BEFORE THE
SURFACE TRANSPORTATION BOARD

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

COMPLAINANT'S REPLY TO
DEFENDANT'S MOTION TO STRIKE

Complainant, E.I. du Pont de Nemours and Company ("DuPont"), hereby replies to the "Motion to Strike," filed by defendant, Norfolk Southern Railway Company ("NS"), on July 25, 2013 ("Motion"). NS has asked the Surface Transportation Board ("STB" or "Board") to strike the "Errata to Rebuttal Evidence" filed by DuPont on July 18, 2013 ("Errata"). The crux of the Motion is NS's erroneous characterization of the Errata as "a substantial new evidentiary filing." Motion at 1. Through this reply, DuPont demonstrates that the Errata fixes errors and shows the impact of those fixes on the downstream portions of the SAC analysis, none of which is impermissible new evidence or prejudicial to NS.

I. THE ERRATA IS NOT NEW EVIDENCE.

The Errata fixed errors in the following seven categories:

1. Classification car counts;
2. Missing trains in RTC model;
3. "Key" train speeds in the RTC Model;
4. Other train speeds in the RTC Model;
5. Cable amounts for yard lighting;
6. The loss and damage calculation in variable costs; and
7. Yard acre calculations.

Error Nos. 1, 2, 3 and 5 were expressly identified by NS in its Final Brief, and Error Nos. 4, 6 and 7 were identified by DuPont while in the process of correcting the NS-identified errors. DuPont has summarized each of these errors and the Errata modifications in the attached Exhibit 1, so that the Board can easily associate the Errata elements with the individual errors to which they are addressed and follow the downstream effects of correcting these errors through the SAC analysis. In the following subsections, DuPont explains why each error is an appropriate subject for the Errata.

A. **Classification Car Counts.**

It is difficult to conceive how NS can characterize DuPont's correction of classification car counts as anything but a proper Errata. At page 24 of its Final Brief, NS states:

> The procedure described by DuPont for determining the DRR's car classification requirements is conceptually sound—indeed, it is the same process that, NS explained, DuPont could (and should) have used to develop a car classification plan on Opening. NS Reply III-C-61-65. However, the process that DuPont applied to extract car classification events from the NS data was fatally flawed. Specifically, while DuPont initially created a data field (designated "RowNum") that sequenced the car events for each shipment by date and time, it inexplicably did not apply that field in reviewing the car event records. Instead, DuPont based its review on a different field (designated as "ID") that did not incorporate properly sequenced records.... If a single line in DuPont's computer code is modified to instruct the program to review the data in the proper sequence (by utilizing the "RowNum" field), the program correctly extracts all instances in which NS cars changed trains and/or blocks in the Base Year.

By NS's own admission, DuPont's evidence was conceptually sound but not correctly executed due to a single line of computer coding error. The Errata corrects that error.

As the Board is well aware, the SAC analysis is not comprised of discrete parts. A change to one part can have numerous downstream effects that extend all the way to the final discounted cash flow ("DCF") and maximum markup methodology ("MMM") analyses. In the

case of car classification counts, because that step occurs very early in the SAC process, there is a particularly long string of dependent SAC analyses. Once again, the NS Brief, at page 26, acknowledges this fact:

> On the one hand, this error leads to further errors in DuPont's evidence. For example, DuPont's yard sizing and configuration (including the number of "classification" tracks at each facility), yard locomotive fleet, and yard crew assignments all are woefully inadequate because DuPont's car counts were and continue to be wrong, as discussed below. [underline added]

NS unequivocally refers to DuPont's car classification count as an "error" that causes further downstream "errors." Therefore, the Errata necessarily and appropriately also corrected the downstream errors caused by the car classification count error, including the specific examples identified by NS. All of the downstream corrections are shown in Exhibit 1.

One of those downstream impacts is yard size and type, and particularly whether the DRR requires hump yards. Indeed, NS makes the hump yard issue its "poster child" for allegedly improper Errata. Motion at 5-7. Contrary to NS's characterization, the Errata does not do a "flip-flop" on the need for hump yards. On Rebuttal, at page III-C-127, DuPont accepted NS's 900 cars per day threshold to determine whether hump yards were needed in the Base Year of the SAC analysis. Because DuPont's erroneous car count classifications indicated that only one yard exceeded that threshold, and then by just 37 cars, DuPont elected not to include any hump yards on the DRR. Upon correcting the classification car count error, however, the 900 car threshold was substantially exceeded at seven of the eight yards that NS had converted into hump yards in its Reply Evidence. Therefore, the Errata accepts the NS reply evidence by adopting hump yards for those seven yards and adding hump yard investment costs,

classification tracks, yard crews and yard locomotives consistent with DuPont's Opening and Rebuttal Evidence.[1] Acceptance of the NS reply evidence is not new evidence.

