

The specific changes from DuPont's Opening filing are as follows:

1. Constructed route miles were increased from 7,272.94 to 7,276.94, an increase of less than one-tenth of one percent;
2. Yard miles were reduced from 880.34 to 853.10, a decrease of 3.1 percent;
3. Locomotive unit miles in the base year increased by 19,064 or 0.02 percent;
4. Locomotive hours and freight car hours in the base year increased by 18,875 hours and 710,203 hours, or 0.50 percent and 0.60 percent, respectively;
5. Road locomotives increased by two (2) units to 483 locomotives;
6. Operating expenses in the base year increased by \$450,059 to \$1,828 million;
7. Road property investment decreased by \$493 million to \$23,434 million;
8. The cumulative present value of the difference in overpayments in the DCF model increased by \$291 million to \$20,383 million; and
9. The MMM ratio for the first study period (6/09 to 12/09) changed from 119.6% to 117.8%.

These changes are shown in detail in the revised Opening electronic workpapers submitted with this filing. These errata workpapers replace the corresponding Opening workpapers filed on April 30, 2012 in their entirety, and are located in the same folders as provided to the Board with DuPont's Opening filing to preserve the links among the electronic workpapers. Also, the word "errata" has been placed at the end of each electronic workpaper that has been modified because of this errata.

In addition, DuPont discovered two errors in its market dominance evidence. Specifically, chlorine is incorrectly described as a Class 6.1 hazardous material and the 2009 connecting carrier rate used for lane B-10 is approximately \$43 higher than the correct rate.

II. CORRECTIONS TO THE OPENING NARRATIVE AND EXHIBITS

The changes described above also result in corrections to DuPont's Opening narrative and exhibits. DuPont has also discovered a few additional corrections that should be made to its Opening narrative and exhibits.¹ All of the corrections are described below.

A. Narrative

Page I-67, Line 12: "7.075" should read "7,075".

Page I-71, Line 11: "nearly \$24 billion, or about \$3.3 million" should read "nearly \$23.4 billion, or \$3.2 million".

Page I-78, Line 19: "96.6 percent to 119.6" should read "95.7 percent to 118.1 percent".

Page II-B-67, Line 7: "Class 6.1" should read "Class 2.3".

Page II-B-106, Table, Row 5: "{{ [REDACTED] }}" should read "{{ [REDACTED] }}".

Page III-B-2, Line 20: "8,091.81" and "7,272.94" should read "8,095.81" and "7,276.94", respectively.

Page III-B-3, Table III-B-1: A corrected version is attached.

Page III-B-3, Line 1: "7,272.94" should read "7,276.94".

Page III-B-5, Table III-B-2: A corrected version is attached.

Page III-B-5, Line 5: "10,477.25" should read "10,462.35".

Page III-B-7, Line 2: "74.62" should read "75.46".

Page III-B-7, Line 5: "one hundred nineteen (119)" should read "one hundred twenty-three (123)."

Page III-B-7, Line 6: "seventy eight (78)" should read "eighty-two (82)".

¹ Pages where the only change is adding the word "errata" at the end of the electronic workpaper reference are attached but are not included in the summary below.

Page III-B-8, Line 2: “one hundred nineteen (119)” should read “one hundred twenty-three (123)” and “880.34” should read “853.10”.

Page III-C-7, Line 13: “stanchions” should read “stations”.

Page III-C-9, Line 3: “inthe” should read “in the”.

Page III-C-9, Line 17: “662” should read “664”.

Page III-C-10, Table III-C-3: A corrected version is attached.

Page III-D-2, Table III-D-1: A corrected version is attached.

Page III-D-3, Line 5: “481” should read “483”.

Page III-D-3, Line 16: “{█}” should read “{█}”.

Page III-D-17, Line 11: “Exhibit III-D-3,2” should read “Exhibit III-D-2”.

Page III-F-1, Line 2: “7,272.94” should read “7,276.94”.

Page III-F-1, Table III-F-1: A corrected version is attached.

Page III-F-2, Table III-F-2: A corrected version is attached.

Page III-F-3, Line 5: “86,398” should read “86,456” and “77,295” should read “77,353”.

Page III-F-3, Line 19: “3,370.8” should read “3,374.4”.

Page III-F-6, Line 3: “3,370.8” should read “3,374.4”.

Page III-F-6, Line 3: “3,370.3” should read “3,373.9”.

Page III-F-7, Line 5: delete “quantities and”.

Page III-F-7, Table III-F-4: A corrected version is attached.

Page III-F-9, Line 4: “38,444” should read “38,461”.

Page III-F-10, Table III-F-5: A corrected version is attached.

Page III-F-17, Line 9: “7,678” should read “7,662”.

Page III-F-17, Line 10: “207.3” should read “206.9”.

Page III-F-17, Line 13: “3,329.6” should read “3,320.6”.

Page III-F-17, Line 20: “2,055,497” should read “2,055,116”.

Page III-F-20, Line 15: “131.6” should read “131.9”

Page III-F-24, Line 13: delete “quantities and”.

Page III-F-25, Table III-F-7: A corrected version is attached.

Page III-F-25, Line 4: “1,985,028” should read “1,939,944”.

Page III-F-25, Line 5: “SF” should read “SY” and “2.4” should read “2.3”.

Page III-F-27, Line 10: “1,153” should read “1,152”.

Page III-F-28, Line 3: “1,641” should read “1,636”.

Page III-F-28, Line 13: “1,744” should read “1,711”.

Page III-F-28, Line 18: “769” should read “790”.

Page III-F-30, Line 2: “511” should read “504”.

Page III-F-31, Line 11: “855” should read “853”.

Page III-F-32, Line 20: “1,562” should read “1,557”.

Page III-F-32, Line 21: “8,273” should read “8,242”.

Page III-F-35, Line 19: “1,926” should read “1,928”.

Page III-F-35, Line 20: “1,935” should read “1,937”.

Page III-F-41, Line 1: “SFRR” should read “DRR”.

Page III-F-41, Line 10: “railroad=s” should read “railroad’s”.

Page III-F-41, Line 15: “DRR=s” should read “DRR’s”.

Page III-F-42, Line 18: “1,661” should read “1,718”.

Page III-F-43, Line 3: “277” should read “284”.

Page III-F-43, Table III-F-8: A corrected version is attached.

Page III-F-44, Table III-F-9: A corrected version is attached.

Page III-F-48, Line 4: “182” should read “178”.

Page III-F-49, Line 3: “105” should read “106”.

Page III-F-49, Line 12: “448” should read “437”.

Page III-F-49, Line 17: “1,658” should read “1,618”.

Page III-F-50, Line 4: “1,869” should read “1,824”.

Page III-F-50, Footnote 138: “*Xcel*” should read “*PSCo/Xcel*”.

Page III-G-4, Table III-G-1: A corrected version is attached.

Page III-G-8, Table III-G-2: A corrected version is attached.

Page III-H-4, Line 18: “first” should read “second”.

Page III-H-12, Table III-H-1: A corrected version is attached.

Page III-H-14, Table III-H-2: A corrected version is attached.

Page III-H-14, Line 5: “96.6” should read “95.7” and “119.9” should read “118.1”.

Exhibits

Exhibit II-B-3, Page 1: the “% Change (Connecting Carrier Rate)” for lane B010 is “{{█}}” for the “09 to 10” column and “{{█}}” for the “Cumulative” column and should read “{{█}}” and “{{█}}”, respectively.

Exhibit III-C-5, Page 1, Footnote 1: “64G” should read “64K”.

Exhibit III-C-5, Page 3, Table 1: A corrected version is attached.

Exhibit III-C-5, Page 6, Line 12: “three” should be “five (5)”.

Exhibit III-C-5, Page 6, Lines 13-18: delete “In general... freight trains.”

Exhibit III-C-5, Page 14, Line 2: “5,088” should be “5,087”.

Exhibit III-D-3, Page 3, Table 1: A corrected version is attached.

Exhibit III-D-3, Page 5, Table 2: A corrected version is attached.

Exhibit III-D-3, Page 16, Table 5: A corrected version is attached.

Exhibit III-D-3, Page 19, Table 6: A corrected version is attached.

Exhibit III-D-3, Page 22, Line 14: “390,000” should read “959,400”.

Exhibit III-D-3, Page 24, Line 5: “{████████}” should read “{████████}”.

Exhibit III-D-3, Page 25, Line 7: “{████████}” should read “{████████}”.

Exhibit III-D-3, Page 26, Line 4: “4,125,965” should read “719,782”.

Exhibit III-D-3, Page 29, Footnote 33: “2,521,1788” should read “2,521,178”.

Exhibit III-D-3, Page 34, Line 4: “7.54” should read “7.60”.

Exhibit III-F-1: see corrected version submitted in the accompanying electronic workpapers.

Exhibit III-H-1: see corrected version submitted in the accompanying electronic workpapers.

Exhibit III-H-3 through Exhibit III-H-15: see corrected versions submitted in the accompanying electronic workpapers.

Revised pages of DuPont's Opening narrative and revised Opening exhibits containing the corrections described above are submitted with this errata. These narrative pages and exhibits should be substituted for the pages and exhibits in the version of DuPont's Opening evidence filed on April 30, 2012. Copies of the revised Opening exhibits and electronic workpapers reflecting the above corrections are included on the DVD submitted with this errata.

Respectfully submitted,



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May 17, 2012

CORRECTED OPENING NARRATIVE PAGES

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TMPA, 6 S.T.B. at 644 (270 crew shifts per year); WFA/Basin II, slip op. at 47 (270 crew shifts per year). T&E crew compensation for the DRR was derived from NS's own Wage Forms and is established at the same level as those paid by NS for comparable positions. See infra p. III-D-11; Exhibit III-D-1, p. 12. Other aspects of T&E personnel costs, such as the fringe benefit ratio and the cost of taxi trips and overnight stays, were also calculated as approved in prior cases. See infra p. III-D-11 to 12; Exhibit III-D-1, pp. 13-14; WFA/Basin, slip op. at 48 (taxi and overnight expenses) and 66 (fringe benefit ratio calculation); PSCo/Xcel, 7 S.T.B. at 651-52 (annual calculation of taxi expenses).

As noted above, the DRR has approximately 7,300 route miles, which is nearly the same as the route miles of the major lines comprising the Kansas City Southern Lines ("KCS"), the holding company which owns and operates the Kansas City Southern Railway, the Kansas City Southern de Mexico, and the Texas Mexican Railway Company, whose route miles total 7,075. See infra pp. III-D-16; Exhibit III-D-2, p. 18. Yet, this is far smaller than the NS or the other Class I railroads. In its evidence, DuPont has taken into account the fact that the DRR is larger than past SARR's, but without replicating the overhead of a rail carrier the size of the NS.

DRR's General and Administrative ("G&A") staff, composed of 213 personnel, is larger than the G&A staffing for the SARRs approved by the Board in many recent cases, taking into account the DRR's geographic scope, traffic flows, and commodities handled. See infra pp. III-D-12 to 16; Exhibit III-D-2; PSCo/Xcel, 7 S.T.B at 648 (51 G&A staff approved); WFA/Basin, slip op. at 39 (39 G&A staff approved); AEP Texas, slip op. at 52-53 (66 G&A staff approved). The DRR uses a 10-member Board of Directors, larger than the number that has been approved by the Board in past cases, to account for the relatively larger size and scope of the DRR

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Other miscellaneous operating costs, such as ad valorem taxes, loss and damage, and insurance, are also calculated for the DRR consistent with Board precedent. See infra pp. III-D-24 to 25; AEPCO, slip op. at 79 (ad valorem taxes calculated by the amount that the incumbent paid per route mile in the various states); WFA/Basin, slip op. at 55 (loss and damage based on the incumbent's experience); AEPCO, slip op. at 79 (insurance expense calculated by reference to Class I railroads).

7. Road Property Investment Cost

Part III-F describes the acquisition of land and the construction of roadbed, track tunnels, bridges, signals, etc. on the nearly 7,300 miles of the DRR's system through twenty (20) states. This evidence is in accordance with current engineering standards and governing Board precedent. Construction costs for the DRR total nearly \$23.4 billion, or \$3.2 million per route mile. See infra p. III-F-1. Compare, AEPCO, slip op. at 31, 81 (SARR approved by Board at approximately \$3.2 million per route mile); PSCo/Xcel, 7 S.T.B. at 632 and 666 (SARR approved by Board at approximately \$3.2 million per route mile); AEP Texas, slip op. at 2, 75 (SARR approved by Board at approximately \$2.4 million per route mile).

Land acquisition amounts and costs are consistent with the methodologies employed by the Board in past cases. The standard "Across the Fence" ("ATF") methodology was used to estimate the value of the right of way ("ROW"), by establishing the value of adjacent land in proximity to the SARR's ROW with the same zoning. See infra p. III-F-4; e.g., Duke/CSXT, 7 S.T.B at 168-169. The majority of the DRR's ROW is an average width of 100 feet, with 75 feet used in urban locations. See infra pp. III-F-3. This is consistent with the amounts of land utilized in past cases. See, AEP Texas, slip op. at 75 (100 foot/75 foot widths used); WFA/Basin, slip op. at 78 (100 foot widths generally used); PSCo/Xcel, 7 S.T.B at 667 (100 foot/75 foot widths used); Duke/NS, 7 S.T.B. at 168 (parties agreed on 100 foot widths in most

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has developed a quarterly coupon payment schedule consistent with industry practice. See infra pp. III-H-2 to 3.

The cost of equity for the DRR is the then-current year railroad industry cost of equity. Thus, the DRR uses the industry average costs determined by the Board in its annual cost of capital proceedings to calculate the capital recovery charges for all road property investment. See infra p. III-G-3. This methodology is the same as the Board has used in its most recent SAC decision, where it adopted the methodology used in its decision in Use of a Multi-Stage Discounted Cash Flow Model in Determining the R.R. Industry's Cost of Capital (“Multi-Stage DCF”), Ex Parte No 664 (Sub-No. 1), STB served January 28, 2009. See, AEPCO, slip op. at 137; see also, WFA/Basin, slip op. at 135; AEP Texas, slip op. at 107; Duke/NS, 7 S.T.B. at 123; CP&L, 7 S.T.B. at 261. The DRR's cost of capital reflects the numbers approved by the Board in its cost of capital determinations for 2006 through 2010.⁸² See infra p. III-G-3.

Operating costs were indexed as required by the Board's decision in Major Issues, to use an index composed of the RCAF-U and RCAF-A with expenses adjusted based on a changing “mix” of the two indices over time. See infra pp. III-G-6 to 7; Major Issues, slip op. at 39. DuPont also uses inflation indices for various road property components based on actual railroad prices and wage rates developed by the AAR, along with a Global Insight's March 2012 Rail Cost Adjustment Factor forecast, as approved by the Board in AEP Texas, slip op. at 109; Duke/NS, 7 S.T.B. at 123; and CP&L, 7 S.T.B. at 261. See infra pp. III-G-4 to 5. For land asset value inflation, DuPont has adopted the Board's most recent pronouncement on the subject, using a weighted combination of indices that reflect rural and urban land prices in proportion to

⁸² Ex Parte No. 558 (Sub-No. 10), Railroad Cost of Capital – 2006, served April 14, 2008; Ex Parte No. 558 (Sub-No. 11), Railroad Cost of Capital – 2007, served September 24, 2008; Ex Parte No. 558 (Sub-No. 12), Railroad Cost of Capital – 2008, served September 24, 2009; Ex Parte No. 558 (Sub-No. 13), Railroad Cost of Capital – 2009, served October 28, 2010.

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j. Chlorine¹³⁵

DuPont has challenged the NS rate for transportation of chlorine in four lanes:

Lane #	Origin	Interchange	Destination	Supplier
A-10	Charleston, TN	NS Direct	Edgemoor, DE	Olin
B-78	McIntosh, AL	Mobile, AL	Delisle, MS	Olin
B-87	Beauharnois, PQ	Buffalo, NY	Edgemoor, DE	PPG
B-113	Niagara Falls, NY	Buffalo, NY	Edgemoor, DE	Occidental Chemical

Lane A-10 is captive to NS at the origin and destination. Lane B-78 is captive to NS at the origin and is interchanged to CN at Mobile, AL. Lanes B-87 and B-113 are captive to NS at the destination and are interchanged from CSXT at Buffalo, NY.

Chlorine is a compressed liquefied gas that is an essential element used as a process chemical, water treatment chemical, and in plastic manufacturing. Chlorine is classified as a Class 2.3 poison gas under 49 C.F.R. § 172.101, and is a TIH material. Chlorine is not flammable but it enhances the combustion of other substances. DuPont has very stringent safety rules for handling chlorine within its facilities.¹³⁶

Direct Truck. Direct trucking of chlorine does not provide effective competition to NS rail service. DuPont seldom trucks chlorine at all because of its hazardous properties. When it does do so, DuPont trucks chlorine only in small volumes and over very short distances. In other cases before the Board, the parties agreed that intermodal competition from trucks does not exist for chlorine. See E.I. du Pont de Nemours and Company v. CSX Transportation, Inc., NOR No. 42100 (STB served June 30, 2008).

Direct truck can only be an alternative for Lane A-10 because it is the only movement where the challenged NS rate applies to the same origin and destination as the direct truck rates

¹³⁵ The evidence and testimony in this section is jointly sponsored by Mary Pileggi, Logistics Manager-NA Region and Suneet Ranganath, Sourcing Manager, Ag & Nutrition.

¹³⁶ See Dup. Op. Workpaper "Chlorine Safety Rules" and "Chlorine Safety Manual", both in the "Chlorine" folder.

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lower priced option. It simply is not credible for NS to claim that truck shipments, which require more labor and equipment and have higher fuel costs than rail, are an effective competitive alternative to rail over such long distances.

The anomaly of lower truck rates is a recent phenomenon attributable to very significant NS rate increases over just the past few years. Exhibit II-B-3 (Dup. Op. Workpaper “Case Lane Rate History” in the “Rates” folder), shows the change in rates for the issue movements from the later of 2007 or the first DuPont rail movement in each lane. Since 2007, the combined through rate for all but one AHM issue movement has increased between {{ [REDACTED] }}, with 13 of those lanes experiencing increases greater than 100%. Since 2009, when NS and its connecting carriers began pricing on a Rule 11 basis, the NS rate has increased between {{ [REDACTED] }} on all but two lanes, while the connecting carrier rates have increased by no more than {{ [REDACTED] }}.

The specific details for each AHM issue movement are summarized in the following chart:

Lane #	Through Rate Increase Since ...	NS Rate Increase Since ...	Connecting Carrier Rule 11 Rate Increase Since...	Truck Premium
A-9	NS Direct	{{ [REDACTED] }}	NS-Direct	{{ [REDACTED] }}
B-5	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}
B-6	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}
B-10	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}
B-11	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}
B-14	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}
B-15	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}
B-18	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}
B-19	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}
B-24	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}
B-32	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}
B-36	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}
B-39	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}
B-40	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}
B-41	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}
B-43	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}
B-90	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}
B-91	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}
B-121	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}	{{ [REDACTED] }}

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

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

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

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

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

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

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

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

All of the 7,276.94 route-miles shown in Table III-B-1 represent lines that are being constructed by the DRR. In addition, the DRR operates over 818.87 miles using trackage rights

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and joint facilities agreements. The DRR's rail lines are shown in the stick diagrams for the DRR. The stick diagrams are the track charts for the DRR.⁴

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

2. Track Miles and Weight of Track

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

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

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

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

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

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

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Table III-B-2	
<u>DRR Constructed Track Miles</u>	
<u>Type of Track</u>	<u>Constructed Miles</u>
(1)	(2)
1. Main line track	
a. Single first main track ^{1/}	7,276.94
b. Other main track ^{2/}	<u>3,185.41</u>
c. Total main line track	10,462.35
2. Helper pocket and setout tracks	75.46
3. Yard tracks (including interchange tracks) ^{3/}	<u>853.10</u>
4. Total track miles	11,390.91
^{1/} Single first main track miles equal total constructed route miles including branch lines, but excluding yard tracks and the 818.87 route miles of trackage rights that are operating miles that the DRR does not construct. ^{2/} Equals total miles for constructed other main tracks and passing sidings. ^{3/} Includes all tracks in yards, such as locomotive repair and servicing tracks and classification storage tracks.	

a. Main Line

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

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

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

b. Branch Lines

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

c. Sidings

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

d. Other Tracks

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

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

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

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

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

3. Yards

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

Table III-B-3	
<u>DRR Major Yard Locations</u>	
<u>Location</u>	
	(1)
1.	Elkhart, IN
2.	Conway, PA
3.	Roanoke, VA
4.	Chattanooga, TN
5.	Atlanta, GA
6.	Bellevue, OH

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

a. Major Yard Characteristics

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

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

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

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b. Miles and Weight of Yard Track

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

4. Other

a. Joint Facilities

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

b. Signal/Communications System

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

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

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

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relationships are based on NS's joint use and interchange agreements with such carriers; the DRR steps into NS's shoes under these agreements. All trains interchanged with other railroads are run-through trains, which mean the locomotive power stays with the train.²

b. Joint Use and Interchange Agreements

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

c. Track and Yard Facilities

The DRR's track and yard facilities are described in Part III-B-2.³ The DRR's main lines consist of single track with appropriately-spaced sections of second main track (essentially signaled passing sidings with power switches). The branch lines consist of a single main track, with passing sidings as needed to efficiently move the traffic. The siding configuration and spacing were developed by DuPont Witness McDonald with assistance from Witnesses Fapp and Humphrey's RTC Model simulation of the DRR's peak-period operations.

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

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

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

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

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

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

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

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

e. **Switching and Yard Activity**

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

ii. **Railcar Inspections**

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

⁵ Inspection procedures are further detailed below.

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

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

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

ii. Locomotives

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

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

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

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

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

(a) **Road Locomotives**

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

The DP configuration involves positioning one locomotive on the front of the train and one locomotive on the rear of the train (hence the “1/1” designation). The rear (DP) locomotive has no engineer and is remotely controlled by radio signals from the lead locomotive. The use of a DP locomotive configuration reduces the drawbar tension between cars and enables the same number of locomotives to haul heavier trains or the same size trains at higher speeds. It also

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

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

Source: See e-workpaper "DRR Car Costs Errata.xls."

The DRR car requirements for all of the movements in its traffic group were developed based on the 3Q09-2Q10 base-year traffic and the simulated transit time output from the RTC Model. The resulting DRR car requirements were increased by a { } percent spare margin¹³ and the 5.4 percent peaking factor described earlier. A complete description of the development of car ownership costs for system, foreign and private cars is set forth in Part III-D-2.

g. RTC Model Procedures and Results

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

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

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III. D. OPERATING EXPENSES

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

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

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

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

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

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

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

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

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

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

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1. Locomotives

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

a. Acquisition

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

The DRR also leases its GP38 locomotives at an annual lease price of \$82,699 per unit.

This lease price is developed from an article in the June 2008 issue of *Railway Age*, titled "2008

⁵ See *AEPCO* at 40-41.

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

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

⁸ See e-workpaper "Loco Cost.pdf."

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

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

NS' 2009 average locomotive maintenance cost per locomotive unit mile is used for ES44AC, GP38 and SW1500 locomotives. The NS cost per locomotive unit mile of \$1.1795 was developed from its 2009 R-1 Annual Report to the STB and indexed to 2Q09.¹³ The NS system average cost includes both routine maintenance and locomotive overhauls. The system average cost was used as NS failed to provide information requested in discovery that is specific to various types of locomotives it utilizes including ES44AC and GP38 locomotives. The total locomotive maintenance cost for the DRR equals \$124.0 million in 2009.¹⁴

The DRR provides an End-of-Train Device (“EOTD”) for each of its locomotives.¹⁵

c. Servicing (Fuel, Sand and Lubrication)

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

¹³ See e-workpaper “Loco Servicing and Maintenance Cost.xlsx.”

¹⁴ See e-workpapers “DRR Operating Expense_Errata.xls”

¹⁵ See e-workpaper “DRR Materials and Supplies.xls.”

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was developed for each car type from information provided by NS in discovery or from publicly available sources.¹⁹ A weighted annual car cost for all car types was then developed based on the percentage each car type moves on the DRR system. The weighted average annual car cost was then converted to a cost per hour and cost per mile and applied to the car hours and car miles for the Base Year trains. The car hour requirements for these cars are based on RTC transit times, plus free time at shipper origin and destination. The free time included is based on review of NS Tariff NS 6004-C, *Demurrage Rules and Charges*, effective February 1, 2009.²⁰ This tariff specifies NS demurrage charges equal to \$100 per car per day, or fraction thereof and provides for a one day credit for loading and a two day credit for unloading. These credit days are included in the calculation of car days for the purpose of determining DRR system car requirements. Time beyond the credit days at origin and destination are not included as NS collects \$100 per car per day for that time. Given that the typical car leases for between \$8.00 and \$15.00 per day,²¹ the \$100 charge received by NS, and which would be received by DRR, more than offsets any additional car costs the DRR would incur for system cars at origin or destination. Third, for DRR-provided coal cars, car lease payments are based on annual full service lease costs developed from an article in the June 2008 issue of *Railway Age*, titled “2008 Guide to Equipment Leasing.” The annual full service lease for coal cars is \$5,232.²²

¹⁹ See e-workpapers “III-D-2 Car Cost.pdf” and “DRR Car Costs_Errata.xls.”

