of submission on December 22, 2011. After further review DuPont agrees with NS' proposed car type for these three lanes.

EXHIBIT NO. 14

Highly Confidential Information

Redacted

EXHIBIT NO. 15

Summary of Traffic and Operating Parameters for DuPont Movements

Origin City (1)	ST	Destination City (2)	ST	Route (3)	Miles (4)	Shipment Type(s) (5)	Cars Per Train (6)	Car Type (7)	Car Owner (8)	Tons Per Car (9)	Commodity (Full STCC) (10)	Movement Type (11)
Exhibit A - Local Moves												
1. **Removed**												
2. Bayway	NJ	Waynesville	NC	NS	836	ORIG & TERM	1.0	Tank Car < 22,000 Gallons	Private	98.3	2819315	Single Car
3. Belle	WV	Danville	IL	NS	595	ORIG & TERM	1.0	Tank Car > 22,000 Gallons	Private	78.6	2813980	Single Car
4. **Removed**												
5. **Removed**												
6. **Removed**												
7. **Removed**												
8. **Removed**												
9. Belle	WV	Wyandotte	MI	NS	435	ORIG & TERM	1.0	Tank Car < 22,000 Gallons	Private	77.9	2813934	Single Car
10. Charleston	TN	Edgemoor	DE	NS	870	ORIG & TERM	1.0	Tank Car < 22,000 Gallons	Private	89.9	2812815	Single Car
11. Edgemoor	DE	Chicago	IL	NS	822	ORIG & TERM	1.0	Tank Car < 22,000 Gallons	Private	99.9	2816130	Single Car
12. Edgemoor	DE	Chillicothe	OH	NS	798	ORIG & TERM	1.0	Tank Car < 22,000 Gallons	Private	99.8	2816130	Single Car
13. Edgemoor	DE	Mahrt	AL	NS	1,098	ORIG & TERM	1.0	Tank Car < 22,000 Gallons	Private	100.5	2816130	Single Car
14. Edgemoor	DE	Riverwood Intl	GA	NS	976	ORIG & TERM	1.0	Tank Car < 22,000 Gallons	Private	100.5	2816130	Single Car
15. Edgemoor	DE	Wabash	IN	NS	841	ORIG & TERM	1.0	Tank Car < 22,000 Gallons	Private	100.7	2816130	Single Car
16. Lemoyne	AL	Giant	SC	NS	841	ORIG & TERM	1.0	Tank Car > 22,000 Gallons	Private	74.8	4810560	Single Car
17. Loudon	TN	Braithwaite	LA	NS	591	ORIG & TERM	1.0	Tank Car > 22,000 Gallons	Private	93.7	2818512	Single Car
18. Louisville	KY	Decatur	IL	NS	385	ORIG & TERM	1.0	Tank Car < 22,000 Gallons	Private	98.6	2819450	Single Car
19. Louisville	KY	Lafayette	IN	NS	508	ORIG & TERM	1.0	Tank Car < 22,000 Gallons	Private	98.1	2819450	Single Car
20. **Removed**												
21. **Removed**												
22. McIntosh	AL	Lemoyne	AL	NS	22	ORIG & TERM	1.0	Tank Car < 22,000 Gallons	Private	98.3	2812220	Single Car
23. Reybold	DE	Detroit	MI	NS	651	ORIG & TERM	1.0	Tank Car < 22,000 Gallons	Private	93.4	2819315	Single Car
24. Reybold	DE	Fort Mill	SC	NS	653	ORIG & TERM	1.0	Tank Car < 22,000 Gallons	Private	93.4	2819315	Single Car
25. Reybold	DE	Morrisville	PA	NS	97	ORIG & TERM	1.0	Tank Car < 22,000 Gallons	Private	93.4	2819315	Single Car
Exhibit B - Joint Moves												
1. Belle	WV	Anaheim	CA	NS-CHGO-UP	607	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	78.0	2813980	Single Car
2. Belle	WV	Bayport	TX	NS-ESTL-UP	732	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	90.2	2818620	Single Car
3. **Removed**												
4. Belle	WV	Brownsville	TX	NS-ESTL-UP	757	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	83.2	2818221	Single Car
5. Belle	WV	Burley	ID	NS-CHGO-UP	607	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	78.0	2813934	Single Car
6. Belle	WV	Cadet	MO	NS-KCITY-UP	1,001	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	78.1	2813934	Single Car
7. **Removed**												
8. Belle	WV	Channelview	TX	NS-ESTL-UP	732	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	73.1	2818130	Single Car
9. Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	648	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	83.2	2818221	Single Car
10. Belle	WV	Conroe	TX	NS-ESTL-BNSF	772	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	78.7	2813934	Single Car
11. Belle	WV	Corsicana	TX	NS-ESTL-UP	732	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	77.7	2813934	Single Car
12. **Removed**												
13. Belle	WV	East Billings	MT	NS-CHGO-BNSF	598	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	77.0	2818130	Single Car
14. Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	732	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	79.3	2813934	Single Car
15. Belle	WV	Finley	WA	NS-CHGO-BNSF	598	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	79.5	2813934	Single Car
16. **Removed**												
17. Belle	WV	Freeport	TX	NS-ESTL-UP	732	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	64.4	2818130	Single Car
18. Belle	WV	Garyville	LA	NS-NEWOR-CN	1,151	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	78.8	2813934	Single Car
19. Belle	WV	Geismar	LA	NS-NEWOR-CN	1,023	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	83.2	2813934	Single Car
20. Belle	WV	Janesville	WI	NS-CHGO-UP	600	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	86.5	2818131	Single Car
21. Belle	WV	Laredo	TX	NS-ESTL-UP	757	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	83.2	2818221	Single Car
22. Belle	WV	Laredo	TX	NS-ESTL-UP	757	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	83.2	2818131	Single Car
23. Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	589	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	78.9	2813980	Single Car
24. Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	678	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	79.9	2813934	Single Car
25. Belle	WV	Los Angeles	CA	NS-CHGO-UP	607	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	76.0	2818130	Single Car
26. **Removed**												
27. Belle	WV	Millsdale	IL	NS-CHGO-CN	585	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	86.8	2818131	Single Car
28. **Removed**												
29. Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	598	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	97.0	2818221	Single Car
30. Belle	WV	San Dimas	CA	NS-CHGO-UP	607	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	79.7	2813980	Single Car
31. **Removed**												
32. Belle	WV	St Gabriel	LA	NS-NEWOR-CN	1,151	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	78.3	2813934	Single Car
33. Belle	WV	St Joseph	MO	NS-KCITY-UP	1,001	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	76.1	2818130	Single Car
34. **Removed**												
35. Belle	WV	Strang	TX	NS-ESTL-UP	732	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	96.2	2818221	Single Car
36. Belle	WV	Strang	TX	NS-ESTL-BNSF	732	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	58.3	2813934	Single Car
37. Belle	WV	Strang	TX	NS-ESTL-UP	732	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	82.1	2819183	Single Car
38. **Removed**												
39. Belle	WV	Texas City	TX	NS-ESTL-UP	732	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	78.6	2813934	Single Car
40. Belle	WV	Verona	MO	NS-ESTL-BNSF	772	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	77.7	2813934	Single Car
41. Belle	WV	West Memphis	AR	NS-KCITY-UP	1,001	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	77.4	2813934	Single Car
42. Belle	WV	Winford Spur	LA	NS-MERID-KCS	957	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	78.8	2813980	Single Car
43. Belle	WV	Wichita	KS	NS-ESTL-BNSF	772	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	78.7	2813934	Single Car
44. Bloomington	TX	Greenville	SC	UP-NEWOR-NS	669	RECEIVE & TERM	1.0	Covered Hopper	Private	93.9	2821142	Single Car
45. Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	1,027	RECEIVE & TERM	1.0	Covered Hopper	Private	87.3	2821142	Single Car
46. **Removed**												
47. Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	352	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	98.0	2812220	Single Car
48. Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	195	RECEIVE & TERM	1.0	Covered Hopper	Private	94.0	2991315	Single Car
49. Dowling	TX	Fort Mill	SC	KCS-MERID-NS	589	RECEIVE & TERM	1.0	Tank Car > 22,000 Gallons	Private	73.3	2815112	Single Car
50. Edgemoor	DE	Garland	TX	NS-MERID-KCS	1,123	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	100.2	2816130	Single Car
51. Edgemoor	DE	Groos	MI	NS-CHGO-CN	837	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	100.4	2816130	Single Car
52. Edgemoor	DE	Laredo	TX	NS-ESTL-UP	1,021	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	93.4	2816130	Single Car
53. Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	457	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	100.8	2816130	Single Car
54. Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	1,039	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	88.8	2819971	Single Car
55. Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	627	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	100.9	2816130	Single Car
56. Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	462	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	99.9	2816130	Single Car
57. Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	844	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	100.9	2816130	Single Car
58. Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	837	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	100.3	2816130	Single Car
59. Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	462	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	100.6	2816130	Single Car
60. Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	449	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	100.7	2816130	Single Car
61. **Removed**												
62. Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	462	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	100.6	2816130	Single Car
63. Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	844	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	100.6	2816130	Single Car

Summary of Traffic and Operating Parameters for DuPont Movements

Origin City (1)	ST	Destination City (2)	ST	Route (3)	Miles (4)	Shipment Type(s) (5)	Cars Per Train (6)	Car Type (7)	Car Owner (8)	Tons Per Car (9)	Commodity (Full STCC) (10)	Movement Type (11)
64. Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	914	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	101.0	2816130	Single Car
65. Edgemoor	DE	St Paul	MN	NS-CHGO-UP	844	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	100.3	2816130	Single Car
66. **Removed**												
67. Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	1,123	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	100.4	2816130	Single Car
68. Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	837	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	100.1	2816130	Single Car
69. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	1,040	RECEIVE & TERM	1.0	Covered Hopper	Private	97.7	2991315	Single Car
70. **Removed**												
71. Gregory	TX	Dragon	MS	UP-NEWOR-NS	120	RECEIVE & TERM	1.0	Tank Car > 22,000 Gallons	Private	87.2	2813984	Single Car
72. **Removed**												
73. Gregory	TX	Royce	NJ	UP-ESTL-NS	1,072	RECEIVE & TERM	1.0	Tank Car > 22,000 Gallons	Private	85.8	2813984	Single Car
74. **Removed**												
75. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	838	RECEIVE & TERM	1.0	Covered Hopper	Private	96.6	2991315	Single Car
76. Lemoyne	AL	Artesia	MS	NS-MERID-KCS	492	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	76.8	4810560	Single Car
77. McIntosh	AL	Burnside	LA	NS-MOBIL-CN	41	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	83.3	2819330	Single Car
78. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	41	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	89.6	2812815	Single Car
79. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	41	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	98.9	2812220	Single Car
80. McIntosh	AL	Orange	TX	NS-NEWOR-UP	585	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	97.9	2812220	Single Car
81. McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	41	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	98.5	2812220	Single Car
82. Orange	TX	Greenville	SC	UP-NEWOR-NS	662	RECEIVE & TERM	1.0	Covered Hopper	Private	67.2	2821142	Single Car
83. Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	1,087	RECEIVE & TERM	1.0	Covered Hopper	Private	65.1	2821142	Single Car
84. Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	699	RECEIVE & TERM	1.0	Tank Car > 22,000 Gallons	Private	89.1	2815112	Single Car
85. Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	19	RECEIVE & TERM	1.0	Tank Car > 22,000 Gallons	Private	95.0	2815112	Single Car
86. Strang	TX	Lemoyne	AL	UP-NEWOR-NS	645	RECEIVE & TERM	1.0	Tank Car > 22,000 Gallons	Private	89.1	2812350	Single Car
87. Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	514	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	89.2	2812815	Single Car
88. **Removed**												
89. Belle	WV	Gainesville	GA	NS-CINTI-CSXT	331	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	78.9	2813980	Single Car
90. Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	810	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	77.7	2813934	Single Car
91. Belle	WV	Theodore	AL	NS-CINTI-CSXT	344	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	78.3	2813934	Single Car
92. Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	863	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	99.6	2819315	Single Car
93. Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	21	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	99.8	2819315	Single Car
94. Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	297	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	97.5	2819315	Single Car
95. **Removed**												
96. Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	189	ORIG & DELIVER	1.0	Covered Hopper	Private	83.9	3274110	Single Car
97. Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	802	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	99.8	2816130	Single Car
98. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	1,044	RECEIVE & TERM	1.0	Covered Hopper	Railroad	93.4	2991315	Single Car
99. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	84	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	86.0	2818512	Single Car
100. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	84	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	95.0	2818512	Single Car
101. Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	555	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	99.2	2819315	Single Car
102. Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	545	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	92.1	2819325	Single Car
103. Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	365	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	74.2	2819340	Single Car
104. **Removed**												
105. **Removed**												
106. Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	508	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	90.5	2819345	Single Car
107. Natrium	WV	Belle	WV	CSXT-CINTI-NS	344	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	99.2	2812220	Single Car
108. Natrium	WV	Danville	VA	CSXT-LYNCH-NS	63	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	98.2	2812220	Single Car
109. New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	807	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	98.5	2816130	Single Car
110. **Removed**												
111. New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	180	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	96.8	2816130	Single Car
112. Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	210	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	98.1	2812220	Single Car
113. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	514	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	89.7	2812815	Single Car
114. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	514	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	100.7	2812220	Single Car
115. Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	433	RECEIVE & TERM	1.0	Tank Car > 22,000 Gallons	Private	88.4	2815112	Single Car
116. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	24	RECEIVE & TERM	1.0	Covered Hopper	Private	98.2	1441325	Single Car
117. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	24	RECEIVE & TERM	1.0	Covered Hopper	Railroad	98.8	1441325	Single Car
118. Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	21	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	101.3	2819315	Single Car
119. Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	231	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	100.3	2819315	Single Car
120. Belle	WV	Divine	IL	NS-PINE-CN	571	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	75.2	2813980	Single Car
121. Belle	WV	Mapleton	IL	NS-LOGPT-TPW	581	ORIG & DELIVER	1.0	Tank Car > 22,000 Gallons	Private	50.4	2813934	Single Car
122. Burnside	LA	Gracewood	GA	CN-NEWOR-NS	765	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	86.4	2819325	Single Car
123. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	838	RECEIVE & TERM	1.0	Covered Hopper	Railroad	96.7	2991315	Single Car
124. New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	181	RECEIVE & TERM	1.0	Tank Car < 22,000 Gallons	Private	98.8	2816130	Single Car
125. Charleston	TN	Woodstock	TN	NS-MEMPH-CN	352	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	95.0	2812410	Single Car
126. Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	907	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	93.4	2819315	Single Car
127. Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	64	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	93.4	2819315	Single Car
128. Reybold	DE	Blair	NE	NS-CHGO-UP	834	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	93.4	2819315	Single Car
129. Reybold	DE	Brewton	AL	NS-BHAM-CSXT	955	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	93.4	2819315	Single Car
130. Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	631	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	93.4	2819315	Single Car
131. Reybold	DE	Clifton	AZ	NS-KCITY-UP	1,245	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	93.4	2819315	Single Car
132. Reybold	DE	Corson	SD	NS-CHGO-BNSF	834	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	93.4	2819315	Single Car
133. **Removed**												
134. Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	1,120	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	93.4	2819315	Single Car
135. Reybold	DE	Hastings	NE	NS-CHGO-BNSF	834	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	93.4	2819315	Single Car
136. Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	740	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	93.4	2819315	Single Car
137. Reybold	DE	Omaha	NE	NS-CHGO-UP	834	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	93.4	2819315	Single Car
138. Reybold	DE	Orange	TX	NS-ESTL-BNSF	1,016	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	93.4	2819315	Single Car
139. Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	907	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	93.4	2819315	Single Car
140. Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	834	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	93.4	2819315	Single Car
141. Reybold	DE	Toledo	OH	NS-TOLED-CSXT	600	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	93.4	2819315	Single Car
142. Reybold	DE	Washington	WV	NS-HAGTN-CSXT	179	ORIG & DELIVER	1.0	Tank Car < 22,000 Gallons	Private	93.4	2819315	Single Car

EXHIBIT NO. 16

Summary of Tariff Rates for DuPont Movements 2Q09 - 1Q12

Origin (1)	Destination (2)		Commodity (3)	2Q09 Average Rate (4)	3Q09 Average Rate 1/ (5)	4Q09 Average Rate (6)	1Q10 Average Rate (7)	2Q10 Average Rate 1/ (8)	3Q10 Average Rate (9)	4Q10 Average Rate (10)	1Q11 Average Rate (11)	2Q11 Average Rate (12)	3Q11 Average Rate (13)	4Q11 Average Rate (14)	1Q12 Average Rate (15)
Exhibit A - Local Moves															
1. **Removed**															
2. Bayway	NJ Waynesville	NC	SULFURIC ACID	xxx	xxx	xxx	xxx	$12,014	$12,014	$12,014	$12,855	$12,855	$12,855	$12,855	$12,855
3. Belle	WV Danville	IL	DIMETHYL ETHER	xxx	xxx	xxx	xxx	$4,626	$4,626	$4,626	$11,836	$11,836	$11,836	$11,836	$11,836
4. **Removed**															
5. **Removed**															
6. **Removed**															
7. **Removed**															
8. **Removed**															
9. Belle	WV Wyandotte	MI	METHYLAMINE AN	xxx	xxx	xxx	xxx	$6,264	$6,264	$6,264	$8,814	$8,814	$8,814	$8,814	$8,814
10. Charleston	TN Edgemoor	DE	CHLORINE	xxx	xxx	xxx	xxx	$13,638	$13,638	$13,638	$18,562	$18,562	$18,562	$18,562	$18,562
11. Edgemoor	DE Chicago	IL	TITANIUM DIOXIDE	xxx	xxx	xxx	xxx	$9,200	$9,200	$9,200	$9,844	$9,844	$9,844	$9,844	$9,844
12. Edgemoor	DE Chillicothe	OH	TITANIUM DIOXIDE	xxx	xxx	xxx	xxx	$6,084	$6,084	$6,084	$6,510	$6,510	$6,510	$6,510	$6,510
13. Edgemoor	DE Mahrt	AL	TITANIUM DIOXIDE	xxx	xxx	xxx	xxx	$11,566	$11,566	$11,566	$12,376	$12,376	$12,376	$12,376	$12,376
14. Edgemoor	DE Riverwood Intl	GA	TITANIUM DIOXIDE	xxx	xxx	xxx	xxx	$5,860	$5,860	$5,860	$6,270	$6,270	$6,270	$6,270	$6,270
15. Edgemoor	DE Wabash	IN	TITANIUM DIOXIDE	xxx	xxx	xxx	xxx	$6,193	$6,193	$6,193	$6,627	$6,627	$6,627	$6,627	$6,627
16. Lemoyne	AL Giant	SC	WASTE FLAMMABLE L	xxx	xxx	xxx	xxx	$4,800	$4,800	$4,800	$5,136	$5,136	$5,136	$5,136	$5,136
17. Loudon	TN Braithwaite	LA	PROPANEDIOL BIO	xxx	xxx	xxx	xxx	$4,125	$4,125	$4,125	$4,125	$4,125	$4,125	$4,125	$4,125
18. Louisville	KY Decatur	IL	ACID MURIATIC (HY	xxx	xxx	xxx	xxx	$3,302	$3,302	$3,302	$4,596	$4,596	$4,596	$4,596	$4,596
19. Louisville	KY Lafayette	IN	ACID MURIATIC (HY	xxx	xxx	xxx	xxx	$3,752	$3,752	$3,752	$6,139	$6,139	$6,139	$6,139	$6,139
20. **Removed**															
21. **Removed**															
22. McIntosh	AL Lemoyne	AL	SODIUM CAUSTIC	xxx	xxx	xxx	xxx	$1,500	$1,500	$1,500	$1,605	$1,605	$1,605	$1,605	$1,605
23. Reybold	DE Detroit	MI	SULFURIC ACID	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	$7,812	$7,812	$7,812	$7,812
24. Reybold	DE Fort Mill	SC	SULFURIC ACID	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	$6,108	$6,108	$6,108	$6,108
25. Reybold	DE Morrisville	PA	SULFURIC ACID	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	$3,614	$3,614	$3,614	$3,614
Exhibit B - Joint Moves															
1. Belle	WV Anaheim	CA	DIMETHYL ETHER	$7,715	$7,715	$7,715	$7,715	$7,937	$8,975	$8,975	$12,100	$12,100	$12,100	$12,100	$12,100
2. Belle	WV Bayport	TX	ACID, GLYCOLIC	$4,537	$4,851	$5,500	$5,500	$5,500	$5,950	$5,950	$11,812	$11,812	$11,812	$11,812	$11,812
3. **Removed**															
4. Belle	WV Brownsville	TX	DIMETHYL FORMAMID	$4,537	$4,851	$5,500	$5,500	$5,579	$5,950	$5,950	$11,812	$11,812	$11,812	$11,812	$11,812
5. Belle	WV Burley	ID	METHYLAMINE AN	$7,715	$7,715	$7,715	$7,715	$7,715	$8,975	$8,975	$12,100	$12,100	$12,100	$12,100	$12,100
6. Belle	WV Cadet	MO	METHYLAMINE AN	$9,563	$8,086	$7,875	$7,875	$8,495	$11,400	$11,400	$19,539	$19,539	$19,539	$19,539	$19,539
7. **Removed**															
8. Belle	WV Channelview	TX	METHYLAMINE, AQU	$4,537	$5,019	$5,500	$5,500	$5,569	$5,950	$5,950	$11,812	$11,812	$11,812	$11,812	$11,812
9. Belle	WV City of Commerce	CA	DIMETHYL FORMAMID	$8,561	$8,561	$8,561	$8,561	$8,561	$8,561	$8,561	$10,242	$10,242	$10,242	$10,242	$10,242
10. Belle	WV Conroe	TX	METHYLAMINE AN	$8,093	$8,093	$8,093	$8,093	$8,214	$9,000	$9,000	$14,136	$14,136	$14,136	$14,136	$14,136
11. Belle	WV Corsicana	TX	METHYLAMINE AN	$8,093	$8,093	$8,093	$8,093	$8,093	$9,000	$9,000	$14,136	$14,136	$14,136	$14,136	$14,136
12. **Removed**															
13. Belle	WV East Billings	MT	METHYLAMINE, AQU	$5,132	$5,516	$5,900	$5,900	$5,900	$6,000	$6,000	$8,533	$8,533	$8,533	$8,533	$8,533
14. Belle	WV Ethyl	AR	METHYLAMINE AN	$8,093	$8,093	$8,093	$8,093	$8,163	$9,000	$9,000	$14,136	$14,136	$14,136	$14,136	$14,136
15. Belle	WV Finley	WA	METHYLAMINE AN	$7,715	$7,715	$7,715	$7,715	$8,975	$8,975	$8,975	$12,100	$12,100	$12,100	$12,100	$12,100
16. **Removed**															
17. Belle	WV Freeport	TX	METHYLAMINE, AQU	$4,537	$4,851	$5,500	$5,500	$5,500	$5,950	$5,950	$11,812	$11,812	$11,812	$11,812	$11,812
18. Belle	WV Garyville	LA	METHYLAMINE AN	$10,560	$10,560	$10,560	$10,560	$11,892	$14,555	$14,555	$22,732	$22,732	$22,732	$22,732	$22,732
19. Belle	WV Geismar	LA	METHYLAMINE AN	$10,560	$10,560	$10,560	$10,560	$11,262	$14,555	$14,555	$22,732	$22,732	$22,732	$22,732	$22,732
20. Belle	WV Janesville	WI	DIMETHYL SULFATE	$7,715	$7,715	$7,715	$7,715	$7,715	$8,975	$8,975	$12,100	$12,100	$12,100	$12,100	$12,100
21. Belle	WV Laredo	TX	DIMETHYL FORMAMID	$4,537	$4,851	$5,500	$5,500	$5,579	$5,950	$5,950	$11,812	$11,812	$11,812	$11,812	$11,812
22. Belle	WV Laredo	TX	DIMETHYL SULFATE	$8,093	$8,093	$8,093	$8,093	$8,252	$9,000	$9,000	$14,136	$14,136	$14,136	$14,136	$14,136
23. Belle	WV Lorenzo	IL	DIMETHYL ETHER	$7,715	$7,715	$7,715	$7,715	$7,715	$8,975	$8,975	$12,100	$12,100	$12,100	$12,100	$12,100
24. Belle	WV Los Angeles	CA	METHYLAMINE AN	$6,649	$6,649	$6,649	$6,649	$7,283	$8,975	$8,975	$13,450	$13,450	$13,450	$13,450	$13,450
25. Belle	WV Los Angeles	CA	METHYLAMINE, AQU	$5,132	$5,324	$5,900	$5,900	$5,917	$6,000	$6,000	$8,533	$8,533	$8,533	$8,533	$8,533
26. **Removed**															
27. Belle	WV Millsdale	IL	DIMETHYL SULFATE	$7,715	$7,715	$7,715	$7,715	$7,967	$8,975	$8,975	$12,100	$12,100	$12,100	$12,100	$12,100
28. **Removed**															
29. Belle	WV Saint Paul	MN	DIMETHYL FORMAMID	$5,132	$5,411	$5,900	$5,900	$5,917	$6,000	$6,000	$8,533	$8,533	$8,533	$8,533	$8,533
30. Belle	WV San Dimas	CA	DIMETHYL ETHER	$7,715	$7,715	$7,715	$7,715	$8,975	$8,975	$8,975	$12,100	$12,100	$12,100	$12,100	$12,100
31. **Removed**															
32. Belle	WV St Gabriel	LA	METHYLAMINE AN	$10,560	$10,560	$10,560	$10,560	$11,226	$14,555	$14,555	$22,732	$22,732	$22,732	$22,732	$22,732
33. Belle	WV St Joseph	MO	METHYLAMINE, AQU	$6,465	$6,465	$6,465	$6,465	$6,465	$6,465	$6,465	$13,535	$13,535	$13,535	$13,535	$13,535
34. **Removed**															
35. Belle	WV Strang	TX	DIMETHYL FORMAMID	$4,537	$4,778	$5,500	$5,500	$5,590	$5,950	$5,950	$11,812	$11,812	$11,812	$11,812	$11,812
36. Belle	WV Strang	TX	METHYLAMINE AN	$8,093	$8,093	$8,093	$8,093	$8,093	$9,000	$9,000	$14,136	$14,136	$14,136	$14,136	$14,136
37. Belle	WV Strang	TX	MONOMETHYL FORMAM	$4,157	$4,157	$4,157	$4,157	$4,157	$4,157	$4,214	$4,531	$4,606	$5,011	$5,139	$5,139
38. **Removed**															
39. Belle	WV Texas City	TX	METHYLAMINE AN	$8,093	$8,093	$8,093	$8,093	$8,093	$9,000	$9,000	$14,136	$14,136	$14,136	$14,136	$14,136
40. Belle	WV Verona	MO	METHYLAMINE AN	$8,093	$8,093	$8,093	$8,093	$8,660	$9,000	$9,000	$14,136	$14,136	$14,136	$14,136	$14,136
41. Belle	WV West Memphis	AR	METHYLAMINE AN	$9,563	$7,875	$7,875	$7,875	$7,875	$11,400	$11,400	$19,539	$19,539	$19,539	$19,539	$19,539
42. Belle	WV Winford Spur	LA	DIMETHYL ETHER	$8,939	$8,939	$8,939	$8,939	$8,939	$12,588	$12,588	$19,888	$19,888	$19,888	$19,888	$19,888
43. Belle	WV Wichita	KS	METHYLAMINE AN	$8,093	$8,093	$8,093	$8,093	$9,000	$9,000	$9,000	$14,136	$14,136	$14,136	$14,136	$14,136
44. Bloomington	TX Greenville	SC	POLYETHYLENE	$5,713	$5,713	$5,713	$5,713	$5,713	$5,713	$5,713	$6,113	$6,113	$6,113	$6,113	$6,113
45. Bloomington	TX Washington; Warren	NJ	POLYETHYLENE	$9,013	$9,013	$9,013	$9,013	$9,013	$9,013	$9,013	$9,644	$9,644	$9,644	$9,644	$9,644
46. **Removed**															
47. Charleston; Bradley	TN Woodstock	TN	SODIUM CAUSTIC	$1,911	$1,911	$1,911	$1,911	$3,000	$3,000	$3,000	$4,170	$4,170	$4,170	$4,170	$4,170
48. Cresap	WV Edgemoor	DE	COKE PETROLEUM CA	$2,341	$2,341	$2,341	$2,341	$2,519	$3,356	$3,356	$3,591	$3,591	$3,591	$3,591	$3,591
49. Dowling	TX Fort Mill	SC	OIL ANILINE	$4,450	$4,450	$4,450	$4,450	$4,450	$5,425	$5,425	$7,690	$7,690	$7,690	$7,690	$7,690
50. Edgemoor	DE Garland	TX	TITANIUM DIOXIDE	$6,246	$7,028	$8,200	$8,200	$8,200	$8,774	$8,774	$9,388	$9,388	$9,388	$9,388	$9,388
51. Edgemoor	DE Groos	MI	TITANIUM DIOXIDE	$5,689	$5,814	$6,500	$6,500	$6,976	$9,200	$9,200	$9,844	$9,844	$9,844	$9,844	$9,844
52. Edgemoor	DE Laredo	TX	TITANIUM DIOXIDE	$6,093	$6,093	$6,093	$6,093	$6,828	$10,272	$10,272	$10,991	$10,991	$10,991	$10,991	$10,991
53. Edgemoor	DE Madawaska	ME	TITANIUM DIOXIDE	$3,530	$3,677	$4,000	$4,000	$4,088	$4,700	$4,700	$5,029	$5,029	$5,029	$5,029	$5,029
54. Edgemoor	DE Pasadena	TX	TITANIUM TETRACHL	$10,747	$11,817	$13,600	$13,600	$13,733	$13,865	$13,865	$24,453	$24,453	$24,453	$24,453	$24,453
55. Edgemoor	DE Port Huron	MI	TITANIUM DIOXIDE	$4,880	$4,880	$4,880	$4,880	$5,171	$6,920	$6,920	$7,404	$7,404	$7,404	$7,404	$7,404
56. Edgemoor	DE Portland	ME	TITANIUM DIOXIDE	$3,149	$3,392	$4,000	$4,000	$4,140	$4,700	$4,700	$5,029	$5,029	$5,029	$5,029	$5,029
57. Edgemoor	DE Portland	OR	TITANIUM DIOXIDE	$5,689	$5,779	$6,500	$6,500	$7,100	$9,200	$9,200	$9,844	$9,844	$9,844	$9,844	$9,844
58. Edgemoor	DE Quinnesec	MI	TITANIUM DIOXIDE	$5,689	$6,095	$6,500	$6,500	$6,500	$9,200	$9,200	$9,844	$9,844	$9,844	$9,844	$9,844
59. Edgemoor	DE Rileys	ME	TITANIUM DIOXIDE	$3,149	$3,362	$4,000	$4,000	$4,140	$4,700	$4,700	$5,029	$5,029	$5,029	$5,029	$5,029
60. Edgemoor	DE Rumford	ME	TITANIUM DIOXIDE	$3,149	$3,433	$4,000	$4,000	$4,233	$4,700	$4,700	$5,029	$5,029	$5,029	$5,029	$5,029
61. **Removed**															
62. Edgemoor	DE Shawmutt	ME	TITANIUM DIOXIDE	$3,149	$3,514	$4,000	$4,000	$4,140	$4,700	$4,700	$5,029	$5,029	$5,029	$5,029	$5,029
63. Edgemoor	DE Snoboy	CA	TITANIUM DIOXIDE	$5,689	$5,824	$6,500	$6,500	$6,500	$9,200	$9,200	$9,844	$9,844	$9,844	$9,844	$9,844
64. Edgemoor	DE Snoboy	CA	TITANIUM DIOXIDE	$5,101	$5,101	$5,101	$5,101	$5,101	$5,101	$5,101	$6,205	$10,944	$10,944	$10,944	$10,944
65. Edgemoor	DE St Paul	MN	TITANIUM DIOXIDE	$5,689	$5,993	$6,500	$6,500	$6,950	$9,200	$9,200	$9,844	$9,844	$9,844	$9,844	$9,844

Summary of Tariff Rates for DuPont Movements 2Q09 - 1Q12

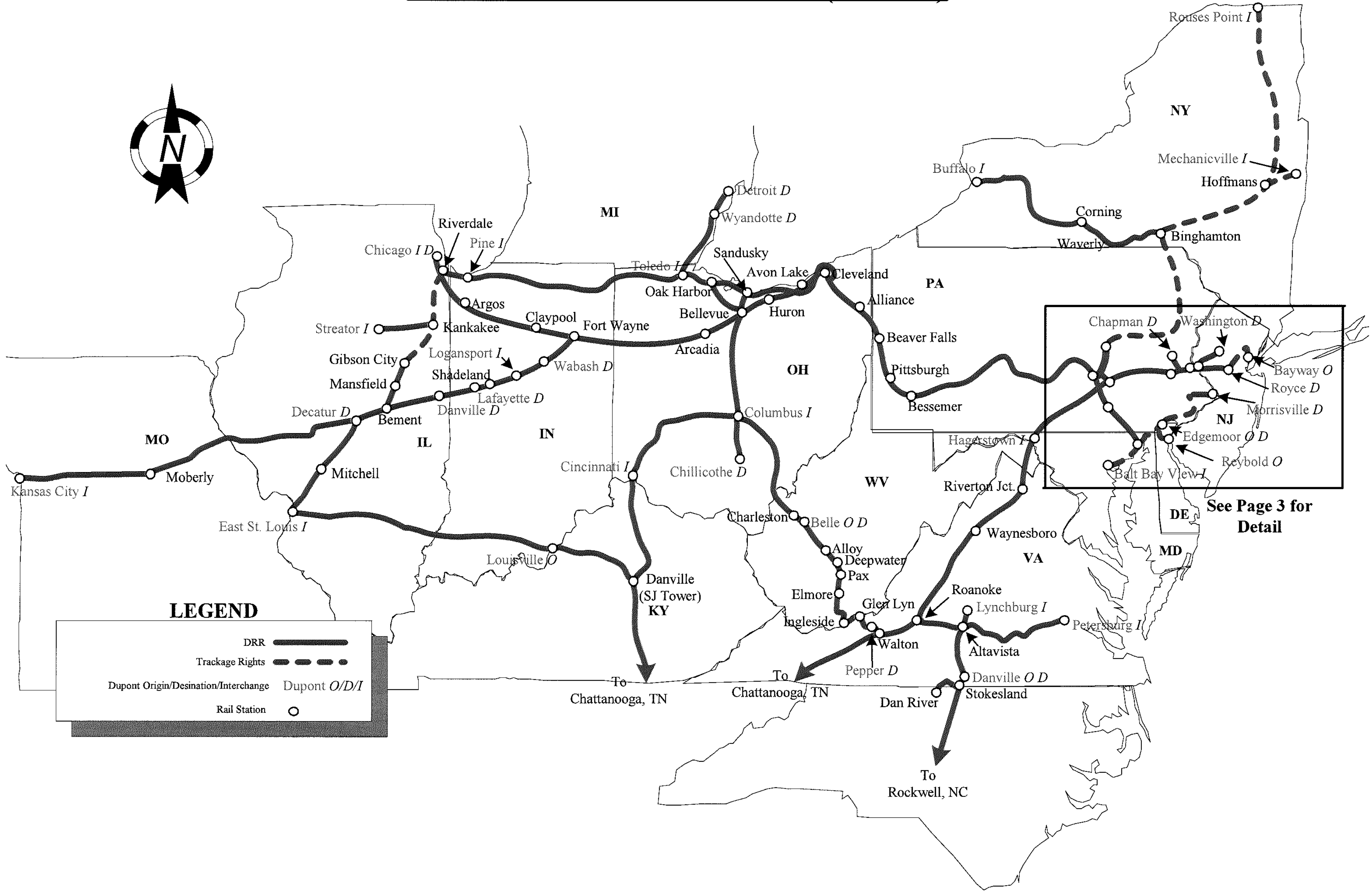
Origin (1)	Destination (2)		Commodity (3)	2Q09 Average Rate (4)	3Q09 Average Rate 1/ (5)	4Q09 Average Rate (6)	1Q10 Average Rate (7)	2Q10 Average Rate 1/ (8)	3Q10 Average Rate (9)	4Q10 Average Rate (10)	1Q11 Average Rate (11)	2Q11 Average Rate (12)	3Q11 Average Rate (13)	4Q11 Average Rate (14)	1Q12 Average Rate (15)
66. **Removed**															
67. Edgemoor	DE West Monroe	LA	TITANIUM DIOXIDE	$6,246	$6,863	$8,200	$8,200	$8,286	$8,774	$8,774	$9,388	$9,388	$9,388	$9,388	$9,388
68. Edgemoor	DE Wheeling	IL	TITANIUM DIOXIDE	$5,689	$6,037	$6,500	$6,500	$6,745	$9,200	$9,200	$9,844	$9,844	$9,844	$9,844	$9,844
69. Enid	OK Edgemoor	DE	COKE PETROLEUM CA	$5,364	$5,364	$5,364	$5,364	$5,881	$6,075	$6,075	$12,624	$12,624	$12,624	$12,624	$12,624
70. **Removed**															
71. Gregory	TX Dragon	MS	DIFLUOROETHANE	$2,373	$2,373	$2,373	$2,373	$2,387	$2,450	$2,450	$2,486	$2,486	$2,486	$2,486	$2,486
72. **Removed**															
73. Gregory	TX Royce	NJ	DIFLUOROETHANE	$10,123	$10,123	$10,123	$10,123	$11,325	$13,730	$13,730	$21,912	$21,912	$21,912	$21,912	$21,912
74. **Removed**															
75. Lemont	IL Edgemoor	DE	COKE PETROLEUM CA	$4,608	$4,659	$4,905	$4,905	$5,223	$6,389	$6,389	$8,384	$8,384	$8,384	$8,384	$8,384
76. Lemoyne	AL Artesia	MS	WASTE FLAMMABLE L	$3,550	$3,958	$4,800	$4,800	$5,432	$8,395	$8,395	$8,983	$8,983	$8,983	$8,983	$8,983
77. McIntosh	AL Burnside	LA	ACID SULFURIC,SPE	$1,092	$1,296	$1,603	$1,603	$1,645	$1,700	$1,700	$2,400	$2,400	$2,400	$2,400	$2,400
78. McIntosh	AL Delisle	MS	CHLORINE	$2,184	$1,982	$1,700	$1,700	$1,700	$1,700	$1,700	$2,900	$2,900	$2,900	$2,900	$2,900
79. McIntosh	AL Delisle	MS	SODIUM CAUSTIC	$1,993	$1,993	$1,500	$1,500	$1,535	$1,700	$1,700	$2,400	$2,400	$2,400	$2,400	$2,400
80. McIntosh	AL Orange	TX	SODIUM CAUSTIC	$3,658	$4,096	$5,000	$5,000	$5,635	$8,611	$8,611	$9,214	$9,214	$9,214	$9,214	$9,214
81. McIntosh	AL Woodstock	TN	SODIUM CAUSTIC	$1,993	$1,993	$1,500	$1,500	$1,535	$1,700	$1,700	$2,400	$2,400	$2,400	$2,400	$2,400
82. Orange	TX Greenville	SC	POLYETHYLENE	$5,713	$5,713	$5,713	$5,713	$5,713	$5,713	$5,713	$6,113	$6,113	$6,113	$6,113	$6,113
83. Orange	TX Washington; Warren	NJ	POLYETHYLENE	$9,013	$9,013	$9,013	$9,013	$9,013	$9,013	$9,013	$9,644	$9,644	$9,644	$9,644	$9,644
84. Pascagoula	MS Fort Mill	SC	OIL ANILINE	$4,068	$4,698	$6,000	$6,000	$6,052	$6,295	$6,295	$8,928	$8,928	$8,928	$8,928	$8,928
85. Pascagoula	MS Lemoyne	AL	OIL ANILINE	$1,092	$1,092	$1,092	$1,092	$1,353	$2,577	$2,577	$2,758	$2,758	$2,758	$2,758	$2,758
86. Strang	TX Lemoyne	AL	SODIUM METHYLATE	$4,003	$4,328	$5,000	$5,000	$5,038	$5,215	$5,215	$6,899	$6,899	$6,899	$6,899	$6,899
87. Beauharnois	PQ Edgemoor	DE	CHLORINE	xxx	xxx	xxx	xxx	$7,022	$7,022	$7,022	$12,375	$12,375	$12,375	$12,375	$12,375
88. **Removed**															
89. Belle	WV Gainesville	GA	DIMETHYL ETHER	xxx	xxx	xxx	xxx	$7,281	$7,281	$7,281	$10,487	$10,487	$10,487	$10,487	$10,487
90. Belle	WV Port Bienville	MS	METHYLAMINE AN	xxx	xxx	xxx	xxx	$9,585	$9,585	$9,585	$12,839	$12,839	$12,839	$12,839	$12,839
91. Belle	WV Theodore	AL	METHYLAMINE AN	xxx	xxx	xxx	xxx	$7,281	$7,281	$7,281	$10,487	$10,487	$10,487	$10,487	$10,487
92. Bellwood	VA Dallas	GA	SULFURIC ACID	xxx	xxx	xxx	xxx	$5,051	$5,051	$5,051	$8,926	$8,926	$8,926	$8,926	$8,926
93. Bellwood	VA Fort Mill	SC	SULFURIC ACID	xxx	xxx	xxx	xxx	$992	$992	$992	$1,061	$1,061	$1,061	$1,061	$1,061
94. Bellwood	VA Rockwell	NC	SULFURIC ACID	xxx	xxx	xxx	xxx	$2,700	$2,700	$2,700	$3,431	$3,431	$3,431	$3,431	$3,431
95. **Removed**															
96. Danville	VA Ampthill	VA	LIME COMMON OR HY	xxx	xxx	xxx	xxx	$1,585	$1,585	$1,585	$1,585	$1,585	$1,691	$1,910	$1,910
97. Edgemoor	DE New Johnsonville	TN	TITANIUM DIOXIDE	xxx	xxx	xxx	xxx	$8,966	$8,966	$8,966	$9,085	$8,966	$9,594	$9,594	$9,594
98. Enid	OK Edgemoor	DE	COKE PETROLEUM CA	xxx	xxx	xxx	xxx	$6,986	$6,986	$6,986	$8,409	$6,986	$14,518	$14,518	$14,518
99. Loudon	TN Graingers	NC	PROPANEDIOL BIO	xxx	xxx	xxx	xxx	$1,490	$1,490	$1,490	$1,490	$1,490	$1,490	$1,490	$1,490
100. Loudon	TN Graingers	NC	PROPANEDIOL BIO	xxx	xxx	xxx	xxx	$1,684	$1,684	$1,684	$1,684	$1,684	$1,684	$1,684	$1,684
101. Miami Fort	OH Dallas	GA	SULFURIC ACID	xxx	xxx	xxx	xxx	$3,532	$3,532	$3,532	$3,825	$3,532	$5,084	$5,084	$5,084
102. Miami Fort	OH Gracewood	GA	SULFUR TRIOXIDE	xxx	xxx	xxx	xxx	$5,400	$5,400	$5,400	$6,224	$5,400	$9,761	$9,761	$9,761
103. Miami Fort	OH McIntosh	AL	ACID FUMING SULFU	xxx	xxx	xxx	xxx	$5,638	$5,638	$5,638	$6,210	$5,638	$8,664	$8,664	$8,664
104. **Removed**															
105. **Removed**															
106. Miami Fort	OH Pepper	VA	ACID FUMING SULFU	xxx	xxx	xxx	xxx	$3,000	$3,000	$3,000	$3,411	$3,000	$5,174	$5,174	$5,174
107. Natrium	WV Belle	WV	SODIUM CAUSTIC	xxx	xxx	xxx	xxx	$4,800	$4,800	$4,800	$5,505	$4,800	$8,532	$8,532	$8,532
108. Natrium	WV Danville	VA	SODIUM CAUSTIC	xxx	xxx	xxx	xxx	$2,520	$2,520	$2,520	$2,553	$2,520	$2,696	$2,696	$2,696
109. New Johnsonville	TN Chapman	PA	TITANIUM DIOXIDE	xxx	xxx	xxx	xxx	$7,151	$7,151	$7,151	$7,246	$7,151	$7,652	$7,652	$7,652
110. **Removed**															
111. New Johnsonville	TN Morrow	GA	TITANIUM DIOXIDE	xxx	xxx	xxx	xxx	$4,500	$4,500	$4,500	$4,560	$4,500	$4,815	$4,815	$4,815
112. Niagara Falls	NY Belle	WV	SODIUM CAUSTIC	xxx	xxx	xxx	xxx	$3,000	$3,000	$3,000	$3,051	$3,000	$3,269	$3,269	$3,269
113. Niagara Falls	NY Edgemoor	DE	CHLORINE	xxx	xxx	xxx	xxx	$7,022	$7,022	$7,022	$8,033	$7,022	$12,375	$12,375	$12,375
114. Niagara Falls	NY Edgemoor	DE	SODIUM CAUSTIC	xxx	xxx	xxx	xxx	$3,800	$3,800	$3,800	$3,922	$3,800	$4,444	$4,444	$4,444
115. Pascagoula	MS Fort Mill	SC	OIL ANILINE	xxx	xxx	xxx	xxx	$5,000	$5,000	$5,000	$5,066	$5,000	$5,350	$5,350	$5,350
116. Starke	FL Huntsville	AL	SAND ZIRCON	xxx	xxx	xxx	xxx	$1,025	$1,025	$1,025	$1,025	$1,025	$1,314	$1,910	$1,910
117. Starke	FL Huntsville	AL	SAND ZIRCON	xxx	xxx	xxx	xxx	$1,128	$1,128	$1,128	$1,128	$1,128	$1,383	$1,910	$1,910
118. Wurtland	KY Fort Mill	SC	SULFURIC ACID	xxx	xxx	xxx	xxx	$992	$992	$992	$1,005	$992	$1,061	$1,061	$1,061
119. Wurtland	KY McIntosh	AL	SULFURIC ACID	xxx	xxx	xxx	xxx	$2,000	$2,000	$2,000	$2,120	$2,000	$2,633	$2,633	$2,633
120. Belle	WV Divine	IL	DIMETHYL ETHER	xxx	$7,502	$7,502	$7,502	$7,502	$7,502	$7,502	$8,265	$7,502	$11,542	$11,542	$11,542
121. Belle	WV Mapleton	IL	METHYLAMINE AN	xxx	$5,843	$5,843	$5,843	$6,106	$7,332	$7,332	$7,845	$7,845	$7,845	$7,845	$7,845
122. Burnside	LA Gracewood	GA	SULFUR TRIOXIDE	xxx	$4,200	$4,200	$4,200	$5,044	$9,000	$9,000	$10,777	$9,000	$18,406	$18,406	$18,406
123. Lemont	IL Edgemoor	DE	COKE PETROLEUM CA	xxx	xxx	$5,641	$5,641	$5,788	$7,347	$7,347	$9,864	$9,864	$9,864	$9,864	$9,864
124. New Johnsonville	TN McDonough	GA	TITANIUM DIOXIDE	$2,951	$2,951	$2,951	$2,951	$3,467	$4,500	$4,500	$4,500	$4,815	$4,815	$4,815	$4,815
125. Charleston	TN Woodstock	TN	POTASSIUM HYDROXIDE	xxx	xxx	xxx	xxx	xxx	xxx	xxx	$9,265	$9,265	$9,265	$9,265	$9,265
126. Reybold	DE Albuquerque	NM	SULFURIC ACID	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	$10,844	$10,844	$10,844	$10,844
127. Reybold	DE Baltimore	MD	SULFURIC ACID	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	$3,900	$3,900	$3,900	$3,900
128. Reybold	DE Blair	NE	SULFURIC ACID	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	$10,008	$10,008	$10,008	$10,008
129. Reybold	DE Brewton	AL	SULFURIC ACID	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	$10,476	$10,476	$10,476	$10,476
130. Reybold	DE Castle Hayne	NC	SULFURIC ACID	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	$5,844	$5,844	$5,844	$5,844
131. Reybold	DE Clifton	AZ	SULFURIC ACID	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	$14,928	$14,928	$14,928	$14,928
132. Reybold	DE Corson	SD	SULFURIC ACID	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	$10,008	$10,008	$10,008	$10,008
133. **Removed**															
134. Reybold	DE Ferguson	MS	SULFURIC ACID	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	$12,882	$12,882	$12,882	$12,882
135. Reybold	DE Hastings	NE	SULFURIC ACID	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	$10,008	$10,008	$10,008	$10,008
136. Reybold	DE Indianapolis	IN	SULFURIC ACID	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	$8,880	$8,880	$8,880	$8,880
137. Reybold	DE Omaha	NE	SULFURIC ACID	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	$10,008	$10,008	$10,008	$10,008
138. Reybold	DE Orange	TX	SULFURIC ACID	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	$12,192	$12,192	$12,192	$12,192
139. Reybold	DE Phoenix	AZ	SULFURIC ACID	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	$10,844	$10,844	$10,844	$10,844
140. Reybold	DE Sioux City	IA	SULFURIC ACID	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	$10,008	$10,008	$10,008	$10,008
141. Reybold	DE Toledo	OH	SULFURIC ACID	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	$7,200	$7,200	$7,200	$7,200
142. Reybold	DE Washington	WV	SULFURIC ACID	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	$6,444	$6,444	$6,444	$6,444

1/ 3Q09 and 2Q10 rates are a weighted average as the rates changed mid quarter. For movements with NS Waybill records, the weighted average is based on actual carloads shipped for the lane. For all other lanes the rates equal the weighted average based on the number of days the rate was applicable for the quarter. For calculations see workpaper "DuPont Issue Lead Unit Waybills_2009 & 2010 Data for T&O Final.xlsx" tabs "3Q09 Rates Development" and "2Q10 Rates Development".

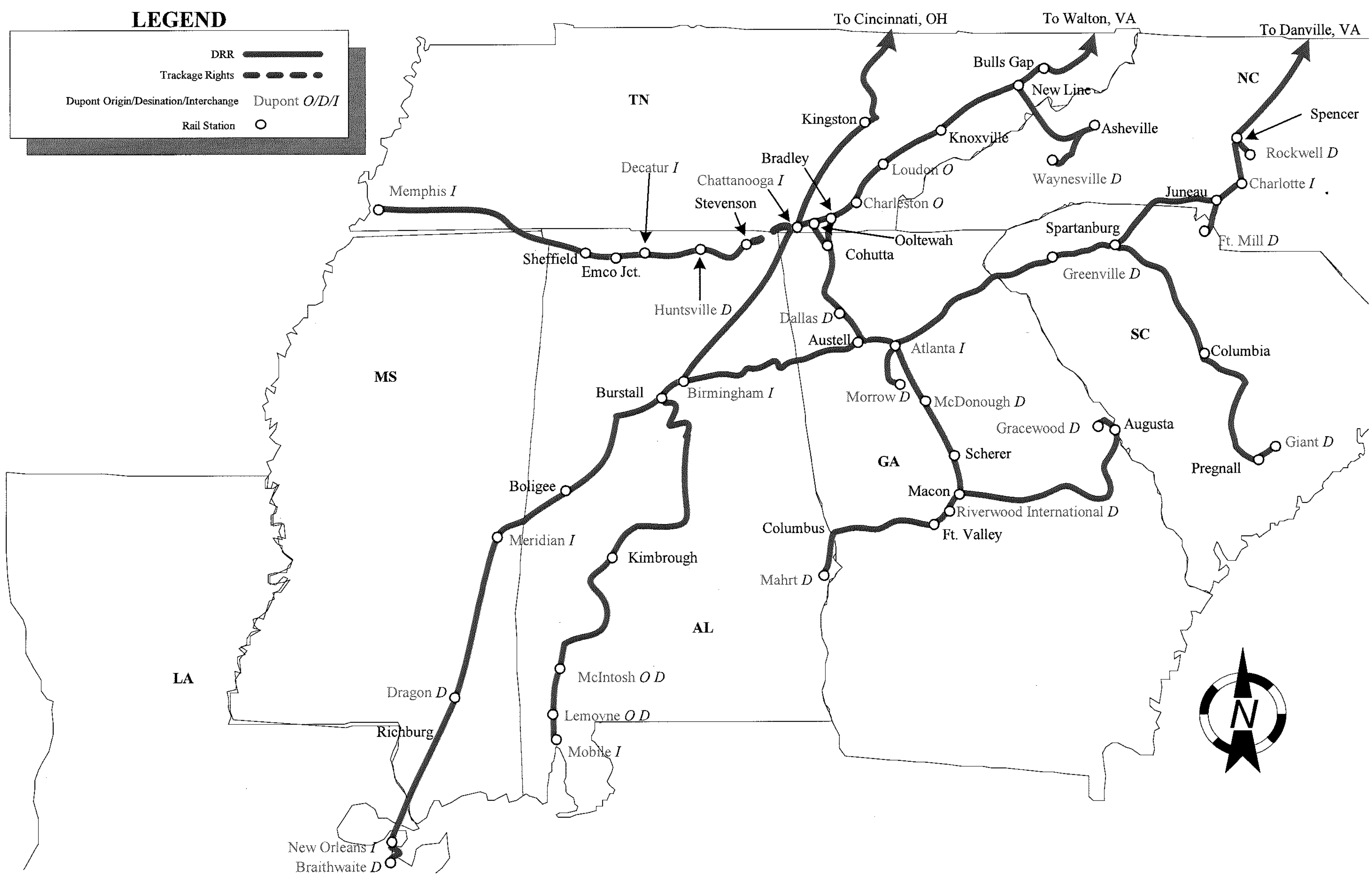
EXHIBIT III-A

EXHIBIT NO. 1

DuPont Stand-Alone Railroad ("DRR")



DuPont Stand-Alone Railroad ("DRR")



DuPont Stand-Alone Railroad ("DRR")

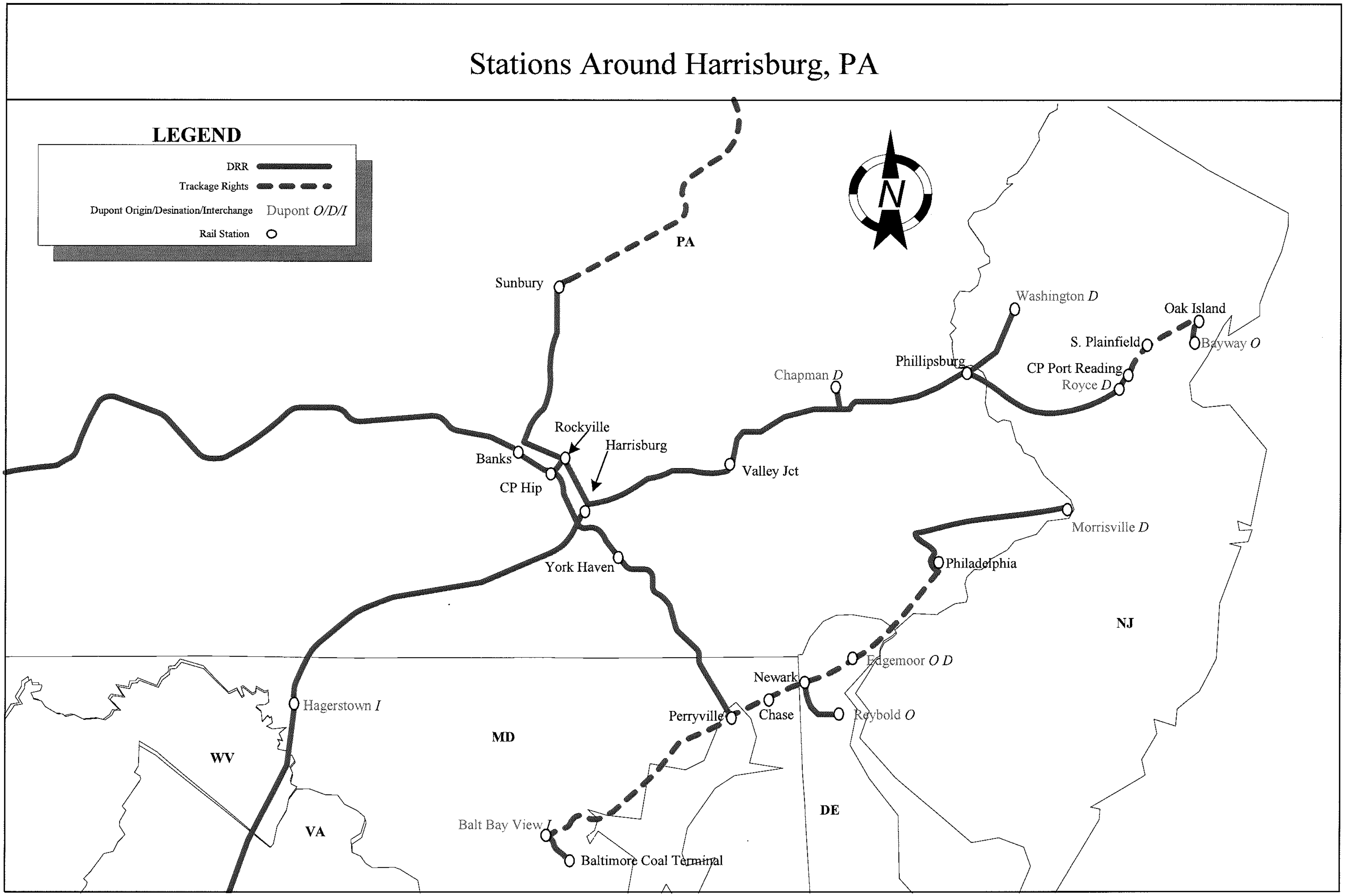


EXHIBIT NO. 2

Problems With NS Provided Traffic Data

The term "Traffic Data" is a catch-all for multiple, disparate electronic databases provided by NS[1] that must be joined, linked, and used together to: (1) evaluate traffic moving over the NS system; (2) identify movements traversing the SARR system; (3) quantify tons and revenues associated with those movements; (4) develop revenue divisions for cross-over traffic included in the SARR traffic group; and (5) develop inputs to the forecast, operating plan, construction, DCF, and MMM models used in the SAC analysis. Throughout the stand-alone railroad ("SARR") developmental process, it is critical to maintain data integrity and ensure that each of the data reports produced from the analytical models used to develop the various components of the SARR are directly traceable to the source data and are capable of being cross-linked for downstream analyses. Shippers must use the provided traffic data to develop many key elements of the stand-alone cost ("SAC") presentation. The format, robustness, and number of reliable links between data sets (i.e., data fields that are common to the many disparate data sets and that enable record(s) from one data set to be paired with its corresponding record(s) in the other provided data sets) dictate the level of accuracy and robustness of the SAC analysis.