B. **Missing Trains in RTC Model.**

The next correction in the Errata pertains to trains missing from DuPont's rebuttal RTC Model. On Rebuttal, DuPont added 6,855 trains that NS claimed were missing from DuPont's Opening Evidence operating plan. Dup. Reb. at III-C-266. At page 32 of its Brief, NS points out that, while DuPont included these additional 6,855 trains in its Rebuttal operating statistics, it did not add the 17 trains that move during the DRR's peak period to its rebuttal RTC Model. DuPont has agreed that it did not include 17 trains in the RTC Model.[2] Because DuPont's rebuttal evidence clearly states that it included those trains in the operating plan, but DuPont mistakenly failed to include them in the RTC simulation, the Errata merely brings the rebuttal RTC Model into conformity with the rest of the rebuttal. Again, this is an errata, not new evidence, because it accepts the NS criticism and demonstrates the impact on the RTC model outputs that flow through the SAC analysis. See Exhibit 1.

C. **Corrected Train Speeds for "Key" Trains.**

At pages 32-33 of its Brief, NS pointed out that, although DuPont had corrected the speed of TIH trains in its rebuttal RTC model, DuPont had overlooked the maximum speeds for other "Key Trains." [3] In focusing on TIH traffic, DuPont concedes that it overlooked other "Key Trains." The Errata corrects that oversight by reducing the speeds of "Key Trains" to 50 MPH in

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[1] On Rebuttal, at page III-C-125, DuPont identified an error in the NS calculation of track miles for its hump yards. Because DuPont had identified that error on rebuttal, the Errata properly corrected the NS error. Moreover, NS acknowledged that error in its Final Brief and even told the Board how to correct it. NS Brief, p. 31, note 49.

[2] Although NS refers to 622 missing trains in its Brief, at page 32, only 17 of those trains move over the DRR during the peak period simulated by the RTC Model. This is yet another example of NS attempting to portray an error as much more significant than it truly is.

[3] Key Trains are defined by the AAR in Circular No. OT-55, *Recommended Railroad Operating Practices for Transportation of Hazardous Materials* as any train with five tank car loads of poison inhalation hazard (PIH) cargo; or 20 carloads of a combination of PIH, flammable gas, explosives, and environmentally sensitive chemicals; or one or more carloads of high-level radioactive waste.

the rebuttal RTC simulation where the "Key Trains" exceeded the 50 mph speed limit.[4] That is not new evidence, but rather it simply accepts the NS criticism and demonstrates the impact on the RTC model outputs that flow through the SAC analysis. See Exhibit 1.

D. **Corrected Train Speeds for Other Trains.**

In the process of reviewing the peak period trains in response to NS's criticism regarding the excessive speed of some "Key Trains," DuPont discovered other trains in its rebuttal RTC model that were traveling at speeds below the maximum speed permitted. In other words, DuPont inadvertently had set their speed limits too low in the RTC model. In its Opening Evidence, at page III-C-5, DuPont clearly stated that the DRR's main and branch tracks allowed maximum speeds of 60 MPH and 40 MPH, respectively. On rebuttal, DuPont only intended to reduce the speed of "Key Trains" below the 60 MPH maximum speed, but incorrectly input the speed limits of certain other trains in its rebuttal RTC model. The Errata is not new evidence, but merely corrects errors in the RTC model to reflect DuPont's consistent position ever since its opening evidence, and demonstrates the impact of this correction on the downstream portions of the SAC analysis. See Exhibit 1.

