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March 21, 2016

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240335

Cynthia T. Brown
Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

ENTERED
Office of Proceedings
March 21, 2016
Part of
Public Record

Re: Consumers Energy Company v. CSX Transportation, Inc.
STB Docket No. NOR 42142

Dear Ms. Brown:

Enclosed for filing in the above-referenced matter is an original and ten copies of Defendant CSX Transportation, Inc.'s ("CSXT's") Reply to Complainant's Petition for Technical Conference. Also enclosed are three CDs containing CSXT's Workpaper and three CDs containing the Reply in pdf, searchable format.

Please date-stamp the extra copy and return them to our messenger. Thank you for your assistance in this matter. If you have any questions, please contact the undersigned.

Sincerely,

Raymond A. Atkins

RAA:aat
Enclosures
cc: Kelvin J. Dowd

**BEFORE THE
SURFACE TRANSPORTATION BOARD**

CONSUMERS ENERGY COMPANY

Complainant,

v.

CSX TRANSPORTATION, INC.

Defendant.

Docket No. NOR 42142

**CSX TRANSPORTATION, INC.'S REPLY TO
COMPLAINANT'S PETITION FOR TECHNICAL CONFERENCE**

The Petition for Technical Conference is a Potemkin village. On the surface, Consumers Energy Company (“Consumers”) makes serious allegations about CSX Transportation, Inc.’s (“CSXT’s”) supposed “election not to follow the Board’s directives” and “repeated failures to comply” with Board orders. Petition for Technical Conference, STB Docket No. 42142, ¶¶ 3, 4 (filed Mar. 14, 2016) (hereafter “Petition” or “Pet.”). Consumers asserts that it is being “unfairly handicapped” by the supposed difficulty in “decipher[ing] CSXT’s workpapers” and that its inability to understand CSXT’s Reply is so severe that it cannot even “begin to analyze and address the substance of CSXT’s positions.” *Id.* ¶¶ 3, 5. And Consumers presents an exhibit listing 164 supposed “violations of the Board’s order” that it suggests are only a “partial” list of such violations. *Id.* at n.2 & Pet. Ex. 1.

But it is all a sham. The “violations” Consumers claims to identify are based on an utterly unreasonable reading of the Board’s July 15, 2015 decision¹ that is inconsistent with both the common sense meaning of the order and the discussions that the parties held with the staff in advance of the order. And not one single alleged “violation” could possibly support Consumers’ representations to the Board that it must “expend significant time and effort . . . before Consumers can begin to analyze and address the substance of CSXT’s position,” that Board staff will be “burden[ed]” by the supposed violations, or that Consumers needs Board guidance “as to how its Rebuttal Evidence should be organized.” Pet. ¶¶ 3, 4.

With allegations as serious as these, one might think that Consumers could produce at least one example of a “violation” that creates a legitimate burden or that raises some real question about how Consumers is to organize its rebuttal. But it doesn’t. Instead, it presents a list of “violations” that range from the persnickety to the absurd. For example, Consumers complains that CSXT labeled its Reply Intermodal Lift Costs section as heading III-D.9.a rather than III-D.9. *See* Pet. Ex. 1 at Line 139. Consumers claims that tables are unsourced when the source is identified in the sentence preceding the table. *See id.* at Lines 153, 154, 161. It complains that a two-page CSXT Reply subsection indicating that CSXT generally accepts the parallel Consumers Opening subsection is objectionable because CSXT did not replicate nine fourth-level subheadings from Consumers’ Opening. *See id.* at Lines 76-84. But Consumers never identifies any instance of a supposed “violation”

¹ *Consumers v. CSXT*, STB Docket No. 42142 (served July 15, 2015) (“July 15 Decision”).

that could come close to supporting its incendiary rhetoric that CSXT “ignored” Board orders and that Consumers has thereby been “unfairly handicapped.”²

Indeed, the “violations” Consumers claims to find in CSXT’s Reply Evidence *are equally present in its own Opening Evidence*. Consumers deems every CSXT table without a source footnote to be a “violation” (even if the source of the table data is clearly apparent from the narrative). But what about Consumers’ Opening Table III-D-3 (on page III-D-22), Table III-D-8 (on page III-D-45), Table III-D-9 (on page III-D-52); Table III-D-12 (on page II-D-87); Table III-D-14 (on page III-D-90), Table III-D-15 (on page III-D-94), Table III-D-17 (on page III-D-104), or Table III-D-18 (on page III-D-108)? Not one of these tables includes a source footnote.³ Are they all “violations”?

In the same vein, Consumers claims that every time a CSXT workpaper cite did not include a specific cell cite it constitutes a “violation.” But what about Opening pages III-F-52 and III-F-53, on which Consumers cites ten spreadsheets without providing a specific cell cite to any of them? If Consumers is right, it

² Pet. ¶ 5. Disappointingly, Consumers did not mention any of these supposed problems to CSXT before it filed its Petition. If Consumers had any legitimate questions, CSXT would certainly have responded with clarifications. This is not the first time that Consumers has elected to file a petition before the Board without first contacting CSXT to attempt to resolve any questions or concerns. *See* Decision, *Consumers v. CSXT*, STB Docket No. 42142, at 1 (served Apr. 3, 2015) (noting that Consumers filed a motion to compel discovery without first conferring with CSXT and ordering Consumers to meet and confer on the issues raised in its motion). In that instance, CSXT and Consumers were able to resolve the issues without requiring further action from the Board.

³ And these are just the tables in Consumers Opening Section III-D. *See also* Consumers Opening Tables III-B-1 (on page III-B-7); III-C-8 (on page III-C-64 to III-C-65); III-C-9 (on pages III-C-79 to III-C-80); III-F-1 (on page III-F-2); and III-F-7 (on page III-F-77).

committed ten “violations” on those two pages alone. Indeed, in Section III-F Consumers cited no fewer than 54 times to spreadsheets without indicating specific cell ranges. According to its Petition, therefore, it committed 54 “violations” in this one section of its Opening Evidence alone.

The truth of course is that CSXT did not “ignore[]” the July 15 Decision or “elect[] not to follow the Board’s directives.” Pet. ¶¶ 2, 3. On the contrary, its evidence and workpapers were carefully crafted with the Board’s order in mind. And Consumers’ decision to nitpick through that evidence in a hunt for anything it can possibly construe as a “violation” only shows that CSXT thoroughly complied with the Board’s order. Despite its efforts to identify some “violation” that might justify an extension of time for Consumers to file its Rebuttal, the best it can come up with are claims based on unreasonably inflexible interpretations of the Decision or demands for more specific citations for workpaper references that are already perfectly clear. CSXT’s evidence was complete, well-documented, and fully in compliance with the Board’s Decision.

Consumers’ call for a technical conference for it to understand “how its rebuttal evidence should be organized” is meritless. *Id.* ¶ 4. As demonstrated below, CSXT followed the structure of Consumers’ Opening except where CSXT added sections.⁴ Consumers’ Rebuttal can follow that same general structure. (Consumers of course is not obligated to replicate every CSXT Reply heading, just as CSXT was not obligated to do so for its Reply. All that is required is that Consumers’ Rebuttal

⁴ July 15 Decision at 3 (“Parties may insert sections if necessary”).

“remain consistent with the opening structure” “to the extent possible.” July 15 Decision at 3.). CSXT is of course prepared to discuss the parties’ evidentiary filings with Board staff and to answer any questions that the staff might have should the Board feel such a conference is necessary.

Below in **Section I** CSXT explains the steps it took to comply with the July 15 Decision, and why Consumers’ accusations that CSXT “ignored” the Decision are unfounded. In **Section II** CSXT discusses each category of the alleged “violations” Consumers identifies, nearly all of which are based on an utterly unreasonable interpretation of the Decision. In an effort to minimize disputes, however, Exhibit 1 to this Reply responds to each of Consumers’ alleged violations, and CSXT has provided more specific explanations and citations in that table, including many for which the references in CSXT’s Reply were clearly sufficient.

I. CSXT COMPLIED WITH THE JULY 15 DECISION.

On June 23, 2015, Board staff held a technical conference with the parties to discuss the presentation of evidence. Representatives of CSXT and Consumers attended and discussed ways to present evidence that would improve the Board’s ability to understand the parties’ positions and more efficiently process cases. Most of the meeting was spent discussing specific ideas to improve the presentation and integration of workpapers for the various sections of the evidence. The staff and parties also discussed certain general guidelines for the presentation of narrative evidence.

The July 15 Decision was a product of that discussion, and included 33 specific procedures for the parties’ evidence. Consistent with the thrust of the

technical conference, 27 of the 33 guidelines related to the presentation and contents of workpapers.⁵

To comply with these guidelines, CSXT carefully prepared the hundreds of workpapers supporting its Reply Evidence in accordance with the Board's instructions. CSXT ensured that workpapers linked in accordance with the Board's requests and that its calculations were clearly explained. CSXT paid particular attention to the specific workpaper issues discussed in the technical conference and the substantive requests the Board made. CSXT provided a detailed directory of all workpapers, including information about linkages between the documents and detailed descriptions of the content and purpose of each workpaper.

In short, the focus of the July 15 Decision was on workpaper presentation, and CSXT's workpaper presentation demonstrates the significant efforts it took to comply with that Order. Significantly, Consumers does not claim that CSXT's workpapers are noncompliant in any meaningful way. Only six of Consumers' 164 alleged "violations" relate to workpaper provisions of the July 15 Decision, and each of these "violations" is utterly meritless.