²⁰ A copy of NS Tariff 6004 – C is included, See e-workpaper “III-D-2 Car Cost.pdf”

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

²² See e-workpaper “III-D-2 Car Lease Cost.pdf.” and DRR Car Costs_Errata.xls.”

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

With respect to private cars used for non-coal traffic, DuPont's experts have included a private car charge per car-mile by car type which is applied to all private car-miles on the DRR. The private car mileage charge by car type was developed from data contained in NS's 2009 R-1.²⁵

3. Operating Personnel

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

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

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

²⁵ See e-workpaper "DRR Car Costs_Errata.xls."

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

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a. Train/Switch Crew Personnel

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

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

b. Non-Train Operating Personnel

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

²⁷ See e-workpaper “Base Year Train List_Statistics_Open_Errata.xlsx.”

²⁸ See *PSCo/Xcel* at 62.

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

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

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

c. Materials, Supplies and Equipment

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

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

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

d. Other G&A Expense

i. IT Systems

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

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

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

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

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

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

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

iii. Start-Up and Training Costs

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

⁴² See e-workpaper "DRR GA Outsourcing.xls."

⁴³ Id.

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

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iv. Travel Expense

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

5. Maintenance-of-Way

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

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

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

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

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10. Other

a. Intermodal Lift and Ramp Cost

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

The lift and ramp services include costs for {

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

b. Automotive Handling Cost

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

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

⁵³ See e-workpaper "DRR Operating Expense_Errata.xlsx."

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

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c. Costs related to Rerouted Traffic

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

d. Calculation of Annual Operating Expenses

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

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

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

⁵⁵ See e-workpaper "DRR Operating Expense_Errata.xls."

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

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III. F. ROAD PROPERTY INVESTMENT

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

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

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

Source: Exhibit III-F-1.

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

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

1. Land

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

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

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

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

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

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Detailed discussions of each of these property types follow.

a. Right-of-Way Acreage

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

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

b. Yard Acreage

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

c. Other Acreage

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

d. Property Values

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

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

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

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

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

⁵ *Id.*

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acre for each state was then applied to the acreage for each easement in the individual state. The total costs for DRR acreage acquired through easements is \$535,000.¹⁰

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

2. Roadbed Preparation

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

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

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

The roadbed preparation unit costs utilized herein are a combination of actual costs and Means Handbook¹² costs. The Means Handbook costs are very conservative for this application

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

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

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

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

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

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

^{1/} See e-workpaper "DRR Open Grading errata.xls"

^{2/} Yard drainage is included in building site development costs.

^{3/} See e-workpaper "Culvert Construction Costs errata.xls"

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a. Clearing and Grubbing

DuPont reviewed the valuation section index maps accompanying the ICC Engineering Reports for the railroads traversed by the DRR¹³ and identified the valuation sections applicable to the DRR. A listing of the valuation sections used in the development of the roadbed preparation construction costs for the DRR are included in DuPont's workpapers.¹⁴

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

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

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

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

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

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

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

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

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

b. Earthwork

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

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

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

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

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Table III-F-5
DRR Earthwork Quantities And Costs

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

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

i. ROW Quantities

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

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

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

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

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

<u>Track Type</u> (1)	<u>Roadbed Width^{1/}</u>	
	<u>Fills</u> (2)	<u>Cuts</u> (3)
1. Single Track	24 feet	40 feet
2. Double Track	39 feet	55 feet

^{1/} Based upon 15 foot track centers and a side slope of 1.5 to 1.

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

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

ii. Yard Quantities

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

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

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

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

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

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

iii. Earthwork Unit Costs

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

(a). Common Earthwork

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

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

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

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

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

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

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

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

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

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

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

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

³² See *AEPCO* at 86-88.

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

(c). Solid Rock Excavation

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

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

(d). Embankment/Borrow

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

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

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

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

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

(e). Land for Waste Excavation

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

(f). Total Earthwork Cost

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

c. Drainage

i. Lateral Drainage

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

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

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

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

ii. Culvert Installation Plans

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

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

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

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

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

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iii. Culvert Quantities

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

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

iv. Total Culvert Costs

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

e. Other

i. Ditches

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

ii. Retaining Walls

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

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

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

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

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

iii. Rip Rap

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

iv. Relocating and Protecting Utilities

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

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

⁴⁶ See e-workpaper “DRR Open Grading errata.xlsx,” tab “Other Items.”

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

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

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

v. Seeding/Topsoil Placement

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

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

vi. Water for Compaction

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

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

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

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

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

vii. Surfacing for Detour Roads

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

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

viii. Construction Site Access Roads

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

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

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

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

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

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

ix. Environmental Compliance

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

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

3. Track Construction

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

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

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

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

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

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Table III-F-7
DRR Track Construction costs

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

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

a. Geotextile Fabric

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

b. Ballast

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

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

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

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

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

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

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

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

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

⁶³ See e-workpaper "Trestle Hollow Specs.pdf."

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

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conservative versus the conversion factor of 1.325 tons/CY used by the “Track Data Handbook.”⁶⁵

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

c. Ties

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

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

⁶⁵ See e-workpapers “Track Construction Costs errata.xls” and “Typical Sub-Ballast.pdf.”

⁶⁶ See e-workpapers “Track Construction Costs errata.xls” and “Ballast Purchases.xls.”

⁶⁷ See *AEPCO* at 100.

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

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

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

d. Track (Rail)

i. Main Line

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

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

ii. Yard and Other Tracks

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

⁷⁰ *Id* at 97.

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

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

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

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iii. Field Welds

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

iv. Insulated Joints

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

v. Switches (Turnouts)

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

⁷⁴ *Id.*

⁷⁵ *Id.*

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

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

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

e. Other

i. Rail Lubrication

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

ii. Plates, Spikes and Anchors

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

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

⁷⁸ *Id.*

⁷⁹ *Id.*

⁸⁰ *Id.*

⁸¹ See e-workpaper "Spiking Pattern.pdf."

⁸² *Id.*

⁸³ *Id.*

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

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

iii. Derails and Wheel Stops

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

⁸⁴ See e-workpaper “Rail Anchor Pattern.pdf.”

⁸⁵ See e-workpaper “Track Construction Costs errata.xls.”

⁸⁶ Id.

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iv. Materials Transportation

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

v. Track Labor and Equipment

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

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

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

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

4. Tunnels

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

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

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

5. Bridges

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

a. Bridge Inventory

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

b. Bridge Design and Cost Overview

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

⁸⁸ See e-workpaper “DRR Tunnels.xlsx.”

⁸⁹ See *Coal Trading Corp.* at 422.

⁹⁰ See e-workpaper “DRR Tunnels.xlsx.”

⁹¹ See e-workpaper “Bridge Construction Costs errata.xls.”

⁹² See e-workpaper “Culvert Construction Costs errata.xls.”

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

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

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

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

⁹⁶ See e-workpapers "Bridge Construction Costs errata.xls," and "Over Head Bridge Construction Costs.xls."

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

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

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

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

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

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

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

b. Detectors

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

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

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

¹⁰⁸ See e-workpaper “DuPont C&S estimate errata.xlsx.”

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

c. Communications System

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

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

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

¹⁰⁹ *Id.*

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

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

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

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

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

¹¹¹ See e-workpaper “Radios.pdf.”

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

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

<u>Item</u> (1)	<u>Cost</u> (2)
1. Signals System	\$963
2. Communications	<u>284</u>
3. Total	\$1,247

7. Buildings and Facilities

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

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

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

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

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

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

a. **Headquarters Building**

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

b. **Fueling Facilities**

i. **Fueling Platforms and Fueling by Truck**

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

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

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

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

ii. Lube Oil & Sanding

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

c. Locomotive Shop

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

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

¹¹⁷ See e-workpaper "DRR Facilities Cost errata.xlsx."

¹¹⁸ See e-workpaper "DRR Yard Matrix errata.xlsx" for the locations of these facilities.

¹¹⁹ All items included in the design of the DRR locomotive shops are separately priced.

¹²⁰ See e-workpaper "DRR Facilities Cost errata.xlsx," tab "Major."

¹²¹ See e-workpapers "DRR Facilities Cost errata.xlsx" and "Locomotive Shop.pdf."

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d. Car Repair Shop

As noted in Section III-C, the DRR acquires its railcars via full service leases and therefore, the lessor, and not the DRR, is responsible for providing all necessary car repair shops.¹²³ Consequently, Dupont's experts have not included costs for any car repair facilities. However, they have provided the necessary space and tracks for such a facility at the DRR's Conway and Atlanta Yards.

e. Crew Change Facilities

There are 67 crew change locations on the DRR which require a crew change facility.¹²⁴ The buildings at the six major yards, which have the higher number of crew starts per day, are sized 35' by 64' for a total of 2,240 square feet per building. The buildings at the other locations are sized 25' by 56' for a total of 1,400 square feet per building. These buildings generally replicate the buildings used by NS for such purposes. Based on Mr. Crouch's experience, NS utilizes a variety of structures for crew change locations including old depots, metal buildings and concrete block buildings. Each building includes basic facilities such as locker rooms, a break area, a work room and other necessities. The unit costs and designs are based on actual buildings designed by Crouch Engineering. The total cost for crew change facilities on the DRR is \$7.2 million.¹²⁵

¹²² See e-workpaper "DRR Facilities Cost errata.xlsx."

¹²³ See *PSCo/Xcel* at 113, *CP&L* at 113; *Duke/NS* at 118.

¹²⁴ Some crew change locations do not require a facility as the crew is away from home and goes directly to a motel upon going off duty.

¹²⁵ See e-workpaper "DRR Facilities Cost errata.xlsx."

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f. Yard Offices

There are 42 yard offices, one at each of the DRR's yards where there are car inspectors, yard crews or transportation department field personnel. These buildings are 25' by 56' and are pre-engineered metal buildings. The total cost for yard offices on the DRR is \$1.5 million.¹²⁶

g. Maintenance of Way Buildings (Roadway Buildings)

The DRR has 36 MOW buildings. Each building is similar in office space and design to the crew change facilities, but the interior is smaller as there are fewer employees using the space. Additional area is provided for garaging certain vehicles as necessary and storing MOW supplies. DuPont's engineers developed the space requirements based on the typical MOW crew located in each location as well as the need to house signal maintainers. The unit costs and specifications were derived from actual MOW buildings designed by Crouch Engineering. The total cost for MOW buildings on the DRR is \$3.8 million.¹²⁷

h. Wastewater Treatment

The DRR building facilities are located near existing towns and cities, and are able to be served by a local sewer connection or similar service. DuPont's engineers, therefore, included costs for sewer tie-ins. In addition, in order to handle runoff from various work by-products (e.g., oil) before reaching the public sewer system, DuPont's engineers have included oil/water separators. The effluent is then sent to an oil/water vaporizer which produces a dry powder that can be easily disposed of. DuPont's engineers have utilized such facilities in projects for other railroads. The total cost for wastewater treatment on the DRR is \$5.7 million.¹²⁸

¹²⁶ *Id.*

¹²⁷ See e-workpapers "DRR Facilities Cost errata.xlsx" and "MOW Building.pdf."

¹²⁸ See e-workpaper "DRR Facilities Cost errata.xlsx."

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i. Other Facilities / Site Costs

DuPont has also included costs for other facilities and site preparation costs. These costs include costs for automobile handling facilities, locomotive servicing areas in certain DRR yards, yard lighting, yard drainage and other site preparation costs. DuPont has included \$178 million for these items.¹²⁹

8. Public Improvements

DuPont's public improvements testimony is also sponsored by witness Harvey Crouch. While public improvements are discussed in detail below, the costs for some of items were included in other investment categories, such as buildings and facilities and signals.

a. Fences

NS did not provide any data concerning the quantities or locations of fencing on any of the lines being replicated by the DRR. Consequently, DuPont has relied on its experts' experience and observations that the vast majority of the lines being replicated are not fenced. Moreover, the fencing that was observed tended to be for farm, industrial, or residential use, and given the variations in materials, such fencing appears to have been erected by the adjacent land owner. Therefore, DuPont has included fences only for its yards.¹³⁰

b. Signs

DuPont's operating and engineering experts have included a standard package of railroad signs, including milepost, whistle post, yard limit, and cross-buck signs and posts. DuPont has included \$8 million for railroad signs.¹³¹

¹²⁹ Id.

¹³⁰ Id.

¹³¹ See e-workpaper "Track Construction Costs errata.xls."

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c. Highway Crossings and Road Crossing Devices

The DRR is building all at-grade crossings, and paying 100 percent of the cost for the crossing materials. DuPont has included \$106 million for at-grade crossings.¹³² Consistent with *Duke/CSXT* and *AEP Texas*, DuPont has included 10% of the costs associated with crossing protection, such as gates, flashers, and related signal elements such as crossing predictor huts.¹³³ These costs are included with the signals costs described in Part III-F-6 above.¹³⁴ For grade-separated crossings, the DRR is paying for 10 percent of the total investment costs in such structures¹³⁵ resulting in \$9 million. These costs and designs are discussed in Part III-F-5 above.

9. Mobilization

DuPont's engineers have added a 2.7% mobilization factor for all items where mobilization is not already included in the contractor's bid.¹³⁶ The total cost for mobilization on the DRR is \$437 million.

10. Engineering

The Board has used a 10 percent estimate for all engineering cost components.¹³⁷ Thus, DuPont's engineers have used a 10 percent additive here to cover all engineering, construction management, and resident inspection costs, as well as other items such as soil testing. The total cost for engineering on the DRR is \$1,618 million.

¹³² See *AEP Texas* at 102 and *PSCO/Xcel* at 115-116. See e-workpaper "Track Construction Costs errata.xls".

¹³³ See *Duke/CSXT* at 105.

¹³⁴ See e-workpaper "DuPont C&S estimate errata.xlsx."

¹³⁵ See *WFA/Basin* at 130 and *Duke/CSXT* at 105.

¹³⁶ See *Duke/CSXT* at 106. The STB accepted 2.6% in *CP&L* (at 107) and 2.5% in *Duke/NS* (at 123). The STB also accepted 2.4% in *AEP/CO* (at 132). DuPont is being conservative by using 2.7% for mobilization.

¹³⁷ See *PSCO/Xcel* at 118.

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11. Contingencies

Consistent with prior Board decisions in other SAC rate cases,¹³⁸ DuPont's engineering experts have used a 10 percent contingency factor and applied it to the construction subtotal excluding land. Total contingency costs for the DRR are \$1,824 million.¹³⁹

12. Other

a. Construction Time Period

The construction time period for the DRR is controlled by the time it takes to construct the Lake Pontchartrain Bridge located near the city of New Orleans, LA.

The work will begin with the start of surveying and aerial mapping operations. A two month period will be allocated to obtain sufficient information to allow preliminary planning and engineering design to begin. Design of the railroad and appurtenances will require a fourteen month period including the two-month start up/surveying period.

Land acquisition will take approximately seven months to complete. It will commence five months after project initiation. Test borings will be timed to coincide with land acquisition so sufficient test borings can be made during the design process.

By the tenth month at about 70 percent completion of the design phase, the longest bridge, the Lake Pontchartrain Bridge, will be bid with construction to start by the thirteenth month. The remaining site work bid packages will be ready to bid in the eleventh month and work on all site work, bridges and tunnels will be started by the fifteenth month. In the twelfth month, the PTC, signal, communications and track packages will be bid.

¹³⁸ See *WFA/Basin* at 132-133; *AEP Texas* at 104-105; *PSCo/Xcel* at 118 (parties agreed to 10 percent contingency); *TMPA* at 746-747; *West Texas Utilities* at 710; *APS* at 402.

¹³⁹ See e-workpaper "III-F Total errata.xls."

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2. Inflation Indices

The prices of goods and services used by the DRR undoubtedly will change over the 10-year DCF period. It therefore is necessary to forecast rates of inflation for application to the capital assets and operating expenses over the timeline covered by the SAC analysis; *i.e.* June 2009 through May 2019. The time path of capital recovery charges for the DRR likewise must maintain the real purchasing power of those charges. A summary of the indexes applied to the DRR’s capital assets and operating expenses is shown in Table III-G-1 below.

Table III-G-1
Index Values Utilized In The DRR DCF Model

Year	Index Value				Operating Expenses
	Land	Materials and Supplies	Wage Rates and Supplements	Materials, Supplies, Wage Rates and Supplements (Excluding Fuel)	
(1)	(2)	(3)	(4)	(5)	(6)
2006	100.0	100.0	100.0	100.0	---
2007	107.2	104.8	103.4	103.4	---
2008	113.7	116.0	108.0	109.0	---
2009	106.7	123.5	112.2	113.6	100.0
2010	106.6	123.8	120.3	120.7	114.9
2011	112.3	128.0	122.4	123.1	125.8
2012	119.2	136.7	127.7	128.8	129.2
2013	127.0	141.0	135.3	136.1	134.9
2014	135.3	144.3	139.8	140.3	136.7
2015	144.2	148.3	145.7	146.0	139.3
2016	153.7	151.5	151.3	151.4	141.7
2017	163.9	153.9	156.9	156.7	143.3
2018	174.8	156.3	162.8	162.1	145.1
2019	183.5	158.2	167.3	166.2	146.4

Sources: Opening e-workpapers “DRR Land Appreciation Errata.xls,” “Hybrid RCAF.xls,” and “Exhibit III-H-1 Errata.xls.”

The annual inflation forecast that is used to calculate the value of the DRR’s road property assets is based on actual railroad chargeout prices and wage rate indexes calculated by the AAR for materials and supplies, wage rates and supplements, and materials prices, wage rates, and supplements combined (excluding fuel) (“MWSExFuel”) for eastern railroads, and the

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Council of Real Estate Investment Fiduciaries (“NCREIF”).¹⁵ In *AEPCO*, the parties used the change in historical commercial property indexes developed by the Massachusetts Institute of Technology Center for Real Estate (“MIT”) to forecast expected urban land inflation. However, MIT only produces the historic indexes on a national level, and for the South, East and West Regions, but not the Midwest Region.¹⁶ Since a significant portion of the DRR lies in Midwestern states as defined by MIT and NCREIF, including Ohio, Michigan, Indiana, Illinois, and Missouri, we sought to use a series of indexes that would cover all of the DRR states. The NCREIF Property Index (“NPI”) met this criterion. The NPI is a quarterly time series composite index, which like the MIT index used in *AEPCO*, measures total rate of return of investment performance of a very large pool of individual commercial real estate properties acquired in the private market.¹⁷ Unlike the MIT indexes, though, the NPI measures changes in commercial property for four (4) regions of the U.S., including the Midwest Region.

DuPont applied the NPI to urban land values in developing its land inflation index. For the years 2006 through 2011, DuPont used the actual change in NPI by region to index urban land values. For the years 2012 to 2019, DuPont calculated the long-term historic change in the NPI from 1978 (the first year reported) to 2011, and used this longer-term average as a proxy for future urban land value growth. This collection of forecasts and their application is shown on Exhibit III-H-1.

In *Major Issues*, the Board adopted a convention for the indexing of operating expenses for a SARR under which expenses for the first year would adjust based on 100 percent of the change in the RCAF-U; expenses for the second year would adjust based on 95 percent of the

¹⁵ Details are provided in e-workpaper “DRR Land Appreciation Errata.xls.”

¹⁶ See “A Set of Indexes for Trading Commercial Real Estate Based on the Real Capital Analytics Transaction Prices Database,” *MIT Center for Real Estate, Commercial Real Estate Laboratory – CREDL*, Release 2, September 26, 2007 (“MIT Real Estate White Paper”).

¹⁷ A complete description of the NPI can be found on the NCREIF website at <http://www.ncreif.org/property-index-returns.aspx>.

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weighted together based on the DRR route-miles located within each jurisdiction.²¹ As summarized in Table III-G-2 below and detailed in Exhibit III-H-1, the weighted average rates for each state produce an effective state tax rate of 6.54 percent for the DRR.

<u>State</u>	<u>Tax Rate</u>	<u>Route Miles</u>
(1)	(2)	(3)
1. Alabama	6.5%	779.5
2. Delaware	8.7%	30.1
3. Georgia	6.0%	715.2
4. Illinois	9.5%	736.7
5. Indiana	8.5%	593.9
6. Kentucky	6.0%	285.2
7. Louisiana	8.0%	68.6
8. Maryland	8.25%	92.8
9. Michigan	4.95%	58.0
10. Mississippi	5.0%	204.8
11. Missouri	6.25%	201.6
12. New Jersey	9.0%	91.2
13. New York	7.1%	554.1
14. North Carolina	6.9%	278.4
15. Ohio	0.3%	887.1
16. Pennsylvania	9.99%	786.9
17. South Carolina	5.0%	312.2
18. Tennessee	6.5%	544.7
19. Virginia	6.0%	654.5
20. West Virginia	8.5%	224.7
21. Weighted Average	6.54%	

Source: Exhibit III-H-1

4. Capital Cost Recovery

Under the Board's DCF methodology, economic depreciation is used to calculate the capital recovery cost of the DRR's property. Economic depreciation effectively represents an asset's loss of earning power as it approaches the end of its life and/or its replacement date. The changes adopted in *Major Issues* dictate the use of a 10-year analysis period to benchmark the DRR's asset value. However, the DRR's investments would not be retired at the end of the 10-

²¹ See, e.g., *Coal Trading Corp.* at 527.

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not impact the assumption of fixed interest payments. As explained more fully below, the railroads' level of debt has remained fairly level since the last round of mergers in the mid 1990's. This is because the railroads are issuing new debt as debt instruments mature, or as they redeem older debt issuance and replace them with newer issuances. In other words, the railroads are holding their levels of debt fairly constant, and as such, are consistently paying interest on this debt. Between 1998 and 2009, the four main railroads included in the STB's cost of capital calculation paid aggregate interest payments ranging in a narrow bank between \$1.8 and \$2.2 billion.

e. Present Value of Replacement Cost

Table F shows the additional investment (on a present value basis) that the DRR would have to make if each of its assets (excluding land) was replaced indefinitely at the end of its useful life. The 2006-2010 average cost of capital values are used to calculate replacement value for road property assets. This calculated investment is added to the initial investment in Table I prior to determining the quarterly cash flows.

f. Tax Depreciation Schedules

Table G displays the tax depreciation required under the Federal Tax Code as currently in effect.⁶ Depreciation was calculated assuming a mid-quarter convention, with assets placed in service in the second quarter. Investments in communications (Account 26), signals and interlockers (Account 27), and the track accounts (Accounts 8-12) were depreciated over seven (7) years employing a 200 percent declining balance methodology, then switching to straight-line depreciation when the straight line percentage exceeds the declining balance percentage. Investments in bridges and culverts (Account 6), public improvements (Account 39), fences and

⁶ The mandatory method for depreciating most tangible property placed in service after December 31, 1986 is MACRS. In addition, Engineering Costs have been amortized over a 60 month period, starting with the month in which the business begins.

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Table III-H-1
Summary of DCF Results – June 2009 to May 2019
 (\$ in millions)

<u>Year</u> (1)	<u>Annual Stand-Alone Requirement</u> (2)	<u>Stand-Alone Revenues</u> (3)	<u>Overpayments or Shortfalls</u> (4)	<u>PV Difference</u> (5)	<u>Cumulative PV Difference</u> (6)
1. 6/09 – 12/09	\$2,400.5	\$3,350.0	\$949.5	\$926.2	\$926.2
2. 2010	4,678.7	6,642.8	1,964.1	1,714.0	2,640.2
3. 2011	5,109.2	7,250.9	2,141.7	1,689.8	4,330.1
4. 2012	5,378.3	8,092.6	2,714.3	1,927.5	6,257.6
5. 2013	5,716.2	8,683.1	2,966.9	1,896.3	8,153.9
6. 2014	5,938.5	9,511.5	3,573.0	2,055.4	10,209.3
7. 2015	6,179.0	10,287.5	4,108.4	2,127.2	12,336.5
8. 2016	6,496.2	11,264.7	4,768.6	2,222.2	14,558.7
9. 2017	6,807.4	12,407.6	5,600.2	2,348.8	16,907.5
10. 2018	7,138.8	13,496.9	6,358.6	2,400.1	19,307.7
11. 1/19 – 5/19	3,115.0	6,117.0	3,002.0	1,075.1	20,382.7

Source: Exhibit III-H-1

Where stand-alone revenues are shown to exceed costs, rates for the members of the DRR traffic group -- including DuPont in particular -- must be adjusted to bring revenues and SAC into equilibrium. In *Major Issues*, the Board adopted MMM as its rate prescription approach for use in proceedings under the *Coal Rate Guidelines*.²¹

Under MMM, maximum reasonable rates for each year of the DCF period are expressed as a ratio of each movement's stand-alone revenues to the variable cost of providing the subject service over the DRR route. Revenues are expressed as each movement's annual stand-alone revenue calculated using the ATC methodology detailed in Part III-A-3. Revenues are categorized based on traffic type (*i.e.*, coal, intermodal or general freight), NS origin and destination, and DRR origin and destination. Variable costs for each movement are calculated using NS's 2010 URCS costs for the portion of the movement replicated by the DRR, based on the nine (9) cost inputs identified in *Major Issues*.

²¹ See *Major Issues* at 14-23.

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actual contribution over variable costs as measured by its R/VC ratio, and the aggregate adjusted stand-alone revenues equal total SAC.²⁴

Application of MMM yields the maximum R/VC ratios for each year of the DCF model summarized in Table III-H-2 below.