E. **Cable Amounts for Yard Lighting.**

On Rebuttal, at page III-F-134, DuPont accepted NS's criticism that, on Opening, DuPont had provided insufficient cable for yard lighting, and stated that it was including such cabling on rebuttal. At pages 149-50 of its Brief, NS observed that "DuPont neither adds cable as it stated it would in Rebuttal nor shows why 2,000 feet of an undocumented type of conduit is sufficient for DRR yards." [underline added] The Errata acknowledges this error and corrects it by adding the

[4] In many situations, "Key Trains" included in DuPont's rebuttal RTC model already had maximum speeds equal to or less than 50 mph for reasons other than being 'Key Trains." On those instances, DuPont did not adjust the trains' speeds.

missing cable and demonstrates the impact of this correction on the downstream portions of the SAC analysis. See Exhibit 1

F. **The Loss And Damage Calculation In Variable Costs.**

DuPont's rebuttal electronic work paper for calculating variable costs in Part II-A and Part III-H contained an inaccurate lookup formula that affected the miles used in the loss and damage calculation. The Errata simply corrects that formula.

G. **Formula For Yard Acre Calculations.**

DuPont's rebuttal electronic work paper "DRR Yards Acreage Requirements.xlsx" contained an inaccurate formula for calculating yard acres which affected the calculation of acres for five yards. This formula incorrectly pointed to the column titled "Track Miles" rather than the column titled "Total Track Miles." Correcting the formula results in an increase in acres required for yards at: 1) Wilton, OH; 2) Louisville, KY; 3) Altoona, PA; 4) Cincinnati, OH (Gest Yard); and 5) Gainesville, GA. The Errata simply corrects that formula and demonstrates the impact of this correction on the downstream portions of the SAC analysis. See Exhibit 1

II. THE ERRATA IS NOT PREJUDICIAL TO NS

NS claims that the Errata is prejudicial to it, without providing much explanation as to how it is prejudiced. The case law cited by NS expresses concern with errata that "curtail the ability of parties to respond fully and adequately to the record," but that is not the case here.[5] Motion at 4. Because NS did not have any right to file a responsive pleading to the rebuttal evidence that is the subject of this Errata, its ability to reply to the Errata is not curtailed. Moreover, the Errata corrects errors that NS itself identified in its Final Brief; it is not new

[5] NS quotes from Potomac Elec. Power Co. v. CSX Transp., Inc., STB Docket No. 41989 (served Nov. 24, 1997). In that decision, the Board rejected CSXT's errata to its reply evidence because CSXT had withheld the information during discovery and then attempted to introduce it through an errata after the record had closed. Id. at 8. This is not even remotely similar to the DuPont Errata.

evidence. The purpose of the Errata is to show the downstream effects of correcting those errors on DuPont's rebuttal evidence, nothing more.[6]

NS also complains about the timing of the Errata coming three months after DuPont filed its rebuttal evidence. Motion at 2. But, these errors did not come to DuPont's attention until NS's Final Brief, and DuPont addressed them in the Errata just one month later. By comparison, NS itself filed an errata to its Reply Evidence nearly two months after the filing of its Reply. Given the multitude of downstream effects that these errors have on the SAC analysis, one month is not an unreasonable amount of time.

III. MANY OF DUPONT'S CORRECTIONS DO NOT REQUIRE AN ERRATA.

In SAC cases, the Board is not limited to the role of a passive arbiter in carrying out its duty to determine if the challenged rate is reasonable based on a well-developed evidentiary record. Pub. Serv. Co. of Colo. v. Burlington N. & Santa Fe Ry., STB Docket No. 42057, slip op. at 3-4 (served Jan. 19, 2005). As a guardian of the public interest, the Board must ensure that the record is sufficient for it to determine the reasonableness of the rate. Id. at 4-5. Thus, when the Board finds defects in evidence submitted in rate cases, it may substitute new data into the spreadsheets and models underlying the evidence.[7] See Tex. Mun. Power Agency v. Burlington

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[6] What NS really finds objectionable is that the Errata exposes NS's hyperbole by showing that correcting these errors does not have the great impact upon the final SAC results that NS would have the Board believe. By moving to strike the Errata, NS's objective is to conceal this fact in the hope that the Board will believe the NS rhetorical attacks on the "fatally flawed" DuPont operating plan without attempting to make these corrections itself to DuPont's evidence. See Motion at 7. See also, Part III, infra.