Because imperfect data will never produce perfect results, the goal from the outset is always the same, i.e., to produce the most reliable SAC evidence possible using the provided data. The scope of SAC analysis generally, and the scale of this particular SARR configuration specifically, made it important for DuPont to let the data speak for itself whenever possible. Because DuPont processed multiple source data sets using dozens of intermediate links and dozens of sequential processing steps, the need for simple, repeatable, mechanical processes was evident from the start. DuPont developed and tested each of its links and processes on the

[1] Traffic data is a term of art that encompasses all NS databases needed to design, build and evaluate the SARR. These include waybill data, car movement data, intermodal unit movement data, train movement data, mileage data, haulage data, handling line data, switching data, TCS movement and revenue data, TDIS revenue and movement data, density data, and all information and decoders needed to link, understand, and utilize the data.

Problems With NS Provided Traffic Data

provided NS data sets and then let the processes run and the data outputs generated by each process flow forward through the model. In other words, DuPont did not manually adjust the NS data based on its judgment in developing intermediate reports and tables.

In response to DuPont's Request for Production No. 20 through No. 23 seeking traffic data in this case, NS provided dozens of files in multiple structures and formats, with each set of files containing portions of the critical data for the years 2009 and 2010. Upon placing the data into computer databases, DuPont immediately began to encounter issues with the various data sets. Each of the major issues and DuPont's method for dealing with them and moving its analysis forward is discussed below[2] under the following topics:

A. Incomplete Car Event Data Production

B. Incomplete Mileage Data Production

C. Missing Intermodal Event Data

D. Inconsistent Data Records (Field Contents)

E. Incorrect Linking Instructions Provided

F. Vague, Non-Specific and Inefficient Linking Instructions Provided

G. Linking Fields Were Not Provided And Surrogate Link Development Was Required

H. Inconsistent Data File Types And Record Layouts

I. Non-Linkable Critical Data Sets

J. Critical Intermediate Linking Files Produced Late

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[2] We will not chronicle the myriad of minor data issues encountered in our analytical process. It is understandable that there should be some minor data issues to overcome and some reasonable learning curve associated with becoming familiar with a given railroads' internal traffic data format and contents. Here we are discussing only the major items we encountered through the process that were unexpected, that caused significant delays and that required DuPont to develop means to account for imperfect, incomplete, and incompatible data sets.

Problems With NS Provided Traffic Data

A. INCOMPLETE CAR EVENT DATA PRODUCTION

The initial NS production of car event data was incomplete. Only after thorough evaluation of the individual data sets, building links between the provided data sets, including correcting for incorrect linking instructions provided by NS (discussed in detail below), and testing the initial and corrected links, was DuPont able to determine that the provided car event data set was incomplete. DuPont requested and ultimately received replacement car event data nearly two months after the initial production.

After incorporating NS' second car event data production into its traffic data evaluation and selection models, DuPont determined that car event data were still missing for some waybill movements. DuPont overcame this deficiency using a two-pronged approach. In some cases, DuPont was able to link a waybill data record for which no car event data had been provided to an alternate car that moved in the same cut as the subject car in order to determine the route of movement for the car. As documented in work paper "DRR Traffic Selection Methodology v8 ADDED LANES.docx", DuPont labeled the surrogate car used for movement routing analyses a "Trace Unit." In other cases, DuPont was not able to link waybill data records with car event data records for either the subject car or an alternate Trace Unit car. In these cases, DuPont was forced to manually evaluate the movements to determine whether the traffic moved over the SARR system and should be included in the SARR traffic group. After evaluation of the lanes for which no car event data were provided, DuPont included some of the lanes based on the movements' origins, destinations, and commodity codes.[3]

[3] The manually included lanes are shown in work paper "DRR Traffic Summary Query Format v4 ADDED LANES.xlsx" at level "DRR Main Traffic Group ID" and are incorporated in Step 16 of the process outlined in work paper "DRR Traffic Selection Methodology v8 ADDED LANES.docx."

Problems With NS Provided Traffic Data

B. INCOMPLETE MILEAGE DATA PRODUCTION

The initial NS production of mileage data was incomplete. As with the car event data, DuPont only identified the problem after thoroughly evaluating the individual data sets, building links between the provided data sets, including correcting for incorrect linking instructions provided by NS, and testing the initial and corrected links. NS provided replacement mileage data nearly a month after its initial traffic data production.

C. MISSING INTERMODAL EVENT DATA

The initial NS traffic data production was devoid of intermodal event data. As with the car event and mileage data, DuPont discovered this deficiency only after thoroughly evaluating the individual data sets, building links between the provided data sets, including correcting for incorrect linking instructions provided by NS, and testing the initial and corrected links. DuPont requested and ultimately received intermodal event data two months after the initial NS traffic data production.

After incorporating NS' intermodal event data production into its traffic data evaluation and selection models, DuPont determined that event data were still missing for some waybill movements. DuPont overcame this deficiency using a two-pronged approach. In some cases, DuPont was able to link a waybill data record for which no intermodal event data had been provided to an alternate intermodal unit that moved in the same cut as the subject car in order to determine the route of movement for the car. As discussed above, DuPont labeled the surrogate unit used for movement routing analyses a "Trace Unit." In other cases, DuPont was not able to link waybill data records with car event data records for either the subject unit or an alternate Trace Unit. In these cases, DuPont was forced to manually evaluate the movements to determine whether the traffic moved over the SARR system and should be included in the SARR traffic group. After evaluation of the lanes for which no intermodal event data were provided, DuPont manually included some of the lanes based on the movements' origins, destinations, and commodity codes.[4]

D. INCONSISTENT DATA RECORDS (FIELD CONTENTS)

NS provided (and presumably keeps in the normal course of business) its revenue waybill data in a very unique way. Specifically, NS reports volume and revenue data in its waybill data file in a way that makes evaluation of data records for individual carloads impossible, at least for purposes of developing SAC evidence. This is because NS inconsistently reports the revenue data associated with individual cars in multiple-car and unit train shipments. A summary of these NS inconsistencies follows:

1. NS sometimes records the revenue and revenue adjustment data for *each individual car* in a multiple-car/unit train shipment *on the individual waybill records* associated with each car;

2. NS sometimes records *all* of the revenue and revenue adjustment data for *all cars* in a multiple-car/unit train shipment *on the waybill record associated with the lead car* in the shipment, and records *zero* revenues and revenue adjustments *on the waybill records associated with the trailing cars*; and

3. NS sometimes records: (1) the revenue and revenue adjustment data for *some cars* in a multiple-car/unit train shipment *on the waybill record associated with the lead car* in the shipment; (2) the revenue and revenue adjustment data for *some individual trailing cars* in a multiple-car/unit train shipment *on the individual waybill records* associated with those cars; and (3) *zero* revenues and revenue adjustments *on the waybill records associated with some of the trailing cars*.

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[4] The manually included lanes are shown in work paper "DRR Traffic Summary Query Format v4 ADDED LANES.xlsx" at level "DRR Main Traffic Group ID."

Problems With NS Provided Traffic Data

NS did fully explain this data nuance in the materials accompanying its initial traffic data production. However, DuPont still needed to develop a method to account for the unusual record keeping. For instance, for waybill records where the revenue and revenue adjustments were set to zero (and the revenues for that particular car were included on the lead unit waybill record), there would be no way to determine the revenues associated with the movement for purposes of selecting traffic. Furthermore, assuming the movement was selected for inclusion in the SARR traffic group, there would be no way to develop revenue divisions using the average total cost ("ATC") methodology, or to develop a revenue to variable cost ("R/VC") ratio for inclusion of that particular carload movement in the maximum markup methodology ("MMM") model. Similarly, for lead unit waybill records where the revenue and revenue adjustments were reflective of multiple cars, there would be no way to develop accurate revenue divisions and R/VC ratios using the ATC/MMM methodologies for those particular carload movement records.

DuPont was forced to develop a new way of compiling the revenue waybill data before it could move forward with its traffic data analysis and traffic selection methodology. DuPont chose to compile all of the individual waybill records associated with a particular waybill serial number into a single data record which contained total cars, total tons, and total revenues and revenue adjustments for all cars in the shipment. After this data compilation was made, DuPont linked the compiled records to the other related data sets based on a single car's waybill serial number to determine route of movement, mileage, additional revenue adjustments, etc.[5]

[5] DuPont's methodology is outlined in full at work paper "DRR Traffic Selection Methodology v8 ADDED LANES.docx."

Problems With NS Provided Traffic Data

E. INCORRECT LINKING INSTRUCTIONS PROVIDED

The initial NS traffic data production was accompanied by record layouts and field definitions for most of the provided data sets. A critical component of this part of the data production is the identification of the database links (the common data fields that can be used to link the various individual data tables). In key instances, the field descriptions NS provided for these linking fields were inaccurate. This led to the failure of DuPont's first efforts to build a complete set of traffic data with functioning links that would enable meaningful analysis. As a result, DuPont's initial efforts to develop data reports from the provided data produced illogical and puzzling results.

Specifically, NS' waybill data contains a field titled "WB_SN_URRWIN," which is defined only as "Waybill serial number." The car and intermodal event data sets and the NS mileage data set contain a field titled "WB_SN," which is defined in all three provided record layouts as "Waybill serial number. Use to join with waybill info from revenue accounting."[6] DuPont relied on these unambiguous field definitions to create direct links between these data sets as follows:

1. Waybill[WB_SN_URRWIN] = CarEvent[WB_SN]
2. Waybill[WB_SN_URRWIN] = IntermodalEvent[WB_SN]
3. Waybill[WB_SN_URRWIN] = NS_Miles[WB_SN]

DuPont then moved forward with its analyses. After completing several phases of data processing, DuPont determined that it was not linking a substantial percentage of waybill records to the corresponding event and mileage records. Upon evaluation of these preliminary results,

[6] *See* work paper "NS_ELECTRONIC_DATA_SSI.xlsx" at levels "NS WAYBILL", "CAR EVENT", and "MILES."

Problems With NS Provided Traffic Data

DuPont was forced to retrace all the steps it took in building the traffic data sets, linking them, and processing them. Only after significant troubleshooting was DuPont able to uncover the reason for its initial failure, i.e., NS provided incorrect file linking information.

The car and intermodal event data sets and the NS mileage data contain another data field titled "TRANS_WB_SN," defined as:

> "Transportation WBSN. Created from WBSN. One waybill per car – e.g., a single unit train WB will be broken down into one Trans WBSN for each car in the train."

DuPont eventually determined that this is the field that must be used to "join with waybill info from revenue accounting." After the correct link was established, the processes were rerun and the outputs were evaluated once more. The results were logical and finally correct. The correct links are shown below.

1. Waybill[WB_SN_URRWIN] = CarEvent[TRANS_WB_SN]
2. Waybill[WB_SN_URRWIN] = IntermodalEvent[TRANS_WB_SN]
3. Waybill[WB_SN_URRWIN] = NS_Miles[TRANS_WB_SN]

This saga led to wasted time and money and reinforces the importance of correct and accurate data and data support production on the part of NS. Furthermore, as described above, the provided linking instructions for this particular set of links were simple and straight-forward and more importantly wrong. As discussed in more detail below, this experience led DuPont to question all other, less straight-forward linking instructions provided by NS.

F. VAGUE, NON-SPECIFIC, AND INEFFICIENT LINKING INSTRUCTIONS PROVIDED

DuPont's cautious approach following its discovery of the inaccurate linking information described in the preceding section would prove to be needed, as several provided linking

Problems With NS Provided Traffic Data

instructions were deceptive. As discussed in more detail below, several critical files were provided in data files and formats that are not conducive to efficiently processing and evaluating the massive volume of data that must be processed to develop SAC. To further complicate this hindrance, NS' guidance regarding the fields and parameters that should be used to link the various data sets was often vague and in several cases NS' instructions were not the most efficient or reliable way to make the necessary links. As with the exercise DuPont was forced to conduct to identify the correct links between waybill, event, and mileage data detailed in the preceding section, DuPont's determination of the most practical and efficient linking methods for other files required an iterative process of trial and error troubleshooting.

For example, NS provided switching data in several data files in five (5) different formats, each of which contains a different combination of data fields. The record layout associated with the largest (by data record count) switching file produced by NS included the following ambiguous instruction regarding the link between the provided switching data and the waybill data:

Matching Criteria:

1. Match WB SERIAL, CAR INITIAL and CAR NUMBER from switching file to WBSN, EQINIT and EQNUM on large revenue file.

2. Match WB SERIAL, CAR INITIAL and CAR NUMBER from switching file to MCXREFSN, EQINIT and EQNUM on large revenue file.

3. Match CAR INITIAL, CAR NUMBER and WB DATE from switching file to EQINIT, EQNUM and WBDT on large revenue file. (Note: Need to use a date range for waybill date on step 3).[7]

The record layouts associated with the other four provided switching data file formats did not include linking instructions. DuPont tested the links between the large switching file and the

[7] *See* work paper "NS_ELECTRONIC_DATA_SSI.xlsx" at level "SWITCHING DATA."

Problems With NS Provided Traffic Data

waybill data using the provided instructions for the month of January 2010 and found that only 33% of switching data records could be linked to the waybill data file based on some combination of the provided linking instructions. Furthermore, a manual and very labor intensive verification process using commodity codes and shipper and consignee data was required to determine the validity of the positive links made using the suggested linking process. DuPont also tested the suggested linking process on the four (4) other data files for January 2010 and found that only a few dozen records could be linked using the suggested method.[8]

After thorough review and troubleshooting, DuPont discovered that there were several reasons for the low link rate it achieved following NS' instructions. First, the switching data records were generally associated with railcars. This meant that there were no direct links between the switching data and the waybill data for intermodal records. This problem and its solution are discussed in greater detail in the following sections of this Exhibit. For non-intermodal records, it became apparent to DuPont, after its manual review of individual data records in the relevant files, that NS' linking instructions were unnecessarily complicated and cumbersome, and still produced spotty results. DuPont eventually determined that it would need to use the car event data as a bridge between the switching data and the waybill data, keying on the WB_SERIAL field in the switching data and the TRANS_WB_SN field in the car event data that corresponded with the WB_SN_URRWIN data field in the waybill data.

Similarly, NS' instructions for linking its haulage receivables data records to the corresponding waybill data records were:

How to match receivable haulage amounts to waybills on revenue files:

[8] *See* work paper "Summary of NS Switching Mainframe.docx"

Problems With NS Provided Traffic Data

> Match car initial, car number and waybill date on haulage spreadsheets to haulage waybills (haulage indicator = F) on revenue files. (Note: Need to use a range for waybill date.[9])

As with the switching data, DuPont first tested the proposed linking method on January 2010 data. Using a combination of mechanical and manual data evaluation techniques, DuPont determined that the "date range" NS indicated would be necessary to make the required link was surprisingly long. Specifically, in order to make positive links between the tested January 2010 files using the suggested method and a date range, it would be necessary to go as far back as -25 days and as far forward as +29 days.[10] Stated differently, each haulage receivable data record evaluated would need to be tested against nearly two months of waybill and car event data in order to record all haulage receivables payments made to NS. Incorporating this scale of indexing into the linking structures required to process all of the NS traffic data is exceedingly cumbersome to the point of being impractical. In addition, as with the switching data discussed above, haulage receivable data records are generally associated with railcars, not intermodal units. As a result, DuPont was forced to develop a three-way link using car event data as an intermediate file between waybill data and haulage receivables data. Therefore, DuPont's ability to link haulage receivables data with corresponding waybill data records was hampered.

DuPont encountered identical problems when it attempted to use the NS' linking instructions to link handling line data to waybill data. As with the haulage receivables data, NS instructed DuPont to:

> Match CAR INITIAL, CAR NUMBER and INT DATE on handling line file to EQINIT, EQNUM and WBDT on large revenue file. (Note: Need to use a date range for waybill date/interchange date.)

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[9] *See* work paper "NS_ELECTRONIC_DATA_SSI.xlsx" at level "HAULAGE RECEIVE."

[10] *See* work papers "Summary of NS Haulage Receivables.docx" and "Haulage Receivables Jan 2010_Linked to Waybill.pdf."

Problems With NS Provided Traffic Data

> Additional note for cars with more than one record:
> If the values in the HANDLING LINE FSAC, CITY and STATE fields are different on records which have the same CAR INITIAL, CAR NUMBER, and INT DATE, the values on the P record (HANDLING LINE P/A/E/F) should be used instead of the values in the other records (A, E or F).

As with the haulage received and switching data, the handling line data records are generally associated with railcars, which required DuPont to develop a link using the car event data as an intermediate file between the waybill data and the handling line data.[11]

G. LINKING FIELDS WERE NOT PROVIDED AND SURROGATE LINK DEVELOPMENT WAS REQUIRED

In addition to the problems described above with the linking fields NS did identify in the supporting materials accompanying its traffic data production, DuPont also had to deal with a few instances where NS provided no specific linking instructions. Specifically, NS provided no concrete direction with respect to how waybill records for intermodal data could be linked to the provided NS mileage data, switching data, handling line data, and haulage data, as discussed in the preceding section. When NS finally provided intermodal event data in response to DuPont discovery requests, DuPont set about evaluating the data and checking the various links NS did identify. It quickly became apparent that NS did not provide a way to link intermodal waybill records directly to the miles associated with each move. When DuPont pointed this deficiency out to NS, the railroad responded that:

> In most cases, the intermodal event records NS has produced identify the specific flat car on which an individual container traveled. Thus, the miles for most intermodal container movements can be determined by linking the container movement to the corresponding flat car movement. [This

[11] The methodologies developed by DuPont to overcome these linking challenges are documented in work paper "DRR Traffic Selection Methodology v8 ADDED LANES.docx."

Problems With NS Provided Traffic Data

> linking procedure may not work for all intermodal containers. For example, for some container event records, data identifying the flat car on which the container moved is not available. And in a small number of instances a container may be associated with more than one flatcar (for instance, where a container moved in a double-stack on one flat car and was transferred to a different flat car because double-stack operations were not possible for the remainder of the movement). In all cases, NS has produced all data that it has available.][12]

DuPont did develop a means to link intermodal waybill records to mileage records via the intermodal event and car event records, which is outlined in work paper "DRR Traffic Selection Methodology v8 ADDED LANES.docx." Additionally, DuPont has developed work paper "Carload vs IM linking.xlsx" which shows through color coding the two sets of links that were needed to process intermodal and non-intermodal data contained in all of the disparate files included under the traffic data umbrella.

H. INCONSISTENT DATA FILE TYPES AND RECORD LAYOUTS

NS provided haulage receivables data in dozens of Excel spreadsheets (many of which comprised multiple levels of data). The haulage data were stored in multiple different formats within the various Excel spreadsheets. Also, as noted above, NS provided switching data in multiple files with five different record layouts which contained some common data fields and some data fields that were unique to the individual files. Before DuPont could incorporate the data stored in these files into its analytical framework, DuPont first had to convert and import the data to a database platform that would enable efficient programming. Even after the conversion process was completed, linking the various files was made difficult due to the inconsistent data content of the various files, as discussed in preceding sections.

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[12] *See* October 21, 2011 letter from Matthew Warren to Jeffrey Moreno, included as work paper "IM Miles Response eDSF4BE.pdf - Adobe Acrobat.pdf."

Problems With NS Provided Traffic Data

I. NON-LINKABLE CRITICAL DATA SETS

DuPont requested and NS provided TCS and TDIS revenue and drayage cost data for 2009 and 2010. Upon receipt and inspection of the provided data, DuPont determined that the provided data could not be linked on a movement-specific basis to the revenue waybill data because insufficient common fields were included. DuPont responded to NS' production asking for supplemental data and/or instruction regarding how the TCS/TDIS revenue records could be linked to specific waybill data records. NS responded that, "There is no direct way to link these files to those produced on EHD-002."[13]

However, the data included in the files are critical to DuPont's SAC analysis. As a result of the lack of provided links, DuPont was forced to develop an alternate means by which to incorporate the TCS/TDIS revenue data into its analysis. As documented in file "DRR Traffic Selection Methodology v8 ADDED LANES.docx", DuPont developed lane-specific monthly average net revenues (revenues less drayage costs) for both TCS and TDIS and applied those net revenues against the TCS/TDIS moves in the lanes for which TCS/TDIS waybill data had been provided on a month-by-month basis.

Specifically, DuPont:

(1) Calculated average net TCS/TDIS revenues between ramp pairs for each month in the study;

(2) Developed a crosswalk between the ramp codes in the provided TCS/TDIS data and the station names in the waybill data;

(3) Linked the waybill data to the provided TCS/TDIS revenue data based on origin ramp, destination ramp, year, and month; and

[13] *See* September 30 letter from Matthew Warren to Jason Tutrone, pp. 10-11, included as work paper "September 30 Letter.pdf."

Problems With NS Provided Traffic Data

(4) Imported the monthly average net revenue per unit for TCS/TDIS units to the waybill file.

To avoid a revenue double count, the average net TCS/TDIS revenue was used in place of (not added to) the reported NS line-haul revenue for the movement.

J. CRITICAL INTERMEDIATE LINKING FILES PRODUCED LATE

One of the most critical NS databases DuPont needed to identify traffic moving over its system was provided by NS in a database titled "SPLC OS MP." This database was required to link the car event data, which included station information by alpha city and state, standard point location code ("SPLC"), and operating station ("OS") code, but not NS milepost, to specific NS mileposts. NS milepost data is a critical element for selecting traffic that moves over the SARR system because the milepost data is needed to link the traffic data to the engineering data that defines the NS and SARR system. The SPLC OS MP data set was also needed to link the car event data to the train event data, which included only milepost data to identify train station stops. This data set was provided by NS on November 21, 2011, more than 3 months after NS' initial traffic data production. Once the data were incorporated into DuPont's model, DuPont could finally link all needed files and run its traffic selection and revenue calculation procedures.

EXHIBIT NO. 3

PROBLEMS WITH NS PROVIDED TRAFFIC DATA NEEDED FOR ATC CALCULATIONS

DuPont requested that NS produce many specific electronic traffic data files in order to calculate SARR revenues for cross-over traffic included in the DRR traffic group using the STB's Modified Average Total Cost ("ATC") method.[1] To make the specific calculations required by the ATC methodology, DuPont requested a number of specific inputs from NS which NS either provided electronically or that were developed by DuPont from the provided electronic data. The NS information needed to develop ATC inputs includes:

1. The actual route of movement for each NS historical shipment;
2. The actual NS mileage for each NS segment for each historical NS shipment;
3. The actual NS density on a net ton basis for each unique NS segment for each historical NS shipment;
4. The actual NS fixed cost per mile; and
5. The actual NS historical data for each shipment to develop the inputs required to calculate variable costs using the Board's URCS Phase III variable cost model.

This Exhibit outlines the problems DuPont encountered when attempting to use the NS supplied data needed to calculate revenue divisions based on the Board's ATC methodology.[2] The major problems that DuPont encountered with NS provided data as they relate to the ATC methodology are summarized in the remainder of this Exhibit under the following five topical

[1] *See WFA/BASIN II* at 11-15.

[2] The problems with NS provided data are not limited to the ATC process. Exhibit III-A-2 identifies the myriad of problems DuPont encountered when attempting to utilize NS-produced traffic data and Exhibit III-C-1 identifies a myriad of problems DuPont encountered when attempting to utilize NS-produced train event data. The ATC calculations require certain data from each of these NS datasets and, to that extent, the same problems identified and explained in those Exhibits also affect the ATC calculations.

PROBLEMS WITH NS PROVIDED TRAFFIC DATA NEEDED FOR ATC CALCULATIONS

headings which match the five areas of inputs needed from NS in order to calculate revenue divisions using the ATC methodology:

A. NS Actual Route Of Movement
B. NS Mileage By NS Segment
C. NS Density By NS Segment
D. NS Fixed Cost Per NS Route Mile
E. NS Variable Cost Of Service

A. NS ACTUAL ROUTE OF MOVEMENT

One of the critical pieces of information required for the ATC calculations is the actual route of movement over the segments of NS track used by each historical NS shipment. NS produced two types of route-based information, i.e., train movement data and car/intermodal event data.[3] For purposes of determining the actual historical route of movement for individual NS revenue shipments, DuPont focused on the limited[4] car event data that was provided by the NS as the best source of general route information.

The Board's ATC methodology requires knowledge of the specific route of movement of NS revenue shipments in order to develop SARR/Non-SARR miles, SARR/Non-SARR fixed costs, and SARR/Non-SARR variable costs. Therefore, it was important to have this NS routing information on a segment by segment basis. However, the NS waybill and car event data was minimal and provided only a general indication of the actual geographic route of movement.

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3 The deficiencies with the train event data are discussed in great detail in Exhibit III-C-1 and the deficiencies with the car event data are discussed in great detail in Exhibit III-A-2.

4 Limited in terms of the number of events reported for each car handled by NS.

PROBLEMS WITH NS PROVIDED TRAFFIC DATA NEEDED FOR ATC CALCULATIONS

The NS waybill data produced only a very general description of the route of movement.[5] The NS car event data provided more detail than the NS waybill data but it was still deficient for ATC purposes. For example, NS car event data for a movement from Chicago, IL to Norfolk, VA, the NS only produced car events for a few locations on the route of movement. Much more detail is needed for the ATC calculation in order to identify the ONSARR/OFFSARR interchange locations and to evaluate changes in density along the route, both integral parts of the ATC process. Also, in many instances, there were multiple routes between consecutive locations provided by NS in the car event data. This lack of routing detail in the NS car event records was a major problem to overcome prior to making the ATC calculations.

In light of these deficiencies, DuPont was forced to perform a special study to create a detailed geocoded routing for each selected movement using publicly available routing and location information plus the limited location data provided by NS in the car/intermodal event data. This special study was undertaken to overcome the limitations and deficiencies of the NS-provided data and in order to adhere, as closely as possible, to the STB's ATC methodology.[6]

B. NS MILEAGE BY NS SEGMENT

The second component of the ATC calculations is the specific mileage associated with the actual route of movement of each NS revenue shipment over the detailed segments of NS

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[5] NS waybill data included a field named "FULL_ROUTE" that indicated a general route such as "BNSFCHGO NS" for the route between Chicago, IL and Norfolk, VA. This routing information is no more descriptive than identifying the origin and destination endpoints provided elsewhere in the NS waybill data and not sufficient for ATC calculations.

[6] The special study initiated by DuPont to implement the Board's ATC methodology (including the detailed routing development) is outlined in DuPont Opening work paper "METHODOLOGY To Develop Detailed Routes And Best ONSARR/OFFSARR Locations For DRR Traffic."

PROBLEMS WITH NS PROVIDED TRAFFIC DATA NEEDED FOR ATC CALCULATIONS

track. For ATC calculations, this mileage must be identified and aggregated as SARR miles, residual NS miles, and total NS miles. NS produced mileage data files but none of this mileage information was particularly useful because each separate dataset produced by NS contained different pieces of location information and each dataset was lacking specific pieces of information that could be utilized to facilitate linking. For example, some NS datasets[7] provided specific NS mileposts but no station location name (station/city/state/SPLC) information. Other NS datasets[8] provided station location name information and/or SPLC information but no NS milepost information. These datasets could not be linked because the station location names were not spelled the same. The NS did provide electronic track charts that contained a great deal of information but these track charts were produced in a document format that DuPont could not utilize efficiently.[9] After multiple requests[10] from DuPont, NS did produce a file that contained information to facilitate the linking of disparate pieces of NS location information. This file was produced too late to be of use in the ATC calculations and, upon further review, did not provide the detailed linking information that DuPont required.[11]

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7 *See*, for example, NS-produced electronic track chart data in files "t707_10", "t707_ns", "mgt_ns", "grd_ns", "curv_ns" and "spde_ns" (Bates No. NS-DP-C-DVD-004).

8 *See,* for example, NS-provided car event data in file "REP20-Q22010.zip."

9 NS did provide several files that they claimed included electronic data supporting the information presented in the NS track charts. Unfortunately, DuPont evaluated these files but determined that it could not link the data included in these files on any common fields to produce useful detailed geo-code information.

10 *See* Exhibit III-A-2 at p 15.

11 NS produced data file "SPLC OS MP" which provided some, but not all of the required linking information. This file was produced on November 21, 2011 (*See* Bates No. NS-DP-HC-DVD-046).

PROBLEMS WITH NS PROVIDED TRAFFIC DATA NEEDED FOR ATC CALCULATIONS

In light of the above deficiencies in the NS-provided mileage data, DuPont was forced to expand its special study to create detailed mileage data based on the specific routes created from NS car event data and publicly available routing and location information.

C. NS DENSITY BY NS SEGMENT

NS density data by detailed track segment on a net ton basis is needed for the ATC calculations. In response to DuPont's request for density information, NS provided density data on a gross ton basis for various NS track segments. These segments were identified by operating station codes, NS milepost, NS line identifier and alpha location names. While this data could be linked to the car event data, it was deficient from an ATC calculation perspective for two primary reasons. First, as explained above, the NS car event data was not detailed enough to support the ATC calculations.[12] As a result, linking to this insufficient data was not useful for ATC purposes. Second, the density data was provided on a gross ton basis (including locomotives) and was not useful for the specific requirements of the ATC methodology.

In light of these deficiencies in the NS-provided density data, DuPont was forced to again expand its special study to create net density data on a detailed segment basis using the NS revenue traffic that historically moved over ONSARR and OFFSARR track segments. DuPont employed the STB accepted approach in *WFA/Basin*[13] which measured individual density segments.

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[12] Also, the data provided in the NS density data that is used to link to the NS car event data did not produce links for all of the information. Incomplete matching of NS density and car event data would result in inaccurate data for the ATC calculations.

[13] *See WFA/Basin* at 13.

PROBLEMS WITH NS PROVIDED TRAFFIC DATA NEEDED FOR ATC CALCULATIONS

PROBLEMS WITH NS PROVIDED TRAFFIC DATA NEEDED FOR ATC CALCULATIONS

D. NS FIXED COST PER NS ROUTE MILE

The calculation of NS fixed cost per route mile is required by the STB's ATC methodology. In *WFA/Basin,*[14] the railroad fixed cost per route mile was calculated the following two ways: (1) a fixed cost per route mile for system owned track segments; and (2) a fixed cost per route mile for trackage rights segments.[15] In this case, NS failed to provide DuPont with reliable data that indicates whether a specific track segment is system owned or a trackage rights segment. As a result of the problems with NS-provided traffic data, DuPont was forced to develop the segments along each route of movement based upon publicly available data. This publicly available data did not indicate whether a segment of track was NS owned or trachage rights track. Without this trackage rights data, DuPont developed and utilized an average fixed cost per route mile for all NS segments (the sum of system owned and trackage rights miles).

Conceptually, the creation of fixed unit costs is an arbitrary exercise but one that the STB developed in an attempt to identify economics of density in the ATC calculation. In *WFA/Basin,*[16] the STB developed two fixed unit costs as part of the calculation of ATC, i.e., one for railroad owned track and one for joint facility track. This calculation resulted in more revenues being assigned to the residual incumbent (BNSF) than were allocated following the STB's initial proposal of one fixed unit cost based on all miles (owned plus trackage rights).

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[14] Id

[15] The Board has not settled on a specific methodology for allocating fixed costs that, by definition, are not allocable. In *WFA/Basin*, the Board accepted BNSF's proposed methodology that distinguished between owned track and trackage rights segments but offered future litigants an opportunity to explain why this approach should not be used.

[16] *See WFA/Basin* at 12-13.

PROBLEMS WITH NS PROVIDED TRAFFIC DATA NEEDED FOR ATC CALCULATIONS

While the STB accepted the two fixed unit cost approach in *WFA/Basin* that approach contains a mathematical error which if corrected would mean the development of additional fixed unit costs. The mathematical error is demonstrated below. In calculating the fixed unit cost assignable to trackage rights miles, the STB added the aggregate fixed "above-the-rail" costs to the aggregate fixed costs related to general overheads. The sum of these aggregate fixed costs was divided by the sum of railroad owned miles plus trackage rights miles. In calculating the fixed unit cost assignable to railroad owned miles, the STB added the first fixed unit cost (described above) to the following fixed unit cost: aggregate fixed "below-the-wheel" costs divided by railroad owned miles.

The mathematical problem exists because the aggregate fixed "below-the-wheel" costs include joint facility costs[17] which based on the STB's logic in *WFA/Basin* should be assigned to joint facility miles not railroad owned miles. To correct this problem, additional fixed unit costs would need to be developed. As explained above, we were unable to develop and apply these fixed costs to the on-SARR and off-SARR segments because of the lack of joint facility data provided by NS.

E. NS VARIABLE COST OF SERVICE

The final piece of information needed to calculate revenue divisions using the ATC methodology is the variable cost of service for the movement of NS revenue traffic over the SARR segments and the residual NS segments. In order to be consistent with *WFA/Basin,* DuPont did not include interchange costs between the DRR and the NS in its ATC variable cost

[17] *See* URCS, Worktable D1, lines 129, 131, 133, 135 and Worktable D2, lines 129, 131, 133 and 135.

PROBLEMS WITH NS PROVIDED
TRAFFIC DATA NEEDED FOR ATC CALCULATIONS

calculations. In order to perform these calculations, DuPont developed, from NS-provided data, a unique set of nine (9) inputs used in the Board's URCS Phase III program. To develop these nine inputs for each movement, DuPont utilized the NS-provided waybill data and the routing/mileage data developed from the DuPont special study outlined above. The NS-provided waybill data was deficient in many respects for many of the revenue shipments included in the DRR traffic group. Specific examples of these deficiencies include certain records contained incomplete or incorrect data, missing mileage data (because there was no NS car event data to link to the revenue waybill data), missing STCC data, incorrect AAR car type data, and data that produced incorrect tons per car. DuPont developed averages to include in the data fields for each of these records that contained incomplete or incorrect NS provided data.

EXHIBIT III-C

EXHIBIT NO. 1

Problems With NS Provided Train Event Data

Train event data, also known as train movement data, plays a key role in stand-alone cost ("SAC") presentations. Shippers and railroads use train event data to develop many key inputs into the SAC presentation, including, but not limited to, identifying the revenue trains moving over the stand-alone railroad ("SARR") system and the routes taken by trains, identifying where those trains stop, switch cars or dwell, developing the peak period train lists used to simulate SARR operations, and developing the base year train statistics required to calculate the SARR's operating expenses. The accuracy and robustness of the train event data, therefore, will in many ways dictate the degree of accuracy and robustness of the SAC presentation.

In response to DuPont's Request for Production Nos. 21 and 22 seeking train event data in this case, Norfolk Southern Railway Company ("NS") provided eight text files that included limited train event data for the years 2009 and 2010. The provided files contained 11 data fields, which included the following information:

1. Train Symbol ("TRN")
2. Train Origin Date ("TRN_ORGN_DT")
3. Crew District ("TRN_CREW_DIST")
4. Train Section ("TRN_SECTION")
5. Event Date and Time ("TRN_EVENT_TS")
6. Train Event Type (Arrival or Departure) ("TRN_EVENT_TYPE")
7. Number of Loaded Railcars ("LOADS")
8. Number of Empty Railcars ("EMPTIES")
9. Train Tons ("TONS")
10. Train Length ("LENGTH")
11. Event Milepost ("MILEPOST")

According to the limited NS information provided describing the train event data, DuPont could identify a unique train by joining the train symbol (TRN), the train origin date

Problems With NS Provided Train Event Data

(TRN_ORGN_DT) and train section (TRN_SECTION). Linking these three key fields together allowed DuPont to identify a particular train's movements.

Upon placing the data into a computer database, DuPont immediately began to see problems and limitations with the NS-provided train event data. These problems permeated the data and limited its effectiveness and usefulness. DuPont lists these infirmities and their impacts below under the following headings:

A. Milepost Information
B. Station Information
C. Train Events
D. Train Statistics

A. MILEPOST INFORMATION

The NS provided train event dataset contained 5,577 distinct milepost names. The milepost name could include:

1) A letter prefix and a number;
2) A number by itself;
3) A number with a letter suffix or letter prefix; or
4) A number and letter suffix.

The "MILEPOST" field was the only field contained within the train event data that provided location information and NS provided no single decoder to completely document each provided milepost.[1]

[1] Given the importance of geographically locating the train events, DuPont used various additional files provided in discovery to attach stations, cities and states to the milepost information in the train event data.

Problems With NS Provided Train Event Data

After importing the provided text files into a relational database, DuPont found three (3) problems with the milepost data. First, the train event data included different geographic locations with duplicate mileposts. Second, certain train event records contained no milepost information. Third, the milepost information that was provided was erroneous. Each of these three problems is discussed below.

1. Duplicate Milepost

After augmenting the NS train event data with station and state information provided at different times in discovery, DuPont found that the train event data indicated trains were making unaccounted for geographic "jumps." For example, the NS train event data would show a train moving through stations in the state of Virginia, and then unaccountably jump to a station in Georgia, and then move immediately back to a station in Virginia. DuPont soon realized that these seemingly random geographic leaps were due to the inclusion of duplicate milepost information within the train event data.

DuPont found 171 mileposts within the NS train event data where the various NS data sources provided significantly different location information for the same milepost. Some of these occurrences are because the milepost name is associated with two different NS rail lines. As an example, Milepost "BS000.00" is located both at "BRADSHVA VA" and "BENCRKJT WV." Attachment No. 1 to this Exhibit III-C-1 contains the list of duplicate mileposts identified by DuPont.

These 171 duplicate milepost names are associated with 913,571 train events records. It is obvious that such a large number of duplicate milepost entries would wreak havoc in identifying locations along a train's route, especially if the duplicate occurred in the first or last

Problems With NS Provided Train Event Data

train event record. As has been the norm in prior SAC cases, shippers and railroads classify traffic and train movement data based upon the movement's origin and destination stations. An ambiguous initial milepost could incorrectly classify a train within the incorrect origin/destination categories, e.g., a Virginia to New York train could be incorrectly classified as a West Virginia to New York train.

While such an issue may be a manageable inconvenience in the case of a short SARR, with a SARR of over 8,000 miles as is the case here, the issue is substantial. DuPont assigned what it believes to be the proper stations where it noticed illogical geographic sequences caused by duplicate mileposts; however, with over 200,000 individual trains within the base and peak years, it could not manually inspect each train. The result of these duplicate mileposts could be train movement records included in the operating statistics and SARR simulation that deviate substantially from the real world routings.

2. Missing Milepost Information

There are 693,369 train event records with no milepost identified. Instead, the fields were blank. While the number of records with blank mileposts is relatively small, their mere presence create problems when attempting to use automated programming to work with data.

3. Erroneous Milepost Information

Finally, the supporting documents NS did provide which would link train event milepost information to other geographic information (station, state, etc.) appeared to provide erroneous information. For example, the file "SPLC OS MP.xlsx," provided by NS to link milepost with other operating station information, lists milepost "141.50H" as being in Crab Orchard, TN, a station west of Knoxville, TN. However, all other mileposts with "H" suffixes within this milepost range (130-150) are located in the state of Georgia. Attachment No. 2 to this Exhibit III-C-1 lists other mileposts with apparently erroneous information.

As with the other milepost infirmities, erroneous location information causes problems when attempting to route trains and identify origin and destination locations. DuPont attempted to identify and fix these issues when found, but given the voluminous amount of data, not all corrections were likely made.

B. STATION INFORMATION

DuPont came upon two (2) issues with operating station or "station" information provided by NS. First, there were approximately 200 mileposts in which NS did not provide any station information. Second, there are over 1,000 stations included in the train event data that are covered by multiple mileposts.

1. No Station Information

In reviewing the NS train event data, DuPont identified 199 mileposts that could not be definitively linked to a station or state. While a seemingly innocuous number, these mileposts showed up in over half a million train event records.[2] Because of this missing information, DuPont had to manually impute station and state information for these 199 mileposts.

2. Multiple Mileposts Per Station

DuPont identified 1,673 stations in the NS supporting documents that had more than one milepost. More importantly, of these 1,673 stations with multiple mileposts, 1,101 were included in the train event data. In describing this phenomenon, NS stated:

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[2] NS' train event data shows 547,260 train events containing mileposts which DuPont could not link directly to a station or state.

Problems With NS Provided Train Event Data

> Typically there is only one milepost per operating station/SPLC, however in many cases there can be multiple mileposts per operating station. This most commonly occurs for one of two reasons. One reason for multiple mileposts is that milepost locations are more granular than operating stations. As a result, many specific locations along the line will map to a single, more general operating station. The second reason is that there are locations where lines cross, in which case that single point will have a milepost location on each line.[3]

The second reason cited by NS in its explanation (that a location may have two milepost identifiers where rail lines cross) causes significant issues in developing SAC evidence. Classifying whether any one particular location is "on-SARR" or "off-SARR" is critical in SAC cases, especially under the procedures adopted by the STB in *Major Issues*. One example of this is the calculation of SARR revenues. Prior to the STB's decision in *Major Issues*, the calculation of SARR revenues was a fairly straight-forward process that could be accomplished with a minimal amount of location information.[4] The STB's adoption of the Average Total Cost ("ATC") revenue division methodology in *Major Issues* made location information much more critical in developing SARR revenues. Not only do participants in SAC cases need to know the beginning and ending points of the SARR's and incumbent's movements, they also needed to know explicit locations along the route of movement in order to identify the proper traffic densities to calculate the average fixed cost component of ATC. This requires the accurate mapping of routes and route locations, which becomes a major issue when route locations are identified by multiple mileposts.

[3] *See* November 21, 2011 letter from Matthew J. Warren to Jeffrey O. Moreno.

[4] Under the modified straight-mileage prorate method used prior to the *Major Issues* decision, parties in a SAC proceeding only needed to know whether the traffic originated and terminated on-SARR or off-SARR and the number of on-SARR and off-SARR miles.

Problems With NS Provided Train Event Data

Because of the fact that the same station could be identified by multiple mileposts, it was not possible without manually adjusting records and data to identify how many times a train went off and on-SARR.[5] This has clear implications for the routing used in revenue calculations and for the calculation of SARR operating costs.

C. TRAIN EVENTS

As indicated above, NS' train data contained in the field "TRN_EVENT_TYPE" consisted of either an arrival code ("ARIL") or a departure code ("DFLC"). There were three (3) problems with this limited data. First, there was an extreme imbalance in the arrival and departure events reported in the files. This imbalance was to such an extreme degree that many trains never reported any arrival events. Second, the arrival and departure were so out of chronological sequence in all cases as to make them nearly useless in accurately defining a train's location. Third, the train events were truncated or missing for many trains. These issues are discussed immediately below.

1. Arrival and Departure Imbalance

The 2009 and 2010 train event data provided by NS included approximately 34 million individual train events. Within these train events, 95.3 percent, or 32.4 million, were departure events and 4.7 percent, or 1.6 million, were arrival events. In other words, there was nearly a 20-to-1 imbalance between train departure events and train arrival events. Attachment No. 3 to

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5 For example, a train movement may be local to the SARR, but move through a station with multiple milepost identifiers. If the milepost included in the train event data is different than the milepost identified in the SARR location database, the train event data would show this train exiting the SARR and then reentering the SARR. The only way to fix these issues is to manually correct the milepost location or manually enter the alternative milepost into the SARR location database.

this Exhibit contains an example of the imbalance in departure and arrival notices inherent in the NS train event data as demonstrated by the train event data for a sample train.

This fact had serious ramifications for the development of train dwell times used in the SAC analysis. In prior SAC presentations, parties had used the difference between train arrival and departure times to develop dwell times at particular locations. These dwell times were then used in various portions of the SAC presentation, including, but not limited to, establishing SARR service standards against actual incumbent operations and as inputs into the SARR simulation model. In this instance, however, because of the severe imbalance in the train event data reported (and due to other train event issues discussed further below), DuPont was unable to calculate actual NS dwell times using the train event data. Instead, DuPont was forced to rely upon other sources of dwell time data.

2. Out of Sequence Arrival and Departure Events

In addition to the ratio of arrival and departure codes being severely out of balance, an even more severe problem is the out of sequence nature of the arrival and departure information. Simple logic dictates that a train will arrive at a location prior to departing from the location (unless it is the first reported location). However, as shown in the sample train movement data shown in Attachment No. 3 to this Exhibit III-C-1, this logic does not hold with the NS train event data. As Attachment No. 3 shows, Train 407-3/13/09-0, an empty coal train with 91 empty railcars and no loaded railcars, departed milepost OY001.38, a station near Ashtabula Harbor, OH, on March 14 at 10:25 am. The train then moved south to Girard, OH based on the sequence of departure events indicated. Inexplicably, the train data next shows the train arriving at milepost OY001.38 six (6) hours after departing the same location. After showing the "arrival" at

Problems With NS Provided Train Event Data

milepost OY001.38, the train event data next shows the train departing Youngstown, OH at 19:13 hours. After moving through a logical sequence of stations, the train "arrives" once again at Youngstown, OH four (4) hours after it departed. The example shown in Attachment No. 3 to this Exhibit III-C-1 is not a single isolated example. Almost all the train event records produced by NS show this disconcerting mismatch in departure and arrival data. The only trains that do not have this arrival-departure issue are train records that do not show any arrival events at all.

In addition to the out of sequence nature of the arrival and departure events, many of the departure events were found to be out of sequence or included illogical time and date stamps. Attachment No. 4 to this Exhibit III-C-1 shows the train movements for a NS General Merchandise train moving between Kansas City, MO and Knoxville, TN.[6] The NS train movement data for this train shows the train departing milepost S271.89 (BLOCK222 MO) and milepost S274.83 (KANSASCI MO) at exactly the same time, even though they are three miles apart. The train data also shows the train departing repeatedly many times from the same location at different times. This could be due to pre-departure switching activity, but the nature of the train movement data limits an ability to clearly identify the train's actions.[7]

Because of the out-of-sequence nature of the NS train event data, it was impossible to use the train event data in any sort of automated process to identify routing without making certain assumptions and modifications. The assumptions made by DuPont include:

1. DuPont assumed that because of the mismatched nature of the arrival and departure information that the arrival data was irreparably damaged.

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[6] DuPont actually only assumes the train moves to Knoxville, TN as the train event data does not show an arrival at Knoxville, but instead a final departure from Webb, TN, which is the last station prior to NS' Debutts Yard in Knoxville.

[7] This train also shows the same infirmity discussed earlier for trains departing locations hours before they arrive at the location.

Problems With NS Provided Train Event Data

Therefore, in summarizing and using the NS train event data, DuPont ignored the arrival events in the train event data.

2. Because the arrival event information was obviously flawed, DuPont relied upon the first reported departure location to identify origin locations, and the last identified departure location to identify destination locations. This created an extreme problem in identifying origin and destination locations as the NS data that was reported for a particular TRN symbol was not always consistent.[8] To work around this issue, DuPont spent extensive time and effort developing normalized NS origin and destination locations and normalized DRR origin and destination information for the trains in the NS train event data. DuPont based its normalization on limited data provided by NS in discovery, and on assumptions made by DuPont.[9]

3. Because of the apparently random sequencing of the train event data, DuPont could not accurately know when a train stopped along a route to set out or pick up cars. Therefore, when modeling train operations in its SARR simulation, DuPont identified dwell locations for general merchandise trains based upon the two following criteria.[10]

    a. DuPont only dwelled trains where the train event information indicated a change in consist size. Those allowed DuPont to account for train dwells due to servicing customers along the route of movement.

    b. DuPont only stopped a train at the first instance of a specific location shown in the train event data. In other words, if the data showed a train moving between a location multiple times, DuPont only stopped at the location a single time.

The out of sequence train event information played particular havoc on local trains as these trains had many fewer reported train events than road trains, and therefore, much less

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[8] For example, the first reported departure location of the train shown in Attachment No. 3 to this Exhibit is milepost OY001.38 near Ashtabula, OH. NS train event data shows another train with TRN symbol 407 departing Ashtabula, OH six (6) days later, but this time the first departure milepost is milepost OY001.00.

[9] Specifically, DuPont relied upon NS produced file "Schedule.xls," which shows the scheduled operating stations for approximately 400 of the NS coal, general merchandise, intermodal and unit bulk trains, and file "Local Jobs.xls," which shows origin and destination points for local trains.

[10] In this instance "dwell locations" refer to locations along the route where the DRR may switch, set-out or pick-up cars. It does not include the time to change crews, service locomotives, inspect trains, etc., which are already accounted for in the simulation modeling.

information available to try to discern actual train operations.[11] To work around this flaw, DuPont undertook a separate analysis of car event information for local trains in an attempt to determine how these particular trains operated, including attempting to identify were local trains stopped along their routes to set-out and pick-up railcars.[12] DuPont began by separating local trains into "turn" trains, or trains that originated and terminated at the same location, and "straight-a-way" trains, or trains that originated at one station and terminated at a different station. For turn trains, DuPont manually inspected the data extracted from the car event data to identify the location a train completed its outbound journey and turned before returning to its origin station. For straight-a-way trains, DuPont manually inspected the stops along the route indicated by the car event data to identify the stops to include in the SARR simulation. Manual inspections were required in both instances since the car event data, like the train event data, contained many redundant entries for the same stations that made a purely programming solution impractical.[13]

3. Missing and Truncated Event Data

Even with this normalization effort, DuPont experienced significant difficulties in identifying the proper routing for many of the NS trains due to missing or truncated train event data. While not steadfastly uniform by any means, NS trains followed certain patterns and schedules. An example of this is shown by reviewing the train records for a particular train symbol. NS data provided in discovery indicated that TRN symbol 732 was a loaded coal train

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[11] The train movement data shown in Attachment Nos. 3 and 4 to this Exhibit III-C-1 provide an example. Attachment No. 3 contains 36 train event records while Attachment No. 4 contains 174 train event records. In contrast, most local trains would only report 9 or 10 train events.

[12] Exhibit III-A-2 describes the many issues DuPont had with the NS car event data, and the limitations these issues had on DuPont's car event analyses.

[13] *See* e-workpaper "Local Car Events.xlsx."

Problems With NS Provided Train Event Data

that operated between Memphis, TN and Georgia Power's Scherer Power Station. The NS train event data generally shows this pattern to hold true, but there were eight (8) times throughout 2009 when the data for this movement was either truncated, e.g., the train events only show the train moving part of the way to Scherer, GA, or the data was missing, e.g, no train event data for a known train. Once again, this was not an uncommon occurrence with the NS train event data. NS event data would show trains originating or terminating half-way along the route of movement based on the movement of comparable trains.

DuPont was required to make certain allowances for its inability to definitively identify each train's origin and destination (and indentify arrival and departure times due to the arrival/departure issues discussed above). One allowance was made in developing the peak period unit coal trains due to an inability to link unit trains at their origins and destinations. In prior SAC cases, parties linked the loaded and empty unit coal trains at the origin mines and destination plants served directly by the SARR. In this way when modeling the SARR system, a loaded coal train will not leave a mine served by the SARR before the preceding empty train arrives at the mine. The extreme limitations and flaws with the NS train movement data in this instance did not allow DuPont to link the trains in this usual way. Instead, DuPont looked at the number of peak period loaded and empty coal trains, and preformed a reconciliation analysis of the loaded and empty trains. It then added "balancing trains" to equalize the number of loaded and empty trains moving during the peak period. These balancing trains were in addition to the trains DuPont added to account for growth in future traffic, and were added by DuPont to account for the estimated number of trains moving over the system in the peak period.

D. <u>TRAIN STATISTICS</u>

Problems With NS Provided Train Event Data

The NS train event data reports the following four (4) operating statistics about each train:

1. Number of loaded railcars on the train;
2. Number of empty railcars on the train;
3. Train tons; and
4. Train length.

DuPont incurred two (2) major issues when trying to utilize this data. First, the train statistical information is not consistently reported or not reported at all on some trains. Second, much of the data that is reported is clearly erroneous.

1. Inconsistent or No Train Statistics

NS train event data does not consistently show train statistic data in its train movement records, but instead only shows train statistics a limited number of times for each train movement. This is clearly shown in Attachment Nos. 3 and 4 to this Exhibit III-C-1, which show train statistics reported sporadically for two different train movements. Analysis of all of the NS train event records shows that train statistics are not recorded in approximately 93.7 percent of the NS provided train event records.[14]

Even more troublesome was the number of trains that reported "no" statistics. This tended to occur mostly on local and coal shuttle trains, but examples could be found in all the NS train types. DuPont found that 17 percent of the trains as identified by the train symbol, train date and section number included in the train event data had no statistics reported with the train data.

[14] In other words, if a specific train identified by its train symbol, train date and section number had 100 train event records associated with its movements, on average only a little over 6 of those 100 records contained information on the number of loaded and empty railcars, train tons and train length.

Problems With NS Provided Train Event Data

For those trains included in NS' train event data that did not include train statistics, DuPont looked to other sources of statistical information. DuPont relied upon NS provided discovery data that provided average train statistics for certain train symbols. Specifically, DuPont used the NS produced file "Trainsize.xls," which included average statistics for 954 unique train symbols. Where average statistics for a particular train symbol were not included on NS' "Trainsize.xls" worksheet, DuPont developed its own averages for the train symbol based on base year train event data.

2. Erroneous Train Statistics

A greater issue than the inconsistent and missing train statistic data was train statistics that were erroneous. As indicated above, the NS train event data included only a limited set of train statistics, including total train tons and total train length.[15] DuPont initially intended to rely upon these statistics for identifying its peak operating period and for developing the characteristics for the trains included in its SARR simulation. However, it eventually realized that the statistics as reported in the train event data, were so erroneous as to make the original analysis unusable.

The first indication of the extremely flawed nature of the train statistical data came in using the train statistic data to identify the SARR's peak operating period. As has been the norm in prior SAC cases, DuPont applied its forecasted growth in SARR traffic to base year train movements to identify the peak operating week in the peak operating year. DuPont began by dividing its traffic between coal movements and non-coal movements. Since coal movements on

[15] The NS document provided with the NS train event data did not indicate whether the train tons and train length included in the train event data reflected total tons and length or trailing tons and length. However, based on observations of the data which showed no loaded or empty railcars, but included tons and train length consistent with average locomotive dimensions, DuPont assumed the statistics reflected total train statistics and not trailing statistics.