<u>Year</u> (1)	<u>Maximum R/VC</u> (2)
1. 6/09 – 12/09	117.8%
2. 2010	118.1%
3. 2011	117.6%
4. 2012	114.3%
5. 2013	113.3%
6. 2014	109.8%
7. 2015	107.8%
8. 2016	104.4%
9. 2017	101.2%
10. 2018	98.4%
11. 1/19 – 5/19	95.7%

Source: Exhibit III-H-3.

As indicated in Table III-H-2, the maximum R/VC ranges from 95.7 percent to 118.1 percent over the 10-year DCF period.²⁵

The maximum lawful transportation rates for DuPont traffic equal the greater of the jurisdictional threshold or the MMM maximum rates. Exhibit III-H-4 through Exhibit III-H-15 compare NS’s rates at 2Q09 through 1Q12, respectively to the jurisdictional threshold and the MMM maximum rates. The issue NS rates are greater than both the jurisdictional threshold and the MMM rates for all movements and all time periods.

²⁴ According to the Board, this step reflects the assumption that the rates charged by NS on all non-issue traffic are profit-maximizing rates, such that the reapportionment represents “an appropriate application of demand-based differential pricing.” See *Major Issues* at 14.

²⁵ Because of the large number of annual movements on the DRR (more than 6.1 million), the STB’s standard MMM model, which uses an Excel spreadsheet, could not be used. Instead, DuPont developed an MMM model using Microsoft Access, which is better suited to handling large data sets. See DuPont Opening e-workpaper “MaximumMarkup.accdb.”

DRR RTC MODELING PROCEDURES AND RESULTS

The DuPont Stand-Alone Railroad (“DRR”) utilized the Rail Traffic Controller (“RTC”) model¹ to optimize the DRR’s system track configuration and provide the basis for many of the DRR’s annual operating metrics. The RTC model has been relied upon by the STB in numerous prior maximum rate reasonableness cases² to evaluate the feasibility of the SARR’s operating plan and to demonstrate the maximization of the SARR’s infrastructure.

The process followed to develop the needed metrics for DRR’s rail operations based on the RTC model simulation is discussed in the remainder of this Exhibit under the following topical headings:

- A. Development of The DRR System
- B. Operating Inputs Used in The RTC Model
- C. Development of The Peak Train List
- D. Other RTC Related Issues

A. DEVELOPMENT OF THE DRR SYSTEM

The DRR system is made up of over 8,000 route miles. This is the largest stand-alone system yet constructed and presented to the STB, and, as far as DuPont is aware, the largest system ever simulated in the RTC model.

B. OPERATING INPUTS USED IN THE RTC MODEL

The following elements of the DRR’s operating plan were developed by Mr. McDonald and input into the RTC Model by Messrs. Fapp and Humphrey for purposes of simulating the DRR’s peak-period operations and developing train transit times:

¹ Version 64K.

² See, e.g., *AEPCO* at 28, *WFA/Basin* at 16, *PSCo/Xcel* at 27 and *Otter Tail* at 24.

DRR RTC MODELING PROCEDURES AND RESULTS

Table 1
DRR Base Year Locomotive Requirements

<u>Unit Type</u> (1)	<u>Number of Units</u> (2)
1. ES44AC	483
2. GP38	101
3. SW1500	<u>80</u>
4. Total Units	664

Source: See e-workpaper "DRR Operating Statistics_ Errata.xls"

2. Train Size

The peak period forecast trains for the RTC simulation are based on corresponding actual 2009-2010 trains. The maximum train size is equal to the largest trains by train type and symbol currently operated by NS. All growth trains are limited to the same size and weight of actual 2009-2010 trains, and no growth train has more than six (6) locomotives (excluding helpers).

3. Helpers

DRR's helper districts were determined in a two-step process. First, information provided by NS in discovery was used to identify locations on the DRR network where NS currently provides helper service. Second, additional helper service requirements were determined by running the RTC model and adding helper service as needed. A summary of the helper locations and locomotives required at each location is shown in Table 2 below.

DRR RTC MODELING PROCEDURES AND RESULTS

Locomotives requiring FRA-mandated 92-day inspections are removed from the train upon arrival and replaced with fresh locomotives when the inspection and bad-order switching processes are completed. If locomotives that are not removed for a 92-day inspection require fueling, it is performed while the car inspection is taking place and the train is “blue-flagged.” Another hour of dwell time has been allotted for these procedures, as well as for train staging time and contingencies.

All intermodal and general freight trains that move at least 750 miles on the DRR also receive an inspection at one of the DRR’s yards (assumed to be a 1,000-mile inspection⁴). Non-coal trains that move less than 750 miles on the DRR do not require an inspection because they are interchanged with NS or another railroad at either the on-SARR or off-SARR point (or both), and are inspected while on the connecting railroad.

Mr. McDonald has allotted five (5) hours of dwell time at the DRR’s yards for non-coal trains requiring a 1,000-mile inspection.⁵

⁴ Some of these trains are intermodal or auto trains that qualify for extended-haul status, thus permitting a 1,500-mile interval between inspections, but to be conservative Mr. McDonald has assumed a 1,000-mile inspection is required.

⁵ Six hours of yard dwell time was allotted for empty coal trains to be consistent with the dwell time allotted for empty coal trains in the *WFA/Basin* case. Less dwell time would be needed to inspect and service the DRR’s non-coal trains because they tend to be shorter, there is less need to remove bad-order cars and replace them with spare cars, and no need to swap all locomotives on each train for new locomotives, which was the procedure used for empty SARR coal trains in *WFA/Basin*. See “Opening Evidence of Complainants Western Fuels Association, Inc. and Basin Electric Power Cooperative (Public Version)” filed April 19, 2005 at III-C-41 and *WFA/Basin* at 17.

DRR RTC MODELING PROCEDURES AND RESULTS

simulation was November 12 through November 21, 2018.¹⁶ A total of 7,210 trains were analyzed during this period, of which 5,087 operated in the peak week.¹⁷

¹⁶ The 10-day period includes a 2-day warm-up period based on preliminary modeling that indicated this would be the maximum time any train would spend on the DRR.

¹⁷ The list of peak period trains is included in DuPont's Opening workpapers.

DRR OPERATING PERSONNEL

III-C-1), and the switch assignments at the DRR's yards. The RTC Model simulation performed by Mr. Fapp was used to confirm that train crews operating in these crew districts generally could complete each tour of duty within twelve (12) hours and otherwise comply with the federal Hours of Service law, as amended.²

Consistent with Board precedent, T&E crews were developed using the total number of crew starts as determined by the actual train counts over an entire year.³ In this instance, crews were determined for all trains moving in the Base Year. The total crew starts from each crew base were then adjusted upward to reflect the 0.38 percent re-crewing requirements based on the results of the RTC simulation indicating the number of crews whose on-duty time expired under the Hours of Service law. The adjusted crew count was then used to determine the total number of T&E crews required using the standard formula employed by the Board to determine how many crews are required to cover the number of crew starts assuming that each crew member is available 270 days a year. *Id.*⁴

2. Non-Train Operating Personnel

The DRR's staffing requirements for operating personnel other than train and switch crews and maintenance-of-way ("MOW") personnel are summarized in Table 1 below. MOW personnel are discussed separately in Part III-D-5.

² See e-workpaper "Base Year Trains_Statistics_Open_Errata.xlsx."

³ See *PSCO/Xcel* at 62.

⁴ This number is not affected by the hours-of-service provisions of RSIA.

DRR OPERATING PERSONNEL

Exhibit III-D-1 Table 1 <u>DRR Non-Train Operating Personnel</u>	
<u>Operations Department Position</u> (1)	<u>No. of Employees</u> (2)
Vice President Operations	1
Administrative Assistant	1
Administrative pool (secretaries)	4
Director – Budgets	1
Analyst – Budgets	2
Director – Rules, Safety & Training	1
Managers – Rules, Safety & Training	10
<i>1. Transportation Department</i>	
Vice President Transportation	1
Director – Operations Planning and Joint Facilities	1
Analyst – Operations Planning	2
Analyst – Joint Facilities	2
Director – Operations Control	1
Managers – Operations control (1 mgr north region and 1 mgr south region 24/7)	9
Chief Dispatcher (North region and south region)	2
Dispatchers (25 desks manned 24/7)	110
Director – Crew Management	2
Crew callers (4 desks manned 24/7)	18
General Managers (North and South Regions)	2
Directors – Field Operations	10
Managers – Field Operations	56
Managers – Locomotive Operations	11
Managers – Yard Operations (six major yards)	6
Assistant Managers – Yard Operations	48
<i>2. Mechanical Department</i>	
Vice President – Equipment Management	1
Administrative Assistant	1
Manager – Budgets	1
Directors – Locomotive Services (North region and South region)	2
Managers – Testing and Environmental	1
Managers – Car Distribution (North region and South region)	2
Car Distributor	7
Directors – Car Services (North region and South region)	2
Car Inspectors	269
<i>3. Engineering Department</i>	
Vice President – Engineering	1
Administrative Assistant	1
Director – Environmental Operations	1
Environmental Engineer	1
Total Non-Train Operating Personnel	591
Source: “DRR Operating Expense Errata.xlsx.”	

DRR OPERATING PERSONNEL

Exhibit III-D-1 Table 2 <u>DRR Non-Train Operating Personnel</u>			
<u>Operations Department</u>			
<u>Position</u> (1)	<u>No. of Employees</u> (2)	<u>Annual Salary</u> (3)	<u>Total Salary</u> (4)
Vice President Operations	1	{ }	{ }
Administrative Assistant	1	{ }	{ }
Administrative pool (secretaries)	4	{ }	{ }
Director – Budgets	1	{ }	{ }
Analyst – Budgets	2	{ }	{ }
Director – Rules, Safety & Training	1	{ }	{ }
Managers – Rules, Safety & Training	10	{ }	{ }
<i>4. Transportation Department</i>			
Vice President Transportation	1	{ }	{ }
Director – Operations Planning and Joint Facilities	1	{ }	{ }
Analyst – Operations Planning	2	{ }	{ }
Analyst – Joint Facilities	2	{ }	{ }
Director – Operations Control	1	{ }	{ }
Managers – Operations control (1 mgr north region and 1 mgr south region 24/7)	9	{ }	{ }
Chief Dispatcher (North region and south region)	2	{ }	{ }
Dispatchers (25 desks manned 24/7)	110	{ }	{ }
Director – Crew Management	2	{ }	{ }
Crew callers (4 desks manned 24/7)	18	{ }	{ }
General Managers (North and South Region)	2	{ }	{ }
Directors – Field Operations	10	{ }	{ }
Managers – Field Operations	56	{ }	{ }
Managers – Locomotive Operations	11	{ }	{ }
Manager Yard Operations	6	{ }	{ }
Assistant Manager Yard Operations	48	{ }	{ }
<i>5. Mechanical Department</i>			
Vice President – Equipment Management	1	{ }	{ }
Administrative Assistant	1	{ }	{ }
Manager – Budgets	1	{ }	{ }
Directors – Locomotive Services (North region and South region)	2	{ }	{ }
Managers – Testing and Environmental	1	{ }	{ }
Managers – Car Distribution (North region and South region)	2	{ }	{ }
Car Distributor	7	{ }	{ }
Directors – Car Services (North region and South region)	2	{ }	{ }
Car Inspectors	269	{ }	{ }
<i>6. Engineering Department</i>			
Vice President – Engineering	1	{ }	{ }
Administrative Assistant	1	{ }	{ }
Total Non-Train Operating Personnel	589		38,843,482

Source: "DRR Operating Expense Errata.xlsx"

Fringe benefits for all DRR employees are based on 37.5 percent of wages. This number is based on the average ratio of fringe benefits to total wages paid in 2009 to all operating employees in the states in which the DRR operates as reported by the Association of American

DRR OPERATING PERSONNEL

Railroads.¹³ This method of determining the fringe benefit ratio was approved by the Board in *WFA/Basin* at 66. In addition, it is the same method used by Complainants and accepted by both Defendants and the Board in *AEPCO*.¹⁴

The DRR also incurs taxi and overnight expenses for train crews. The number of taxi trips required, the cost per trip, the number of overnight stays and the cost per stay were identified for each crew.¹⁵

Consistent with Board precedent, taxi trips and overnight stays were developed using the actual train counts (and the crews' related taxi and hotel requirements) over an entire peak year.¹⁶ The requirements for each service type were developed.

The DRR's unit cost for taxi trips is estimated based on current rates for taxi service at each location. The cost per overnight stay ranges from \$29.99 to \$89.95 and is based on hotel room rates throughout the DRR system.¹⁷

C. MATERIALS, SUPPLIES AND EQUIPMENT

Materials, supplies and equipment for operating personnel (other than maintenance-of-way personnel) include office furniture and equipment, office supplies, safety equipment, EOTDs, motor vehicles including railcar inspection vehicles, and tools and supplies. The total

¹³ See e-workpaper "III-D-3 Salaries.pdf."

¹⁴ The Public Version of AEPCO's Opening Evidence shows the derivation of the fringe benefit ratio in that proceeding, see AEPCO's January 25, 2010 Opening Evidence, Public Version, page III-D-25. Review of Defendants Reply evidence shows that they did not object to this fringe benefit ratio. See Defendants Reply Evidence dated May 7, 2010, pp. III.D-29 to 30. Moreover the STB accepted this evidence without comment in *AEPCO*.

¹⁵ Details are provided in e-workpaper "DRR Operating Expense_Errata.xls."

¹⁶ See *WFA/Basin* at 48 and *PSCo/Xcel* at 69.

¹⁷ See e-workpaper DRR_Overnight Hotel and Taxi Costs.xlsx.

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4. Cost and Economic Analysis	
Director of Costs and Economic Analysis	1
Manager – Cost and Economic Analysis	2
Finance & Accounting Dept. Total	66
Legal & Administration	
1. Law Department	
Vice President Law	1
Administrative Assistant	1
General Solicitors	3
General Attorneys	3
Paralegals	3
2. Real Estate	
Directors – Real Estate (North Region and South Region)	2
Managers – Real Estate (North Region and South Region)	2
Real Estate Attorney	1
3. Claims Function	
Director – Claims	1
Manager – Claims	2
4. Security Function	
Police Chief	1
District Commanders (North Region and South Region)	2
Special Agents	12
5. Human Resources Function	
Director of Human Resources	1
Compensation & Benefits Mgr.	1
Manager of Compliance	2
Compliance/Benefits Specialists	2
Staffing & Recruiting Mgrs.	2
Legal & Administration Total	42
Information Technology	
VP of Information Technology	1
Director Information Technology – Transportation	1
RMI Technicians	6
Interface Support Manager	2
Director IT Security	1
Security Technician	2
Programmers/Development	7
Director Information Technology – Applications	1
Help Desk PC Technicians	10
Exchange 2007 Engineer	3
Programmers/PC Technicians	5
Data Base Manager	2
Server Manager	3
Network Engineers	2
IT Total	46
Total General & Administrative	213
Source: See e-workpapers “DRR Operating Expense Errata.xls.”	

1. Executive Department

The DRR’s Executive department consists of the President’s Office, as well as the DRR’s Board of Directors. The President’s office consists of four (4) people: the President, two

GENERAL & ADMINISTRATIVE EXPENSE

The DRR owns or leases various types of vehicles and equipment used by its Operating and G&A staffs. Costs for this equipment have been included in the calculation of the DRR's annual operating expenses.⁶

Company vehicles are needed at the DRR's Roanoke, VA headquarters and by field operating personnel. A pool of Ford Explorers (a small SUV with all-wheel drive) is maintained at headquarters for use primarily by the headquarters G&A, Operating and Engineering staffs and Security personnel while traveling to the field on DRR business. Twenty-six (26) Ford Explorers are included as G&A vehicles. These are in addition to the 51 Ford Explorers and 19 Pick-up trucks and 60 ATV vehicles included in the materials, supplies and equipment expense in the Operations Department.

The DRR also needs miscellaneous office equipment and supplies including desks, telephones and janitorial supplies.⁷

D. OTHER**1. IT Systems**

The DRR does not require a data center facility such as those that Class 1 railroads typically have to house mainframe computer systems and associated peripheral equipment. Since the DRR IT system design is NT/PC based, this system can be housed in a room approximately 40' X 50', with normal office environment heating and air condition accommodations. This room would be located in the DRR headquarters at Roanoke, VA. It should be further noted, that most of DRR's computer requirements will be outsourced to RMI in Atlanta.

⁶ See e-workpapers "DRR Operating Expense_Errata.xl0073" and "DRR Materials and Supplies.xls".

⁷ See e-workpaper "DRR Materials and Supplies.xls."

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training, also based on information provided by NS in discovery.²⁷ The average training cost for train and enginemen is { } per individual, including tuition and salary as appropriate.²⁸

Training for the DRR's dispatchers is based on information provided by NS in discovery and { } weeks of classroom training and { } weeks of field training. According to NS's data, dispatchers are paid a salary of { } per week during training. The total cost of training for dispatchers equals { } including the wages and the cost of training.

Training costs for the DRR's MOW employees are based on the training costs incurred by NS. The training cost for all MOW field employees (except welders and signal maintainers) equals \$ { } for technical training and two (2) week's pay equal to 54 percent of their salary.²⁹ Training cost for welders and signal maintainers equals salary of { }
{ }, respectively, plus the { } for technical training.

Salaries are increased to reflect fringe benefits and the training costs includes wages, fringes, training cost and room and board – *i.e.*, this is an all-inclusive training cost paid by NS to train MOW employees.³⁰

IT Specialists are paid five (5) weeks' salary to set up the DRR's computer system.³¹

Recruiting costs have been added at { } per employee based on information provided by NS in discovery. The amounts provided by NS in discovery include NS expenditures for advertising, outside professional and consulting services, communications,

²⁷ See e-workpaper "Training cost.xls."

²⁸ See e-workpaper "DRR Operating Expense_Errata.xls," tab "T&E Training."

²⁹ The 54 percent of salary for MOW field employee wages is based on the percent of salary paid to other trainee employees as calculated from data in NS discovery e-workpaper "Training Cost.xls" tab "Program Summary." The version of this e-workpaper provide in DuPont's submission shows the calculation of the 54 percent.

³⁰ See e-workpaper "DRR Operating Expense_Errata.xls" tab T&E Training.

³¹ The public version of AEPCO's Opening Evidence in Docket No. 42113, AEPCO proposal four (4) weeks of entry cost for IT Specialists to set-up the SARR's computer systems. *AEPCO* at 63-64 shows Defendants and the Board accepted this cost which is only 80 percent of that provide for herein.

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temporary services, college funding, testing, travel and meetings. The expenses provided by NS cannot be distinguished between rank and file and managerial and executive employees and as a result one amount per employee is calculated for all employees.³² Subsequent annual recruitment and training expenses are based on a 1.8 percent average annual attrition rate, which was determined from the Report of Dr. Robert Topel, PhD., submitted to the Emergency Board No. 243 on behalf of the Railroads Represented by the National Carriers' Conference before in National Mediation Board Case Nos. A-13569; A-13570; A-13572; A-13573; A-13574; A-13575; A-13592 on October 10, 2011.³³

A total amount of \$112.4 million has been provided for initial DRR training and recruiting costs.³⁴ Consistent with *WFA/Basin*, start-up training and recruitment costs are treated as operating expense in the DRR's first year of operations.

Travel expenses have been included for all DRR employees at the Manager level and higher (except for the Customer Service Managers and the Assistant Controllers, as these positions do not require travel) and for the five (5) outside members of the Board of Directors. Annual travel expenses of \$9,751 per employee are included. This amount is based on the most recent available annual survey of corporate travel managers performed by Runzheimer International, which estimates the annual cost of corporate business travel.³⁵ The DRR's other start-up costs, road property investment costs including construction of fixed facilities, which are included in the DRR's capital costs, and equipment acquisition are discussed in other sections of Part III.

³² See e-workpaper "Recruiting Costs 2006-2010.xls."

³³ A copy of the pertinent pages from Dr. Topel's report are attached in e-workpaper "Attrition rate.pdf."

³⁴ Details are provided in e-workpaper "DRR Operating Expense_Errata.xls," tab "Training."

³⁵ See e-workpapers "DRR Operating Expense_Errata.xls" and "III-D-3 Material and Supplies.pdf."

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maintenance, communication and signal inspections, testing and maintenance, bridge inspection and minor building maintenance, and budgeting and administrative support. Mr. Crouch also considered the equipment needs for each function, as well as the maintenance work (other than capital program maintenance) that appropriately could be contracted. Each of these categories of MOW expense are discussed below and detailed in Mr. Crouch's supporting e-workpapers.

A. DRR Operating Staff

The DRR MOW personnel are organized into the Track, Communications & Signals, Building & Bridges and Miscellaneous Administrative Support Departments. The staffing and compensation for each of these departments is summarized in Table 1 below and a discussion of the personnel requirements by department follows.

Exhibit III-D-3 Table 1 <u>DRR Base Year MOW Personnel Costs</u>		
<u>Item</u> (1)	<u>No. of Employees</u> (2)	<u>Total Compensation</u> (3)
1. Track	725	\$42,988,362
2. Comm. & Signals	219	\$14,595,350
3. Bridge & Bldgs.	46	\$2,703,683
4. Misc./Admin Support	<u>16</u>	<u>\$1,141,955</u>
5. Total	1,006	\$61,429,350

Source: "Exhibit III-D-3 DRR MOW errata.xlsx"

Salaries for the DRR's MOW personnel are based on the salaries paid by NS to MOW personnel as shown in NS's 2009 Wage Forms A and B.⁴ The total annual compensation for

⁴ See e-workpaper "DRR Salaries.xlsx."

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Exhibit III-D-3 Table 2 <u>DRR Base Year Track Employees And Compensation</u>			
<u>Position</u> (1)	<u>No. of Employees</u> (2)	<u>Annual Salary</u> (3)	<u>Total Salary</u> (4)
1. General Office Staff			
a. Engineer – MOW	4	{ }	{ }
b. Manager of Welding & Grinding	2	{ }	{ }
c. Supervisor of Work Equipment	2	{ }	{ }
d. Administrative Assistant/Clerk	5	{ }	{ }
2. Field Staff			
a. Asst. Engineer - MOW (Field Production)	8	{ }	{ }
b. Roadmaster	36	{ }	{ }
c. Asst. Roadmaster	72	{ }	{ }
d. Track Crew Foreman	90	{ }	{ }
e. Track Crew Member	270	{ }	{ }
f. Roadway Machine Operator	42	{ }	{ }
g. Welder/Helper/Grinder	72	{ }	{ }
h. Rail Lubricator Repairman	18	{ }	{ }
i. Roadway Equipment Mechanic	18	{ }	{ }
j. Ditching Crew Foreman	16	{ }	{ }
k. Ditching Crew Member	16	{ }	{ }
l. Smoothing Crew Foreman	18	{ }	{ }
m. Smoothing Crew / Machine Operator	<u>36</u>	{ }	{ }
3. Total	725		<u>\$42,988,362</u>

Source: "Exhibit III-D-3 DRR MOW errata.xlsx"

a. **General Office Staff** – On each of the four (4) MOW Divisions, the Track Department is headed by the Engineer - MOW. Each Engineer - MOW is responsible for maintenance of all the DRR's track within its division, preparing the annual track budget, and arranging for contractor performance of track maintenance (capital) programs.

There are a number of positions that report to the Engineer - MOW, including a Manager of Welding & Grinding and a Supervisor of Work Equipment. Each of these individuals covers the entire DRR system within his area of responsibility, as described further below.

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Exhibit III-D-3
Table 3
DRR Base Year C&S Employees And Compensation

<u>Position</u> (1)	<u>No. of Employees</u> (2)	<u>Annual Salary</u> (3)	<u>Total Salary</u> (4)
1. General Office Staff			
a. Communications & Signals Engineer	1	{ }	{ }
b. Asst. Engineer – Signals	2	{ }	{ }
c. Asst. Engineer – Communications	1	{ }	{ }
d. Administrative Assistant/Clerk	1	{ }	{ }
2. Field Staff			
a. C&S Supervisors	16	{ }	{ }
b. Signal Maintainers	180	{ }	{ }
c. Communications Technicians	<u>18</u>	{ }	<u>{ }</u>
3. Total	219		\$14,595,350

Source: "Exhibit III-D-3 DRR MOW errata.xlsx."

a. General Office Staff – The C&S Department is headed by the Communications & Signals Engineer. This Engineer position is responsible for the communications and signals functions, for assuring the proper tests are conducted, and that the necessary maintenance is being performed. He is also responsible for developing the necessary capital programs to keep the signal and communication equipment functioning reliably, and supervising the outside contractors who maintain the communications equipment including microwave towers and associated equipment and radios.

Three (3) Assistant Engineers report to the Communications & Signals Engineer, two in charge of supervising the signals function and the associated field personnel and one in charge of supervising the communications function and associated personnel. This department also has an Administrative Assistant/Clerk who handles secretarial and administrative duties.

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3. Bridge & Building Department

The DRR’s Bridge & Building (B&B) Department consists of 46 employees. The specific positions and compensation levels for this department are shown in Table 4 below.