Instead, Consumers bases its list of "violations" on its interpretation of the narrative guidelines of the Decision. But Consumers' view of those narrative guidelines is illogical at best. Nothing in the July 15 Decision suggests that a Reply must robotically replicate every minor subheading from the Opening. Nothing

⁵ Specifically, General Procedures 6, 7, 8, 9, 10, 12, and 13 and all of the 20 market dominance and SAC-related requests relate to workpaper presentation and contents.

suggests that minor “changes to outline levels” are forbidden. Nothing suggests that each table must have a specific footnote source (even where the surrounding text clearly indicates the source of the data). When Consumers’ plainly incorrect interpretations of the July 15 Decision are removed, the vast majority of the “violations” disappear. All that is left are a handful of run-of-the-mill workpaper questions that are typically addressed by the parties informally. Such issues certainly do not show an “election not to follow the Board’s directives.” Pet. ¶ 3.

II. NONE OF CONSUMERS’ ALLEGED “VIOLATIONS” ACTUALLY CONTRAVENE THE JULY 15 DECISION.

In Exhibit 1 to its Petition, Consumers claims that CSXT violated six of the 33 provisions of the July 15 Decision. Each of these provisions and the supposed “violations” Consumers claims are addressed below.

A. CSXT’s Narrative Cited to Workpapers Containing the Evidence Referenced In Its Narrative (General Procedure 1).

Consumers categorizes 16 of its “violations” as violations of General Procedure 1, which requires that “[d]ocuments and evidence referenced in the narrative must be specifically cited and included in the workpapers.” July 15 Decision at 3. The suggestion that CSXT “elect[ed] not to follow” this requirement is not credible. Pet. ¶ 3. CSXT’s evidence contains hundreds of workpaper references, and the idea that CSXT has “ignore[d]” an order to support its evidence with workpapers is utter nonsense. *Id.* ¶ 2.

What Consumers seems to mean by a “violation of General Procedure 1” is an instance where CSXT allegedly provided no source for an assertion in the evidence. Consumers is simply wrong about these claims. In several instances, it wrongly

claims that a referenced workpaper is missing when that workpaper was plainly included. *See* Reply Ex. 1 (attached hereto) at Lines 119 and 121.⁶ In others, it ignores explicit references to data sources in CSXT’s narrative. For example, Consumers asserts that Figure III-C-12 showing a “Comparison of Train Transit Times” at page III-C-74 is “not sourced,” but ignores the fact that the paragraph on the very same page discussing the numbers in Figure III-C-12 cites to the supporting workpaper.⁷ Similarly, Consumers complains that there were “no files referenced for CSXT Reply values in Table II-A-3” on page II-A-7. Pet. Ex. 1 at Line 3. But Consumers ignores the sentence immediately preceding the Table, which includes a citation to the workpaper containing the specific data supporting the CSXT values in Table II-A-3. *See* CSXT Reply II-A-7 n.12.

The same is true for other areas of the evidence. For instance, the allegedly unsourced data in Tables III-G-1 and III-G-2 was clearly derived from CSXT Reply Exhibit III-G-1, as explained in the preceding paragraph on page III-G-3. And Consumers’ allegation that CSXT failed to provide a source for Table III-H-2

⁶ In one instance, Consumers does identify a missing workpaper. CSXT provides that workpaper with this filing. *Cf.* Consumers Errata to Opening Evidence, STB Docket No. 42142 (filed Nov. 25, 2015) (enclosing 11 workpapers omitted from opening evidence filing).

⁷ *See* CSXT Reply III-C-75 (“The seven highest volume on-SARR/Off-SARR pairs on Figure III-C-12—which collectively represent 7,930 trains, or 77% of all CERR trains operated by the CERR in the Base Year—experienced an average increase in transit time of 16% in CSXT’s RTC simulation.” (citing CSXT Reply WP “RTC Output Time Comparisons.xlsx.”)).

requires one to ignore the sentence preceding that table, which clearly identified the source.⁸

Furthermore, many of the Tables that Consumers identifies as “unsourced” are summary tables comparing Consumers Opening Evidence and CSXT Reply Evidence, for which no workpaper is necessary.⁹ Supplying summary tables is not evidence of CSXT failing to abide by the July 15 Decision.

In short, Consumers’ claims that CSXT failed to comply with General Procedure 1 are meritless. If further clarification is helpful, CSXT has provided it in Exhibit 1.

B. CSXT Provided Specific Citations to Data and Claims in the Narrative (General Procedure 2).

General Procedure 2 requires that “[a]ll data and claims in the narrative should have citations to the relevant spreadsheet or document. These citations should be as specific as possible (e.g., to the relevant cell or page number in which the data or claim is found).” July 15 Decision at 3. CSXT complied with the Board’s request that citations be “as specific as possible” by including specific worksheet cites and cell ranges for the vast majority of its workpaper citations. In some instances CSXT determined that a citation to the spreadsheet or to a relevant worksheet tab was sufficiently specific, e.g., in situations where the relevant data is clearly discernible from the face of the worksheet.

⁸ CSXT Reply at III-H-12 (“CSXT’s stand-alone costs and revenues for CERR are presented in Table L of Exhibit III-H-1 on a quarterly and annual basis and summarized in Table III-H-2 below.”).

⁹ See, e.g., CSXT Reply Table III-D-28 (at III-D-115); III-D-30 (at III-D-119).

Consumers, however, picks out every instance where CSXT did not cite a specific cell range and calls them “violations” of the July 15 Decision—regardless of whether the cell range is actually helpful to identify the specific information being cited. As demonstrated above, Consumers’ own evidence would be found woefully deficient if judged by the same standard—Opening Section III-F alone contains 54 citations to spreadsheet workpapers that do not provide cell ranges. And in the majority of cases a specific cell cite is a superfluous exercise, for the relevant information is apparent to a reviewer on the face of the workpaper. Regardless, to avoid unnecessary disputes, Reply Exhibit 1 identifies specific cell cites where possible.

C. CSXT Followed The Structure of Consumers’ Opening (General Procedure 3).

Consumers also claims that CSXT “violated” the July 15 Decision in every instance where it omitted or changed the outline level of a subheading that Consumers used in Opening. This is nonsense. The July 15 Decision did not require CSXT to copy Consumers’ headings and it certainly did not require it to maintain an “outline level” identical to Consumers’. It rather provided (at 3) that “to the extent possible, [the Reply structure] should remain consistent with the opening structure.” CSXT’s evidence plainly complied with this standard.

Consumers first claims that CSXT violated General Procedure 3 because it did not precisely reproduce the subheadings that Consumers included under III-A.3.a. relating to historical revenues. But CSXT’s decision not to replicate every subheading that Consumers included on Opening is explained by the very first

sentence of CSXT's Reply Section III-A.3.a: "CSXT does not object to the historical revenues used by Consumers as a baseline to calculate the revenue divisions for the cross-over traffic." CSXT Reply III-A-27. Aside from correcting a calculation error, CSXT accepted Consumers' evidence on this topic. *Id.* As a result, it was unnecessary to include separate subheadings addressing individual elements of historical revenues. And just as Consumers followed its discussion of historical revenues with a discussion of projected revenues, CSXT too followed its brief discussion of historical revenues by discussing projected revenues in III-A.3.b.

Consumers' other assertions that CSXT violated the July 15 Decision in Section III-A by "chang[ing the] outline position" of certain headings are frivolous. Pet. Ex 1 at Line 42. CSXT addressed the same arguments in the same order as did Consumers, and it is of no moment that CSXT's "Fuel Surcharge Revenue" subsection is at outline level III-A.3.d. and not at outline level III-A.3.d.iv like Consumers' "Fuel Surcharge Revenue."

Second, Consumers complains that in Section III-C CSXT began its discussion with an introductory section highlighting the major flaws in Consumers' operating plan. Pet. Ex. 1 at Line 75. But the July 15 Decision is clear that "Parties may insert sections if necessary." Consumers does not even begin to explain why it believes CSXT is not allowed to insert sections of argument—particularly when that section is a discussion of the many problems in Consumers' operating plan that of course has no parallel in any Opening section.

As it did for III-A, Consumers also complains that CSXT's III-C evidence fails to include every one of the 59 total subheadings in Consumers' Opening III-C narrative. CSXT was plainly not obligated to reproduce all those headings, however. For example, on Opening, Consumers included nine subheadings under "III-C.1.a. Traffic Flow and Interchange Points," one for each individual interchange. CSXT's Reply explained in a two-page parallel section III-C.1.a. that "CSXT accepts Consumers' traffic flows for the CERR" and noted that CSXT made track layout adjustments to three interchange locations. CSXT Reply III-C-46. According to Consumers, however, CSXT's parallel section constituted nine separate violations of the July 15 Decision, because CSXT did not reproduce every single subheading that Consumers placed under III-C.1.a. Nothing in the July 15 Decision requires such pointless formalism.

Consumers' complaints that CSXT's RTC inputs section uses "different outline levels" than Consumers' parallel section are similarly meritless. Once again, CSXT followed the precise structure of Consumers' argument. The fact that CSXT's sections are at III-C.3 while Consumers' are at III-C.2.d. is irrelevant.

In short, Consumers' claim that it "will be forced to expend significant time and effort in attempting to . . . determine . . . which of CSXT's Reply sections can be cross-referenced with Consumers' Opening Evidence sections" is simply laughable. Pet. ¶ 3. CSXT clearly identified the sections that it was responding to at every turn. CSXT's Reply Evidence did not involve any "tactic[s]" that were intended to "burden Consumers with a tedious and otherwise unnecessary exercise." *Id.* To the

contrary, CSXT made every effort to clearly identify its position on every aspect of Consumers' Opening presentation.