Problems With NS Provided Train Event Data

modern railroads move almost uniformly in unit train service, DuPont developed its future number of coal trains by applying the forecasted growth rate in coal by identifiable destination to the current number of trains operating to those destinations.[16] In simple terms, DuPont used the forecasted growth rates to determine the number of complete coal trains that would be needed in the future. This approach is consistent with real world railroad operations which move coal in relatively uniform unit train sizes to destinations.

DuPont used a different methodology (which was used in prior SAC cases) for non-coal traffic. It is generally accepted that railroads will grow the size of existing trains before adding a new train to their traffic mix. Running longer trains where practicable leads to greater overall productivity by maximizing crew production and minimizing traffic congestion. In order to increase the SARR's non-coal trains to their maximum efficient sizes, DuPont needed to identify the largest trains currently operated by NS based upon operating train symbol. DuPont therefore looked at NS' train movement data to identify the largest trains currently operated by NS by train type and symbol. DuPont then planned to increase the size of the existing trains before adding additional trains to its network to account for future growth in DRR traffic.

DuPont began this process by identifying the largest train operated by NS by train ("TRN") symbol. It soon became apparent, though, that many of the train sizes included in the NS train event data were clearly erroneous. Table 1 below shows the 10 largest trains by train length and train symbol included in the base year train data.

Exhibit III-C-1
Table 1
NS Train Event Data Maximum Train Lengths

[16] As indicated above, DuPont could not always accurately identify a coal trains' origin and destination. In those instances were a destination could not be accurately identified, DuPont applied an average DRR coal growth rate.

Problems With NS Provided Train Event Data

	Train Symbol (1)	Train Type (2)	Maximum Length In Train Event Data-Feet (3)
1.	262	Triple Crown	75,007
2.	336	General Merchandise	65,565
3.	H3W	Local-Harrisburg Division	58,327
4.	170	General Merchandise	52,958
5.	11R	General Merchandise	37,701
6.	15M	General Merchandise	36,218
7.	331	General Merchandise	34,692
8.	28Z	Multilevel	31,885
9.	V06	Local-Virginia Division	18,780
10.	236	Intermodal	17,984

Source: *See* e-workpaper "Non-Copal List – March 1.xlsx"

As shown in Table 1 above, NS train event data indicated some trains reached over 75,000 feet in length.[17]

This clearly erroneous data required DuPont to undertake a manual examination of the train event lengths, and make adjustments based on individual assessments of each train length.[18] After making manual adjustments to correct for the exceedingly large train sizes, DuPont then applied its growth rates to what it believed to be corrected train lengths to develop the SARR's peak year train count and indentified its peak operating week.[19]

DuPont next began developing the train statistics for the individual trains that were to be modeled in the SARR simulation. The Rail Traffic Controller ("RTC") simulation software used to model the SARR requires the input of each train's trailing tons and length. This required that DuPont develop trailing train statistics because, as indicated above, NS' train movement data included only total train statistics. DuPont developed trailing length and tons consistent with the approach used in prior SAC cases by multiplying the aggregate number of railcars by average car

[17] The above list is not exhaustive and showing only the maximum by train symbol type masks the number of other erroneous long trains with the same train symbol.

[18] Like the train length data, NS train event data indicated extremely large numbers of cars on some trains. In some cases the number of cars on train exceeded 300 railcars.

[19] *See* e-workpapers "Non-Coal List.xlsx" and "Coal Train List.xlsx."

Problems With NS Provided Train Event Data

lengths, by multiplying the number of loaded railcars by average gross weights by train type and by multiplying the number of empty railcars by average tare weights by train type. The resultant train statistics were then entered into the SARR RTC simulation model.

Upon entering the statistics into the RTC model however, DuPont came upon a significant issue. A significant number of trains included in the RTC model exceeded the size of the current NS yards, which serve as a basis for the SARR yard specifications. In simple terms, the train sizes inferred in the NS train event data would not fit in the NS yards. To determine the source of this issue, DuPont compared the number of cars indicated in the NS train event data on each train to the number of cars included on the train as referenced in the NS car event data. The NS car event data was produced in a separate database from the NS train event data, and therefore served as a check on the NS train event data. A comparison of the two databases showed that the NS train event data consistently overstated the number of railcars on the NS non-coal trains.[20]

To resolve this issue, DuPont was forced to make two (2) modifications to its already-completed peak period analyses. First, DuPont adjusted its peak period number of trains to account for a smaller number of trains to be added in the peak period. As described above, DuPont increased the size of existing trains to the maximum current train size operated by NS prior to adding additional trains. Because the train sizes based on the car event data were smaller than the train sizes indicated in the train event data, the car event trains had more room to grow to their maximum size, which meant DuPont had to reduce the number of peak year trains it

[20] *See* e-workpaper "Non-Coal List.xls," worksheet "Growth Determination," Columns AR to AW.

Problems With NS Provided Train Event Data

added. DuPont made this adjustment based upon an application of the percentage change in growth trains produced under the car event and train event data.[21]

Second, DuPont adjusted the statistics for the trains included in the RTC model.[22] These adjustments corrected the vast majority of the train length issues encountered in the RTC model.

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[21] Specifically, DuPont compared the number of trains to be added using the train event train sizes (49,788 peak year trains) to the number of trains to be added using the car event train sizes (41,338 peak year trains). The 17 percent reduction was then applied to the number of growth trains indicated in the peak period non-coal train lists produced based on the train event data. This approach was necessary because the different train sizes based on the two different data sets meant that trains would be added at different rates and different times. DuPont had at that point spent considerable time developing a peak period list of trains based on its earlier analyses based on flawed NS data. In order to meet the required deadlines, DuPont made the reasonable adjustment by making pro-rata adjustments to its already completed RTC train lists. DuPont identified the trains to be removed using a process that randomly picked growth trains as to not bias the remaining train lists. See DuPont Opening e-workpapers "General Freight Peak Period RTC List (With adjusted growth).xlsx," "Intermodal and Auto Peak Period RTC List (With adjusted growth).xlsx," and "Local Peak Period RTC List (With adjusted growth).xlsx."

[22] *See* e-workpapers "General Freight Peak Period RTC List (With adjusted growth).xlsx," "Intermodal and Auto Peak Period RTC List (With adjusted growth).xlsx," and "Local Peak Period RTC List (With adjusted growth).xlsx."

Highly Confidential Information

Redacted

EXHIBIT NO. 2

Highly Confidential Information

Redacted

EXHIBIT NO. 3

DRR CREW DISTRICTS AND ASSIGNMENTS

North Region		
Assignment Locations	**Away Locations**	**Turn Crews**
(1)	(2)	(3)
Kansas City, MO	Hannibal, MO	
	Moberly, MO	
Decatur, IL	Hannibal, MO	Bement, IL
	Lafayette, IN	Springfield, IL
	Peru, IN	
	Kankakee, IL	
	Ft. Wayne, IN	
East St. Louis, IL	Princeton, IN	Decatur, IL
Chicago, IL	Decatur, IL	Streator, IL
	Elkhart, IN	Kankakee, IL
	Ft. Wayne, IN	Pine Yard, IL
	Toledo, OH*	
	Goshen, IN	
Ft. Wayne, IN		Roanoke, IN
Danville, IL	Peru, IN	
	Ft. Wayne, IN	
Danville, KY	Princeton, IN	Louisville, KY
	Chattanooga, TN	Georgetown, KY
	Emory Gap, TN	Lexington, KY
	Columbus, OH	
	Cincinnati, OH	
	Ft. Wayne, IN	
Columbus, OH	Fairlane, OH	Cincinnati, OH
	Ft. Wayne, IN	Chillicothe, OH
	Sandusky, OH	
	Cleveland, OH	
	Dickinson, WV	
	River Rouge, MI	
Cleveland, OH	Ft. Wayne, IN	Avon Lake, OH
	River Rouge, MI	

*Intermodal and Multi-level only.

DRR CREW DISTRICTS AND ASSIGNMENTS

Assignment Locations	Away Locations	Turn Crews
(1)	(2)	(3)
Bellevue, OH	Chillicothe, OH	
	Cincinnati, OH	Columbus, OH
	Peru, IN	Cleveland, OH
	River Rouge, MI	Toledo, OH
	Sharonville, OH	Fairland, OH
	Ft. Wayne, IN	Monroe, MI
River Rouge, MI	Alliance, OH	
Sandusky	Alliance, OH	
	Chillicothe, OH	
Toledo, OH	Columbus, OH	Butler, OH
	Cleveland, OH	
Elkhart, IN	Toledo, OH	Goshen, IN
	Bellevue, OH	Burns Harbor, IN
	Sandusky, OH	
	River Rouge, MI	
	Monroe, MI	
Conway, PA	Sandusky, OH	Pittsburgh, PA
	River Rouge, MI	Homewood Jct., PA
	Bellevue, OH	
	Cleveland, OH	
	Altoona, PA	
	Harrisburg, PA*	
	Toledo, OH*	
	Fairlane, OH	
	Enola, PA*	
	Rockville, PA*	
	Rutherford, PA*	
Cincinnati, OH	Chillicothe, OH	Middletown, OH
Peru, IN		Ft. Wayne, IN
		Lafayette, IN

*Intermodal and Multi-level only.

DRR CREW DISTRICTS AND ASSIGNMENTS

Assignment Locations	Away Locations	Turn Crews
(1)	(2)	(3)
Princeton, IN	Louisville, KY	CB Jct., IN
	Baltimore, MD	Huntingburg, IN
		Browns, IN
		Gibson, IN
Harrisburg, PA	Altoona, PA	Reading, PA
	Shenandoah, VA	Hagerstown, MD
	South Bound Brook, NJ	Wago, PA
	Allentown, PA	Kase, PA
	Binghamton, NY	
	Morrisville, PA	
	Perryville, MD	
	Bethlehem, PA	
Enola, PA	Altoona, PA	Wago, PA
	Baltimore, MD	
	Edgemoor, MD	
	Porter, DE	
	Binghamton, NY	
	Shenandoah, VA	
Rutherford, PA	Shenandoah, VA	
	Altoona, PA	
	South Bound Brook, NJ	
Rockville, PA	Altoona, PA	Sunbury, PA
	Binghamton, NY	
Binghamton, NY	Buffalo, NY	Waverly, NY
	Sarasota, Springs, NY	
	Rouse Point, NY	
	(from Sarasota Springs)	
Norris, PA		Morrisville, PA
Altoona, PA	Pittsburgh, PA	South Forks, PA
Edgemoor, DE		Baltimore, MD
Allentown, PA		Reading, PA
		South Bound Brook, NJ

DRR CREW DISTRICTS AND ASSIGNMENTS

Louisville, KY		Huntingburg, PA

DRR CREW DISTRICTS AND ASSIGNMENTS

South Region		
Assignment Locations	**Away Locations**	**Turn Crews**
(1)	(2)	(3)
Birmingham, AL	Meridian, MS	Selma, AL
	Atlanta, GA	Boligee, MS
	Jackson, AL	Vance, GA
	McIntosh, AL	Henryellen, AL
	Yates, GA	
Mobile, AL	Selma, AL	
Meridian, MS		Hattisburg, MS
Chattanooga, TN	Birmingham, AL	Emory Gap, TN
	Sheffield, AL	
	Atlanta, GA	
	Bulls Gap, TN	
	Knoxville, TN	
New Orleans, LA	Meridian, MS	
Memphis, TN	Sheffield, AL	
Atlanta, GA	Macon, GA	Scherer, GA
	Millen, GA	Baldwin, GA
	Greenville, SC	Wansley, GA
	Spartanburg, SC	Bremen, GA
	Cleveland, TN	Morrow, GA
Augusta, GA	Atlanta, GA	Millen, GA
Cleveland, TN	Bulls Gap, TN	
	Wensley, GA	
	Yates, GA	
	Bremen, GA	
Macon, GA	Augusta, GA	
	Millen, GA	
Greenville, SC	Salisbury, NC	Baldwin, GA
	Charlotte, NC	

DRR CREW DISTRICTS AND ASSIGNMENTS

Assignment Locations	Away Locations	Turn Crews
(1)	(2)	(3)
Spartanburg, SC	Columbia, SC	
	Salisburg, NC	
	Pregnall, SC	
Linwood, NC	Greenville, SC	Charlotte, NC
	Spartanburg, SC	Greensboro, NC
	Altavista, VA	Ft. Mill, SC
	Lynchburg, VA	Belmont, GA
		Salisburg, NC
Altavista, VA	Petersburg, VA	
Roanoke, VA	Linwood, NC	PD Jct. WV
	Petersburg, VA	Vabrook, VA
	Crewe, VA	
	Shenandoah, VA	
	Bristol, TN	
	Elmore, WV	
	Greensboro, NC	
	Bulls Gap, TN	
Dickinson, WV	Elmore, WV	Alloy, WV
	Columbus, OH	
Bulls Gap, TN		Asheville, NC
		Bristol, TN
Knoxville, TN	Bristol, TN	Bulls Gap, TN
(Sevier Yard)	Asheville, NC	Cleveland, TN
	Fairbanks Jct., GA	Loudon, TN
Asheville, NC		Douglas, NC
Elmore, WV		Beggs, WV

EXHIBIT NO. 4

DRR HELPER SERVICE

On Location (1)	Off Location (2)	Helper Service Miles (3)	Helper Direction (4)	Number of Helper Locomotive (5)	Peak Period Trains Helped Per Day (6)
1. Louisville, KY	Duncan, IN	10.37	West	1	3.4
2. Bulls Gap, TN	Knoxville, TN	46.80	South	2	5.8
3. Cincinnati, OH	Erlanger, KY	7.57	South	1	15
4. Altoona, PA	Johnstown, PA	37.90	West	2	33.4
5. Johnstown, PA	Altoona, PA	37.90	East	2	30.3

Source: *See* e-workpaper "Train Summary From TRAIN FILE.xlsx".

EXHIBIT NO. 5

DRR RTC MODELING PROCEDURES AND RESULTS

The DuPont Stand-Alone Railroad ("DRR") utilized the Rail Traffic Controller ("RTC") model[1] to optimize the DRR's system track configuration and provide the basis for many of the DRR's annual operating metrics. The RTC model has been relied upon by the STB in numerous prior maximum rate reasonableness cases[2] to evaluate the feasibility of the SARR's operating plan and to demonstrate the maximization of the SARR's infrastructure.

The process followed to develop the needed metrics for DRR's rail operations based on the RTC model simulation is discussed in the remainder of this Exhibit under the following topical headings:

A. Development of The DRR System
B. Operating Inputs Used in The RTC Model
C. Development of The Peak Train List
D. Other RTC Related Issues

A. DEVELOPMENT OF THE DRR SYSTEM

The DRR system is made up of over 8,000 route miles. This is the largest stand-alone system yet constructed and presented to the STB, and, as far as DuPont is aware, the largest system ever simulated in the RTC model.

B. OPERATING INPUTS USED IN THE RTC MODEL

The following elements of the DRR's operating plan were developed by Mr. McDonald and input into the RTC Model by Messrs. Fapp and Humphrey for purposes of simulating the DRR's peak-period operations and developing train transit times:

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[1] Version 64K.
[2] *See*, e.g., *AEPCO* at 28, *WFA/Basin* at 16, *PSCo/Xcel* at 27 and *Otter Tail* at 24.

DRR RTC MODELING PROCEDURES AND RESULTS

1. Road Locomotives
2. Train size
3. Helpers
4. Maximum train speeds
5. Dwell times
6. Time required to interchange trains with other railroads
7. Crew-change locations/times
8. Time for a train to reverse direction
9. Track inspections and maintenance windows
10. Time for random outages

Each of these elements is discussed below.

1. Road Locomotives

The RTC simulation demonstrated that most road trains can operate over the DRR system (other than the helper districts described below) with two ES44AC locomotives in a 1/1 DP configuration, except some heavy trains needing additional power at certain locations. The additional locomotives were generally placed on the head-end of the train, usually at crew-change locations, during crew-change time.[3]

The DRR will operate its local trains with a single GP38 locomotive where possible. Where this is not possible due to local train sizes or topography, the DRR adds a second GP38 locomotive or instead uses ES44AC locomotives on the local trains. In addition, DRR worktrains will utilize GP38 locomotives. Finally, the DRR will use SW1500 in its yards to perform its switching operations.

The base year locomotive requirements, which were developed from the RTC simulation statistics of the DRR are shown in Table 1 below.

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3 In some cases, additional locomotives were added to the rear of the train as to equalize power and minimize train slack.

DRR RTC MODELING PROCEDURES AND RESULTS

Table 1
DRR Base Year Locomotive Requirements

Unit Type (1)	Number of Units (2)
1. ES44AC	483
2. GP38	101
3. SW1500	80
4. Total Units	664

Source: *See* e-workpaper "DRR Operating Statistics_ Errata.xls"

2. Train Size

The peak period forecast trains for the RTC simulation are based on corresponding actual 2009-2010 trains. The maximum train size is equal to the largest trains by train type and symbol currently operated by NS. All growth trains are limited to the same size and weight of actual 2009-2010 trains, and no growth train has more than six (6) locomotives (excluding helpers).

3. Helpers

DRR's helper districts were determined in a two-step process. First, information provided by NS in discovery was used to identify locations on the DRR network where NS currently provides helper service. Second, additional helper service requirements were determined by running the RTC model and adding helper service as needed. A summary of the helper locations and locomotives required at each location is shown in Table 2 below.

DRR RTC MODELING PROCEDURES AND RESULTS

Table 2
DRR Helper Districts And Locomotive Requirements

Helper District (1)	Distance Helped (2)	Helper Locomotives (3)
1. Louisville, KY to Duncan, IN	15.0	1
2. Bulls Gap, TN to Knoxville, TN	48.4	2
3. Cincinnati, OH to Erlanger, KY	7.2	1
4. Altoona, PA to Johnstown, PA	38.9	2
5. Johnstown, PA to Altoona, PA	38.9	2

Source: *See* e-workpaper "Train Summary from TRAIN file.xlsx."

Mr. McDonald instructed Messrs. Fapp and Humphrey to allow twenty (20) minutes for each train requiring helper assistance, to add helper locomotives at the beginning of the helper district and to allow fifteen (15) minutes to detach the helper locomotives at the end of the helper district.

The coupling and uncoupling of helper locomotives is a straight-forward process that takes a few minutes in terms of the physical operations. The allotted twenty (20) minutes for adding helper locomotives provided sufficient time to perform a brake test after the lead helper locomotive was coupled to the train. Modern technology permits helpers to be removed without stopping the train, but Mr. McDonald has conservatively assumed the train will stop for the removal of helpers and has allotted fifteen (15) minutes for this process. This includes the time the helper crew needs to verify that the brakes on the distributed power ("DP") road locomotive at the rear of the train have been released.

After being detached from a train (regardless of direction), each 2-unit helper consist returns light to its point of origin. Light helper movements follow trains moving in the same direction, on the same block, with dispatcher authority (unless there is a long interval between trains, in which case they move on a separate block). This is consistent with real-world railroad

DRR RTC MODELING PROCEDURES AND RESULTS

practices based on Mr. McDonald's personal observation and experience. Light helper movements are not treated as separate trains for purposes of the RTC simulation.

4. Maximum Train Speeds

The maximum permissible train speeds input into the RTC Model are 60 mph (50 mph for loaded coal and bulk grain trains) on the DRR's main lines. All trains are limited to a maximum speed of 40 mph on the DRR's branch lines except where existing NS timetable speeds are higher. These maximum speeds are consistent with NS's real-world practice on the lines being replicated by the DRR.

Maximum train speeds are reduced below those specified above where a speed restriction is required by NS's operating timetables for the divisions and subdivisions in question. These restrictions exist for safety reasons (such as to maintain a safe braking distance), to reduce underbalance in curve super elevation per FRA track safety regulations and reduce track/curve wear, and to avoid high-speed gage separation on curves exceeding 3 degrees. In addition, trains do not reach maximum authorized speed in some areas due to grades and curves. All of these restrictions and limitations have been incorporated into the RTC Model for application to the DRR's peak-period operations.

5. Dwell Times

Dwell times have been allotted for trains at the DRR's yards based on the kinds of activities being performed. These activities include 1,000/1,500-mile car inspections and associated bad-order car switching, locomotive fueling and 92-day inspections, and crew changes.

Mr. McDonald has allotted a total of five (5) hours of dwell time at each yard for through coal trains requiring an inspection. This includes time for the inspection itself (three hours) and removal of any bad order cars from the train and addition of spare or repaired cars (one hour).

DRR RTC MODELING PROCEDURES AND RESULTS

Locomotives requiring FRA-mandated 92-day inspections are removed from the train upon arrival and replaced with fresh locomotives when the inspection and bad-order switching processes are completed. If locomotives that are not removed for a 92-day inspection require fueling, it is performed while the car inspection is taking place and the train is "blue-flagged." Another hour of dwell time has been allotted for these procedures, as well as for train staging time and contingencies.

All intermodal and general freight trains that move at least 750 miles on the DRR also receive an inspection at one of the DRR's yards (assumed to be a 1,000-mile inspection[4]). Non-coal trains that move less than 750 miles on the DRR do not require an inspection because they are interchanged with NS or another railroad at either the on-SARR or off-SARR point (or both), and are inspected while on the connecting railroad.

Mr. McDonald has allotted five (5) hours of dwell time at the DRR's yards for non-coal trains requiring a 1,000-mile inspection.[5]

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[4] Some of these trains are intermodal or auto trains that qualify for extended-haul status, thus permitting a 1,500-mile interval between inspections, but to be conservative Mr. McDonald has assumed a 1,000-mile inspection is required.

[5] Six hours of yard dwell time was allotted for empty coal trains to be consistent with the dwell time allotted for empty coal trains in the *WFA/Basin* case. Less dwell time would be needed to inspect and service the DRR's non-coal trains because they tend to be shorter, there is less need to remove bad-order cars and replace them with spare cars, and no need to swap all locomotives on each train for new locomotives, which was the procedure used for empty SARR coal trains in *WFA/Basin*. See "Opening Evidence of Complainants Western Fuels Association, Inc. and Basin Electric Power Cooperative (Public Version)" filed April 19, 2005 at III-C-41 and *WFA/Basin* at 17.

DRR RTC MODELING PROCEDURES AND RESULTS

Since the RTC model simulation is a snapshot of the DRR's operations over a ten (10)-day simulation period, there is no way to tell in advance which road locomotives on which trains require a 92-day inspection or fueling upon arrival at one of the DRR's yards during that period. Based on Mr. McDonald's experience, it is likely that trains received in interchange from NS or another railroad will have locomotives with full fuel tanks and that do not require a 92-day inspection while on the DRR. However, to be conservative, for all empty coal trains (and certain loaded coal trains as described earlier) and for all non-coal trains that move at least 750 miles on the DRR, Mr. McDonald has assumed that the locomotives on the train will need fueling and or a 92-day inspection at one of the DRR's yards, as well as a 1,000-mile or 1,500-mile car inspection. These inspections occur at one of the following yards: Elkhart, Conway, Chattanooga, Roanoke, Atlanta or Bellevue.

6. Time Required to Interchange Trains With Other Railroads

As described above, the DRR interchanges complete trains, including locomotives, with six Class I railroads (BNSF, CSXT, NS, KCS, CN and UP) as well as over 40 regional or short-line railroads.[6]

Mr. McDonald has allotted 30 minutes for the interchange of trains at all of these points. All that is required for the interchange of run-through trains is a change of crews, a brake set/release and a roll-by inspection, which can easily be accomplished within 30 minutes. The same 30 minutes of SARR interchange time were accepted by the Board in *WFA/Basin.*[7]

A train received in interchange may have more locomotives than the DRR needs to move the train over its system, or may not have the locomotives arranged in a DP configuration. The

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[6] *See* e-workpaper "DRR Interchanges.xlsx." for a complete list of DRR interchange locations and the railroads involved.

[7] *See WFA/Basin II* at 16.

DRR RTC MODELING PROCEDURES AND RESULTS

inbound DRR road crew removes any extra locomotives and leaves them on the setout track at the interchange point during the time allotted for the interchange, and the outbound DRR crew rearranges locomotives into a DP configuration if necessary during the interchange time.[8]

7. Crew-Change Locations/Times

At DRR crew-change points where the change of crews is the only function performed, Mr. McDonald has allotted 15 minutes for this function. Again, this is consistent with the time allotted for SARR crew changes in *WFA/Basin*.[9]

The RTC simulation confirms that the distance for each crew assignment, as well as the allotted time at mines or other points served by turn crews, can be covered by a single tour of duty including an allowance of one hour for crew preparation/taxi time. A few crews expire under the Hours of Service law and need to be taxied to their next terminal, while some trains are able to skip a crew change point and the crew can run through to the next crew-change point. Since the DRR is a new, start-up, non-unionized operation, its crew districts can be, and have been, designed for maximum efficiency.

8. Time for a Train to Reverse Direction

The DRR's track configuration is such that certain of the DRR's trains must reverse direction. This primarily occurs with local "turn trains" that reverse direction at the terminus of their outbound movement. The reversal of direction at these locations is facilitated by the DRR's use of DP locomotives on all trains.

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8 The Class I railroads are converting to DP at a rapid pace; for example, Union Pacific reported at a recent RTC Model users' conference that 70 to 75 percent of its road trains now have a DP locomotive configuration. With the peak RTC simulation period ten years hence, it is reasonable to assume that the DRR will have in place run-through agreements that specify trains are to be received with DP power and that foreign-road locomotives will be equipped for DP operation.

9 See *WFA/Basin* Opening Evidence of Complainants (Public Version) at page III-C-30.

DRR RTC MODELING PROCEDURES AND RESULTS

Mr. McDonald has allotted 45 minutes of dwell time to reverse direction for trains that do not change crews at the reverse-direction point. This accounted for any switching occurring at the turn location and the time needed for the crew to walk to the other end of the train and board the locomotive on that end. No additional time is allotted for reversing direction if the procedure occurs at a location where the train is interchanged with another railroad or otherwise undergoes a crew change. At these locations, the outbound DRR crew boards the locomotives at the opposite end of the train from the locomotive where the inbound crew leaves the train. No extra time is needed beyond the normal 30 minutes allotted for interchange or 15 minutes allotted for crew changes at non-interchange locations.

9. Track Inspections and Maintenance Windows

FRA rules require twice-weekly inspections for Class 4 track, which is the classification for the DRR's main tracks. As described in Part III-D (which describes the DRR's maintenance-of-way plan), the DRR's main and branch lines are inspected twice a week by the railroad's Track Inspectors using hi-rail vehicles (SUV-type vehicles equipped with retractable flanged wheels so they can operate either on highways or on railroad tracks). These inspections have to be performed during the peak traffic (RTC simulation) period. However, they can be performed between train movements, and during periods of heavy traffic or the hi-rail vehicle can follow a train on the same block (with the dispatcher's approval). Accordingly, there is no need to allot separate time for FRA-prescribed track inspection in the RTC Model.

Consistent with the STB's decision in *AEPCO*, Messrs. Fapp and Humphrey have included delay times in the RTC simulation to account for maintenance being performed on the DRR's line. Specifically, they identified the times that NS trains were delayed due to

DRR RTC MODELING PROCEDURES AND RESULTS

maintenance activity based on train delay time data provided in discovery by NS.[10] This includes delays due to bridge gangs, maintenance of way gangs, rail gangs, and T&S gangs.

10. Time for Random Outages

Random events that affect track, signals and equipment are a part of everyday railroading. It is unrealistic to expect that no such events would occur during the DRR's peak traffic period used for the RTC simulation, or that such events would not affect train operations during that period. Accordingly, time for random outages has been input into the RTC Model.

Track capacity is also impacted by program maintenance performed by the SARR. The STB indicated in its *AEPCO* decision that while parties in prior SAC proceedings had not included track delays caused by program maintenance in their SARR simulations, such maintenance was common in the "real world" and therefore should be reflected in a SARR's hypothetical world.[11]

It is impossible to determine exactly what events would impact train operations during the June 1, 2018 through May 31, 2019 peak year, or when they will occur. NS provided data in discovery on events of an unexpected or "random" nature that affected train operations on the lines being replicated by the DRR in 2009 and 2010, including train-related, track-related and signal-related events. It also identified delays caused by maintenance of way, and bridge gangs.[12]

Mr. McDonald identified the outages and delays that occurred on NS track replicated by the DRR during the peak period's comparable time in the base year, e.g., November 12 through November 21. He then provided them to Messrs. Fapp and Humphrey for input into the RTC Model during the 10-day simulation period.

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[10] *See* e-workpaper "2009_Delay (on-sarr).xlsx".

[11] *See AEPCO* at 28.

[12] *See* e-workpaper "2009_Delay (on-sarr).xlsx".

DRR RTC MODELING PROCEDURES AND RESULTS

Mr. McDonald selected the kinds of outages that he deemed most likely to occur including operational outages, such as a broken knuckle or drawbar, a train going into emergency braking mode, or a broken rail. Mr. McDonald excluded, however, those outages experienced by NS that would not be incurred by the DRR due to differences in the two railroads' operations. For example, Mr. McDonald excluded delays caused by Amtrak operating on the DRR's line, since, unlike the NS, Amtrak would not be a DRR tenant railroad. Similarly, Mr. McDonald also excluded outages caused by NS' traditional signaling system as the DRR would operate from the beginning with a purposely built PTC system in place of traditional signals. In another example, Mr. McDonald designed the DRR operating plan so that all road trains would operate with at least two (2) locomotives, meaning a failure in one locomotive would not leave the train stranded and blocking track. Instead, DRR trains would move under the remaining operational power on the train to the next yard, where the inoperative locomotive would be replaced.

Consistent with the STB's decision in *AEPCO*, Mr. McDonald also identified program maintenance work performed by NS that would cause train delays. This includes delays caused by maintenance of way gangs, bridge gangs, rail gangs and T&S gangs. These delays are in addition to the random maintenance outages caused by such things as broken rails and power switch failures.

Mr. McDonald also assumed an average duration for each outage indicated in NS train delay data would occur in the peak year operations. In other words, if NS experienced an one hour delay in its 2009 operation at a particular location, then the DRR would experience a one hour delay in 2019 at the same location. Mr. McDonald then instructed Messrs. Fapp and

DRR RTC MODELING PROCEDURES AND RESULTS

Humphrey to include the outages on the DRR's lines (including the date and time for each outage) at the same location where NS experienced the outage.[13]

The end result of the analysis was to include 177 operational and maintenance outages as inputs to the RTC Model. The 177 total outages included in the RTC simulation are shown, by date and time, location and type in DuPont's workpapers.[14]

C. DEVELOPMENT OF THE PEAK TRAIN LIST

Once the DRR network was developed and tested in the RTC model and the operating inputs were identified, the next step in the process was to identify the peak period trains that would be included for evaluation in the RTC model.

1. Peak Trains

The modeling period included a two-day warm-up, the peak week and a one-day cool down.[15] Messrs. Fapp and Humphrey were able to use a shorter warm-up period than in prior cases because the peak period train list includes all trains moving from the beginning of the simulation.

SARR's presented in prior maximum reasonable rate cases have been primarily coal railroads that transport unit coal train traffic between mines and generating stations. In those cases, the SARR simulation usually began with either all the loaded coal trains beginning at the mines and moving loaded to the generating stations, or all the empty coal trains beginning at the generating stations and cycling back to the mines. In either case, additional warm-up time was

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[13] The NS delay data provided in discovery indicated the date, location and duration of the delays, but not the time of day the delay occurred. Messrs. Fapp and Humphrey assigned a delay time using a random number generator to develop random delay times.

[14] *See* e-workpaper "2009_Delay (on-sarr).xlsx".

[15] The trains included in the RTC train list consist of trains originated within a 10-day period. Because many train take more than 24 hours to reach their destination, the model actually simulated an 11-day period to allow trains dispatched on Day 10, the cool down day, to reach their destination.

DRR RTC MODELING PROCEDURES AND RESULTS

needed to allow the loaded and empty trains to make a complete cycle to reflect the congestion of loaded and empty coal trains meeting along their respective routes.

In this case, DuPont did not begin with only loaded or empty coal trains, but instead began by moving all trains, including loaded and empty unit traffic simultaneously. DuPont was able to do this by identifying both loaded and empty unit trains as part of its peak period process. This meant loaded and empty unit trains were meeting along their routes from the beginning of the simulation. In this way, DuPont could shorten the warm-up period since much of the operational congestion was in place from the start of the simulation.

The peak period was developed based on the peak volume of trainload traffic selected for inclusion in the DRR's traffic group. The peak period train lists were then developed from NS car and train movement data provided in discovery for the June 2009 to May 2010 time period. In particular, Messrs. Fapp and Humphrey matched the DRR's revenue carloads to the NS trains that moved the relevant cars (including corresponding empty cars). NS's peak traffic period in the base year was November 12 through November 21. The trains that the DRR will transport during the peak period and corresponding study period for the RTC simulation are shown in DuPont's workpapers.

Messrs. Fapp and Humphrey then determined the number of DRR trains that would transport the general freight, coal and intermodal traffic included in the DRR traffic group in the comparable period of June 1, 2018 through May 31, 2019, which is the peak volume year during the DCF period. They did this by applying the percentage increase in the DRR's traffic for the Base Year to June 1, 2018 to May 31, 2019 for each movement to the car/train movement data provided by NS in discovery. The "growth" trains thus developed were added to the trains that moved during the peak week on a random basis. The 10-day study period used in the RTC

DRR RTC MODELING PROCEDURES AND RESULTS

simulation was November 12 through November 21, 2018.[16] A total of 7,210 trains were analyzed during this period, of which 5,087 operated in the peak week.[17]

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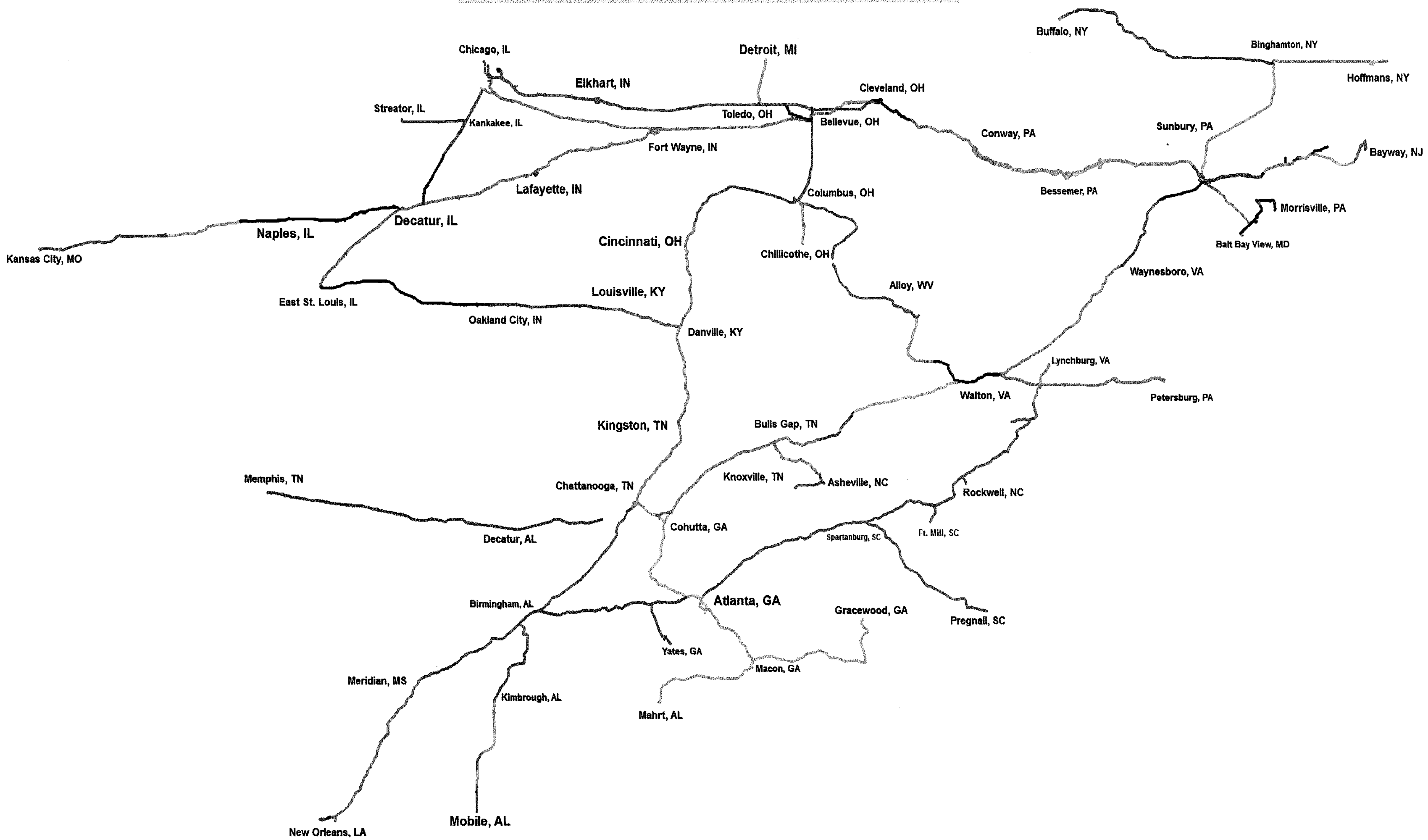
[16] The 10-day period includes a 2-day warm-up period based on preliminary modeling that indicated this would be the maximum time any train would spend on the DRR.

[17] The list of peak period trains is included in DuPont's Opening workpapers.

EXHIBIT NO. 6

DRR RTC Network



**NOTE:* Segments colored by subdivision.

EXHIBIT III-D

EXHIBIT NO. 1

DRR OPERATING PERSONNEL

The DRR has a traffic group that moves primarily in trainload quantities. Consistent with the stand-alone concept of identifying the least-cost, most-efficient, feasible hypothetical alternative to the incumbent, the DRR is a non-union railroad that is built from the ground-up to handle a defined traffic group.[1]

DuPont's experts have developed a staffing plan and associated personnel for the DRR to handle its projected peak traffic volume safely and efficiently by taking full advantage of modern technology. This staffing plan also permits the railroad to maintain its facilities in good condition while minimizing cost.

A. STAFFING REQUIREMENTS

The DRR's operating personnel include train crew, line supervisory and field employees in Transportation, Engineering/Maintenance-of-Way and Mechanical departments. The senior Operations staff (headquartered at Roanoke, VA) report directly to the Vice Presidents of Transportation, Engineering and Mechanical. For the most part, they are not included as operating personnel but are included in the DRR's General & Administrative ("G&A") staff, which is described in Part III-D-4. The DRR's operating personnel requirements are discussed below.

1. Train/Switch Crew Personnel

The DRR requires a total of 3,166 Train & Engine ("T&E") crew members to transport its Base Year trains. This count, which includes helper crews and switch crews based at the DRR's yards, is based on the number of trains moving over the various parts of the DRR system during the Base Year; the crew assignments developed by Mr. McDonald (as described in Part

[1] The Board has accepted the concept of a non-unionized SARR. *See TMPA* at 687; *PSCo/Xcel* at 68, 69.

III-C-1), and the switch assignments at the DRR's yards. The RTC Model simulation performed by Mr. Fapp was used to confirm that train crews operating in these crew districts generally could complete each tour of duty within twelve (12) hours and otherwise comply with the federal Hours of Service law, as amended.[2]

Consistent with Board precedent, T&E crews were developed using the total number of crew starts as determined by the actual train counts over an entire year.[3] In this instance, crews were determined for all trains moving in the Base Year. The total crew starts from each crew base were then adjusted upward to reflect the 0.38 percent re-crewing requirements based on the results of the RTC simulation indicating the number of crews whose on-duty time expired under the Hours of Service law. The adjusted crew count was then used to determine the total number of T&E crews required using the standard formula employed by the Board to determine how many crews are required to cover the number of crew starts assuming that each crew member is available 270 days a year. *Id.*[4]

2. Non-Train Operating Personnel

The DRR's staffing requirements for operating personnel other than train and switch crews and maintenance-of-way ("MOW") personnel are summarized in Table 1 below. MOW personnel are discussed separately in Part III-D-5.

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[2] *See* e-workpaper "Base Year Trains_Statistics_Open_Errata.xlsx."

[3] *See* *PSCo/Xcel* at 62.

[4] This number is not affected by the hours-of-service provisions of RSIA.

DRR OPERATING PERSONNEL

Exhibit III-D-1
Table 1
DRR Non-Train Operating Personnel

Operations Department Position (1)	No. of Employees (2)
Vice President Operations	1
Administrative Assistant	1
Administrative pool (secretaries)	4
Director – Budgets	1
Analyst – Budgets	2
Director – Rules, Safety & Training	1
Managers – Rules, Safety & Training	10
1. Transportation Department	
Vice President Transportation	1
Director – Operations Planning and Joint Facilities	1
Analyst – Operations Planning	2
Analyst – Joint Facilities	2
Director – Operations Control	1
Managers – Operations control (1 mgr north region and 1 mgr south region 24/7)	9
Chief Dispatcher (North region and south region)	2
Dispatchers (25 desks manned 24/7)	110
Director – Crew Management	2
Crew callers (4 desks manned 24/7)	18
General Managers (North and South Regions)	2
Directors – Field Operations	10
Managers – Field Operations	56
Managers – Locomotive Operations	11
Managers – Yard Operations (six major yards)	6
Assistant Managers – Yard Operations	48
2. Mechanical Department	
Vice President – Equipment Management	1
Administrative Assistant	1
Manager – Budgets	1
Directors – Locomotive Services (North region and South region)	2
Managers – Testing and Environmental	1
Managers – Car Distribution (North region and South region)	2
Car Distributor	7
Directors – Car Services (North region and South region)	2
Car Inspectors	269
3. Engineering Department	
Vice President – Engineering	1
Administrative Assistant	1
Director – Environmental Operations	1
Environmental Engineer	1
Total Non-Train Operating Personnel	**591**

Source: "DRR Operating Expense_Errata.xlsx."

DRR OPERATING PERSONNEL

A description of each operating position is provided below.[5]

a. Vice President – Operations – This position reports to the President-CEO, is a member of the DRR Board of Directors, and is responsible for all operating functions. Reporting to the Vice President – Operations are the Vice President – Transportation, Vice President – Equipment Management and Vice President – Engineering. Also reporting to the Vice President – Operations are the Director – Budgets and the Director – Rules, Safety and Training.

b. Director – Budgets – This position is responsible for preparation of the budget for the office of the VP – Operations as well as the entire Transportation Department, headed by the VP – Transportation. There are two Analyst positions assigned to assist the Director – Budgets.

c. Director – Rules, Safety and Training – The Director – Rules, Safety and Training is responsible for safety, rules and training on the DRR system. This position is also responsible for the operating timetable, rules, and related instructions and for interfacing with the FRA and other government agencies in matters pertaining to rules and operating practices.

d. Managers – Rules, Safety and Training – Reporting to the Director are ten Managers – Rules Safety and Training who monitor safety and conduct rules and training classes of transportation, maintenance, and mechanical operating personnel in their respective territories, and assist the Director in the performance of his duties.

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[5] In *WFA/Basin* the Board treated Customer Service personnel as Operating personnel and Marketing personnel as G&A staff. Mr. McDonald believes all of these personnel are more appropriately considered G&A personnel (discussed below). This is how they were treated in *AEP Texas* at 51, 54.

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e. **Vice President – Transportation** – The Vice President – Transportation is responsible for all transportation functions on the DRR. Reporting to him are the Director – Operations Planning and Joint Facilities and the Director – Operations Control and the General Managers for the North and South Regions.

f. **Director – Operations Planning and Joint Facilities** – This position is responsible for designing the most efficient routings and scheduling of car and train movements on the DRR system. In addition, the position is responsible for preparing and monitoring all joint facility and industry contracts. There are four Analyst positions assigned to assist the Director – Operations and Joint Facilities, two analysts assist with operations planning and two analysts assist with joint facilities.

g. **Director of Operations Control** – The Director of Operations Control is responsible for all locomotive assignments on the DRR. This individual also coordinates and maintains records of run-thru operations with other railroads; and, in concert with the Mechanical Department, handles the timely dispatch of locomotive power due required inspections.

h. **Managers – Operations Control** – The Managers – Operations Control assist the Director Operations Control in performance of his duties. There two Managers of Operations Control positions, one for each Region and these positions are on duty 24 hours a day.

i. **Chief Dispatchers** – There are two Chief Dispatcher positions on the DRR, one each for the North and South Regions. The Chief Dispatchers are responsible for managing the Dispatching staff and ultimately responsible for dispatching trains, track inspections vehicles and work equipment on the DRR.

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j. **Dispatchers** – The DRR has 25 dispatching desks located at the DRR's Roanoke headquarters. Eleven (11) Dispatcher desks are responsible for dispatching trains, track inspection vehicles and work equipment on the North Region and 14 desks are responsible for dispatching trains and equipment on the South Region. Each desk is manned by one (1) dispatcher three (3) shifts per day, seven (7) days per week. A total of 110 employees are required to man the 25 dispatcher positions on a 24/7 basis.

k. **Directors – Crew Management and Crew Callers** – The DRR utilizes an automated crew-management system[6]. Although the automated crew-management system is designed to handle virtually all basic crew interactions via automated calling and response systems (including identifying the proper crews for the proper jobs and automatically routing calls from crews to the appropriate dispatcher), the system requires some augmentation by human personnel. Accordingly, Mr. McDonald has staffed the DRR with two Directors – Crew Management (one each for the North and South Regions) and four Crew Caller positions (two each for the North and South Regions). All of these positions are based at the Roanoke headquarters.

The Directors – Crew Management manage the crew-calling system, supervise and assist the crew callers as needed, handle exceptions and assign crew vacations. They also interface with the DRR's IT personnel as needed. The four crew caller positions (two for each Region) are on duty on a 24/7 basis to augment the automated crew-management system. The crew callers' principal duties are to define the necessary jobs, assure the proper operation of the

[6] *See* Exhibit III-D-2, Section D-2.

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automated crew-calling system, and answer questions. The 24/7 staffing for these positions means a total of nine employees are required to man them.[7]

l. General Managers – Transportation – The General Managers – Transportation for the North and South Regions are responsible for all transportation field operations and supervise the DRR's Directors - Field Operations on their respective territories.

m. Directors Field – Operations – The Directors – Field Operations and Managers – Field Operations are responsible for train operations in their respective territories and for supervising train crews. They also perform FRA-mandated and other appropriate testing, and respond to and investigate accidents and day-to-day operating problems encountered by any busy railroad each reporting to his respective General Manager.

The DRR has 10 Directors – Field Operations with the positions split evenly among the two operating divisions which are of relatively equal length. This position is the equivalent of Transportation Superintendent on a Class I railroad. The Directors – Field Operations on the North Region are stationed at Chicago, Toledo, Conway, Enola and Cincinnati. The Directors – Field Operations on the South Region are stationed at St. Louis, Birmingham, Greenville, Roanoke and Chattanooga.

n. Manager – Field Operations – The DRR also has 56 Managers – Field Operations positions. Twenty-nine (29) being stationed at major terminals and 27 at outlying points. All managers report to their respective Directors – Field Operations. These positions are

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7 *See* e-workpaper "Personnel Counts.xls."

equivalent to a Trainmaster on a Class I railroad. The specific locations and number of Managers – Field Operations at each location are included in our workpapers.[8]

o. **Managers -- Locomotive Operations** – The DRR has 11 Managers – Locomotive Operations ("MLO"), who are responsible for the safe and efficient handling of locomotives and trains by the DRR's engineers. The MLOs are assigned to various locations throughout the DRR. The specific locations are shown in our workpapers.[9] Their duties are similar to those of a Road Foreman of Engines or Traveling Engineer on a Class I railroad. They are FRA-certified locomotive engineers and qualified on their respective territories. They perform FRA-mandated training and observation of engineers in train handling, efficiency testing, and other assistance as needed.

p. **Managers and Assistant Managers – Yard Operations** – One Manager – Yard Operations is assigned to and based at each of DRR's six major yards. Assistant Managers – Yard Operations are assigned at these and other locations where traffic volumes warrant. These positions direct the movement of trains and other equipment within the yard limits. All Managers and Assistant Managers – Yard Operations report to the Managers – Field Operations. At small yards where there is no Assistant Manager – Yard Operations, a designated crew member, acting as a footboard Yardmaster, will receive instructions directly from Customer Service.[10]

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[8] *See* e-workpaper "DRR Non-Train Operating Personnel.docx."

[9] *See* e-workpaper "DRR Non-Train Operating Personnel.docx."

[10] *See* e-workpaper "DRR Non-Train Operating Personnel.docx." for assignment locations for Managers and Assistant Managers – Yard Operations.

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q. **Vice President – Engineering** – The Vice President – Engineering is responsible for all engineering matters on the DRR. This primarily involves MOW since the DRR does not need to construct any new facilities during the 10-year DCF period. In addition to supervising the MOW function and personnel (described in detail in Exhbit III-D-3), the Vice President – Engineering is responsible for the annual MOW capital and operating budgets, and for interfacing with the contractors involved in program and other maintenance-of-way work. This Vice President has one (1) assistant who is chiefly responsible for engineering administration and secretarial duties.

r. **Vice President – Equipment Management** – This Vice President supervises the DRR's mechanical function, which largely involves overseeing the acquisition and maintenance of the DRR's equipment (including rolling stock) as well as administration of the AAR Interchange Rules with respect to the DRR's use of other railroads' locomotives and equipment on trains that operate in interline service. The Vice President – Equipment Management is also responsible for interfacing with the DRR's locomotive and car maintenance contractors. Like the other Vice Presidents, he has an Assistant, who is responsible for mechanical and departmental secretarial work as needed. Also reporting to the VP – Equipment Management are two (2) Managers – Budgets who are responsible for working with the VP – Equipment Management and preparing budgets for the Mechanical department.

s. **Directors – Locomotive Services** – There are two Directors – Locomotive Services, one each for the North Region and the South Region. The Directors – Locomotive Services are responsible for maintenance of the locomotive fleet and ensuring the correct

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complement of power and locomotive consists are available as requested by the Operations Control Department.

t. **Manager – Testing & Environmental** – The DRR has one (1) Manager – Testing & Environmental who report to the Directors – Locomotive Services. One Manager is assigned to each of the DRR's two Regions. These individuals are responsible for testing of materials and environmental compliance, including investigation of any problems involving cars containing hazardous commodities while on the DRR (and related federal reporting requirements).

u. **Managers – Car Distribution** – There are two Managers – Car Distribution, one each for the North Region and the South Region on duty five days per week. These positions are responsible for interacting with customers and field personnel to ensure equipment needs are met on a real time basis.

v. **Car Distributors** – There are two (2) car distribution desks, one assigned to each Region on duty 24/7 working with the Manager to provide equipment. A Manager – Car Distribution is assigned to the desk during the day shift and car distributors are assigned the two other shifts each day.

w. **Directors – Car Services** – There are two (2) Directors – Car Services with one assigned to each Region. These positions, report to the Vice President – Equipment Management, and are responsible for equipment repairs and for supervision of the Equipment Inspectors at the DRR's yards. These individuals are also responsible for the day-to-day interface with the DRR's locomotive and car maintenance contractors, as well as contract administration.

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x. Equipment (Car) Inspectors – The DRR's Equipment Inspectors have duties similar to those of Carmen on a Class I railroad. They are located at the DRR's yards where the railroad performs 1,000-mile/1,500-mile car inspections.[11] The number of Equipment Inspector positions (which are manned 24/7) is based on the number of daily trains requiring inspection that move through the DRR's inspection points during the peak week. Equipment inspectors are also assigned at all yard locations where more than three trains per day originate. In yards where less than three trains per day originate, the train crews perform the necessary equipment inspections on trains prior to departure. Car inspection procedures are described in Part III-C-3.

The Inspectors at each of the DRR's six (6) locations where high volumes of trains are inspected, are divided into four-person crews, with each crew assigned two (2) small ATV-type vehicles which can travel on the roadways between the inspection tracks during the inspection process. This enhances the productivity of the crews, and the DRR has invested capital for roadways between the inspection tracks to achieve these savings. The inspection vehicles are equipped with tools and parts (such as brake shoes) needed for performing light car repairs. At locations where only originating trains are inspected, the inspection teams are comprised of two man crews, each crew is assigned two (2) small ATV vehicles, each team member inspects one side of the train.

A total of 269 employees are required to man the inspection crews on a 24/7 basis. The number of crews at each location is based on the maximum number of trains per day requiring

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[11] The DRR's coal trains operate as unit trains from initial origin to final destination and thus qualify for 1,500-mile "extended haul" inspections. It is assumed that the DRR trains carrying non-coal traffic will not operate as unit trains from initial origin to final destination, and thus do not qualify as extended-haul trains and require inspections at intervals of 1,000 miles or less.

inspection that operate through that location during the DRR's peak period included in the RTC simulation.[12]

B. COMPENSATION

Compensation for the T&E personnel and other non-train operating personnel is derived from NS's 2009 Wage Forms A&B and is established at the same levels as those paid by NS for comparable positions. The wages for the 3,166 T&E personnel are based on the average amount paid by NS to its T&E personnel including all constructive allowances paid by NS to its train and enginemen. In 2009 NS paid its engineers and conductors an average of { } and { }, excluding fringes, respectively. Based on these amounts the DRR pays its T&E personnel a total of { } million in the Base Year. Salaries and total compensation for the DRR's for non-train operating personnel are shown in Table 2 below.

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[12] *See* "Inspection Crews.xlsx."

DRR OPERATING PERSONNEL

Exhibit III-D-1
Table 2
DRR Non-Train Operating Personnel

Operations Department

Position (1)	No. of Employees (2)	Annual Salary (3)	Total Salary (4)
Vice President Operations	1	{ }	{ }
Administrative Assistant	1	{ }	{ }
Administrative pool (secretaries)	4	{ }	{ }
Director – Budgets	1	{ }	{ }
Analyst – Budgets	2	{ }	{ }
Director – Rules, Safety & Training	1	{ }	{ }
Managers – Rules, Safety & Training	10	{ }	{ }
4. Transportation Department			
Vice President Transportation	1	{ }	{ }
Director – Operations Planning and Joint Facilities	1	{ }	{ }
Analyst – Operations Planning	2	{ }	{ }
Analyst – Joint Facilities	2	{ }	{ }
Director – Operations Control	1	{ }	{ }
Managers – Operations control (1 mgr north region and 1 mgr south region 24/7)	9	{ }	{ }
Chief Dispatcher (North region and south region)	2	{ }	{ }
Dispatchers (25 desks manned 24/7)	110	{ }	{ }
Director – Crew Management	2	{ }	{ }
Crew callers (4 desks manned 24/7)	18	{ }	{ }
General Managers (North and South Region)	2	{ }	{ }
Directors – Field Operations	10	{ }	{ }
Managers – Field Operations	56	{ }	{ }
Managers – Locomotive Operations	11	{ }	{ }
Manager Yard Operations	6	{ }	{ }
Assistant Manager Yard Operations	48	{ }	{ }
5. Mechanical Department			
Vice President – Equipment Management	1	{ }	{ }
Administrative Assistant	1	{ }	{ }
Manager – Budgets	1	{ }	{ }
Directors – Locomotive Services (North region and South region)	2	{ }	{ }
Managers – Testing and Environmental	1	{ }	{ }
Managers – Car Distribution (North region and South region)	2	{ }	{ }
Car Distributor	7	{ }	{ }
Directors – Car Services (North region and South region)	2	{ }	{ }
Car Inspectors	269	{ }	{ }
6. Engineering Department			
Vice President – Engineering	1	{ }	{ }
Administrative Assistant	1	{ }	{ }
Total Non-Train Operating Personnel	589		38,843,482

Source: "DRR Operating Expense_Errata.xlsx"

Fringe benefits for all DRR employees are based on 37.5 percent of wages. This number is based on the average ratio of fringe benefits to total wages paid in 2009 to all operating employees in the states in which the DRR operates as reported by the Association of American

DRR OPERATING PERSONNEL

Railroads. [13] This method of determining the fringe benefit ratio was approved by the Board in *WFA/Basin* at 66. In addition, it is the same method used by Complainants and accepted by both Defendants and the Board in *AEPCO*.[14]

The DRR also incurs taxi and overnight expenses for train crews. The number of taxi trips required, the cost per trip, the number of overnight stays and the cost per stay were identified for each crew.[15]

Consistent with Board precedent, taxi trips and overnight stays were developed using the actual train counts (and the crews' related taxi and hotel requirements) over an entire peak year.[16] The requirements for each service type were developed.