Exhibit III-D-3 Table 4 <u>DRR Base Year B&B Employees And Compensation</u>			
<u>Position</u> (1)	<u>No. of Employees</u> (2)	<u>Annual Salary</u> (3)	<u>Total Salary</u> (4)
1. General Office Staff			
a. Bridge Engineer	1	{ }	{ }
b. Administrative Assistant/Clerk	1	{ }	{ }
2. Field Staff			
a. B&B Supervisor	4	{ }	{ }
b. B&B Inspector	4	{ }	{ }
c. B&B Machine Operator	4	{ }	{ }
d. B&B Foreman	8	{ }	{ }
e. B&B Carpenter/Welder/Helper	<u>24</u>	{ }	<u> </u>
3. Total	46		\$2,703,683

Source: "Exhibit III-D-3 DRR MOW errata.xlsx"

a. General Office Staff – The DRR’s B&B Department is headed by the Bridge Engineer. This Engineer is responsible for inspections and maintenance of the DRR’s bridges, and for minor building inspections and repairs. He is also responsible for preparing the annual bridge repair budget and for supervising the contractors who perform periodic bridge maintenance and major structural repairs, as well as periodic building maintenance. Like the other MOW sub-departments, the B&B Department also has an Administrative Assistant/Clerk.

b. Field Staff – The B&B field staff is not large, reflecting the fact that all of the DRR’s bridges will be constructed using concrete and steel components, resulting in virtually

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Engineering, develop and administer the annual MOW budget (including the capital or program budget), interface with contractors performing both program and day-to-day work and with governmental agencies involved in public projects that affect the railroad, and deal with other MOW administrative matters including environmental, safety and training. These positions and their salary requirements are summarized in Table 5 below.

Exhibit III-D-3 Table 5 <u>DRR Base Year Admin/Support Employees And Compensation</u>			
<u>Position</u> (1)	<u>No. of Employees</u> (2)	<u>Annual Salary</u> (3)	<u>Total Salary</u> (4)
1. Engineer of Programs and Contracts	1	{ }	{ }
2. Public Project Engineer	4	{ }	{ }
3. Manager of Administration and Budgets	1	{ }	{ }
4. Manager of Environmental/Safety/Training	2	{ }	{ }
5. Manager of Mechanical Operations	1	{ }	{ }
6. Administrative Assistant/Clerk	1	{ }	{ }
7. Water Plant and Fueling Technician	<u>6</u>	{ }	<u>{ }</u>
8. Total	16		{ }

Source: "Exhibit III-D-3 DRR MOW errata.xlsx"

a. Engineer of Programs and Contracts – The Engineer of Programs and Contracts is responsible for implementation and monitoring of the DRR’s contracts for program and other maintenance, as well as preparing the Engineering Department’s overall budget for approval by the Vice President-Engineering and other senior management.

b. Public Project Engineers – The four (4) Public Project Engineers (one for each of the DRR’s 4 geographic divisions) interface with governmental agencies and other entities in handling requests for various types of public projects including rail/highway grade separations, new grade crossings, utility projects, and right-of-way encroachments. They also

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Exhibit III-D-3 Table 6 <u>DRR Base Year Non-Program Contract Costs</u>	
<u>Position</u> (1)	<u>Total Costs</u> (2)
1. Planned Contract Maintenance	
a. Track Geometry Testing	{ }
b. Ultrasonic Rail Testing	{ }
c. Rail Grinding	{ }
d. Yard Cleaning	{ }
e. Vegetation Control	{ }
f. Crossing Repaving	{ }
g. Equipment Maintenance	{ }
h. Comm. Sys. Inspect & Repair	{ }
i. Bridge Inspections	{ }
j. Bldg. Maintenance	{ }
2. Unplanned Contract Maintenance	
a. Snow Removal	{ }
b. Storm Debris Removal	{ }
c. Building Repairs	{ }
3. Large Magnitude Unplanned Maint.	
a. Derailments and Clearing Wrecks	{ }
b. Washouts	{ }
c. Environmental Cleanups	{ }
4. Total	\$33,382,936

Source: Exhibit III-D-3 DRR MOW errata.xlsx.

1. Planned Contract Maintenance

Routine work is scheduled on a regular basis that is not performed frequently enough to justify the DRR’s investment in the equipment and personnel required for it (such as track geometry and ultrasonic rail testing and rail grinding).

a. Track Geometry Testing – Track geometry testing is included in routine maintenance. The frequency of such testing is generally a function of the annual gross tonnage

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moving over the track and ensures that the track and related structures meet all FRA standards in terms of alignment, gauge and profile. Track geometry test results are used to prioritize work to be performed by the Smoothing Crews. Geometry testing is required with varying frequency depending on the annual gross tonnage moving over various portions of the DRR. Generally, track carrying between 5 and 30 million gross tons (“MGT”) per year is tested once per year, track carrying 30 to 60 MGT is tested twice per year, and track carrying more than 60 MGT is tested three times per year. These frequencies are consistent with NS’s standards based on information produced in discovery.¹⁵ The frequencies for testing above 30 MGT are conservative for a newly-constructed railroad that has better roadbed compaction, drainage, ballast and sub-ballast, rail and timber. This means the track structure will hold up better than average. The DRR also has no roadbed damage from previous use of jointed rail, where low joints developed.

The cost for track geometry testing is \$ { } per track mile. This amount is based on data provided by NS in discovery. The total annual miles of testing and the related cost calculations are included in the workpapers accompanying this opening evidence.¹⁶

b. Ultrasonic Rail Testing – Ultrasonic rail testing is important in preventing derailments because it helps reveal internal rail defects that could cause disruptions in the DRR’s operations. FRA regulations¹⁷ require testing rail in Class 3 track, over which passenger trains do not operate, for internal defects at least once every 30 MGT or once a year, whichever interval is shorter, and similar testing of Class 4 through 5 track at least once every 40 MGT or once a year, whichever interval is shorter. Consistent with these standards, the DRR will conduct

¹⁵ Source: See e-workpaper “Geometry Testing Costs.xls.”

¹⁶ See e-workpaper “Exhibit III-D-3 DRR MOW errata.xls.”

¹⁷ 49 CFR § 213.237.

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ultrasonic rail testing at least once a year on all of its main lines, and twice a year on track carrying between 40 and 80 MGT. This is more than adequate given that the DRR starts operations with all new rail on its mainline tracks and sidings.

Based on data provided by NS in discovery, the average cost for ultrasonic rail testing in 2009 was \$ { } per track mile for each pass over the track with the test car.¹⁸ The total annual miles of ultrasonic testing and the related cost calculations are included in the workpapers accompanying this opening evidence.¹⁹

c. **Rail Grinding** – NS provided summary costs and a record of miles covered by rail grinding in 2008, 2009 and 2010 in discovery. Rail grinding is a part of some Class I railroads' MOW plans as they determine necessity based on traffic, tonnage and rail characteristics, and the potential to extend the service life of the rail. Studies have indicated that premium rail in high-density territory, even with heavy curves, can withstand well in excess of 150 MGT without the need for grinding.²⁰ Here, 136-pound premium CWR rail is being used on the DRR's main tracks, on curves of 3 degrees or more and where annual gross tonnage is greater than 20 MGT. This rail is extremely durable under heavy loads. However, to be conservative, the DRR will rail-grind every 100 MGT in the curve areas with premium rail. Consistent with the approach used in *WFA/Basin*, rail grinding will be performed every 30 MGT in other curves and every 60 MGT for tangent track. Tangent rail and rail in curves less than 3 degrees receive one pass, and rail in curves equal to or greater than three degrees receive two

¹⁸ See e-workpaper "Ultrasonic Rail Testing.cost.xls."

¹⁹ See e-workpaper "Exhibit III-D-3 DRR MOW errata.xls."

²⁰ See Kevin Sawley, Transportation Technology Test Center Inc, Report 928, "North American Rail Grinding Practices and Effectiveness," August 1999; *Railway Track and Structures*, December 2000, page 15.

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passes. Switches, rail crossings (diamonds) and rail located in at-grade road crossings will also be ground at the same time that normal rail grinding is performed.

The cost allotted for rail grinding is { } per mile, based on information provided by NS in discovery. The total miles of grinding and the related cost calculations are included in the workpapers accompanying this opening evidence.²¹ Switch grinding has been included in the total rail grinding quantity.

In *WFA/Basin*, the Board treated the cost of rail grinding as an operating expense, notwithstanding the complainant's argument that it should be capitalized because it extends rail life.²² For the DRR, annual rail grinding is considered a capital cost and therefore is not included in the annual MOW expense.

d. Yard Cleaning – The DRR's yards should be cleaned once a year in order to ensure that debris does not affect rail operations. The amount and cost of yard cleaning required for these yards is based on a verbal quote from ARS, a company used by Class I railroads for yard cleaning. The total annual cost for yard cleaning is \$959,400 per year.

e. Vegetation Control – Weed spraying, brush cutting and mowing are necessary in order to prevent overgrowth into the rail bed or other structures, which can cause a safety hazard. The most critical vegetation control has to do with the ballast section. If vegetation is allowed to flourish in the ballast section, it will soon foul the ballast and interfere with the most important function of ballast which is to permit water to drain from the track structure, uninterrupted. If water is allowed to be retained in the track structure it can reduce tie life and destabilize the track structure, thus increasing the risk of track failures and derailments.

²¹ See e-workpaper "Exhibit III-D-3 DRR MOW errata.xls."

²² See *WFA/Basin* at 71.

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Vegetation control also is critical at grade crossings for the safety of both train operations and the traveling public.

The DRR's requirements for vegetation control work are based primarily on the climate conditions and annual rainfall in the geographic areas in which it lies. The areas in which the DRR is located south of Kentucky and Virginia receive considerably more precipitation per year than the areas in and north of those states, and have a longer growing season. As a result, weed spraying is needed once a year in the northerly areas and twice a year in the southerly areas (Tennessee/ North Carolina and south).

The annual cost for vegetation control is based on a prorated value from NS's data provided in discovery²³ for vegetation control at grade crossings and for line-of-road vegetation control. The total cost per mile for vegetation control is \$ { } .²⁴

Very little brush-cutting should be required because the DRR's right-of-way will be cleared during construction, and weed spraying will greatly inhibit the growth of brush. Brush or weeds may tend to accumulate near road grade crossings; the DRR's dozers will be used as needed to keep the right-of-way cleared around road crossings where contracted vegetation control work is not sufficient.

f. **Crossing Repaving** – Highway grade crossings must be repaved periodically. Asphalt pavement is used with treated hardwood crossing timbers in public grade crossings. The life of asphalt pavement is largely a function of road traffic, at least beyond 24 inches outside each rail, although rail traffic is also a factor within the crossing zone proper. A typical pavement application will last eight (8) to twelve (12) years, or longer. Consequently,

²³ Source: See e-workpapers "Crossing maintenance 2009 payment schedule.xls." and "Brush 2009 payment schedule.xls."

²⁴ See e-workpaper "Exhibit III-D-3 DRR MOW errata.xls."

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there should be little need for the DRR to begin paving activities immediately. However, to be conservative, and consistent with the approach used in the DCF model, Mr. Crouch has assumed that paving would begin in the DRR's first year of operations. As the paving should last at least ten (10) years, Mr. Crouch assumed that ten (10) percent of the total crossing paving quantity would be re-paved each year. The total cost of crossing paving is { } annually. This amount is capitalized as it is performed in conjunction with the annual capital (renewal) program.²⁵

g. Equipment Maintenance – Normal maintenance of company leased equipment is contracted out, although the DRR has eighteen in-house mechanics who perform routine maintenance and repairs to the basic equipment used by the field track forces. The equipment that is maintained by contractors includes hi-rail trucks, dozers, Gradalls and backhoes, ballast regulators, tampers, air compressors and certain power hand tools. The DRR's mechanics are prepared and equipped to perform preventive maintenance and straightforward repairs to this equipment.

Based on Mr. Crouch's experience, the cost of annual maintenance of the DRR's equipment is five (5) percent of its purchase price.²⁶

h. Communications System Inspection and Repair – Periodic inspection and planned maintenance of the DRR's communications system, which is described in detail in Part III-F-6, is performed by contractors. The DRR's communications system includes microwave towers and LMR radio facilities, which are inspected annually.

²⁵ See e-workpaper "Exhibit III-D-3 DRR move.xls." and "Chapman Hwy Crossing Paving.pdf."

²⁶ NS did not provide any information on its annual equipment maintenance costs in discovery, and Mr. Crouch believes the 5 percent figure is reasonable. Details are provided in e-workpaper "Exhibit III-D-3 DRR MOW errata.xls."

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Communications maintenance and inspection costs are normally a component of maintenance agreements for communications systems entered into at the time of installation. In *WFA/Basin*, the complainant proposed and the Board accepted, a communications system maintenance cost of two (2) percent of original purchase cost. Based on Mr. Crouch's experience this percentage is reasonable, and it has been applied it to the DRR's communications-equipment acquisition costs developed by DuPont Witness Kruzich. The result is an annual cost of contracted repairs to the DRR's communications facilities of \$ { }²⁷

i. **Bridge Inspections** – As described earlier, the DRR's Bridge and Building ("B&B") Supervisors and B&B Inspectors perform basic bridge inspections as part of their duties, including annual inspections of all bridges. However, the DRR's major river bridges require periodic in-depth inspection to assess integrity; these inspections are performed by professional outside contractors in the company of one of the B&B Inspectors, using specialized equipment. These inspections involve careful examination of the substructure and superstructure of each bridge. The bridges will be new at start-up, and will be inspected on a five-year schedule by the outside contractors in addition to the annual inspections by the DRR's B&B department. Driving inspections are not required since bridge designs incorporate scour design. Mr. Crouch applied an average cost of \$ { } per track foot of bridge length for contractor inspection, which is based on a total of 177,178 track feet of bridges. On a five-year cycle, the annual cost of inspecting major bridges using contracted inspections is \$ { }²⁸.

j. **Building Maintenance** – All of the DRR's buildings are new at start-up, so only occasional routine maintenance is required. Other than general plumbing and electrical

²⁷ See e-workpaper "Exhibit III-D-3 DRR MOW errata.xls."

²⁸ Id.

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repairs over time, HVAC systems generally require semi-annual inspections and maintenance which is performed by contractors (as is occasional outside maintenance). NS did not provide any information for building maintenance costs so Mr. Crouch developed an annual cost of \$719,782 for contract building maintenance, which is based on two (2) percent of the total building cost.²⁹

2. Unplanned Contracted Maintenance

Experience teaches us that certain maintenance will be needed that does not occur at regular intervals and is more economically handled by contractors who have the requisite expertise and specialized equipment (such as snow and storm debris removal and bridge superstructure repairs).

a. **Snow Removal** – The DRR’s northern terminals will require occasional snow removal. Most snow removal activity is performed by the DRR’s field maintenance personnel who are not as busy in the winter as in the summer in the areas where snowstorms are likely.

All main track switches in the Northern Region are equipped with switch heaters. The Ballast regulators to be purchased for the Northern Region are all equipped with snow removal attachments, and have a higher purchase cost, reflected in the MOW Equipment costs. These ballast regulators are run by Smoothing Gang members who are not as busy in the winter in these areas. Snow removal from roadways and parking lots will be contracted out; it is better handled with contractors because it is uneconomical to have extra in-house staff and specialized equipment available to perform this work.

²⁹ Id.

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derailments than the real-world NS does. When the estimated cost of clearing wrecks³³ is added, the DRR's total annual cost for derailments is \$4,907,820.

b. **Washouts** – Again, a new railroad roadbed/track structure is not as prone to washouts as older, real-world railroad roadbed that may have experienced previous water-related damage, where ditches have not been maintained, culverts have become clogged with sediment or cut brush, or brush is allowed to accumulate in ditches, causing washouts. Nevertheless, washouts may occur – for example, when a culvert through the sub-grade becomes blocked, preventing the flow of water. This blockage can be caused by melting ice, snow or severe rainstorms that cause heavy runoff to move against the right of way. Floating debris at the upstream ends of some culverts can also prevent them from serving their intended purpose.

Based on Mr. Crouch's experience with railroad washouts in the geographic regions served by the DRR and its length in route miles, the average annual cost of washout repairs should not exceed \$100,000. This cost includes furnishing and placing up to 1,000 tons of rip-rap. Other related work would be performed by the local field forces (including ditching and smoothing crews) as needed.

c. **Environmental Cleanups** – The DRR operates locomotive inspection and servicing facilities at its major yards that might be a source of inadvertent discharge of environmentally sensitive materials. In addition, the DRR transports some hazardous commodities over several of its lines. An infrequent environmental cleanup could occur if hazardous commodities are released during a derailment. Derailments are less likely to occur on the DRR than on a Class I railroad such as NS because the DRR begins operations July 1, 2009

³³ The DRR's estimated annual cost for clearing wrecks is \$2,521,178 and is based on NS's 2009 R-1, Schedules 410 and 702. See e-workpaper "DRR Derailment and Clearing Wrecks.pdf."

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employees but need to be equipped with service bodies for transporting equipment, tools and parts. Here, too, vehicles rated 3/4 to 1 ton are appropriate. The rating tolerance accommodates a wide variety of vehicle manufacturers.

DRR's total hi-rail vehicle cost is \$7.60 million.³⁷

2. Equipment for Track and Related Work

The DRR's field crews responsible for track maintenance (including the track crews, smoothing crews, ditching crews and welding/grinding crews) have a variety of other specialized equipment needed to perform their tasks. The complete list of equipment and costs are included in the workpapers.³⁸

a. **Rail Drills** – Rail drills are needed by the field track crews for drilling holes in replacement rail when bolted joints are installed, and replacing a rail that is found to be defective through electronic testing or visual detection. Each track crew has one rail drill, and each Assistant Roadmaster also has a hydraulic rail drill as part of the hydraulic tool set on his truck. The total cost for rail drills is included in the cost of the hydraulic tool package included with every hi-rail and every track crew.

b. **Impact Wrenches** – Each track crew and Assistant Roadmaster also has an impact wrench in the hydraulic tool set on its hi-rail vehicle. This piece of equipment is used to loosen and tighten joint bolts where joints are present in the track infrastructure. The impact feature of these tools is especially effective where a nut and bolt are seized and manual attempts to loosen them might prove unsafe. The impact wrench is also equipped with calibration capability so that applied force can be set in accordance with the manufacturer's specifications.

³⁷ See e-workpaper "Exhibit III-D-3 DRR MOW errata.xls" tab, "Equipment."

³⁸ Id.

CORRECTED OPENING EXHIBITS

Exhibit II-B-3

Highly Confidential Information

Redacted

ROAD PROPERTY INVESTMENT
(\$ in Millions)

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

Source: See e-workpaper "III-F Total errata.xlsx"

TABLE A: DRR ANNUAL COST OF CAPITAL

Year (1)	Industry Cost of Capital (2)	Industry Cost of Debt 1/ (3)	Industry Cost of Preferred Equity 2/ (4)	Industry Cost of Equity 3/ (5)	DRR's Cost of Debt (6)	DRR's Cost of Preferred Equity (7)	DRR's Cost of Equity (8)	Debt as a Percent of Total Investment (9)	Preferred		Composite Cost of Capital (12)	1 + Cost of Capital (13)	STB Prescribed Debt as a % of Capital 4/ (14)
									Equity as a Percent of Total Investment (10)	Equity as a Percent of Total Investment (11)			
2006	9.94%	5.97%	0.00%	11.13%	5.97%	0.00%	11.13%	23.05%	0.00%	76.95%	9.94%	1.0994	23.05%
2007	11.33%	6.15%	0.00%	12.68%	6.15%	0.00%	12.68%	20.68%	0.00%	79.32%	11.33%	1.1133	20.68%
2008	11.75%	6.57%	0.00%	13.17%	6.57%	0.00%	13.17%	21.54%	0.00%	78.46%	11.75%	1.1175	21.54%
2009	10.43%	5.72%	0.00%	12.37%	5.72%	0.00%	12.37%	29.10%	0.00%	70.90%	10.43%	1.1043	29.10%
2010	11.03%			12.99%	6.32%	0.00%	12.99%	22.15%	0.00%	77.85%	11.51%	1.1151	
2011					6.32%	0.00%	12.47%	22.15%	0.00%	77.85%	11.11%	1.1111	
2012					6.32%	0.00%	12.47%	22.15%	0.00%	77.85%	11.11%	1.1111	
2013					6.32%	0.00%	12.47%	22.15%	0.00%	77.85%	11.11%	1.1111	
2014					6.32%	0.00%	12.47%	22.15%	0.00%	77.85%	11.11%	1.1111	
2015					6.32%	0.00%	12.47%	22.15%	0.00%	77.85%	11.11%	1.1111	
2016					6.32%	0.00%	12.47%	22.15%	0.00%	77.85%	11.11%	1.1111	
2017					6.32%	0.00%	12.47%	22.15%	0.00%	77.85%	11.11%	1.1111	
2018					6.32%	0.00%	12.47%	22.15%	0.00%	77.85%	11.11%	1.1111	
2019					6.32%	0.00%	12.47%	22.15%	0.00%	77.85%	11.11%	1.1111	

1/ Cost of railroad industry debt from the STB Decision in Ex Parte No. 558 (Sub-No. 10), Railroad Cost of Capital - 2006, decided April 14, 2008, STB Decision in Ex Parte No. 558 (Sub-No. 11), Railroad Cost of Capital - 2007, decided September 24, 2008, STB Decision in Ex Parte No. 558 (Sub-No. 12), Railroad Cost of Capital - 2008, decided September 24, 2009, STB Decision in Ex Parte No. 558 (Sub-No. 13), Railroad Cost of Capital - 2009, decided October 28, 2010.

2/ No preferred equity was issued in 2006 - 2010.

3/ Cost of railroad industry cost of equity from the STB Decision in Ex Parte No. 558 (Sub-No. 10), Railroad Cost of Capital - 2006, decided April 14, 2008, STB Decision in Ex Parte No. 558 (Sub-No. 11), Railroad Cost of Capital - 2007, decided September 24, 2008, STB Decision in Ex Parte No. 558 (Sub-No. 12), Railroad Cost of Capital - 2008, decided September 24, 2009, STB Decision in Ex Parte No. 558 (Sub-No. 13), Railroad Cost of Capital - 2009, decided October 28, 2010, and STB Decision in Ex Parte No. 558 (Sub-No. 14), Railroad Cost of Capital - 2010, decided September 30, 2011.

4/ Capital structure from the STB Decision in Ex Parte No. 558 (Sub-No. 10), Railroad Cost of Capital - 2006, decided April 14, 2008, STB Decision in Ex Parte No. 558 (Sub-No. 11), Railroad Cost of Capital - 2007, decided September 24, 2008, STB Decision in Ex Parte No. 558 (Sub-No. 12), Railroad Cost of Capital - 2008, decided September 24, 2009, and STB Decision in Ex Parte No. 558 (Sub-No. 13), Railroad Cost of Capital - 2009, decided October 28, 2010.

TABLE B: DRR INFLATION INDEXES

Period (1)	Land V/ (2)	Hybrid RCAF 2/ (3)	MWSExFuel 3/ (4)	Mat & Suppl 4/ (5)	Wages & Supps 5/ (6)
4Q 2006	100.0		372.8	250.9	397.4
1Q 2007	102.7		381.7	256.9	407.0
2Q 2007	105.8		381.8	254.7	407.5
3Q 2007	108.7		387.7	265.2	412.3
4Q 2007	111.6		392.9	274.8	416.5
1Q 2008	113.0		397.6	276.2	421.9
2Q 2008	114.1		399.6	283.4	422.7
3Q 2008	115.0		410.0	285.6	434.9
4Q 2008	112.6		418.1	318.9	437.1
1Q 2009	109.5		423.9	319.5	444.1
2Q 2009	107.1	100.0	422.7	305.5	445.8
3Q 2009	105.6	110.3	425.8	312.5	448.0
4Q 2009	104.5	117.1	421.7	302.2	445.4
1Q 2010	104.7	122.1	451.4	311.2	479.7
2Q 2010	105.7	124.6	448.8	305.2	477.9
3Q 2010	107.1	125.5	448.1	304.5	477.1
4Q 2010	108.7	129.7	451.7	322.0	477.5
1Q 2011	110.1	128.4	453.9	314.7	481.9
2Q 2011	111.6	138.1	454.5	309.1	484.0
3Q 2011	113.0	141.5	460.7	329.4	486.8
4Q 2011	114.5	141.7	466.7	331.8	493.5
1Q 2012	116.3	137.1	466.4	331.8	493.2
2Q 2012	118.2	138.9	475.6	344.7	501.6
3Q 2012	120.1	143.0	485.1	346.5	512.6
4Q 2012	122.0	145.4	493.8	348.5	522.9
1Q 2013	123.9	146.3	504.0	351.0	533.3
2Q 2013	125.9	146.9	504.4	352.0	533.9
3Q 2013	127.9	147.7	508.4	355.2	538.7
4Q 2013	130.0	148.4	513.4	357.0	544.1
1Q 2014	132.1	148.4	518.3	358.8	550.0
2Q 2014	134.2	149.0	518.7	360.6	550.6
3Q 2014	136.3	149.1	524.5	362.7	557.2
4Q 2014	138.5	150.5	530.7	366.0	563.9
1Q 2015	140.8	151.2	536.3	368.4	569.8
2Q 2015	143.0	151.8	541.5	370.9	575.9
3Q 2015	145.3	152.5	546.8	373.4	582.0
4Q 2015	147.7	153.1	552.8	375.9	588.1
1Q 2016	150.1	153.8	557.5	377.5	593.4
2Q 2016	152.5	154.4	562.1	379.2	598.6
3Q 2016	154.9	155.0	566.9	380.9	603.9
4Q 2016	157.4	155.6	571.6	382.6	609.3
1Q 2017	160.0	155.9	576.3	384.1	614.9
2Q 2017	162.6	156.3	582.4	385.5	620.5
3Q 2017	165.2	156.6	587.0	386.9	626.1
4Q 2017	167.9	157.0	591.4	388.4	631.8
1Q 2018	170.6	157.5	596.8	389.9	637.8
2Q 2018	173.4	158.1	601.6	391.5	643.7
3Q 2018	176.2	158.6	606.4	393.0	649.8
4Q 2018	179.1	159.2	611.7	394.6	655.9
1Q 2019	182.0	159.6	617.0	396.1	661.8
2Q 2019	185.0	160.1	622.5	397.5	667.9
Annual Inflation Rate 6/	5.25%		3.82%	2.15%	4.06%

1/ Used to index Road Property Account 2. Based on historic change in rural land prices as reported by the USDA and urban land prices as reported by the National Council of Real Estate Investment Fiduciaries.
 2/ Used to index expenses in Table K. Based on the RCAF-U and RCAF-A through 2Q12 then Global Insight forecast for remaining periods.
 3/ Used to index Road Property Accounts 3, 5, 6, 13, 17, 19, 20, 26, 27, 37, and 39. Based on RCR indexes - East Region through 1Q12 then Global Insight forecast.
 4/ Used to index Road Property Accounts 8, 9, and 11. Based on RCR indexes - East Region through 1Q12 then Global Insight forecast for remaining periods.
 5/ Used to index Road Property Accounts 1, 1A and 12. Based on RCR indexes - East Region through 1Q12 then Global Insight forecast for remaining periods.
 6/ 1Q2009 = 2Q2019*(1/10.25) - 1. The Annual Rate is used to develop asset replacement values at the end of asset lives.