D. CSXT's Evidence Stands On Its Own (General Procedure 4).

Consumers similarly misunderstands General Procedure 4, which requires that “[e]ach round of evidence should be able to stand on its own, and not merely reference evidence from prior rounds of evidence.” Specifically, Consumers complains that CSXT “[d]iscarded [the] subfolder structure from Opening, included only a subset of opening files, [and] created new subfolders not consistent with [the] opening filing.” *See e.g.*, Pet. Ex. 1 at Lines 47, 141, 142. But nothing in the July 15 Decision requires CSXT to include in its Reply Evidence all of the workpapers filed by Consumers in its Opening Evidence. General Procedure 4 simply requires that “Each round of evidence should be able to stand on its own.” July 15 Decision at 3. Thus, CSXT did not include in its Reply Evidence workpapers from Consumers' Opening that it did not rely upon or that were deemed irrelevant to the Reply submission.

Second, the contention that CSXT “discarded [the] subfolder structure from Opening” is absurd. For example, in Section III-A of its Opening evidence, Consumers included three subdirectories, which are replicated exactly in CSXT's Reply submission:

- III-A: Stand-Alone Cost – Traffic Group
- III-A-2: Stand-Alone Cost – Traffic Group – Volumes (historical and projected)
- III-A-3: Stand-Alone Cost – Traffic Group – Revenues (historical and projected)

Subsection III-A-3 was then divided by Consumers into four subdirectories: (1) ATC; (2) URCS Costing; (3) Contracts; (4) CSXT Internal Forecasts. CSXT's evidence also included four subdirectories in folder III-A-3: (1) ATC; (2) ATC\URCS_Costing; (3) Michigan Public Service Commission Forecasts; and (4) Opening. Two of those subdirectories are the same: ATC and URCS Costing. The other two differ for very simple reasons. First, because CSXT's Reply calculations did not require making changes to the documents in Consumers' "CSXT Internal Forecasts" folder, CSXT included those documents that it relied upon in the "Opening" subdirectory. Second, the "Contracts" subfolder provided by Consumers included "12,936 files in 127 subfolders as provided by CSXT in discovery."¹⁰ Since CSXT accepted the results that Consumers generated from its analysis of the materials in the "Contracts" subfolder, there was no reason for CSXT to replicate an enormous amount of data in its Reply which it did not dispute. Instead, CSXT included in the "Opening" subdirectory the files from Consumers' Opening Evidence summarizing the results that Consumers developed that CSXT in fact relied upon in its Reply. That is not a violation of the July 15 Decision.

Consumers makes similar complaints about CSXT's subfolder structure for sections II-A, III-B, III-C, III-F, and III-G, all of which are similarly meritless. For example, CSXT has *the exact same* workpaper folder structure as Consumers for its III-D workpapers, with two exceptions. First, CSXT included a new III-D-5 subfolder for its Joint Facilities workpapers. Now, CSXT will concede that this is

¹⁰ Consumers Op. WP "Consumers_November 2 2015_Opening Electronic Workpaper Index.xls", Line 179.

“not consistent with [Consumers’] opening filing.” Why? Because, despite addressing Joint Facilities in Section III-D-5 of its Opening narrative,¹¹ Consumers *incorrectly included its Joint Facilities workpapers in subfolder III-D-9*. So according to Consumers, CSXT “violated” the July 15 Decision by not copying Consumers’ mistake of putting workpapers in the wrong subfolder.

Second, in order to help Consumers and the Board, CSXT included a separate subdirectory in each subfolder for the Consumers Opening workpapers that CSXT relied upon in its Reply filing. That folder is consistently named “Open” or “Opening.”¹² In other situations where subfolders were added, they were added to account for additions that CSXT made in its Reply Evidence and are clearly marked. For example, in section III-B, CSXT included a subfolder named “III-B-1\Workpapers\Buffington Connection,” which holds the workpapers that CSXT relied upon to illustrate the need for the CERR to build the Buffington Connection, which Consumers’ CERR erroneously omitted.

In short, the claim that CSXT somehow did not comply with the July 15 Decision because it created some new subdirectories that were pertinent to its Reply filing is ridiculous. CSXT followed the structure set by Consumers and made small and clear adjustments to the subfolder names where necessary to account for the evidence submitted on Reply, all of which are clearly referenced in CSXT’s workpaper index.

¹¹ See Consumers Op. III-D-137 to III-D-138.

¹² In subsection III-D-3, CSXT included a few additional subdirectories to separate out some of the unique workpapers, such as those workpapers assigned to “Vehicle costs.”

E. CSXT Described Its Workpapers (General Procedure 6).

For four “violations,” Consumers claims that CSXT failed to comply with General Procedure 6, which requires “a clear description of what [a] spreadsheet represents and a clear description of the rows and columns.” July 15 Decision at 3. Exhibit 1 shows that these claims are without merit. In each instance, CSXT provided clear descriptions of the supposedly unexplained spreadsheets in readily available locations such as its narrative and workpaper index.

F. CSXT Adequately Linked Its Workpapers (General Procedure 7).

General Procedure 7 requires parties to “[p]rovide a clear description of how workpapers are linked, either in a separate document or in summary tabs within the spreadsheets.” *Id.* Consumers presents one garbled allegation that CSXT failed to comply with this provision. At Line 51 of its Exhibit 1, Consumers asserts a violation in connection with Reply Table III-B-1 that Consumers describes as: “Route_mile reply.xlsx”, “Consumers Route File_with Flagged Links 08152015.xlsx”, document not listed as linked on workpaper index.” In the first place, the file referenced in Table III-B-1—CSXT Reply WP “CERR Route Miles_Reply.xlsx”—does not link to “Route_mile reply.xlsx,” and no such workpaper was included in either party’s evidence. In addition, while Consumers has accurately identified that CSXT Reply workpaper “CERR Route Miles_Reply.xlsx” links to the file “Consumers Route File_with Flagged Links 08152015.xlsx” included in CSXT Reply evidence in subfolder III-C/Open, the fact that this single link is not shown in the CSXT Reply workpaper index is of no consequence both because

Consumers has already identified the link, and the link is to an unmodified file from Opening.

G. CSXT Explained The Limited Color Coding It Used (General Procedure 12).

General Procedure 12 provides that “[w]here parties employ color coding within workpapers, color coding within each section (e.g., Road Property Investment, etc.) should be consistent and fully explained with a color coding key.” July 15 Decision at 4. General Procedure 12 does not mandate that the parties use color coding within workpapers, but simply requires that, to the extent color coding is used, it be explained. CSXT sparingly used color coding in its evidence. For example, in Section III-F, CSXT’s Reply workpaper “III-F TOTAL – 2015_Reply.xlsx” opens to tab “Reply Summary”, which includes a color coding key at the top of the sheet in cells A1-A4. This is yet another instance where CSXT’s Reply Evidence cannot plausibly be a source of confusion that required Consumers to “expend significant time . . . to decipher.” Pet. ¶ 3.

III. CONCLUSION

CSXT urges the Board to reject Consumers’ gambit for a lengthy reprieve before it must file its Rebuttal evidence. The parties agreed on a procedural schedule for this case that placed burdens on both parties, and CSXT (with considerable effort) held to its part of the bargain. CSXT’s Reply evidence reveals extensive, serious flaws in Consumers’ Opening case,¹³ and it is unclear how

¹³ Not the least of which include complete disregard for the effective competitive alternative made available by vessel transport on the Great Lakes; ignoring the real-world realities of operating in the Chicago terminal; selecting its merchandise

Consumers plans to rehabilitate its case on Rebuttal.¹⁴ What is clear is that Consumers is desperate for more time and has cobbled together allegations of procedural violations that are facially specious and fundamentally inconsistent with the spirit of the productive discussions between the parties and STB staff. Indeed, if Consumers' allegations were to be accepted it would require the Board to reject Consumers' own Opening evidence and dismiss this case outright.

The STB is now under unparalleled pressure from Congress to expedite the resolution of these large SAC cases. An excellent first step would be to deny Consumers' Petition for Technical Conference and require Consumers to instead submit its Rebuttal evidence so this case can move to an expedited conclusion.

traffic in a manner that games the SAC results; and understating the real property investment that would be required of a railroad operating through downtown Chicago.

¹⁴ Of course, any effort to use the tactic of seeking leave to file rebuttal evidence that should properly have been a part of Consumers' Opening should be emphatically rebuffed. If the scope of the rebuttal here were limited to the scope of rebuttal allowed in Federal Courts, Consumers would not need nearly the extra time it is clearly playing for with its Petition.