The DRR's unit cost for taxi trips is estimated based on current rates for taxi service at each location. The cost per overnight stay ranges from $29.99 to $89.95 and is based on hotel room rates throughout the DRR system.[17]

C. MATERIALS, SUPPLIES AND EQUIPMENT

Materials, supplies and equipment for operating personnel (other than maintenance-of-way personnel) include office furniture and equipment, office supplies, safety equipment, EOTDs, motor vehicles including railcar inspection vehicles, and tools and supplies. The total

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[13] *See* e-workpaper "III-D-3 Salaries.pdf."

[14] The Public Version of AEPCO's Opening Evidence shows the derivation of the fringe benefit ratio in that proceeding, see AEPCO's January 25, 2010 Opening Evidence, Public Version, page III-D-25. Review of Defendants Reply evidence shows that they did not object to this fringe benefit ratio. *See* Defendants Reply Evidence dated May 7, 2010, pp. III.D-29 to 30. Moreover the STB accepted this evidence without comment in *AEPCO*.

[15] Details are provided in e-workpaper "DRR Operating Expense_Errata.xls."

[16] *See WFA/Basin* at 48 and *PSCo/Xcel* at 69.

[17] *See*e-workpaper DRR_Overnight Hotel and Taxi Costs.xlsx.

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annual operating expense for these items equals $3.8 million in the Base Year.[18] The transportation materials, supplies and equipment expense includes the cost of 51 Ford Explorers, 19 4WD pick-up trucks for car inspection teams and 60 ATV vehicles for car inspection teams.

Information Technology ("IT") requirements, including computers and software, are described in Exhibit III-D-2. Maintenance-of-way equipment requirements are described in Exhibit III-D-3.

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[18] *See* e-workpaper "DRR Materials and Supplies.xls."

EXHIBIT NO. 2

GENERAL & ADMINISTRATIVE EXPENSE

The General & Administrative ("G&A") expenses for the DRR include its headquarters (corporate) management and administrative staff, buildings and equipment, and other expenses, including information technology ("IT") requirements, training and recruiting expense, and outsourced expenses. These expenses have been developed on the basis of the experience of DuPont's Witnesses McDonald and Burris. Mr. McDonald in particular has held a number of senior management positions at a Class I railroad. Mr. Burris developed G&A personnel salaries based on salaries paid to comparable NS or (where appropriate) other railroad personnel. DuPont's IT expert, Joseph Kruzich, developed the DRR's IT requirements and costs including computer hardware, systems, software, and support personnel as well as out-sourcing needs.

The DRR's engineering staff was developed by DuPont's engineering witness, Harvey Crouch, in consultation with Mr. McDonald. As the engineering function principally involves maintenance-of-way, the DRR's engineering personnel are discussed in Exhibit III-D-3.

A. STAFFING REQUIREMENTS

The DRR's personnel have all been designated as operating personnel or as non-operating personnel. The DRR operating personnel are discussed in Exhibit III-D-1, the maintenance-of-way employees, while considered operating personnel, are discussed separately in Exhibit III-D-3. Employees considered non-operating personnel on a Class I railroad are included in the G&A staff discussed below. The DRR's G&A staff is consistent with the G&A staffing for the SARRs approved by the Board in recent SAC cases, including *PSCo/Xcel*, *AEP Texas*, *WFA/Basin* and *AEPCO*, taking into account the DRR's larger geographic scope, traffic volumes and train flows, and the diversity of commodities handled. It should be noted, however, that many G&A functions do not vary with the number of route-miles or the traffic volume. The

GENERAL & ADMINISTRATIVE EXPENSE

nature of most G&A functions means that a railroad the size of the DRR can achieve greater staffing economies of scale than a smaller railroad.

The G&A staff is based at Roanoke, VA, where the DRR's corporate headquarters building is located. This staff covers all executive and administrative functions including marketing, legal services, accounting and bookkeeping, budgeting, financial reporting, payroll, information systems, human resources, secretarial and clerical services, and supervising contractors in the performance of some out-sourced functions.

The DRR's G&A staff is summarized in Table 1 below. This table does not include the operating and MOW employees located at the Roanoke headquarters, who are discussed elsewhere in Exhibit III-D-1 and Exhibit III-D-3, respectively.

GENERAL & ADMINISTRATIVE EXPENSE

Exhibit III-D-2
Table 1
DRR GENERAL & ADMINISTRATIVE
PERSONNEL REQUIREMENTS

Position (1)	Personnel (2)
Executive Office	
Outside Directors	5
President/CEO[1/]	1
Administrative Assistant	1
Directors - Corporate Relations	2
Executive Dept. Total	**9**
Marketing and Customer Service	
Vice President – Traffic	1
Administrative Assistant	1
Director Marketing and Sales	1
Marketing Manager	18
Director Customer Service	1
Customer Service Managers	28
Traffic Dept. Total	**50**
Finance & Accounting	
1. Executive/Treasury Function	
VP Finance & Accounting/CFO	1
Administrative Assistant	1
Treasurer	1
Assistant Treasurer	1
Cash manager	1
Director Internal Auditing	1
2. Controller Function	
Controller	1
Asst. Controller – Revenue	1
Revenue Analysts/Clerks	2
Revenue Accounting Managers	2
Managers – Rail Billing & Collections	3
Customer Billing & Collections Specialists	14
Asst. Controller – Disbursements	1
Manager – Accounts Payable	1
Accounts Payable Clerical Staff	4
Payroll Manager	1
Asst. Controller – Taxes	1
Tax Accountants	4
Manager Property Accounting	3
Asst. Controller – Financial Reporting	1
Analyst/Clerk	2
Staff Accountants	2
3. Budget/Purchasing Function	
Director Budgets	1
Manager – Budgets	1
Managers – Equipment Accounting	2
Managers – Car Accounting	2
Car Accounting Analysts	2
Director Expenditure Recovery	1
Expenditure Recovery Managers	2
Director Purchasing	1
Buyers	2

GENERAL & ADMINISTRATIVE EXPENSE

4. Cost and Economic Analysis	
Director of Costs and Economic Analysis	1
Manager – Cost and Economic Analysis	2
Finance & Accounting Dept. Total	**66**
Legal & Administration	
1. Law Department	
Vice President Law	1
Administrative Assistant	1
General Solicitors	3
General Attorneys	3
Paralegals	3
2. Real Estate	
Directors – Real Estate (North Region and South Region)	2
Managers – Real Estate (North Region and South Region)	2
Real Estate Attorney	1
3. Claims Function	
Director – Claims	1
Manager – Claims	2
4. Security Function	
Police Chief	1
District Commanders (North Region and South Region)	2
Special Agents	12
5. Human Resources Function	
Director of Human Resources	1
Compensation & Benefits Mgr.	1
Manager of Compliance	2
Compliance/Benefits Specialists	2
Staffing & Recruiting Mgrs.	2
Legal & Administration Total	**42**
Information Technology	
VP of Information Technology	1
Director Information Technology – Transportation	1
RMI Technicians	6
Interface Support Manager	2
Director IT Security	1
Security Technician	2
Programmers/Development	7
Director Information Technology – Applications	1
Help Desk PC Technicians	10
Exchange 2007 Engineer	3
Programmers/PC Technicians	5
Data Base Manager	2
Server Manager	3
Network Engineers	2
IT Total	46
Total General & Administrative	**213**

Source: *See* e-workpapers "DRR Operating Expense_Errata.xls."

1. Executive Department

The DRR's Executive department consists of the President's Office, as well as the DRR's Board of Directors. The President's office consists of four (4) people: the President, two

GENERAL & ADMINISTRATIVE EXPENSE

(2) Directors – Corporate Relations, and an Administrative Assistant. The DRR has a ten-person Board of Directors, with five (5) inside and five (5) outside directors.

a. President's Office – The President serves as the railroad's CEO, and the other department heads (*i.e.*, the Vice Presidents) report to him. The President is also responsible for the DRR's external relations (other than marketing of its transportation services). This includes community and government relations other than those involving operating, legal and financial matters. These are the responsibility of each of the Vice Presidents having jurisdiction over that function. The President does not need a large staff to assist him with these functions because the company is not publicly-owned/traded and does not have to compete for business with other railroads or modes of transportation.

The two (2) Directors – Corporate Relations report directly to the President and are responsible for community and government relations. They interface with state and local governments. Two (2) Corporate Relations positions are required because the DRR operates in 20 states. The Executive Department's Administrative Assistant is also available to assist with corporate relations in addition to assisting the President.

b. Board of Directors – The President is also a member of the DRR's Board of Directors, and serves as its Chairman. The DRR is not a publicly-owned company, so it does not need the kind of large board of directors with numerous outside directors that is typical of such companies. Rather, it has a ten-person Board, consisting of the President, the Vice President-Operations, the Vice President Finance and Accounting/CFO, Vice President – Traffic, Vice President Law and five (5) outside directors. The outside directors would likely include two (2) representatives of the DRR's customer group, two (2) representatives of its investors and an independent director with no other connection to the DRR.

GENERAL & ADMINISTRATIVE EXPENSE

c. Marketing and Customer Service

i. Vice President – Traffic – The DRR's Marketing and Customer Service function reports to the Vice President – Traffic (who is also located at the Roanoke headquarters). The Vice President – Traffic has an administrative assistant.

ii. Director Marketing and Sales – This position is responsible for the DRR's marketing functions, which include communications with the railroad's customers and the operators of the coal mines served by the DRR. The Director supervises a staff of 18 Marketing Managers.

The great majority of DRR's traffic does not originate or terminate on the DRR, rather it is interchange received or forwarded from or to other carriers interchange operations. Therefore the DRR has minimal direct customer contacts, as these are customers of DRR's connecting carriers. Thus, the DRR needs only a small internal staff of 18 Marketing Managers who supervise and interface with the marketing contractor as well as the railroad's customers as described below.[1]

iii. Marketing Managers – The 18 Marketing Manager positions are divided along commodity lines. Three (3) Managers are responsible for coal and petcoke traffic, three (3) are responsible for intermodal traffic, and three (3) managers are responsible for the general freight commodities handled by the DRR. In addition, there are two (2) managers each for grain and grain products, chemicals and fertilizer, automotive traffic and paper and forest products. Finally, there is one (1) manager for e-commerce.

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[1] The concept of out-sourcing part of a SARR's marketing function with supervision/supplementation by a small in-house marketing staff was accepted by the Board in *WFA/Basin* at 45-46 and *AEP Texas* at 54.

GENERAL & ADMINISTRATIVE EXPENSE

Three (3) Marketing Manager positions are sufficient to interface with the DRR's coal customers because of the relatively small number of mine origins served by the DRR and its relatively small number of coal movements. The DRR directly serves only three (3) mines or loadouts facilities and 29 coal destinations. The DRR handles local coal movements where it serves both the mine origin and the power plant destination, and various interline movements where it serves either the origin or the destination but not both, as well as overhead movements. Based on Mr. McDonald's personal knowledge, three (3) Marketing Managers can service this relatively small number of coal accounts.

Three (3) Marketing Managers are responsible for the DRR's intermodal movements. The DRR's intermodal traffic moves in a few discrete flows, and most of this traffic is interlined with NS, which means the NS marketing personnel will be actively involved in the marketing activity for most of the DRR's intermodal movements.

Three (3) Marketing Managers are also needed to handle the DRR's general freight business (although most of it is also interlined with NS and various short lines, whose marketing personnel will also be involved with this traffic). The DRR's general freight traffic consists of commodities moving in six (6) groups between various O/D pairs.[2] General freight traffic constitutes 33.6 percent of the DRR's total volume in 2010 based on carloads.

iv. <u>Director Customer Service</u> – The Director Customer Service is responsible for the Customer Service department which monitors train locations and maintains contact with the DRR's customers regarding the status of their shipments.

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[2] The traffic and corresponding NS commodity code groupings include: Agricultural (10), Chemicals (40), Automotive (60), and General Merchandise, consisting of Metals (20), Construction (25) and Paper (30). *See* e-workpapers "2010 GEN Mrech.xlsx", "2010 IM.xlsx", "2010 COAL 80-Chem 40 - AUTO 60.xlsx" and "2010 AG 10.xlsx."

v. **Customer Service Managers** – The 28 Customer Service Managers cover six (6) positions which are staffed around the clock seven days a week, and three (3) additional positions which are on duty during normal business hours on weekdays. These personnel are responsible for monitoring train locations, maintaining contact with origin mine operators and destination facilities, answering customers' questions concerning the locations of specific trains and cars, and responding to customers' requests for diversion of trains/cars to different origins or destinations.

This level of staffing is appropriate for the DRR's large and diverse traffic group. Most customer contacts occur during the second shift which includes normal business hours, which is why three additional Customer Service positions have been added during those hours.

2. Finance and Accounting Department

The Finance and Accounting Department is responsible for the DRR's basic financial and accounting functions, including treasury, taxation, revenue collection, disbursements for accounts payable, financial reporting, and budgeting and analysis. It consists of 66 employees and is headed by the Vice President – Finance & Accounting who (like the other vice presidents) has an Administrative Assistant/Secretary. The Department has a Treasurer, a Controller, a Director of Budgets and Purchasing, a Director of Cost Analysis and a Director of Internal Auditing with various support positions reporting to these sub-department heads. The Vice President – Finance & Accounting is also the DRR's Chief Financial Officer.

Many of the DRR's accounting and finance functions are performed using computerized packages and programs now common in the railroad industry, rather than being performed manually by in-house staff employees. These functions and the related programs are described in more detail below, in the discussion of the IT function. Given the advances in financial technology and the DRR's well-defined customer group, the DRR has designed its finance and accounting staff to handle these functions. The personnel described below are consistent with those accepted by the Board in recent SAC cases including *WFA/Basin* and *AEP Texas*, and reflect several additions due to the DRR's more varied traffic base and larger number of carload transactions.

a. Treasury Function – The Treasury function is headed by the DRR's Treasurer, who is responsible for managing the company's cash and investments and interfaces with the outside investment company that manages the DRR's 401K retirement plan.

The Treasurer is assisted by an Assistant Treasurer and a Cash Manager. The Assistant Treasurer advises the Controller's Office on the receipt of funds from customers and the DRR's connecting carriers, monitors and supervises debt payment requirements, and assists the Treasurer in the performance of his functions. The Cash Manager is responsible for day-to-day management of the company's cash.

b. Internal Auditing Function – Although the DRR employs an outside auditing firm, DuPont's experts have added a Director of Internal Auditing to ensure adequate oversight of the company's various financial and accounting functions. [3] The Director Internal Auditing reports directly to the Vice President Finance & Accounting.

c. Controller Function – This function is headed by the DRR's Controller who is responsible for all accounting functions, including direction of all billing, vendor payment processing, payroll, budgeting, and auditing. As the railroad's chief accounting officer, he advises the Vice President - Finance & Accounting on all accounting issues. The Controller is

[3] *See AEP Texas* at 56-57.

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assisted by four (4) Assistant Controllers and two (2) staff accountants. These positions and their functions are as follows:

i. **Assistant Controller – Revenue** – The Assistant Controller - Revenue oversees all customers and interline freight billing and collection, and is also responsible for supervising billing for demurrage, storage, and easements and utility crossings, as well as inputting contract and tariff rate and payment terms into the DRR's billing system. Reporting to the Assistant Controller – Revenue are two (2) Revenue Analyst/Clerks, two (2) Revenue Accounting Managers, three (3) Managers – Billing and Collecting, and 14 Customer Billing and Collections specialists.

ii. **Assistant Controller – Disbursements** – The Assistant Controller – Disbursements is responsible for overseeing all accounts payable and payroll processing, issuing vendor payments, advising the Vice President and Treasurer on cash requirements, and reviewing all contracts with outside suppliers. The Assistant Controller – Disbursements is supported by one (1) Manager – Accounts Payable and four (4) Accounts Payable Clerical staff personnel.

iii. **Assistant Controller – Taxes** – The Assistant Controller - Taxes manages the preparation of the DRR's federal and state income tax returns, state sales and use tax returns, and ad valorem property tax returns. He is the advisor to the Vice President - Finance & Accounting on all tax matters. Actual tax returns are prepared by an outside accounting firm with property and payroll tax specialists. A financial accounting computer is used to track all of the DRR's physical assets and asset replacements. The Assistant Controller – Taxes is supported by four (4) tax accountants and three (3) Managers of Property Accounting.

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iv. **Assistant Controller – Financial Reporting** – The Assistant Controller - Financial Reporting is responsible for overseeing monthly accounting, closing of the books, preparation of monthly, quarterly and annual reporting packages for review by the Controller and senior management, and maintenance of the company's chart of accounts. One individual is sufficient to perform the DRR's accounting reporting functions (with assistance from two (2) Analyst/Clerks), largely because the DRR is not a publicly-held company and does not need to prepare reports to the SEC or the equity-investment community.

The four (4) Assistant Controllers are assisted by two (2) Staff Accountants.

d. Budgeting and Purchasing Function – The DRR's budgeting and purchasing function has been centralized within the Finance and Accounting Department.[4] The function has three (3) Directors: a Director Budgets, a Director Expenditure Recovery and a Director Purchasing. The Director Budgets is responsible for preparation of the annual budget and for the company-wide purchasing function. He is assisted by one (1) Manager Budgets, two (2) Managers Equipment Accounting and two (2) Managers Car Accounting.

i. Managers – The two (2) Managers of Budgets work primarily on budgeting and preparation of the annual company budget, monitor monthly performance against plan, and prepare forecasts and cost and revenue analyses. The two (2) Managers Equipment Accounting are responsible for managing car hire and receivable issues. The two (2) Managers Car Accounting interface with the DRR's equipment repair contractors, and oversee outsourced transactions such as locomotive and freight car repairs and are supported by two (2) car accounting analysts.

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[4] *See AEP Texas* at 56-57, *WFA/Basin* at 44 and *AEPCO at* 58-59.

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ii. Director Expenditure Recovery – The Director Expenditure Recovery and the two (2) Expenditure Recovery Managers handle issues associated with expenditure recovery such as billing for DOT crossing projects, damage to railroad property, scrap billings, pool billings, and other miscellaneous billings, and ensure that billings are issued in compliance with federal and state regulations.

iii. Director of Purchasing – The Director of Purchasing is assisted by two (2) Buyers who are responsible for purchasing materials, supplies and equipment for the DRR. The DRR is a new railroad, with new track and bridges and new locomotives, cars and other equipment, so equipment and track-material purchases should be limited during the first five years of its existence. Purchases are limited on a daily basis, and the DRR does not have anything remotely approaching the purchasing demand of a major railroad like NS. The two will handle the railroad's ongoing fuel, material and small-equipment purchases.

e. Cost and Economic Analysis Function – The DRR has a Director of Costs and Economic Analysis who is assisted by two (2) Managers – Cost and Economic Analysis. These individuals are responsible for determining the DRR's cost of providing service to its customers and performing economic analyses of various operations and opportunities for the DRR.

3. Legal and Administration Department

The Legal and Administration Department consists of 42 employees. It is headed by the Vice President – Law and Administration (with assistance from an Administrative Assistant) who is responsible for the DRR's legal affairs including litigation control, risk management and claims, and regulatory compliance. This Vice President is also responsible for other administrative functions including training, human resources and information technology.

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a. Legal Department – The Vice President - Law & Administration is an attorney and serves as the company's General Counsel. Much of the railroad's legal work is handled by outside counsel, who is supervised by the Vice President with the assistance of three (3) General Solicitors and three (3) in-house General Attorneys. The Law Department is divided into three (3) basic practice groups, commerce (regulatory), litigation (mostly FELA and crossing accidents) and contracts/finance. Each practice group has one General Solicitor and one General Attorney. In addition, the Real Estate Group is assigned one General Attorney. The legal department is also assisted by three (3) Paralegal/Administrative Assistants, who also handle departmental secretarial duties.

b. Real Estate – The Real Estate function is responsible for sales, acquisitions and easements of real estate on the DRR. This department is staffed by two Directors – Real Estate, one each for the North Region and the South Region. Each Director is assisted by a Manager – Real Estate. As stated previously the Real Estate function is also assigned one General Attorney.

c. Claims Function – The legal side of the department is also staffed by a small claims sub-department, consisting of a Director of Claims who is responsible for the administration of claims on a system-wide basis (including supervision of the out-sourced risk and claims management contractor), and two (2) Managers – Claims who are primarily responsible for claims involving the DRR's North Region and South Region, respectively. These two (2) Managers provide assistance in investigating claims, and are also responsible for government safety reporting and representing the DRR in industry associations and safety forums.

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d. Security Function – DRR's security needs can be met with a single Police Chief, two (2) District Commanders (one each for the North Region and the South Region) and 12 Special Agents with six (6) assigned to the North Region and six (6) assigned to the South Region. This staffing would be sufficient to cover the DRR's system. The Police Chief, District Commanders or a Special Agent can also call in local public police forces, should additional assistance to handle a particular incident be required. This is common practice for Class I railroads which rely increasingly on local police.

e. Human Resources and Training Function – The DRR's start-up and training needs are met largely by out-sourcing. This means that the primary responsibility of the in-house human resources staff is to interface with the outside contractor and assure that the DRR has a pool of employees that enable it to engage in ongoing operations.

Human Resources lends itself well to out-sourcing, and plenty of external resources exist that will support a small in-house human resources department. Accordingly, the appropriate staffing for the human resources function is a Director of Human Resources a Compensation and Benefits Manager, two (2) Managers of Compliance, two (2) Compliance/Benefits Specialists and two (2) Staffing and Recruiting Managers.[5] This staff is sufficient to manage recruiting, compliance, compensation and benefits, employee relations, and training since most of these functions will be out-sourced.

4. Information Technology Department

The DRR's IT systems and associated personnel were developed by DuPont Witness Kruzich, who has considerable experience with the IT function at Class I and other railroads.

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[5] These staff Managers interface with the line Managers of Safety & Training who are Operating employees that report to the Vice President – Transportation, as discussed earlier.

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The IT system is administered by a staff consisting of a Vice President Information Technology, three Directors of Information Technology and 42 IT Specialists. As discussed in more detail in the next section, the DRR does not have a main-frame environment, but rather a NT/PC-based system. This means far less IT effort is required than a typical Class I railroad due to the relative simplicity of a NT/PC-based system and the fact that much of the IT requirements will be outsourced to RMI (i.e., Transportation, Revenue, Intermodal and Car Hire functions).

A staff of 46 people (including the Vice President - IT) is adequate to provide 24/7 coverage with at least four people on duty each shift seven days a week, and 30 full-time specialists on duty five days per week during normal business hours. As most of the DRR's application software is available off-the-shelf, very little development and maintenance effort is required.

The primary IT staff function is to trouble-shoot various problems with vendors, coordinate the transportation software applications with the outside vendor (RMI, Oracle, Scat, Alstom) and the business users, and monitor the network infrastructure and critical security systems. There will also be occasions when enhancements will be required to the crew-calling, accounting, human resources and dispatching systems. The DRR's staff of management and IT specialists will be active participants in this effort.

a. Vice President – Information Technology – The Vice President assisted by three (3) Directors, oversees the IT department's daily activities, provides senior management with updates on new technology, and advises as to the future strategic direction of the department. This includes formulation of the logical and physical computer architecture plans and assessment of the cost and feasibility of all user requests. The Directors include the Director IT – Transportation, Director IT – Security and Director IT – Applications.

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b. **Director IT – Technology Support** – The Director IT – Technology Support will be responsible for coordinating daily activities for the staff, processing equipment orders, managing staff travel, and assisting with infrastructure needs.

c. **Director IT – Security** – The Director IT – Security is responsible for defining the security model to protect against cyber security vulnerabilities, protecting internal and external railroad data from malicious attack and managing a staff of two security technicians.

d. **Director IT – Applications** - The Director IT - Applications will interface with the DRR's business teams to analyze strategic business requirements and will work with software vendors as necessary to resolve issues with DRR applications.

The 42 IT Specialists perform the following specific functions:

i. **RMI Technicians** - Six (6) Lead RMI Technicians - responsible for all RMI applications (RMI is the DRR's principal software vendor/contractor, as described in the next section) and serve as liaisons to RMI and the user Departments. These positions ensure that all the users' needs are met in an efficient and timely manner.

ii. **Help Deck PC Technicians** - Ten (10) Help Desk PC Technicians, (two (2) 24/7 positions) take incoming calls from the various users and reroute the calls to a Programmer Technician for immediate handling. These positions follow-up with the user to make sure the problem has been resolved.

iii. **Programmer/PC Technicians** - Five (5) Programmer/PC Technicians (a 24/7 position) provide user support in the day-to-day operation of the DRR's operating system and applications, software and computers. These employees provide technical support, including configuring desktops and maintaining network connectivity and printing capability.

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iv. Network Engineer and Security Technicians - Two (2) Network Engineers and two (2) Security Technicians are responsible for overseeing network security matters and local area network ("LAN") and wide area network (WAN) functionality. These four (4) positions will monitor and implement solutions to protect against cyber-attacks, homeland security threats, and system lock down; provide terrorist intrusion protection; support new user access; terminate employee access; and provide support and direction for activities associated with the ISO 17799 standard for IT security best practices. These four positions are also responsible for planning, designing and managing transmission facilities and cabling and communications devices, and also handle any telecommunications issues that may occur.

v. Programmers/Development – Seven (7) Programmers/ Development (including a 24/7 position) are responsible for maintaining and upgrading the crew calling and dispatching systems. These employees help manage the crew calling, accounting, human resources dispatching and accounting systems, and they also are responsible for developing a corporate information web site. The DRR's web site will be elaborate enough to make it easier for DRR's customers to do business online efficiently.

vi. Exchange 2007 Engineers and Server Managers – Three (3) Exchange 2007 Engineers and three (3) Server Managers are responsible for messaging design and implementation of the Windows 2007 Exchange (server) environment. These positions are also responsible for email server support, Windows operating system support, operating system patching for servers, building and configuring new servers, refreshing existing hardware and software on servers, capacity management, performance tuning of the server base, and coordinating the scheduling, ordering and installation of all server equipment and ancillaries.

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vii. Database Managers -- Two (2) Database Managers are responsible for the design, configuration, and implementation of database system performance, and configuration of the database for optimal performance.

viii. Interface Support Manager – Two (2) Interface support Managers manage DRR's various programs and software systems that will need to share information. These employees ensure that in-house systems can communicate with other in-house and external systems.

B. COMPENSATION

The salaries and benefits for the DRR's G&A personnel described above are based on comparable and competitive compensation packages presently available in the railroad industry (and in other service industries).

Specifically, annual salaries for the G&A personnel are based on data contained in NS's Wage Forms A and B, with several exceptions. Salaries for the President and Vice Presidents included in the G&A staff are based on the salaries, including bonuses, paid for similar positions by the Kansas City Southern Lines ("KCS") a holding company which owns and operates the Kansas City Southern Railway, the Kansas City Southern de Mexico and the Texas Mexican Railway Company. According to the KCS' website, the three (3) major lines comprising the KCS operate 7,075 route miles of railroad, which is nearly the same as the 8,093 route miles operated by the DRR, which includes 819 route miles operated over rail lines owned by other carriers. This is far smaller than NS which operates over 20,623 miles and is also substantially small than the other Class I railroads.

As shown previously, fringe benefits for all employees are based on 37.5 percent of wages based on information available from the AAR for railroads operating in the states where the DRR is located. The fringe benefit ratio includes expenses related to health and welfare benefits, railroad retirement, supplemental annuities, unemployment insurance and other programs.

The G&A staff salaries are summarized in Table 2 below.

Exhibit III-D-2
Table 2
DRR General & Administrative Personnel Requirements

Position (1)	Personnel (2)	Annual Salary (3)	Total Salary (4)
Executive Office			
Outside Directors	5	{ }	{ }
President/CEO[1/]	1	{ }	{ }
Administrative Assistant	1	{ }	{ }
Directors - Corporate Relations	2	{ }	{ }
Executive Dept. Total	**9**		**$1,146,051**
Marketing and Customer Service			
Vice President – Traffic	1	{ }	{ }
Administrative Assistant	1	{ }	{ }
Director Marketing and Sales	1	{ }	{ }
Marketing Manager	18	{ }	{ }
Director Customer Service	1	{ }	{ }
Customer Service Managers	28	{ }	{ }
Traffic Dept. Total	**50**		**$4,777,105**
Finance & Accounting			
1. Executive/Treasury Function			
VP Finance & Accounting/CFO	1	{ }	{ }
Administrative Assistant	1	{ }	{ }
Treasurer	1	{ }	{ }
Assistant Treasurer	1	{ }	{ }
Cash manager	1	{ }	{ }
Director Internal Auditing	1	{ }	{ }
2. Controller Function			
Controller	1	{ }	{ }
Asst. Controller – Revenue	1	{ }	{ }
Revenue Analysts/Clerks	2	{ }	{ }
Revenue Accounting Managers	2	{ }	{ }
Managers – Rail Billing & Collections	3	{ }	{ }
Customer Billing & Collections Specialists	14	{ }	{ }
Asst. Controller – Disbursements	1	{ }	{ }
Manager – Accounts Payable	1	{ }	{ }
Accounts Payable Clerical Staff	4	{ }	{ }
Payroll Manager	1	{ }	{ }
Asst. Controller – Taxes	1	{ }	{ }
Tax Accountants	4	{ }	{ }
Manager Property Accounting	3	{ }	{ }
Asst. Controller – Financial Reporting	1	{ }	{ }
Analyst/Clerk	2	{ }	{ }
Staff Accountants	2	{ }	{ }
3. Budget/Purchasing Function			
Director Budgets	1	{ }	{ }
Manager – Budgets	1	{ }	{ }
Managers – Equipment Accounting	2	{ }	{ }

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Managers – Car Accounting	2	{ }	{ }
Car Accounting Analysts	2	{ }	{ }
Director Expenditure Recovery	1	{ }	{ }
Expenditure Recovery Managers	2	{ }	{ }
Director Purchasing	1	{ }	{ }
Buyers	2	{ }	{ }
4. Cost and Economic Analysis			
Director of Costs and Economic Analysis	1	{ }	{ }
Manager – Cost and Economic Analysis	2	{ }	{ }
Finance & Accounting Dept. Total	**66**		**$5,786,121**
Legal & Administration			
Vice President Law	1	{ }	{ }
Administrative Assistant	1	{ }	{ }
General Solicitors	3	{ }	{ }
General Attorneys	3	{ }	{ }
Paralegals	3	{ }	{ }
2. Real Estate			
Directors – Real Estate (North region and South Region)	2	{ }	{ }
Managers – Real Estate (North region and South Region)	2	{ }	{ }
Real Estate Attorney	1	{ }	{ }
3. Claims Function			
Director – Claims	1	{ }	{ }
Manager – Claims	2	{ }	{ }
4. Security Function			
Police Chief	1	{ }	{ }
District Commanders (North Region and South Region)	2	{ }	{ }
Special Agents	12	{ }	{ }
5. Human Resources Function			
Director of Human Resources	1	{ }	{ }
Compensation & Benefits Mgr.	1	{$88,185{	{ }
Manager of Compliance	2	{ }	{ }
Compliance/Benefits Specialists	2	{ }	{ }
Staffing & Recruiting Mgrs.	2	{ }	{ }
Legal & Administration Total	**42**		**$3,755,484**
Information Technology			
VP of Information Technology	1	{ }	{ }
Director Information Technology – Transportation	1	{ }	{ }
RMI Technicians	6	{ }	{ }
Interface Support Manager	2	{ }	{ }
Director IT Security	1	{ }	{ }
Security Technician	2	{ }	{ }
Programmers/Development	7	{ }	{ }
Director Information Technology – Applications	1	{ }	{ }
Help Desk PC Technicians	10	{ }	{ }
Exchange 2007 Engineer	3	{ }	{ }
Programmers/PC Technicians	5	{ }	{ }
Data Base Manager	2	{ }	{ }
Server Manager	3	{ }	{ }
Network Engineers	2	{ }	{ }
IT Total	**46**		**$3,679,139**
Total General & Administrative	**213**		**$19,143,900**

C. MATERIAL, SUPPLIES AND EQUIPMENT

Consistent with the stand-alone principles of unlimited resources and barrier-free entry, the ready availability of materials and equipment is assumed.

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The DRR owns or leases various types of vehicles and equipment used by its Operating and G&A staffs. Costs for this equipment have been included in the calculation of the DRR's annual operating expenses.[6]

Company vehicles are needed at the DRR's Roanoke, VA headquarters and by field operating personnel. A pool of Ford Explorers (a small SUV with all-wheel drive) is maintained at headquarters for use primarily by the headquarters G&A, Operating and Engineering staffs and Security personnel while traveling to the field on DRR business. Twenty-six (26) Ford Explorers are included as G&A vehicles. These are in addition to the 51 Ford Explorers and 19 Pick-up trucks and 60 ATV vehicles included in the materials, supplies and equipment expense in the Operations Department.

The DRR also needs miscellaneous office equipment and supplies including desks, telephones and janitorial supplies.[7]

D. OTHER

1. IT Systems

The DRR does not require a data center facility such as those that Class 1 railroads typically have to house mainframe computer systems and associated peripheral equipment. Since the DRR IT system design is NT/PC based, this system can be housed in a room approximately 40' X 50', with normal office environment heating and air condition accommodations. This room would be located in the DRR headquarters at Roanoke, VA. It should be further noted, that most of DRR's computer requirements will be outsourced to RMI in Atlanta.

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[6] *See* e-workpapers "DRR Operating Expense_Errata.xl0073" and "DRR Materials and Supplies.xls".

[7] *See* e-workpaper "DRR Materials and Supplies.xls."

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The DRR's information technology systems have been developed by DuPont Witness Joseph Kruzich, its experienced railroad IT expert. Mr. Kruzich has worked for Class I railroads reviewing various work procedures and providing recommendations on how the work processes could be improved to achieve a high degree of efficiency. This position provided him an opportunity to become very familiar with various work processes involved in running a railroad. Mr. Kruzich also served as IT Vice President of the Kansas City Sothern Railroad and was instrumental in directing the development of KCS new computer systems in the late 1990's. A more detailed description of Mr. Kruzich's qualifications is contained in Part IV of this opening evidence.

Mr. Kruzich reviewed the DRR's operating plan and G&A requirements to determine the railroad's basic computer and communications needs and the kind of support needed by its staff. The IT systems described below enable the DRR to operate safely and efficiently and to perform all administrative functions.

The DRR has an average of 758 train movements per day in the peak week, as well as a limited number of local customers and interchange points. It also handles primarily trainload movements, with multiple-car billing (using the RMI Revenue System to allocate revenues), rather than billing for individual railcars. This reduces the complexity of the computer and communication systems required to support operations, and renders unnecessary the colossally expensive mainframe systems that large carriers such as NS use. Thus, the DRR does not require a large data facility to house a mainframe computer system and associated peripheral equipment. Based on the DRR operating plan and G&A staff departments, the capital requirements for IT and communications systems equal $10.7 million and the annual annuitized capital costs are $1.8

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million.[8] The annual operating cost for IT and related communications equals $25.6 million at 2009 price levels.[9] Table 3 below shows the capital and annual operating expenses separately for information technology and related communications systems.

Exhibit III-D-2
Table 3
Capital And Operating Costs For
DRR It And Communications Systems

Item (1)	Capital Cost (2)	Operating Expense (3)
1. Information Technology	$10,624,960	$24,883,951
2.Communications	$67,168	$760,338
3.Total	**$10,692,18**	**$25,644,290**

See e-worpapers "DRR-Capital Budgets.xls" and "DRR-Operating Budgets.xls"

The DRR's computer and IT communications systems are described below. They have been designed to meet the company's mission-critical technology needs to achieve operating efficiencies, customer satisfaction, optimum staffing,[10] maximum productivity, and safe train operations. The costs shown in the workpapers are based on the DRR's highest daily train counts and number of annual carload transactions.

a. Transportation System – The key item in the DRR information technology architecture is RMI's Transportation Management Services ("TMS") package. TMS is an integrated system for managing day-to-day rail operations that is currently used by several

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[8] *See* e-workpaper "DRR-Capital Budget.xls."

[9] *See* e-workpaper file "DRR-Operating Budget.xls."

[10] The DRR's IT personnel requirements are described above in the discussion of G&A personnel. The IT staff size is largely a function of the systems described in this section.

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regional railroads, such as Genesee & Wyoming, Inc., the second largest operator of short line and regional railroads in North America. It includes modules for yard and inventory control, waybilling, train operations, switching settlements, demurrage, EDI consists, waybills, bills of lading, blocking instructions, work orders, switch instructions, and many other features. This system is outsourced to RMI using frame relay communications from Roanoke (where the major transaction reporting occurs) to Atlanta, GA, where RMI is located. Field personnel access the RMI system via the Internet. The annual operating expense equals $23.4 million for the RMI system.[11]

b. Crew Management System – A crew management system is needed to efficiently manage the DRR train crews and equipment. The DRR will purchase a license from PS Technology for the SCAT Client Server system, and related equipment and software (Oracle Data Base). This system provides the capacity needed to schedule crew requirements involving approximately 3,200 train/engine/yard employees (Base Year) and 84 crew-change points over the DRR system. It also minimizes the need for a large staff of crew callers or other crew management personnel. Total costs for the crew management system equal $3.1 million.[12]

c. Dispatching System – A computerized dispatching system, assisted by 25 human dispatchers on a 24/7 basis, monitors the movement of trains and other equipment at all times, and distributes traffic efficiently across the railroad. The DRR will purchase and implement a PTC system for train control and communications. The IT system requirements of the PTC system are include in the signal and communications investment account.

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[11] *See* e-workpaper "DRR-Operating Budget.xls"

[12] *See* e-workpaper "DRR-Capital Budget.xls."

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d. Revenue Accounting – The DRR needs a revenue system to handle interline settlements for all the trainload transactions and the multiple-car transactions (the smallest revenue block of cars handled by the DRR in a single transaction is a single car). RMI has a revenue system that meets the DRR's requirements. In particular, the RMI Revenue Management Services ("RMS") is a full-function revenue management system that has been certified by the AAR for Interline Settlement System ("ISS") processing. This certification allows railroads using ISS/Connect to participate in the ISS. ISS/Connect provides complex rate management, EDI management, freight billing, support for industry reference files, revenue protection, and additional functionality. The RMS costs are based on the total monthly settlements. The DRR has an estimated 6.2 million carloads annually that are processed through the revenue management system at a cost of $5.0 million.[13]

e. Car Accounting – The DRR needs a receipt and payable car hire system, because the DRR owns some railcars and uses some railcars provided by its connecting carriers. RMI has a car hire system for receipts and payables that provides the necessary features needed by the DRR to keep track of its cars off-line and foreign cars on-line. This system computes charges due DRR from foreign railroads and the DRR's payables to foreign roads. The system separates car earnings by designated owner groups, issues remittance and settlement summaries, flags non-moving cars and missing junctions, and helps keep track of assets with on-line access to car movement data. The annual operating expense for this system $1.9 million is based on the number of non-private interchange cars handled per month.[14]

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[13] *See* e-workpaper "DRR-Operating Budget.xls."

[14] Id.

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f. **General Accounting** – The DRR uses the Oracle Solutions package for its general accounting system. Oracle "PeopleSoft" offers fully automated solutions to support the complete Financial Control and Reporting process – from establishing and managing controls, creating and interfacing transactions from operational sources, transforming ledger balances to account for enterprise allocations and re-measurement to consolidating and reporting results. Built-in best practices provide strong internal controls, save time and money, and allow for strategic analysis of the business. The software is designed to run on Windows 7 and Windows NT operating systems. The total operating and capital costs for this system, including hardware and training, is $1.3 million, which includes a Dell OptiPlex 380 PC, cables, HP LaserJet P4015n printer and Dell PowerEdge T710 Servers. The CSXT is currently using this system for many of their accounting functions.[15]

g. **Human Resource Management** – The DRR also uses Oracle Solutions package "Peoplesoft" for its Human Resources System. Oracle's PeopleSoft Enterprise Human Resources delivers comprehensive HR capabilities, from workforce management to compensation and talent management. Extensive business process automation and rich self-service capabilities free HR teams to perform value-added services while reducing operational costs. This system covers the DRR's human resource data needs at an affordable cost. The software package includes all basic employee reporting features, employee profile tracking, attendance reports, benefit, insurance and COBRA reports, compensation/job history reports, EEO and citizenship reports, organizational reports, and all OSHA and workers' compensation reports. This system is currently being used by CSXT for all their Human Resource functions. The system uses a Dell OptiPlex GX280 PC, cables, an HP Laser Jet 4250tn printer and a Dell

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15 *See* e-workpaper "DRR-Capital Budget.xls."

PowerEdge 1800 Server. The total operating and capital cost for this system, including hardware and training, is $4.4 million.[16]

h. Network and Router Equipment – The DRR needs networking capability and routers because it has a number of computers in multiple locations. Networking and router equipment permit these computers to communicate with one another. The DRR needs one router at each field reporting location and two at its headquarters. In addition to Networking, the DRR will need several severs to accommodate various other functions such as, Identity & Access Server, Internet IDS/IPS Server, FTP/EDI Interface Support, File Server, MailServer, Corporate Web Site Server, Anti-Virus and Anti-Spyware, Security Network Server, Vulnerability Patch Management and Auxiliary Mail Server. There is also a test and development system for system software fixes/upgrades and application software fixes/upgrades. The DRR will need e-mail capabilities for most of its employees to communicate among themselves on various issues which is provided using Microsoft Cloud, the most efficient method. The DRR will also need a an Uninterruptible Power Supply ("UPS") system as backup in case of a major power outage. A Northern Diesel Power Generator is provided to meet this need. The total number of servers, UPS and software costs are shown in detail in the Capital and Operating Budgets Statements. The DRR's communications network consists of a microwave and commercial telephone system. The costs for these items are included in the network infrastructure costs discussed in Part III-F. The IT operating-expense budget includes a network computer system for LAN and WAN, routers at various locations, and internet access for headquarters and field locations.[17]

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[16] Id.

[17] *See* e-workpaper "DRR-Operating Budget.xls."

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i. Workstations and Printers – Both desktop and laptop PC's are provided, and included in the DRR's IT costs, with a high-end configuration to run a state-of-the-art operating system while avoiding the need to purchase other applications. One PC is provided for each G&A employee as well as for operating personnel located at headquarters. Additionally, one PC is provided at each crew change point and the major yard locations where employees are assigned. Laptops are provided for use by employees who are required to travel a considerable amount of their time. The total capital cost for desktop and laptop computers equals $828,039.[18]

The DRR needs a variety of printers for work orders, safety bulletins and normal office work such as printing contracts, correspondence and reports. A color printer is needed for various maps, charts and diagrams. Printers are also needed in the field and at major interchange locations to print information relating to the work performed there. The equipment needs include a desktop laser printer for each desktop PC, a printer for laptop PCs where needed, one color and two line printers at headquarters, and one line printer at each of the DRR's yards. The total capital cost for printers for the DRR equals $181,327.[19]

j. Voice and Data Communications – The DRR needs a telephone system and telephone service to handle external and internal telephone activity. Jive Communications provides this service for a monthly fee of $21.95 per telephone. Jive service includes industry leading reliability, free unlimited long-distance calling and straightforward microwave interface to Jive's PBX system. The Jive PBX system allows unlimited virtual extensions and unlimited voice mail boxes. Jive provides free installation of its system with a two year contract.

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[18] *See* e-workpaper "DRR-Capital Budget.xls."

[19] Id.

GENERAL & ADMINISTRATIVE EXPENSE

Data telecommunications to support the RMI transportation system from Roanoke to Atlanta, GA is provided by AT&T. This is a frame relay system that is based on estimated transactions. The Internet is used for data communications for all the field offices. The field offices also have Internet access to the RMI transportation system in Atlanta. Cellular phones and pagers are provided for employees who need them to perform their work efficiently. The capital costs for this system equals $67,168[20] and the annual operating expenses equal $760,339.[21]

k. Automatic Equipment Identification – Automatic equipment identification ("AEI") includes a track-side scanner that reads information from each car (car number and initial) in a manner similar to reading a bar code. That information is accumulated on a PC while the train passes a specific site where the scanner is installed. These readings are then compared to the train consist residing on a computer to determine if there are any discrepancies. If discrepancies exist, the consist record is adjusted to agree with the reading from the scanner.

The DRR's AEI scanner locations are discussed in Part III-F-6. The capital costs for AEI scanners are included in the DRR's road property investment costs.

l. Software Maintenance – Software products such as PC accounting packages that run on a server, and tools such as security software and monitoring software, require payment of annual maintenance fees for support and upgrades. Some of these fees are included in the licensing agreement, such as that for the Oracle Products, which has an annual fee payable for the use of its product. Other providers have a flat charge for the package with no annual fees,

[20] Id.

[21] *See* e-workpaper "DRR-Operating Budget.xls."

GENERAL & ADMINISTRATIVE EXPENSE

but they will have enhancement upgrade announcements from time to time with a specified charge for the upgrade. The annual fees payable by the DRR equal $288,336.[22]

m. Railinc Services – The DRR requires some Railinc services to pass and receive car location information to/from NS and its other interchange partners for the various interchange locations. The annual cost for Railinc service equal $245,748.[23]

n. Network Security – The DRR also needs security software to protect its network from exterior intrusion due to the large amount of data that is transmitted to Atlanta and other parts of the railroad. The system to be used is the Watchguard Firebox X6500e UTM Software Suite. The Watchguard suite offers comprehensive Unified Threat Management and is an easily managed firewall and AV/IPS security appliance for mid-size businesses requiring a secure, private network. [24]

2. Other Out-Sourced Functions

As described earlier, several functions customarily provided in-house by large Class I railroads can be efficiently out-sourced by the DRR. Consistent with the stand-alone concept of an efficient, least-cost railroad, out-sourcing is used wherever the economics so justify without sacrificing the SARR's feasibility or service quality.

Out-sourced functions, in addition to those described in the preceding section, include initial training of operating employees (discussed in more detail below), several finance and accounting functions, including preparation of income, property and payroll tax returns and

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[22] Id.

[23] Id.

[24] *See* e-workpapers "DRR-Capital Budget.xls" and "DRR-Operating Budget.xls."

financial/account auditing, legal services, including claims administration and investigation, and administration of the company's retirement plan.[25]

A number of independent accounting, payroll service and other firms have the experience and systems to perform these functions. For example, the payroll service firm Paychex has experience in complying with Railroad Retirement and other railroad-specific tax and regulatory reporting requirements. In the human resources area, regional and industry employers' associations are available as a resource for the DRR's internal human resources staff.

Estimated annual costs of $2,123,550 have been developed for outsourcing all of the functions described above.[26]

3. Start-Up and Training Costs

The DRR's start-up and training costs have been calculated using the procedures approved by the Board in *WFA/Basin* at 51-54. Initial training costs for the DRR's train crew personnel equal $101.2 million. Training for the T&E employees is based on information provided by NS in discovery as to the actual expense it incurs for training engineers and conductors.

The duration of training for conductors is based on information provided by NS in discovery. Conductors and engineers are compensated during classroom training at a rate of { } per week and { } per week, respectively. The duration of training for conductors is also based on information provided by NS in discovery and equals { } weeks of classroom training and { } weeks of on the job training for a total of { } weeks. The duration of training for engineers is { } for classroom training and { } weeks for on the job

[25] *See* e-workpaper "DRR GA Outsourcing.xls."

[26] Id.

training, also based on information provided by NS in discovery.[27] The average training cost for train and enginemen is { } per individual, including tuition and salary as appropriate.[28]

Training for the DRR's dispatchers is based on information provided by NS in discovery and { } weeks of classroom training and { } weeks of field training. According to NS's data, dispatchers are paid a salary of { } per week during training. The total cost of training for dispatchers equals { } including the wages and the cost of training.

Training costs for the DRR's MOW employees are based on the training costs incurred by NS. The training cost for all MOW field employees (except welders and signal maintainers) equals ${ } for technical training and two (2) week's pay equal to 54 percent of their salary.[29] Training cost for welders and signal maintainers equals salary of { }, respectively, plus the { } for technical training. Salaries are increased to reflect fringe benefits and the training costs includes wages, fringes, training cost and room and board – *i.e.*, this is an all-inclusive training cost paid by NS to train MOW employees.[30]

IT Specialists are paid five (5) weeks' salary to set up the DRR's computer system.[31]

Recruiting costs have been added at { } per employee based on information provided by NS in discovery. The amounts provided by NS in discovery include NS expenditures for advertising, outside professional and consulting services, communications,

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[27] *See* e-workpaper "Training cost.xls."

[28] *See* e-workpaper "DRR Operating Expense_Errata.xls," tab "T&E Training,"

[29] The 54 percent of salary for MOW field employee wages is based on the percent of salary paid to other trainee employees as calculated from data in NS discovery e-workpaper "Training Cost.xls" tab "Program Summary." The version of this e-workpaper provide in DuPont's submission shows the calculation of the 54 percent.

[30] See e-workpaper "DRR Operating Expense_Errata.xls" tab T&E Training.

[31] The public version of AEPCO's Opening Evidence in Docket No. 42113, AEPCO proposal four (4) weeks of entry cost for IT Specialists to set-up the SARR's computer systems. *AEPCO* at 63-64 shows Defendants and the Board accepted this cost which is only 80 percent of that provide for herein.

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temporary services, college funding, testing, travel and meetings. The expenses provided by NS cannot be distinguished between rank and file and managerial and executive employees and as a result one amount per employee is calculated for all employees.[32] Subsequent annual recruitment and training expenses are based on a 1.8 percent average annual attrition rate, which was determined from the Report of Dr. Robert Topel, PhD., submitted to the Emergency Board No. 243 on behalf of the Railroads Represented by the National Carriers' Conference before in National Mediation Board Case Nos. A-13569; A-13570; A-13572; A-13573; A-13574; A-13575; A-13592 on October 10, 2011.[33]

A total amount of $112.4 million has been provided for initial DRR training and recruiting costs.[34] Consistent with *WFA/Basin*, start-up training and recruitment costs are treated as operating expense in the DRR's first year of operations.

Travel expenses have been included for all DRR employees at the Manager level and higher (except for the Customer Service Managers and the Assistant Controllers, as these positions do not require travel) and for the five (5) outside members of the Board of Directors. Annual travel expenses of $9,751 per employee are included. This amount is based on the most recent available annual survey of corporate travel managers performed by Runzheimer International, which estimates the annual cost of corporate business travel.[35] The DRR's other start-up costs, road property investment costs including construction of fixed facilities, which are included in the DRR's capital costs, and equipment acquisition are discussed in other sections of Part III.

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[32] *See* e-workpaper "Recruiting Costs 2006-2010.xls.

[33] A copy of the pertinent pages from Dr. Topel's report are attached in e-workpaper "Attrition rate.pdf."

[34] Details are provided in e-workpaper "DRR Operating Expense_Errata.xls," tab "Training."

[35] *See* e-workpapers "DRR Operating Expense_Errata.xls" and "III-D-3 Material and Supplies.pdf."

EXHIBIT III-F

EXHIBIT NO. 1

ROAD PROPERTY INVESTMENT
($ in Millions)

Item (1)	Amount (2)
1. Land	$3,374
2. Roadbed Preparation	3,969
3. Track Construction	8,242
4. Tunnels	444
5. Bridges	1,928
6. Signals and Communications	1,247
7. Buildings and Facilities	229
8. Public Improvements	122
9. Subtotal	$19,555
10. Mobilization	437
11. Engineering	1,618
12. Contingencies	1,824
13. Total	$23,434

Source: See e-workpaper "III-F Total errata.xlsx"

EXHIBIT III-H

EXHIBIT NO. 1

TABLE A: DRR ANNUAL COST OF CAPITAL

Year (1)	Industry Cost of Capital (2)	Industry Cost of Debt 1/ (3)	Industry Cost of Preferred Equity 2/ (4)	Industry Cost of Equity 3/ (5)	DRR 's Cost of Debt (6)	DRR 's Cost of Preferred Equity (7)	DRR 's Cost of Equity (8)	Debt as a Percent of Total Investment (9)	Preferred Equity as a Percent of Total Investment (10)	Equity as a Percent of Total Investment (11)	Composite Cost of Capital (12)	1 + Cost of Capital (13)	STB Prescribed Debt as a % of Capital 4/ (14)
2006	9.94%	5.97%	0.00%	11.13%	5.97%	0.00%	11.13%	23.05%	0.00%	76.95%	9.94%	1.0994	23.05%
2007	11.33%	6.15%	0.00%	12.68%	6.15%	0.00%	12.68%	20.68%	0.00%	79.32%	11.33%	1.1133	20.68%
2008	11.75%	6.57%	0.00%	13.17%	6.57%	0.00%	13.17%	21.54%	0.00%	78.46%	11.75%	1.1175	21.54%
2009	10.43%	5.72%	0.00%	12.37%	5.72%	0.00%	12.37%	29.10%	0.00%	70.90%	10.43%	1.1043	29.10%
2010	11.03%			12.99%	6.32%	0.00%	12.99%	22.15%	0.00%	77.85%	11.51%	1.1151	
2011					6.32%	0.00%	12.47%	22.15%	0.00%	77.85%	11.11%	1.1111	
2012					6.32%	0.00%	12.47%	22.15%	0.00%	77.85%	11.11%	1.1111	
2013					6.32%	0.00%	12.47%	22.15%	0.00%	77.85%	11.11%	1.1111	
2014					6.32%	0.00%	12.47%	22.15%	0.00%	77.85%	11.11%	1.1111	
2015					6.32%	0.00%	12.47%	22.15%	0.00%	77.85%	11.11%	1.1111	
2016					6.32%	0.00%	12.47%	22.15%	0.00%	77.85%	11.11%	1.1111	
2017					6.32%	0.00%	12.47%	22.15%	0.00%	77.85%	11.11%	1.1111	
2018					6.32%	0.00%	12.47%	22.15%	0.00%	77.85%	11.11%	1.1111	
2019					6.32%	0.00%	12.47%	22.15%	0.00%	77.85%	11.11%	1.1111	

1/ Cost of railroad industry debt from the STB Decision in Ex Parte No. 558 (Sub-No. 10), Railroad Cost of Capital - 2006, decided April 14, 2008, STB Decision in Ex Parte No. 558 (Sub-No. 11), Railroad Cost of Capital - 2007, decided September 24, 2008, STB Decision in Ex Parte No. 558 (Sub-No. 12), Railroad Cost of Capital - 2008, decided September 24, 2009, STB Decision in Ex Parte No. 558 (Sub-No. 13), Railroad Cost of Capital - 2009, decided October 28, 2010.

2/ No preferred equity was issued in 2006 - 2010.

3/ Cost of railroad industry cost of equity from the STB Decision in Ex Parte No. 558 (Sub-No. 10), Railroad Cost of Capital - 2006, decided April 14, 2008, STB Decision in Ex Parte No. 558 (Sub-No. 11),Railroad Cost of Capital - 2007, decided September 24, 2008, STB Decision in Ex Parte No. 558 (Sub-No. 12), Railroad Cost of Capital - 2008, decided September 24, 2009, STB Decision in Ex Parte No. 558 (Sub-No. 13), Railroad Cost of Capital - 2009, decided October 28, 2010, and STB Decision in Ex Parte No. 558 (Sub-No. 14), Railroad Cost of Capital - 2010, decided September 30, 2011.

4/ Capital structure from the STB Decision in Ex Parte No. 558 (Sub-No. 10), Railroad Cost of Capital - 2006, decided April 14, 2008, STB Decision in Ex Parte No. 558 (Sub-No. 11), Railroad Cost of Capital - 2007, decided September 24, 2008, STB Decision in Ex Parte No. 558 (Sub-No. 12), Railroad Cost of Capital - 2008, decided September 24, 2009, and STB Decision in Ex Parte No. 558 (Sub-No. 13), Railroad Cost of Capital - 2009, decided October 28, 2010.