TABLE C: DRR PROPERTY INVESTMENT VALUES

Construction of the DRR occurs between December 1, 2006 and May 31, 2009. Investments are assumed to be in June 2009 dollars.

Property Account (1)	Property Component (2)	Service Life In Years 1/ (3)	Investment In 12/1/2006 Dollars 2/ (4)	Investment In 6/1/2007 Dollars 3/ (5)	Investment In 6/1/2008 Dollars 4/ (6)	Investment In 6/1/2009 Dollars 5/ (7)	2006 Investment Value 6/ (8)	2007 Investment Value 7/ (9)	2008 Investment Value 8/ (10)	2009 Investment Value 9/ (11)	Total Property Investment 2009 10/ (12)
1	Engineering	NA	\$1,586,677,361	\$1,627,003,081	\$1,687,691,294	\$1,779,921,408	\$113,334,097	\$1,394,574,070	\$120,549,378	\$0	\$1,628,457,545
2	Land	NA	3,150,342,477	3,332,184,478	\$3,594,577,457	\$3,374,435,985	\$0	\$3,332,184,478	\$0	\$0	3,332,184,478
3	Grading	95	3,822,933,797	3,915,225,653	\$4,097,758,437	\$4,334,640,869	\$0	\$2,796,589,752	\$1,170,788,125	\$0	3,967,377,877
5	Tunnels	120	442,181,871	452,856,862	\$473,969,623	\$501,368,768	\$0	\$0	\$434,472,154	\$41,780,731	476,252,885
6	Bridges & Culverts	97	2,052,404,769	2,101,953,167	\$2,199,948,889	\$2,327,123,111	\$0	\$140,130,211	\$1,759,959,111	\$310,283,082	2,210,372,404
8	Ties	32	1,517,670,586	1,540,656,430	\$1,714,260,040	\$1,847,940,869	\$0	\$0	\$1,428,550,033	\$307,990,145	1,736,540,178
9	Rails and OTM	41	3,615,189,033	3,669,942,793	\$4,083,477,768	\$4,401,914,108	\$0	\$0	\$3,402,898,140	\$733,652,351	4,136,550,491
11	Ballast	39	1,069,116,310	1,085,308,586	\$1,207,602,879	\$1,301,773,746	\$0	\$0	\$1,006,335,732	\$216,962,291	1,223,298,023
12	Labor	38	1,568,155,927	1,608,010,922	\$1,667,990,716	\$1,759,144,218	\$0	\$0	\$1,389,992,263	\$293,190,703	1,683,182,966
13	Fences and Roadway Signs	95	7,917,684	8,108,829	\$8,486,873	\$8,977,481	\$0	\$0	\$7,072,394	\$1,496,247	8,568,641
17	Roadway Buildings	39	198,887,886	203,689,364	\$213,185,621	\$225,509,414	\$0	\$0	\$213,185,621	\$0	213,185,621
19	Fuel Stations	31	16,876,758	17,284,190	\$18,090,001	\$19,135,745	\$0	\$0	\$18,090,001	\$0	18,090,001
20	Shops and Enginehouses	50	12,335,060	12,632,848	\$13,221,808	\$13,986,132	\$0	\$0	\$13,221,808	\$0	13,221,808
26	Communications Systems	26	283,020,417	289,852,992	\$303,366,305	\$320,903,247	\$0	\$0	\$151,683,153	\$160,451,623	312,134,776
27	Signals and Interlockers	56	959,905,733	983,079,422	\$1,028,911,831	\$1,088,390,969	\$0	\$0	\$514,455,916	\$544,195,484	1,058,651,400
39	Public Improvements	38	113,757,519	116,503,811	\$121,935,367	\$128,984,183	\$0	\$0	\$101,612,805	\$21,497,364	123,110,169
	Total		\$20,417,373,187	\$20,964,293,430	\$22,434,474,909	\$23,434,150,250	\$113,334,097	\$7,663,478,511	\$11,732,866,635	\$2,631,500,020	\$22,141,179,264

1/ 1 ÷ Depreciation Rate shown in Schedule 332 of NS' 2009 Annual Report R-1.

2/ June 2009, indexed to 2006 dollars; 2009 Investment x Inflation Index from Table B, 4Q2006 + 2Q2009.

3/ June 2009, indexed to 2007 dollars; 2009 Investment x Inflation Index from Table B, 2Q2007 + 2Q2009.

4/ June 2009, indexed to 2008 dollars; 2009 Investment x Inflation Index from Table B, 2Q2008 + 2Q2009.

5/ June 2009, indexed to 2009 dollars; 2009 Investment x Inflation Index from Table B, 2Q2009 + 2Q2009.

6/ Column (4) x Percent constructed in 2006.

7/ Column (5) x Percent constructed in 2007.

8/ Column (6) x Percent constructed in 2008.

9/ Column (7) x Percent constructed in 2009.

10/ Sum of Columns (8) through (11).

TABLE D: INTEREST DURING CONSTRUCTION

Month of Installation (1)	Cost of Funds 1/ (2)	Timing of Account 1 Investment 2/ (3)	Timing of Account 2 Investment 2/ (4)	Timing of Accounts 3, 5 and 6 Investment 2/ (5)	Timing of Accounts 8 Through 39 Investment 2/ (6)	Total Investment by Month 3/ (7)	Interest During Construction 4/ (8)	Cost of Debt 5/ (9)	Deductible Interest During Construction 6/ (10)
Dec-06	0.79%	\$113,334,097	\$0	\$0	\$0	\$113,334,097	\$0	0.48%	\$0
Jan-07	0.90%	116,214,506	0	0	0	116,214,506	1,018,178	0.50%	130,251
Feb-07	0.90%	116,214,506	0	0	0	116,214,506	2,071,380	0.50%	264,983
Mar-07	0.90%	116,214,506	0	0	0	116,214,506	3,134,044	0.50%	400,925
Apr-07	0.90%	116,214,506	476,026,354	0	0	592,240,860	4,206,254	0.50%	538,088
May-07	0.90%	116,214,506	476,026,354	0	0	592,240,860	9,564,652	0.50%	1,223,565
Jun-07	0.90%	116,214,506	476,026,354	0	0	592,240,860	14,971,189	0.50%	1,718,279
Jul-07	0.90%	116,214,506	476,026,354	0	0	592,240,860	20,426,297	0.50%	2,344,375
Aug-07	0.90%	116,214,506	476,026,354	559,317,950	0	1,151,558,810	25,930,414	0.50%	2,976,095
Sep-07	0.90%	116,214,506	476,026,354	559,317,950	0	1,151,558,810	36,508,813	0.50%	4,190,203
Oct-07	0.90%	116,214,506	476,026,354	559,317,950	0	1,151,558,810	47,182,246	0.50%	5,415,219
Nov-07	0.90%	116,214,506	0	559,317,950	0	675,532,456	57,951,569	0.50%	6,651,240
Dec-07	0.90%	116,214,506	0	699,448,162	0	815,662,667	64,541,087	0.50%	7,407,534
Jan-08	0.93%	120,549,378	0	732,057,322	0	852,606,700	74,994,852	0.53%	8,866,732
Feb-08	0.93%	0	0	771,554,790	40,749,572	812,304,362	83,621,165	0.53%	9,886,631
Mar-08	0.93%	0	0	186,160,728	774,395,708	960,556,436	91,952,905	0.53%	10,871,702
Apr-08	0.93%	0	0	186,160,728	774,395,708	960,556,436	101,740,809	0.53%	12,028,938
May-08	0.93%	0	0	186,160,728	774,395,708	960,556,436	111,619,737	0.53%	13,196,936
Jun-08	0.93%	0	0	186,160,728	774,395,708	960,556,436	121,590,535	0.53%	14,973,628
Jul-08	0.93%	0	0	186,160,728	774,395,708	960,556,436	131,654,058	0.53%	16,212,930
Aug-08	0.93%	0	0	186,160,728	733,646,137	919,806,865	141,811,167	0.53%	17,463,758
Sep-08	0.93%	0	0	186,160,728	733,646,137	919,806,865	151,683,778	0.53%	18,679,550
Oct-08	0.93%	0	0	186,160,728	955,692,493	1,141,853,221	161,648,201	0.53%	19,906,648
Nov-08	0.93%	0	0	186,160,728	955,692,493	1,141,853,221	173,770,229	0.53%	21,399,452
Dec-08	0.93%	0	0	186,160,728	955,692,493	1,141,853,221	186,004,987	0.53%	22,906,137
Jan-09	0.83%	0	0	196,922,271	1,022,276,920	1,219,199,191	177,152,429	0.46%	21,345,631
Feb-09	0.83%	0	0	155,141,541	1,022,276,920	1,177,418,460	188,749,966	0.46%	22,743,054
Mar-09	0.83%	0	0	0	234,882,369	234,882,369	200,096,813	0.46%	24,110,270
Apr-09	0.83%	0	0	0	0	0	203,709,576	0.46%	24,545,582
May-09	0.83%	0	0	0	0	0	205,401,506	0.46%	24,749,448
Total		\$1,628,457,545	\$3,332,184,478	\$6,654,003,166	\$10,526,534,075	\$22,141,179,264	\$2,794,708,837		\$337,147,784

1/ $((1 + \text{Cost of Capital from Table A for the applicable year})^{(1/12)} - 1) \times 100$.
2/ Applicable account value from Table C for the applicable investment period.
3/ Sum of Columns (3) through (6).
4/ January 2007 equals Column (2) x prior Column (7), all other periods equal Column (2) x (Sum of Column (7) for all prior periods) + (Sum of Column (8) for all prior period
5/ $((1 + \text{Cost of Debt from Table A for the applicable year})^{(1/12)} - 1) \times 100$.
6/ January 2007 equals prior Column (7) x Column (9) x Table A, Column (9) for 2007, all other periods equal Column (9) x ((Sum of Column (7) for all prior periods) + (Sum of Column (8) for all prior periods)) x Table A, Column (9) for the applicable year.

TABLE E: DRR INTEREST PAYMENTS FOR ASSETS PURCHASED WITH DEBT CAPITAL

INTEREST SCHEDULE FOR THE DRR 2006 ROAD PROPERTY INVESTMENT FOR THE 2Q2009 START-UP				INTEREST SCHEDULE FOR THE DRR 2007 ROAD PROPERTY INVESTMENT FOR THE 2Q2009 START-UP				INTEREST SCHEDULE FOR THE DRR 2008 ROAD PROPERTY INVESTMENT FOR THE 2Q2009 START-UP				INTEREST SCHEDULE FOR THE DRR 2009 ROAD PROPERTY INVESTMENT FOR THE 2Q2009 START-UP																													
Quarter (1)	Interest (2)	Quarter (3)	Interest (4)	Quarter (5)	Interest (6)	Quarter (7)	Interest (8)	Quarter (9)	Interest (10)	Quarter (11)	Interest (12)	Quarter (13)	Interest (14)	Quarter (15)	Interest (16)	Quarter (17)	Interest (18)	Quarter (19)	Interest (20)	Quarter (21)	Interest (22)	Quarter (23)	Interest (24)	Quarter (25)	Interest (26)	Quarter (27)	Interest (28)	Quarter (29)	Interest (30)	Quarter (31)	Interest (32)	Quarter (33)	Interest (34)	Quarter (35)	Interest (36)	Quarter (37)	Interest (38)	Quarter (39)	Interest (40)		
1. TOTAL INVESTMENT	\$113,334,097 1/	1. TOTAL INVESTMENT	\$7,663,478,511 1/	1. TOTAL INVESTMENT	\$11,732,866,635 1/	1. TOTAL INVESTMENT	\$2,631,500,020 1/	1. TOTAL INVESTMENT	\$11,732,866,635 1/	1. TOTAL INVESTMENT	\$11,732,866,635 1/	1. TOTAL INVESTMENT	\$11,732,866,635 1/	1. TOTAL INVESTMENT	\$11,732,866,635 1/	1. TOTAL INVESTMENT	\$11,732,866,635 1/	1. TOTAL INVESTMENT	\$11,732,866,635 1/	1. TOTAL INVESTMENT	\$11,732,866,635 1/	1. TOTAL INVESTMENT	\$11,732,866,635 1/	1. TOTAL INVESTMENT	\$11,732,866,635 1/	1. TOTAL INVESTMENT	\$11,732,866,635 1/	1. TOTAL INVESTMENT	\$11,732,866,635 1/	1. TOTAL INVESTMENT	\$11,732,866,635 1/	1. TOTAL INVESTMENT	\$11,732,866,635 1/	1. TOTAL INVESTMENT	\$11,732,866,635 1/	1. TOTAL INVESTMENT	\$11,732,866,635 1/	1. TOTAL INVESTMENT	\$11,732,866,635 1/		
2. IDC	\$0 2/	2. IDC	\$287,506,122 2/	2. IDC	\$1,532,092,425 2/	2. IDC	\$975,110,290 2/	2. IDC	\$1,532,092,425 2/	2. IDC	\$1,532,092,425 2/	2. IDC	\$1,532,092,425 2/	2. IDC	\$1,532,092,425 2/	2. IDC	\$1,532,092,425 2/	2. IDC	\$1,532,092,425 2/	2. IDC	\$1,532,092,425 2/	2. IDC	\$1,532,092,425 2/	2. IDC	\$1,532,092,425 2/	2. IDC	\$1,532,092,425 2/	2. IDC	\$1,532,092,425 2/	2. IDC	\$1,532,092,425 2/	2. IDC	\$1,532,092,425 2/	2. IDC	\$1,532,092,425 2/	2. IDC	\$1,532,092,425 2/	2. IDC	\$1,532,092,425 2/	2. IDC	\$1,532,092,425 2/
3. PRINCIPAL	\$26,123,509 3/	3. PRINCIPAL	\$1,644,263,622 3/	3. PRINCIPAL	\$2,857,272,182 3/	3. PRINCIPAL	\$776,863,861 3/	3. PRINCIPAL	\$2,857,272,182 3/	3. PRINCIPAL	\$2,857,272,182 3/	3. PRINCIPAL	\$2,857,272,182 3/	3. PRINCIPAL	\$2,857,272,182 3/	3. PRINCIPAL	\$2,857,272,182 3/	3. PRINCIPAL	\$2,857,272,182 3/	3. PRINCIPAL	\$2,857,272,182 3/	3. PRINCIPAL	\$2,857,272,182 3/	3. PRINCIPAL	\$2,857,272,182 3/	3. PRINCIPAL	\$2,857,272,182 3/	3. PRINCIPAL	\$2,857,272,182 3/	3. PRINCIPAL	\$2,857,272,182 3/	3. PRINCIPAL	\$2,857,272,182 3/	3. PRINCIPAL	\$2,857,272,182 3/	3. PRINCIPAL	\$2,857,272,182 3/	3. PRINCIPAL	\$2,857,272,182 3/	3. PRINCIPAL	\$2,857,272,182 3/
4. INTEREST	5.97% 4/	4. INTEREST	6.15% 4/	4. INTEREST	6.57% 4/	4. INTEREST	5.72% 4/	4. INTEREST	6.57% 4/	4. INTEREST	6.57% 4/	4. INTEREST	6.57% 4/	4. INTEREST	6.57% 4/	4. INTEREST	6.57% 4/	4. INTEREST	6.57% 4/	4. INTEREST	6.57% 4/	4. INTEREST	6.57% 4/	4. INTEREST	6.57% 4/	4. INTEREST	6.57% 4/	4. INTEREST	6.57% 4/	4. INTEREST	6.57% 4/	4. INTEREST	6.57% 4/	4. INTEREST	6.57% 4/	4. INTEREST	6.57% 4/	4. INTEREST	6.57% 4/	4. INTEREST	6.57% 4/
5. TERM (QUARTERS)	80 5/	5. TERM (QUARTERS)	80 5/	5. TERM (QUARTERS)	80 5/	5. TERM (QUARTERS)	80 5/	5. TERM (QUARTERS)	80 5/	5. TERM (QUARTERS)	80 5/	5. TERM (QUARTERS)	80 5/	5. TERM (QUARTERS)	80 5/	5. TERM (QUARTERS)	80 5/	5. TERM (QUARTERS)	80 5/	5. TERM (QUARTERS)	80 5/	5. TERM (QUARTERS)	80 5/	5. TERM (QUARTERS)	80 5/	5. TERM (QUARTERS)	80 5/	5. TERM (QUARTERS)	80 5/	5. TERM (QUARTERS)	80 5/	5. TERM (QUARTERS)	80 5/	5. TERM (QUARTERS)	80 5/	5. TERM (QUARTERS)	80 5/	5. TERM (QUARTERS)	80 5/	5. TERM (QUARTERS)	80 5/
6. QUARTERLY COUPON	\$381,457 6/	6. QUARTERLY COUPON	\$24,717,591 6/	6. QUARTERLY COUPON	\$24,717,591 6/	6. QUARTERLY COUPON	\$45,816,846 6/	6. QUARTERLY COUPON	\$24,717,591 6/	6. QUARTERLY COUPON	\$24,717,591 6/	6. QUARTERLY COUPON	\$24,717,591 6/	6. QUARTERLY COUPON	\$24,717,591 6/	6. QUARTERLY COUPON	\$24,717,591 6/	6. QUARTERLY COUPON	\$24,717,591 6/	6. QUARTERLY COUPON	\$24,717,591 6/	6. QUARTERLY COUPON	\$24,717,591 6/	6. QUARTERLY COUPON	\$24,717,591 6/	6. QUARTERLY COUPON	\$24,717,591 6/	6. QUARTERLY COUPON	\$24,717,591 6/	6. QUARTERLY COUPON	\$24,717,591 6/	6. QUARTERLY COUPON	\$24,717,591 6/	6. QUARTERLY COUPON	\$24,717,591 6/	6. QUARTERLY COUPON	\$24,717,591 6/	6. QUARTERLY COUPON	\$24,717,591 6/	6. QUARTERLY COUPON	\$24,717,591 6/

1/ From Table D, Column (7) for the applicable year investment.
 2/ From Table D, Column (8) for the applicable year investment.
 3/ (Total Investment + IDC) x Proportion of Debt from Table A, Column (9).
 4/ From Table A, Column (6) for the applicable year investment.
 5/ Based on Ex Parte No. 657, 20-year payment period x 4.
 6/ () x Yearly Principal.
 7/ Line 6 coupon payment.

TABLE E: DRR INTEREST PAYMENTS FOR ASSETS PURCHASED WITH DEBT CAPITAL
(Continued)

INTEREST SCHEDULE FOR THE DRR 2006 ROAD PROPERTY INVESTMENT FOR THE 2Q2009 START-UP			INTEREST SCHEDULE FOR THE DRR 2007 ROAD PROPERTY INVESTMENT FOR THE 2Q2009 START-UP			INTEREST SCHEDULE FOR THE DRR 2008 ROAD PROPERTY INVESTMENT FOR THE 2Q2009 START-UP			INTEREST SCHEDULE FOR THE DRR 2009 ROAD PROPERTY INVESTMENT FOR THE 2Q2009 START-UP		
Quarter	Interest / (2)	Quarter	Interest / (4)	Quarter	Interest / (6)	Quarter	Interest / (7)	Quarter	Interest / (8)		
1. TOTAL INVESTMENT	\$113,334,097 1/	1. TOTAL INVESTMENT	\$7,663,478,511 1/	1. TOTAL INVESTMENT	\$11,732,866,635 1/	1. TOTAL INVESTMENT	\$2,631,500,020 1/				
2. IDC	\$0 2/	2. IDC	\$287,506,122 2/	2. IDC	\$1,532,092,425 2/	2. IDC	\$975,110,290 2/				
3. PRINCIPAL	\$26,123,509 3/	3. PRINCIPAL	\$1,644,263,622 3/	3. PRINCIPAL	\$2,857,272,182 3/	3. PRINCIPAL	\$776,863,861 3/				
4. INTEREST	5.97% 4/	4. INTEREST	6.15% 4/	4. INTEREST	6.57% 4/	4. INTEREST	5.72% 4/				
5. TERM (QUARTERS)	80 5/	5. TERM (QUARTERS)	80 5/	5. TERM (QUARTERS)	80 5/	5. TERM (QUARTERS)	80 5/				
6. QUARTERLY COUPON	\$381,457 6/	6. QUARTERLY COUPON	\$24,717,591 6/	6. QUARTERLY COUPON	\$45,816,846 6/	6. QUARTERLY COUPON	\$10,878,513 6/				
41	\$381,457	41	\$24,717,591	41	\$45,816,846	41	\$10,878,513				
42	381,457	42	24,717,591	42	45,816,846	42	10,878,513				
43	381,457	43	24,717,591	43	45,816,846	43	10,878,513				
44	381,457	44	24,717,591	44	45,816,846	44	10,878,513				
45	381,457	45	24,717,591	45	45,816,846	45	10,878,513				
46	381,457	46	24,717,591	46	45,816,846	46	10,878,513				
47	381,457	47	24,717,591	47	45,816,846	47	10,878,513				
48	381,457	48	24,717,591	48	45,816,846	48	10,878,513				
49	381,457	49	24,717,591	49	45,816,846	49	10,878,513				
50	381,457	50	24,717,591	50	45,816,846	50	10,878,513				
51	381,457	51	24,717,591	51	45,816,846	51	10,878,513				
52	381,457	52	24,717,591	52	45,816,846	52	10,878,513				
53	381,457	53	24,717,591	53	45,816,846	53	10,878,513				
54	381,457	54	24,717,591	54	45,816,846	54	10,878,513				
55	381,457	55	24,717,591	55	45,816,846	55	10,878,513				
56	381,457	56	24,717,591	56	45,816,846	56	10,878,513				
57	381,457	57	24,717,591	57	45,816,846	57	10,878,513				
58	381,457	58	24,717,591	58	45,816,846	58	10,878,513				
59	381,457	59	24,717,591	59	45,816,846	59	10,878,513				
60	381,457	60	24,717,591	60	45,816,846	60	10,878,513				
61	381,457	61	24,717,591	61	45,816,846	61	10,878,513				
62	381,457	62	24,717,591	62	45,816,846	62	10,878,513				
63	381,457	63	24,717,591	63	45,816,846	63	10,878,513				
64	381,457	64	24,717,591	64	45,816,846	64	10,878,513				
65	381,457	65	24,717,591	65	45,816,846	65	10,878,513				
66	381,457	66	24,717,591	66	45,816,846	66	10,878,513				
67	381,457	67	24,717,591	67	45,816,846	67	10,878,513				
68	381,457	68	24,717,591	68	45,816,846	68	10,878,513				
69	381,457	69	24,717,591	69	45,816,846	69	10,878,513				
70	381,457	70	24,717,591	70	45,816,846	70	10,878,513				
71	381,457	71	24,717,591	71	45,816,846	71	10,878,513				
72	381,457	72	24,717,591	72	45,816,846	72	10,878,513				
73	381,457	73	24,717,591	73	45,816,846	73	10,878,513				
74	381,457	74	24,717,591	74	45,816,846	74	10,878,513				
75	381,457	75	24,717,591	75	45,816,846	75	10,878,513				
76	381,457	76	24,717,591	76	45,816,846	76	10,878,513				
77	381,457	77	24,717,591	77	45,816,846	77	10,878,513				
78	381,457	78	24,717,591	78	45,816,846	78	10,878,513				
79	381,457	79	24,717,591	79	45,816,846	79	10,878,513				
80	381,457	80	24,717,591	80	45,816,846	80	10,878,513				

1/ From Table D, Column (7) for the applicable year investment.
 2/ From Table D, Column (8) for the applicable year investment.
 3/ (Total Investment + IDC) x (Proportion of Debt from Table A, Column (9)).
 4/ From Table A, Column (6) for the applicable year investment.
 5/ Based on Ex. Plan No. 657 20-year payment period x 4.
 6/ () x Yearly Principal.
 7/ Line 6 coupon payment.