Respectfully submitted,



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Dated: March 21, 2016

CERTIFICATE OF SERVICE

I hereby certify that on this 21st day of March, 2016, I caused a copy of CSX Transportation, Inc.'s foregoing Reply to Consumers Energy Company's Petition for Technical Conference to be served on the following parties by first class mail, postage prepaid or more expeditious method of delivery:

Kelvin J. Dowd
Daniel M. Jaffe
Christopher A. Mills
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1224 Seventeenth St., N.W.
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Jake Thorn

EXHIBIT 1

to

**CSXT Reply to Complainant's
Petition for Technical Conference**

STB Docket No. NOR 42142

EXHIBIT 1

CSXT RESPONSES TO CONSUMERS' EXHIBIT NO. 1, DEMONSTRATING GROSS EXAGGERATION OF ALLEGED "VIOLATIONS" OF BOARD'S JULY 15, 2015 PROCEDURAL ORDER

No.	Section	Page (s)	Footnote	Section	Name	Tab	Cell	GP	Description	CSXT Response
1	II-A	3	5	N/A	Description of Movements in Chicago.pdf	N/A	N/A	GP2	File referenced is not included in Section II-A.	See CSXT Reply WP "Description of Consumers Train Movements.pdf" located in folder III-B\III-B-1\Workpapers. (cross-reference included in CSXT WP Index)
2	II-A	6	9	N/A	CSXT Track Chart 22nd to 71st.pdf	N/A	N/A	GP2	File referenced does not support the values in Table II-A-2.	See CSXT Reply WP "CSXT Reply URCS Calculations.xlsx," Tab "Inputs," Cells B14-G18.
3	II-A	7	11	N/A	N/A	N/A	N/A	GP2	No files referenced for CSXT Reply values in Table II-A-3.	See CSXT Reply WP "CSXT Reply URCS Calculations.xlsx," Tab "Output," Row 3.
4	II-A	7	12	N/A	CSXT Reply URCS Calculations.xlsx	N/A	N/A	GP2	No tab or cell reference for the numbers cited.	See row 4, Tab "Output" in cited CSXT Reply WP "CSXT Reply URCS Calculations.xlsx."
5	II-A	N/A	N/A	II-A	II-A subfolders	N/A	N/A	GP4	Discarded subfolder structure from Opening, included only a subset of opening files, created new subfolders not consistent with opening filing.	CSXT included the workpapers that it relied upon for development of its Reply Evidence.
6	II-B-3	II-B-49	142	N/A	CSXT Reply URCS Calculations.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific worksheet tab(s) and cell range(s) related to the footnoted text	See Rows 5-9, Tab "Output" in cited CSXT Reply WP "CSXT Reply URCS Calculations.xlsx."
7	III-A-1	III-A-11	9	N/A	CERR K300 Coke Trains.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific worksheet tab(s) and cell range(s) related to the footnoted text	See Rows 12-118, Tab "train detail," in cited CSXT Reply WP "CERR K300 Coke Trains.xlsx."
8	III-A-1	III-A-12	10	N/A	[Cons. Op.] 5.1 Train Transit Times Comparison Hist v. RTC.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific worksheet tab(s) and cell range(s) related to the footnoted text	See Rows 12 and 19, Tab "Train Transit Summary WORK," in cited Consumers Op. WP "5.1 Train Transit Times Comparison Hist v. RTC.xlsx."
9	III-A-1	III-A-12	11	N/A	RTC CSXT Actual Calumet Park.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific worksheet tab(s) and cell range(s) related to the footnoted text	See Cell D12, Tab "time comparison," in cited CSXT Reply WP "RTC CSXT Actual Calumet Park.xlsx."
10	III-A-1	III-A-13	13	N/A	[Cons. Op.] 5.1 Train Transit Times Comparison Hist v. RTC.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific worksheet tab(s) and cell range(s) related to the footnoted text	See Row 12, Tab "Train Transit Summary WORK," in cited Consumers Op. WP "5.1 Train Transit Times Comparison Hist v. RTC.xlsx."
11	III-A-1	III-A-13	14	N/A	RTC CSXT Actual Calumet Park.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific worksheet tab(s) and cell range(s) related to the footnoted text	See Cell J37, Tab "time comparison," in cited CSXT Reply WP "RTC CSXT Actual Calumet Park.xlsx."
12	III-A-1	III-A-14	15	N/A	RTC CSXT Actual Calumet Park.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific worksheet tab(s) and cell range(s) related to the footnoted text	See Cell D39, Tab "time comparison," in cited CSXT Reply WP "RTC CSXT Actual Calumet Park.xlsx."
13	III-A-1	III-A-14	16	N/A	RTC CSXT Actual Calumet Park.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific worksheet tab(s) and cell range(s) related to the footnoted text	See Cells K20-R20, Tab "time comparison," in cited CSXT Reply WP "RTC CSXT Actual Calumet Park.xlsx."
14	III-A-1	III-A-14	17	N/A	RTC CSXT Actual Calumet Park.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific worksheet tab(s) and cell range(s) related to the footnoted text	See Cell D42, Tab "time comparison," in cited CSXT Reply WP "RTC CSXT Actual Calumet Park.xlsx."
15	III-A-1	III-A-14	18	N/A	[Cons. Op.] 5.1 Train Transit Times Comparison Hist v. RTC.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific worksheet tab(s) and cell range(s) related to the footnoted text	See Rows 8-31, Tab "Train Transit Summary WORK," in cited Consumers Op. WP "5.1 Train Transit Times Comparison Hist v. RTC.xlsx."
16	III-A-1	III-A-15	19	N/A	RTC CSXT Actual Calumet Park.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific worksheet tab(s) and cell range(s) related to the footnoted text	See Rows 11-12 and 37-41, Tab "time comparison," in cited CSXT Reply WP "RTC CSXT Actual Calumet Park.xlsx."
17	III-A-1	III-A-16	20	N/A	Examples_ConsumersWaybillLogic.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific worksheet tab(s) and cell range(s) related to the footnoted text	See Cells A1-D22, Tab "Summary," in cited CSXT Reply WP "Examples_ConsumersWaybillLogic.xlsx."
18	III-A-2	III-A-20	24	N/A	[Cons. Op.] 2015_CSXT Volume Growth Forecast.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific worksheet tab(s) and cell range(s) related to the footnoted text	See Cells J38 and J32, Tab "SUMMARY," in cited Consumers Op. WP "2015_CSXT Volume Growth Forecast.xlsx."

19	III-A-2	III-A-21	25	N/A	[Cons. Op.] 2015_CSXT Volume Growth Forecast.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific worksheet tab(s) and cell range(s) related to the footnoted text	See Cells E28 and E32, Tab "SUMMARY," in cited Consumers Op. WP "2015_CSXT Volume Growth Forecast.xlsx."
20	III-A-2	III-A-22	26	N/A	2015_CSXT Volume Growth Forecast_Reply.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific cell range(s) related to the footnoted text	See Cells S11-S13, S17-S19, S23-S25, S28, and S32, Tab "SUMMARY," in cited CSXT Reply WP "2015_CSXT Volume Growth Forecast_Reply.xlsx."
21	III-A-2	III-A-23	29	N/A	EIA AEO Forecast.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific cell range(s) related to the footnoted text	See Columns P-U in cited CSXT Reply WP "EIA AEO Forecast.xlsx," Tab "Summary."
22	III-A-2	III-A-24	31	N/A	Updated CSXT Internal Forecast	N/A	N/A	GP2	CSXT failed to identify the specific cell range(s) related to the footnoted text	See Column Q, filtered by cells in Column A containing "IN" only in cited CSXT Reply WP "Updated CSXT Internal Forecast.xlsx," Tab "Revised Forecast 2016-18."
23	III-A-2	III-A-24	32	N/A	CERR Container Traffic Forecast_Reply.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific cell range(s) related to the footnoted text	See Cells C3-G3 in cited CSXT Reply WP "CERR Container Traffic Forecast_Reply.xlsx," Tab "EIA AEO Forecast."
24	III-A-2	III-A-25	37	N/A	EIA WTI Price History and Forecast.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific worksheet tab(s) and cell range(s) related to the footnoted text	See Chart titled: "WTI Daily Spot Price and STEO Forecast as of February 2016," Tab "WTI," in cited CSXT Reply WP "EIA WTI Price History and Forecast.xlsx."
25	III-A-2	III-A-26	38	N/A	CERR Car Traffic Forecast_Reply.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific cell range(s) related to the footnoted text	See Cells F-37-L37, Tab "PIVOT," in cited CSXT Reply WP "CERR Car Traffic Forecast_Reply.xlsx."
26	III-A-3	III-A-35	53	N/A	2014 CSXT URCS Empty Load Ratios.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific worksheet tab(s) related to the footnoted text	See Column F, Tab "E2P1" in cited CSXT Reply WP "2014 CSXT URCS Empty Load Ratios.xlsx."
27	III-A-3	III-A-36	54	N/A	Carload URCS_SARR Inputs_Reply.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific cell range(s) related to the footnoted text	See Columns W, AB, and AC in cited CSXT Reply WP "Carload URCS_SARR Inputs_Reply.xlsx," Tab "Inputs_SARR."
28	III-A-3	III-A-36	54	N/A	CERR and Residual CSXT ATC URCS Inputs_Reply.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific worksheet tab(s) and cell range(s) related to the footnoted text	See Column AC, Tab "Carload," and Column AD, Tab "Intermodal," in cited CSXT Reply WP "CERR and Residual CSXT ATC URCS Inputs_Reply.xlsx."
29	III-A-3	III-A-39	58	N/A	2014 CSXT URCS Empty Load Ratios.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific worksheet tab(s) and cell range(s) related to the footnoted text	See Cell O31, Tab "Summary," in cited CSXT Reply WP "2014 CSXT URCS Empty Load Ratios.xlsx."
30	III-A-3	III-A-44	64	N/A	Consumers 59th Street Costs.xlsx	N/A	N/A	GP6	CSXT failed to provide a clear description of what the spreadsheet represents and a clear description of the rows and columns	The workpaper was described in the Reply narrative and in CSXT's Workpaper Index, and summarizes information from Consumers' Opening evidence, with the source workpapers identified.
31	III-A-3	III-A-46	67	N/A	Consumers Intermodal ATC.xlsx	N/A	N/A	GP6	CSXT failed to provide a clear description of what the spreadsheet represents and a clear description of the rows and columns	The workpaper was described in the Reply narrative and in CSXT's Workpaper Index, and summarizes information from Consumers' Opening evidence, with the source workpaper identified.
32	III-A-3	III-A-50	71	N/A	CERR Operating Expense_Reply.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific cell range(s) related to the footnoted text	See Cell D26 in cited CSXT Reply WP "CERR Operating Expense_Reply.xlsx," Tab "DCF Transfer."
33	III-A-3	III-A-50	71	N/A	CERR Operating Expense_Reply.xlsx	N/A	N/A	GP6	CSXT failed to provide a clear description of what the spreadsheet represents and a clear description of the rows and columns	The workpaper was described in CSXT's Workpaper Index, and is CSXT's Reply version of the Opening CERR Operating Expense workpaper that Consumers submitted.
34	III-A-3	III-A-52	75	N/A	ATC_FixedCosts_Adjustments.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific cell range(s) related to the footnoted text	See Cells N2-Q8 in cited CSXT Reply WP "ATC_FixedCosts_Adjustments.xlsx," Tab "AdjustingTonnages_Chicago."
35	III-A-3	III-A-53	78	N/A	2014 Fixed Costs For ATC (Final)_Reply.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific cell range(s) related to the footnoted text	See Columns H-I in cited CSXT Reply WP "2014 Fixed Costs For ATC (Final)_Reply.xlsx," Tab "2014_Density."
36	III-A-3	III-A-54	82	N/A	ATC_FixedCosts_Adjustments.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific cell range(s) related to the footnoted text	See Cells B1-B2 in cited CSXT Reply WP "ATC_FixedCosts_Adjustments.xlsx," Tab "Adjusting_Link_Fixed_Costs."
37	N/A	N/A	N/A	III-A-2-d	N/A	N/A	N/A	GP3	CSXT deleted	CSXT's section III-A-2-d discusses crude oil traffic, a topic that Consumers did not address. Table III-A-2 at Page III-A-27 (in section III-A-2-d) addresses the CERR volumes discussed by Consumers in its Section III-A-2-d.
38	N/A	N/A	N/A	III-A-3-a	N/A	N/A	N/A	GP3	CSXT deleted	Because CSXT accepted Consumers' historical revenues, CSXT did not address this argument in detail.
39	N/A	N/A	N/A	III-A-3-b	N/A	N/A	N/A	GP3	CSXT deleted	Because CSXT accepted Consumers' historical revenues, CSXT did not address this argument in detail.