TABLE B: DRR INFLATION INDEXES

Period	Land 1/	Hybrid RCAF 2/	MWSExFuel 3/	Mat & Suppl 4/	Wages & Supps 5/
(1)	(2)	(3)	(4)	(5)	(6)
4Q 2006	100.0		372.8	250.9	397.4
1Q 2007	102.7		381.7	256.9	407.0
2Q 2007	105.8		381.8	254.7	407.5
3Q 2007	108.7		387.7	265.2	412.3
4Q 2007	111.6		392.9	274.8	416.5
1Q 2008	113.0		397.6	276.2	421.9
2Q 2008	114.1		399.6	283.4	422.7
3Q 2008	115.0		410.0	285.6	434.9
4Q 2008	112.6		418.1	318.9	437.1
1Q 2009	109.5		423.9	319.5	444.1
2Q 2009	107.1	100.0	422.7	305.5	445.8
3Q 2009	105.6	110.3	425.8	312.5	448.0
4Q 2009	104.5	117.1	421.7	302.2	445.4
1Q 2010	104.7	122.1	451.4	311.2	479.7
2Q 2010	105.7	124.6	448.8	305.2	477.9
3Q 2010	107.1	125.5	448.1	304.5	477.1
4Q 2010	108.7	129.7	451.7	322.0	477.5
1Q 2011	110.1	128.4	453.9	314.7	481.9
2Q 2011	111.6	138.1	454.5	309.1	484.0
3Q 2011	113.0	141.5	460.7	329.4	486.8
4Q 2011	114.5	141.7	466.7	331.8	493.5
1Q 2012	116.3	137.1	466.4	331.8	493.2
2Q 2012	118.2	138.9	475.6	344.7	501.6
3Q 2012	120.1	143.0	485.1	346.5	512.6
4Q 2012	122.0	145.4	493.8	348.5	522.9
1Q 2013	123.9	146.3	504.0	351.0	533.3
2Q 2013	125.9	146.9	504.4	352.0	533.9
3Q 2013	127.9	147.7	508.4	355.2	538.7
4Q 2013	130.0	148.4	513.4	357.0	544.1
1Q 2014	132.1	148.4	518.3	358.8	550.0
2Q 2014	134.2	149.0	518.7	360.6	550.6
3Q 2014	136.3	149.1	524.5	362.7	557.2
4Q 2014	138.5	150.5	530.7	366.0	563.9
1Q 2015	140.8	151.2	536.3	368.4	569.8
2Q 2015	143.0	151.8	541.5	370.9	575.9
3Q 2015	145.3	152.5	546.8	373.4	582.0
4Q 2015	147.7	153.1	552.8	375.9	588.1
1Q 2016	150.1	153.8	557.5	377.5	593.4
2Q 2016	152.5	154.4	562.1	379.2	598.6
3Q 2016	154.9	155.0	566.9	380.9	603.9
4Q 2016	157.4	155.6	571.6	382.6	609.3
1Q 2017	160.0	155.9	576.3	384.1	614.9
2Q 2017	162.6	156.3	582.4	385.5	620.5
3Q 2017	165.2	156.6	587.0	386.9	626.1
4Q 2017	167.9	157.0	591.4	388.4	631.8
1Q 2018	170.6	157.5	596.8	389.9	637.8
2Q 2018	173.4	158.1	601.6	391.5	643.7
3Q 2018	176.2	158.6	606.4	393.0	649.8
4Q 2018	179.1	159.2	611.7	394.6	655.9
1Q 2019	182.0	159.6	617.0	396.1	661.8
2Q 2019	185.0	160.1	622.5	397.5	667.9
Annual Inflation Rate 6/	5.25%		3.82%	2.15%	4.06%

1/ Used to index Road Property Account 2. Based on historic change in rural land prices as reported by the USDA and urban land prices as reported by the National Council of Real Estate Investment Fiduciaries.
2/ Used to index expenses in Table K. Based on the RCAF-U and RCAF-A through 2Q12 then Global Insight forecast for remaining periods.
3/ Used to index Road Property Accounts 3, 5, 6, 13, 17, 19, 20, 26, 27, 37, and 39. Based on RCR indices - East Region through 1Q12 then Global Insight forecast.
4/ Used to index Road Property Accounts 8, 9, and 11. Based on RCR indexes - East Region through 1Q12 then Global Insight forecast for remaining periods.
5/ Used to index Road Property Accounts 1, 1A and 12. Based on RCR indexes - East Region through 1Q12 then Global Insight forecast for remaining periods.
6/ 1Q2009 ÷ 2Q2019^(1/10.25) - 1. The Annual Rate is used to develop asset replacement values at the end of asset lives.

TABLE C: DRR PROPERTY INVESTMENT VALUES

Construction of the DRR occurs between December 1, 2006 and May 31, 2009.
Investments are assumed to be in June 2009 dollars.

Property Account (1)	Property Component (2)	Service Life In Years 1/ (3)	Investment In 12/1/2006 Dollars 2/ (4)	Investment In 6/1/2007 Dollars 3/ (5)	Investment In 6/1/2008 Dollars 4/ (6)	Investment In 6/1/2009 Dollars 5/ (7)	2006 Investment Value 6/ (8)	2007 Investment Value 7/ (9)	2008 Investment Value 8/ (10)	2009 Investment Value 9/ (11)	Total Property Investment 2Q09 10/ (12)
1	Engineering	NA	$1,586,677,361	$1,627,003,081	$1,687,691,294	$1,779,921,408	$113,334,097	$1,394,574,070	$120,549,378	$0	$1,628,457,545
2	Land	NA	3,150,342,477	3,332,184,478	$3,594,577,457	$3,374,435,985	$0	$3,332,184,478	$0	$0	3,332,184,478
3	Grading	95	3,822,933,797	3,915,225,653	$4,097,758,437	$4,334,640,869	$0	$2,796,589,752	$1,170,788,125	$0	3,967,377,877
5	Tunnels	120	442,181,871	452,856,862	$473,969,623	$501,368,768	$0	$0	$434,472,154	$41,780,731	476,252,885
6	Bridges & Culverts	97	2,052,404,769	2,101,953,167	$2,199,948,889	$2,327,123,111	$0	$140,130,211	$1,759,959,111	$310,283,082	2,210,372,404
8	Ties	32	1,517,670,586	1,540,656,430	$1,714,260,040	$1,847,940,869	$0	$0	$1,428,550,033	$307,990,145	1,736,540,178
9	Rails and OTM	41	3,615,189,033	3,669,942,793	$4,083,477,768	$4,401,914,108	$0	$0	$3,402,898,140	$733,652,351	4,136,550,491
11	Ballast	39	1,069,116,310	1,085,308,586	$1,207,602,879	$1,301,773,746	$0	$0	$1,006,335,732	$216,962,291	1,223,298,023
12	Labor	38	1,568,155,927	1,608,010,922	$1,667,990,716	$1,759,144,218	$0	$0	$1,389,992,263	$293,190,703	1,683,182,966
13	Fences and Roadway Signs	95	7,917,684	8,108,829	$8,486,873	$8,977,481	$0	$0	$7,072,394	$1,496,247	8,568,641
17	Roadway Buildings	39	198,887,886	203,689,364	$213,185,621	$225,509,414	$0	$0	$213,185,621	$0	213,185,621
19	Fuel Stations	31	16,876,758	17,284,190	$18,090,001	$19,135,745	$0	$0	$18,090,001	$0	18,090,001
20	Shops and Enginehouses	50	12,335,060	12,632,848	$13,221,808	$13,986,132	$0	$0	$13,221,808	$0	13,221,808
26	Communications Systems	26	283,020,417	289,852,992	$303,366,305	$320,903,247	$0	$0	$151,683,153	$160,451,623	312,134,776
27	Signals and Interlockers	56	959,905,733	983,079,422	$1,028,911,831	$1,088,390,969	$0	$0	$514,455,916	$544,195,484	1,058,651,400
39	Public Improvements	38	113,757,519	116,503,811	$121,935,367	$128,984,183	$0	$0	$101,612,805	$21,497,364	123,110,169
	Total		$20,417,373,187	$20,964,293,430	$22,434,474,909	$23,434,150,250	$113,334,097	$7,663,478,511	$11,732,866,635	$2,631,500,020	$22,141,179,264

1/ 1 ÷ Depreciation Rate shown in Schedule 332 of NS' 2009 Annual Report R-1.
2/ June 2009, indexed to 2006 dollars; 2Q09 Investment x Inflation Index from Table B, 4Q2006 ÷ 2Q2009.
3/ June 2009, indexed to 2007 dollars; 2Q09 Investment x Inflation Index from Table B, 2Q2007 ÷ 2Q2009.
4/ June 2009, indexed to 2008 dollars; 2Q09 Investment x Inflation Index from Table B, 2Q2008 ÷ 2Q2009.
5/ June 2009, indexed to 2009 dollars; 2Q09 Investment x Inflation Index from Table B, 2Q2009 ÷ 2Q2009.
6/ Column (4) x Percent constructed in 2006.
7/ Column (5) x Percent constructed in 2007.
8/ Column (6) x Percent constructed in 2008.
9/ Column (7) x Percent constructed in 2009.
10/ Sum of Columns (8) through (11).

TABLE D: INTEREST DURING CONSTRUCTION

Month of Installation (1)	Cost of Funds 1/ (2)	Timing of Account 1 Investment 2/ (3)	Timing of Account 2 Investment 2/ (4)	Timing of Accounts 3,5 and 6 Investment 2/ (5)	Timing of Accounts 8 Through 39 Investment 2/ (6)	Total Investment by Month 3/ (7)	Interest During Construction 4/ (8)	Cost of Debt 5/ (9)	Deductible Interest During Construction 6/ (10)
Dec-06	0.79%	$113,334,097	$0	$0	$0	$113,334,097	$0	0.48%	$0
Jan-07	0.90%	116,214,506		0	0	116,214,506	1,018,178	0.50%	130,251
Feb-07	0.90%	116,214,506		0	0	116,214,506	2,071,380	0.50%	264,983
Mar-07	0.90%	116,214,506		0	0	116,214,506	3,134,044	0.50%	400,925
Apr-07	0.90%	116,214,506	476,026,354	0	0	592,240,860	4,206,254	0.50%	538,088
May-07	0.90%	116,214,506	476,026,354	0	0	592,240,860	9,564,652	0.50%	1,223,565
Jun-07	0.90%	116,214,506	476,026,354	0	0	592,240,860	14,971,189	0.50%	1,718,279
Jul-07	0.90%	116,214,506	476,026,354	0	0	592,240,860	20,426,297	0.50%	2,344,375
Aug-07	0.90%	116,214,506	476,026,354	559,317,950	0	1,151,558,810	25,930,414	0.50%	2,976,095
Sep-07	0.90%	116,214,506	476,026,354	559,317,950	0	1,151,558,810	36,508,813	0.50%	4,190,203
Oct-07	0.90%	116,214,506	476,026,354	559,317,950	0	1,151,558,810	47,182,246	0.50%	5,415,219
Nov-07	0.90%	116,214,506	0	559,317,950	0	675,532,456	57,951,569	0.50%	6,651,240
Dec-07	0.90%	116,214,506	0	699,448,162	0	815,662,667	64,541,087	0.50%	7,407,534
Jan-08	0.93%	120,549,378	0	732,057,322		852,606,700	74,994,852	0.53%	8,866,732
Feb-08	0.93%	0	0	771,554,790	40,749,572	812,304,362	83,621,165	0.53%	9,886,631
Mar-08	0.93%	0	0	186,160,728	774,395,708	960,556,436	91,952,905	0.53%	10,871,702
Apr-08	0.93%	0	0	186,160,728	774,395,708	960,556,436	101,740,809	0.53%	12,028,938
May-08	0.93%	0	0	186,160,728	774,395,708	960,556,436	111,619,737	0.53%	13,196,936
Jun-08	0.93%	0	0	186,160,728	774,395,708	960,556,436	121,590,535	0.53%	14,973,628
Jul-08	0.93%	0	0	186,160,728	774,395,708	960,556,436	131,654,058	0.53%	16,212,930
Aug-08	0.93%	0	0	186,160,728	733,646,137	919,806,865	141,811,167	0.53%	17,463,758
Sep-08	0.93%	0	0	186,160,728	733,646,137	919,806,865	151,683,778	0.53%	18,679,550
Oct-08	0.93%	0	0	186,160,728	955,692,493	1,141,853,221	161,648,201	0.53%	19,906,648
Nov-08	0.93%	0	0	186,160,728	955,692,493	1,141,853,221	173,770,229	0.53%	21,399,452
Dec-08	0.93%	0	0	186,160,728	955,692,493	1,141,853,221	186,004,987	0.53%	22,906,137
Jan-09	0.83%	0	0	196,922,271	1,022,276,920	1,219,199,191	177,152,429	0.46%	21,345,631
Feb-09	0.83%	0	0	155,141,541	1,022,276,920	1,177,418,460	188,749,966	0.46%	22,743,054
Mar-09	0.83%	0	0	0	234,882,369	234,882,369	200,096,813	0.46%	24,110,270
Apr-09	0.83%	0	0	0	0	0	203,709,576	0.46%	24,545,582
May-09	0.83%	0	0	0	0	0	205,401,506	0.46%	24,749,448
Total		$1,628,457,545	$3,332,184,478	$6,654,003,166	$10,526,534,075	$22,141,179,264	$2,794,708,837		$337,147,784

1/ ((1 + Cost of Capital from Table A for the applicable year)^(1/12) - 1) x 100.
2/ Applicable account value from Table C for the applicable investment period.
3/ Sum of Columns (3) through (6).
4/ January 2007 equals Column (2) x prior Column (7), all other periods equal Column (2) x ((Sum of Column (7) for all prior periods) + (Sum of Column (8) for all prior period
5/ ((1 + Cost of Debt from Table A for the applicable year)^(1/12) - 1) x 100.
6/ January 2007 equals prior Column (7) x Column (9) x Table A, Column (9) for 2007, all other periods equal Column (9) x ((Sum of Column (7) for all prior periods) + (Sum of Column (8) for all prior periods)) x Table A, Column (9) for the applicable year.

TABLE E: DRR INTEREST PAYMENTS FOR ASSETS PURCHASED WITH DEBT CAPITAL

INTEREST SCHEDULE FOR THE DRR 2006 ROAD PROPERTY INVESTMENT FOR THE 2Q2009 START-UP		INTEREST SCHEDULE FOR THE DRR 2007 ROAD PROPERTY INVESTMENT FOR THE 2Q2009 START-UP		INTEREST SCHEDULE FOR THE DRR 2008 ROAD PROPERTY INVESTMENT FOR THE 2Q2009 START-UP		INTEREST SCHEDULE FOR THE DRR 2009 ROAD PROPERTY INVESTMENT FOR THE 2Q2009 START-UP	
1. TOTAL INVESTMENT	$113,334,097 1/	1. TOTAL INVESTMENT	$7,663,478,511 1/	1. TOTAL INVESTMENT	$11,732,866,635 1/	1. TOTAL INVESTMENT	$2,631,500,020 1/
2. IDC	$0 2/	2. IDC	$287,506,122 2/	2. IDC	$1,532,092,425 2/	2. IDC	$975,110,290 2/
3. PRINCIPAL	$26,123,509 3/	3. PRINCIPAL	$1,644,263,622 3/	3. PRINCIPAL	$2,857,272,182 3/	3. PRINCIPAL	$776,863,861 3/
4. INTEREST	5.97% 4/	4. INTEREST	6.15% 4/	4. INTEREST	6.57% 4/	4. INTEREST	5.72% 4/
5. TERM (QUARTERS)	80 5/	5. TERM (QUARTERS)	80 5/	5. TERM (QUARTERS)	80 5/	5. TERM (QUARTERS)	80 5/
6. QUARTERLY COUPON	$381,457 6/	6. QUARTERLY COUPON	$24,717,591 6/	6. QUARTERLY COUPON	$45,816,846 6/	6. QUARTERLY COUPON	$10,878,513 6/

Quarter (1)	Interest 7/ (2)	Quarter (3)	Interest 7/ (4)	Quarter (5)	Interest 7/ (6)	Quarter (7)	Interest 7/ (8)
1	$381,457	1	$24,717,591	1	$45,816,846	1	$10,878,513
2	381,457	2	24,717,591	2	45,816,846	2	$10,878,513
3	381,457	3	24,717,591	3	45,816,846	3	$10,878,513
4	381,457	4	24,717,591	4	45,816,846	4	$10,878,513
5	381,457	5	24,717,591	5	45,816,846	5	$10,878,513
6	381,457	6	24,717,591	6	45,816,846	6	$10,878,513
7	381,457	7	24,717,591	7	45,816,846	7	$10,878,513
8	381,457	8	24,717,591	8	45,816,846	8	$10,878,513
9	381,457	9	24,717,591	9	45,816,846	9	$10,878,513
10	381,457	10	24,717,591	10	45,816,846	10	$10,878,513
11	381,457	11	24,717,591	11	45,816,846	11	$10,878,513
12	381,457	12	24,717,591	12	45,816,846	12	$10,878,513
13	381,457	13	24,717,591	13	45,816,846	13	$10,878,513
14	381,457	14	24,717,591	14	45,816,846	14	$10,878,513
15	381,457	15	24,717,591	15	45,816,846	15	$10,878,513
16	381,457	16	24,717,591	16	45,816,846	16	$10,878,513
17	381,457	17	24,717,591	17	45,816,846	17	$10,878,513
18	381,457	18	24,717,591	18	45,816,846	18	$10,878,513
19	381,457	19	24,717,591	19	45,816,846	19	$10,878,513
20	381,457	20	24,717,591	20	45,816,846	20	$10,878,513
21	381,457	21	24,717,591	21	45,816,846	21	$10,878,513
22	381,457	22	24,717,591	22	45,816,846	22	$10,878,513
23	381,457	23	24,717,591	23	45,816,846	23	$10,878,513
24	381,457	24	24,717,591	24	45,816,846	24	$10,878,513
25	381,457	25	24,717,591	25	45,816,846	25	$10,878,513
26	381,457	26	24,717,591	26	45,816,846	26	$10,878,513
27	381,457	27	24,717,591	27	45,816,846	27	$10,878,513
28	381,457	28	24,717,591	28	45,816,846	28	$10,878,513
29	381,457	29	24,717,591	29	45,816,846	29	$10,878,513
30	381,457	30	24,717,591	30	45,816,846	30	$10,878,513
31	381,457	31	24,717,591	31	45,816,846	31	$10,878,513
32	381,457	32	24,717,591	32	45,816,846	32	$10,878,513
33	381,457	33	24,717,591	33	45,816,846	33	$10,878,513
34	381,457	34	24,717,591	34	45,816,846	34	$10,878,513
35	381,457	35	24,717,591	35	45,816,846	35	$10,878,513
36	381,457	36	24,717,591	36	45,816,846	36	$10,878,513
37	381,457	37	24,717,591	37	45,816,846	37	$10,878,513
38	381,457	38	24,717,591	38	45,816,846	38	$10,878,513
39	381,457	39	24,717,591	39	45,816,846	39	$10,878,513
40	381,457	40	24,717,591	40	45,816,846	40	$10,878,513

1/ From Table D, Column (7) for the applicable year investment.
2/ From Table D, Column (8) for the applicable year investment.
3/ (Total Investment + IDC) x (Proportion of Debt from Table A, Column (9)).
4/ From Table A, Column (6) for the applicable year investment.
5/ Based on Ex Parte No. 657, 20-year payment period x 4.
6/ { } x Yearly Principal.
7/ Line 6 coupon payment.

TABLE E: DRR INTEREST PAYMENTS FOR ASSETS PURCHASED WITH DEBT CAPITAL
(Continued)

INTEREST SCHEDULE FOR THE DRR 2006 ROAD PROPERTY INVESTMENT FOR THE 2Q2009 START-UP		INTEREST SCHEDULE FOR THE DRR 2007 ROAD PROPERTY INVESTMENT FOR THE 2Q2009 START-UP		INTEREST SCHEDULE FOR THE DRR 2008 ROAD PROPERTY INVESTMENT FOR THE 2Q2009 START-UP		INTEREST SCHEDULE FOR THE DRR 2009 ROAD PROPERTY INVESTMENT FOR THE 2Q2009 START-UP	
1. TOTAL INVESTMENT	$113,334,097 1/	1. TOTAL INVESTMENT	$7,663,478,511 1/	1. TOTAL INVESTMENT	$11,732,866,635 1/	1. TOTAL INVESTMENT	$2,631,500,020 1/
2. IDC	$0 2/	2. IDC	$287,506,122 2/	2. IDC	$1,532,092,425 2/	2. IDC	$975,110,290 2/
3. PRINCIPAL	$26,123,509 3/	3. PRINCIPAL	$1,644,263,622 3/	3. PRINCIPAL	$2,857,272,182 3/	3. PRINCIPAL	$776,863,861 3/
4. INTEREST	5.97% 4/	4. INTEREST	6.15% 4/	4. INTEREST	6.57% 4/	4. INTEREST	5.72% 4/
5. TERM (QUARTERS)	80 5/	5. TERM (QUARTERS)	80 5/	5. TERM (QUARTERS)	80 5/	5. TERM (QUARTERS)	80 5/
6. QUARTERLY COUPON	$381,457 6/	6. QUARTERLY COUPON	$24,717,591 6/	6. QUARTERLY COUPON	$45,816,846 6/	6. QUARTERLY COUPON	$10,878,513 6/

Quarter (1)	Interest 7/ (2)	Quarter (3)	Interest 7/ (4)	Quarter (5)	Interest 7/ (6)	Quarter (7)	Interest 7/ (8)
41	$381,457	41	$24,717,591	41	$45,816,846	41	$10,878,513
42	381,457	42	24,717,591	42	45,816,846	42	$10,878,513
43	381,457	43	24,717,591	43	45,816,846	43	$10,878,513
44	381,457	44	24,717,591	44	45,816,846	44	$10,878,513
45	381,457	45	24,717,591	45	45,816,846	45	$10,878,513
46	381,457	46	24,717,591	46	45,816,846	46	$10,878,513
47	381,457	47	24,717,591	47	45,816,846	47	$10,878,513
48	381,457	48	24,717,591	48	45,816,846	48	$10,878,513
49	381,457	49	24,717,591	49	45,816,846	49	$10,878,513
50	381,457	50	24,717,591	50	45,816,846	50	$10,878,513
51	381,457	51	24,717,591	51	45,816,846	51	$10,878,513
52	381,457	52	24,717,591	52	45,816,846	52	$10,878,513
53	381,457	53	24,717,591	53	45,816,846	53	$10,878,513
54	381,457	54	24,717,591	54	45,816,846	54	$10,878,513
55	381,457	55	24,717,591	55	45,816,846	55	$10,878,513
56	381,457	56	24,717,591	56	45,816,846	56	$10,878,513
57	381,457	57	24,717,591	57	45,816,846	57	$10,878,513
58	381,457	58	24,717,591	58	45,816,846	58	$10,878,513
59	381,457	59	24,717,591	59	45,816,846	59	$10,878,513
60	381,457	60	24,717,591	60	45,816,846	60	$10,878,513
61	381,457	61	24,717,591	61	45,816,846	61	$10,878,513
62	381,457	62	24,717,591	62	45,816,846	62	$10,878,513
63	381,457	63	24,717,591	63	45,816,846	63	$10,878,513
64	381,457	64	24,717,591	64	45,816,846	64	$10,878,513
65	381,457	65	24,717,591	65	45,816,846	65	$10,878,513
66	381,457	66	24,717,591	66	45,816,846	66	$10,878,513
67	381,457	67	24,717,591	67	45,816,846	67	$10,878,513
68	381,457	68	24,717,591	68	45,816,846	68	$10,878,513
69	381,457	69	24,717,591	69	45,816,846	69	$10,878,513
70	381,457	70	24,717,591	70	45,816,846	70	$10,878,513
71	381,457	71	24,717,591	71	45,816,846	71	$10,878,513
72	381,457	72	24,717,591	72	45,816,846	72	$10,878,513
73	381,457	73	24,717,591	73	45,816,846	73	$10,878,513
74	381,457	74	24,717,591	74	45,816,846	74	$10,878,513
75	381,457	75	24,717,591	75	45,816,846	75	$10,878,513
76	381,457	76	24,717,591	76	45,816,846	76	$10,878,513
77	381,457	77	24,717,591	77	45,816,846	77	$10,878,513
78	381,457	78	24,717,591	78	45,816,846	78	$10,878,513
79	381,457	79	24,717,591	79	45,816,846	79	$10,878,513
80	381,457	80	24,717,591	80	45,816,846	80	$10,878,513

1/ From Table D, Column (7) for the applicable year investment.
2/ From Table D, Column (8) for the applicable year investment.
3/ (Total Investment + IDC) x (Proportion of Debt from Table A, Column (9)).
4/ From Table A, Column (6) for the applicable year investment.
5/ Based on Ex Parte No. 657 20-year payment period x 4.
6/ { } x Yearly Principal.
7/ Line 6 coupon payment.

TABLE F: DRR PRESENT VALUE OF REPLACEMENT COST

Property Account (1)	Property Component (2)	Service Life In Years 1/ (3)	Investment 2/ (4)	Salvage 3/ (5)	Replacement Year Asset Net Cost 4/ (6)	Replacement Cost Adjusted To Reflect An Infinite Life 5/ (7)	Present Value Of Replacement Cost Adjusted To Reflect An Infinite Life (2009 Dollars) 6/ (8)
3	Grading	95	$168,940,986,145	$0	$143,777,369,944	$143,982,210,172	$7,591,896
5	Tunnels	120	52,247,381,938	0	44,465,178,835	44,476,312,467	172,287
6	Bridges & Culverts	97	100,880,014,479	0	67,776,590,584	67,861,596,862	2,955,278
8	Ties	32	4,106,748,902	0	2,605,720,533	2,930,773,434	107,617,854
9	Rails and OTM	41	11,813,331,400	793,407,003	7,031,620,646	7,482,377,528	109,806,691
11	Ballast	39	3,365,610,327	0	2,135,470,209	2,291,207,734	40,311,877
12	Labor	38	9,279,423,626	0	5,887,767,978	6,340,597,477	120,162,733
13	Fences and Roadway Signs	95	364,874,415	0	245,142,152	245,491,407	12,944
16	Stations and Office Buildings	35	0	0	0	0	0
17	Roadway Buildings	39	1,105,078,479	0	742,450,841	796,596,975	14,015,455
19	Wastewater Treatment	31	69,964,592	0	47,005,956	53,196,779	2,099,811
20	Shops and Enginehouses	50	103,276,083	0	69,386,398	71,681,423	406,891
26	Communications Systems	26	993,081,436	0	630,107,355	756,025,730	51,142,539
27	Signals and Interlockers	56	10,424,973,700	300,426,354	6,459,578,757	6,597,630,096	19,763,920
39	Public Improvements	38	613,764,807	0	412,360,033	444,839,657	8,715,118
	Total		$364,308,510,328	$1,093,833,357	$282,285,750,220	$284,330,537,745	$484,775,295

1/ From Table C, Column (3).

2/ (Table C, Column (10) after allocation of Engineering) x (Table B, 1.0 + Annual Inflation Index)^(Column (3)).

3/ [(Column (4) x Salvage %) - (Table C, Column (10) after allocation of Engineering x Salvage %)] x (1 - Current Federal Tax Rate) + (Table C, Column (10) after allocation of Engineering x Salvage %).

4/ Column (4) - (Present Value of the remaining tax deductions for depreciation, interest expense and the Present Value of any salvage).

5/ Column (6) + [(Column (6) / ((1 + Real Cost of Capital)^Column (3) - 1)].

6/ Column (7) / ((1 + Average Nominal Cost of Capital from Table A Column (2))^Column (3)).

TABLE G: DRR TAX DEPRECIATION SCHEDULES

Depreciation of Start-up investment for tax purposes using
accounting lives from Modified Accelerated Cost Recovery System (MACRS) 1/

Road Property Account (1)	Road Property Component (2)	Asset Lives Per MACRS 2/ (3)	Total 2Q 2009 Investment (4)	Depreciable Base (5)
1	Engineering	5	$1,628,457,545	$1,628,457,545
2	Land	N/A	3,332,184,478	0
3	Grading	50	3,967,377,877	3,967,377,877
5	Tunnels	50	476,252,885	476,252,885
6	Bridges & Culverts	15	2,210,372,404	2,210,372,404
8	Ties	7	1,736,540,178	1,736,540,178
9	Rails and OTM	7	4,136,550,491	4,136,550,491
11	Ballast	7	1,223,298,023	1,223,298,023
12	Labor	7	1,683,182,966	1,683,182,966
13	Fences and Roadway Signs	15	8,568,641	8,568,641
16	Stations and Office Buildings	15	0	0
17	Roadway Buildings	15	213,185,621	213,185,621
19	Fuel Stations	15	18,090,001	18,090,001
20	Shops and Enginehouses	15	13,221,808	13,221,808
26	Communications Systems	7	312,134,776	312,134,776
27	Signals and Interlockers	7	1,058,651,400	1,058,651,400
39	Public Improvements	15	123,110,169	123,110,169
	Total		$22,141,179,264	$18,808,994,786

1/ Applicable Depreciation Method: 200 or 150 percent
Declining Balance Switching to Straight Line
Applicable Recovery Periods: 7, 15 and 50 a/ years
Applicable Convention: Mid-quarter(property placed in service in second quarter)

The Depreciation Rates are as follows for the corresponding
Recovery Period and Recovery year:

Recovery Year	5-Year	7-year	15-year	50-year
1	20.00%	17.85%	6.250%	2.00%
2	20.00%	23.47%	9.380%	2.00%
3	20.00%	16.76%	8.440%	2.00%
4	20.00%	11.97%	7.590%	2.00%
5	20.00%	8.87%	6.830%	2.00%
6		8.87%	6.150%	2.00%
7		8.87%	5.910%	2.00%
8		3.34%	5.90%	2.00%
9		0.00%	5.910%	2.00%

Recovery Year	7-year	15-year	50-year
10	0.00%	5.900%	2.00%
11	0.00%	5.910%	2.00%
12	0.00%	5.900%	2.00%
13	0.00%	5.910%	2.00%
14	0.00%	5.900%	2.00%
15	0.00%	5.910%	2.00%
16	0.00%	2.460%	2.00%
17	0.00%	0.000%	2.00%
18	0.00%	0.000%	2.00%
19-50	0.00%	0.000%	2.00%

a/ 50 year property uses the Straight Line Method for all time periods

2/ Bonus Depreciation Per the **Economic Stimulus Act of 2008,** and the **American Recovery & Reinvestment Act** for the following depreciable assets:

MACRS Lives (1)	Bonus Depreciation (2)
7	$5,075,178,917
15	$1,223,209,216

TABLE G: DRR TAX DEPRECIATION SCHEDULES
(Continued)

	Road Property												
	Amortization - 5 Years			Depreciation - MACRS 7 Years			Depreciation - MACRS 15 Years			Depreciation - MACRS 50 Years			Total
Year	Unamortized Investment 1/	Rate 2/	Annual Amort. 3/	Undepreciated Investment 4/	Rate 2/	Annual Amount 5/	Undepreciated Investment 6/	Rate 2/	Annual Amount 7/	Unamortized Investment 8/	Rate 2/	Annual Amount 9/	Annual Depreciation 10/
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	$1,628,457,545	20.00%	$325,691,509	$5,075,178,917	17.85%	$905,919,437	$1,363,339,428	6.25%	$85,208,714	$4,443,630,762	2%	$88,872,615	$7,704,080,409
2	1,302,766,036	20.00%	325,691,509	4,169,259,481	23.47%	1,191,144,492	1,278,130,713	9.38%	127,881,238	4,354,758,147	2%	88,872,615	1,733,589,854
3	977,074,527	20.00%	325,691,509	2,978,114,989	16.76%	850,599,987	1,150,249,475	8.44%	115,065,848	4,265,885,532	2%	88,872,615	1,380,229,959
4	651,383,018	20.00%	325,691,509	2,127,515,002	11.97%	607,498,916	1,035,183,627	7.59%	103,477,463	4,177,012,917	2%	88,872,615	1,125,540,503
5	325,691,509	20.00%	325,691,509	1,520,016,086	8.87%	450,168,370	931,706,165	6.83%	93,116,083	4,088,140,301	2%	88,872,615	957,848,577
6				1,069,847,716	8.87%	450,168,370	838,590,082	6.15%	83,845,375	3,999,267,686	2%	88,872,615	622,886,360
7				619,679,346	8.87%	450,168,370	754,744,707	5.91%	80,573,360	3,910,395,071	2%	88,872,615	619,614,345
8				169,510,976	3.34%	169,510,976	674,171,347	5.90%	80,437,026	3,821,522,456	2%	88,872,615	338,820,617
9							593,734,321	5.91%	80,573,360	3,732,649,840	2%	88,872,615	169,445,975
10					100.00%		513,160,961	5.90%	80,437,026	3,643,777,225	2%	88,872,615	169,309,641
11							432,723,934	5.91%	80,573,360	3,554,904,610	2%	88,872,615	169,445,975
12							352,150,574	5.90%	80,437,026	3,466,031,995	2%	88,872,615	169,309,641
13							271,713,548	5.91%	80,573,360	3,377,159,379	2%	88,872,615	169,445,975
14							191,140,188	5.90%	80,437,026	3,288,286,764	2%	88,872,615	169,309,641
15							110,703,162	5.91%	80,573,360	3,199,414,149	2%	88,872,615	169,445,975
16							30,129,801	2.21%	30,129,801	3,110,541,534	2%	88,872,615	119,002,417
17										3,021,668,918	2%	88,872,615	88,872,615
18								100.00%		2,932,796,303	2%	88,872,615	88,872,615
19										2,843,923,688	2%	88,872,615	88,872,615
20										2,755,051,073	2%	88,872,615	88,872,615
21										2,666,178,457	2%	88,872,615	88,872,615

1/ From Table G, Page 8, Column (5), Road Property Accounts 1.
2/ From Table G, Footnote 1/, Page 8.
3/ Column (2), Year 1 x Column (3).
4/ From Table G, Page 8, Column (5), Road Property Accounts 8, 9, 11, 12, 26 and 27 minus Page 10, 7-Year Bonus Depreciation.
5/ Column (5), Year 1 x Column (6).
6/ From Table G, Page 8, Column (5), Road Property Accounts 6, 13, 16, 17, 19, 20 and 39 minus Page 8, 15-Year Bonus Depreciation.
7/ Column (8), Year 1 x Column (9).
8/ From Table G, Page 8, Column (5), Road Property Accounts 3 and 5.
9/ Column (11), Year 1 x Column (12).
10/ Column (4) + Column (7) + Column (10) + Column (13) plus Page 8, 7 & 15 Year Bonus Depreciation.

TABLE H: DRR AVERAGE ANNUAL INFLATION IN ASSET PRICES

Development of average annual inflation factors for all capital assets

1. 2Q2009 Land value	$3,332,184,478	1/
2. 2Q2009 Property asset value accounts 3, 5, 6, 13, 17, 26, 27, 39 and 52	$8,400,965,582	1/
3. 2Q2009 Road Property asset value accounts 8, 9, and 11	$7,096,388,693	1/
4. 2Q2009 Road Property asset value accounts 1 and 12	$3,311,640,511	1/

Period (1)	Quarter (2)	Inflation Index For Land 2/ (3)	Inflation Index For Line 2 Property Assets 3/ (4)	Inflation Index For Line 3 Road Property Assets 4/ (5)	Inflation Index For Line 4 Road Property Assets 5/ (6)	Land Value 6/ (7)	Road Property Value 7/ (8)	2Q2009 Inflation Index 8/ (9)
0		1.000	1.000	1.000	1.000	$3,332,184,478	$18,808,994,786	1.000
1	June 1-June 30 09	0.978	0.997	0.956	1.004	3,260,206,605	18,486,936,840	0.982
2	2009 3 Qtr	0.964	1.004	0.978	1.009	3,212,686,032	18,720,255,253	0.991
3	2009 4 Qtr	0.954	0.995	0.946	1.003	3,179,508,887	18,390,839,746	0.974
4	2010 1 Qtr	0.957	1.065	0.974	1.080	3,187,479,837	19,435,114,785	1.022
5	2010 2 Qtr	0.965	1.059	0.955	1.076	3,217,184,651	19,236,899,215	1.014
6	2010 3 Qtr	0.978	1.057	0.953	1.074	3,259,313,670	19,201,513,205	1.014
7	2010 4 Qtr	0.993	1.066	1.008	1.075	3,309,281,277	19,664,532,859	1.038
8	2011 1 Qtr	1.006	1.071	0.985	1.085	3,351,754,843	19,578,804,017	1.036
9	2011 2 Qtr	1.019	1.072	0.967	1.090	3,395,305,214	19,481,973,470	1.033
10	2011 3 Qtr	1.032	1.087	1.031	1.096	3,439,958,691	20,076,607,935	1.062
11	2011 4 Qtr	1.046	1.101	1.038	1.111	3,485,742,293	20,298,785,475	1.074
12	2012 1 Qtr	1.063	1.100	1.038	1.111	3,541,213,861	20,290,602,903	1.076
13	2012 2 Qtr	1.080	1.122	1.079	1.129	3,597,615,094	20,822,283,237	1.103
14	2012 3 Qtr	1.097	1.144	1.084	1.154	3,654,962,438	21,131,376,364	1.119
15	2012 4 Qtr	1.114	1.165	1.091	1.177	3,713,272,642	21,427,559,098	1.135
16	2013 1 Qtr	1.132	1.189	1.099	1.201	3,772,562,771	21,762,025,803	1.153
17	2013 2 Qtr	1.150	1.190	1.102	1.202	3,832,850,208	21,796,223,882	1.158
18	2013 3 Qtr	1.169	1.199	1.112	1.213	3,894,152,660	21,981,886,139	1.169
19	2013 4 Qtr	1.187	1.211	1.117	1.225	3,956,488,167	22,159,554,717	1.180
20	2014 1 Qtr	1.206	1.223	1.123	1.239	4,019,875,105	22,342,194,873	1.191

1/ Table C, Page 3, Column (12).
2/ Previous Column (3) x (1 + Quarterly Inflation Rate Change from Table B).
3/ Previous Column (4) x (1 + Quarterly Inflation Rate Change from Table B).
4/ Previous Column (5) x (1 + Quarterly Inflation Rate Change from Table B).
5/ Previous Column (6) x (1 + Quarterly Inflation Rate Change from Table B).
6/ Line 1 x Column (3) for applicable quarter.
7/ (Line 2 x Column (4) for applicable quarter) + (Line 3 x Column (5)for applicable quarter) + (Line 4 x Column (6) for applicable quarter).
8/ (Column (7) + Column (8)) ÷ (Period 0; (Column (7) + Column (8))).
9/ Annual weighted inflation using the last two quarters, used to calculate real cost of capital.

TABLE H: DRR AVERAGE ANNUAL INFLATION IN ASSET PRICES
(Continued)

Development of average annual inflation factors for all capital assets

1. 2Q2009 Land value	$3,332,184,478 1/
2. 2Q2009 Property asset value accounts 3, 5, 6, 13, 17, 26, 27, 39 and 52	$8,400,965,582 1/
3. 2Q2009 Road Property asset value accounts 8, 9, and 11	$7,096,388,693 1/
4. 2Q2009 Road Property asset value accounts 1 and 12	$3,311,640,511 1/

Period	Quarter	Inflation Index For Land 2/	Inflation Index For Line 2 Property Assets 3/	Inflation Index For Line 3 Road Property Assets 4/	Inflation Index For Line 4 Road Property Assets 5/	Land Value 6/	Road Property Value 7/	2Q2009 Inflation Index 8/
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
21	2014 2 Qtr	1.226	1.224	1.129	1.240	$4,084,332,198	$22,393,851,068	1.196
22	2014 3 Qtr	1.245	1.237	1.135	1.255	4,149,878,517	22,606,093,091	1.208
23	2014 4 Qtr	1.265	1.252	1.145	1.270	4,216,533,495	22,851,340,009	1.223
24	2015 1 Qtr	1.286	1.265	1.153	1.283	4,284,316,929	23,062,032,935	1.235
25	2015 2 Qtr	1.306	1.277	1.161	1.297	4,353,248,988	23,263,925,684	1.247
26	2015 3 Qtr	1.327	1.290	1.169	1.310	4,423,350,222	23,469,434,736	1.260
27	2015 4 Qtr	1.349	1.304	1.176	1.324	4,494,641,569	23,690,078,443	1.273
28	2016 1 Qtr	1.371	1.315	1.182	1.336	4,567,144,361	23,858,181,070	1.284
29	2016 2 Qtr	1.393	1.326	1.187	1.348	4,640,880,333	24,026,238,800	1.295
30	2016 3 Qtr	1.415	1.337	1.192	1.360	4,715,871,631	24,198,695,450	1.306
31	2016 4 Qtr	1.438	1.348	1.198	1.372	4,792,140,822	24,370,080,510	1.317
32	2017 1 Qtr	1.461	1.359	1.202	1.385	4,869,710,898	24,535,860,376	1.328
33	2017 2 Qtr	1.485	1.374	1.207	1.397	4,948,605,288	24,731,234,187	1.340
34	2017 3 Qtr	1.509	1.385	1.211	1.410	5,028,847,866	24,897,122,800	1.352
35	2017 4 Qtr	1.534	1.395	1.216	1.423	5,110,462,960	25,058,475,091	1.363
36	2018 1 Qtr	1.559	1.408	1.220	1.436	5,193,475,357	25,243,030,017	1.375
37	2018 2 Qtr	1.584	1.419	1.225	1.450	5,277,910,321	25,417,903,175	1.386
38	2018 3 Qtr	1.610	1.431	1.230	1.463	5,363,793,593	25,593,300,434	1.398
39	2018 4 Qtr	1.636	1.443	1.235	1.477	5,451,151,408	25,776,963,529	1.410
40	2019 1 Qtr	1.663	1.455	1.240	1.490	5,540,010,498	25,959,391,916	1.423
41	April 1-May 31 '19	1.690	1.469	1.244	1.504	5,630,398,109	26,147,387,514	1.435
Annual Average 9/								3.52%

1/ Table C, Page 3, Column (12).
2/ Previous Column (3) x (1 + Quarterly Inflation Rate Change from Table B).
3/ Previous Column (4) x (1 + Quarterly Inflation Rate Change from Table B).
4/ Previous Column (5) x (1 + Quarterly Inflation Rate Change from Table B).
5/ Previous Column (6) x (1 + Quarterly Inflation Rate Change from Table B).
6/ Line 1 x Column (3) for applicable quarter.
7/ (Line 2 x Column (4) for applicable quarter) + (Line 3 x Column (5)for applicable quarter) + (Line 4 x Column (6) for applicable quarter).
8/ (Column (7) + Column (8)) ÷ (Period 0; (Column (7) + Column (8))).
9/ Annual weighted inflation using the last two quarters, used to calculate real cost of capital.

TABLE I: DRR DISCOUNTED CASH FLOW
(Road Property)

Discounted Cash Flow
Present Value of the Cash Flow Discounted at the Cost of Capital in Table A
Inflation In Asset Values From Table H

1. 2Q2009 Road Property Investment	$22,188,317,453 1/	Federal Tax Rate	35.0%
2. Interest During Construction (2Q2009 Invest.)	$2,794,708,837 2/		
3. Total 2Q2009 Investment	$24,983,026,290 3/	Route Mile Weighted	
4. Present Value Of Replacement Cost for the DRR	$484,775,295 4/	Average State Tax Rate	6.5% 6/
5. Total Cost Recovered From Quarterly Revenue Flow	$25,467,801,586 5/		

Period (1)	Quarter (2)	Quarterly Levelized Capital Carrying Charge Requirement 7/ (3)	Interest on Investment Financed With Debt 8/ (4)	Tax Depreciation 9/ (5)	Actual Federal Tax Payments 10/ (6)	Actual State Tax Payments 11/ (7)	Cash Flow 12/ (8)	Present Value Cash Flow 13/ (9)	Cumulative Present Value 14/ (10)
1	June 1 to June 30	$79,227,492	$26,965,189	$1,080,011,272	$0	$0	$79,227,492	$78,250,593	$78,250,593
2	2009 3 Qtr	569,984,548	81,794,407	3,312,034,568	0	0	569,984,548	547,827,243	626,077,836
3	2009 4 Qtr	560,561,634	81,794,407	3,312,034,568	0	0	560,561,634	524,291,390	1,150,369,226
4	2010 1 Qtr	587,906,984	81,794,407	433,397,464	0	0	587,906,984	535,089,940	1,685,459,166
5	2010 2 Qtr	583,527,793	81,794,407	433,397,464	0	0	583,527,793	516,830,964	2,202,290,130
6	2010 3 Qtr	583,703,028	81,794,407	433,397,464	0	0	583,703,028	503,322,024	2,705,612,155
7	2010 4 Qtr	597,034,337	81,794,407	433,397,464	0	0	597,034,337	501,439,458	3,207,051,612
8	2011 1 Qtr	595,910,236	81,794,407	345,057,490	0	0	595,910,236	487,489,481	3,694,541,093
9	2011 2 Qtr	594,525,612	81,794,407	345,057,490	0	0	594,525,612	473,718,319	4,168,259,412
10	2011 3 Qtr	611,139,173	81,794,407	345,057,490	0	0	611,139,173	474,301,983	4,642,561,396
11	2011 4 Qtr	618,102,840	81,794,407	345,057,490	0	0	618,102,840	467,240,807	5,109,802,203
12	2012 1 Qtr	619,331,768	81,794,407	281,385,126	0	0	619,331,768	456,003,936	5,565,806,138
13	2012 2 Qtr	634,614,597	81,794,407	281,385,126	0	0	634,614,597	455,114,318	6,020,920,457
14	2012 3 Qtr	644,137,506	81,794,407	281,385,126	0	0	644,137,506	449,939,620	6,470,860,076
15	2012 4 Qtr	653,349,928	81,794,407	281,385,126	0	0	653,349,928	444,515,290	6,915,375,367
16	2013 1 Qtr	663,582,724	81,794,407	239,462,144	0	0	663,582,724	439,745,228	7,355,120,594
17	2013 2 Qtr	666,038,176	81,794,407	239,462,144	0	0	666,038,176	429,902,920	7,785,023,514
18	2013 3 Qtr	672,456,196	81,794,407	239,462,144	0	0	672,456,196	422,766,415	8,207,789,929
19	2013 4 Qtr	678,693,327	81,794,407	239,462,144	0	0	678,693,327	415,599,739	8,623,389,668
20	2014 1 Qtr	685,086,981	81,794,407	155,721,590	0	0	685,086,981	408,613,404	9,032,003,072
21	2014 2 Qtr	688,104,487	81,794,407	155,721,590	0	0	688,104,487	399,748,177	9,431,751,250
22	2014 3 Qtr	695,323,540	81,794,407	155,721,590	0	0	695,323,540	393,445,192	9,825,196,442
23	2014 4 Qtr	703,429,122	81,794,407	155,721,590	0	0	703,429,122	387,688,449	10,212,884,891
24	2015 1 Qtr	710,666,055	81,794,407	154,903,586	0	0	710,666,055	381,498,906	10,594,383,797
25	2015 2 Qtr	717,704,142	81,794,407	154,903,586	0	0	717,704,142	375,265,281	10,969,649,078

TABLE I: DRR DISCOUNTED CASH FLOW
(Road Property Continued)

Period (1)	Quarter (2)	Quarterly Levelized Capital Carrying Charge Requirement 7/ (3)	Interest on Investment Financed With Debt 8/ (4)	Tax Depreciation 9/ (5)	Actual Federal Tax Payments 10/ (6)	Actual State Tax Payments 11/ (7)	Cash Flow 12/ (8)	Present Value Cash Flow 13/ (9)	Cumulative Present Value 14/ (10)
26	2015 3 Qtr	$724,866,593	$81,794,407	$154,903,586	$0	$0	$724,866,593	$369,161,350	$11,338,810,427
27	2015 4 Qtr	732,453,285	81,794,407	154,903,586	77,495,811	15,487,930	639,469,543	317,207,329	11,656,017,756
28	2016 1 Qtr	738,706,042	81,794,407	84,705,154	187,179,218	37,408,714	514,118,110	248,399,924	11,904,417,680
29	2016 2 Qtr	744,989,681	81,794,407	84,705,154	189,234,712	37,819,515	517,935,455	243,741,458	12,148,159,138
30	2016 3 Qtr	751,420,260	81,794,407	84,705,154	191,338,272	38,239,922	521,842,066	239,198,282	12,387,357,420
31	2016 4 Qtr	757,856,200	81,794,407	84,705,154	193,443,586	38,660,679	525,751,935	234,728,086	12,622,085,506
32	2017 1 Qtr	764,180,281	81,794,407	42,361,494	209,363,695	41,842,394	512,974,192	223,071,918	12,845,157,424
33	2017 2 Qtr	771,307,854	81,794,407	42,361,494	211,695,255	42,308,368	517,304,231	219,109,206	13,064,266,630
34	2017 3 Qtr	777,704,213	81,794,407	42,361,494	213,787,621	42,726,538	521,190,054	215,018,546	13,279,285,176
35	2017 4 Qtr	784,018,353	81,794,407	42,361,494	215,853,092	43,139,333	525,025,929	210,972,457	13,490,257,633
36	2018 1 Qtr	790,971,786	81,794,407	42,327,410	218,138,836	43,596,150	529,236,799	207,138,225	13,697,395,859
37	2018 2 Qtr	797,710,582	81,794,407	42,327,410	220,343,220	44,036,708	533,330,655	203,316,194	13,900,712,052
38	2018 3 Qtr	804,500,637	81,794,407	42,327,410	222,564,371	44,480,616	537,455,650	199,564,489	14,100,276,541
39	2018 4 Qtr	811,543,820	81,794,407	42,327,410	224,868,326	44,941,073	541,734,422	195,926,090	14,296,202,631
40	2019 1 Qtr	818,593,931	81,794,407	42,361,494	227,163,397	45,399,754	546,030,780	192,348,220	14,488,550,852
41	April 1-May 31 '19	553,577,308	54,829,218	28,396,166	153,860,728	30,749,845	368,966,736	128,274,658	14,616,825,509
	Future	47,580,795,727	4,712,653,107	1,162,446,940	13,642,696,791	2,726,561,990	31,211,536,946	10,850,976,076	25,467,801,586

1/ From Table C, Column (12) + Maintenance of Way Capital Costs
2/ From Table D, Column (8).
3/ Line 1 + Line 2.
4/ Table F Column (8).
5/ Line 3 + Line 4.

6/ DRR route mile weighted average state tax rates for the DRR states.
7/ Carrying costs needed to recover the total investment over 1 month, 39 quarters and 2 months after consideration of the applicable interest payments, tax depreciation and tax liability. The Future value is an estimate of a perpetual income stream for the DRR and is calculated by taking the Period 41, Column (3) value and dividing it by the DRR 's estimated quarterly Real Cost of Capital.
8/ Value from Table E, except for Future. Future equals Period 40, Column (4) value and dividing it by the DRR 's estimated quarterly Real Cost of Capital.
9/ Value from Table G, Page 9, Column (14) divided by 4 quarters.
10/ Table J: Part 1 Page 14 of 18.
11/ Table J: Part 2 Page 15 of 18.
12/ (Column (3) - Column (6) - Column (7)).
13/ Column (8) discounted by the fourth root of the annual Cost of Capital adjusted to midquarter dollars from Table A.
14/ Cumulative total of Column (9).

TABLE J - PART 1: COMPUTATION OF FEDERAL TAX LIABILITY - TAXABLE INCOME
(Road Property)

Time Period (1)	Taxable Income B/4 NOL's DRR 1/ (2)	Net Operating Losses Generated 2/ (3)	NOL's Generated Plus Carryforward 3/ (4)	Carryforward Utilized 4/ (5)	Carryforward Remaining 5/ (6)	Carryback Available 6/ (7)	Carryback Utilized 7/ (8)	Carryback Remaining 8/ (9)	Annual Taxable Income 9/ (10)	Annual Tax Liability 10/ (11)
2007	($33,260,757)	($33,260,757)	($33,260,757)	$0	($33,260,757)	($33,260,757)	$0	($33,260,757)	$0	$0
2008	(186,393,043)	(186,393,043)	(219,653,799)	0	(219,653,799)	(219,653,799)	0	(219,653,799)	0	0
Jan. 1-May 31 09	(117,493,985)	(117,493,985)	(337,147,784)	0	(337,147,784)	(337,147,784)	0	(337,147,784)	0	0
June 1-June 30 09	(1,027,748,970)	(1,027,748,970)	(1,364,896,754)	0	(1,364,896,754)	(1,364,896,754)	0	(1,364,896,754)	0	0
2009 3 Qtr	(2,823,844,428)	(2,823,844,428)	(4,188,741,182)	0	(4,188,741,182)	(4,188,741,182)	0	(4,188,741,182)	0	0
2009 4 Qtr	(2,833,267,342)	(2,833,267,342)	(7,022,008,523)	0	(7,022,008,523)	(7,022,008,523)	0	(7,022,008,523)	0	0
2010 1 Qtr	72,715,113	0	(7,022,008,523)	72,715,113	(6,949,293,410)	(6,949,293,410)	0	(6,949,293,410)	0	0
2010 2 Qtr	68,335,923	0	(6,949,293,410)	68,335,923	(6,880,957,487)	(6,880,957,487)	0	(6,880,957,487)	0	0
2010 3 Qtr	68,511,157	0	(6,880,957,487)	68,511,157	(6,812,446,330)	(6,812,446,330)	0	(6,812,446,330)	0	0
2010 4 Qtr	81,842,466	0	(6,812,446,330)	81,842,466	(6,730,603,864)	(6,730,603,864)	0	(6,730,603,864)	0	0
2011 1 Qtr	169,058,339	0	(6,730,603,864)	169,058,339	(6,561,545,525)	(6,561,545,525)	0	(6,561,545,525)	0	0
2011 2 Qtr	167,673,715	0	(6,561,545,525)	167,673,715	(6,393,871,810)	(6,393,871,810)	0	(6,393,871,810)	0	0
2011 3 Qtr	184,287,276	0	(6,393,871,810)	184,287,276	(6,209,584,534)	(6,209,584,534)	0	(6,209,584,534)	0	0
2011 4 Qtr	191,250,943	0	(6,209,584,534)	191,250,943	(6,018,333,591)	(6,018,333,591)	0	(6,018,333,591)	0	0
2012 1 Qtr	256,152,235	0	(6,018,333,591)	256,152,235	(5,762,181,356)	(5,762,181,356)	0	(5,762,181,356)	0	0
2012 2 Qtr	271,435,064	0	(5,762,181,356)	271,435,064	(5,490,746,292)	(5,490,746,292)	0	(5,490,746,292)	0	0
2012 3 Qtr	280,957,973	0	(5,490,746,292)	280,957,973	(5,209,788,318)	(5,209,788,318)	0	(5,209,788,318)	0	0
2012 4 Qtr	290,170,395	0	(5,209,788,318)	290,170,395	(4,919,617,924)	(4,919,617,924)	0	(4,919,617,924)	0	0
2013 1 Qtr	342,326,172	0	(4,919,617,924)	342,326,172	(4,577,291,751)	(4,577,291,751)	0	(4,577,291,751)	0	0
2013 2 Qtr	344,781,624	0	(4,577,291,751)	344,781,624	(4,232,510,127)	(4,232,510,127)	0	(4,232,510,127)	0	0
2013 3 Qtr	351,199,645	0	(4,232,510,127)	351,199,645	(3,881,310,483)	(3,881,310,483)	0	(3,881,310,483)	0	0
2013 4 Qtr	357,436,775	0	(3,881,310,483)	357,436,775	(3,523,873,707)	(3,523,873,707)	0	(3,523,873,707)	0	0
2014 1 Qtr	447,570,984	0	(3,523,873,707)	447,570,984	(3,076,302,724)	(3,076,302,724)	0	(3,076,302,724)	0	0
2014 2 Qtr	450,588,490	0	(3,076,302,724)	450,588,490	(2,625,714,234)	(2,625,714,234)	0	(2,625,714,234)	0	0
2014 3 Qtr	457,807,543	0	(2,625,714,234)	457,807,543	(2,167,906,691)	(2,167,906,691)	0	(2,167,906,691)	0	0
2014 4 Qtr	465,913,125	0	(2,167,906,691)	465,913,125	(1,701,993,566)	(1,701,993,566)	0	(1,701,993,566)	0	0
2015 1 Qtr	473,968,061	0	(1,701,993,566)	473,968,061	(1,228,025,505)	(1,228,025,505)	0	(1,228,025,505)	0	0
2015 2 Qtr	481,006,149	0	(1,228,025,505)	481,006,149	(747,019,357)	(747,019,357)	0	(747,019,357)	0	0
2015 3 Qtr	488,168,599	0	(747,019,357)	488,168,599	(258,850,758)	(258,850,758)	0	(258,850,758)	0	0
2015 4 Qtr	480,267,361	0	(258,850,758)	258,850,758	0	0	0	0	221,416,603	77,495,811
2016 1 Qtr	534,797,767	0	0	0	0	0	0	0	534,797,767	187,179,218
2016 2 Qtr	540,670,605	0	0	0	0	0	0	0	540,670,605	189,234,712
2016 3 Qtr	546,680,776	0	0	0	0	0	0	0	546,680,776	191,338,272
2016 4 Qtr	552,695,959	0	0	0	0	0	0	0	552,695,959	193,443,586
2017 1 Qtr	598,181,986	0	0	0	0	0	0	0	598,181,986	209,363,695
2017 2 Qtr	604,843,585	0	0	0	0	0	0	0	604,843,585	211,695,255
2017 3 Qtr	610,821,774	0	0	0	0	0	0	0	610,821,774	213,787,621
2017 4 Qtr	616,723,119	0	0	0	0	0	0	0	616,723,119	215,853,092
2018 1 Qtr	623,253,818	0	0	0	0	0	0	0	623,253,818	218,138,836
2018 2 Qtr	629,552,057	0	0	0	0	0	0	0	629,552,057	220,343,220
2018 3 Qtr	635,898,204	0	0	0	0	0	0	0	635,898,204	222,564,371
2018 4 Qtr	642,480,930	0	0	0	0	0	0	0	642,480,930	224,868,326
2019 1 Qtr	649,038,276	0	0	0	0	0	0	0	649,038,276	227,163,397
April 1-May 31 '19	439,602,079	0	0	0	0	0	0	0	439,602,079	153,860,728
Future	38,979,133,690	0	0	0	0	0	0	0	38,979,133,690	13,642,696,791

1/ Table I, Page 13, Column (3) - Table E, Page 5, Columns (2), (4), (6) & (8) - Table G, Column (14) / 4 - Table J Part 2, Page 15, Column (11).
Values for 2007-May 31, 2009 from Table D, Sum of Column (10).
2/ Column (2) if less than zero, otherwise zero.
3/ Cumulative total of Column (2).
4/ If Column (2) is greater than zero, and (Column (2) + Column (4) is less than zero, then Column (2), otherwise Column (4).
5/ Column (4) + Column (5) + Column (8).
6/ Previous period Column (9) + current period Column (3) - current period Column (5).
7/ If previous Column (10) is greater than zero, and previous Column (10) is less than current Column (7), then previous Column (10), otherwise zero.
8/ Column (7) + Column (8).
9/ If Column (2) is greater than zero, then Column (2) - Column (5) - Column (8), otherwise zero.
10/ Column (10) times applicable Federal Statutory Tax Rate.