TABLE F: DRR PRESENT VALUE OF REPLACEMENT COST

Property Account (1)	Property Component (2)	Service Life In Years 1/ (3)	Investment 2/ (4)	Salvage 3/ (5)	Replacement Year Asset Net Cost 4/ (6)	Replacement Cost Adjusted To Reflect An Infinite Life 5/ (7)	Present Value Of Replacement Cost Adjusted To Reflect An Infinite Life (2009 Dollars) 6/ (8)
3	Grading	95	\$168,940,986,145	\$0	\$143,777,369,944	\$143,982,210,172	\$7,591,896
5	Tunnels	120	52,247,381,938	0	44,465,178,835	44,476,312,467	172,287
6	Bridges & Culverts	97	100,880,014,479	0	67,776,590,584	67,861,596,862	2,955,278
8	Ties	32	4,106,748,902	0	2,605,720,533	2,930,773,434	107,617,854
9	Rails and OTM	41	11,813,331,400	793,407,003	7,031,620,646	7,482,377,528	109,806,691
11	Ballast	39	3,365,610,327	0	2,135,470,209	2,291,207,734	40,311,877
12	Labor	38	9,279,423,626	0	5,887,767,978	6,340,597,477	120,162,733
13	Fences and Roadway Signs	95	364,874,415	0	245,142,152	245,491,407	12,944
16	Stations and Office Buildings	35	0	0	0	0	0
17	Roadway Buildings	39	1,105,078,479	0	742,450,841	796,596,975	14,015,455
19	Wastewater Treatment	31	69,964,592	0	47,005,956	53,196,779	2,099,811
20	Shops and Enginehouses	50	103,276,083	0	69,386,398	71,681,423	406,891
26	Communications Systems	26	993,081,436	0	630,107,355	756,025,730	51,142,539
27	Signals and Interlockers	56	10,424,973,700	300,426,354	6,459,578,757	6,597,630,096	19,763,920
39	Public Improvements	38	613,764,807	0	412,360,033	444,839,657	8,715,118
	Total		\$364,308,510,328	\$1,093,833,357	\$282,285,750,220	\$284,330,537,745	\$484,775,295

1/ From Table C, Column (3).

2/ (Table C, Column (10) after allocation of Engineering) x (Table B, 1.0 + Annual Inflation Index)^(Column (3)).

3/ [(Column (4) x Salvage %) - (Table C, Column (10) after allocation of

Engineering x Salvage %)] x (1 - Current Federal Tax Rate) + (Table C, Column (10) after allocation of Engineering x Salvage %).

4/ Column (4) - (Present Value of the remaining tax deductions for depreciation, interest expense and the Present Value of any salvage).

5/ Column (6) + [(Column (6) / ((1 + Real Cost of Capital)^(Column (3) - 1))].

6/ Column (7) / ((1 + Average Nominal Cost of Capital from Table A, Column (2))^(Column (3))).

TABLE G- DRR TAX DEPRECIATION SCHEDULES

Depreciation of Start-up investment for tax purposes using accounting lives from Modified Accelerated Cost Recovery System (MACRS) 1/

Road Property Account (1)	Road Property Component (2)	Asset Lives Per MACRS 2/ (3)	Total 2Q 2009 Investment (4)	Depreciable Base (5)
1	Engineering	5	\$1,628,457,545	\$1,628,457,545
2	Land	N/A	3,332,184,478	0
3	Grading	50	3,967,377,877	3,967,377,877
5	Tunnels	50	476,252,885	476,252,885
6	Bridges & Culverts	15	2,210,372,404	2,210,372,404
8	Ties	7	1,736,540,178	1,736,540,178
9	Rails and OTM	7	4,136,550,491	4,136,550,491
11	Ballast	7	1,223,298,023	1,223,298,023
12	Labor	7	1,683,182,966	1,683,182,966
13	Fences and Roadway Signs	15	8,568,641	8,568,641
16	Stations and Office Buildings	15	0	0
17	Roadway Buildings	15	213,185,621	213,185,621
19	Fuel Stations	15	18,090,001	18,090,001
20	Shops and Enginehouses	15	13,221,808	13,221,808
26	Communications Systems	7	312,134,776	312,134,776
27	Signals and Interlockers	7	1,058,651,400	1,058,651,400
39	Public Improvements	15	123,110,169	123,110,169
	Total		\$22,141,179,264	\$18,808,994,786

1/ Applicable Depreciation Method: 200 or 150 percent Declining Balance Switching to Straight Line

Applicable Recovery Periods: 7, 15 and 50 a/ years

Applicable Convention: Mid-quarter (property placed in service in second quarter)

The Depreciation Rates are as follows for the corresponding Recovery Period and Recovery year:

Recovery Year	Recovery Period --			Recovery Year			Recovery Period --							
	5-Year	7-year	15-year	50-year	10	11	12	13	14	15	16	17	18	19-50
1	20.00%	17.85%	6.250%	2.00%	10	0.00%	5.900%	2.00%	10	0.00%	5.900%	2.00%	10	0.00%
2	20.00%	23.47%	9.380%	2.00%	11	0.00%	5.910%	2.00%	11	0.00%	5.910%	2.00%	11	0.00%
3	20.00%	16.76%	8.440%	2.00%	12	0.00%	5.900%	2.00%	12	0.00%	5.900%	2.00%	12	0.00%
4	20.00%	11.97%	7.590%	2.00%	13	0.00%	5.910%	2.00%	13	0.00%	5.910%	2.00%	13	0.00%
5	20.00%	8.87%	6.830%	2.00%	14	0.00%	5.900%	2.00%	14	0.00%	5.900%	2.00%	14	0.00%
6	8.87%	6.150%	2.00%	2.00%	15	0.00%	5.910%	2.00%	15	0.00%	5.910%	2.00%	15	0.00%
7	8.87%	5.910%	2.00%	2.00%	16	0.00%	2.460%	2.00%	16	0.00%	2.460%	2.00%	16	0.00%
8	3.34%	5.90%	2.00%	2.00%	17	0.00%	0.000%	2.00%	17	0.00%	0.000%	2.00%	17	0.00%
9	0.00%	5.910%	2.00%	2.00%	18	0.00%	0.000%	2.00%	18	0.00%	0.000%	2.00%	18	0.00%
					19-50	0.00%	0.000%	2.00%	19-50	0.00%	0.000%	2.00%	19-50	0.00%

a/ 50 year property uses the Straight Line Method for all time periods

2/ Bonus Depreciation Per the Economic Stimulus Act of 2008, and the American Recovery & Reinvestment Act, for the following depreciable assets:

MACRS Lives (1)	Bonus Depreciation (2)
7	\$5,075,178,917
15	\$1,223,209,216

TABLE G: DRR TAX DEPRECIATION SCHEDULES
(Continued)

Year (1)	Amortization - 5 Years			Road Property Depreciation - MACRS 7 Years			Depreciation - MACRS 15 Years			Depreciation - MACRS 30 Years			Total Annual Depreciation 10/ (14)
	Unamortized Investment 1/ (2)	Rate 2/ (3)	Annual Amort. 3/ (4)	Undepreciated Investment 4/ (5)	Rate 2/ (6)	Annual Amount 5/ (7)	Undepreciated Investment 6/ (8)	Rate 2/ (9)	Annual Amount 7/ (10)	Unamortized Investment 8/ (11)	Rate 2/ (12)	Annual Amount 9/ (13)	
1	\$1,628,457,545	20.00%	\$325,691,509	\$5,075,178,917	17.85%	\$905,919,437	\$1,363,339,428	6.25%	\$85,208,714	\$4,443,630,762	2%	\$88,872,615	\$7,704,080,409
2	1,302,766,036	20.00%	325,691,509	4,169,259,481	23.47%	1,191,144,492	1,278,130,713	9.38%	127,881,238	4,354,758,147	2%	88,872,615	1,733,589,854
3	977,074,527	20.00%	325,691,509	2,978,114,989	16.76%	850,599,987	1,150,249,475	8.44%	115,065,848	4,265,885,532	2%	88,872,615	1,380,229,959
4	651,383,018	20.00%	325,691,509	2,127,515,002	11.97%	607,498,916	1,035,183,627	7.59%	103,477,463	4,177,012,917	2%	88,872,615	1,125,540,503
5	325,691,509	20.00%	325,691,509	1,520,016,086	8.87%	450,168,370	931,706,165	6.83%	93,116,083	4,088,140,301	2%	88,872,615	957,848,577
6				1,069,847,716	8.87%	450,168,370	838,590,082	6.15%	83,845,375	3,999,267,686	2%	88,872,615	622,886,360
7				619,679,346	8.87%	450,168,370	754,744,707	5.91%	80,573,360	3,910,395,071	2%	88,872,615	619,614,345
8				169,510,976	3.34%	169,510,976	674,171,347	5.90%	80,437,026	3,821,522,456	2%	88,872,615	338,820,617
9							593,734,321	5.91%	80,573,360	3,732,649,840	2%	88,872,615	169,445,975
10					100.00%		513,160,961	5.90%	80,437,026	3,643,777,225	2%	88,872,615	169,309,641
11							432,723,934	5.91%	80,573,360	3,554,904,610	2%	88,872,615	169,445,975
12							352,150,574	5.90%	80,437,026	3,466,031,995	2%	88,872,615	169,309,641
13							271,713,548	5.91%	80,573,360	3,377,159,379	2%	88,872,615	169,445,975
14							191,140,188	5.90%	80,437,026	3,288,286,764	2%	88,872,615	169,309,641
15							110,703,162	5.91%	80,573,360	3,199,414,149	2%	88,872,615	169,445,975
16							30,129,801	2.21%	30,129,801	3,110,541,534	2%	88,872,615	119,002,417
17								100.00%		3,021,668,918	2%	88,872,615	88,872,615
18										2,932,796,303	2%	88,872,615	88,872,615
19										2,843,923,688	2%	88,872,615	88,872,615
20										2,755,051,073	2%	88,872,615	88,872,615
21										2,666,178,457	2%	88,872,615	88,872,615

1/ From Table G, Page 8, Column (5), Road Property Accounts 1.

2/ From Table G, Footnote 1/, Page 8.

3/ Column (2), Year 1 x Column (3).

4/ From Table G, Page 8, Column (5), Road Property Accounts 8, 9, 11, 12, 26 and 27 minus Page 10, 7-Year Bonus Depreciation.

5/ Column (5), Year 1 x Column (6).

6/ From Table G, Page 8, Column (5), Road Property Accounts 6, 13, 16, 17, 19, 20 and 39 minus Page 8, 15-Year Bonus Depreciation.

7/ Column (8), Year 1 x Column (9).

8/ From Table G, Page 8, Column (5), Road Property Accounts 3 and 5.

9/ Column (11), Year 1 x Column (12).

10/ Column (4) + Column (7) + Column (10) + Column (13) plus Page 8, 7 & 15 Year Bonus Depreciation.

TABLE H: DRR AVERAGE ANNUAL INFLATION IN ASSET PRICES

Development of average annual inflation factors for all capital assets

1. 2Q2009 Land value \$3,332,184,478 1/
2. 2Q2009 Property asset value accounts 3, 5, 6, 13, 17, 26, 27, 39 and 52 \$8,400,965,582 1/
3. 2Q2009 Road Property asset value accounts 8, 9, and 11 \$7,096,388,693 1/
4. 2Q2009 Road Property asset value accounts 1 and 12 \$3,311,640,511 1/

Period	Quarter	Inflation Index For Land 2/	Inflation Index For Property Assets 3/	Inflation Index For Road Property Assets 4/	Inflation Index For Road Property Assets 5/	Land Value 6/	Road Property Value 7/	2Q2009 Inflation Index 8/
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
0		1.000	1.000	1.000	1.000	\$3,332,184,478	\$18,808,994,786	1.000
1	June 1-June 30 09	0.978	0.997	0.956	1.004	3,260,206,605	18,486,936,840	0.982
2	2009 3 Qtr	0.964	1.004	0.978	1.009	3,212,686,032	18,720,255,253	0.991
3	2009 4 Qtr	0.954	0.995	0.946	1.003	3,179,508,887	18,390,839,746	0.974
4	2010 1 Qtr	0.957	1.065	0.974	1.080	3,187,479,837	19,435,114,785	1.022
5	2010 2 Qtr	0.965	1.059	0.955	1.076	3,217,184,651	19,236,899,215	1.014
6	2010 3 Qtr	0.978	1.057	0.953	1.074	3,259,313,670	19,201,513,205	1.014
7	2010 4 Qtr	0.993	1.066	1.008	1.075	3,309,281,277	19,664,532,859	1.038
8	2011 1 Qtr	1.006	1.071	0.985	1.085	3,351,754,843	19,578,804,017	1.036
9	2011 2 Qtr	1.019	1.072	0.967	1.090	3,395,305,214	19,481,973,470	1.033
10	2011 3 Qtr	1.032	1.087	1.031	1.096	3,439,958,691	20,076,607,935	1.062
11	2011 4 Qtr	1.046	1.101	1.038	1.111	3,485,742,293	20,298,785,475	1.074
12	2012 1 Qtr	1.063	1.100	1.038	1.111	3,541,213,861	20,290,602,903	1.076
13	2012 2 Qtr	1.080	1.122	1.079	1.129	3,597,615,094	20,822,283,237	1.103
14	2012 3 Qtr	1.097	1.144	1.084	1.154	3,654,962,438	21,131,376,364	1.119
15	2012 4 Qtr	1.114	1.165	1.091	1.177	3,713,272,642	21,427,559,098	1.135
16	2013 1 Qtr	1.132	1.189	1.099	1.201	3,772,562,771	21,762,025,803	1.153
17	2013 2 Qtr	1.150	1.190	1.102	1.202	3,832,850,208	21,796,223,882	1.158
18	2013 3 Qtr	1.169	1.199	1.112	1.213	3,894,152,660	21,981,886,139	1.169
19	2013 4 Qtr	1.187	1.211	1.117	1.225	3,956,488,167	22,159,554,717	1.180
20	2014 1 Qtr	1.206	1.223	1.123	1.239	4,019,875,105	22,342,194,873	1.191

1/ Table C, Page 3, Column (12).

2/ Previous Column (3) x (1 + Quarterly Inflation Rate Change from Table B).

3/ Previous Column (4) x (1 + Quarterly Inflation Rate Change from Table B).

4/ Previous Column (5) x (1 + Quarterly Inflation Rate Change from Table B).

5/ Previous Column (6) x (1 + Quarterly Inflation Rate Change from Table B).

6/ Line 1 x Column (3) for applicable quarter.

7/ (Line 2 x Column (4) for applicable quarter) + (Line 3 x Column (5) for applicable quarter) + (Line 4 x Column (6) for applicable quarter).

8/ (Column (7) + Column (8)) ÷ (Period 0; (Column (7) + Column (8))).

9/ Annual weighted inflation using the last two quarters, used to calculate real cost of capital.

TABLE H: DRR AVERAGE ANNUAL INFLATION IN ASSET PRICES
(Continued)

Development of average annual inflation factors for all capital assets											
Period	Quarter	Inflation Index For Line 2	Inflation Index For Line 3	Inflation Index For Line 4	Inflation Index For Line 5	Land Value 6/	Road Property Value 7/	Inflation Index 8/	2Q2009 Inflation Index 9/		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
1.	2Q2009 Land value										\$3,332,184,478 1/
2.	2Q2009 Property asset value accounts 3, 5, 6, 13, 17, 26, 27, 39 and 52										\$8,400,965,582 1/
3.	2Q2009 Road Property asset value accounts 8, 9, and 11										\$7,096,388,693 1/
4.	2Q2009 Road Property asset value accounts 1 and 12										\$3,311,640,511 1/
21	2014 2 Qtr	1.226	1.224	1.129	1.240	\$4,084,332,198	\$22,393,851,068	1.196			
22	2014 3 Qtr	1.245	1.237	1.135	1.255	4,149,878,517	22,606,093,091	1.208			
23	2014 4 Qtr	1.265	1.252	1.145	1.270	4,216,533,495	22,851,340,009	1.223			
24	2015 1 Qtr	1.286	1.265	1.153	1.283	4,284,316,929	23,062,032,935	1.235			
25	2015 2 Qtr	1.306	1.277	1.161	1.297	4,353,248,988	23,263,925,684	1.247			
26	2015 3 Qtr	1.327	1.290	1.169	1.310	4,423,350,222	23,469,434,736	1.260			
27	2015 4 Qtr	1.349	1.304	1.176	1.324	4,494,641,569	23,690,078,443	1.273			
28	2016 1 Qtr	1.371	1.315	1.182	1.336	4,567,144,361	23,858,181,070	1.284			
29	2016 2 Qtr	1.393	1.326	1.187	1.348	4,640,880,333	24,026,238,800	1.295			
30	2016 3 Qtr	1.415	1.337	1.192	1.360	4,715,871,631	24,198,695,450	1.306			
31	2016 4 Qtr	1.438	1.348	1.198	1.372	4,792,140,822	24,370,080,510	1.317			
32	2017 1 Qtr	1.461	1.359	1.202	1.385	4,869,710,898	24,535,860,376	1.328			
33	2017 2 Qtr	1.485	1.374	1.207	1.397	4,948,605,288	24,731,234,187	1.340			
34	2017 3 Qtr	1.509	1.385	1.211	1.410	5,028,847,866	24,897,122,800	1.352			
35	2017 4 Qtr	1.534	1.395	1.216	1.423	5,110,462,960	25,058,475,091	1.363			
36	2018 1 Qtr	1.559	1.408	1.220	1.436	5,193,475,357	25,243,030,017	1.375			
37	2018 2 Qtr	1.584	1.419	1.225	1.450	5,277,910,321	25,417,903,175	1.386			
38	2018 3 Qtr	1.610	1.431	1.230	1.463	5,363,793,593	25,593,300,434	1.398			
39	2018 4 Qtr	1.636	1.443	1.235	1.477	5,451,151,408	25,776,963,529	1.410			
40	2019 1 Qtr	1.663	1.455	1.240	1.490	5,540,010,498	25,959,391,916	1.423			
41	April 1-May 31 '19	1.690	1.469	1.244	1.504	5,630,398,109	26,147,387,514	1.435			
	Annual Average 9/										3.52%

1/ Table C, Page 3, Column (12).
 2/ Previous Column (3) x (1 + Quarterly Inflation Rate Change from Table B).
 3/ Previous Column (4) x (1 + Quarterly Inflation Rate Change from Table B).
 4/ Previous Column (5) x (1 + Quarterly Inflation Rate Change from Table B).
 5/ Previous Column (6) x (1 + Quarterly Inflation Rate Change from Table B).
 6/ Line 1 x Column (3) for applicable quarter.
 7/ (Line 2 x Column (4) for applicable quarter) + (Line 3 x Column (5) for applicable quarter) + (Line 4 x Column (6) for applicable quarter).
 8/ (Column (7) + Column (8)) ÷ (Period 0; (Column (7) + Column (8))).
 9/ Annual weighted inflation using the last two quarters, used to calculate real cost of capital.

TABLE I: DRR DISCOUNTED CASH FLOW
(Road Property)

Period	Quarter	Quarterly Levelized Capital Carrying Charge Requirement 7/	Interest on Investment Financed With Debt 8/	Depreciation 9/	Actual Federal Tax Payments 10/	Actual State Tax Payments 11/	Cash Flow 12/	Present Value Cash Flow 13/	Cumulative Present Value 14/	Federal Tax Rate	Route Mile Weighted Average State Tax Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	35.0%	6.5% 6/
1	June 1 to June 30	\$79,227,492	\$26,965,189	\$1,080,011,272	\$0	\$0	\$79,227,492	\$78,250,593	\$78,250,593		
2	2009 3 Qtr	569,984,548	81,794,407	3,312,034,568	0	0	569,984,548	547,827,243	626,077,836		
3	2009 4 Qtr	560,561,634	81,794,407	3,312,034,568	0	0	560,561,634	524,291,390	1,150,369,226		
4	2010 1 Qtr	587,906,984	81,794,407	433,397,464	0	0	587,906,984	535,089,940	1,685,459,166		
5	2010 2 Qtr	583,527,793	81,794,407	433,397,464	0	0	583,527,793	516,830,964	2,202,290,130		
6	2010 3 Qtr	583,703,028	81,794,407	433,397,464	0	0	583,703,028	503,322,024	2,705,612,155		
7	2010 4 Qtr	597,034,337	81,794,407	433,397,464	0	0	597,034,337	501,439,458	3,207,051,612		
8	2011 1 Qtr	595,910,236	81,794,407	345,057,490	0	0	595,910,236	487,489,481	3,694,541,093		
9	2011 2 Qtr	594,525,612	81,794,407	345,057,490	0	0	594,525,612	473,718,319	4,168,259,412		
10	2011 3 Qtr	611,139,173	81,794,407	345,057,490	0	0	611,139,173	474,301,983	4,642,561,396		
11	2011 4 Qtr	618,102,840	81,794,407	345,057,490	0	0	618,102,840	467,240,807	5,109,802,203		
12	2012 1 Qtr	619,331,768	81,794,407	281,385,126	0	0	619,331,768	456,003,936	5,565,806,138		
13	2012 2 Qtr	634,614,597	81,794,407	281,385,126	0	0	634,614,597	455,114,318	6,020,920,457		
14	2012 3 Qtr	644,137,506	81,794,407	281,385,126	0	0	644,137,506	449,939,620	6,470,860,076		
15	2012 4 Qtr	653,349,928	81,794,407	281,385,126	0	0	653,349,928	444,515,290	6,915,375,367		
16	2013 1 Qtr	663,582,724	81,794,407	239,462,144	0	0	663,582,724	439,745,228	7,355,120,594		
17	2013 2 Qtr	666,038,176	81,794,407	239,462,144	0	0	666,038,176	429,902,920	7,785,023,514		
18	2013 3 Qtr	672,456,196	81,794,407	239,462,144	0	0	672,456,196	422,766,415	8,207,789,929		
19	2013 4 Qtr	678,693,327	81,794,407	239,462,144	0	0	678,693,327	415,599,739	8,623,389,668		
20	2014 1 Qtr	685,086,981	81,794,407	155,721,590	0	0	685,086,981	408,613,404	9,032,003,072		
21	2014 2 Qtr	688,104,487	81,794,407	155,721,590	0	0	688,104,487	399,748,177	9,431,751,250		
22	2014 3 Qtr	695,323,540	81,794,407	155,721,590	0	0	695,323,540	393,445,192	9,825,196,442		
23	2014 4 Qtr	703,429,122	81,794,407	155,721,590	0	0	703,429,122	387,688,449	10,212,884,891		
24	2015 1 Qtr	710,666,055	81,794,407	154,903,586	0	0	710,666,055	381,498,906	10,594,383,797		
25	2015 2 Qtr	717,704,142	81,794,407	154,903,586	0	0	717,704,142	375,265,281	10,969,649,078		

Discounted Cash Flow
Present Value of the Cash Flow Discounted at the Cost of Capital in Table A
Inflation In Asset Values From Table H

- 2Q2009 Road Property Investment \$22,188,317,453 1/
- Interest During Construction (2Q2009 Invest.) \$2,794,708,837 2/
- Total 2Q2009 Investment \$24,983,026,290 3/
- Present Value Of Replacement Cost for the DRR \$484,775,295 4/
- Total Cost Recovered From Quarterly Revenue Flow \$25,467,801,586 5/

TABLE I: DRR DISCOUNTED CASH FLOW
(Road Property Continued)

Period (1)	Quarter (2)	Quarterly Levelized Capital Carrying Charge Requirement Z/ (3)	Interest on Investment Financed With Debt 8/ (4)	Depreciation 9/ Tax (5)	Actual Federal Tax Payments 10/ (6)	Actual State Tax Payments 11/ (7)	Cash Flow 12/ (8)	Present Value Cash Flow 13/ (9)	Cumulative Present Value 14/ (10)
26	2015 3 Qtr	\$724,866,593	\$81,794,407	\$154,903,586	\$0	\$0	\$724,866,593	\$369,161,350	\$11,338,810,427
27	2015 4 Qtr	732,453,285	81,794,407	154,903,586	77,495,811	15,487,930	639,469,543	317,207,329	11,656,017,756
28	2016 1 Qtr	738,706,042	81,794,407	84,705,154	187,179,218	37,408,714	514,118,110	248,399,924	11,904,417,680
29	2016 2 Qtr	744,989,681	81,794,407	84,705,154	189,234,712	37,819,515	517,935,455	243,741,458	12,148,159,138
30	2016 3 Qtr	751,420,260	81,794,407	84,705,154	191,338,272	38,239,922	521,842,066	239,198,282	12,387,357,420
31	2016 4 Qtr	757,856,200	81,794,407	84,705,154	193,443,586	38,660,679	525,751,935	234,728,086	12,622,085,506
32	2017 1 Qtr	764,180,281	81,794,407	42,361,494	209,363,695	41,842,394	512,974,192	223,071,918	12,845,157,424
33	2017 2 Qtr	771,307,854	81,794,407	42,361,494	211,695,255	42,308,368	517,304,231	219,109,206	13,064,266,630
34	2017 3 Qtr	777,704,213	81,794,407	42,361,494	213,787,621	42,726,538	521,190,054	215,018,546	13,279,285,176
35	2017 4 Qtr	784,018,353	81,794,407	42,361,494	215,853,092	43,139,333	525,025,929	210,972,457	13,490,257,633
36	2018 1 Qtr	790,971,786	81,794,407	42,327,410	218,138,836	43,596,150	529,236,799	207,138,225	13,697,395,859
37	2018 2 Qtr	797,710,582	81,794,407	42,327,410	220,343,220	44,036,708	533,330,655	203,316,194	13,900,712,052
38	2018 3 Qtr	804,500,637	81,794,407	42,327,410	222,564,371	44,480,616	537,455,650	199,564,489	14,100,276,541
39	2018 4 Qtr	811,543,820	81,794,407	42,327,410	224,868,326	44,941,073	541,734,422	195,926,090	14,296,202,631
40	2019 1 Qtr	818,593,931	81,794,407	42,361,494	227,163,397	45,399,754	546,030,780	192,348,220	14,488,550,852
41	April 1-May 31 '19	553,577,308	54,829,218	28,396,166	153,860,728	30,749,845	368,966,736	128,274,658	14,616,825,509
	Future	47,580,795,727	4,712,653,107	1,162,446,940	13,642,696,791	2,726,561,990	31,211,536,946	10,850,976,076	25,467,801,586

1/ From Table C, Column (12) + Maintenance of Way Capital Costs

2/ From Table D, Column (8).