40	N/A	N/A	N/A	III-A-3-c-i	N/A	N/A	N/A	GP3	CSXT deleted	Because CSXT accepted Consumers' historical revenues, CSXT did not address this argument in detail.
41	N/A	N/A	N/A	III-A-3-c-ii	N/A	N/A	N/A	GP3	CSXT deleted	Because CSXT accepted Consumers' historical revenues, CSXT did not address this argument in detail.
42	N/A	N/A	N/A	III-A-3-d	N/A	N/A	N/A	GP3	CSXT changed outline position	Because CSXT accepted most of Consumers' forecasted revenues, CSXT did not address this argument in detail.
43	N/A	N/A	N/A	III-A-3-d-i	N/A	N/A	N/A	GP3	CSXT deleted	Because CSXT accepted most of Consumers' forecasted revenues, CSXT did not address this argument in detail.
44	N/A	N/A	N/A	III-A-3-d-ii	N/A	N/A	N/A	GP3	CSXT deleted	Because CSXT accepted most of Consumers' forecasted revenues, CSXT did not address this argument in detail.
45	N/A	N/A	N/A	III-A-3-d-iii	N/A	N/A	N/A	GP3	CSXT deleted	Because CSXT accepted most of Consumers' forecasted revenues, CSXT did not address this argument in detail.
46	N/A	N/A	N/A	III-A-3-d-iv	N/A	N/A	N/A	GP3	CSXT changed outline level (promoted)	Because CSXT accepted the other aspects of Consumers' forecasted revenues, CSXT responded in detail solely to the evidence in this subsection. CSXT responded in Section III-A-3-d.
47	III-A	N/A	N/A	III-A	III-A subfolders	N/A	N/A	GP4	Discarded subfolder structure from Opening, included only a subset of opening files, created new subfolders not consistent with opening filing.	CSXT included the workpapers that it relied upon for development of its Reply Evidence.
48	III-B-2-a	III-B-10	6	III-B-2-a	Description of Movements in Chicago.pdf	N/A	N/A	GP2	File included in Reply workpapers under a different name according to workpaper directory.	See CSXT Reply WP "Description of Consumers Train Movements.pdf" at 5. [cross-reference included in CSXT WP Index]
49	III-B-2-a	III-B-10	6	III-B-2-a	N/A	N/A	N/A	GP2	CSXT Claim: "CSXT generally accepts Consumers' configuration, but adds one 2.0 mile siding on the Porter to West Olive line, which is necessary to accommodate the issue traffic coal trains that are often held outside of the plant until Consumers is ready to accept them." CSXT footnote cites "CSXT described the need for this siding to Consumers in discovery" but does not reference a specific file/location.	Contrary to Consumers' claim, footnote 6 includes a workpaper citation. See CSXT Reply WP "Description of Consumers Train Movements.pdf" at 5.
50	III-B-2-c	III-B-11	7	III-B-2-c	Description of Movements in Chicago.pdf	N/A	N/A	GP2	File included in Reply workpapers under a different name according to workpaper directory.	See CSXT Reply WPs "Holding Consumers Loaded Trains.xlsx" and "Description of Consumers Train Movements.pdf" at 5. (cross-reference included in CSXT WP Index)
51	N/A	N/A	N/A	Table III-B-1	CERR Route Miles_Reply.xlsx	N/A	N/A	GP7	"Route_mile reply.xlsx", "Consumers Route File_with Flagged Links 08152015.xlsx", document not listed as linked on workpaper index	There is no link to the file "Route_mile reply.xlsx" in CSXT Reply WP "CERR Route Miles_Reply.xlsx" as claimed by Consumers, nor is the file "Route_mile reply.xlsx" included in either parties' evidence. Consumers has accurately identified that CSXT Reply WP "CERR Route Miles_Reply.xlsx" links to the file "Consumers Route File_with Flagged Links 08152015.xlsx", which is included in CSXT Reply evidence in folder III-C/Open.
52	III-B	N/A	N/A	III-B	III-B subfolders	N/A	N/A	GP4	Discarded subfolder structure from Opening, included only a subset of opening files, created new subfolders not consistent with opening filing.	CSXT included the workpapers that it relied upon for development of its Reply Evidence.
53	III-C-INTRODUCTION- B	III-C-12	33	N/A	(Cons Op) Peak Unit Merch Trains v5 20151009 w Peak LE Consist and Growth Trains w delayv4.xlsx	N/A	N/A	GP1	Cited figures not found at cited location.	See Columns R, V, and W in cited Consumers Op. WP "Peak Unit Merch Trains v5 20151009 w Peak LE Consist and Growth Trains w delayv4.xlsx," Tab "peak_week."
54	III-C-INTRODUCTION- B	III-C-13	34	N/A	(Cons Op) Peak Unit Merch Trains v5 20151009 w Peak LE Consist and Growth Trains w delayv4.xlsx	N/A	N/A	GP1	Numbers in the table not found at cited location.	See Cells AL44-AQ74, Tab "Consumers WP Delays," in cited CSXT Reply WP "Delay_Data_CERR_Trains.xlsx."
55	III-C-INTRODUCTION- B	III-C-15	38	N/A	[Cons Op] Foreign Line Delays WORK.xlsx	N/A	N/A	GP1	Cited figures not found at cited location.	See Columns I-K, Rows 7-28 and Rows 38-59 in cited Consumers Op. WP "Foreign Line Delays WORK.xlsx," Tab "Peak Forgn Delays for RTC 54pct."