TABLE J - PART 2: COMPUTATION OF STATE TAX LIABILITY - TAXABLE INCOME
(Road Property)

Time Period (1)	Taxable Income B/4 NOL's DRR 1/ (2)	Net Operating Losses Generated 2/ (3)	NOL's Generated Plus Carryforward 3/ (4)	Carryforward Utilized 4/ (5)	Carryforward Remaining 5/ (6)	Carryback Available 6/ (7)	Carryback Utilized 7/ (8)	Carryback Remaining 8/ (9)	Annual Taxable Income 9/ (10)	Annual Tax Liability 10/ (11)
2007	($33,260,757)	($33,260,757)	($33,260,757)	$0	($33,260,757)	($33,260,757)	$0	($33,260,757)	$0	$0
2008	(186,393,043)	(186,393,043)	(219,653,799)	0	(219,653,799)	(219,653,799)	0	(219,653,799)	0	0
Jan. 1-May 31 09	(117,493,985)	(117,493,985)	(337,147,784)	0	(337,147,784)	(337,147,784)	0	(337,147,784)	0	0
June 1-June 30 09	(1,027,748,970)	(1,027,748,970)	(1,364,896,754)	0	(1,364,896,754)	(1,364,896,754)	0	(1,364,896,754)	0	0
2009 3 Qtr	(2,823,844,428)	(2,823,844,428)	(4,188,741,182)	0	(4,188,741,182)	(4,188,741,182)	0	(4,188,741,182)	0	0
2009 4 Qtr	(2,833,267,342)	(2,833,267,342)	(7,022,008,523)	0	(7,022,008,523)	(7,022,008,523)	0	(7,022,008,523)	0	0
2010 1 Qtr	72,715,113	0	(7,022,008,523)	72,715,113	(6,949,293,410)	(6,949,293,410)	0	(6,949,293,410)	0	0
2010 2 Qtr	68,335,923	0	(6,949,293,410)	68,335,923	(6,880,957,487)	(6,880,957,487)	0	(6,880,957,487)	0	0
2010 3 Qtr	68,511,157	0	(6,880,957,487)	68,511,157	(6,812,446,330)	(6,812,446,330)	0	(6,812,446,330)	0	0
2010 4 Qtr	81,842,466	0	(6,812,446,330)	81,842,466	(6,730,603,864)	(6,730,603,864)	0	(6,730,603,864)	0	0
2011 1 Qtr	169,058,339	0	(6,730,603,864)	169,058,339	(6,561,545,525)	(6,561,545,525)	0	(6,561,545,525)	0	0
2011 2 Qtr	167,673,715	0	(6,561,545,525)	167,673,715	(6,393,871,810)	(6,393,871,810)	0	(6,393,871,810)	0	0
2011 3 Qtr	184,287,276	0	(6,393,871,810)	184,287,276	(6,209,584,534)	(6,209,584,534)	0	(6,209,584,534)	0	0
2011 4 Qtr	191,250,943	0	(6,209,584,534)	191,250,943	(6,018,333,591)	(6,018,333,591)	0	(6,018,333,591)	0	0
2012 1 Qtr	256,152,235	0	(6,018,333,591)	256,152,235	(5,762,181,356)	(5,762,181,356)	0	(5,762,181,356)	0	0
2012 2 Qtr	271,435,064	0	(5,762,181,356)	271,435,064	(5,490,746,292)	(5,490,746,292)	0	(5,490,746,292)	0	0
2012 3 Qtr	280,957,973	0	(5,490,746,292)	280,957,973	(5,209,788,318)	(5,209,788,318)	0	(5,209,788,318)	0	0
2012 4 Qtr	290,170,395	0	(5,209,788,318)	290,170,395	(4,919,617,924)	(4,919,617,924)	0	(4,919,617,924)	0	0
2013 1 Qtr	342,326,172	0	(4,919,617,924)	342,326,172	(4,577,291,751)	(4,577,291,751)	0	(4,577,291,751)	0	0
2013 2 Qtr	344,781,624	0	(4,577,291,751)	344,781,624	(4,232,510,127)	(4,232,510,127)	0	(4,232,510,127)	0	0
2013 3 Qtr	351,199,645	0	(4,232,510,127)	351,199,645	(3,881,310,483)	(3,881,310,483)	0	(3,881,310,483)	0	0
2013 4 Qtr	357,436,775	0	(3,881,310,483)	357,436,775	(3,523,873,707)	(3,523,873,707)	0	(3,523,873,707)	0	0
2014 1 Qtr	447,570,984	0	(3,523,873,707)	447,570,984	(3,076,302,724)	(3,076,302,724)	0	(3,076,302,724)	0	0
2014 2 Qtr	450,588,490	0	(3,076,302,724)	450,588,490	(2,625,714,234)	(2,625,714,234)	0	(2,625,714,234)	0	0
2014 3 Qtr	457,807,543	0	(2,625,714,234)	457,807,543	(2,167,906,691)	(2,167,906,691)	0	(2,167,906,691)	0	0
2014 4 Qtr	465,913,125	0	(2,167,906,691)	465,913,125	(1,701,993,566)	(1,701,993,566)	0	(1,701,993,566)	0	0
2015 1 Qtr	473,968,061	0	(1,701,993,566)	473,968,061	(1,228,025,505)	(1,228,025,505)	0	(1,228,025,505)	0	0
2015 2 Qtr	481,006,149	0	(1,228,025,505)	481,006,149	(747,019,357)	(747,019,357)	0	(747,019,357)	0	0
2015 3 Qtr	488,168,599	0	(747,019,357)	488,168,599	(258,850,758)	(258,850,758)	0	(258,850,758)	0	0
2015 4 Qtr	495,755,291	0	(258,850,758)	258,850,758	0	0	0	0	236,904,533	15,487,930
2016 1 Qtr	572,206,481	0	0	0	0	0	0	0	572,206,481	37,408,714
2016 2 Qtr	578,490,119	0	0	0	0	0	0	0	578,490,119	37,819,515
2016 3 Qtr	584,920,698	0	0	0	0	0	0	0	584,920,698	38,239,922
2016 4 Qtr	591,356,638	0	0	0	0	0	0	0	591,356,638	38,660,679
2017 1 Qtr	640,024,380	0	0	0	0	0	0	0	640,024,380	41,842,394
2017 2 Qtr	647,151,953	0	0	0	0	0	0	0	647,151,953	42,308,368
2017 3 Qtr	653,548,312	0	0	0	0	0	0	0	653,548,312	42,726,538
2017 4 Qtr	659,862,452	0	0	0	0	0	0	0	659,862,452	43,139,333
2018 1 Qtr	666,849,969	0	0	0	0	0	0	0	666,849,969	43,596,150
2018 2 Qtr	673,588,765	0	0	0	0	0	0	0	673,588,765	44,036,708
2018 3 Qtr	680,378,819	0	0	0	0	0	0	0	680,378,819	44,480,616
2018 4 Qtr	687,422,003	0	0	0	0	0	0	0	687,422,003	44,941,073
2019 1 Qtr	694,438,030	0	0	0	0	0	0	0	694,438,030	45,399,754
April 1-May 31 '19	470,351,924	0	0	0	0	0	0	0	470,351,924	30,749,845
Future	41,705,695,680	0	0	0	0	0	0	0	41,705,695,680	2,726,561,990

1/ Table I, Page 13, Column (3) - Table E, Page 5, Columns (2), (4), (6) & (8) - Table G, Column (14) / 4.
Values for 2007-May 31, 2009 from Table D, Sum of Column (10).
2/ Column (2) if less than zero, otherwise zero.
3/ Cumulative total of Column (2).
4/ If Column (2) is greater than zero, and (Column (2) + Column (4) is less than zero, then Column (2), otherwise Column (4).
5/ Column (4) + Column (5) + Column (8).
6/ Previous period Column (9) + current period Column (3) - current period Column (5).
7/ If previous Column (10) is greater than zero, and previous Column (10) is less than current Column (7), then previous Column (10), otherwise zero.
8/ Column (7) + Column (8).
9/ If Column (2) is greater than zero, then Column (2) - Column (5) - Column (8), otherwise zero.
10/ Column (10) times applicable route mile weighted State Statutory Tax Rates.

TABLE K: DRR OPERATING EXPENSES

Item (1)		2009 (2)	2010 (3)	2011 (4)	2012 (5)	2013 (7)	2014 (8)	2015 (9)	2016 (10)	2017 (11)	2018 (12)	2019 (13)
1. Train & Engine Personnel		$314,029,473	$345,576,394	$369,035,264	$379,712,850	$392,707,437	$406,571,363	$416,347,539	$439,198,741	$463,440,799	$489,166,561	$518,099,183
2. Locomotive Lease Expense		$58,346,262	$64,207,638	$68,566,265	$70,550,146	$72,964,524	$75,540,423	$77,356,823	$81,602,546	$86,106,689	$90,886,502	$96,262,145
3. Locomotive Maintenance Expense		$124,015,088	$136,473,455	$145,737,725	$149,954,468	$155,086,231	$160,561,310	$164,422,073	$173,446,365	$183,019,928	$193,179,429	$204,605,368
4. Locomotive Operating Expense		$394,111,561	$433,703,407	$463,144,630	$476,545,155	$492,853,552	$510,252,980	$522,522,224	$551,200,815	$581,624,951	$613,911,157	$650,222,019
5. Railcar Lease Expense		$307,472,930	$338,361,191	$361,330,269	$371,784,920	$384,508,196	$398,082,661	$407,654,723	$430,028,820	$453,764,734	$478,953,375	$507,281,920
6. Material & Supply Operating		$3,797,332	$3,797,332	$3,797,332	$3,797,332	$3,797,332	$3,797,332	$3,797,332	$3,797,332	$3,797,332	$3,797,332	$3,797,332
7. Ad Valorem Tax		$56,681,330	$56,681,330	$56,681,330	$56,681,330	$56,681,330	$56,681,330	$56,681,330	$56,681,330	$56,681,330	$56,681,330	$56,681,330
8. Operating Managers		$53,672,046	$53,672,046	$53,672,046	$53,672,046	$53,672,046	$53,672,046	$53,672,046	$53,672,046	$53,672,046	$53,672,046	$53,672,046
9. General & Administration		$170,048,396	$59,655,859	$59,655,859	$59,655,859	$59,655,859	$59,655,859	$59,655,859	$59,655,859	$59,655,859	$59,655,859	$59,655,859
10. Loss and Damage		$14,077,196	$15,491,370	$16,542,976	$17,021,626	$17,604,143	$18,225,630	$18,663,873	$19,688,238	$20,774,952	$21,928,177	$23,225,157
11. Trackage Rights		$42,278,322	$46,525,538	$49,683,845	$51,121,387	$52,870,870	$54,737,394	$56,053,577	$59,130,073	$62,393,823	$65,857,326	$69,752,574
12. Intermodal Lift Costs		$90,771,783	$99,890,577	$106,671,480	$109,757,890	$113,514,040	$117,521,477	$120,347,329	$126,952,583	$133,959,870	$141,396,030	$149,759,148
13. Multi-Level Loading Costs		$6,917,396	$7,612,307	$8,129,056	$8,364,260	$8,650,503	$8,955,896	$9,171,244	$9,674,607	$10,208,607	$10,775,291	$11,412,614
14. Insurance	1.96%	$35,134,105	$35,632,443	$37,611,732	$38,512,629	$39,609,018	$40,778,755	$41,603,597	$43,531,615	$45,576,983	$47,747,536	$50,188,660
15. Maintenance of Way		$156,612,785	$156,612,785	$156,612,785	$156,612,785	$156,612,785	$156,612,785	$156,612,785	$156,612,785	$156,612,785	$156,612,785	$156,612,785
16. Total Operating Expenses		$1,827,966,004	$1,853,893,671	$1,956,872,591	$2,003,744,683	$2,060,787,865	$2,121,647,238	$2,164,562,353	$2,264,873,755	$2,371,290,687	$2,484,220,735	$2,611,228,141
17. Expense Per Quarter		456,991,501	$463,473,418	$489,218,148	$500,936,171	$515,196,966	$530,411,810	$541,140,588	$566,218,439	$592,822,672	$621,055,184	$652,807,035

TABLE K: DRR OPERATING EXPENSES, INDEXED
(Continued)

Period (1)	Quarter (2)	Hybrid Index 1/ (3)	Operating Expense Indexed For Inflation 2/ (4)	Period (5)	Quarter (6)	Hybrid Index 1/ (7)	Operating Expense Indexed For Inflation 2/ (8)
1	June 1 to June 30	100.000	$150,631,155 3/	27	2015 4 Qtr	153.119	$828,587,277
2	2009 3 Qtr	110.339	504,495,504 4/	28	2016 1 Qtr	153.751	870,564,710
3	2009 4 Qtr	117.144	535,610,908 4/	29	2016 2 Qtr	154.385	874,158,043
4	2010 1 Qtr	122.071	565,767,029	30	2016 3 Qtr	154.982	877,539,033
5	2010 2 Qtr	124.633	577,641,208	31	2016 4 Qtr	155.582	880,933,099
6	2010 3 Qtr	125.532	581,807,006	32	2017 1 Qtr	155.945	924,476,933
7	2010 4 Qtr	129.733	601,279,273	33	2017 2 Qtr	156.309	926,634,433
8	2011 1 Qtr	128.412	628,216,479	34	2017 3 Qtr	156.637	928,578,119
9	2011 2 Qtr	138.110	675,656,961	35	2017 4 Qtr	156.965	930,525,882
10	2011 3 Qtr	141.540	692,439,300	36	2018 1 Qtr	157.527	978,330,351
11	2011 4 Qtr	141.700	693,220,870	37	2018 2 Qtr	158.091	981,832,062
12	2012 1 Qtr	137.054	686,550,715	38	2018 3 Qtr	158.641	985,249,142
13	2012 2 Qtr	138.888	695,740,091	39	2018 4 Qtr	159.193	988,678,114
14	2012 3 Qtr	142.971	716,194,850	40	2019 1 Qtr	159.649	1,042,197,012
15	2012 4 Qtr	145.402	728,370,163	41	April 1-May 31 '19	160.105	700,613,553
16	2013 1 Qtr	146.274	753,600,248				
17	2013 2 Qtr	146.859	756,614,649				
18	2013 3 Qtr	147.667	760,776,030				
19	2013 4 Qtr	148.368	764,389,716				
20	2014 1 Qtr	148.443	787,357,224				
21	2014 2 Qtr	148.999	790,309,814				
22	2014 3 Qtr	149.074	790,704,969				
23	2014 4 Qtr	150.490	798,216,666				
24	2015 1 Qtr	151.162	817,996,310				
25	2015 2 Qtr	151.836	821,646,431				
26	2015 3 Qtr	152.476	825,109,556				

1/ 2Q09 equals 100.0, all other quarters equal Quarterly Inflation Indexes for the Hybrid Index from Table B).

2/ (Quarterly expense from Table K, Page 16, for the applicable time period x Column (3) or Column (7) ÷ Period 1: June 1 to June 30, 2009.

3/ (Quarterly 2009 expense excluding start-up costs from Table K, Page 16 x 30/92) + (Annual start-up expense from Table K, Page 16 x 30/365)

4/ (Quarterly 2009 expense excluding start-up costs from Table K, Page 16 x Column (3) ÷ Period 1: June 1 to June 30, 2009) +
(Annual start-up expense from Table K, Page 16 x 92/365 x Column (3) ÷ Period 1: June 1 to June 30, 2009).

TABLE L : DRR - Stand-Alone Costs and Revenues

Quarterly Revenue Requirements to Cover Total Stand-Alone Costs

Period (1)	Quarter (2)	Quarterly Capital Requirement Road Property (3)	Quarterly Operating Expense (4)	Annual Stand-Alone Requirement (5)	Quarterly Stand-Alone Revenues (6)	Annual Stand-Alone Revenues (7)	Overpayments Or Shortfalls In Revenues (8)	PV Difference (9)	Cumulative PV Difference (10)
1	June 1-June 30 09	$79,227,492	$150,631,155						
2	2009 3 Qtr	569,984,548	504,495,504						
3	2009 4 Qtr	560,561,634	535,610,908	$2,400,511,241		$3,349,996,131	$949,484,890	$926,214,385	$926,214,385
4	2010 1 Qtr	587,906,984	565,767,029						
5	2010 2 Qtr	583,527,793	577,641,208						
6	2010 3 Qtr	583,703,028	581,807,006						
7	2010 4 Qtr	597,034,337	601,279,273	4,678,666,658		6,642,807,927	1,964,141,269	1,714,023,529	2,640,237,914
8	2011 1 Qtr	595,910,236	628,216,479						
9	2011 2 Qtr	594,525,612	675,656,961						
10	2011 3 Qtr	611,139,173	692,439,300						
11	2011 4 Qtr	618,102,840	693,220,870	5,109,211,471		7,250,894,061	2,141,682,590	1,689,825,949	4,330,063,863
12	2012 1 Qtr	619,331,768	686,550,715						
13	2012 2 Qtr	634,614,597	695,740,091						
14	2012 3 Qtr	644,137,506	716,194,850						
15	2012 4 Qtr	653,349,928	728,370,163	5,378,289,618		8,092,558,612	2,714,268,995	1,927,527,508	6,257,591,371
16	2013 1 Qtr	663,582,724	753,600,248						
17	2013 2 Qtr	666,038,176	756,614,649						
18	2013 3 Qtr	672,456,196	760,776,030						
19	2013 4 Qtr	678,693,327	764,389,716	5,716,151,066		8,683,051,185	2,966,900,119	1,896,319,257	8,153,910,628
20	2014 1 Qtr	685,086,981	787,357,224						
21	2014 2 Qtr	688,104,487	790,309,814						
22	2014 3 Qtr	695,323,540	790,704,969						
23	2014 4 Qtr	703,429,122	798,216,666	5,938,532,802		9,511,505,582	3,572,972,781	2,055,412,851	10,209,323,479
24	2015 1 Qtr	710,666,055	817,996,310						
25	2015 2 Qtr	717,704,142	821,646,431						
26	2015 3 Qtr	724,866,593	825,109,556						
27	2015 4 Qtr	732,453,285	828,587,277	6,179,029,648		10,287,456,885	4,108,427,237	2,127,187,587	12,336,511,066
28	2016 1 Qtr	738,706,042	870,564,710						
29	2016 2 Qtr	744,989,681	874,158,043						
30	2016 3 Qtr	751,420,260	877,539,033						
31	2016 4 Qtr	757,856,200	880,933,099	6,496,167,068		11,264,722,566	4,768,555,498	2,222,172,978	14,558,684,044
32	2017 1 Qtr	764,180,281	924,476,933						
33	2017 2 Qtr	771,307,854	926,634,433						
34	2017 3 Qtr	777,704,213	928,578,119						
35	2017 4 Qtr	784,018,353	930,525,882	6,807,426,069		12,407,612,570	5,600,186,501	2,348,844,907	16,907,528,952
36	2018 1 Qtr	790,971,786	978,330,351						
37	2018 2 Qtr	797,710,582	981,832,062						
38	2018 3 Qtr	804,500,637	985,249,142						
39	2018 4 Qtr	811,543,820	988,678,114	7,138,816,495		13,496,875,907	6,358,059,412	2,400,143,806	19,307,672,757
40	2019 1 Qtr	818,593,931	1,042,197,012						
41	April 1-May 31 '19	553,577,308	700,613,553	3,114,981,804		6,116,978,938	3,001,997,135	1,075,111,160	20,382,783,918

EXHIBIT NO. 2

Railroad Industry Debt - 1998 to 2009
($ in Thousands)

	Railroad (1)	Bonds (2)	ETC (3)	CSA (4)	Other (5)	Total (6)
	1998					
1.	BNSF	$3,567,245	$384,003	$0	$1,465,800	$5,417,048
2.	Conrail	1,315,232	164,531	0	486,888	1,966,651
3.	CSX	4,751,927	606,877	165,555	1,167,181	6,691,540
4.	NS	5,553,302	382,253	0	2,196,875	8,132,430
5.	UP	6,083,074	374,485	121,483	1,856,527	8,435,569
6.	Total	$21,270,780	$1,912,149	$287,038	$7,173,271	$30,643,238
	1999					
7.	BNSF	$3,788,968	$434,180	$0	$1,633,315	$5,856,463
8.	CSX	4,646,421	675,181	150,904	1,235,278	6,707,784
9.	NS	5,586,787	411,447	0	2,096,136	8,094,370
10.	UP	6,400,711	324,661	95,627	1,835,651	8,656,650
11.	Total	$20,422,887	$1,845,469	$246,531	$6,800,380	$29,315,267
	2000					
12.	BNSF	$3,874,165	$479,450	$0	$1,616,226	$5,969,841
13.	CSX	4,301,219	722,600	130,993	777,661	5,932,473
14.	NS	5,303,625	399,607	0	1,880,779	7,584,011
15.	UP	5,900,352	264,294	72,433	1,900,215	8,137,294
16.	Total	$19,379,361	$1,865,951	$203,426	$6,174,881	$27,623,619
	2001					
17.	BNSF	$4,753,585	$477,866	$0	$1,491,266	$6,722,717
18.	CSX	5,322,289	757,043	130,975	268,512	6,478,819
19.	NS	6,830,019	506,733	0	356,197	7,692,949
20.	UP	5,923,562	237,954	54,863	1,775,176	7,991,555
21.	Total	$22,829,455	$1,979,596	$185,838	$3,891,151	$28,886,040
	2002					
22.	BNSF	$5,346,700	$431,510	$0	$1,271,585	$7,049,795
23.	CSX	5,398,556	608,004	124,985	675,212	6,806,757
24.	NS	7,059,667	338,868	0	506,454	7,904,989
25.	UP	6,038,802	187,827	32,287	1,711,672	7,970,588
26.	Total	$23,843,725	$1,566,209	$157,272	$4,164,923	$29,732,129
	2003					
27.	BNSF	$5,718,153	$386,023	$0	$1,098,941	$7,203,117
28.	CSX	5,237,473	490,636	115,990	174,600	6,018,699
29.	NS	6,952,242	293,619	0	939,125	8,184,986
30.	UP	6,332,851	168,355	2,773	2,019,969	8,523,948
31.	Total	$24,240,719	$1,338,633	$118,763	$4,232,635	$29,930,750

Railroad Industry Debt - 1998 to 2009
($ in Thousands)

	Railroad (1)	Bonds (2)	ETC (3)	CSA (4)	Other (5)	Total (6)
	2004					
32.	BNSF	$5,444,619	$324,213	$0	$790,901	$6,559,733
33.	CSX	6,418,995	427,920	159,558	136,431	7,142,904
34.	NS	6,911,770	246,784	0	784,506	7,943,060
35.	UP	6,132,695	247,642	0	1,301,462	7,681,799
36.	Total	$24,908,079	$1,246,559	$159,558	$3,013,300	$29,327,496
	2005					
37.	BNSF	$5,464,515	$368,458	$0	$1,195,009	$7,027,982
38.	CSX	5,062,299	366,722	142,197	306,737	5,877,955
39.	NS	6,787,492	195,483	0	326,245	7,309,220
40.	UP	5,812,182	208,593	0	1,251,308	7,272,083
41.	Total	$23,126,488	$1,139,256	$142,197	$3,079,299	$27,487,240
	2006					
42.	BNSF	$5,948,542	$315,007	$0	$1,472,626	$7,736,175
43.	CSX	4,637,108	287,070	74,489	293,002	5,291,669
44.	NS	6,409,527	157,391	0	147,213	6,714,131
45.	UP	5,966,313	169,828	0	1,166,408	7,302,549
46.	Total	$22,961,490	$929,296	$74,489	$3,079,249	$27,044,524
	2007					
47.	BNSF	$6,194,580	$262,421	$0	$1,201,743	$7,658,744
48.	CSX	4,959,289	221,209	63,389	230,126	5,474,013
49.	NS	6,034,279	131,643	0	286,067	6,451,989
50.	UP	4,931,853	189,350	0	1,140,434	6,261,637
51.	Total	$22,120,001	$804,623	$63,389	$2,858,370	$25,846,383
	2008					
52.	BNSF	$7,098,663	$227,997	$0	$1,443,114	$8,769,774
53.	CSX	6,785,450	192,631	54,389	179,534	7,212,004
54.	NS	5,860,071	112,996	0	273,935	6,247,002
55.	UP	6,142,454	233,118	0	1,468,746	7,844,318
56.	Total	$25,886,638	$766,742	$54,389	$3,365,329	$30,073,098
	2009					
57.	BNSF	$7,915,817	$236,659	$0	$1,554,082	$9,706,558
58.	CSX	7,657,784	158,159	43,349	78,462	7,937,754
59.	NS	6,685,553	97,756	0	124,709	6,908,018
60.	UP	7,288,352	215,499	0	2,075,919	9,579,770
61.	Total	$29,547,506	$708,073	$43,349	$3,833,172	$34,132,100

Sources: STB Ex Parte No. 558 - Railroad Cost of Capital.

EXHIBIT NO. 3

DRR Maximum Markup Methodology Results

	Year (1)	Stand-Alone Costs 1/ (2)	DRR Revenues 1/ (3)	Maximum Markup 2/ (4)
1.	2009	$2,400,511,241	$3,349,996,131	117.8%
2.	2010	4,678,666,658	6,642,807,927	118.1%
3.	2011	5,109,211,471	7,250,894,061	117.6%
4.	2012	5,378,289,618	8,092,558,612	114.3%
5.	2013	5,716,151,066	8,683,051,185	113.3%
6.	2014	5,938,532,802	9,511,505,582	109.8%
7.	2015	6,179,029,648	10,287,456,885	107.8%
8.	2016	6,496,167,068	11,264,722,566	104.4%
9.	2017	6,807,426,069	12,407,612,570	101.2%
10.	2018	7,138,816,495	13,496,875,907	98.4%
11.	2019	3,114,981,804	6,116,978,938	95.7%

1/ Source: Exhibit III-H-1.
2/ Source: *See* e-workpaper "MaximumMarkup Errata.accdb."

EXHIBIT NO. 4

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 2Q09

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	2Q2009 Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
Exhibit A - Local Moves										
1. **Removed**										
2. Bayway	NJ	Waynesville	NC	NS	2819315	xxx	$2,238	$4,028	xxx	xxx
3. Belle	WV	Danville	IL	NS	2813980	xxx	$1,629	$2,932	xxx	xxx
4. **Removed**										
5. **Removed**										
6. **Removed**										
7. **Removed**										
8. **Removed**										
9. Belle	WV	Wyandotte	MI	NS	2813934	xxx	$1,222	$2,200	xxx	xxx
10. Charleston	TN	Edgemoor	DE	NS	2812815	xxx	$2,224	$4,004	xxx	xxx
11. Edgemoor	DE	Chicago	IL	NS	2816130	xxx	$2,222	$4,000	xxx	xxx
12. Edgemoor	DE	Chillicothe	OH	NS	2816130	xxx	$2,166	$3,899	xxx	xxx
13. Edgemoor	DE	Mahrt	AL	NS	2816130	xxx	$2,858	$5,144	xxx	xxx
14. Edgemoor	DE	Riverwood Intl	GA	NS	2816130	xxx	$2,579	$4,642	xxx	xxx
15. Edgemoor	DE	Wabash	IN	NS	2816130	xxx	$2,274	$4,094	xxx	xxx
16. Lemoyne	AL	Giant	SC	NS	4810560	xxx	$2,120	$3,817	xxx	xxx
17. Loudon	TN	Braithwaite	LA	NS	2818512	xxx	$1,731	$3,116	xxx	xxx
18. Louisville	KY	Decatur	IL	NS	2819450	xxx	$1,222	$2,200	xxx	xxx
19. Louisville	KY	Lafayette	IN	NS	2819450	xxx	$1,497	$2,695	xxx	xxx
20. **Removed**										
21. **Removed**										
22. McIntosh	AL	Lemoyne	AL	NS	2812220	xxx	$398	$717	xxx	xxx
23. Reybold	DE	Detroit	MI	NS	2819315	xxx	$1,781	$3,205	xxx	xxx
24. Reybold	DE	Fort Mill	SC	NS	2819315	xxx	$1,785	$3,213	xxx	xxx
25. Reybold	DE	Morrisville	PA	NS	2819315	xxx	$565	$1,017	xxx	xxx
Exhibit B - Joint Moves										
1. Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	$7,715	$1,513	$2,724	$1,782	$2,724
2. Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	$4,537	$1,891	$3,403	$2,227	$3,403
3. **Removed**										
4. Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	$4,537	$1,882	$3,388	$2,217	$3,388
5. Belle	WV	Burley	ID	NS-CHGO-UP	2813934	$7,715	$1,513	$2,724	$1,782	$2,724
6. Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	$9,563	$2,358	$4,244	$2,777	$4,244
7. **Removed**										
8. Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	$4,537	$1,737	$3,127	$2,046	$3,127
9. Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	$8,561	$1,642	$2,956	$1,934	$2,956
10. Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	$8,093	$1,873	$3,372	$2,206	$3,372
11. Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	$8,093	$1,778	$3,201	$2,095	$3,201
12. **Removed**										
13. Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	$5,132	$1,487	$2,677	$1,751	$2,677
14. Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	$8,093	$1,793	$3,227	$2,112	$3,227
15. Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	$7,715	$1,505	$2,709	$1,773	$2,709
16. **Removed**										
17. Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	$4,537	$1,659	$2,986	$1,954	$2,986
18. Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	$10,560	$2,690	$4,841	$3,168	$4,841
19. Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	$10,560	$2,469	$4,443	$2,907	$4,443
20. Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	$7,715	$1,482	$2,667	$1,745	$2,667
21. Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	$4,537	$1,882	$3,388	$2,217	$3,388
22. Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	$8,093	$1,882	$3,388	$2,217	$3,388
23. Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	$7,715	$1,482	$2,668	$1,745	$2,668
24. Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	$6,649	$1,681	$3,025	$1,979	$3,025
25. Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	$5,132	$1,499	$2,697	$1,765	$2,697
26. **Removed**										
27. Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	$7,715	$1,452	$2,614	$1,710	$2,614
28. **Removed**										
29. Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	$5,132	$1,634	$2,942	$1,925	$2,942
30. Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	$7,715	$1,526	$2,746	$1,797	$2,746
31. **Removed**										
32. Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	$10,560	$2,681	$4,827	$3,158	$4,827
33. Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	$6,465	$2,333	$4,200	$2,748	$4,200
34. **Removed**										
35. Belle	WV	Strang	TX	NS-ESTL-UP	2818221	$4,537	$1,944	$3,499	$2,290	$3,499
36. Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	$8,093	$1,604	$2,887	$1,889	$2,887
37. Belle	WV	Strang	TX	NS-ESTL-UP	2819183	$4,157	$1,720	$3,097	$2,026	$3,097
38. **Removed**										
39. Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	$8,093	$1,787	$3,216	$2,104	$3,216
40. Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	$8,093	$1,863	$3,354	$2,195	$3,354
41. Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	$9,563	$2,350	$4,230	$2,768	$4,230
42. Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	$8,939	$2,272	$4,089	$2,676	$4,089
43. Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	$8,093	$1,873	$3,372	$2,206	$3,372
44. Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	$5,713	$1,617	$2,910	$1,904	$2,910
45. Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$9,013	$2,280	$4,103	$2,685	$4,103
46. **Removed**										
47. Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	$1,911	$1,009	$1,816	$1,188	$1,816
48. Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	$2,341	$622	$1,120	$733	$1,120
49. Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	$4,450	$1,441	$2,594	$1,697	$2,594
50. Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	$6,246	$2,774	$4,992	$3,267	$4,992
51. Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	$5,689	$2,125	$3,824	$2,502	$3,824
52. Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	$6,093	$2,456	$4,421	$2,893	$4,421

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 2Q09

Origin City (1)	Origin ST	Destination City (2)	Destination ST	Railroad(s) (3)	Commodity (4)	2Q2009 Tariff Rate 1/ (5)	2Q2009 Phase III Cost 1/ (6)	2Q2009 Jurisdictional Threshold 1/ (7)	2Q2009 SAC Rate 2/ (8)	2Q2009 STB Maximum Rate 3/ (9)
53. Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	$3,530	$1,260	$2,269	$1,484	$2,269
54. Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	$10,747	$2,437	$4,387	$2,871	$4,387
55. Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	$4,880	$1,650	$2,970	$1,943	$2,970
56. Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	$3,149	$1,266	$2,280	$1,492	$2,280
57. Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	$5,689	$2,145	$3,862	$2,527	$3,862
58. Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	$5,689	$2,123	$3,822	$2,501	$3,822
59. Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	$3,149	$1,271	$2,287	$1,496	$2,287
60. Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	$3,149	$1,242	$2,235	$1,462	$2,235
61. **Removed**										
62. Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	$3,149	$1,270	$2,287	$1,496	$2,287
63. Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	$5,689	$2,143	$3,857	$2,524	$3,857
64. Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	$5,101	$2,306	$4,151	$2,716	$4,151
65. Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	$5,689	$2,139	$3,850	$2,519	$3,850
66. **Removed**										
67. Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	$6,246	$2,777	$4,999	$3,271	$4,999
68. Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	$5,689	$2,122	$3,819	$2,499	$3,819
69. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$5,364	$2,435	$4,383	$2,868	$4,383
70. **Removed**										
71. Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	$2,373	$486	$874	$572	$874
72. **Removed**										
73. Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	$10,123	$2,611	$4,700	$3,075	$4,700
74. **Removed**										
75. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$4,608	$1,992	$3,586	$2,346	$3,586
76. Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	$3,550	$1,197	$2,155	$1,410	$2,155
77. McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	$1,092	$299	$539	$353	$539
78. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	$2,184	$303	$546	$357	$546
79. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	$1,993	$308	$555	$363	$555
80. McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	$3,658	$1,532	$2,758	$1,805	$2,758
81. McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	$1,993	$308	$554	$363	$554
82. Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	$5,713	$1,384	$2,492	$1,630	$2,492
83. Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$9,013	$2,104	$3,788	$2,478	$3,788
84. Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	$4,068	$1,713	$3,083	$2,018	$3,083
85. Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	$1,092	$260	$469	$307	$469
86. Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	$4,003	$1,683	$3,029	$1,982	$3,029
87. Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	xxx	$1,317	$2,371	xxx	xxx
88. **Removed**										
89. Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	xxx	$927	$1,668	xxx	xxx
90. Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	xxx	$1,945	$3,500	xxx	xxx
91. Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	xxx	$952	$1,713	xxx	xxx
92. Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	xxx	$2,176	$3,916	xxx	xxx
93. Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	xxx	$263	$474	xxx	xxx
94. Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	xxx	$883	$1,589	xxx	xxx
95. **Removed**										
96. Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	3274110	xxx	$587	$1,056	xxx	xxx
97. Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	xxx	$2,039	$3,670	xxx	xxx
98. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	xxx	$3,000	$5,401	xxx	xxx
99. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	xxx	$391	$705	xxx	xxx
100. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	xxx	$413	$743	xxx	xxx
101. Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	xxx	$1,473	$2,652	xxx	xxx
102. Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	xxx	$1,403	$2,526	xxx	xxx
103. Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	xxx	$930	$1,673	xxx	xxx
104. **Removed**										
105. **Removed**										
106. Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	xxx	$1,313	$2,363	xxx	xxx
107. Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	xxx	$995	$1,792	xxx	xxx
108. Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	xxx	$357	$643	xxx	xxx
109. New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	xxx	$2,037	$3,667	xxx	xxx
110. **Removed**										
111. New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	xxx	$618	$1,113	xxx	xxx
112. Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	xxx	$689	$1,240	xxx	xxx
113. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	xxx	$1,321	$2,378	xxx	xxx
114. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	xxx	$1,390	$2,503	xxx	xxx
115. Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	xxx	$1,139	$2,051	xxx	xxx
116. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	xxx	$266	$478	xxx	xxx
117. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	xxx	$453	$815	xxx	xxx
118. Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	xxx	$264	$475	xxx	xxx
119. Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	xxx	$742	$1,336	xxx	xxx
120. Belle	WV	Divine	IL	NS-PINE-CN	2813980	xxx	$1,417	$2,550	xxx	xxx
121. Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	xxx	$1,261	$2,269	xxx	xxx
122. Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	xxx	$1,829	$3,292	xxx	xxx
123. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	xxx	$2,520	$4,536	xxx	xxx
124. New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	$2,951	$625	$1,125	$736	$1,125
125. Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	xxx	$996	$1,793	xxx	xxx
126. Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	xxx	$2,206	$3,970	xxx	xxx
127. Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	xxx	$356	$641	xxx	xxx
128. Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	xxx	$2,046	$3,682	xxx	xxx
129. Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	xxx	$2,311	$4,161	xxx	xxx
130. Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	xxx	$1,600	$2,881	xxx	xxx
131. Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	xxx	$2,948	$5,306	xxx	xxx
132. Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	xxx	$2,046	$3,682	xxx	xxx

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 2Q09

	Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	2Q2009 Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
133.	**Removed**										
134.	Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	xxx	$2,674	$4,812	xxx	xxx
135.	Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	xxx	$2,046	$3,682	xxx	xxx
136.	Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	xxx	$1,840	$3,311	xxx	xxx
137.	Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	xxx	$2,046	$3,682	xxx	xxx
138.	Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	xxx	$2,445	$4,401	xxx	xxx
139.	Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	xxx	$2,206	$3,970	xxx	xxx
140.	Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	xxx	$2,046	$3,682	xxx	xxx
141.	Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	xxx	$1,533	$2,759	xxx	xxx
142.	Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	xxx	$608	$1,095	xxx	xxx

1/ From Exhibit II-A-1
2/ MMM Ratio from Exhibit III-H-3 x Column (6)
3/ Greater of Column (7) or Column (8)

EXHIBIT NO. 5

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 3Q09

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	3Q2009 Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
Exhibit A - Local Moves										
1. **Removed**										
2. Bayway	NJ	Waynesville	NC	NS	2819315	xxx	$2,286	$4,114	xxx	xxx
3. Belle	WV	Danville	IL	NS	2813980	xxx	$1,663	$2,994	xxx	xxx
4. **Removed**										
5. **Removed**										
6. **Removed**										
7. **Removed**										
8. **Removed**										
9. Belle	WV	Wyandotte	MI	NS	2813934	xxx	$1,248	$2,247	xxx	xxx
10. Charleston	TN	Edgemoor	DE	NS	2812815	xxx	$2,271	$4,089	xxx	xxx
11. Edgemoor	DE	Chicago	IL	NS	2816130	xxx	$2,269	$4,085	xxx	xxx
12. Edgemoor	DE	Chillicothe	OH	NS	2816130	xxx	$2,212	$3,982	xxx	xxx
13. Edgemoor	DE	Mahrt	AL	NS	2816130	xxx	$2,918	$5,253	xxx	xxx
14. Edgemoor	DE	Riverwood Intl	GA	NS	2816130	xxx	$2,634	$4,741	xxx	xxx
15. Edgemoor	DE	Wabash	IN	NS	2816130	xxx	$2,323	$4,181	xxx	xxx
16. Lemoyne	AL	Giant	SC	NS	4810560	xxx	$2,165	$3,898	xxx	xxx
17. Loudon	TN	Braithwaite	LA	NS	2818512	xxx	$1,768	$3,182	xxx	xxx
18. Louisville	KY	Decatur	IL	NS	2819450	xxx	$1,248	$2,247	xxx	xxx
19. Louisville	KY	Lafayette	IN	NS	2819450	xxx	$1,529	$2,752	xxx	xxx
20. **Removed**										
21. **Removed**										
22. McIntosh	AL	Lemoyne	AL	NS	2812220	xxx	$407	$732	xxx	xxx
23. Reybold	DE	Detroit	MI	NS	2819315	xxx	$1,818	$3,273	xxx	xxx
24. Reybold	DE	Fort Mill	SC	NS	2819315	xxx	$1,823	$3,281	xxx	xxx
25. Reybold	DE	Morrisville	PA	NS	2819315	xxx	$577	$1,038	xxx	xxx
Exhibit B - Joint Moves										
1. Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	$7,715	$1,545	$2,782	$1,820	$2,782
2. Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	$4,851	$1,931	$3,475	$2,274	$3,475
3. **Removed**										
4. Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	$4,851	$1,922	$3,460	$2,264	$3,460
5. Belle	WV	Burley	ID	NS-CHGO-UP	2813934	$7,715	$1,545	$2,781	$1,820	$2,781
6. Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	$8,086	$2,407	$4,333	$2,835	$4,333
7. **Removed**										
8. Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	$5,019	$1,774	$3,193	$2,089	$3,193
9. Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	$8,561	$1,677	$3,019	$1,975	$3,019
10. Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	$8,093	$1,913	$3,443	$2,253	$3,443
11. Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	$8,093	$1,816	$3,269	$2,139	$3,269
12. **Removed**										
13. Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	$5,516	$1,519	$2,733	$1,789	$2,733
14. Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	$8,093	$1,831	$3,296	$2,156	$3,296
15. Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	$7,715	$1,537	$2,766	$1,810	$2,766
16. **Removed**										
17. Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	$4,851	$1,694	$3,049	$1,995	$3,049
18. Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	$10,560	$2,747	$4,944	$3,235	$4,944
19. Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	$10,560	$2,521	$4,538	$2,969	$4,538
20. Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	$7,715	$1,513	$2,724	$1,782	$2,724
21. Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	$4,851	$1,922	$3,460	$2,264	$3,460
22. Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	$8,093	$1,922	$3,460	$2,264	$3,460
23. Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	$7,715	$1,513	$2,724	$1,783	$2,724
24. Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	$6,649	$1,716	$3,089	$2,021	$3,089
25. Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	$5,324	$1,530	$2,755	$1,802	$2,755
26. **Removed**										
27. Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	$7,715	$1,483	$2,669	$1,746	$2,669
28. **Removed**										
29. Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	$5,411	$1,669	$3,004	$1,966	$3,004
30. Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	$7,715	$1,558	$2,804	$1,835	$2,804
31. **Removed**										
32. Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	$10,560	$2,738	$4,929	$3,225	$4,929
33. Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	$6,465	$2,383	$4,289	$2,806	$4,289
34. **Removed**										
35. Belle	WV	Strang	TX	NS-ESTL-UP	2818221	$4,778	$1,985	$3,574	$2,338	$3,574
36. Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	$8,093	$1,638	$2,948	$1,929	$2,948
37. Belle	WV	Strang	TX	NS-ESTL-UP	2819183	$4,157	$1,757	$3,162	$2,069	$3,162
38. **Removed**										
39. Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	$8,093	$1,824	$3,284	$2,149	$3,284
40. Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	$8,093	$1,903	$3,425	$2,241	$3,425
41. Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	$7,875	$2,400	$4,319	$2,826	$4,319
42. Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	$8,939	$2,320	$4,176	$2,732	$4,176
43. Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	$8,093	$1,913	$3,443	$2,253	$3,443
44. Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	$5,713	$1,651	$2,972	$1,944	$2,972
45. Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$9,013	$2,328	$4,190	$2,742	$4,190
46. **Removed**										
47. Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	$1,911	$1,030	$1,854	$1,213	$1,854
48. Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	$2,341	$635	$1,143	$748	$1,143
49. Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	$4,450	$1,472	$2,649	$1,733	$2,649
50. Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	$7,028	$2,832	$5,098	$3,336	$5,098
51. Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	$5,814	$2,170	$3,906	$2,555	$3,906
52. Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	$6,093	$2,508	$4,515	$2,954	$4,515

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 3Q09

	Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	3Q2009 Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
53.	Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	$3,677	$1,287	$2,317	$1,516	$2,317
54.	Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	$11,817	$2,489	$4,480	$2,932	$4,480
55.	Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	$4,880	$1,685	$3,033	$1,984	$3,033
56.	Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	$3,392	$1,293	$2,328	$1,523	$2,328
57.	Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	$5,779	$2,191	$3,944	$2,580	$3,944
58.	Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	$6,095	$2,168	$3,903	$2,554	$3,903
59.	Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	$3,362	$1,297	$2,335	$1,528	$2,335
60.	Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	$3,433	$1,268	$2,282	$1,493	$2,282
61.	**Removed**										
62.	Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	$3,514	$1,297	$2,335	$1,528	$2,335
63.	Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	$5,824	$2,188	$3,939	$2,577	$3,939
64.	Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	$5,101	$2,355	$4,239	$2,774	$4,239
65.	Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	$5,993	$2,184	$3,932	$2,573	$3,932
66.	**Removed**										
67.	Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	$6,863	$2,836	$5,105	$3,340	$5,105
68.	Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	$6,037	$2,167	$3,900	$2,552	$3,900
69.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$5,364	$2,487	$4,476	$2,929	$4,476
70.	**Removed**										
71.	Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	$2,373	$496	$893	$584	$893
72.	**Removed**										
73.	Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	$10,123	$2,667	$4,800	$3,141	$4,800
74.	**Removed**										
75.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$4,659	$2,035	$3,662	$2,396	$3,662
76.	Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	$3,958	$1,222	$2,200	$1,440	$2,200
77.	McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	$1,296	$306	$550	$360	$550
78.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	$1,982	$310	$557	$365	$557
79.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	$1,993	$315	$567	$371	$567
80.	McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	$4,096	$1,565	$2,816	$1,843	$2,816
81.	McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	$1,993	$315	$566	$370	$566
82.	Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	$5,713	$1,414	$2,545	$1,665	$2,545
83.	Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$9,013	$2,149	$3,868	$2,531	$3,868
84.	Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	$4,698	$1,749	$3,149	$2,060	$3,149
85.	Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	$1,092	$266	$479	$313	$479
86.	Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	$4,328	$1,719	$3,094	$2,024	$3,094
87.	Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	xxx	$1,345	$2,421	xxx	xxx
88.	**Removed**										
89.	Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	xxx	$946	$1,703	xxx	xxx
90.	Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	xxx	$1,986	$3,574	xxx	xxx
91.	Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	xxx	$972	$1,750	xxx	xxx
92.	Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	xxx	$2,222	$3,999	xxx	xxx
93.	Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	xxx	$269	$484	xxx	xxx
94.	Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	xxx	$901	$1,623	xxx	xxx
95.	**Removed**										
96.	Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	3274110	xxx	$599	$1,078	xxx	xxx
97.	Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	xxx	$2,082	$3,748	xxx	xxx
98.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	xxx	$3,064	$5,515	xxx	xxx
99.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	xxx	$400	$719	xxx	xxx
100.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	xxx	$422	$759	xxx	xxx
101.	Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	xxx	$1,505	$2,708	xxx	xxx
102.	Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	xxx	$1,433	$2,579	xxx	xxx
103.	Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	xxx	$949	$1,709	xxx	xxx
104.	**Removed**										
105.	**Removed**										
106.	Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	xxx	$1,341	$2,413	xxx	xxx
107.	Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	xxx	$1,017	$1,830	xxx	xxx
108.	Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	xxx	$365	$657	xxx	xxx
109.	New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	xxx	$2,080	$3,745	xxx	xxx
110.	**Removed**										
111.	New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	xxx	$631	$1,136	xxx	xxx
112.	Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	xxx	$703	$1,266	xxx	xxx
113.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	xxx	$1,349	$2,428	xxx	xxx
114.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	xxx	$1,420	$2,556	xxx	xxx
115.	Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	xxx	$1,163	$2,094	xxx	xxx
116.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	xxx	$271	$488	xxx	xxx
117.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	xxx	$463	$833	xxx	xxx
118.	Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	xxx	$269	$485	xxx	xxx
119.	Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	xxx	$758	$1,364	xxx	xxx
120.	Belle	WV	Divine	IL	NS-PINE-CN	2813980	$7,502	$1,447	$2,604	$1,704	$2,604
121.	Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	$5,843	$1,287	$2,317	$1,516	$2,317
122.	Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	$4,200	$1,868	$3,362	$2,200	$3,362
123.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	xxx	$2,573	$4,632	xxx	xxx
124.	New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	$2,951	$638	$1,149	$752	$1,149
125.	Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	xxx	$1,017	$1,831	xxx	xxx
126.	Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	xxx	$2,253	$4,055	xxx	xxx
127.	Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	xxx	$364	$655	xxx	xxx
128.	Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	xxx	$2,089	$3,760	xxx	xxx
129.	Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	xxx	$2,360	$4,249	xxx	xxx
130.	Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	xxx	$1,634	$2,942	xxx	xxx
131.	Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	xxx	$3,010	$5,418	xxx	xxx
132.	Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	xxx	$2,089	$3,760	xxx	xxx

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 3Q09

	Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	3Q2009 Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
133.	**Removed**										
134.	Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	xxx	$2,730	$4,914	xxx	xxx
135.	Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	xxx	$2,089	$3,760	xxx	xxx
136.	Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	xxx	$1,879	$3,382	xxx	xxx
137.	Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	xxx	$2,089	$3,760	xxx	xxx
138.	Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	xxx	$2,497	$4,494	xxx	xxx
139.	Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	xxx	$2,253	$4,055	xxx	xxx
140.	Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	xxx	$2,089	$3,760	xxx	xxx
141.	Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	xxx	$1,565	$2,817	xxx	xxx
142.	Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	xxx	$621	$1,118	xxx	xxx

1/ From Exhibit II-A-2
2/ MMM Ratio from Exhibit III-H-3 x Column (6)
3/ Greater of Column (7) or Column (8)

EXHIBIT NO. 6

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 4Q09

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	4Q2009 Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
Exhibit A - Local Moves										
1. **Removed**										
2. Bayway	NJ	Waynesville	NC	NS	2819315	xxx	$2,313	$4,164	xxx	xxx
3. Belle	WV	Danville	IL	NS	2813980	xxx	$1,683	$3,030	xxx	xxx
4. **Removed**										
5. **Removed**										
6. **Removed**										
7. **Removed**										
8. **Removed**										
9. Belle	WV	Wyandotte	MI	NS	2813934	xxx	$1,264	$2,274	xxx	xxx
10. Charleston	TN	Edgemoor	DE	NS	2812815	xxx	$2,299	$4,138	xxx	xxx
11. Edgemoor	DE	Chicago	IL	NS	2816130	xxx	$2,297	$4,134	xxx	xxx
12. Edgemoor	DE	Chillicothe	OH	NS	2816130	xxx	$2,239	$4,030	xxx	xxx
13. Edgemoor	DE	Mahrt	AL	NS	2816130	xxx	$2,953	$5,316	xxx	xxx
14. Edgemoor	DE	Riverwood Intl	GA	NS	2816130	xxx	$2,666	$4,798	xxx	xxx
15. Edgemoor	DE	Wabash	IN	NS	2816130	xxx	$2,351	$4,231	xxx	xxx
16. Lemoyne	AL	Giant	SC	NS	4810560	xxx	$2,192	$3,945	xxx	xxx
17. Loudon	TN	Braithwaite	LA	NS	2818512	xxx	$1,789	$3,221	xxx	xxx
18. Louisville	KY	Decatur	IL	NS	2819450	xxx	$1,264	$2,274	xxx	xxx
19. Louisville	KY	Lafayette	IN	NS	2819450	xxx	$1,547	$2,785	xxx	xxx
20. **Removed**										
21. **Removed**										
22. McIntosh	AL	Lemoyne	AL	NS	2812220	xxx	$412	$741	xxx	xxx
23. Reybold	DE	Detroit	MI	NS	2819315	xxx	$1,841	$3,313	xxx	xxx
24. Reybold	DE	Fort Mill	SC	NS	2819315	xxx	$1,845	$3,321	xxx	xxx
25. Reybold	DE	Morrisville	PA	NS	2819315	xxx	$584	$1,051	xxx	xxx
Exhibit B - Joint Moves										
1. Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	$7,715	$1,564	$2,815	$1,842	$2,815
2. Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	$5,500	$1,954	$3,517	$2,301	$3,517
3. **Removed**										
4. Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	$5,500	$1,946	$3,502	$2,291	$3,502
5. Belle	WV	Burley	ID	NS-CHGO-UP	2813934	$7,715	$1,564	$2,815	$1,842	$2,815
6. Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	$7,875	$2,437	$4,386	$2,870	$4,386
7. **Removed**										
8. Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	$5,500	$1,795	$3,232	$2,114	$3,232
9. Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	$8,561	$1,697	$3,055	$1,999	$3,055
10. Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	$8,093	$1,936	$3,485	$2,280	$3,485
11. Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	$8,093	$1,838	$3,309	$2,165	$3,309
12. **Removed**										
13. Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	$5,900	$1,537	$2,767	$1,810	$2,767
14. Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	$8,093	$1,853	$3,336	$2,183	$3,336
15. Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	$7,715	$1,556	$2,800	$1,832	$2,800
16. **Removed**										
17. Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	$5,500	$1,715	$3,086	$2,019	$3,086
18. Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	$10,560	$2,780	$5,004	$3,274	$5,004
19. Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	$10,560	$2,551	$4,593	$3,005	$4,593
20. Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	$7,715	$1,532	$2,757	$1,804	$2,757
21. Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	$5,500	$1,946	$3,502	$2,291	$3,502
22. Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	$8,093	$1,946	$3,502	$2,291	$3,502
23. Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	$7,715	$1,532	$2,757	$1,804	$2,757
24. Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	$6,649	$1,737	$3,127	$2,046	$3,127
25. Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	$5,900	$1,549	$2,788	$1,824	$2,788
26. **Removed**										
27. Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	$7,715	$1,501	$2,701	$1,768	$2,701
28. **Removed**										
29. Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	$5,900	$1,689	$3,041	$1,989	$3,041
30. Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	$7,715	$1,577	$2,838	$1,857	$2,838
31. **Removed**										
32. Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	$10,560	$2,772	$4,989	$3,264	$4,989
33. Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	$6,465	$2,411	$4,341	$2,840	$4,341
34. **Removed**										
35. Belle	WV	Strang	TX	NS-ESTL-UP	2818221	$5,500	$2,009	$3,617	$2,367	$3,617
36. Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	$8,093	$1,658	$2,984	$1,952	$2,984
37. Belle	WV	Strang	TX	NS-ESTL-UP	2819183	$4,157	$1,778	$3,201	$2,094	$3,201
38. **Removed**										
39. Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	$8,093	$1,847	$3,324	$2,175	$3,324
40. Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	$8,093	$1,926	$3,467	$2,268	$3,467
41. Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	$7,875	$2,429	$4,372	$2,860	$4,372
42. Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	$8,939	$2,348	$4,227	$2,765	$4,227
43. Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	$8,093	$1,936	$3,485	$2,280	$3,485
44. Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	$5,713	$1,671	$3,008	$1,968	$3,008
45. Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$9,013	$2,356	$4,241	$2,775	$4,241
46. **Removed**										
47. Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	$1,911	$1,043	$1,877	$1,228	$1,877
48. Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	$2,341	$643	$1,157	$757	$1,157
49. Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	$4,450	$1,490	$2,681	$1,754	$2,681
50. Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	$8,200	$2,867	$5,160	$3,376	$5,160
51. Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	$6,500	$2,196	$3,953	$2,586	$3,953