[7] E.g., Ariz. Elec. Power Coop., Inc. v. BNSF Ry. Co. and Union Pac. R.R. Co., STB Docket No. 42113, slip op. at 41 (served Nov. 22, 2011) (accepting the railroad's operating plan, but adjusting its operating statistics); Western Fuels I, slip op. at 15 (using the shipper's operating plan, with modifications); Otter Tail Power Co. v. BNSF Ry., STB Docket No. 42071, slip op. at C-6 (served Jan. 27, 2006) (using the shipper's operating plan, but restating the number of personnel required); TMPA, 6 S.T.B. at 606 (using the railroad's operating plan, but the Board's own time estimates for train loading, servicing and fueling, interchanging, and unloading); Wisconsin Power & Light Co. v. Union Pac. R.R. Co., 5 S.T.B. 955, 980 (2001) (using the railroad's operating plan, with adjustments); FMC Wyo. Corp. v. Union Pac. R.R. Co., 4 S.T.B. 699, 738 (2000) (using an adjusted version of the railroad's operating plan "to address certain concerns expressed by [the shipper] on rebuttal and to exclude certain overstatements [] discovered in reviewing [the railroad's] evidence.").

N. & Santa Fe Ry. (TMPA), STB Docket No. 42056, slip op. at 2 n.3 (Feb. 6, 2002) (recognizing that the Board often restates evidence). In order to facilitate this process, the Board has stated that it must be able to manipulate the data that a party submits and have the ability to re-run a party's calculations on such data. Duke Energy Corp. v. CSX Transp., Inc., 7 S.T.B. 402, 449-50 (2004) (criticizing defendant for submitting hard-coded work papers); Gen. Procedures for Presenting Evidence in Stand-Alone Cost Rate Cases, 5 S.T.B 441, 444-45 (2001); TMPA, slip op. at 2 n.3; see also 49 C.F.R. § 1104.3(b)(2) ("In order to fully evaluate evidence, all spreadsheets must be fully accessible and manipulable.").

Thus, an errata is not necessary for all of the corrections made by DuPont. The Board, on its own, could make adjustments for the four errors that NS identified in its Brief without DuPont ever submitting an errata. For example, the Board could adjust the speeds of "Key Trains" in the RTC Model and the amount of cable for lighting. The Board also could fix the car classification counts. To do so, however, is more challenging in this case because of the unprecedented size and complexity of the SARR.

In addition, NS has further complicated the Board's ability to make basic modifications to the SAC analysis by choosing to present a completely different operating plan from DuPont. In most prior SAC cases, the railroad operating plan, even when presented in a different manner than that of the complaining shipper, has employed the same basic methods as the complainant. Thus, when a railroad has criticized the complainant's operating plan, and vice versa, they typically make adjustments to the same sets of electronic work papers and computer programs. This has enabled the Board to readily plug pieces of evidence from one party's operating plan into the evidence presented by the other party. In this case, that process has been rendered much more complicated, and in some instances impossible, by NS's decision to create a brand new

operating plan based upon a completely different process than DuPont has used, and divorced from actual operations. Consequently, although DuPont and NS have criticized the others' evidence, they have not restated it in most cases so that the Board can see the impacts of those criticisms.[8] Indeed, neither DuPont nor the Board even has the ability to restate NS's evidence, as needed, because of NS's choice to use the MultiRail computer program to develop its operating plan, but not include that software in its evidentiary filing. See Dup. Reb. Ev. at I-107 to 114.

The Errata attempts to ease the added burden on the Board, due to the vagaries of how NS has chosen to litigate this case, of making adjustments to DuPont's evidence in response to legitimate errors identified by NS. Specifically, the Errata facilitates the Board's ability to make appropriate modifications to DuPont's evidence by providing fully linked rebuttal work papers that enable the Board to more easily calculate the myriad of downstream effects attributable to what otherwise are very basic corrections.

IV. CONCLUSION.

For the foregoing reasons, the Board should deny the NS "Motion Strike" DuPont's "Errata to Rebuttal Evidence."

Respectfully submitted,

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[8] For example, NS's hump hard sizes (i.e., track miles) were shown to be incorrect due to an error in NS's evidence. Moreover, NS's yard crews and yard locomotives at each of its hump yards (and all yards) are based on car counts derived from MultiRail which has been shown to be unsupported.