3/ Line 1 + Line 2.

4/ Table F Column (8).

5/ Line 3 + Line 4.

6/ DRR route mile weighted average state tax rates for the DRR states.

7/ Carrying costs needed to recover the total investment over 1 month, 39 quarters and 2 months after consideration of the applicable interest payments, tax depreciation and tax liability. The Future value is an estimate of a perpetual income stream for the DRR

and is calculated by taking the Period 41, Column (3) value and dividing it by the DRR's estimated quarterly Real Cost of Capital.

8/ Value from Table E, except for Future. Future equals Period 40, Column (4) value and dividing it by the DRR's estimated quarterly Real Cost of Capital.

9/ Value from Table G, Page 9, Column (14) divided by 4 quarters.

10/ Table J: Part 1 Page 14 of 18.

11/ Table I: Part 2 Page 15 of 18.

12/ Column (3) - Column (6) - Column (7).

13/ Column (8) discounted by the fourth root of the annual Cost of Capital adjusted to midquarter dollars from Table A.

14/ Cumulative total of Column (9).

TABLE J - PART I: COMPUTATION OF FEDERAL TAX LIABILITY - TAXABLE INCOME
(Road Property)

Time Period	Taxable Income B/4 NOL's DRR 1/	Net Operating Losses Generated 2/	NOL's Generated Plus Carryforward 3/	Carryforward Utilized 4/	Carryforward Remaining 5/	Carryback Available 6/	Carryback Utilized 7/	Carryback Remaining 8/	Annual Taxable Income 9/	Annual Tax Liability 10/
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
2007	(\$33,260,757)	(\$33,260,757)	(\$33,260,757)	\$0	(\$33,260,757)	(\$33,260,757)	\$0	(\$33,260,757)	\$0	\$0
2008	(186,393,043)	(186,393,043)	(186,393,043)	0	(219,653,799)	(219,653,799)	0	(219,653,799)	0	0
Jan. 1-May 31 09	(117,493,985)	(117,493,985)	(337,147,784)	0	(337,147,784)	(337,147,784)	0	(337,147,784)	0	0
June 1-June 30 09	(1,027,748,970)	(1,027,748,970)	(1,364,896,754)	0	(1,364,896,754)	(1,364,896,754)	0	(1,364,896,754)	0	0
2009 3 Qtr	(2,823,844,428)	(2,823,844,428)	(4,188,741,182)	0	(4,188,741,182)	(4,188,741,182)	0	(4,188,741,182)	0	0
2009 4 Qtr	(2,833,267,342)	(2,833,267,342)	(7,022,008,523)	0	(7,022,008,523)	(7,022,008,523)	0	(7,022,008,523)	0	0
2010 1 Qtr	72,715,113		(7,022,008,523)	72,715,113	(6,949,293,410)	(6,949,293,410)	0	(6,949,293,410)	0	0
2010 2 Qtr	68,335,923		(6,949,293,410)	68,335,923	(6,880,957,487)	(6,880,957,487)	0	(6,880,957,487)	0	0
2010 3 Qtr	68,511,157		(6,880,957,487)	68,511,157	(6,812,446,330)	(6,812,446,330)	0	(6,812,446,330)	0	0
2010 4 Qtr	81,842,466		(6,812,446,330)	81,842,466	(6,730,603,864)	(6,730,603,864)	0	(6,730,603,864)	0	0
2011 1 Qtr	169,058,339		(6,730,603,864)	169,058,339	(6,561,545,525)	(6,561,545,525)	0	(6,561,545,525)	0	0
2011 2 Qtr	167,673,715		(6,561,545,525)	167,673,715	(6,393,871,810)	(6,393,871,810)	0	(6,393,871,810)	0	0
2011 3 Qtr	184,287,276		(6,393,871,810)	184,287,276	(6,209,584,534)	(6,209,584,534)	0	(6,209,584,534)	0	0
2011 4 Qtr	191,250,943		(6,209,584,534)	191,250,943	(6,018,333,591)	(6,018,333,591)	0	(6,018,333,591)	0	0
2012 1 Qtr	256,152,235		(6,018,333,591)	256,152,235	(5,762,181,356)	(5,762,181,356)	0	(5,762,181,356)	0	0
2012 2 Qtr	271,435,064		(5,762,181,356)	271,435,064	(5,490,746,292)	(5,490,746,292)	0	(5,490,746,292)	0	0
2012 3 Qtr	280,957,973		(5,490,746,292)	280,957,973	(5,209,788,318)	(5,209,788,318)	0	(5,209,788,318)	0	0
2012 4 Qtr	290,170,395		(5,209,788,318)	290,170,395	(4,919,617,924)	(4,919,617,924)	0	(4,919,617,924)	0	0
2013 1 Qtr	342,326,172		(4,919,617,924)	342,326,172	(4,577,291,751)	(4,577,291,751)	0	(4,577,291,751)	0	0
2013 2 Qtr	344,781,624		(4,577,291,751)	344,781,624	(4,232,510,127)	(4,232,510,127)	0	(4,232,510,127)	0	0
2013 3 Qtr	351,199,645		(4,232,510,127)	351,199,645	(3,881,310,483)	(3,881,310,483)	0	(3,881,310,483)	0	0
2013 4 Qtr	357,436,775		(3,881,310,483)	357,436,775	(3,523,873,707)	(3,523,873,707)	0	(3,523,873,707)	0	0
2014 1 Qtr	447,570,984		(3,523,873,707)	447,570,984	(3,076,302,724)	(3,076,302,724)	0	(3,076,302,724)	0	0
2014 2 Qtr	450,588,490		(3,076,302,724)	450,588,490	(2,625,714,234)	(2,625,714,234)	0	(2,625,714,234)	0	0
2014 3 Qtr	457,807,543		(2,625,714,234)	457,807,543	(2,167,906,691)	(2,167,906,691)	0	(2,167,906,691)	0	0
2014 4 Qtr	465,913,125		(2,167,906,691)	465,913,125	(1,701,993,566)	(1,701,993,566)	0	(1,701,993,566)	0	0
2015 1 Qtr	473,968,061		(1,701,993,566)	473,968,061	(1,228,025,505)	(1,228,025,505)	0	(1,228,025,505)	0	0
2015 2 Qtr	481,006,149		(1,228,025,505)	481,006,149	(747,019,357)	(747,019,357)	0	(747,019,357)	0	0
2015 3 Qtr	488,168,599		(747,019,357)	488,168,599	(258,850,758)	(258,850,758)	0	(258,850,758)	0	0
2015 4 Qtr	480,267,361		(258,850,758)	258,850,758	0	0	0	0	221,416,603	77,495,811
2016 1 Qtr	534,797,767		0	0	0	0	0	0	534,797,767	187,179,218
2016 2 Qtr	540,670,605		0	0	0	0	0	0	540,670,605	189,234,712
2016 3 Qtr	546,680,776		0	0	0	0	0	0	546,680,776	191,338,272
2016 4 Qtr	552,695,959		0	0	0	0	0	0	552,695,959	193,443,586
2017 1 Qtr	598,181,986		0	0	0	0	0	0	598,181,986	209,363,695
2017 2 Qtr	604,843,585		0	0	0	0	0	0	604,843,585	211,695,255
2017 3 Qtr	610,821,774		0	0	0	0	0	0	610,821,774	213,787,621
2017 4 Qtr	616,723,119		0	0	0	0	0	0	616,723,119	215,853,092
2018 1 Qtr	623,253,818		0	0	0	0	0	0	623,253,818	218,138,836
2018 2 Qtr	629,552,057		0	0	0	0	0	0	629,552,057	220,343,220
2018 3 Qtr	635,898,204		0	0	0	0	0	0	635,898,204	222,564,371
2018 4 Qtr	642,480,930		0	0	0	0	0	0	642,480,930	224,868,326
2019 1 Qtr	649,038,276		0	0	0	0	0	0	649,038,276	227,163,397
April 1-May 31 '19	439,602,079		0	0	0	0	0	0	439,602,079	153,860,728
Future	38,979,133,690		0	0	0	0	0	0	38,979,133,690	13,642,696,791

1/ Table I, Page 13, Column (3) - Table E, Page 5, Columns (2), (4), (6) & (8) - Table G, Column (14) / 4 - Table J Part 2, Page 15, Column (11).

2/ Values for 2007-May 31, 2009 from Table D, Sum of Column (10).

3/ Cumulative total of Column (2).

4/ If Column (2) is greater than zero, and Column (2) - Column (4) is less than zero, then Column (2), otherwise Column (4).

5/ Column (4) + Column (5) + Column (8).

6/ Previous period Column (9) + current period Column (3) - current period Column (5).

7/ If previous Column (10) is greater than zero, and previous Column (10) is less than current Column (7), then previous Column (10), otherwise zero.

8/ Column (7) + Column (8).

9/ If Column (2) is greater than zero, then Column (2) - Column (5) - Column (8), otherwise zero.

10/ Column (10) times applicable Federal Statutory Tax Rate.

TABLE J - PART 2: COMPUTATION OF STATE TAX LIABILITY - TAXABLE INCOME
(Road Property)

Time Period (1)	Taxable Income B/4 NOL's (2)	Net Operating Losses Generated 2/ (3)	NOL's Generated Plus Carryforward 3/ (4)	Carryforward Utilized 4/ (5)	Carryforward Remaining 5/ (6)	Carryback Available 6/ (7)	Carryback Utilized 7/ (8)	Carryback Remaining 8/ (9)	Annual Taxable Income 9/ (10)	Annual Tax Liability 10/ (11)
2007	(\$33,260,757)	(\$33,260,757)	(\$33,260,757)	\$0	(\$33,260,757)	(\$33,260,757)	\$0	(\$33,260,757)	\$0	\$0
2008	(186,393,043)	(186,393,043)	(219,653,799)	0	(219,653,799)	(219,653,799)	0	(219,653,799)	0	0
Jan. 1-May 31 09	(117,493,985)	(117,493,985)	(337,147,784)	0	(337,147,784)	(337,147,784)	0	(337,147,784)	0	0
June 1-June 30 09	(1,027,748,970)	(1,027,748,970)	(1,364,896,754)	0	(1,364,896,754)	(1,364,896,754)	0	(1,364,896,754)	0	0
2009 3 Qtr	(2,823,844,428)	(2,823,844,428)	(4,188,741,182)	0	(4,188,741,182)	(4,188,741,182)	0	(4,188,741,182)	0	0
2009 4 Qtr	(2,833,267,342)	(2,833,267,342)	(7,022,008,523)	0	(7,022,008,523)	(7,022,008,523)	0	(7,022,008,523)	0	0
2010 1 Qtr	72,715,113	0	(7,022,008,523)	72,715,113	(6,949,293,410)	(6,949,293,410)	0	(6,949,293,410)	0	0
2010 2 Qtr	68,335,923	0	(6,949,293,410)	68,335,923	(6,880,957,487)	(6,880,957,487)	0	(6,880,957,487)	0	0
2010 3 Qtr	68,511,157	0	(6,880,957,487)	68,511,157	(6,812,446,330)	(6,812,446,330)	0	(6,812,446,330)	0	0
2010 4 Qtr	81,842,466	0	(6,812,446,330)	81,842,466	(6,730,603,864)	(6,730,603,864)	0	(6,730,603,864)	0	0
2011 1 Qtr	169,058,339	0	(6,730,603,864)	169,058,339	(6,561,545,525)	(6,561,545,525)	0	(6,561,545,525)	0	0
2011 2 Qtr	167,673,715	0	(6,561,545,525)	167,673,715	(6,393,871,810)	(6,393,871,810)	0	(6,393,871,810)	0	0
2011 3 Qtr	184,287,276	0	(6,393,871,810)	184,287,276	(6,209,584,534)	(6,209,584,534)	0	(6,209,584,534)	0	0
2011 4 Qtr	191,250,943	0	(6,209,584,534)	191,250,943	(6,018,333,591)	(6,018,333,591)	0	(6,018,333,591)	0	0
2012 1 Qtr	256,152,235	0	(6,018,333,591)	256,152,235	(5,762,181,356)	(5,762,181,356)	0	(5,762,181,356)	0	0
2012 2 Qtr	271,435,064	0	(5,762,181,356)	271,435,064	(5,490,746,292)	(5,490,746,292)	0	(5,490,746,292)	0	0
2012 3 Qtr	280,957,973	0	(5,490,746,292)	280,957,973	(5,209,788,318)	(5,209,788,318)	0	(5,209,788,318)	0	0
2012 4 Qtr	290,170,395	0	(5,209,788,318)	290,170,395	(4,919,617,924)	(4,919,617,924)	0	(4,919,617,924)	0	0
2013 1 Qtr	342,326,172	0	(4,919,617,924)	342,326,172	(4,577,291,751)	(4,577,291,751)	0	(4,577,291,751)	0	0
2013 2 Qtr	344,781,624	0	(4,577,291,751)	344,781,624	(4,232,510,127)	(4,232,510,127)	0	(4,232,510,127)	0	0
2013 3 Qtr	351,199,645	0	(4,232,510,127)	351,199,645	(3,881,310,483)	(3,881,310,483)	0	(3,881,310,483)	0	0
2013 4 Qtr	357,436,775	0	(3,881,310,483)	357,436,775	(3,523,873,707)	(3,523,873,707)	0	(3,523,873,707)	0	0
2014 1 Qtr	447,570,984	0	(3,523,873,707)	447,570,984	(3,076,302,724)	(3,076,302,724)	0	(3,076,302,724)	0	0
2014 2 Qtr	450,588,490	0	(3,076,302,724)	450,588,490	(2,625,714,234)	(2,625,714,234)	0	(2,625,714,234)	0	0
2014 3 Qtr	457,807,543	0	(2,625,714,234)	457,807,543	(2,167,906,691)	(2,167,906,691)	0	(2,167,906,691)	0	0
2014 4 Qtr	465,913,125	0	(2,167,906,691)	465,913,125	(1,701,993,566)	(1,701,993,566)	0	(1,701,993,566)	0	0
2015 1 Qtr	473,968,061	0	(1,701,993,566)	473,968,061	(1,228,025,505)	(1,228,025,505)	0	(1,228,025,505)	0	0
2015 2 Qtr	481,006,149	0	(1,228,025,505)	481,006,149	(747,019,357)	(747,019,357)	0	(747,019,357)	0	0
2015 3 Qtr	488,168,599	0	(747,019,357)	488,168,599	(258,850,758)	(258,850,758)	0	(258,850,758)	0	0
2015 4 Qtr	495,755,291	0	(258,850,758)	258,850,758	0	0	0	0	236,904,533	15,487,930
2016 1 Qtr	572,206,481	0	0	0	0	0	0	0	572,206,481	37,408,714
2016 2 Qtr	578,490,119	0	0	0	0	0	0	0	578,490,119	37,819,515
2016 3 Qtr	584,920,698	0	0	0	0	0	0	0	584,920,698	38,239,922
2016 4 Qtr	591,356,638	0	0	0	0	0	0	0	591,356,638	38,660,679
2017 1 Qtr	640,024,380	0	0	0	0	0	0	0	640,024,380	41,842,394
2017 2 Qtr	647,151,953	0	0	0	0	0	0	0	647,151,953	42,308,368
2017 3 Qtr	653,548,312	0	0	0	0	0	0	0	653,548,312	42,726,538
2017 4 Qtr	659,862,452	0	0	0	0	0	0	0	659,862,452	43,139,333
2018 1 Qtr	666,849,969	0	0	0	0	0	0	0	666,849,969	43,596,150
2018 2 Qtr	673,588,765	0	0	0	0	0	0	0	673,588,765	44,036,708
2018 3 Qtr	680,378,819	0	0	0	0	0	0	0	680,378,819	44,480,616
2018 4 Qtr	687,422,003	0	0	0	0	0	0	0	687,422,003	44,941,073
2019 1 Qtr	694,438,030	0	0	0	0	0	0	0	694,438,030	45,399,754
April 1-May 31 '19	470,351,924	0	0	0	0	0	0	0	470,351,924	30,749,845
Future	41,705,695,680	0	0	0	0	0	0	0	41,705,695,680	2,726,561,990

1/ Table I, Page 13, Column (3) - Table E, Page 5, Columns (2), (4), (6) & (8) - Table G, Column (14) / 4.

Values for 2007-May 31, 2009 from Table D, Sum of Column (10).

2/ Column (2) if less than zero, otherwise zero.

3/ Cumulative total of Column (2).

4/ If Column (2) is greater than zero, and Column (4) is less than zero, then Column (2), otherwise Column (4).

5/ Column (4) + Column (5) + Column (6).

6/ Previous period Column (9) + current period Column (3) - current period Column (5).

7/ If previous Column (10) is greater than zero, and previous Column (10) is less than current Column (7), then previous Column (10), otherwise zero.

8/ Column (7) + Column (8).

9/ If Column (2) is greater than zero, then Column (2) - Column (5) - Column (8), otherwise zero.

10/ Column (10) times applicable route mile weighted State Statutory Tax Rates.

TABLE K: DRR OPERATING EXPENSES

Item (1)	2009 (2)	2010 (3)	2011 (4)	2012 (5)	2013 (7)	2014 (8)	2015 (9)	2016 (10)	2017 (11)	2018 (12)	2019 (13)
1. Train & Engine Personnel	\$314,029,473	\$343,576,394	\$369,035,264	\$379,712,850	\$392,707,437	\$406,571,363	\$416,347,539	\$439,198,741	\$463,440,799	\$489,166,561	\$518,099,183
2. Locomotive Lease Expense	\$58,346,262	\$64,207,638	\$68,566,265	\$70,550,146	\$72,964,524	\$75,540,423	\$77,356,823	\$81,602,546	\$86,106,689	\$90,886,502	\$96,262,145
3. Locomotive Maintenance Expense	\$124,015,088	\$136,473,455	\$145,737,725	\$149,954,468	\$155,086,231	\$160,561,310	\$164,422,073	\$173,446,365	\$183,019,928	\$193,179,429	\$204,605,368
4. Locomotive Operating Expense	\$394,111,561	\$433,703,407	\$463,144,630	\$476,545,155	\$492,853,552	\$510,252,980	\$522,522,224	\$551,200,815	\$581,624,951	\$613,911,157	\$650,222,019
5. Railcar Lease Expense	\$307,472,930	\$338,361,191	\$361,330,269	\$371,784,920	\$384,508,196	\$398,082,661	\$407,654,723	\$430,028,820	\$453,764,734	\$478,953,375	\$507,281,920
6. Material & Supply Operating	\$3,797,332	\$3,797,332	\$3,797,332	\$3,797,332	\$3,797,332	\$3,797,332	\$3,797,332	\$3,797,332	\$3,797,332	\$3,797,332	\$3,797,332
7. Ad Valorem Tax	\$56,681,330	\$56,681,330	\$56,681,330	\$56,681,330	\$56,681,330	\$56,681,330	\$56,681,330	\$56,681,330	\$56,681,330	\$56,681,330	\$56,681,330
8. Operating Managers	\$53,672,046	\$53,672,046	\$53,672,046	\$53,672,046	\$53,672,046	\$53,672,046	\$53,672,046	\$53,672,046	\$53,672,046	\$53,672,046	\$53,672,046
9. General & Administration	\$170,048,396	\$59,655,859	\$59,655,859	\$59,655,859	\$59,655,859	\$59,655,859	\$59,655,859	\$59,655,859	\$59,655,859	\$59,655,859	\$59,655,859
10. Loss and Damage	\$14,077,196	\$15,491,370	\$16,542,976	\$17,021,626	\$17,604,143	\$18,225,630	\$18,663,873	\$19,688,238	\$20,774,952	\$21,928,177	\$23,225,157
11. Trackage Rights	\$42,278,322	\$46,525,538	\$49,683,845	\$51,121,387	\$52,870,870	\$54,737,394	\$56,053,577	\$59,130,073	\$62,393,823	\$65,857,326	\$69,752,574
12. Intermodal Lift Costs	\$90,771,783	\$99,890,577	\$106,671,480	\$109,757,890	\$113,514,040	\$117,521,477	\$120,347,329	\$126,952,583	\$133,959,870	\$141,396,030	\$149,759,148
13. Multi-Level Loading Costs	\$6,917,396	\$7,612,307	\$8,129,056	\$8,364,260	\$8,650,503	\$8,955,896	\$9,171,244	\$9,674,607	\$10,208,607	\$10,775,291	\$11,412,614
14. Insurance	\$35,134,105	\$35,632,443	\$37,611,732	\$38,512,629	\$39,609,018	\$40,778,755	\$41,603,597	\$43,531,615	\$45,576,983	\$47,747,536	\$50,188,660
15. Maintenance of Way	\$156,612,785	\$156,612,785	\$156,612,785	\$156,612,785	\$156,612,785	\$156,612,785	\$156,612,785	\$156,612,785	\$156,612,785	\$156,612,785	\$156,612,785
16. Total Operating Expenses	\$1,827,966,004	\$1,853,893,671	\$1,956,872,591	\$2,003,744,683	\$2,060,787,865	\$2,121,647,238	\$2,164,562,353	\$2,264,873,755	\$2,371,290,687	\$2,484,220,735	\$2,611,228,141
17. Expense Per Quarter	456,991,501	\$463,473,418	\$489,218,148	\$500,936,171	\$515,196,966	\$530,411,810	\$541,140,588	\$566,218,439	\$592,822,672	\$621,055,184	\$652,807,035

TABLE K: DRR OPERATING EXPENSES, INDEXED
(Continued)

<u>Period</u> (1)	<u>Quarter</u> (2)	<u>Hybrid</u> <u>Index 1/</u> (3)	<u>Operating</u> <u>Expense</u> <u>Indexed</u> <u>For</u> <u>Inflation 2/</u> (4)	<u>Period</u> (5)	<u>Quarter</u> (6)	<u>Hybrid</u> <u>Index 1/</u> (7)	<u>Operating</u> <u>Expense</u> <u>Indexed</u> <u>For</u> <u>Inflation 2/</u> (8)
1	June 1 to June 30	100.000	\$150,631,155 3/	27	2015 4 Qtr	153.119	\$828,587,277
2	2009 3 Qtr	110.339	504,495,504 4/	28	2016 1 Qtr	153.751	870,564,710
3	2009 4 Qtr	117.144	535,610,908 4/	29	2016 2 Qtr	154.385	874,158,043
4	2010 1 Qtr	122.071	565,767,029	30	2016 3 Qtr	154.982	877,539,033
5	2010 2 Qtr	124.633	577,641,208	31	2016 4 Qtr	155.582	880,933,099
6	2010 3 Qtr	125.532	581,807,006	32	2017 1 Qtr	155.945	924,476,933
7	2010 4 Qtr	129.733	601,279,273	33	2017 2 Qtr	156.309	926,634,433
8	2011 1 Qtr	128.412	628,216,479	34	2017 3 Qtr	156.637	928,578,119
9	2011 2 Qtr	138.110	675,656,961	35	2017 4 Qtr	156.965	930,525,882
10	2011 3 Qtr	141.540	692,439,300	36	2018 1 Qtr	157.527	978,330,351
11	2011 4 Qtr	141.700	693,220,870	37	2018 2 Qtr	158.091	981,832,062
12	2012 1 Qtr	137.054	686,550,715	38	2018 3 Qtr	158.641	985,249,142
13	2012 2 Qtr	138.888	695,740,091	39	2018 4 Qtr	159.193	988,678,114
14	2012 3 Qtr	142.971	716,194,850	40	2019 1 Qtr	159.649	1,042,197,012
15	2012 4 Qtr	145.402	728,370,163	41	April 1-May 31 '19	160.105	700,613,553
16	2013 1 Qtr	146.274	753,600,248				
17	2013 2 Qtr	146.859	756,614,649				
18	2013 3 Qtr	147.667	760,776,030				
19	2013 4 Qtr	148.368	764,389,716				
20	2014 1 Qtr	148.443	787,357,224				
21	2014 2 Qtr	148.999	790,309,814				
22	2014 3 Qtr	149.074	790,704,969				
23	2014 4 Qtr	150.490	798,216,666				
24	2015 1 Qtr	151.162	817,996,310				
25	2015 2 Qtr	151.836	821,646,431				
26	2015 3 Qtr	152.476	825,109,556				

1/ 2Q09 equals 100.0, all other quarters equal Quarterly Inflation Indexes for the Hybrid Index from Table B).