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 4Q09

	Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	4Q2009 Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
52.	Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	$6,093	$2,538	$4,569	$2,990	$4,569
53.	Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	$4,000	$1,303	$2,345	$1,534	$2,345
54.	Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	$13,600	$2,519	$4,535	$2,967	$4,535
55.	Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	$4,880	$1,705	$3,070	$2,008	$3,070
56.	Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	$4,000	$1,309	$2,356	$1,542	$2,356
57.	Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	$6,500	$2,218	$3,992	$2,612	$3,992
58.	Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	$6,500	$2,195	$3,950	$2,585	$3,950
59.	Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	$4,000	$1,313	$2,364	$1,547	$2,364
60.	Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	$4,000	$1,283	$2,310	$1,511	$2,310
61.	**Removed**										
62.	Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	$4,000	$1,313	$2,363	$1,546	$2,363
63.	Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	$6,500	$2,215	$3,986	$2,608	$3,986
64.	Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	$5,101	$2,384	$4,291	$2,807	$4,291
65.	Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	$6,500	$2,211	$3,980	$2,604	$3,980
66.	**Removed**										
67.	Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	$8,200	$2,871	$5,167	$3,381	$5,167
68.	Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	$6,500	$2,193	$3,947	$2,583	$3,947
69.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$5,364	$2,517	$4,531	$2,964	$4,531
70.	**Removed**										
71.	Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	$2,373	$502	$903	$591	$903
72.	**Removed**										
73.	Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	$10,123	$2,699	$4,858	$3,179	$4,858
74.	**Removed**										
75.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$4,905	$2,059	$3,707	$2,425	$3,707
76.	Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	$4,800	$1,237	$2,227	$1,457	$2,227
77.	McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	$1,603	$309	$557	$364	$557
78.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	$1,700	$313	$564	$369	$564
79.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	$1,500	$319	$574	$375	$574
80.	McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	$5,000	$1,584	$2,851	$1,865	$2,851
81.	McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	$1,500	$318	$573	$375	$573
82.	Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	$5,713	$1,431	$2,575	$1,685	$2,575
83.	Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$9,013	$2,175	$3,915	$2,562	$3,915
84.	Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	$6,000	$1,771	$3,187	$2,085	$3,187
85.	Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	$1,092	$269	$485	$317	$485
86.	Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	$5,000	$1,740	$3,131	$2,049	$3,131
87.	Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	xxx	$1,362	$2,451	xxx	xxx
88.	**Removed**										
89.	Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	xxx	$958	$1,724	xxx	xxx
90.	Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	xxx	$2,010	$3,618	xxx	xxx
91.	Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	xxx	$984	$1,771	xxx	xxx
92.	Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	xxx	$2,249	$4,048	xxx	xxx
93.	Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	xxx	$272	$490	xxx	xxx
94.	Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	xxx	$912	$1,642	xxx	xxx
95.	**Removed**										
96.	Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	3274110	xxx	$606	$1,091	xxx	xxx
97.	Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	xxx	$2,108	$3,794	xxx	xxx
98.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	xxx	$3,101	$5,582	xxx	xxx
99.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	xxx	$405	$728	xxx	xxx
100.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	xxx	$427	$768	xxx	xxx
101.	Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	xxx	$1,523	$2,741	xxx	xxx
102.	Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	xxx	$1,450	$2,610	xxx	xxx
103.	Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	xxx	$961	$1,729	xxx	xxx
104.	**Removed**										
105.	**Removed**										
106.	Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	xxx	$1,357	$2,442	xxx	xxx
107.	Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	xxx	$1,029	$1,852	xxx	xxx
108.	Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	xxx	$369	$665	xxx	xxx
109.	New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	xxx	$2,106	$3,790	xxx	xxx
110.	**Removed**										
111.	New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	xxx	$639	$1,150	xxx	xxx
112.	Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	xxx	$712	$1,282	xxx	xxx
113.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	xxx	$1,365	$2,458	xxx	xxx
114.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	xxx	$1,437	$2,587	xxx	xxx
115.	Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	xxx	$1,178	$2,120	xxx	xxx
116.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	xxx	$275	$494	xxx	xxx
117.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	xxx	$468	$843	xxx	xxx
118.	Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	xxx	$273	$491	xxx	xxx
119.	Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	xxx	$767	$1,381	xxx	xxx
120.	Belle	WV	Divine	IL	NS-PINE-CN	2813980	$7,502	$1,464	$2,636	$1,725	$2,636
121.	Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	$5,843	$1,303	$2,345	$1,535	$2,345
122.	Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	$4,200	$1,890	$3,403	$2,226	$3,403
123.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$5,641	$2,605	$4,688	$3,067	$4,688
124.	New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	$2,951	$646	$1,163	$761	$1,163
125.	Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	xxx	$1,029	$1,853	xxx	xxx
126.	Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	xxx	$2,280	$4,104	xxx	xxx
127.	Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	xxx	$368	$663	xxx	xxx
128.	Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	xxx	$2,114	$3,806	xxx	xxx
129.	Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	xxx	$2,389	$4,300	xxx	xxx
130.	Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	xxx	$1,654	$2,977	xxx	xxx
131.	Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	xxx	$3,047	$5,484	xxx	xxx

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 4Q09

	Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	4Q2009 Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
132.	Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	xxx	$2,114	$3,806	xxx	xxx
133.	**Removed**										
134.	Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	xxx	$2,763	$4,974	xxx	xxx
135.	Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	xxx	$2,114	$3,806	xxx	xxx
136.	Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	xxx	$1,901	$3,423	xxx	xxx
137.	Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	xxx	$2,114	$3,806	xxx	xxx
138.	Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	xxx	$2,527	$4,549	xxx	xxx
139.	Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	xxx	$2,280	$4,104	xxx	xxx
140.	Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	xxx	$2,114	$3,806	xxx	xxx
141.	Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	xxx	$1,584	$2,851	xxx	xxx
142.	Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	xxx	$629	$1,131	xxx	xxx

1/ From Exhibit II-A-3
2/ MMM Ratio from Exhibit III-H-3 x Column (6)
3/ Greater of Column (7) or Column (8)

EXHIBIT NO. 7

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 2Q09

	Origin		Destination				2Q2009				
	City (1)	ST	City (2)	ST	Railroad(s) (3)	Commodity (4)	Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
Exhibit A - Local Moves											
1.	**Removed**										
2.	Bayway	NJ	Waynesville	NC	NS	2819315	xxx	$2,238	$4,028	xxx	xxx
3.	Belle	WV	Danville	IL	NS	2813980	xxx	$1,629	$2,932	xxx	xxx
4.	**Removed**										
5.	**Removed**										
6.	**Removed**										
7.	**Removed**										
8.	**Removed**										
9.	Belle	WV	Wyandotte	MI	NS	2813934	xxx	$1,222	$2,200	xxx	xxx
10.	Charleston	TN	Edgemoor	DE	NS	2812815	xxx	$2,224	$4,004	xxx	xxx
11.	Edgemoor	DE	Chicago	IL	NS	2816130	xxx	$2,222	$4,000	xxx	xxx
12.	Edgemoor	DE	Chillicothe	OH	NS	2816130	xxx	$2,166	$3,899	xxx	xxx
13.	Edgemoor	DE	Mahrt	AL	NS	2816130	xxx	$2,858	$5,144	xxx	xxx
14.	Edgemoor	DE	Riverwood Intl	GA	NS	2816130	xxx	$2,579	$4,642	xxx	xxx
15.	Edgemoor	DE	Wabash	IN	NS	2816130	xxx	$2,274	$4,094	xxx	xxx
16.	Lemoyne	AL	Giant	SC	NS	4810560	xxx	$2,120	$3,817	xxx	xxx
17.	Loudon	TN	Braithwaite	LA	NS	2818512	xxx	$1,731	$3,116	xxx	xxx
18.	Louisville	KY	Decatur	IL	NS	2819450	xxx	$1,222	$2,200	xxx	xxx
19.	Louisville	KY	Lafayette	IN	NS	2819450	xxx	$1,497	$2,695	xxx	xxx
20.	**Removed**										
21.	**Removed**										
22.	McIntosh	AL	Lemoyne	AL	NS	2812220	xxx	$398	$717	xxx	xxx
23.	Reybold	DE	Detroit	MI	NS	2819315	xxx	$1,781	$3,205	xxx	xxx
24.	Reybold	DE	Fort Mill	SC	NS	2819315	xxx	$1,785	$3,213	xxx	xxx
25.	Reybold	DE	Morrisville	PA	NS	2819315	xxx	$565	$1,017	xxx	xxx
Exhibit B - Joint Moves											
1.	Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	$7,715	$1,513	$2,724	$1,782	$2,724
2.	Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	$4,537	$1,891	$3,403	$2,227	$3,403
3.	**Removed**										
4.	Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	$4,537	$1,882	$3,388	$2,217	$3,388
5.	Belle	WV	Burley	ID	NS-CHGO-UP	2813934	$7,715	$1,513	$2,724	$1,782	$2,724
6.	Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	$9,563	$2,358	$4,244	$2,777	$4,244
7.	**Removed**										
8.	Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	$4,537	$1,737	$3,127	$2,046	$3,127
9.	Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	$8,561	$1,642	$2,956	$1,934	$2,956
10.	Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	$8,093	$1,873	$3,372	$2,206	$3,372
11.	Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	$8,093	$1,778	$3,201	$2,095	$3,201
12.	**Removed**										
13.	Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	$5,132	$1,487	$2,677	$1,751	$2,677
14.	Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	$8,093	$1,793	$3,227	$2,112	$3,227
15.	Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	$7,715	$1,505	$2,709	$1,773	$2,709
16.	**Removed**										
17.	Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	$4,537	$1,659	$2,986	$1,954	$2,986
18.	Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	$10,560	$2,690	$4,841	$3,168	$4,841
19.	Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	$10,560	$2,469	$4,443	$2,907	$4,443
20.	Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	$7,715	$1,482	$2,667	$1,745	$2,667
21.	Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	$4,537	$1,882	$3,388	$2,217	$3,388
22.	Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	$8,093	$1,882	$3,388	$2,217	$3,388
23.	Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	$7,715	$1,482	$2,668	$1,745	$2,668
24.	Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	$6,649	$1,681	$3,025	$1,979	$3,025
25.	Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	$5,132	$1,499	$2,697	$1,765	$2,697
26.	**Removed**										
27.	Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	$7,715	$1,452	$2,614	$1,710	$2,614
28.	**Removed**										
29.	Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	$5,132	$1,634	$2,942	$1,925	$2,942
30.	Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	$7,715	$1,526	$2,746	$1,797	$2,746
31.	**Removed**										
32.	Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	$10,560	$2,681	$4,827	$3,158	$4,827
33.	Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	$6,465	$2,333	$4,200	$2,748	$4,200
34.	**Removed**										
35.	Belle	WV	Strang	TX	NS-ESTL-UP	2818221	$4,537	$1,944	$3,499	$2,290	$3,499
36.	Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	$8,093	$1,604	$2,887	$1,889	$2,887
37.	Belle	WV	Strang	TX	NS-ESTL-UP	2819183	$4,157	$1,720	$3,097	$2,026	$3,097
38.	**Removed**										
39.	Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	$8,093	$1,787	$3,216	$2,104	$3,216
40.	Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	$8,093	$1,863	$3,354	$2,195	$3,354
41.	Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	$9,563	$2,350	$4,230	$2,768	$4,230
42.	Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	$8,939	$2,272	$4,089	$2,676	$4,089
43.	Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	$8,093	$1,873	$3,372	$2,206	$3,372
44.	Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	$5,713	$1,617	$2,910	$1,904	$2,910
45.	Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$9,013	$2,280	$4,103	$2,685	$4,103
46.	**Removed**										
47.	Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	$1,911	$1,009	$1,816	$1,188	$1,816
48.	Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	$2,341	$622	$1,120	$733	$1,120
49.	Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	$4,450	$1,441	$2,594	$1,697	$2,594
50.	Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	$6,246	$2,774	$4,992	$3,267	$4,992
51.	Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	$5,689	$2,125	$3,824	$2,502	$3,824
52.	Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	$6,093	$2,456	$4,421	$2,893	$4,421

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 2Q09

	Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	2Q2009 Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
53.	Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	$3,530	$1,260	$2,269	$1,484	$2,269
54.	Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	$10,747	$2,437	$4,387	$2,871	$4,387
55.	Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	$4,880	$1,650	$2,970	$1,943	$2,970
56.	Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	$3,149	$1,266	$2,280	$1,492	$2,280
57.	Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	$5,689	$2,145	$3,862	$2,527	$3,862
58.	Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	$5,689	$2,123	$3,822	$2,501	$3,822
59.	Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	$3,149	$1,271	$2,287	$1,496	$2,287
60.	Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	$3,149	$1,242	$2,235	$1,462	$2,235
61.	**Removed**										
62.	Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	$3,149	$1,270	$2,287	$1,496	$2,287
63.	Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	$5,689	$2,143	$3,857	$2,524	$3,857
64.	Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	$5,101	$2,306	$4,151	$2,716	$4,151
65.	Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	$5,689	$2,139	$3,850	$2,519	$3,850
66.	**Removed**										
67.	Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	$6,246	$2,777	$4,999	$3,271	$4,999
68.	Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	$5,689	$2,122	$3,819	$2,499	$3,819
69.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$5,364	$2,435	$4,383	$2,868	$4,383
70.	**Removed**										
71.	Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	$2,373	$486	$874	$572	$874
72.	**Removed**										
73.	Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	$10,123	$2,611	$4,700	$3,075	$4,700
74.	**Removed**										
75.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$4,608	$1,992	$3,586	$2,346	$3,586
76.	Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	$3,550	$1,197	$2,155	$1,410	$2,155
77.	McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	$1,092	$299	$539	$353	$539
78.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	$2,184	$303	$546	$357	$546
79.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	$1,993	$308	$555	$363	$555
80.	McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	$3,658	$1,532	$2,758	$1,805	$2,758
81.	McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	$1,993	$308	$554	$363	$554
82.	Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	$5,713	$1,384	$2,492	$1,630	$2,492
83.	Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$9,013	$2,104	$3,788	$2,478	$3,788
84.	Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	$4,068	$1,713	$3,083	$2,018	$3,083
85.	Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	$1,092	$260	$469	$307	$469
86.	Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	$4,003	$1,683	$3,029	$1,982	$3,029
87.	Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	xxx	$1,317	$2,371	xxx	xxx
88.	**Removed**										
89.	Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	xxx	$927	$1,668	xxx	xxx
90.	Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	xxx	$1,945	$3,500	xxx	xxx
91.	Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	xxx	$952	$1,713	xxx	xxx
92.	Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	xxx	$2,176	$3,916	xxx	xxx
93.	Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	xxx	$263	$474	xxx	xxx
94.	Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	xxx	$883	$1,589	xxx	xxx
95.	**Removed**										
96.	Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	3274110	xxx	$587	$1,056	xxx	xxx
97.	Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	xxx	$2,039	$3,670	xxx	xxx
98.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	xxx	$3,000	$5,401	xxx	xxx
99.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	xxx	$391	$705	xxx	xxx
100.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	xxx	$413	$743	xxx	xxx
101.	Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	xxx	$1,473	$2,652	xxx	xxx
102.	Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	xxx	$1,403	$2,526	xxx	xxx
103.	Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	xxx	$930	$1,673	xxx	xxx
104.	**Removed**										
105.	**Removed**										
106.	Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	xxx	$1,313	$2,363	xxx	xxx
107.	Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	xxx	$995	$1,792	xxx	xxx
108.	Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	xxx	$357	$643	xxx	xxx
109.	New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	xxx	$2,037	$3,667	xxx	xxx
110.	**Removed**										
111.	New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	xxx	$618	$1,113	xxx	xxx
112.	Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	xxx	$689	$1,240	xxx	xxx
113.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	xxx	$1,321	$2,378	xxx	xxx
114.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	xxx	$1,390	$2,503	xxx	xxx
115.	Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	xxx	$1,139	$2,051	xxx	xxx
116.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	xxx	$266	$478	xxx	xxx
117.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	xxx	$453	$815	xxx	xxx
118.	Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	xxx	$264	$475	xxx	xxx
119.	Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	xxx	$742	$1,336	xxx	xxx
120.	Belle	WV	Divine	IL	NS-PINE-CN	2813980	xxx	$1,417	$2,550	xxx	xxx
121.	Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	xxx	$1,261	$2,269	xxx	xxx
122.	Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	xxx	$1,829	$3,292	xxx	xxx
123.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	xxx	$2,520	$4,536	xxx	xxx
124.	New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	$2,951	$625	$1,125	$736	$1,125
125.	Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	xxx	$996	$1,793	xxx	xxx
126.	Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	xxx	$2,206	$3,970	xxx	xxx
127.	Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	xxx	$356	$641	xxx	xxx
128.	Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	xxx	$2,046	$3,682	xxx	xxx
129.	Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	xxx	$2,311	$4,161	xxx	xxx
130.	Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	xxx	$1,600	$2,881	xxx	xxx
131.	Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	xxx	$2,948	$5,306	xxx	xxx
132.	Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	xxx	$2,046	$3,682	xxx	xxx

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 2Q09

	Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	2Q2009 Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
133.	**Removed**										
134.	Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	xxx	$2,674	$4,812	xxx	xxx
135.	Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	xxx	$2,046	$3,682	xxx	xxx
136.	Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	xxx	$1,840	$3,311	xxx	xxx
137.	Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	xxx	$2,046	$3,682	xxx	xxx
138.	Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	xxx	$2,445	$4,401	xxx	xxx
139.	Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	xxx	$2,206	$3,970	xxx	xxx
140.	Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	xxx	$2,046	$3,682	xxx	xxx
141.	Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	xxx	$1,533	$2,759	xxx	xxx
142.	Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	xxx	$608	$1,095	xxx	xxx

1/ From Exhibit II-A-1
2/ MMM Ratio from Exhibit III-H-3 x Column (6)
3/ Greater of Column (7) or Column (8)

EXHIBIT NO. 8

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 2Q10

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	2Q2010 Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
Exhibit A - Local Moves										
1. **Removed**										
2. Bayway	NJ	Waynesville	NC	NS	2819315	$12,014	$2,331	$4,196	$2,754	$4,196
3. Belle	WV	Danville	IL	NS	2813980	$4,626	$1,699	$3,059	$2,008	$3,059
4. **Removed**										
5. **Removed**										
6. **Removed**										
7. **Removed**										
8. **Removed**										
9. Belle	WV	Wyandotte	MI	NS	2813934	$6,264	$1,266	$2,279	$1,496	$2,279
10. Charleston	TN	Edgemoor	DE	NS	2812815	$13,638	$2,315	$4,168	$2,735	$4,168
11. Edgemoor	DE	Chicago	IL	NS	2816130	$9,200	$2,315	$4,167	$2,735	$4,167
12. Edgemoor	DE	Chillicothe	OH	NS	2816130	$6,084	$2,257	$4,062	$2,666	$4,062
13. Edgemoor	DE	Mahrt	AL	NS	2816130	$11,566	$2,980	$5,364	$3,521	$5,364
14. Edgemoor	DE	Riverwood Intl	GA	NS	2816130	$5,860	$2,689	$4,840	$3,177	$4,840
15. Edgemoor	DE	Wabash	IN	NS	2816130	$6,193	$2,370	$4,266	$2,800	$4,266
16. Lemoyne	AL	Giant	SC	NS	4810560	$4,800	$2,214	$3,986	$2,616	$3,986
17. Loudon	TN	Braithwaite	LA	NS	2818512	$4,125	$1,809	$3,257	$2,137	$3,257
18. Louisville	KY	Decatur	IL	NS	2819450	$3,302	$1,269	$2,284	$1,499	$2,284
19. Louisville	KY	Lafayette	IN	NS	2819450	$3,752	$1,556	$2,801	$1,839	$2,801
20. **Removed**										
21. **Removed**										
22. McIntosh	AL	Lemoyne	AL	NS	2812220	$1,500	$407	$732	$481	$732
23. Reybold	DE	Detroit	MI	NS	2819315	xxx	$1,852	$3,334	xxx	xxx
24. Reybold	DE	Fort Mill	SC	NS	2819315	xxx	$1,857	$3,342	xxx	xxx
25. Reybold	DE	Morrisville	PA	NS	2819315	xxx	$581	$1,046	xxx	xxx
Exhibit B - Joint Moves										
1. Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	$7,937	$1,582	$2,848	$1,869	$2,848
2. Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	$5,500	$1,981	$3,566	$2,340	$3,566
3. **Removed**										
4. Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	$5,579	$1,971	$3,548	$2,328	$3,548
5. Belle	WV	Burley	ID	NS-CHGO-UP	2813934	$7,715	$1,582	$2,848	$1,869	$2,848
6. Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	$8,495	$2,469	$4,444	$2,917	$4,444
7. **Removed**										
8. Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	$5,569	$1,816	$3,269	$2,146	$3,269
9. Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	$8,561	$1,719	$3,093	$2,030	$3,093
10. Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	$8,214	$1,960	$3,529	$2,316	$3,529
11. Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	$8,093	$1,861	$3,349	$2,198	$3,349
12. **Removed**										
13. Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	$5,900	$1,555	$2,798	$1,837	$2,798
14. Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	$8,163	$1,876	$3,377	$2,217	$3,377
15. Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	$8,975	$1,574	$2,833	$1,859	$2,833
16. **Removed**										
17. Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	$5,500	$1,733	$3,119	$2,047	$3,119
18. Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	$11,892	$2,818	$5,072	$3,329	$5,072
19. Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	$11,262	$2,587	$4,656	$3,056	$4,656
20. Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	$7,715	$1,542	$2,775	$1,821	$2,775
21. Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	$5,579	$1,971	$3,548	$2,328	$3,548
22. Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	$8,252	$1,971	$3,548	$2,328	$3,548
23. Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	$7,715	$1,550	$2,789	$1,831	$2,789
24. Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	$7,283	$1,758	$3,165	$2,077	$3,165
25. Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	$5,917	$1,567	$2,820	$1,851	$2,820
26. **Removed**										
27. Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	$7,967	$1,511	$2,719	$1,785	$2,719
28. **Removed**										
29. Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	$5,917	$1,712	$3,082	$2,023	$3,082
30. Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	$8,975	$1,596	$2,872	$1,885	$2,872
31. **Removed**										
32. Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	$11,226	$2,809	$5,056	$3,319	$5,056
33. Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	$6,465	$2,443	$4,397	$2,886	$4,397
34. **Removed**										
35. Belle	WV	Strang	TX	NS-ESTL-UP	2818221	$5,590	$2,038	$3,669	$2,408	$3,669
36. Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	$8,093	$1,673	$3,012	$1,977	$3,012
37. Belle	WV	Strang	TX	NS-ESTL-UP	2819183	$4,157	$1,790	$3,222	$2,114	$3,222
38. **Removed**										
39. Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	$8,093	$1,869	$3,365	$2,209	$3,365
40. Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	$8,660	$1,950	$3,510	$2,304	$3,510
41. Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	$7,875	$2,461	$4,429	$2,907	$4,429
42. Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	$8,939	$2,379	$4,282	$2,811	$4,282
43. Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	$9,000	$1,960	$3,529	$2,316	$3,529
44. Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	$5,713	$1,703	$3,066	$2,012	$3,066
45. Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$9,013	$2,405	$4,329	$2,842	$4,329
46. **Removed**										
47. Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	$3,000	$1,050	$1,890	$1,240	$1,890
48. Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	$2,519	$650	$1,171	$768	$1,171
49. Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	$4,450	$1,506	$2,711	$1,779	$2,711
50. Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	$8,200	$2,896	$5,212	$3,421	$5,212
51. Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	$6,976	$2,217	$3,990	$2,619	$3,990

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 2Q10

	Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	2Q2010 Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
52.	Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	$6,828	$2,561	$4,610	$3,026	$4,610
53.	Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	$4,088	$1,313	$2,363	$1,551	$2,363
54.	Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	$13,733	$2,540	$4,573	$3,001	$4,573
55.	Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	$5,171	$1,720	$3,096	$2,032	$3,096
56.	Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	$4,140	$1,319	$2,374	$1,558	$2,374
57.	Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	$7,100	$2,239	$4,030	$2,645	$4,030
58.	Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	$6,500	$2,215	$3,988	$2,617	$3,988
59.	Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	$4,140	$1,323	$2,382	$1,563	$2,382
60.	Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	$4,233	$1,293	$2,327	$1,527	$2,327
61.	**Removed**										
62.	Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	$4,140	$1,323	$2,381	$1,563	$2,381
63.	Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	$6,500	$2,236	$4,024	$2,641	$4,024
64.	Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	$5,101	$2,407	$4,333	$2,844	$4,333
65.	Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	$6,950	$2,232	$4,017	$2,637	$4,017
66.	**Removed**										
67.	Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	$8,286	$2,900	$5,219	$3,426	$5,219
68.	Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	$6,745	$2,214	$3,985	$2,615	$3,985
69.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$5,881	$2,572	$4,630	$3,039	$4,630
70.	**Removed**										
71.	Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	$2,387	$503	$906	$595	$906
72.	**Removed**										
73.	Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	$11,325	$2,738	$4,928	$3,234	$4,928
74.	**Removed**										
75.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$5,223	$2,102	$3,784	$2,484	$3,784
76.	Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	$5,432	$1,242	$2,235	$1,467	$2,235
77.	McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	$1,645	$307	$552	$363	$552
78.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	$1,700	$311	$560	$367	$560
79.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	$1,535	$317	$570	$374	$570
80.	McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	$5,635	$1,597	$2,875	$1,887	$2,875
81.	McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	$1,535	$316	$569	$374	$569
82.	Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	$5,713	$1,455	$2,619	$1,719	$2,619
83.	Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$9,013	$2,216	$3,989	$2,618	$3,989
84.	Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	$6,052	$1,784	$3,211	$2,107	$3,211
85.	Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	$1,353	$267	$480	$315	$480
86.	Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	$5,038	$1,763	$3,173	$2,083	$3,173
87.	Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	$7,022	$1,371	$2,467	$1,619	$2,467
88.	**Removed**										
89.	Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	$7,281	$966	$1,739	$1,142	$1,739
90.	Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	$9,585	$2,035	$3,663	$2,404	$3,663
91.	Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	$7,281	$993	$1,787	$1,173	$1,787
92.	Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	$5,051	$2,270	$4,086	$2,682	$4,086
93.	Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$992	$269	$485	$318	$485
94.	Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	$2,700	$917	$1,651	$1,084	$1,651
95.	**Removed**										
96.	Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	3274110	$1,585	$612	$1,102	$723	$1,102
97.	Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	$8,966	$2,127	$3,829	$2,513	$3,829
98.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$6,986	$3,122	$5,619	$3,688	$5,619
99.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$1,490	$403	$725	$476	$725
100.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$1,684	$427	$769	$505	$769
101.	Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	$3,532	$1,535	$2,763	$1,814	$2,763
102.	Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	$5,400	$1,460	$2,629	$1,725	$2,629
103.	Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	$5,638	$964	$1,734	$1,138	$1,734
104.	**Removed**										
105.	**Removed**										
106.	Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	$3,000	$1,366	$2,458	$1,613	$2,458
107.	Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	$4,800	$1,036	$1,864	$1,224	$1,864
108.	Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	$2,520	$368	$662	$435	$662
109.	New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	$7,151	$2,125	$3,825	$2,510	$3,825
110.	**Removed**										
111.	New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	$4,500	$641	$1,153	$757	$1,153
112.	Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	$3,000	$715	$1,287	$844	$1,287
113.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	$7,022	$1,375	$2,475	$1,624	$2,475
114.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	$3,800	$1,449	$2,609	$1,712	$2,609
115.	Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	$5,000	$1,184	$2,132	$1,399	$2,132
116.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$1,025	$273	$492	$323	$492
117.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$1,128	$440	$792	$520	$792
118.	Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$992	$270	$486	$319	$486
119.	Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	$2,000	$770	$1,386	$910	$1,386
120.	Belle	WV	Divine	IL	NS-PINE-CN	2813980	$7,502	$1,481	$2,665	$1,749	$2,665
121.	Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	$6,106	$1,313	$2,363	$1,551	$2,363
122.	Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	$5,044	$1,904	$3,427	$2,250	$3,427
123.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$5,788	$2,616	$4,709	$3,091	$4,709
124.	New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	$3,467	$648	$1,166	$765	$1,166
125.	Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	xxx	$1,036	$1,865	xxx	xxx
126.	Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	xxx	$2,300	$4,140	xxx	xxx
127.	Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	xxx	$366	$659	xxx	xxx
128.	Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	xxx	$2,132	$3,838	xxx	xxx
129.	Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	xxx	$2,410	$4,338	xxx	xxx
130.	Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	xxx	$1,667	$3,000	xxx	xxx
131.	Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	xxx	$3,075	$5,535	xxx	xxx

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 2Q10

	Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	2Q2010 Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
132.	Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	xxx	$2,132	$3,838	xxx	xxx
133.	**Removed**										
134.	Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	xxx	$2,789	$5,020	xxx	xxx
135.	Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	xxx	$2,132	$3,838	xxx	xxx
136.	Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	xxx	$1,917	$3,451	xxx	xxx
137.	Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	xxx	$2,132	$3,838	xxx	xxx
138.	Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	xxx	$2,550	$4,590	xxx	xxx
139.	Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	xxx	$2,300	$4,139	xxx	xxx
140.	Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	xxx	$2,132	$3,838	xxx	xxx
141.	Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	xxx	$1,596	$2,873	xxx	xxx
142.	Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	xxx	$630	$1,134	xxx	xxx

1/ From Exhibit II-A-5
2/ MMM Ratio from Exhibit III-H-3 x Column (6)
3/ Greater of Column (7) or Column (8)

EXHIBIT NO. 9

Comparison of NS Tariff Rates and Maximum Rates Per Car for DuPont Movements - 3Q10

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	3Q2010 Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
Exhibit A - Local Moves										
1. **Removed**										
2. Bayway	NJ	Waynesville	NC	NS	2819315	$12,014	$2,310	$4,157	$2,729	$4,157
3. Belle	WV	Danville	IL	NS	2813980	$4,626	$1,683	$3,030	$1,989	$3,030
4. **Removed**										
5. **Removed**										
6. **Removed**										
7. **Removed**										
8. **Removed**										
9. Belle	WV	Wyandotte	MI	NS	2813934	$6,264	$1,254	$2,258	$1,482	$2,258
10. Charleston	TN	Edgemoor	DE	NS	2812815	$13,638	$2,294	$4,129	$2,710	$4,129
11. Edgemoor	DE	Chicago	IL	NS	2816130	$9,200	$2,293	$4,128	$2,709	$4,128
12. Edgemoor	DE	Chillicothe	OH	NS	2816130	$6,084	$2,236	$4,024	$2,641	$4,024
13. Edgemoor	DE	Mahrt	AL	NS	2816130	$11,566	$2,952	$5,314	$3,488	$5,314
14. Edgemoor	DE	Riverwood Intl	GA	NS	2816130	$5,860	$2,664	$4,795	$3,147	$4,795
15. Edgemoor	DE	Wabash	IN	NS	2816130	$6,193	$2,348	$4,226	$2,774	$4,226
16. Lemoyne	AL	Giant	SC	NS	4810560	$4,800	$2,193	$3,948	$2,591	$3,948
17. Loudon	TN	Braithwaite	LA	NS	2818512	$4,125	$1,792	$3,226	$2,117	$3,226
18. Louisville	KY	Decatur	IL	NS	2819450	$3,302	$1,257	$2,263	$1,485	$2,263
19. Louisville	KY	Lafayette	IN	NS	2819450	$3,752	$1,542	$2,775	$1,821	$2,775
20. **Removed**										
21. **Removed**										
22. McIntosh	AL	Lemoyne	AL	NS	2812220	$1,500	$403	$726	$476	$726
23. Reybold	DE	Detroit	MI	NS	2819315	xxx	$1,835	$3,302	xxx	xxx
24. Reybold	DE	Fort Mill	SC	NS	2819315	xxx	$1,839	$3,311	xxx	xxx
25. Reybold	DE	Morrisville	PA	NS	2819315	xxx	$576	$1,036	xxx	xxx
Exhibit B - Joint Moves									$0	$0
1. Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	$8,975	$1,567	$2,821	$1,852	$2,821
2. Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	$5,950	$1,962	$3,532	$2,318	$3,532
3. **Removed**										
4. Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	$5,950	$1,952	$3,514	$2,307	$3,514
5. Belle	WV	Burley	ID	NS-CHGO-UP	2813934	$8,975	$1,567	$2,821	$1,852	$2,821
6. Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	$11,400	$2,446	$4,402	$2,889	$4,402
7. **Removed**										
8. Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	$5,950	$1,799	$3,239	$2,126	$3,239
9. Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	$8,561	$1,702	$3,064	$2,011	$3,064
10. Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	$9,000	$1,942	$3,496	$2,294	$3,496
11. Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	$9,000	$1,843	$3,318	$2,178	$3,318
12. **Removed**										
13. Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	$6,000	$1,540	$2,772	$1,819	$2,772
14. Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	$9,000	$1,859	$3,346	$2,196	$3,346
15. Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	$8,975	$1,559	$2,806	$1,842	$2,806
16. **Removed**										
17. Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	$5,950	$1,716	$3,090	$2,028	$3,090
18. Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	$14,555	$2,791	$5,024	$3,298	$5,024
19. Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	$14,555	$2,563	$4,613	$3,027	$4,613
20. Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	$8,975	$1,527	$2,749	$1,804	$2,749
21. Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	$5,950	$1,952	$3,514	$2,307	$3,514
22. Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	$9,000	$1,952	$3,514	$2,307	$3,514
23. Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	$8,975	$1,535	$2,763	$1,814	$2,763
24. Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	$8,975	$1,742	$3,136	$2,058	$3,136
25. Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	$6,000	$1,552	$2,793	$1,833	$2,793
26. **Removed**										
27. Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	$8,975	$1,496	$2,694	$1,768	$2,694
28. **Removed**										
29. Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	$6,000	$1,696	$3,054	$2,004	$3,054
30. Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	$8,975	$1,581	$2,845	$1,867	$2,845
31. **Removed**										
32. Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	$14,555	$2,783	$5,009	$3,288	$5,009
33. Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	$6,465	$2,420	$4,356	$2,859	$4,356
34. **Removed**										
35. Belle	WV	Strang	TX	NS-ESTL-UP	2818221	$5,950	$2,019	$3,635	$2,386	$3,635
36. Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	$9,000	$1,658	$2,984	$1,959	$2,984
37. Belle	WV	Strang	TX	NS-ESTL-UP	2819183	$4,157	$1,773	$3,191	$2,095	$3,191
38. **Removed**										
39. Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	$9,000	$1,852	$3,334	$2,188	$3,334
40. Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	$9,000	$1,932	$3,477	$2,282	$3,477
41. Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	$11,400	$2,438	$4,388	$2,880	$4,388
42. Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	$12,588	$2,357	$4,242	$2,784	$4,242
43. Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	$9,000	$1,942	$3,496	$2,294	$3,496
44. Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	$5,713	$1,687	$3,037	$1,994	$3,037
45. Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$9,013	$2,383	$4,289	$2,815	$4,289
46. **Removed**										
47. Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	$3,000	$1,040	$1,872	$1,229	$1,872
48. Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	$3,356	$644	$1,160	$761	$1,160
49. Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	$5,425	$1,492	$2,685	$1,762	$2,685
50. Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	$8,774	$2,869	$5,163	$3,389	$5,163
51. Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	$9,200	$2,196	$3,953	$2,595	$3,953
52. Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	$10,272	$2,537	$4,567	$2,998	$4,567

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 3Q10

	Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	3Q2010 Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
53.	Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	$4,700	$1,300	$2,341	$1,536	$2,341
54.	Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	$13,865	$2,517	$4,530	$2,973	$4,530
55.	Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	$6,920	$1,704	$3,067	$2,013	$3,067
56.	Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	$4,700	$1,306	$2,352	$1,544	$2,352
57.	Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	$9,200	$2,218	$3,992	$2,620	$3,992
58.	Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	$9,200	$2,195	$3,951	$2,593	$3,951
59.	Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	$4,700	$1,311	$2,359	$1,549	$2,359
60.	Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	$4,700	$1,281	$2,305	$1,513	$2,305
61.	**Removed**										
62.	Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	$4,700	$1,311	$2,359	$1,548	$2,359
63.	Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	$9,200	$2,215	$3,987	$2,617	$3,987
64.	Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	$5,101	$2,384	$4,292	$2,817	$4,292
65.	Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	$9,200	$2,211	$3,980	$2,612	$3,980
66.	**Removed**										
67.	Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	$8,774	$2,872	$5,170	$3,394	$5,170
68.	Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	$9,200	$2,193	$3,947	$2,591	$3,947
69.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$6,075	$2,548	$4,587	$3,010	$4,587
70.	**Removed**										
71.	Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	$2,450	$499	$898	$589	$898
72.	**Removed**										
73.	Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	$13,730	$2,712	$4,882	$3,204	$4,882
74.	**Removed**										
75.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$6,389	$2,083	$3,749	$2,461	$3,749
76.	Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	$8,395	$1,230	$2,214	$1,453	$2,214
77.	McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	$1,700	$304	$547	$359	$547
78.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	$1,700	$308	$555	$364	$555
79.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	$1,700	$314	$565	$371	$565
80.	McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	$8,611	$1,582	$2,848	$1,869	$2,848
81.	McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	$1,700	$313	$564	$370	$564
82.	Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	$5,713	$1,441	$2,594	$1,703	$2,594
83.	Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$9,013	$2,195	$3,952	$2,594	$3,952
84.	Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	$6,295	$1,767	$3,181	$2,088	$3,181
85.	Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	$2,577	$264	$476	$312	$476
86.	Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	$5,215	$1,746	$3,143	$2,063	$3,143
87.	Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	$7,022	$1,358	$2,444	$1,604	$2,444
88.	**Removed**										
89.	Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	$7,281	$957	$1,723	$1,131	$1,723
90.	Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	$9,585	$2,016	$3,629	$2,382	$3,629
91.	Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	$7,281	$984	$1,770	$1,162	$1,770
92.	Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	$5,051	$2,249	$4,048	$2,657	$4,048
93.	Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$992	$267	$480	$315	$480
94.	Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	$2,700	$909	$1,635	$1,073	$1,635
95.	**Removed**										
96.	Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	3274110	$1,585	$606	$1,092	$716	$1,092
97.	Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	$8,966	$2,107	$3,793	$2,490	$3,793
98.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$6,986	$3,092	$5,566	$3,653	$5,566
99.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$1,490	$399	$719	$472	$719
100.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$1,684	$423	$762	$500	$762
101.	Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	$3,532	$1,521	$2,737	$1,797	$2,737
102.	Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	$5,400	$1,447	$2,604	$1,709	$2,604
103.	Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	$5,638	$954	$1,718	$1,128	$1,718
104.	**Removed**										
105.	**Removed**										
106.	Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	$3,000	$1,353	$2,435	$1,598	$2,435
107.	Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	$4,800	$1,026	$1,847	$1,212	$1,847
108.	Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	$2,520	$364	$656	$431	$656
109.	New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	$7,151	$2,105	$3,789	$2,487	$3,789
110.	**Removed**										
111.	New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	$4,500	$635	$1,142	$750	$1,142
112.	Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	$3,000	$708	$1,274	$836	$1,274
113.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	$7,022	$1,362	$2,452	$1,609	$2,452
114.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	$3,800	$1,436	$2,584	$1,696	$2,584
115.	Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	$5,000	$1,173	$2,112	$1,386	$2,112
116.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$1,025	$271	$487	$320	$487
117.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$1,128	$436	$784	$515	$784
118.	Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$992	$267	$481	$316	$481
119.	Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	$2,000	$763	$1,373	$901	$1,373
120.	Belle	WV	Divine	IL	NS-PINE-CN	2813980	$7,502	$1,467	$2,640	$1,733	$2,640
121.	Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	$7,332	$1,301	$2,341	$1,536	$2,341
122.	Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	$9,000	$1,886	$3,395	$2,229	$3,395
123.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$7,347	$2,592	$4,665	$3,062	$4,665
124.	New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	$4,500	$642	$1,155	$758	$1,155
125.	Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	xxx	$1,026	$1,847	xxx	xxx
126.	Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	xxx	$2,278	$4,101	xxx	xxx
127.	Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	xxx	$363	$653	xxx	xxx
128.	Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	xxx	$2,113	$3,803	xxx	xxx
129.	Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	xxx	$2,388	$4,298	xxx	xxx
130.	Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	xxx	$1,651	$2,972	xxx	xxx
131.	Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	xxx	$3,046	$5,484	xxx	xxx
132.	Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	xxx	$2,112	$3,802	xxx	xxx

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 3Q10

	Origin City	ST	Destination City	ST	Railroad(s)	Commodity	3Q2010 Tariff Rate 1/	Phase III Cost 1/	Jurisdictional Threshold 1/	SAC Rate 2/	STB Maximum Rate 3/
	(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)
133.	**Removed**										
134.	Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	xxx	$2,763	$4,973	xxx	xxx
135.	Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	xxx	$2,112	$3,802	xxx	xxx
136.	Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	xxx	$1,899	$3,418	xxx	xxx
137.	Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	xxx	$2,113	$3,803	xxx	xxx
138.	Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	xxx	$2,526	$4,547	xxx	xxx
139.	Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	xxx	$2,278	$4,101	xxx	xxx
140.	Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	xxx	$2,112	$3,802	xxx	xxx
141.	Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	xxx	$1,581	$2,846	xxx	xxx
142.	Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	xxx	$624	$1,123	xxx	xxx

1/ From Exhibit II-A-6
2/ MMM Ratio from Exhibit III-H-3 x Column (6)
3/ Greater of Column (7) or Column (8)

EXHIBIT NO. 10

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 4Q10

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	4Q2010 Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
Exhibit A - Local Moves										
1. **Removed**										
2. Bayway	NJ	Waynesville	NC	NS	2819315	$12,014	$2,352	$4,234	$2,779	$4,234
3. Belle	WV	Danville	IL	NS	2813980	$4,626	$1,714	$3,086	$2,025	$3,086
4. **Removed**										
5. **Removed**										
6. **Removed**										
7. **Removed**										
8. **Removed**										
9. Belle	WV	Wyandotte	MI	NS	2813934	$6,264	$1,277	$2,299	$1,509	$2,299
10. Charleston	TN	Edgemoor	DE	NS	2812815	$13,638	$2,336	$4,205	$2,760	$4,205
11. Edgemoor	DE	Chicago	IL	NS	2816130	$9,200	$2,336	$4,204	$2,759	$4,204
12. Edgemoor	DE	Chillicothe	OH	NS	2816130	$6,084	$2,277	$4,098	$2,690	$4,098
13. Edgemoor	DE	Mahrt	AL	NS	2816130	$11,566	$3,007	$5,412	$3,552	$5,412
14. Edgemoor	DE	Riverwood Intl	GA	NS	2816130	$5,860	$2,713	$4,883	$3,205	$4,883
15. Edgemoor	DE	Wabash	IN	NS	2816130	$6,193	$2,391	$4,304	$2,825	$4,304
16. Lemoyne	AL	Giant	SC	NS	4810560	$4,800	$2,234	$4,021	$2,639	$4,021
17. Loudon	TN	Braithwaite	LA	NS	2818512	$4,125	$1,825	$3,285	$2,156	$3,285
18. Louisville	KY	Decatur	IL	NS	2819450	$3,302	$1,280	$2,305	$1,513	$2,305
19. Louisville	KY	Lafayette	IN	NS	2819450	$3,752	$1,570	$2,826	$1,855	$2,826
20. **Removed**										
21. **Removed**										
22. McIntosh	AL	Lemoyne	AL	NS	2812220	$1,500	$411	$739	$485	$739
23. Reybold	DE	Detroit	MI	NS	2819315	xxx	$1,868	$3,363	xxx	xxx
24. Reybold	DE	Fort Mill	SC	NS	2819315	xxx	$1,873	$3,372	xxx	xxx
25. Reybold	DE	Morrisville	PA	NS	2819315	xxx	$586	$1,055	xxx	xxx
Exhibit B - Joint Moves										
1. Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	$8,975	$1,596	$2,873	$1,886	$2,873
2. Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	$5,950	$1,998	$3,597	$2,361	$3,597
3. **Removed**										
4. Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	$5,950	$1,988	$3,579	$2,349	$3,579
5. Belle	WV	Burley	ID	NS-CHGO-UP	2813934	$8,975	$1,596	$2,873	$1,886	$2,873
6. Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	$11,400	$2,491	$4,483	$2,943	$4,483
7. **Removed**										
8. Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	$5,950	$1,832	$3,298	$2,165	$3,298
9. Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	$8,561	$1,734	$3,121	$2,048	$3,121
10. Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	$9,000	$1,978	$3,560	$2,337	$3,560
11. Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	$9,000	$1,877	$3,379	$2,218	$3,379
12. **Removed**										
13. Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	$6,000	$1,568	$2,823	$1,853	$2,823
14. Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	$9,000	$1,893	$3,407	$2,236	$3,407
15. Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	$8,975	$1,588	$2,858	$1,876	$2,858
16. **Removed**										
17. Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	$5,950	$1,748	$3,146	$2,065	$3,146
18. Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	$14,555	$2,843	$5,117	$3,359	$5,117
19. Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	$14,555	$2,610	$4,698	$3,083	$4,698
20. Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	$8,975	$1,555	$2,800	$1,837	$2,800
21. Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	$5,950	$1,988	$3,579	$2,349	$3,579
22. Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	$9,000	$1,988	$3,579	$2,349	$3,579
23. Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	$8,975	$1,563	$2,814	$1,847	$2,814
24. Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	$8,975	$1,774	$3,193	$2,096	$3,193
25. Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	$6,000	$1,580	$2,845	$1,867	$2,845
26. **Removed**										
27. Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	$8,975	$1,524	$2,743	$1,801	$2,743
28. **Removed**										
29. Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	$6,000	$1,728	$3,110	$2,041	$3,110
30. Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	$8,975	$1,610	$2,898	$1,902	$2,898
31. **Removed**										
32. Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	$14,555	$2,834	$5,101	$3,348	$5,101
33. Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	$6,465	$2,464	$4,436	$2,911	$4,436
34. **Removed**										
35. Belle	WV	Strang	TX	NS-ESTL-UP	2818221	$5,950	$2,056	$3,702	$2,429	$3,702
36. Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	$9,000	$1,688	$3,039	$1,995	$3,039
37. Belle	WV	Strang	TX	NS-ESTL-UP	2819183	$4,214	$1,806	$3,250	$2,133	$3,250
38. **Removed**										
39. Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	$9,000	$1,886	$3,395	$2,228	$3,395
40. Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	$9,000	$1,967	$3,541	$2,324	$3,541
41. Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	$11,400	$2,482	$4,468	$2,933	$4,468
42. Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	$12,588	$2,400	$4,320	$2,836	$4,320
43. Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	$9,000	$1,978	$3,560	$2,337	$3,560
44. Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	$5,713	$1,719	$3,093	$2,030	$3,093
45. Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$9,013	$2,427	$4,368	$2,867	$4,368
46. **Removed**										
47. Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	$3,000	$1,059	$1,906	$1,251	$1,906
48. Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	$3,356	$656	$1,181	$775	$1,181
49. Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	$5,425	$1,519	$2,735	$1,795	$2,735
50. Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	$8,774	$2,921	$5,259	$3,451	$5,259
51. Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	$9,200	$2,237	$4,026	$2,642	$4,026
52. Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	$10,272	$2,584	$4,651	$3,053	$4,651

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 4Q10

	Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	4Q2010 Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
53.	Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	$4,700	$1,324	$2,384	$1,565	$2,384
54.	Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	$13,865	$2,563	$4,613	$3,028	$4,613
55.	Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	$6,920	$1,736	$3,124	$2,050	$3,124
56.	Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	$4,700	$1,331	$2,395	$1,572	$2,395
57.	Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	$9,200	$2,259	$4,066	$2,668	$4,066
58.	Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	$9,200	$2,235	$4,023	$2,641	$4,023
59.	Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	$4,700	$1,335	$2,403	$1,577	$2,403
60.	Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	$4,700	$1,304	$2,348	$1,541	$2,348
61.	**Removed**										
62.	Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	$4,700	$1,335	$2,403	$1,577	$2,403
63.	Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	$9,200	$2,256	$4,060	$2,665	$4,060
64.	Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	$5,101	$2,428	$4,371	$2,869	$4,371
65.	Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	$9,200	$2,252	$4,053	$2,660	$4,053
66.	**Removed**										
67.	Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	$8,774	$2,925	$5,266	$3,456	$5,266
68.	Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	$9,200	$2,233	$4,020	$2,639	$4,020
69.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$6,075	$2,595	$4,671	$3,066	$4,671
70.	**Removed**										
71.	Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	$2,450	$508	$914	$600	$914
72.	**Removed**										
73.	Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	$13,730	$2,762	$4,971	$3,263	$4,971
74.	**Removed**										
75.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$6,389	$2,121	$3,818	$2,506	$3,818
76.	Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	$8,395	$1,253	$2,255	$1,480	$2,255
77.	McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	$1,700	$310	$557	$366	$557
78.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	$1,700	$314	$565	$371	$565
79.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	$1,700	$319	$575	$377	$575
80.	McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	$8,611	$1,611	$2,900	$1,903	$2,900
81.	McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	$1,700	$319	$574	$377	$574
82.	Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	$5,713	$1,468	$2,642	$1,734	$2,642
83.	Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$9,013	$2,236	$4,024	$2,641	$4,024
84.	Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	$6,295	$1,800	$3,239	$2,126	$3,239
85.	Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	$2,577	$269	$485	$318	$485
86.	Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	$5,215	$1,779	$3,201	$2,101	$3,201
87.	Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	$7,022	$1,383	$2,489	$1,634	$2,489
88.	**Removed**										
89.	Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	$7,281	$975	$1,755	$1,152	$1,755
90.	Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	$9,585	$2,053	$3,696	$2,426	$3,696
91.	Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	$7,281	$1,002	$1,803	$1,183	$1,803
92.	Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	$5,051	$2,290	$4,122	$2,706	$4,122
93.	Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$992	$272	$489	$321	$489
94.	Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	$2,700	$925	$1,666	$1,093	$1,666
95.	**Removed**										
96.	Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	3274110	$1,585	$618	$1,112	$730	$1,112
97.	Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	$8,966	$2,146	$3,863	$2,536	$3,863
98.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$6,986	$3,149	$5,669	$3,721	$5,669
99.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$1,490	$407	$732	$480	$732
100.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$1,684	$431	$776	$509	$776
101.	Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	$3,532	$1,549	$2,788	$1,830	$2,788
102.	Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	$5,400	$1,473	$2,652	$1,741	$2,652
103.	Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	$5,638	$972	$1,750	$1,148	$1,750
104.	**Removed**										
105.	**Removed**										
106.	Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	$3,000	$1,378	$2,480	$1,628	$2,480
107.	Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	$4,800	$1,045	$1,881	$1,234	$1,881
108.	Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	$2,520	$371	$668	$439	$668
109.	New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	$7,151	$2,144	$3,859	$2,533	$3,859
110.	**Removed**										
111.	New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	$4,500	$646	$1,163	$763	$1,163
112.	Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	$3,000	$721	$1,298	$852	$1,298
113.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	$7,022	$1,387	$2,497	$1,639	$2,497
114.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	$3,800	$1,462	$2,632	$1,728	$2,632
115.	Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	$5,000	$1,195	$2,151	$1,412	$2,151
116.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$1,025	$276	$496	$326	$496
117.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$1,128	$444	$799	$524	$799
118.	Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$992	$272	$490	$322	$490
119.	Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	$2,000	$777	$1,399	$918	$1,399
120.	Belle	WV	Divine	IL	NS-PINE-CN	2813980	$7,502	$1,494	$2,689	$1,765	$2,689
121.	Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	$7,332	$1,324	$2,384	$1,565	$2,384
122.	Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	$9,000	$1,921	$3,458	$2,270	$3,458
123.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$7,347	$2,639	$4,751	$3,118	$4,751
124.	New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	$4,500	$653	$1,176	$772	$1,176
125.	Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	xxx	$1,045	$1,881	xxx	xxx
126.	Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	xxx	$2,320	$4,176	xxx	xxx
127.	Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	xxx	$370	$665	xxx	xxx
128.	Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	xxx	$2,151	$3,873	xxx	xxx
129.	Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	xxx	$2,432	$4,377	xxx	xxx
130.	Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	xxx	$1,682	$3,027	xxx	xxx
131.	Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	xxx	$3,103	$5,585	xxx	xxx
132.	Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	xxx	$2,151	$3,872	xxx	xxx

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 4Q10

	Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	4Q2010 Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
133.	**Removed**										
134.	Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	xxx	$2,813	$5,064	xxx	xxx
135.	Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	xxx	$2,151	$3,872	xxx	xxx
136.	Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	xxx	$1,934	$3,481	xxx	xxx
137.	Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	xxx	$2,151	$3,873	xxx	xxx
138.	Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	xxx	$2,573	$4,631	xxx	xxx
139.	Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	xxx	$2,320	$4,176	xxx	xxx
140.	Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	xxx	$2,151	$3,873	xxx	xxx
141.	Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	xxx	$1,610	$2,898	xxx	xxx
142.	Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	xxx	$635	$1,144	xxx	xxx

1/ From Exhibit II-A-7
2/ MMM Ratio from Exhibit III-H-3 x Column (6)
3/ Greater of Column (7) or Column (8)