CERTIFICATE OF SERVICE

I hereby certify that this 1st day of August 2013, I served a copy of the foregoing via e-mail and first class mail upon:

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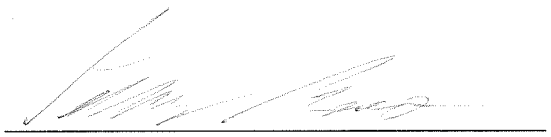

Jeffrey O. Moreno

Exhibit 1

	Rebuttal Files changed as a result of Errata			
	Directory (1)	DuPont Rebuttal (2)	DuPont Errata (3)	Comments (4)
1.	**REASON FOR CHANGE:**			
	Classification Car Count Error			
	Cited in NS Brief at p.24-26 and NS Brief spreadsheet "Plan Block Analysis V11 - Fixed.xlsx"			
	III-B	Yard Track Comparison - DuPont v. NS.xlsx	Yard Track Comparison - DuPont v. NS errata.xlsx	Diference in classification track miles changed
	III-C	Plan Block Analysis V11.xlsx	Plan Block Analysis V13.xlsx	car counts
		DRR Yard Matrix Rebuttal v8.xlsx	DRR Yard Matrix Rebuttal v8_Errata.xlsx	classification car counts, classification tracks, yard crews
	III-D	ATC_TRAFFIC_REBUTTAL.xlsx	ATC_TRAFFIC_REBUTTAL_Errata.xlsx	Yard Dwell for system provided railcars increased from 8 to 10 hours
		DRR Operating Expense_Rebuttal.xlsx	DRR Operating Expense_Rebuttal_Errata.xlsx	Changes to yard crew, switch Locos, G&A outsourcing
		DRR Operating Statistics_Rebuttal.xlsx	DRR Operating Statistics_Rebuttal_Errata.xlsx	Changes to yard crew, switch Locos
	III-D-3	DRR G&A Outsoucing_Rebuttal.xlsx	DRR G&A Outsoucing_Rebuttal_Errata.xlsx	Changes yard crew
		DRR Rebuttal Yard Locos.xlsx	DRR Rebuttal Yard Locos_Errata.xlsx	Yard locomotive count and LUM
		DRR Yard Crew Personnel Rebuttal.xlsx	DRR Yard Crew Personnel Rebuttal_Errata.xlsx	Yard Crews
	III-D-4	Rebuttal Exhibit III-D-2 MOW.xls	Rebuttal Exhibit III-D-2 MOW_Errata.xls	Changes in maintenance costs due to increased yard classification tracks and added hump yard facilities
	III-F	Rebuttal Exhibit III-F-1.xlsx	Rebuttal Exhibit III-F-1 errata.xlsx	Investment increased for land for yards (increased yard size), roadbed preparation (increased yard track miles), track construction (increased yard track miles and number of turnouts), signals and communications (addition of hump yard equipment), buildings and facilities (increased yard sizes and hump yard lighting) and additives (mobilization, engineering and contingencies)
		III-F Total REBUTTAL.xlsx	III-F Total REBUTTAL errata.xlsx	Same changes as identified for "Rebuttal Exhibit III-F-1 errata.xlsx
	III-F-1	DuPont-Land Valuation Rebuttal Report 4-10-2013.docx	DuPont-Land Valuation Rebuttal Report 4-10-2013_Errata.docx	Increase in land value for yards based on increased yard sizes for fifteen yards
	III-F-1 DuPont Yards	DRR Yards Acreage Requirements.xlsx	DRR Yards Acreage Requirements_Errata.xlsx	Increase in acreage required for yards based on increased yard sizes for fifteen yards
		DuPont Yards-Land Valuation FINAL 4-2-13.xlsx	DuPont Yards-Land Valuation FINAL 4-2-13 ERRATA.xlsx	Increase in land value for yards based on increased yard sizes for fifteen yards
	III-F-2	DRR Rebuttal Grading.xlsx	DRR Rebuttal Grading errata.xlsx	Increase in common earthwork, clearing and grubbing and land for waste quantities due to increase in yard track miles
		DRR Yard Matrix Rebuttal Grading.xlsx	DRR Yard Matrix Rebuttal Grading errata.xlsx	Increase in classification track and change in track configuration for seven hump yards plus increase in classification track for eight other yards
	III-F-3	Track Construction Costs Rebuttal.xls	Track Construction Costs Rebuttal Errata.xls	Increase in yard track miles and number of turnouts
	III-F-6	DuPont C&S Estimate Rebuttal.xlsx	DuPont C&S Estimate Rebuttal errata.xlsx	Addition of NS's costs for hump yard equipment for seven yards