56	III-C-INTRODUCTION- B	III-C-16	N/A	N/A	N/A	N/A	N/A	GP1	Figures in italicized text not cited.	See Consumers Op. WP "List of All RTC Trains with RTC IDs.xlsx," Tab "RTC freight trains," Rows 80-98 and Rows 237-240.
57	III-C-INTRODUCTION- B	III-C-24	48	N/A	Delay_Data_CERR_Trains.xlsx	N/A	N/A	GP1	Cited figures not found at cited location.	See Columns O & Q and Cell V2, Tab "input to CSXT Reply RTC" in cited CSXT Reply WP "Trainsheet Delays for RTC_RR Crossings.xlsx." [cross-reference included in CSXT WP Index]
58	III-C-1-a	III-C-45	N/A	N/A	N/A	N/A	N/A	GP1	Figures in Table III-C-7 not sourced to workpapers.	See CSXT Reply WP "CERR Base Year Trains.xlsx," Tab "Trains," Columns AF, AK, and BE.
59	III-C-1-c-ii-(a)	III-C-52	N/A	N/A	N/A	N/A	N/A	GP1	Figures in Figure III-C-9 not sourced to workpapers.	See CSXT Reply WP "Received Locomotive Consists.xlsx."
60	III-C-1-c-ii-(b)	III-C-54	N/A	N/A	N/A	N/A	N/A	GP1	Figures in Table III-C-10 not sourced to workpapers.	See Consumers Op. WP "CERR Operating Statistics_Open.xlsx," Tab "Summary," Cells K40-K43, and CSXT Reply WP "CERR Operating Statistics_Reply.xlsx," Tab "Summary," Cells K28-L43.
61	III-C-1-c-iv	III-C-56	107	N/A	CERR Base Year Trains.xlsx	N/A	N/A	GP1	CSXT failed to identify the specific cell range(s) related to the footnoted figures.	See Cells D382 and H376 in cited CSXT Reply WP "CERR Base Year Trains.xlsx," Tab "Peaking_Factor."
62	III-C-1-c-l	III-C-71	N/A	N/A	N/A	N/A	N/A	GP1	Figures in Table III-C-11 not sourced to workpapers.	See Consumers Op. WP "CERR Operating Statistics_Open.xlsx," Tab "Summary," Cells S19-S38, and CSXT Reply WP "CERR Operating Statistics_Reply.xlsx," Tab "Summary," Cells S28-S38.
63	III-C-1-c-n	III-C-74	N/A	N/A	N/A	N/A	N/A	GP1	Figures in Figure III-C-12 not sourced to workpapers.	See CSXT Reply WP "RTC Output Time Comparisons.xlsx," Tab "summary," Cells G33-L51.
64	III-C-INTRODUCTION- B	III-C-13	34	N/A	[Cons Op] Peak Unit Merch Trains v5 20151009 w Peak LE Consist and Growth Trains w delayv4.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific worksheet tab(s) and cell range(s) related to the footnoted figure.	See CSXT Reply WP "Delay_Data_CERR_Trains.xlsx," Tab "Consumers WP Delays," Cells AL44-AQ47.
65	III-C-INTRODUCTION- B	III-C-24	48	N/A	Delay_Data_CERR_Trains.xlsx	N/A	N/A	GP2	Cited worksheet does not exist in cited workpaper.	See CSXT Reply WP "Trainsheet Delays for RTC_RR Crossings.xlsx," Tab "input to CSXT Reply RTC," Columns O & Q and Cell V2. (cross-reference included in CSXT WP Index)
66	III-C-INTRODUCTION- C	III-C-27	52	N/A	Train Forecast table_09202015 v7 with TRN Idx_Reply.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific cell range(s) related to the footnoted figures.	See Cells AE21 and AC22 in cited CSXT Reply WP "Train Forecast table_09202015 v7 with TRN Idx_Reply.xlsx," Tab "Growth Calc."
67	III-C-INTRODUCTION- C	III-C-28	54	N/A	(Cons Op) CERR BASE YEAR TRAIN LIST DEVELOPMENT vF.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific cell range(s) related to the figures included in CSXT Figure III-C-5.	See Columns W, AG, BK, BT, BU, BW, and CF; Rows 272, 273, 329, 330, 358, 364, 368, 373, 374, 375, 376, 377, 378, 379, and 427 in cited Consumers Op. WP "CERR BASE YEAR TRAIN LIST DEVELOPMENT vF.xlsx," Tab "Cerr Trn Stats."
68	III-C-INTRODUCTION- C	III-C-42	78	N/A	Bad Ordered Carloads in NonUnit Trains.xlsx	N/A	N/A	GP2	Cited figures not found at cited location.	See Cells I5-I62, Tab "Summary," in cited CSXT Reply WP "BadOrdered Carloads in NonUnit Trains.xlsx."
69	III-C-INTRODUCTION- C	III-C-43	81	N/A	Bad Ordered Carloads in NonUnit Trains.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific cell range(s) related to the footnoted figures.	See Rows 569-590, 2206-2227, 2995-3016 in cited CSXT Reply WP "BadOrdered Carloads in NonUnit Trains.xlsx," Tab "Dataset_Access."
70	III-C-1-c-ii-(a)	III-C-52	93	N/A	CERR Base Year Trains.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific cell range(s) related to the footnoted figures.	See Column AW in cited CSXT Reply WP "CERR Base Year Trains.xlsx," Tab "Trains."
71	III-C-1-c-n	III-C-75	159	N/A	RTC Output Time Comparisons.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific worksheet tab(s) and cell range(s) related to the footnoted figures.	See Cells G57-L66, Tab "summary," in cited CSXT Reply WP "RTC Output Time Comparisons.xlsx."
72	III-C-1-c-n	III-C-76	161	N/A	RTC Report output v2.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific worksheet tab(s) and cell range(s) related to the footnoted calculation.	See CSXT Reply WP "Peak Period Trains.xlsx" Tab "RTC_Add_Elim" Cells H7 and H10; CSXT Reply WP "CERR Opening RTC Train File in Excel.xlsx," Tab "Consumers Opening Train file," and CSXT Reply WP "CSXT Reply WP RTC Train File in Excel," Tab "Primary."
73	III-C-1-c-n	III-C-76	162	N/A	RTC Output Time Comparisons.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific worksheet tab(s) and cell range(s) related to the footnoted figures.	See Cell S4, Tab "outputs by train," in cited CSXT Reply WP "RTC Output Time Comparisons.xlsx."

74	III-C-1-c-n	III-C-76	163	N/A	[Cons Op] Peak Unit Merch Trains v5 20151009 w Peak LE Consist and Growth Trains w delayv4.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific worksheet tab(s) and cell range(s) related to the footnoted figure.	See Columns V and W, Tab "peak_week," in cited Consumers Op. WP "Peak Unit Merch Trains v5 20151009 w Peak LE Consist and Growth Trains w delayv4.xlsx."
75	III-C-INTRODUCTION	N/A	N/A	N/A	N/A	N/A	N/A	GP3	CSXT inserted its preferred argument structure as a 43- page, 3-part "Introduction" before addressing the argument submitted by Consumers in Opening.	GP3 explicitly allows parties to insert sections. CSXT included the introduction to highlight the numerous flaws in Consumers' Opening Operating Plan and to identify issues that Consumers omitted (e.g. bad ordered cars).
76	N/A	N/A	N/A	III-C-1-a-i	N/A	N/A	N/A	GP3	CSXT deleted	CSXT accepted Consumers' evidence at III-C-46.
77	N/A	N/A	N/A	III-C-1-a-ii	N/A	N/A	N/A	GP3	CSXT deleted	CSXT accepted Consumers' evidence at III-C-46.
78	N/A	N/A	N/A	III-C-1-a-iii	N/A	N/A	N/A	GP3	CSXT deleted	CSXT accepted Consumers' evidence at III-C-46.
79	N/A	N/A	N/A	III-C-1-a-iv	N/A	N/A	N/A	GP3	CSXT deleted	CSXT accepted Consumers' evidence at III-C-46.
80	N/A	N/A	N/A	III-C-1-a-v	N/A	N/A	N/A	GP3	CSXT deleted	CSXT addressed Consumers' evidence at III-C-46.
81	N/A	N/A	N/A	III-C-1-a-vi	N/A	N/A	N/A	GP3	CSXT deleted	CSXT accepted Consumers' evidence at III-C-46.
82	N/A	N/A	N/A	III-C-1-a-vii	N/A	N/A	N/A	GP3	CSXT deleted	CSXT addressed Consumers' evidence at III-C-46 - 47.
83	N/A	N/A	N/A	III-C-1-a-viii	N/A	N/A	N/A	GP3	CSXT deleted	CSXT accepted Consumers' evidence at III-C-46.
84	N/A	N/A	N/A	III-C-1-a-ix	N/A	N/A	N/A	GP3	CSXT deleted	Consumers' Section III-C-1-a-ix includes a statement regarding CSXT data pertaining to trains that Consumers did not select as part of the CERR traffic group. Accordingly, CSXT determined that no response was warranted.
85	N/A	N/A	N/A	III-C-1-d	N/A	N/A	N/A	GP3	CSXT changed outline level (demoted)	CSXT addressed Consumers' evidence in Section III-C-1-c-v (at III-C-56-57).
86	N/A	N/A	N/A	III-C-2-a	N/A	N/A	N/A	GP3	CSXT deleted	Because CSXT accepted Consumers' configuration of the CERR, CSXT did not address this argument in detail.
87	N/A	N/A	N/A	III-C-2-b	N/A	N/A	N/A	GP3	CSXT deleted	Because CSXT accepted Consumers' configuration of the CERR, CSXT did not address this argument in detail.
88	N/A	N/A	N/A	III-C-2-b-i	N/A	N/A	N/A	GP3	CSXT deleted	Because CSXT accepted Consumers' configuration of the CERR, CSXT did not address this argument in detail.
89	N/A	N/A	N/A	III-C-2-b-i-(a)	N/A	N/A	N/A	GP3	CSXT deleted	Because CSXT accepted Consumers' configuration of the CERR, CSXT did not address this argument in detail.
90	N/A	N/A	N/A	III-C-2-b-i-(b)	N/A	N/A	N/A	GP3	CSXT deleted	Because CSXT accepted Consumers' configuration of the CERR, CSXT did not address this argument in detail.
91	N/A	N/A	N/A	III-C-2-b-i-(c)	N/A	N/A	N/A	GP3	CSXT deleted	Because CSXT accepted Consumers' configuration of the CERR, CSXT did not address this argument in detail.
92	N/A	N/A	N/A	III-C-2-b-i-(d)	N/A	N/A	N/A	GP3	CSXT deleted	Because CSXT accepted Consumers' configuration of the CERR, CSXT did not address this argument in detail.
93	N/A	N/A	N/A	III-C-2-b-i-(e)	N/A	N/A	N/A	GP3	CSXT deleted	Because CSXT accepted Consumers' configuration of the CERR, CSXT did not address this argument in detail.
94	N/A	N/A	N/A	III-C-2-b-i-(e)-(i)	N/A	N/A	N/A	GP3	CSXT deleted	Because CSXT accepted Consumers' configuration of the CERR, CSXT did not address this argument in detail.
95	N/A	N/A	N/A	III-C-2-b-i-(e)-(ii)	N/A	N/A	N/A	GP3	CSXT deleted	Because CSXT accepted Consumers' configuration of the CERR, CSXT did not address this argument in detail.
96	N/A	N/A	N/A	III-C-2-b-i-(e)-(ii) j	N/A	N/A	N/A	GP3	CSXT deleted	Because CSXT accepted Consumers' configuration of the CERR, CSXT did not address this argument in detail.
97	N/A	N/A	N/A	III-C-2-b-i-(e)-(i-v)	N/A	N/A	N/A	GP3	CSXT deleted	Because CSXT accepted Consumers' configuration of the CERR, CSXT did not address this argument in detail.
98	N/A	N/A	N/A	III-C-2-c	N/A	N/A	N/A	GP3	CSXT deleted	Because CSXT accepted Consumers' configuration of the CERR, CSXT did not address this argument in detail.
99	N/A	N/A	N/A	III-C-2-d	N/A	N/A	N/A	GP3	CSXT changed outline level (promoted)	CSXT addressed Consumers' evidence in Section III-C-3.
100	N/A	N/A	N/A	III-C-2-d-i	N/A	N/A	N/A	GP3	CSXT changed outline level (promoted)	CSXT addressed Consumers' evidence in Section III-C-3-a.
101	N/A	N/A	N/A	III-C-2-d-ii	N/A	N/A	N/A	GP3	CSXT changed outline level (promoted)	CSXT addressed Consumers' evidence in Section III-C-3-b.
102	N/A	N/A	N/A	III-C-2-d-iii	N/A	N/A	N/A	GP3	CSXT changed outline level (promoted)	CSXT addressed Consumers' evidence in Section III-C-3-c.
103	N/A	N/A	N/A	III-C-2-d-iv	N/A	N/A	N/A	GP3	CSXT changed outline level (promoted)	CSXT addressed Consumers' evidence in Section III-C-3-d.
104	N/A	N/A	N/A	III-C-2-d-v	N/A	N/A	N/A	GP3	CSXT changed outline level (promoted)	CSXT addressed Consumers' evidence in Section III-C-3-e.
105	N/A	N/A	N/A	III-C-2-d-vi	N/A	N/A	N/A	GP3	CSXT changed outline level (promoted)	CSXT addressed Consumers' evidence in Section III-C-3-f.
106	N/A	N/A	N/A	III-C-2-d-vii	N/A	N/A	N/A	GP3	CSXT changed outline level (promoted)	CSXT addressed Consumers' evidence in Section III-C-3-g.
107	N/A	N/A	N/A	III-C-2-d-viii	N/A	N/A	N/A	GP3	CSXT changed outline level (promoted)	CSXT addressed Consumers' evidence in Section III-C-3-h.
108	N/A	N/A	N/A	III-C-2-d-ix	N/A	N/A	N/A	GP3	CSXT changed outline level (promoted)	CSXT addressed Consumers' evidence in Section III-C-3-i.
109	N/A	N/A	N/A	III-C-2-d-x	N/A	N/A	N/A	GP3	CSXT changed outline level (promoted)	CSXT addressed Consumers' evidence in Section III-C-3-j.
110	N/A	N/A	N/A	III-C-2-d-xi	N/A	N/A	N/A	GP3	CSXT changed outline level (promoted)	CSXT addressed Consumers' evidence in Section III-C-3-k.