EXHIBIT NO. 11

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 1Q11

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	1Q2011 Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
Exhibit A - Local Moves										
1. **Removed**										
2. Bayway	NJ	Waynesville	NC	NS	2819315	$12,855	$2,425	$4,364	$2,852	$4,364
3. Belle	WV	Danville	IL	NS	2813980	$11,836	$1,767	$3,181	$2,079	$3,181
4. **Removed**										
5. **Removed**										
6. **Removed**										
7. **Removed**										
8. **Removed**										
9. Belle	WV	Wyandotte	MI	NS	2813934	$8,814	$1,317	$2,370	$1,549	$2,370
10. Charleston	TN	Edgemoor	DE	NS	2812815	$18,562	$2,408	$4,334	$2,832	$4,334
11. Edgemoor	DE	Chicago	IL	NS	2816130	$9,844	$2,408	$4,334	$2,832	$4,334
12. Edgemoor	DE	Chillicothe	OH	NS	2816130	$6,510	$2,347	$4,225	$2,760	$4,225
13. Edgemoor	DE	Mahrt	AL	NS	2816130	$12,376	$3,099	$5,579	$3,645	$5,579
14. Edgemoor	DE	Riverwood Intl	GA	NS	2816130	$6,270	$2,796	$5,034	$3,289	$5,034
15. Edgemoor	DE	Wabash	IN	NS	2816130	$6,627	$2,465	$4,437	$2,899	$4,437
16. Lemoyne	AL	Giant	SC	NS	4810560	$5,136	$2,303	$4,145	$2,708	$4,145
17. Loudon	TN	Braithwaite	LA	NS	2818512	$4,125	$1,882	$3,387	$2,213	$3,387
18. Louisville	KY	Decatur	IL	NS	2819450	$4,596	$1,320	$2,376	$1,552	$2,376
19. Louisville	KY	Lafayette	IN	NS	2819450	$6,139	$1,619	$2,913	$1,904	$2,913
20. **Removed**										
21. **Removed**										
22. McIntosh	AL	Lemoyne	AL	NS	2812220	$1,605	$423	$762	$498	$762
23. Reybold	DE	Detroit	MI	NS	2819315	xxx	$1,926	$3,467	xxx	xxx
24. Reybold	DE	Fort Mill	SC	NS	2819315	xxx	$1,931	$3,476	xxx	xxx
25. Reybold	DE	Morrisville	PA	NS	2819315	xxx	$604	$1,088	xxx	xxx
Exhibit B - Joint Moves										
1. Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	$12,100	$1,646	$2,962	$1,935	$2,962
2. Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	$11,812	$2,060	$3,708	$2,423	$3,708
3. **Removed**										
4. Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	$11,812	$2,050	$3,690	$2,411	$3,690
5. Belle	WV	Burley	ID	NS-CHGO-UP	2813934	$12,100	$1,646	$2,962	$1,935	$2,962
6. Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	$19,539	$2,568	$4,622	$3,020	$4,622
7. **Removed**										
8. Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	$11,812	$1,889	$3,400	$2,222	$3,400
9. Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	$10,242	$1,787	$3,217	$2,102	$3,217
10. Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	$14,136	$2,039	$3,670	$2,398	$3,670
11. Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	$14,136	$1,935	$3,483	$2,276	$3,483
12. **Removed**										
13. Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	$8,533	$1,617	$2,910	$1,902	$2,910
14. Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	$14,136	$1,951	$3,513	$2,295	$3,513
15. Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	$12,100	$1,637	$2,946	$1,925	$2,946
16. **Removed**										
17. Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	$11,812	$1,802	$3,244	$2,119	$3,244
18. Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	$22,732	$2,931	$5,275	$3,447	$5,275
19. Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	$22,732	$2,690	$4,843	$3,164	$4,843
20. Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	$12,100	$1,603	$2,886	$1,886	$2,886
21. Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	$11,812	$2,050	$3,690	$2,411	$3,690
22. Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	$14,136	$2,050	$3,690	$2,411	$3,690
23. Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	$12,100	$1,612	$2,901	$1,896	$2,901
24. Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	$13,450	$1,829	$3,292	$2,151	$3,292
25. Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	$8,533	$1,629	$2,933	$1,916	$2,933
26. **Removed**										
27. Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	$12,100	$1,571	$2,828	$1,848	$2,828
28. **Removed**										
29. Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	$8,533	$1,781	$3,206	$2,095	$3,206
30. Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	$12,100	$1,660	$2,987	$1,952	$2,987
31. **Removed**										
32. Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	$22,732	$2,922	$5,259	$3,436	$5,259
33. Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	$13,535	$2,540	$4,573	$2,988	$4,573
34. **Removed**										
35. Belle	WV	Strang	TX	NS-ESTL-UP	2818221	$11,812	$2,120	$3,816	$2,493	$3,816
36. Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	$14,136	$1,740	$3,133	$2,047	$3,133
37. Belle	WV	Strang	TX	NS-ESTL-UP	2819183	$4,531	$1,861	$3,351	$2,189	$3,351
38. **Removed**										
39. Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	$14,136	$1,944	$3,500	$2,287	$3,500
40. Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	$14,136	$2,028	$3,651	$2,385	$3,651
41. Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	$19,539	$2,559	$4,606	$3,010	$4,606
42. Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	$19,888	$2,474	$4,454	$2,910	$4,454
43. Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	$14,136	$2,039	$3,670	$2,398	$3,670
44. Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	$6,113	$1,772	$3,189	$2,084	$3,189
45. Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$9,644	$2,502	$4,503	$2,942	$4,503
46. **Removed**										
47. Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	$4,170	$1,092	$1,965	$1,284	$1,965
48. Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	$3,591	$676	$1,218	$796	$1,218
49. Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	$7,690	$1,566	$2,819	$1,842	$2,819
50. Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	$9,388	$3,012	$5,421	$3,542	$5,421
51. Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	$9,844	$2,306	$4,150	$2,712	$4,150

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 1Q11

	Origin		Destination				1Q2011				
	City	ST	City	ST	Railroad(s)	Commodity	Tariff Rate 1/	Phase III Cost 1/	Jurisdictional Threshold 1/	SAC Rate 2/	STB Maximum Rate 3/
	(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)
52.	Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	$10,991	$2,664	$4,795	$3,133	$4,795
53.	Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	$5,029	$1,365	$2,457	$1,606	$2,457
54.	Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	$24,453	$2,642	$4,756	$3,107	$4,756
55.	Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	$7,404	$1,789	$3,220	$2,104	$3,220
56.	Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	$5,029	$1,372	$2,469	$1,613	$2,469
57.	Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	$9,844	$2,328	$4,191	$2,739	$4,191
58.	Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	$9,844	$2,304	$4,148	$2,710	$4,148
59.	Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	$5,029	$1,376	$2,477	$1,619	$2,477
60.	Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	$5,029	$1,345	$2,420	$1,582	$2,420
61.	**Removed**										
62.	Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	$5,029	$1,376	$2,477	$1,618	$2,477
63.	Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	$9,844	$2,325	$4,186	$2,735	$4,186
64.	Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	$6,205	$2,503	$4,506	$2,944	$4,506
65.	Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	$9,844	$2,321	$4,178	$2,730	$4,178
66.	**Removed**										
67.	Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	$9,388	$3,016	$5,428	$3,547	$5,428
68.	Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	$9,844	$2,302	$4,144	$2,708	$4,144
69.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$12,624	$2,675	$4,815	$3,146	$4,815
70.	**Removed**										
71.	Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	$2,486	$524	$942	$616	$942
72.	**Removed**										
73.	Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	$21,912	$2,847	$5,125	$3,349	$5,125
74.	**Removed**										
75.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$8,384	$2,187	$3,936	$2,572	$3,936
76.	Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	$8,983	$1,292	$2,325	$1,519	$2,325
77.	McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	$2,400	$319	$574	$375	$574
78.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	$2,900	$323	$582	$380	$582
79.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	$2,400	$329	$593	$387	$593
80.	McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	$9,214	$1,661	$2,990	$1,953	$2,990
81.	McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	$2,400	$329	$592	$387	$592
82.	Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	$6,113	$1,513	$2,723	$1,779	$2,723
83.	Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$9,644	$2,305	$4,149	$2,711	$4,149
84.	Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	$8,928	$1,855	$3,339	$2,182	$3,339
85.	Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	$2,758	$278	$500	$326	$500
86.	Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	$6,899	$1,833	$3,300	$2,156	$3,300
87.	Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	$12,375	$1,426	$2,566	$1,677	$2,566
88.	**Removed**										
89.	Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	$10,487	$1,005	$1,809	$1,182	$1,809
90.	Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	$12,839	$2,117	$3,810	$2,489	$3,810
91.	Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	$10,487	$1,033	$1,859	$1,214	$1,859
92.	Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	$8,926	$2,361	$4,250	$2,777	$4,250
93.	Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$1,061	$280	$504	$329	$504
94.	Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	$3,431	$954	$1,717	$1,122	$1,717
95.	**Removed**										
96.	Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	3274110	$1,585	$637	$1,146	$749	$1,146
97.	Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	$9,085	$2,212	$3,982	$2,602	$3,982
98.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$8,409	$3,247	$5,844	$3,818	$5,844
99.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$1,490	$419	$754	$493	$754
100.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$1,684	$444	$800	$523	$800
101.	Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	$3,825	$1,597	$2,874	$1,878	$2,874
102.	Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	$6,224	$1,519	$2,734	$1,786	$2,734
103.	Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	$6,210	$1,002	$1,804	$1,179	$1,804
104.	**Removed**										
105.	**Removed**										
106.	Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	$3,411	$1,420	$2,557	$1,671	$2,557
107.	Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	$5,505	$1,077	$1,939	$1,267	$1,939
108.	Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	$2,553	$383	$689	$450	$689
109.	New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	$7,246	$2,210	$3,978	$2,599	$3,978
110.	**Removed**										
111.	New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	$4,560	$666	$1,199	$784	$1,199
112.	Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	$3,051	$743	$1,338	$874	$1,338
113.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	$8,033	$1,430	$2,574	$1,682	$2,574
114.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	$3,922	$1,507	$2,713	$1,773	$2,713
115.	Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	$5,066	$1,232	$2,217	$1,449	$2,217
116.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$1,025	$284	$511	$334	$511
117.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$1,128	$457	$823	$538	$823
118.	Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$1,005	$281	$505	$330	$505
119.	Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	$2,120	$801	$1,442	$942	$1,442
120.	Belle	WV	Divine	IL	NS-PINE-CN	2813980	$8,265	$1,540	$2,772	$1,811	$2,772
121.	Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	$7,845	$1,365	$2,458	$1,606	$2,458
122.	Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	$10,777	$1,980	$3,565	$2,329	$3,565
123.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$9,864	$2,721	$4,897	$3,200	$4,897
124.	New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	$4,500	$674	$1,212	$792	$1,212
125.	Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	$9,265	$1,078	$1,940	$1,267	$1,940
126.	Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	xxx	$2,392	$4,305	xxx	xxx
127.	Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	xxx	$381	$686	xxx	xxx
128.	Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	xxx	$2,218	$3,992	xxx	xxx
129.	Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	xxx	$2,507	$4,512	xxx	xxx
130.	Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	xxx	$1,734	$3,121	xxx	xxx
131.	Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	xxx	$3,198	$5,757	xxx	xxx

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 1Q11

	Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	1Q2011 Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
132.	Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	xxx	$2,218	$3,992	xxx	xxx
133.	**Removed**										
134.	Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	xxx	$2,900	$5,221	xxx	xxx
135.	Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	xxx	$2,218	$3,992	xxx	xxx
136.	Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	xxx	$1,994	$3,589	xxx	xxx
137.	Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	xxx	$2,218	$3,992	xxx	xxx
138.	Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	xxx	$2,652	$4,774	xxx	xxx
139.	Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	xxx	$2,392	$4,305	xxx	xxx
140.	Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	xxx	$2,218	$3,992	xxx	xxx
141.	Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	xxx	$1,660	$2,988	xxx	xxx
142.	Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	xxx	$655	$1,179	xxx	xxx

1/ From Exhibit II-A-8
2/ MMM Ratio from Exhibit III-H-3 x Column (6)
3/ Greater of Column (7) or Column (8)

EXHIBIT NO. 12

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 2Q11

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	2Q2011 Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
Exhibit A - Local Moves										
1. **Removed**										
2. Bayway	NJ	Waynesville	NC	NS	2819315	$12,855	$2,523	$4,541	$2,967	$4,541
3. Belle	WV	Danville	IL	NS	2813980	$11,836	$1,839	$3,310	$2,163	$3,310
4. **Removed**										
5. **Removed**										
6. **Removed**										
7. **Removed**										
8. **Removed**										
9. Belle	WV	Wyandotte	MI	NS	2813934	$8,814	$1,370	$2,466	$1,612	$2,466
10. Charleston	TN	Edgemoor	DE	NS	2812815	$18,562	$2,505	$4,510	$2,947	$4,510
11. Edgemoor	DE	Chicago	IL	NS	2816130	$9,844	$2,505	$4,509	$2,947	$4,509
12. Edgemoor	DE	Chillicothe	OH	NS	2816130	$6,510	$2,442	$4,396	$2,872	$4,396
13. Edgemoor	DE	Mahrt	AL	NS	2816130	$12,376	$3,225	$5,805	$3,793	$5,805
14. Edgemoor	DE	Riverwood Intl	GA	NS	2816130	$6,270	$2,910	$5,237	$3,422	$5,237
15. Edgemoor	DE	Wabash	IN	NS	2816130	$6,627	$2,565	$4,616	$3,016	$4,616
16. Lemoyne	AL	Giant	SC	NS	4810560	$5,136	$2,396	$4,313	$2,818	$4,313
17. Loudon	TN	Braithwaite	LA	NS	2818512	$4,125	$1,958	$3,524	$2,303	$3,524
18. Louisville	KY	Decatur	IL	NS	2819450	$4,596	$1,373	$2,472	$1,615	$2,472
19. Louisville	KY	Lafayette	IN	NS	2819450	$6,139	$1,684	$3,031	$1,981	$3,031
20. **Removed**										
21. **Removed**										
22. McIntosh	AL	Lemoyne	AL	NS	2812220	$1,605	$440	$793	$518	$793
23. Reybold	DE	Detroit	MI	NS	2819315	$7,812	$2,004	$3,607	$2,357	$3,607
24. Reybold	DE	Fort Mill	SC	NS	2819315	$6,108	$2,009	$3,616	$2,363	$3,616
25. Reybold	DE	Morrisville	PA	NS	2819315	$3,614	$629	$1,132	$740	$1,132
Exhibit B - Joint Moves										
1. Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	$12,100	$1,712	$3,082	$2,014	$3,082
2. Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	$11,812	$2,144	$3,859	$2,521	$3,859
3. **Removed**										
4. Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	$11,812	$2,133	$3,839	$2,508	$3,839
5. Belle	WV	Burley	ID	NS-CHGO-UP	2813934	$12,100	$1,712	$3,082	$2,014	$3,082
6. Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	$19,539	$2,672	$4,809	$3,142	$4,809
7. **Removed**										
8. Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	$11,812	$1,966	$3,538	$2,312	$3,538
9. Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	$10,242	$1,860	$3,348	$2,187	$3,348
10. Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	$14,136	$2,121	$3,819	$2,495	$3,819
11. Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	$14,136	$2,014	$3,624	$2,368	$3,624
12. **Removed**										
13. Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	$8,533	$1,682	$3,028	$1,979	$3,028
14. Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	$14,136	$2,030	$3,655	$2,388	$3,655
15. Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	$12,100	$1,703	$3,066	$2,003	$3,066
16. **Removed**										
17. Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	$11,812	$1,875	$3,375	$2,205	$3,375
18. Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	$22,732	$3,049	$5,489	$3,586	$5,489
19. Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	$22,732	$2,799	$5,039	$3,292	$5,039
20. Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	$12,100	$1,668	$3,003	$1,962	$3,003
21. Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	$11,812	$2,133	$3,839	$2,508	$3,839
22. Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	$14,136	$2,133	$3,839	$2,508	$3,839
23. Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	$12,100	$1,677	$3,019	$1,972	$3,019
24. Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	$13,450	$1,903	$3,425	$2,238	$3,425
25. Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	$8,533	$1,695	$3,051	$1,994	$3,051
26. **Removed**										
27. Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	$12,100	$1,635	$2,942	$1,923	$2,942
28. **Removed**										
29. Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	$8,533	$1,853	$3,336	$2,179	$3,336
30. Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	$12,100	$1,727	$3,108	$2,031	$3,108
31. **Removed**										
32. Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	$22,732	$3,040	$5,472	$3,575	$5,472
33. Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	$13,535	$2,643	$4,758	$3,109	$4,758
34. **Removed**										
35. Belle	WV	Strang	TX	NS-ESTL-UP	2818221	$11,812	$2,206	$3,970	$2,594	$3,970
36. Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	$14,136	$1,811	$3,260	$2,130	$3,260
37. Belle	WV	Strang	TX	NS-ESTL-UP	2819183	$4,606	$1,937	$3,486	$2,278	$3,486
38. **Removed**										
39. Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	$14,136	$2,023	$3,641	$2,379	$3,641
40. Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	$14,136	$2,110	$3,798	$2,482	$3,798
41. Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	$19,539	$2,663	$4,793	$3,132	$4,793
42. Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	$19,888	$2,574	$4,634	$3,028	$4,634
43. Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	$14,136	$2,121	$3,818	$2,495	$3,818
44. Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	$6,113	$1,843	$3,318	$2,168	$3,318
45. Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$9,644	$2,603	$4,685	$3,061	$4,685
46. **Removed**										
47. Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	$4,170	$1,136	$2,045	$1,336	$2,045
48. Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	$3,591	$704	$1,267	$828	$1,267
49. Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	$7,690	$1,630	$2,933	$1,917	$2,933
50. Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	$9,388	$3,134	$5,640	$3,685	$5,640
51. Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	$9,844	$2,399	$4,318	$2,822	$4,318

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 2Q11

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	2Q2011 Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
52. Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	$10,991	$2,772	$4,989	$3,260	$4,989
53. Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	$5,029	$1,421	$2,557	$1,671	$2,557
54. Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	$24,453	$2,749	$4,948	$3,233	$4,948
55. Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	$7,404	$1,862	$3,351	$2,189	$3,351
56. Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	$5,029	$1,427	$2,569	$1,679	$2,569
57. Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	$9,844	$2,423	$4,361	$2,849	$4,361
58. Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	$9,844	$2,397	$4,315	$2,820	$4,315
59. Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	$5,029	$1,432	$2,577	$1,684	$2,577
60. Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	$5,029	$1,399	$2,518	$1,646	$2,518
61. **Removed**										
62. Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	$5,029	$1,432	$2,577	$1,684	$2,577
63. Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	$9,844	$2,419	$4,355	$2,846	$4,355
64. Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	$10,944	$2,605	$4,688	$3,063	$4,688
65. Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	$9,844	$2,415	$4,347	$2,841	$4,347
66. **Removed**										
67. Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	$9,388	$3,138	$5,648	$3,690	$5,648
68. Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	$9,844	$2,396	$4,312	$2,817	$4,312
69. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$12,624	$2,784	$5,010	$3,274	$5,010
70. **Removed**										
71. Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	$2,486	$545	$981	$641	$981
72. **Removed**										
73. Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	$21,912	$2,962	$5,332	$3,484	$5,332
74. **Removed**										
75. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$8,384	$2,275	$4,095	$2,676	$4,095
76. Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	$8,983	$1,344	$2,419	$1,581	$2,419
77. McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	$2,400	$332	$598	$391	$598
78. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	$2,900	$337	$606	$396	$606
79. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	$2,400	$343	$617	$403	$617
80. McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	$9,214	$1,728	$3,111	$2,033	$3,111
81. McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	$2,400	$342	$616	$402	$616
82. Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	$6,113	$1,574	$2,834	$1,851	$2,834
83. Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$9,644	$2,398	$4,317	$2,820	$4,317
84. Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	$8,928	$1,930	$3,474	$2,270	$3,474
85. Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	$2,758	$289	$520	$340	$520
86. Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	$6,899	$1,908	$3,434	$2,244	$3,434
87. Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	$12,375	$1,483	$2,670	$1,745	$2,670
88. **Removed**										
89. Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	$10,487	$1,046	$1,882	$1,230	$1,882
90. Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	$12,839	$2,202	$3,964	$2,590	$3,964
91. Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	$10,487	$1,074	$1,934	$1,264	$1,934
92. Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	$8,926	$2,456	$4,422	$2,889	$4,422
93. Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$1,061	$291	$525	$343	$525
94. Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	$3,431	$993	$1,787	$1,167	$1,787
95. **Removed**										
96. Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	3274110	$1,585	$662	$1,192	$779	$1,192
97. Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	$8,966	$2,302	$4,144	$2,707	$4,144
98. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$6,986	$3,378	$6,080	$3,973	$6,080
99. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$1,490	$436	$785	$513	$785
100. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$1,684	$462	$832	$544	$832
101. Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	$3,532	$1,661	$2,990	$1,954	$2,990
102. Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	$5,400	$1,580	$2,845	$1,859	$2,845
103. Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	$5,638	$1,043	$1,877	$1,226	$1,877
104. **Removed**										
105. **Removed**										
106. Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	$3,000	$1,478	$2,660	$1,738	$2,660
107. Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	$4,800	$1,121	$2,017	$1,318	$2,017
108. Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	$2,520	$398	$717	$468	$717
109. New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	$7,151	$2,299	$4,139	$2,704	$4,139
110. **Removed**										
111. New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	$4,500	$693	$1,248	$815	$1,248
112. Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	$3,000	$773	$1,392	$910	$1,392
113. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	$7,022	$1,488	$2,678	$1,750	$2,678
114. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	$3,800	$1,568	$2,823	$1,845	$2,823
115. Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	$5,000	$1,282	$2,307	$1,507	$2,307
116. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$1,025	$296	$532	$348	$532
117. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$1,128	$476	$857	$560	$857
118. Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$992	$292	$526	$343	$526
119. Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	$2,000	$834	$1,500	$980	$1,500
120. Belle	WV	Divine	IL	NS-PINE-CN	2813980	$7,502	$1,602	$2,884	$1,884	$2,884
121. Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	$7,845	$1,421	$2,557	$1,671	$2,557
122. Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	$9,000	$2,061	$3,709	$2,424	$3,709
123. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$9,864	$2,831	$5,096	$3,330	$5,096
124. New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	$4,815	$701	$1,261	$824	$1,261
125. Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	$9,265	$1,121	$2,018	$1,319	$2,018
126. Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	$10,844	$2,489	$4,480	$2,927	$4,480
127. Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	$3,900	$396	$714	$466	$714
128. Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	$10,008	$2,308	$4,154	$2,714	$4,154
129. Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	$10,476	$2,608	$4,695	$3,068	$4,695
130. Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	$5,844	$1,804	$3,247	$2,122	$3,247
131. Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	$14,928	$3,328	$5,990	$3,914	$5,990

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 2Q11

	Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	2Q2011 Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
132.	Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	$10,008	$2,308	$4,154	$2,714	$4,154
133.	**Removed**										
134.	Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	$12,882	$3,018	$5,432	$3,549	$5,432
135.	Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	$10,008	$2,308	$4,154	$2,714	$4,154
136.	Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	$8,880	$2,075	$3,734	$2,440	$3,734
137.	Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	$10,008	$2,308	$4,154	$2,714	$4,154
138.	Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	$12,192	$2,759	$4,967	$3,245	$4,967
139.	Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	$10,844	$2,489	$4,480	$2,927	$4,480
140.	Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	$10,008	$2,308	$4,154	$2,714	$4,154
141.	Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	$7,200	$1,727	$3,109	$2,031	$3,109
142.	Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	$6,444	$681	$1,227	$802	$1,227

1/ From Exhibit II-A-9
2/ MMM Ratio from Exhibit III-H-3 x Column (6)
3/ Greater of Column (7) or Column (8)

EXHIBIT NO. 13

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 3Q11

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	3Q2011 Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
Exhibit A - Local Moves										
1. **Removed**										
2. Bayway	NJ	Waynesville	NC	NS	2819315	$12,855	$2,519	$4,535	$2,963	$4,535
3. Belle	WV	Danville	IL	NS	2813980	$11,836	$1,836	$3,305	$2,160	$3,305
4. **Removed**										
5. **Removed**										
6. **Removed**										
7. **Removed**										
8. **Removed**										
9. Belle	WV	Wyandotte	MI	NS	2813934	$8,814	$1,368	$2,463	$1,609	$2,463
10. Charleston	TN	Edgemoor	DE	NS	2812815	$18,562	$2,502	$4,503	$2,942	$4,503
11. Edgemoor	DE	Chicago	IL	NS	2816130	$9,844	$2,502	$4,503	$2,942	$4,503
12. Edgemoor	DE	Chillicothe	OH	NS	2816130	$6,510	$2,439	$4,389	$2,868	$4,389
13. Edgemoor	DE	Mahrt	AL	NS	2816130	$12,376	$3,220	$5,796	$3,787	$5,796
14. Edgemoor	DE	Riverwood Intl	GA	NS	2816130	$6,270	$2,905	$5,230	$3,417	$5,230
15. Edgemoor	DE	Wabash	IN	NS	2816130	$6,627	$2,561	$4,610	$3,012	$4,610
16. Lemoyne	AL	Giant	SC	NS	4810560	$5,136	$2,393	$4,307	$2,814	$4,307
17. Loudon	TN	Braithwaite	LA	NS	2818512	$4,125	$1,955	$3,519	$2,299	$3,519
18. Louisville	KY	Decatur	IL	NS	2819450	$4,596	$1,371	$2,468	$1,613	$2,468
19. Louisville	KY	Lafayette	IN	NS	2819450	$6,139	$1,682	$3,027	$1,978	$3,027
20. **Removed**										
21. **Removed**										
22. McIntosh	AL	Lemoyne	AL	NS	2812220	$1,605	$440	$791	$517	$791
23. Reybold	DE	Detroit	MI	NS	2819315	$7,812	$2,001	$3,602	$2,354	$3,602
24. Reybold	DE	Fort Mill	SC	NS	2819315	$6,108	$2,006	$3,611	$2,359	$3,611
25. Reybold	DE	Morrisville	PA	NS	2819315	$3,614	$628	$1,130	$739	$1,130
Exhibit B - Joint Moves										
1. Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	$12,100	$1,710	$3,078	$2,011	$3,078
2. Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	$11,812	$2,140	$3,853	$2,517	$3,853
3. **Removed**										
4. Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	$11,812	$2,130	$3,833	$2,505	$3,833
5. Belle	WV	Burley	ID	NS-CHGO-UP	2813934	$12,100	$1,710	$3,077	$2,011	$3,077
6. Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	$19,539	$2,668	$4,802	$3,138	$4,802
7. **Removed**										
8. Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	$11,812	$1,963	$3,533	$2,308	$3,533
9. Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	$10,242	$1,857	$3,343	$2,184	$3,343
10. Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	$14,136	$2,118	$3,813	$2,491	$3,813
11. Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	$14,136	$2,011	$3,619	$2,365	$3,619
12. **Removed**										
13. Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	$8,533	$1,680	$3,024	$1,976	$3,024
14. Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	$14,136	$2,027	$3,649	$2,385	$3,649
15. Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	$12,100	$1,701	$3,061	$2,000	$3,061
16. **Removed**										
17. Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	$11,812	$1,872	$3,370	$2,202	$3,370
18. Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	$22,732	$3,045	$5,481	$3,581	$5,481
19. Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	$22,732	$2,795	$5,031	$3,287	$5,031
20. Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	$12,100	$1,666	$2,998	$1,959	$2,998
21. Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	$11,812	$2,130	$3,833	$2,505	$3,833
22. Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	$14,136	$2,130	$3,833	$2,505	$3,833
23. Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	$12,100	$1,674	$3,014	$1,969	$3,014
24. Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	$13,450	$1,900	$3,420	$2,235	$3,420
25. Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	$8,533	$1,693	$3,047	$1,991	$3,047
26. **Removed**										
27. Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	$12,100	$1,632	$2,938	$1,920	$2,938
28. **Removed**										
29. Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	$8,533	$1,850	$3,331	$2,176	$3,331
30. Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	$12,100	$1,724	$3,104	$2,028	$3,104
31. **Removed**										
32. Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	$22,732	$3,035	$5,464	$3,570	$5,464
33. Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	$13,535	$2,639	$4,751	$3,104	$4,751
34. **Removed**										
35. Belle	WV	Strang	TX	NS-ESTL-UP	2818221	$11,812	$2,203	$3,965	$2,590	$3,965
36. Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	$14,136	$1,808	$3,255	$2,127	$3,255
37. Belle	WV	Strang	TX	NS-ESTL-UP	2819183	$5,011	$1,934	$3,481	$2,275	$3,481
38. **Removed**										
39. Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	$14,136	$2,020	$3,636	$2,376	$3,636
40. Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	$14,136	$2,107	$3,793	$2,478	$3,793
41. Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	$19,539	$2,659	$4,786	$3,127	$4,786
42. Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	$19,888	$2,571	$4,627	$3,023	$4,627
43. Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	$14,136	$2,118	$3,813	$2,491	$3,813
44. Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	$6,113	$1,841	$3,313	$2,165	$3,313
45. Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$9,644	$2,599	$4,678	$3,057	$4,678
46. **Removed**										
47. Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	$4,170	$1,134	$2,042	$1,334	$2,042
48. Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	$3,591	$703	$1,265	$827	$1,265
49. Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	$7,690	$1,627	$2,929	$1,914	$2,929
50. Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	$9,388	$3,129	$5,632	$3,680	$5,632
51. Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	$9,844	$2,395	$4,312	$2,817	$4,312

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 3Q11

	Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	3Q2011 Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
52.	Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	$10,991	$2,768	$4,982	$3,255	$4,982
53.	Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	$5,029	$1,418	$2,553	$1,668	$2,553
54.	Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	$24,453	$2,745	$4,941	$3,229	$4,941
55.	Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	$7,404	$1,859	$3,346	$2,186	$3,346
56.	Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	$5,029	$1,425	$2,565	$1,676	$2,565
57.	Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	$9,844	$2,419	$4,354	$2,845	$4,354
58.	Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	$9,844	$2,394	$4,309	$2,816	$4,309
59.	Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	$5,029	$1,430	$2,574	$1,682	$2,574
60.	Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	$5,029	$1,397	$2,515	$1,643	$2,515
61.	**Removed**										
62.	Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	$5,029	$1,430	$2,573	$1,681	$2,573
63.	Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	$9,844	$2,416	$4,349	$2,841	$4,349
64.	Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	$10,944	$2,601	$4,682	$3,059	$4,682
65.	Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	$9,844	$2,412	$4,341	$2,836	$4,341
66.	**Removed**										
67.	Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	$9,388	$3,133	$5,640	$3,685	$5,640
68.	Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	$9,844	$2,392	$4,306	$2,813	$4,306
69.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$12,624	$2,779	$5,003	$3,269	$5,003
70.	**Removed**										
71.	Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	$2,486	$544	$979	$640	$979
72.	**Removed**										
73.	Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	$21,912	$2,958	$5,325	$3,479	$5,325
74.	**Removed**										
75.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$8,384	$2,272	$4,089	$2,672	$4,089
76.	Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	$8,983	$1,342	$2,416	$1,578	$2,416
77.	McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	$2,400	$332	$597	$390	$597
78.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	$2,900	$336	$605	$395	$605
79.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	$2,400	$342	$616	$402	$616
80.	McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	$9,214	$1,726	$3,106	$2,030	$3,106
81.	McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	$2,400	$342	$615	$402	$615
82.	Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	$6,113	$1,572	$2,829	$1,849	$2,829
83.	Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$9,644	$2,395	$4,310	$2,816	$4,310
84.	Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	$8,928	$1,927	$3,469	$2,267	$3,469
85.	Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	$2,758	$288	$519	$339	$519
86.	Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	$6,899	$1,905	$3,429	$2,240	$3,429
87.	Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	$12,375	$1,481	$2,666	$1,742	$2,666
88.	**Removed**										
89.	Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	$10,487	$1,044	$1,879	$1,228	$1,879
90.	Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	$12,839	$2,199	$3,958	$2,586	$3,958
91.	Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	$10,487	$1,073	$1,931	$1,262	$1,931
92.	Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	$8,926	$2,453	$4,415	$2,885	$4,415
93.	Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$1,061	$291	$524	$342	$524
94.	Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	$3,431	$991	$1,784	$1,166	$1,784
95.	**Removed**										
96.	Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	3274110	$1,691	$661	$1,191	$778	$1,191
97.	Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	$9,594	$2,299	$4,138	$2,703	$4,138
98.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$14,518	$3,373	$6,072	$3,967	$6,072
99.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$1,490	$435	$784	$512	$784
100.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$1,684	$462	$831	$543	$831
101.	Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	$5,084	$1,659	$2,986	$1,951	$2,986
102.	Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	$9,761	$1,578	$2,841	$1,856	$2,841
103.	Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	$8,664	$1,041	$1,874	$1,225	$1,874
104.	**Removed**										
105.	**Removed**										
106.	Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	$5,174	$1,476	$2,656	$1,736	$2,656
107.	Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	$8,532	$1,119	$2,014	$1,316	$2,014
108.	Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	$2,696	$398	$716	$468	$716
109.	New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	$7,652	$2,296	$4,133	$2,700	$4,133
110.	**Removed**										
111.	New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	$4,815	$692	$1,246	$814	$1,246
112.	Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	$3,269	$772	$1,390	$908	$1,390
113.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	$12,375	$1,486	$2,674	$1,747	$2,674
114.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	$4,444	$1,566	$2,819	$1,842	$2,819
115.	Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	$5,350	$1,280	$2,303	$1,505	$2,303
116.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$1,314	$295	$531	$347	$531
117.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$1,383	$475	$855	$559	$855
118.	Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$1,061	$292	$525	$343	$525
119.	Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	$2,633	$832	$1,498	$979	$1,498
120.	Belle	WV	Divine	IL	NS-PINE-CN	2813980	$11,542	$1,600	$2,880	$1,882	$2,880
121.	Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	$7,845	$1,419	$2,553	$1,668	$2,553
122.	Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	$18,406	$2,058	$3,704	$2,420	$3,704
123.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$9,864	$2,827	$5,088	$3,325	$5,088
124.	New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	$4,815	$700	$1,260	$823	$1,260
125.	Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	$9,265	$1,119	$2,015	$1,317	$2,015
126.	Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	$10,844	$2,485	$4,473	$2,923	$4,473
127.	Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	$3,900	$396	$713	$466	$713
128.	Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	$10,008	$2,304	$4,148	$2,710	$4,148
129.	Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	$10,476	$2,604	$4,688	$3,063	$4,688
130.	Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	$5,844	$1,801	$3,242	$2,118	$3,242
131.	Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	$14,928	$3,323	$5,981	$3,908	$5,981

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 3Q11

	Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	3Q2011 Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
132.	Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	$10,008	$2,304	$4,148	$2,710	$4,148
133.	**Removed**										
134.	Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	$12,882	$3,013	$5,424	$3,544	$5,424
135.	Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	$10,008	$2,304	$4,148	$2,710	$4,148
136.	Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	$8,880	$2,071	$3,729	$2,436	$3,729
137.	Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	$10,008	$2,304	$4,148	$2,710	$4,148
138.	Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	$12,192	$2,755	$4,960	$3,241	$4,960
139.	Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	$10,844	$2,485	$4,473	$2,923	$4,473
140.	Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	$10,008	$2,304	$4,148	$2,710	$4,148
141.	Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	$7,200	$1,725	$3,104	$2,028	$3,104
142.	Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	$6,444	$680	$1,225	$800	$1,225

1/ From Exhibit II-A-10
2/ MMM Ratio from Exhibit III-H-3 x Column (6)
3/ Greater of Column (7) or Column (8)

EXHIBIT NO. 14

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 4Q11

Origin City (1)	Origin ST	Destination City (2)	Destination ST	Railroad(s) (3)	Commodity (4)	Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	4Q2011 Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
Exhibit A - Local Moves										
1. **Removed**										
2. Bayway	NJ	Waynesville	NC	NS	2819315	$12,855	$2,501	$4,501	$2,941	$4,501
3. Belle	WV	Danville	IL	NS	2813980	$11,836	$1,823	$3,281	$2,144	$3,281
4. **Removed**										
5. **Removed**										
6. **Removed**										
7. **Removed**										
8. **Removed**										
9. Belle	WV	Wyandotte	MI	NS	2813934	$8,814	$1,358	$2,445	$1,597	$2,445
10. Charleston	TN	Edgemoor	DE	NS	2812815	$18,562	$2,484	$4,470	$2,921	$4,470
11. Edgemoor	DE	Chicago	IL	NS	2816130	$9,844	$2,483	$4,470	$2,921	$4,470
12. Edgemoor	DE	Chillicothe	OH	NS	2816130	$6,510	$2,421	$4,357	$2,847	$4,357
13. Edgemoor	DE	Mahrt	AL	NS	2816130	$12,376	$3,197	$5,754	$3,760	$5,754
14. Edgemoor	DE	Riverwood Intl	GA	NS	2816130	$6,270	$2,884	$5,192	$3,392	$5,192
15. Edgemoor	DE	Wabash	IN	NS	2816130	$6,627	$2,542	$4,576	$2,990	$4,576
16. Lemoyne	AL	Giant	SC	NS	4810560	$5,136	$2,375	$4,275	$2,793	$4,275
17. Loudon	TN	Braithwaite	LA	NS	2818512	$4,125	$1,941	$3,493	$2,282	$3,493
18. Louisville	KY	Decatur	IL	NS	2819450	$4,596	$1,361	$2,450	$1,601	$2,450
19. Louisville	KY	Lafayette	IN	NS	2819450	$6,139	$1,669	$3,005	$1,963	$3,005
20. **Removed**										
21. **Removed**										
22. McIntosh	AL	Lemoyne	AL	NS	2812220	$1,605	$436	$786	$513	$786
23. Reybold	DE	Detroit	MI	NS	2819315	$7,812	$1,987	$3,576	$2,336	$3,576
24. Reybold	DE	Fort Mill	SC	NS	2819315	$6,108	$1,992	$3,585	$2,342	$3,585
25. Reybold	DE	Morrisville	PA	NS	2819315	$3,614	$623	$1,122	$733	$1,122
Exhibit B - Joint Moves										
1. Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	$12,100	$1,697	$3,055	$1,996	$3,055
2. Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	$11,812	$2,125	$3,825	$2,499	$3,825
3. **Removed**										
4. Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	$11,812	$2,114	$3,805	$2,486	$3,805
5. Belle	WV	Burley	ID	NS-CHGO-UP	2813934	$12,100	$1,697	$3,055	$1,996	$3,055
6. Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	$19,539	$2,648	$4,767	$3,115	$4,767
7. **Removed**										
8. Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	$11,812	$1,948	$3,507	$2,291	$3,507
9. Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	$10,242	$1,843	$3,318	$2,168	$3,318
10. Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	$14,136	$2,103	$3,785	$2,473	$3,785
11. Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	$14,136	$1,996	$3,593	$2,347	$3,593
12. **Removed**										
13. Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	$8,533	$1,668	$3,002	$1,961	$3,002
14. Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	$14,136	$2,013	$3,623	$2,367	$3,623
15. Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	$12,100	$1,688	$3,039	$1,986	$3,039
16. **Removed**										
17. Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	$11,812	$1,859	$3,345	$2,186	$3,345
18. Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	$22,732	$3,023	$5,441	$3,555	$5,441
19. Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	$22,732	$2,775	$4,995	$3,263	$4,995
20. Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	$12,100	$1,654	$2,977	$1,945	$2,977
21. Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	$11,812	$2,114	$3,805	$2,486	$3,805
22. Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	$14,136	$2,114	$3,805	$2,486	$3,805
23. Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	$12,100	$1,662	$2,992	$1,955	$2,992
24. Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	$13,450	$1,886	$3,395	$2,218	$3,395
25. Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	$8,533	$1,680	$3,025	$1,976	$3,025
26. **Removed**										
27. Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	$12,100	$1,620	$2,917	$1,906	$2,917
28. **Removed**										
29. Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	$8,533	$1,837	$3,306	$2,160	$3,306
30. Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	$12,100	$1,712	$3,081	$2,013	$3,081
31. **Removed**										
32. Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	$22,732	$3,013	$5,424	$3,544	$5,424
33. Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	$13,535	$2,620	$4,716	$3,082	$4,716
34. **Removed**										
35. Belle	WV	Strang	TX	NS-ESTL-UP	2818221	$11,812	$2,186	$3,936	$2,572	$3,936
36. Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	$14,136	$1,795	$3,231	$2,111	$3,231
37. Belle	WV	Strang	TX	NS-ESTL-UP	2819183	$5,139	$1,920	$3,456	$2,258	$3,456
38. **Removed**										
39. Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	$14,136	$2,005	$3,610	$2,359	$3,610
40. Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	$14,136	$2,092	$3,765	$2,460	$3,765
41. Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	$19,539	$2,639	$4,751	$3,104	$4,751
42. Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	$19,888	$2,552	$4,593	$3,001	$4,593
43. Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	$14,136	$2,103	$3,785	$2,473	$3,785
44. Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	$6,113	$1,827	$3,289	$2,149	$3,289
45. Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$9,644	$2,580	$4,644	$3,034	$4,644
46. **Removed**										
47. Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	$4,170	$1,126	$2,027	$1,324	$2,027
48. Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	$3,591	$698	$1,256	$821	$1,256
49. Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	$7,690	$1,615	$2,908	$1,900	$2,908
50. Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	$9,388	$3,106	$5,591	$3,653	$5,591
51. Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	$9,844	$2,378	$4,280	$2,797	$4,280

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 4Q11

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	4Q2011 Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
52. Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	$10,991	$2,747	$4,945	$3,231	$4,945
53. Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	$5,029	$1,408	$2,535	$1,656	$2,535
54. Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	$24,453	$2,725	$4,905	$3,205	$4,905
55. Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	$7,404	$1,845	$3,322	$2,170	$3,322
56. Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	$5,029	$1,415	$2,546	$1,664	$2,546
57. Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	$9,844	$2,401	$4,323	$2,824	$4,323
58. Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	$9,844	$2,377	$4,278	$2,795	$4,278
59. Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	$5,029	$1,419	$2,555	$1,669	$2,555
60. Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	$5,029	$1,387	$2,496	$1,631	$2,496
61. **Removed**										
62. Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	$5,029	$1,419	$2,554	$1,669	$2,554
63. Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	$9,844	$2,398	$4,317	$2,821	$4,317
64. Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	$10,944	$2,582	$4,647	$3,037	$4,647
65. Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	$9,844	$2,394	$4,309	$2,816	$4,309
66. **Removed**										
67. Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	$9,388	$3,110	$5,599	$3,658	$5,599
68. Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	$9,844	$2,375	$4,274	$2,793	$4,274
69. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$12,624	$2,759	$4,967	$3,245	$4,967
70. **Removed**										
71. Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	$2,486	$540	$972	$635	$972
72. **Removed**										
73. Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	$21,912	$2,937	$5,286	$3,454	$5,286
74. **Removed**										
75. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$8,384	$2,255	$4,059	$2,652	$4,059
76. Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	$8,983	$1,332	$2,398	$1,567	$2,398
77. McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	$2,400	$329	$592	$387	$592
78. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	$2,900	$334	$600	$392	$600
79. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	$2,400	$340	$611	$400	$611
80. McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	$9,214	$1,713	$3,083	$2,015	$3,083
81. McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	$2,400	$339	$611	$399	$611
82. Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	$6,113	$1,560	$2,809	$1,835	$2,809
83. Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$9,644	$2,377	$4,279	$2,796	$4,279
84. Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	$8,928	$1,913	$3,444	$2,250	$3,444
85. Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	$2,758	$286	$515	$337	$515
86. Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	$6,899	$1,891	$3,404	$2,224	$3,404
87. Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	$12,375	$1,470	$2,647	$1,729	$2,647
88. **Removed**										
89. Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	$10,487	$1,037	$1,866	$1,219	$1,866
90. Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	$12,839	$2,183	$3,929	$2,568	$3,929
91. Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	$10,487	$1,065	$1,917	$1,253	$1,917
92. Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	$8,926	$2,435	$4,383	$2,864	$4,383
93. Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$1,061	$289	$520	$340	$520
94. Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	$3,431	$984	$1,771	$1,157	$1,771
95. **Removed**										
96. Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	3274110	$1,910	$657	$1,182	$772	$1,182
97. Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	$9,594	$2,282	$4,107	$2,684	$4,107
98. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$14,518	$3,348	$6,027	$3,938	$6,027
99. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$1,490	$432	$778	$508	$778
100. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$1,684	$458	$825	$539	$825
101. Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	$5,084	$1,647	$2,964	$1,937	$2,964
102. Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	$9,761	$1,567	$2,820	$1,843	$2,820
103. Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	$8,664	$1,034	$1,860	$1,216	$1,860
104. **Removed**										
105. **Removed**										
106. Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	$5,174	$1,465	$2,637	$1,723	$2,637
107. Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	$8,532	$1,111	$2,000	$1,307	$2,000
108. Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	$2,696	$395	$710	$464	$710
109. New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	$7,652	$2,279	$4,103	$2,681	$4,103
110. **Removed**										
111. New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	$4,815	$687	$1,237	$808	$1,237
112. Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	$3,269	$767	$1,380	$902	$1,380
113. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	$12,375	$1,475	$2,655	$1,735	$2,655
114. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	$4,444	$1,555	$2,798	$1,829	$2,798
115. Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	$5,350	$1,270	$2,287	$1,494	$2,287
116. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$1,910	$293	$527	$345	$527
117. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$1,910	$472	$849	$555	$849
118. Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$1,061	$289	$521	$340	$521
119. Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	$2,633	$826	$1,487	$972	$1,487
120. Belle	WV	Divine	IL	NS-PINE-CN	2813980	$11,542	$1,588	$2,859	$1,868	$2,859
121. Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	$7,845	$1,408	$2,535	$1,656	$2,535
122. Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	$18,406	$2,043	$3,677	$2,402	$3,677
123. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$9,864	$2,806	$5,051	$3,300	$5,051
124. New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	$4,815	$695	$1,250	$817	$1,250
125. Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	$9,265	$1,111	$2,000	$1,307	$2,000
126. Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	$10,844	$2,467	$4,440	$2,901	$4,440
127. Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	$3,900	$393	$707	$462	$707
128. Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	$10,008	$2,287	$4,117	$2,690	$4,117
129. Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	$10,476	$2,585	$4,654	$3,041	$4,654
130. Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	$5,844	$1,788	$3,219	$2,103	$3,219
131. Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	$14,928	$3,299	$5,938	$3,880	$5,938

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 4Q11

	Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	4Q2011 Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
132.	Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	$10,008	$2,287	$4,117	$2,690	$4,117
133.	**Removed**										
134.	Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	$12,882	$2,991	$5,384	$3,518	$5,384
135.	Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	$10,008	$2,287	$4,117	$2,690	$4,117
136.	Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	$8,880	$2,056	$3,701	$2,419	$3,701
137.	Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	$10,008	$2,287	$4,117	$2,690	$4,117
138.	Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	$12,192	$2,735	$4,923	$3,217	$4,923
139.	Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	$10,844	$2,467	$4,440	$2,901	$4,440
140.	Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	$10,008	$2,287	$4,117	$2,690	$4,117
141.	Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	$7,200	$1,712	$3,082	$2,013	$3,082
142.	Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	$6,444	$676	$1,216	$794	$1,216

1/ From Exhibit II-A-11
2/ MMM Ratio from Exhibit III-H-3 x Column (6)
3/ Greater of Column (7) or Column (8)

EXHIBIT NO. 15

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 1Q12

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	1Q2012 Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
Exhibit A - Local Moves										
1. **Removed**										
2. Bayway	NJ	Waynesville	NC	NS	2819315	$12,855	$2,508	$4,515	$2,866	$4,515
3. Belle	WV	Danville	IL	NS	2813980	$11,836	$1,828	$3,291	$2,089	$3,291
4. **Removed**										
5. **Removed**										
6. **Removed**										
7. **Removed**										
8. **Removed**										
9. Belle	WV	Wyandotte	MI	NS	2813934	$8,814	$1,362	$2,452	$1,557	$2,452
10. Charleston	TN	Edgemoor	DE	NS	2812815	$18,562	$2,491	$4,484	$2,846	$4,484
11. Edgemoor	DE	Chicago	IL	NS	2816130	$9,844	$2,491	$4,483	$2,846	$4,483
12. Edgemoor	DE	Chillicothe	OH	NS	2816130	$6,510	$2,428	$4,370	$2,774	$4,370
13. Edgemoor	DE	Mahrt	AL	NS	2816130	$12,376	$3,206	$5,771	$3,664	$5,771
14. Edgemoor	DE	Riverwood Intl	GA	NS	2816130	$6,270	$2,893	$5,207	$3,306	$5,207
15. Edgemoor	DE	Wabash	IN	NS	2816130	$6,627	$2,550	$4,590	$2,914	$4,590
16. Lemoyne	AL	Giant	SC	NS	4810560	$5,136	$2,382	$4,288	$2,722	$4,288
17. Loudon	TN	Braithwaite	LA	NS	2818512	$4,125	$1,946	$3,504	$2,224	$3,504
18. Louisville	KY	Decatur	IL	NS	2819450	$4,596	$1,365	$2,458	$1,560	$2,458
19. Louisville	KY	Lafayette	IN	NS	2819450	$6,139	$1,674	$3,014	$1,913	$3,014
20. **Removed**										
21. **Removed**										
22. McIntosh	AL	Lemoyne	AL	NS	2812220	$1,605	$438	$788	$500	$788
23. Reybold	DE	Detroit	MI	NS	2819315	$7,812	$1,992	$3,586	$2,277	$3,586
24. Reybold	DE	Fort Mill	SC	NS	2819315	$6,108	$1,997	$3,595	$2,282	$3,595
25. Reybold	DE	Morrisville	PA	NS	2819315	$3,614	$625	$1,125	$714	$1,125
Exhibit B - Joint Moves										
1. Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	$12,100	$1,702	$3,064	$1,945	$3,064
2. Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	$11,812	$2,131	$3,836	$2,435	$3,836
3. **Removed**										
4. Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	$11,812	$2,120	$3,817	$2,423	$3,817
5. Belle	WV	Burley	ID	NS-CHGO-UP	2813934	$12,100	$1,702	$3,064	$1,945	$3,064
6. Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	$19,539	$2,656	$4,781	$3,035	$4,781
7. **Removed**										
8. Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	$11,812	$1,954	$3,517	$2,233	$3,517
9. Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	$10,242	$1,849	$3,328	$2,113	$3,328
10. Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	$14,136	$2,109	$3,796	$2,410	$3,796
11. Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	$14,136	$2,002	$3,603	$2,288	$3,603
12. **Removed**										
13. Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	$8,533	$1,673	$3,011	$1,911	$3,011
14. Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	$14,136	$2,019	$3,634	$2,307	$3,634
15. Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	$12,100	$1,693	$3,048	$1,935	$3,048
16. **Removed**										
17. Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	$11,812	$1,864	$3,355	$2,130	$3,355
18. Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	$22,732	$3,032	$5,457	$3,464	$5,457
19. Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	$22,732	$2,783	$5,009	$3,180	$5,009
20. Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	$12,100	$1,659	$2,985	$1,895	$2,985
21. Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	$11,812	$2,120	$3,817	$2,423	$3,817
22. Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	$14,136	$2,120	$3,817	$2,423	$3,817
23. Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	$12,100	$1,667	$3,001	$1,905	$3,001
24. Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	$13,450	$1,892	$3,405	$2,162	$3,405
25. Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	$8,533	$1,685	$3,034	$1,926	$3,034
26. **Removed**										
27. Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	$12,100	$1,625	$2,925	$1,857	$2,925
28. **Removed**										
29. Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	$8,533	$1,842	$3,316	$2,105	$3,316
30. Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	$12,100	$1,717	$3,090	$1,962	$3,090
31. **Removed**										
32. Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	$22,732	$3,022	$5,440	$3,454	$5,440
33. Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	$13,535	$2,628	$4,730	$3,003	$4,730
34. **Removed**										
35. Belle	WV	Strang	TX	NS-ESTL-UP	2818221	$11,812	$2,193	$3,947	$2,506	$3,947
36. Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	$14,136	$1,800	$3,241	$2,057	$3,241
37. Belle	WV	Strang	TX	NS-ESTL-UP	2819183	$5,139	$1,926	$3,466	$2,200	$3,466
38. **Removed**										
39. Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	$14,136	$2,011	$3,620	$2,298	$3,620
40. Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	$14,136	$2,098	$3,776	$2,397	$3,776
41. Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	$19,539	$2,647	$4,765	$3,025	$4,765
42. Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	$19,888	$2,560	$4,607	$2,925	$4,607
43. Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	$14,136	$2,109	$3,796	$2,410	$3,796
44. Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	$6,113	$1,833	$3,299	$2,094	$3,299
45. Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$9,644	$2,588	$4,658	$2,957	$4,658
46. **Removed**										
47. Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	$4,170	$1,129	$2,033	$1,291	$2,033
48. Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	$3,591	$700	$1,260	$800	$1,260
49. Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	$7,690	$1,620	$2,916	$1,851	$2,916
50. Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	$9,388	$3,115	$5,608	$3,560	$5,608
51. Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	$9,844	$2,385	$4,293	$2,725	$4,293

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 1Q12

	Origin City	ST	Destination City	ST	Railroad(s)	Commodity	Tariff Rate 1/	Phase III Cost 1/	1Q2012 Jurisdictional Threshold 1/	SAC Rate 2/	STB Maximum Rate 3/
	(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)
52.	Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	$10,991	$2,756	$4,960	$3,149	$4,960
53.	Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	$5,029	$1,412	$2,542	$1,614	$2,542
54.	Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	$24,453	$2,733	$4,920	$3,123	$4,920
55.	Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	$7,404	$1,851	$3,331	$2,115	$3,331
56.	Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	$5,029	$1,419	$2,554	$1,621	$2,554
57.	Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	$9,844	$2,409	$4,336	$2,752	$4,336
58.	Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	$9,844	$2,384	$4,290	$2,724	$4,290
59.	Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	$5,029	$1,424	$2,562	$1,627	$2,562
60.	Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	$5,029	$1,391	$2,504	$1,589	$2,504
61.	**Removed**										
62.	Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	$5,029	$1,423	$2,562	$1,626	$2,562
63.	Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	$9,844	$2,405	$4,330	$2,749	$4,330
64.	Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	$10,944	$2,590	$4,661	$2,959	$4,661
65.	Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	$9,844	$2,401	$4,322	$2,744	$4,322
66.	**Removed**										
67.	Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	$9,388	$3,120	$5,615	$3,565	$5,615
68.	Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	$9,844	$2,382	$4,287	$2,721	$4,287
69.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$12,624	$2,767	$4,981	$3,162	$4,981
70.	**Removed**										
71.	Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	$2,486	$542	$975	$619	$975
72.	**Removed**										
73.	Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	$21,912	$2,945	$5,302	$3,366	$5,302
74.	**Removed**										
75.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$8,384	$2,262	$4,071	$2,585	$4,071
76.	Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	$8,983	$1,336	$2,405	$1,527	$2,405
77.	McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	$2,400	$330	$594	$377	$594
78.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	$2,900	$335	$602	$382	$602
79.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	$2,400	$341	$613	$389	$613
80.	McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	$9,214	$1,718	$3,093	$1,963	$3,093
81.	McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	$2,400	$340	$612	$389	$612
82.	Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	$6,113	$1,565	$2,817	$1,788	$2,817
83.	Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	$9,644	$2,384	$4,291	$2,724	$4,291
84.	Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	$8,928	$1,919	$3,454	$2,193	$3,454
85.	Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	$2,758	$287	$517	$328	$517
86.	Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	$6,899	$1,897	$3,414	$2,167	$3,414
87.	Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	$12,375	$1,475	$2,654	$1,685	$2,654
88.	**Removed**										
89.	Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	$10,487	$1,040	$1,871	$1,188	$1,871
90.	Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	$12,839	$2,190	$3,941	$2,502	$3,941
91.	Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	$10,487	$1,068	$1,923	$1,221	$1,923
92.	Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	$8,926	$2,442	$4,396	$2,791	$4,396
93.	Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$1,061	$290	$522	$331	$522
94.	Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	$3,431	$987	$1,776	$1,128	$1,776
95.	**Removed**										
96.	Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	3274110	$1,910	$659	$1,185	$753	$1,185
97.	Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	$9,594	$2,289	$4,120	$2,615	$4,120
98.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	$14,518	$3,358	$6,045	$3,838	$6,045
99.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$1,490	$434	$780	$495	$780
100.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	$1,684	$460	$827	$525	$827
101.	Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	$5,084	$1,652	$2,973	$1,887	$2,973
102.	Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	$9,761	$1,571	$2,828	$1,796	$2,828
103.	Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	$8,664	$1,037	$1,866	$1,185	$1,866
104.	**Removed**										
105.	**Removed**										
106.	Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	$5,174	$1,469	$2,645	$1,679	$2,645
107.	Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	$8,532	$1,114	$2,006	$1,273	$2,006
108.	Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	$2,696	$396	$712	$452	$712
109.	New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	$7,652	$2,286	$4,115	$2,612	$4,115
110.	**Removed**										
111.	New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	$4,815	$689	$1,240	$787	$1,240
112.	Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	$3,269	$769	$1,384	$879	$1,384
113.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	$12,375	$1,479	$2,663	$1,690	$2,663
114.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	$4,444	$1,559	$2,807	$1,782	$2,807
115.	Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	$5,350	$1,274	$2,293	$1,456	$2,293
116.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$1,910	$294	$529	$336	$529
117.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	$1,910	$473	$852	$541	$852
118.	Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	$1,061	$290	$523	$332	$523
119.	Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	$2,633	$829	$1,492	$947	$1,492
120.	Belle	WV	Divine	IL	NS-PINE-CN	2813980	$11,542	$1,593	$2,867	$1,820	$2,867
121.	Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	$7,845	$1,412	$2,542	$1,614	$2,542
122.	Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	$18,406	$2,049	$3,688	$2,341	$3,688
123.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	$9,864	$2,815	$5,066	$3,216	$5,066
124.	New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	$4,815	$697	$1,254	$796	$1,254
125.	Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	$9,265	$1,115	$2,006	$1,274	$2,006
126.	Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	$10,844	$2,474	$4,454	$2,827	$4,454
127.	Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	$3,900	$394	$710	$450	$710
128.	Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	$10,008	$2,294	$4,130	$2,622	$4,130
129.	Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	$10,476	$2,593	$4,667	$2,963	$4,667
130.	Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	$5,844	$1,793	$3,228	$2,049	$3,228
131.	Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	$14,928	$3,309	$5,955	$3,781	$5,955

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 1Q12

Origin City (1)	ST	Destination City (2)	ST	Railroad(s) (3)	Commodity (4)	Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	1Q2012 Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
132. Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	$10,008	$2,294	$4,130	$2,622	$4,130
133. **Removed**										
134. Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	$12,882	$3,000	$5,400	$3,428	$5,400
135. Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	$10,008	$2,294	$4,130	$2,622	$4,130
136. Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	$8,880	$2,062	$3,712	$2,357	$3,712
137. Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	$10,008	$2,294	$4,130	$2,622	$4,130
138. Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	$12,192	$2,743	$4,938	$3,135	$4,938
139. Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	$10,844	$2,474	$4,454	$2,827	$4,454
140. Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	$10,008	$2,294	$4,130	$2,622	$4,130
141. Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	$7,200	$1,717	$3,091	$1,962	$3,091
142. Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	$6,444	$678	$1,220	$774	$1,220

1/ From Exhibit II-A-12
2/ MMM Ratio from Exhibit III-H-3 x Column (6)
3/ Greater of Column (7) or Column (8)