		Rebuttal Files changed as a result of Errata		
		DuPont	DuPont	
	Directory	Rebuttal	Errata	Comments
	(1)	(2)	(3)	(4)
	III-F-7	DRR Facilities Cost Rebuttal.xlsx	DRR Facilities Cost Rebuttal Errata.xlsx	Increase in yard site costs due to increased yard size for fifteen yards plus addition of hump yard lighting
		DRR Facility Lighting Rebuttal.pdf	DRR Facility Lighting Rebuttal Errata.pdf	Addition of analysis of NS's lighting at hump yard template based on Elkhart, IN
	III-H Land Inflation	DuPont Urban Rural Split - 4-3-2013.xlsx	DuPont Urban Rural Split - ERRATA.xlsx	Change in rural and urban land value percentages based on revised land requirements
	III-H Land Inflation	DRR Land Appreciation Rebuttal.xlsx	DRR Land Appreciation Rebuttal_Errata.xlsx	Change in weighted land inflation forecast based on changes in land values
	III-H	Exhibit III-H-1 Rebuttal.xls	Exhibit III-H-1 Rebuttal_Errata.xls	Revised DCF model to account for errata changes
	III-H	Exhibit III-H-2 Rebuttal.xlsx	Exhibit III-H-2 Rebuttal_Errata.xlsx	Revised MMM results to account for errata changes
	III-H	MaximumMarkup.accdb	MaximumMarkup_Errata.accdb	Revised MMM model to account for errata changes
2.	**REASON FOR CHANGE:**			
	Add Missing Trains to RTC Model			
	Cited in NS Brief at p. 32			
	III-C-2 Rebuttal Peak Trains	****No corresponding Rebuttal File****	Edgemoor and McIntosh Locals RTC (With Consist Changes and Dwell)_Errata.xlsx	Development of RTC train inputs for 17 additional Edgemoor and McIntosh Trains
	III-C-2 Rebuttal Peak Trains	****No corresponding Rebuttal File****	Edgemoor and MacIntosh Trains Consists V01 Errata.xlsx	Development of consist changes for Edgemoor and McIntosh trains
	III-C-2 RTC	DRR7.zip	DRR_Rebuttal_Errata.zip	RTC generated input and output files with errata changes to train lists and train speed inputs
	III-C-2 RTC	DRR 7 Rebuttal REPORT.xlsx	DRR_Rebuttal_Errata REPORT.xlsx	RTC Report file with errata changes
	III-D	DRR Operating Expense_Rebuttal.xlsx	DRR Operating Expense_Rebuttal_Errata.xlsx	Changes to T&E crews, Road Locomotives, Car Expense, G&A outsourcing
		DRR Operating Statistics_Rebuttal.xlsx	DRR Operating Statistics_Rebuttal_Errata.xlsx	Changes to LUM, Locomotive and Car Hours
		DRR 7 Rebuttal REPORT.xlsx	DRR 7 Rebuttal REPORT_Errata.xlsx	Changes relating to RTC corrections
		Base Year Train List_Statistics_Rebuttal.xlsx	Base Year Train List_Statistics_Rebuttal_Errata.xlsx	Changes to mph and locos and resulting statistics
	III-D-2	DRR Car Costs_Rebuttal.xlsx	DRR Car Costs_Rebuttal_Errata.xlsx	Changes to car hours
	III-D-3	DRR G&A Outsoucing_Rebuttal.xlsx	DRR G&A Outsoucing_Rebuttal_Errata.xlsx	Changes to T&E crews
	III-H	Exhibit III-H-1 Rebuttal.xls	Exhibit III-H-1 Rebuttal_Errata.xls	Revised DCF model to account for errata changes
	III-H	Exhibit III-H-2 Rebuttal.xlsx	Exhibit III-H-2 Rebuttal_Errata.xlsx	Revised MMM results to account for errata changes
	III-H	MaximumMarkup.accdb	MaximumMarkup_Errata.accdb	Revised MMM model to account for errata changes