111	N/A	N/A	N/A	III-C-2-d-xii	N/A	N/A	N/A	GP3	CSXT changed outline level (promoted)	CSXT addressed Consumers' evidence in Section III-C-3-l.
112	N/A	N/A	N/A	III-C-2-d-xiii	N/A	N/A	N/A	GP3	CSXT changed outline level (promoted)	CSXT addressed Consumers' evidence in Section III-C-3-m.
113	N/A	N/A	N/A	III-C-3-f-i	N/A	N/A	N/A	GP3	CSXT deleted	CSXT addressed Consumers' evidence in Section III-C-4-f.
114	N/A	N/A	N/A	III-C-3-f-ii	N/A	N/A	N/A	GP3	CSXT deleted	CSXT addressed Consumers' evidence in Section III-C-4-f.
115	N/A	N/A	N/A	III-C-3-f-iii	N/A	N/A	N/A	GP3	CSXT deleted	CSXT addressed Consumers' evidence in Section III-C-4-f.
116	N/A	N/A	N/A	III-C-3-h	N/A	N/A	N/A	GP3	CSXT deleted	Consumers Section III-C-3-h identifies the location of other "miscellaneous aspects of the operating plan" in its Opening evidence, a statement to which no response was necessary.
117	III-C	N/A	N/A	III-C	III-C subfolders	N/A	N/A	GP4	Discarded subfolder structure from Opening, included only a subset of opening files, created new subfolders not consistent with opening filing.	CSXT included the workpapers that it relied upon for development of its Reply Evidence.
118	III-D	III-D-11	22	N/A	Calculation of Consumers Helper Units.xlsx	N/A	N/A	GP1	Workpaper does not exist.	See CSXT Reply WP "Calculation of Consumers Helper Units.xlsx," Tab "Summary," cell G18. [WP not previously provided. WP is enclosed with this Reply.]
119	III-D	III-D-14	31	N/A	Select Chicago ISAs.pdf	N/A	N/A	GP1	Workpaper does not exist.	See CSXT Reply WP "Chicago ISAs.pdf" located in folder III-C.
120	III-D	III-D-15	N/A	N/A	N/A	N/A	N/A	GP2	Table III-D-2 is unsourced.	See CSXT Reply WP "Received Locomotive Consists.xlsx."
121	III-D	III-D-40	96	N/A	Holding Consumers Loaded Trains.xlsx	N/A	N/A	GP1	Workpaper does not exist.	See CSXT Reply WP "Held Consumers Loaded Trains.xlsx" located in folder III-C. (cross-reference included in CSXT WP Index)
122	III-D	III-D-105	N/A	N/A	N/A	N/A	N/A	GP2	Table III-D-20 is unsourced.	See Consumers Op. WP "CERR Operating Expense_Open.xlsx," Tab "Training," and CSXT Reply WP "CERR Operating Expense_Reply.xlsx," Tab "Training," Cells J3-J10.
123	III-D	III-D-105	N/A	N/A	N/A	N/A	N/A	GP2	Table III-D-21 is unsourced.	See Consumers Op. WP "CERR Operating Expense_Open.xlsx," Tab "DCF Transfer," Cell C42; and CSXT Reply WP "CERR Operating Expense_Reply.xlsx," Tab "Training," Cells M3-N10.
124	III-D	III-D-107	N/A	N/A	N/A	N/A	N/A	GP2	Table III-D-22 is unsourced.	See CSXT Reply WP "CSXT 2001-2014 Attrition.xlsx," Tab "Summary," Cells M3-M7.
125	III-D	III-D-107	N/A	N/A	N/A	N/A	N/A	GP2	Table III-D-23 is unsourced.	See Consumers Op. WP "CERR Operating Expense_Open.xlsx," Tab "Summary," Cells D240, D262, D266; and CSXT Reply WP "CERR Operating Expense_Reply.xlsx," Tab "Summary," Cells D240, D263, D267.
126	III-D	III-D-108	247	N/A	N/A	N/A	N/A	GP2	Footnote provides workpaper file reference, but location in the workpaper file is difficult to determine.	See Tab "Summary," in cited CSXT Reply WP "Inventories for MOW_Reply.xlsx."
127	III-D	III-D-113	254	N/A	N/A	N/A	N/A	GP2	Footnote provides workpaper file reference, but location in the workpaper file is difficult to determine.	See Tab "Summary," in cited CSXT Reply WP "Inventories for MOW_Reply.xlsx."
128	III-D	III-D-114	N/A	N/A	N/A	N/A	N/A	GP2	Table III-D-27 is unsourced.	See CSXT Reply WP "Inventories for MOW_Reply.xlsx," Tab "Summary."
129	III-D	III-D-115	N/A	N/A	N/A	N/A	N/A	GP2	Table III-D-28 is unsourced.	See CSXT Reply WP "CERR MOW Costs_Reply.xlsx," Tab "Reply MOW Staff Salaries," Cells A8-C46; and Tab "MOW Staff Salaries."
130	III-D	III-D-119	N/A	N/A	N/A	N/A	N/A	GP2	Table III-D-30 is unsourced.	See CSXT Reply WP "CERR MOW Costs_Reply.xlsx," Tab "Reply MOW Staff Salaries," Cells A8-C20; and Tab "MOW Staff Salaries."
131	III-D	III-D-120	N/A	N/A	N/A	N/A	N/A	GP2	Table III-D-31 is unsourced.	See CSXT Reply WP "CERR MOW Costs_Reply.xlsx," Tab "Reply MOW Staff Salaries," Cells A8-K20.
132	III-D	III-D-127	N/A	N/A	N/A	N/A	N/A	GP2	Table III-D-32 is unsourced.	See CSXT Reply WP "CERR MOW Costs_Reply.xlsx," Tab "Reply MOW Staff Salaries," Cells A22-C30; and Tab "MOW Staff Salaries."
133	III-D	III-D-127	N/A	N/A	N/A	N/A	N/A	GP2	Table III-D-33 is unsourced.	See CSXT Reply WP "CERR MOW Costs_Reply.xlsx," Tab "Reply MOW Staff Salaries," Cells A22-K30. (Numbers in narrative are correct, row 26 in WP inadvertently zeroed out.)