		Rebuttal Files changed as a result of Errata		
	Directory (1)	DuPont Rebuttal (2)	DuPont Errata (3)	Comments (4)
3.	**REASON FOR CHANGE:**			
	Correct Train Speeds for Key Trains in RTC Mocel			
	Cited in NS Brief at p.32-33			
	III-C-2 Rebuttal Peak Trains	DuPont Rebuttal Train Inputs.xlsx	DuPont Rebuttal Train Inputs_Errata.xlsx	Changes to rebuttal RTC train inputs to account for revised speeds on key trains
	III-C-2 Rebuttal Peak Trains	****No corresponding Rebuttal File****	Key Trains Analysis_RTC Analysis_Errata.xlsx	Analysis of DRR key train inputs
	III-C-2 Rebuttal Peak Trains	****No corresponding Rebuttal File****	Key Trains found in DuPont Rebuttal RTC_Errata.xlsx	Identification of DRR key trains
	III-C-2 RTC	DRR7.zip	DRR_Rebuttal_Errata.zip	RTC generated input and output files with errata changes to train lists and train speed inputs
	III-C-2 RTC	DRR 7 Rebuttal REPORT.xlsx	DRR_Rebuttal_Errata REPORT.xlsx	RTC Report file with errata changes
	III-D	DRR Operating Expense_Rebuttal.xlsx	DRR Operating Expense_Rebuttal_Errata.xlsx	Changes to T&E crews, Road Locomotives, Car Expense, G&A outsourcing
		DRR Operating Statistics_Rebuttal.xlsx	DRR Operating Statistics_Rebuttal_Errata.xlsx	Changes to LUM, Locomotive and Car Hours
		DRR 7 Rebuttal REPORT.xlsx	DRR 7 Rebuttal REPORT_Errata.xlsx	Changes relating to RTC corrections
		Base Year Train List_Statistics_Rebuttal.xlsx	Base Year Train List_Statistics_Rebuttal_Errata.xlsx	Changes to mph and locos and resulting statistics
	III-D-2	DRR Car Costs_Rebuttal.xlsx	DRR Car Costs_Rebuttal_Errata.xlsx	Changes to car hours
	III-D-3	DRR G&A Outsoucing_Rebuttal.xlsx	DRR G&A Outsoucing_Rebuttal_Errata.xlsx	Changes to T&E crews
	III-H	Exhibit III-H-1 Rebuttal.xls	Exhibit III-H-1 Rebuttal_Errata.xls	Revised DCF model to account for errata changes
	III-H	Exhibit III-H-2 Rebuttal.xlsx	Exhibit III-H-2 Rebuttal_Errata.xlsx	Revised MMM results to account for errata changes
	III-H	MaximumMarkup.accdb	MaximumMarkup_Errata.accdb	Revised MMM model to account for errata changes
4.	**REASON FOR CHANGE:**			
	Correction of RTC Train Speeds			
	Not Cited in NS Brief			
	III-C-2 Rebuttal Peak Trains	DuPont Rebuttal Train Inputs.xlsx	DuPont Rebuttal Train Inputs_Errata.xlsx	Changes to rebuttal RTC train inputs to account for revised speeds on incorrectly input train speeds
	III-C-2 RTC	DRR7.zip	DRR_Rebuttal_Errata.zip	RTC generated input and output files with errata changes to train lists and train speed inputs
	III-C-2 RTC	DRR 7 Rebuttal REPORT.xlsx	DRR_Rebuttal_Errata REPORT.xlsx	RTC Report file with errata changes