134	III-D	III-D-143	N/A	N/A	N/A	N/A	N/A	GP2	Table III-D-34 is unsourced.	See CSXT Reply WP "CSXT NS Reciprocal Trackage Rights Rate (2002).pdf" and Consumers Op. WP "CERR Route Miles Opening.xlsx," Tab "Summary," Rows 23-24.
135	III-D 2.c	N/A	N/A	III-D 2.b.i	N/A	N/A	N/A	GP3	"Private Car Allowance" changed to section 2.c from section 2.b.i	Consumers correctly identifies the responsive section.
136	III-D 3	N/A	N/A	III-D 3	N/A	N/A	N/A	GP3	Reply content and order remains intact, but different sections are numbered differently throughout III-D 3.	As Consumers acknowledges, the content and order of the Reply filing matches Consumers Opening evidence. CSXT added subsections where necessary to address issues that Consumers disregarded in its Opening Evidence.
137	III-D 4.a and b.	N/A	N/A	III-D 4.a.	N/A	N/A	N/A	GP3	CSXT renamed 4.a, inserted 4.b, and combined Opening 4.b into 4.c.	CSXT added a section to its MOW evidence to address issues that Consumers disregarded in its Opening Evidence.
138	III-D 4.c	N/A	N/A	III-D 4.c	N/A	N/A	N/A	GP3	CSXT organizes sub items in 4.c slightly differently	CSXT made additions to certain MOW Personnel categories, including adding a headquarters location. Because of this fundamental change to the evidence, CSXT had to address that issue first.
139	III-D 9.a	N/A	N/A	III-D 9	N/A	N/A	N/A	GP3	CSXT created "Other" and numbered III-D 9 which includes III-D 9.a. "Intermodal Lift and Ramp Costs", which was simply III-D 9 in Opening	Consumers correctly identifies the responsive section.
140	N/A	N/A	N/A	III-D 10	N/A	N/A	N/A	GP3	CSXT excludes Opening section III-D 10, "Calculation of Annual Operating Expenses"	Section III-D-10 was a summary of information provided in the introductory paragraphs to Consumers' III-D-10 evidence, which CSXT addressed in its introductory paragraphs. No additional response to Section III-D-10 was necessary.
141	III-D	N/A	N/A	III-D	III-D subfolders	N/A	N/A	GP4	Discarded subfolder structure from Opening, included only a subset of opening files, created new subfolders not consistent with opening filing.	CSXT included the workpapers that it relied upon for development of its Reply Evidence.
142	III-F-2	N/A	N/A	III-F	III-F-2 Folder	N/A	N/A	GP4	Discarded subfolder structure from Opening, included only a subset of opening files, created new subfolders not consistent with opening filing.	CSXT included the workpapers that it relied upon for development of its Reply Evidence.
143	III-F-2	III-F-22-66	N/A	III-F-2	N/A	N/A	N/A	GP3	Did not follow the structure of the narrative established in Opening.	CSXT added sections to its Roadbed Preparation evidence where necessary to address arguments Consumers omitted in its Opening Evidence. CSXT's evidence follows the order of arguments that Consumers established on Opening.
144	III-F-2	III-F-31	60	N/A	A41492 AA 04-29-14 Casky KY - Proposed Inspection yard AFE.xls	AFE Detail	AH3:AH5	GP2	Spreadsheet cited is not found in this section.	See cited CSXT Reply WP "A41492 AA 04-29-14 Casky KY - Proposed Inspection yard AFE.xls," Tab "AFE DETAIL," Cells AH3-AH5.
145	III-F-2	III-F-38	71	N/A	CERR Grading_Reply.xlsm	OtherItems	N/A	GP2	Tab referenced does not exist.	See Columns CB and CF, Tab "Road Grading," in cited CSXT Reply WP "CERR Grading_Reply.xlsm."
146	III-F-2	III-F-39	75	N/A	N/A	N/A	N/A	GP2	Cite referenced in footnote is incorrect.	See TPI Public Opening Evidence, CSXT v. TPI, STB Docket No. 42121, at III-F-9; see Consumers Op. at III-F-14 (asserting that combined unit cost approach is "a very conservative approach, as areas that require clearing, but not grubbing, typically are less expensive than areas that require both clearing and grubbing").
147	III-F-2	III-F-39	78	N/A	CERR Grading_Opening.xlsm	UnitCosts	N/A	GP2	Rows cited by CSXT contain no data in the corresponding spreadsheet	See Columns BG and BH in cited Consumers Op. WP "CERR Grading_Opening.xlsm," Tab "Unit Costs."
148	III-F-2	III-F-40	80	N/A	N/A	N/A	N/A	GP2	Cite referenced in footnote is incorrect.	See Columns BG and BH in cited Consumers Op. WP "CERR Grading_Opening.xlsm," Tab "Unit Costs."
149	III-F-2	III-F-40	81	N/A	CERR Grading_Opening.xlsm	Eng RptInput	N/A	GP2	Cite referenced in footnote is incorrect.	See Columns AW-BA, Tab "Eng Report Summary," in cited Consumers Op. WP "CERR Grading_Opening.xlsm."
150	III-F-2	III-F-45	93	N/A	MDOT Excavation Unit Costs_Reply Analysis.xlsx	ReplyAnalysis	N/A	GP2	Cite referenced in footnote is incorrect.	See Cells E27 and E30, Tab "Supplemental Data," in cited CSXT Reply WP "MDOT Excavation Unit Costs_Reply Analysis.xlsx."

151	III-G-1	III-G-1	N/A	III-G-3	N/A	N/A	N/A	GP1	CSXT failed to specifically cite documents and evidence referenced in the DCF Cost of Capital narrative	See CSXT Reply WP "Exhibit III-H-1_Reply.xlsm," Tab "Inputs," Cell C62.
152	III-G-1	III-G-1	N/A	III-G-5	N/A	N/A	N/A	GP1	CSXT failed to specifically cite documents and evidence referenced in the Equity Flotation Costs narrative	See CSXT Reply WP "Exhibit III-H-1_Reply.xlsm," Tab "Investment SAC," Cell G10.
153	III-G-1	III-G-3	N/A	N/A	N/A	N/A	N/A	GP2	CSXT failed to identify the source of the data in Table III-G-1	See CSXT Reply WP "CERR Gross Spread Analysis.xlsx," Tab "Summary by Sector."
154	III-G-1	III-G-4	N/A	N/A	N/A	N/A	N/A	GP2	CSXT failed to identify the source of the data in Table III-G-2	See CSXT Reply WP "CERR Gross Spread Analysis.xlsx," Tab "Screening Summary."
155	III-G-1	III-G-10	N/A	N/A	AAR 2013 Cost of Capital Debt Details Worksheet.xlsx	N/A	N/A	GP2	CSXT failed to identify the specific worksheets in the file cited.	See Tab "Sheet3" in cited CSXT Reply WP "AAR 2013 Cost of Capital Debt Details Worksheet.xlsx."
156	III-G-1	III-G-10	N/A	N/A	AAR 2013 Cost of Capital Debt Details Worksheet.xlsx	N/A	N/A	GP6	CSXT failed to provide a clear description of what the spreadsheet represents and a clear description of the rows and columns	The workpaper was described in the Reply narrative and in CSXT's Workpaper Index.
157	III-G	N/A	N/A	III-G	III-G subfolders	N/A	N/A	GP4	Discarded subfolder structure from Opening, included only a subset of opening files, created new subfolders not consistent with opening filing.	CSXT included the workpapers that it relied upon for development of its Reply Evidence.
158	III-H	III-H-6	N/A	N/A	N/A	N/A	N/A	GP2	CSXT fails to cite the source of the \$5.2 billion in system-wide bonus depreciation benefits for 2008 to 2014.	See CSXT Reply WP "CERR Bonus Depreciation Limit Worksheet.xlsx," Tab "Sheet1," Cell B12.
159	III-H	III-H-6	N/A	N/A	N/A	N/A	N/A	GP2	CSXT fails to cite the source of its 2014 route miles.	See CSXT Reply WP "2014 CSXT R1 Schedule 702.pdf."
160	III-H	III-H-11	11	N/A	Interest Amortization.xlsx	N/A	N/A	GP2	CSXT fails to cite to a specific worksheet or set of cells in the footnote.	See Cells AB7-AE28, Tab "Sheet1," in cited CSXT Reply WP "Interest Amortization.xlsx."
161	III-H	III-H-11	N/A	N/A	N/A	N/A	N/A	GP2	CSXT fails to include a source for the data in Table III-H-2	See CSXT Reply WP "Exhibit III-H-1_Reply.xlsm," Tab "Summary."
162	III-H	III-H-17	17	N/A	URCS Index Productivity Demonstration.xlsx	N/A	N/A	GP2	CSXT fails to cite to a specific worksheet or set of cells in the footnote.	See Tab "Sheet1," in cited CSXT Reply WP "URCS Index Productivity Demonstration.xlsx."
163	III-H	III-H-18	19	N/A	MMM CSXT URCS Index Reply.xlsx	N/A	N/A	GP2	CSXT fails to cite to a specific worksheet or set of cells in the footnote.	See Cells B25-D36, Tab "CSX Index Forecast," in cited CSXT Reply WP "MMM CSXT URCS Index Reply.xlsx."
164	N/A	N/A	N/A	N/A	N/A	N/A	N/A	GP12	Based on an initial review CSXT has not provided a color coding key and it appears that within several sections that the color coding was not consistently applied.	CSXT Reply WP "III - F TOTAL - 2015_Reply.xlsx," tab "Reply Summary" includes a color key for III-F workpapers.