	Rebuttal Files changed as a result of Errata			
	Directory	DuPont Rebuttal	DuPont Errata	Comments
	(1)	(2)	(3)	(4)
	III-D	DRR Operating Expense_Rebuttal.xlsx	DRR Operating Expense_Rebuttal_Errata.xlsx	Changes to T&E crews, Road Locomotives, Car Expense, G&A outsourcing
		DRR Operating Statistics_Rebuttal.xlsx	DRR Operating Statistics_Rebuttal_Errata.xlsx	Changes to LUM, Locomotive and Car Hours
		DRR 7 Rebuttal REPORT.xlsx	DRR 7 Rebuttal REPORT_Errata.xlsx	Changes relating to RTC corrections
		Base Year Train List_Statistics_Rebuttal.xlsx	Base Year Train List_Statistics_Rebuttal_Errata.xlsx	Changes to mph and locos and resulting statistics
	III-D-2	DRR Car Costs_Rebuttal.xlsx	DRR Car Costs_Rebuttal_Errata.xlsx	Changes to car hours
	III-D-3	DRR G&A Outsoucing_Rebuttal.xlsx	DRR G&A Outsoucing_Rebuttal_Errata.xlsx	Changes to T&E crews
	III-H	Exhibit III-H-1 Rebuttal.xls	Exhibit III-H-1 Rebuttal_Errata.xls	Revised DCF model to account for errata changes
	III-H	Exhibit III-H-2 Rebuttal.xlsx	Exhibit III-H-2 Rebuttal_Errata.xlsx	Revised MMM results to account for errata changes
	III-H	MaximumMarkup.accdb	MaximumMarkup_Errata.accdb	Revised MMM model to account for errata changes
5.	**REASON FOR CHANGE:**			
	Failue to Increase Cable Amounts for Yard Lighting on Rebuttal			
	Cited in NS Brief at p.149-150			
	III-F	Rebuttal Exhibit III-F-1.xlsx	Rebuttal Exhibit III-F-1 errata.xlsx	Investment increased for buildings and facilities (increased cable lengths for yard lighting) and additives (mobilization, engineering and contingencies)
		III-F Total REBUTTAL.xlsx	III-F Total REBUTTAL errata.xlsx	Investment increased for buildings and facilities (increased cable lengths for yard lighting) and additives (mobilization, engineering and contingencies)
	III-F-7	DRR Facilities Cost Rebuttal.xlsx	DRR Facilities Cost Rebuttal Errata.xlsx	Increase in costs for increased cable lengths for yard lighting
	III-H	Exhibit III-H-1 Rebuttal.xls	Exhibit III-H-1 Rebuttal_Errata.xls	Revised DCF model to account for errata changes
	III-H	Exhibit III-H-2 Rebuttal.xlsx	Exhibit III-H-2 Rebuttal_Errata.xlsx	Revised MMM results to account for errata changes
	III-H	MaximumMarkup.accdb	MaximumMarkup_Errata.accdb	Revised MMM model to account for errata changes
6.	**REASON FOR CHANGE:**			
	Errant Formula That Affects Loss and Damage Calculation in Variable Cost			
	Not Cited in NS Brief			
	II-A	Exhibit II-A-1 through Exhibit II-A-16_Rebuttal.xlsx	Exhibit II-A-1 through Exhibit II-A-16_Rebuttal_Errata.xlsx	Corrected lookup formula that affected the miles used in the loss and damage calculation
7.	**REASON FOR CHANGE:**			
	Formula Error for Yard Acre Calculation			
	Not Cited in NS Brief			

Rebuttal Files changed as a result of Errata

Directory (1)	DuPont Rebuttal (2)	DuPont Errata (3)	Comments (4)
III-F	Rebuttal Exhibit III-F-1.xlsx	Rebuttal Exhibit III-F-1 errata.xlsx	Investment increased for land for yards (increased yard size)
	III-F Total REBUTTAL.xlsx	III-F Total REBUTTAL errata.xlsx	Investment increased for land for yards (increased yard size)
III-F-1	DuPont-Land Valuation Rebuttal Report 4-10-2013.docx	DuPont-Land Valuation Rebuttal Report 4-10-2013_Errata.docx	Increase in land value for yards based on increased yard sizes
III-F-1 DuPont Yards	DRR Yards Acreage Requirements.xlsx	DRR Yards Acreage Requirements_Errata.xlsx	Increase in acreage required for five yards based on correction to yard acreage calculation
	DuPont Yards-Land Valuation FINAL 4-2-13.xlsx	DuPont Yards-Land Valuation FINAL 4-2-13 ERRATA.xlsx	Increase in land value for five yards based on increased yard sizes
III-H Land Inflation	DuPont Urban Rural Split - 4-3-2013.xlsx	DuPont Urban Rural Split - ERRATA.xlsx	Change in rural and urban land value percentages based on revised land requirements
III-H Land Inflation	DRR Land Appreciation Rebuttal.xlsx	DRR Land Appreciation Rebuttal_Errata.xlsx	Change in weighted land inflation forecast based on changes in land values
III-H	Exhibit III-H-1 Rebuttal.xls	Exhibit III-H-1 Rebuttal_Errata.xls	Revised DCF model to account for errata changes
III-H	Exhibit III-H-2 Rebuttal.xlsx	Exhibit III-H-2 Rebuttal_Errata.xlsx	Revised MMM results to account for errata changes
III-H	MaximumMarkup.accdb	MaximumMarkup_Errata.accdb	Revised MMM model to account for errata changes