2/ (Quarterly expense from Table K, Page 16, for the applicable time period x Column (3) or Column (7) ÷ Period 1: June 1 to June 30, 2009.

3/ (Quarterly 2009 expense excluding start-up costs from Table K, Page 16 x 30/92) ÷ (Annual start-up expense from Table K, Page 16 x 30/365)

4/ (Quarterly 2009 expense excluding start-up costs from Table K, Page 16 x Column (3) ÷ Period 1: June 1 to June 30, 2009) ÷ (Annual start-up expense from Table K, Page 16 x 92/365 x Column (3) ÷ Period 1: June 1 to June 30, 2009).

TABLE I: DRR - Stand-Alone Costs and Revenues

Quarterly Revenue Requirements to Cover Total Stand-Alone Costs

Period (1)	Quarter (2)	Quarterly Capital Requirement Road Property (3)	Quarterly Operating Expense (4)	Annual Stand-Alone Requirement (5)	Quarterly Stand-Alone Revenues (6)	Annual Stand-Alone Revenues (7)	Overpayments Or Shortfalls In Revenues (8)	PV Difference (9)	Cumulative PV Difference (10)
1	June 1-June 30 '09	\$79,227,492	\$150,631,155						
2	2009 3 Qtr	569,984,548	504,495,504	\$2,400,511,241		\$3,349,996,131	\$949,484,890	\$926,214,385	\$926,214,385
3	2009 4 Qtr	560,561,634	535,610,908						
4	2010 1 Qtr	587,906,984	565,767,029						
5	2010 2 Qtr	583,527,793	577,641,208						
6	2010 3 Qtr	583,703,028	581,807,006						
7	2010 4 Qtr	597,034,337	601,279,273	4,678,666,658		6,642,807,927	1,964,141,269	1,714,023,529	2,640,237,914
8	2011 1 Qtr	595,910,236	628,216,479						
9	2011 2 Qtr	594,525,612	675,656,961						
10	2011 3 Qtr	611,139,173	692,439,300						
11	2011 4 Qtr	618,102,840	693,220,870	5,109,211,471		7,250,894,061	2,141,682,590	1,689,825,949	4,330,063,863
12	2012 1 Qtr	619,331,768	686,550,715						
13	2012 2 Qtr	634,614,597	695,740,091						
14	2012 3 Qtr	644,137,506	716,194,850						
15	2012 4 Qtr	653,349,928	728,370,163						
16	2013 1 Qtr	663,582,724	753,600,248						
17	2013 2 Qtr	666,038,176	756,614,649						
18	2013 3 Qtr	672,456,196	760,776,030						
19	2013 4 Qtr	678,693,327	764,389,716						
20	2014 1 Qtr	685,086,981	787,357,224	5,716,151,066		8,092,558,612	2,714,268,995	1,927,527,508	6,257,591,371
21	2014 2 Qtr	688,104,487	790,309,814						
22	2014 3 Qtr	695,323,540	790,704,969						
23	2014 4 Qtr	703,429,122	798,216,666						
24	2015 1 Qtr	710,666,055	817,996,310						
25	2015 2 Qtr	717,704,142	821,646,431						
26	2015 3 Qtr	724,866,593	825,109,556						
27	2015 4 Qtr	732,453,285	828,587,277	6,179,029,648		10,287,456,885	4,108,427,237	2,127,187,587	12,336,511,066
28	2016 1 Qtr	738,706,042	870,564,710						
29	2016 2 Qtr	744,989,681	874,158,043						
30	2016 3 Qtr	751,420,260	877,539,033						
31	2016 4 Qtr	757,856,200	880,933,099						
32	2017 1 Qtr	764,180,281	924,476,933						
33	2017 2 Qtr	771,307,854	926,634,433						
34	2017 3 Qtr	777,704,213	928,578,119						
35	2017 4 Qtr	784,018,353	930,525,882	6,496,167,068		11,264,722,566	4,768,555,498	2,222,172,978	14,538,684,044
36	2018 1 Qtr	790,971,786	978,330,351						
37	2018 2 Qtr	797,710,582	981,832,062						
38	2018 3 Qtr	804,500,637	985,249,142						
39	2018 4 Qtr	811,543,820	988,678,114	7,138,816,495		13,496,875,907	6,358,059,412	2,400,143,806	19,307,672,757
40	2019 1 Qtr	818,593,931	1,042,197,012						
41	April 1-May 31 '19	553,577,308	700,613,553	3,114,981,804		6,116,978,938	3,001,997,135	1,075,111,160	20,382,783,918

DRR Maximum Markup Methodology Results

	<u>Year</u>	<u>Stand-Alone</u> <u>Costs 1/</u>	<u>DRR</u> <u>Revenues 1/</u>	<u>Maximum</u> <u>Markup 2/</u>
	(1)	(2)	(3)	(4)
1.	2009	\$2,400,511,241	\$3,349,996,131	117.8%
2.	2010	4,678,666,658	6,642,807,927	118.1%
3.	2011	5,109,211,471	7,250,894,061	117.6%
4.	2012	5,378,289,618	8,092,558,612	114.3%
5.	2013	5,716,151,066	8,683,051,185	113.3%
6.	2014	5,938,532,802	9,511,505,582	109.8%
7.	2015	6,179,029,648	10,287,456,885	107.8%
8.	2016	6,496,167,068	11,264,722,566	104.4%
9.	2017	6,807,426,069	12,407,612,570	101.2%
10.	2018	7,138,816,495	13,496,875,907	98.4%
11.	2019	3,114,981,804	6,116,978,938	95.7%

1/ Source: Exhibit III-H-1.

2/ Source: See e-workpaper "MaximumMarkup Errata.accdb."

**Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 2Q09**

Origin		Destination		Railroad(s)	Commodity	2Q2009					
City (1)	ST (2)	City (2)	ST (2)			Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)	
Exhibit A - Local Moves											
1.	<u>Removed</u>										
2.	Bayway	NJ	Waynesville	NC	NS	2819315	xxx	\$2,238	\$4,028	xxx	
3.	Belle	WV	Danville	IL	NS	2813980	xxx	\$1,629	\$2,932	xxx	
4.	<u>Removed</u>										
5.	<u>Removed</u>										
6.	<u>Removed</u>										
7.	<u>Removed</u>										
8.	<u>Removed</u>										
9.	Belle	WV	Wyandotte	MI	NS	2813934	xxx	\$1,222	\$2,200	xxx	
10.	Charleston	TN	Edgemoor	DE	NS	2812815	xxx	\$2,224	\$4,004	xxx	
11.	Edgemoor	DE	Chicago	IL	NS	2816130	xxx	\$2,222	\$4,000	xxx	
12.	Edgemoor	DE	Chillicothe	OH	NS	2816130	xxx	\$2,166	\$3,899	xxx	
13.	Edgemoor	DE	Mahrt	AL	NS	2816130	xxx	\$2,858	\$5,144	xxx	
14.	Edgemoor	DE	Riverwood Intl	GA	NS	2816130	xxx	\$2,579	\$4,642	xxx	
15.	Edgemoor	DE	Wabash	IN	NS	2816130	xxx	\$2,274	\$4,094	xxx	
16.	Lemoyme	AL	Giant	SC	NS	4810560	xxx	\$2,120	\$3,817	xxx	
17.	Loudon	TN	Braithwaite	LA	NS	2818512	xxx	\$1,731	\$3,116	xxx	
18.	Louisville	KY	Decatur	IL	NS	2819450	xxx	\$1,222	\$2,200	xxx	
19.	Louisville	KY	Lafayette	IN	NS	2819450	xxx	\$1,497	\$2,695	xxx	
20.	<u>Removed</u>										
21.	<u>Removed</u>										
22.	McIntosh	AL	Lemoyme	AL	NS	2812220	xxx	\$398	\$717	xxx	
23.	Reybold	DE	Detroit	MI	NS	2819315	xxx	\$1,781	\$3,205	xxx	
24.	Reybold	DE	Fort Mill	SC	NS	2819315	xxx	\$1,785	\$3,213	xxx	
25.	Reybold	DE	Morrisville	PA	NS	2819315	xxx	\$565	\$1,017	xxx	
Exhibit B - Joint Moves											
1.	Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	\$7,715	\$1,513	\$2,724	\$1,782	\$2,724
2.	Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	\$4,537	\$1,891	\$3,403	\$2,227	\$3,403
3.	<u>Removed</u>										
4.	Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	\$4,537	\$1,882	\$3,388	\$2,217	\$3,388
5.	Belle	WV	Burley	ID	NS-CHGO-UP	2813934	\$7,715	\$1,513	\$2,724	\$1,782	\$2,724
6.	Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	\$9,563	\$2,358	\$4,244	\$2,777	\$4,244
7.	<u>Removed</u>										
8.	Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	\$4,537	\$1,737	\$3,127	\$2,046	\$3,127
9.	Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	\$8,561	\$1,642	\$2,956	\$1,934	\$2,956
10.	Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	\$8,093	\$1,873	\$3,372	\$2,206	\$3,372
11.	Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	\$8,093	\$1,778	\$3,201	\$2,095	\$3,201
12.	<u>Removed</u>										
13.	Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	\$5,132	\$1,487	\$2,677	\$1,751	\$2,677
14.	Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	\$8,093	\$1,793	\$3,227	\$2,112	\$3,227
15.	Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	\$7,715	\$1,505	\$2,709	\$1,773	\$2,709
16.	<u>Removed</u>										
17.	Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	\$4,537	\$1,659	\$2,986	\$1,954	\$2,986
18.	Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	\$10,560	\$2,690	\$4,841	\$3,168	\$4,841
19.	Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	\$10,560	\$2,469	\$4,443	\$2,907	\$4,443
20.	Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	\$7,715	\$1,482	\$2,667	\$1,745	\$2,667
21.	Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	\$4,537	\$1,882	\$3,388	\$2,217	\$3,388
22.	Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	\$8,093	\$1,882	\$3,388	\$2,217	\$3,388
23.	Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	\$7,715	\$1,482	\$2,668	\$1,745	\$2,668
24.	Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	\$6,649	\$1,681	\$3,025	\$1,979	\$3,025
25.	Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	\$5,132	\$1,499	\$2,697	\$1,765	\$2,697
26.	<u>Removed</u>										
27.	Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	\$7,715	\$1,452	\$2,614	\$1,710	\$2,614
28.	<u>Removed</u>										
29.	Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	\$5,132	\$1,634	\$2,942	\$1,925	\$2,942
30.	Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	\$7,715	\$1,526	\$2,746	\$1,797	\$2,746
31.	<u>Removed</u>										
32.	Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	\$10,560	\$2,681	\$4,827	\$3,158	\$4,827
33.	Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	\$6,465	\$2,333	\$4,200	\$2,748	\$4,200
34.	<u>Removed</u>										
35.	Belle	WV	Strang	TX	NS-ESTL-UP	2818221	\$4,537	\$1,944	\$3,499	\$2,290	\$3,499
36.	Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	\$8,093	\$1,604	\$2,887	\$1,889	\$2,887
37.	Belle	WV	Strang	TX	NS-ESTL-UP	2819183	\$4,157	\$1,720	\$3,097	\$2,026	\$3,097
38.	<u>Removed</u>										
39.	Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	\$8,093	\$1,787	\$3,216	\$2,104	\$3,216
40.	Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	\$8,093	\$1,863	\$3,354	\$2,195	\$3,354
41.	Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	\$9,563	\$2,350	\$4,230	\$2,768	\$4,230
42.	Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	\$8,939	\$2,272	\$4,089	\$2,676	\$4,089
43.	Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	\$8,093	\$1,873	\$3,372	\$2,206	\$3,372
44.	Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	\$5,713	\$1,617	\$2,910	\$1,904	\$2,910
45.	Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	\$9,013	\$2,280	\$4,103	\$2,685	\$4,103
46.	<u>Removed</u>										
47.	Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	\$1,911	\$1,009	\$1,816	\$1,188	\$1,816
48.	Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	\$2,341	\$622	\$1,120	\$733	\$1,120
49.	Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	\$4,450	\$1,441	\$2,594	\$1,697	\$2,594
50.	Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	\$6,246	\$2,774	\$4,992	\$3,267	\$4,992
51.	Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	\$5,689	\$2,125	\$3,824	\$2,502	\$3,824
52.	Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	\$6,093	\$2,456	\$4,421	\$2,893	\$4,421

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 2Q09

Origin		Destination		Railroad(s)	Commodity	2Q2009				
City	ST	City	ST			Tariff Rate 1/	Phase III Cost 1/	Jurisdictional Threshold 1/	SAC Rate 2/	STB Maximum Rate 3/
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
53. Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	\$3,530	\$1,260	\$2,269	\$1,484	\$2,269
54. Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	\$10,747	\$2,437	\$4,387	\$2,871	\$4,387
55. Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	\$4,880	\$1,650	\$2,970	\$1,943	\$2,970
56. Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	\$3,149	\$1,266	\$2,280	\$1,492	\$2,280
57. Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	\$5,689	\$2,145	\$3,862	\$2,527	\$3,862
58. Edgemoor	DE	Quinneseec	MI	NS-CHGO-CN	2816130	\$5,689	\$2,123	\$3,822	\$2,501	\$3,822
59. Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	\$3,149	\$1,271	\$2,287	\$1,496	\$2,287
60. Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	\$3,149	\$1,242	\$2,235	\$1,462	\$2,235
61. <u>Removed</u>										
62. Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	\$3,149	\$1,270	\$2,287	\$1,496	\$2,287
63. Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	\$5,689	\$2,143	\$3,857	\$2,524	\$3,857
64. Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	\$5,101	\$2,306	\$4,151	\$2,716	\$4,151
65. Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	\$5,689	\$2,139	\$3,850	\$2,519	\$3,850
66. <u>Removed</u>										
67. Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	\$6,246	\$2,777	\$4,999	\$3,271	\$4,999
68. Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	\$5,689	\$2,122	\$3,819	\$2,499	\$3,819
69. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	\$5,364	\$2,435	\$4,383	\$2,868	\$4,383
70. <u>Removed</u>										
71. Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	\$2,373	\$486	\$874	\$572	\$874
72. <u>Removed</u>										
73. Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	\$10,123	\$2,611	\$4,700	\$3,075	\$4,700
74. <u>Removed</u>										
75. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	\$4,608	\$1,992	\$3,586	\$2,346	\$3,586
76. Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	\$3,550	\$1,197	\$2,155	\$1,410	\$2,155
77. McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	\$1,092	\$299	\$539	\$353	\$539
78. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	\$2,184	\$303	\$546	\$357	\$546
79. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	\$1,993	\$308	\$555	\$363	\$555
80. McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	\$3,658	\$1,532	\$2,758	\$1,805	\$2,758
81. McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	\$1,993	\$308	\$554	\$363	\$554
82. Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	\$5,713	\$1,384	\$2,492	\$1,630	\$2,492
83. Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	\$9,013	\$2,104	\$3,788	\$2,478	\$3,788
84. Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	\$4,068	\$1,713	\$3,083	\$2,018	\$3,083
85. Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	\$1,092	\$260	\$469	\$307	\$469
86. Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	\$4,003	\$1,683	\$3,029	\$1,982	\$3,029
87. Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	xxx	\$1,317	\$2,371	xxx	xxx
88. <u>Removed</u>										
89. Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	xxx	\$927	\$1,668	xxx	xxx
90. Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	xxx	\$1,945	\$3,500	xxx	xxx
91. Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	xxx	\$952	\$1,713	xxx	xxx
92. Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	xxx	\$2,176	\$3,916	xxx	xxx
93. Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	xxx	\$263	\$474	xxx	xxx
94. Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	xxx	\$883	\$1,589	xxx	xxx
95. <u>Removed</u>										
96. Danville	VA	Amphthill	VA	NS-PTRSB-CSXT	3274110	xxx	\$587	\$1,056	xxx	xxx
97. Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	xxx	\$2,039	\$3,670	xxx	xxx
98. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	xxx	\$3,000	\$5,401	xxx	xxx
99. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	xxx	\$391	\$705	xxx	xxx
100. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	xxx	\$413	\$743	xxx	xxx
101. Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	xxx	\$1,473	\$2,652	xxx	xxx
102. Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	xxx	\$1,403	\$2,526	xxx	xxx
103. Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	xxx	\$930	\$1,673	xxx	xxx
104. <u>Removed</u>										
105. <u>Removed</u>										
106. Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	xxx	\$1,313	\$2,363	xxx	xxx
107. Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	xxx	\$995	\$1,792	xxx	xxx
108. Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	xxx	\$357	\$643	xxx	xxx
109. New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	xxx	\$2,037	\$3,667	xxx	xxx
110. <u>Removed</u>										
111. New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	xxx	\$618	\$1,113	xxx	xxx
112. Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	xxx	\$689	\$1,240	xxx	xxx
113. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	xxx	\$1,321	\$2,378	xxx	xxx
114. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	xxx	\$1,390	\$2,503	xxx	xxx
115. Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	xxx	\$1,139	\$2,051	xxx	xxx
116. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	xxx	\$266	\$478	xxx	xxx
117. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	xxx	\$453	\$815	xxx	xxx
118. Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	xxx	\$264	\$475	xxx	xxx
119. Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	xxx	\$742	\$1,336	xxx	xxx
120. Belle	WV	Divine	IL	NS-PINE-CN	2813980	xxx	\$1,417	\$2,550	xxx	xxx
121. Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	xxx	\$1,261	\$2,269	xxx	xxx
122. Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	xxx	\$1,829	\$3,292	xxx	xxx
123. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	xxx	\$2,520	\$4,536	xxx	xxx
124. New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	\$2,951	\$625	\$1,125	\$736	\$1,125
125. Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	xxx	\$996	\$1,793	xxx	xxx
126. Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	xxx	\$2,206	\$3,970	xxx	xxx
127. Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	xxx	\$356	\$641	xxx	xxx
128. Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	xxx	\$2,046	\$3,682	xxx	xxx
129. Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	xxx	\$2,311	\$4,161	xxx	xxx
130. Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	xxx	\$1,600	\$2,881	xxx	xxx
131. Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	xxx	\$2,948	\$5,306	xxx	xxx
132. Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	xxx	\$2,046	\$3,682	xxx	xxx

**Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 2Q09**

Origin		Destination		Railroad(s)	Commodity	2Q2009					
City	ST	City	ST			Tariff Rate 1/	Phase III Cost 1/	Jurisdictional Threshold 1/	SAC Rate 2/	STB Maximum Rate 3/	
(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	
133.	<u>Removed</u>										
134.	Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	xxx	\$2,674	\$4,812	xxx	xxx
135.	Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	xxx	\$2,046	\$3,682	xxx	xxx
136.	Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	xxx	\$1,840	\$3,311	xxx	xxx
137.	Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	xxx	\$2,046	\$3,682	xxx	xxx
138.	Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	xxx	\$2,445	\$4,401	xxx	xxx
139.	Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	xxx	\$2,206	\$3,970	xxx	xxx
140.	Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	xxx	\$2,046	\$3,682	xxx	xxx
141.	Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	xxx	\$1,533	\$2,759	xxx	xxx
142.	Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	xxx	\$608	\$1,095	xxx	xxx

1/ From Exhibit II-A-1

2/ MMM Ratio from Exhibit III-H-3 x Column (6)

3/ Greater of Column (7) or Column (8)

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 3Q09

Origin		Destination		Railroad(s)	Commodity	3Q2009				
City (1)	ST (2)	City (2)	ST (2)			Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
Exhibit A - Local Moves										
1.	<u>Removed</u>									
2.	Bayway	NJ	Waynesville	NC	NS	2819315	xxx	\$2,286	\$4,114	xxx xxx
3.	Belle	WV	Danville	IL	NS	2813980	xxx	\$1,663	\$2,994	xxx xxx
4.	<u>Removed</u>									
5.	<u>Removed</u>									
6.	<u>Removed</u>									
7.	<u>Removed</u>									
8.	<u>Removed</u>									
9.	Belle	WV	Wyandotte	MI	NS	2813934	xxx	\$1,248	\$2,247	xxx xxx
10.	Charleston	TN	Edgemoor	DE	NS	2812815	xxx	\$2,271	\$4,089	xxx xxx
11.	Edgemoor	DE	Chicago	IL	NS	2816130	xxx	\$2,269	\$4,085	xxx xxx
12.	Edgemoor	DE	Chillicothe	OH	NS	2816130	xxx	\$2,212	\$3,982	xxx xxx
13.	Edgemoor	DE	Mahrt	AL	NS	2816130	xxx	\$2,918	\$5,253	xxx xxx
14.	Edgemoor	DE	Riverwood Intl	GA	NS	2816130	xxx	\$2,634	\$4,741	xxx xxx
15.	Edgemoor	DE	Wabash	IN	NS	2816130	xxx	\$2,323	\$4,181	xxx xxx
16.	Lemoyme	AL	Giant	SC	NS	4810560	xxx	\$2,165	\$3,898	xxx xxx
17.	Loudon	TN	Braithwaite	LA	NS	2818512	xxx	\$1,768	\$3,182	xxx xxx
18.	Louisville	KY	Decatur	IL	NS	2819450	xxx	\$1,248	\$2,247	xxx xxx
19.	Louisville	KY	Lafayette	IN	NS	2819450	xxx	\$1,529	\$2,752	xxx xxx
20.	<u>Removed</u>									
21.	<u>Removed</u>									
22.	McIntosh	AL	Lemoyme	AL	NS	2812220	xxx	\$407	\$732	xxx xxx
23.	Reybold	DE	Detroit	MI	NS	2819315	xxx	\$1,818	\$3,273	xxx xxx
24.	Reybold	DE	Fort Mill	SC	NS	2819315	xxx	\$1,823	\$3,281	xxx xxx
25.	Reybold	DE	Morrisville	PA	NS	2819315	xxx	\$577	\$1,038	xxx xxx
Exhibit B - Joint Moves										
1.	Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	\$7,715	\$1,545	\$2,782	\$1,820 \$2,782
2.	Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	\$4,851	\$1,931	\$3,475	\$2,274 \$3,475
3.	<u>Removed</u>									
4.	Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	\$4,851	\$1,922	\$3,460	\$2,264 \$3,460
5.	Belle	WV	Burley	ID	NS-CHGO-UP	2813934	\$7,715	\$1,545	\$2,781	\$1,820 \$2,781
6.	Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	\$8,086	\$2,407	\$4,333	\$2,835 \$4,333
7.	<u>Removed</u>									
8.	Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	\$5,019	\$1,774	\$3,193	\$2,089 \$3,193
9.	Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	\$8,561	\$1,677	\$3,019	\$1,975 \$3,019
10.	Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	\$8,093	\$1,913	\$3,443	\$2,253 \$3,443
11.	Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	\$8,093	\$1,816	\$3,269	\$2,139 \$3,269
12.	<u>Removed</u>									
13.	Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	\$5,516	\$1,519	\$2,733	\$1,789 \$2,733
14.	Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	\$8,093	\$1,831	\$3,296	\$2,156 \$3,296
15.	Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	\$7,715	\$1,537	\$2,766	\$1,810 \$2,766
16.	<u>Removed</u>									
17.	Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	\$4,851	\$1,694	\$3,049	\$1,995 \$3,049
18.	Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	\$10,560	\$2,747	\$4,944	\$3,235 \$4,944
19.	Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	\$10,560	\$2,521	\$4,538	\$2,969 \$4,538
20.	Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	\$7,715	\$1,513	\$2,724	\$1,782 \$2,724
21.	Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	\$4,851	\$1,922	\$3,460	\$2,264 \$3,460
22.	Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	\$8,093	\$1,922	\$3,460	\$2,264 \$3,460
23.	Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	\$7,715	\$1,513	\$2,724	\$1,783 \$2,724
24.	Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	\$6,649	\$1,716	\$3,089	\$2,021 \$3,089
25.	Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	\$5,324	\$1,530	\$2,755	\$1,802 \$2,755
26.	<u>Removed</u>									
27.	Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	\$7,715	\$1,483	\$2,669	\$1,746 \$2,669
28.	<u>Removed</u>									
29.	Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	\$5,411	\$1,669	\$3,004	\$1,966 \$3,004
30.	Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	\$7,715	\$1,558	\$2,804	\$1,835 \$2,804
31.	<u>Removed</u>									
32.	Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	\$10,560	\$2,738	\$4,929	\$3,225 \$4,929
33.	Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	\$6,465	\$2,383	\$4,289	\$2,806 \$4,289
34.	<u>Removed</u>									
35.	Belle	WV	Strang	TX	NS-ESTL-UP	2818221	\$4,778	\$1,985	\$3,574	\$2,338 \$3,574
36.	Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	\$8,093	\$1,638	\$2,948	\$1,929 \$2,948
37.	Belle	WV	Strang	TX	NS-ESTL-UP	2819183	\$4,157	\$1,757	\$3,162	\$2,069 \$3,162
38.	<u>Removed</u>									
39.	Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	\$8,093	\$1,824	\$3,284	\$2,149 \$3,284
40.	Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	\$8,093	\$1,903	\$3,425	\$2,241 \$3,425
41.	Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	\$7,875	\$2,400	\$4,319	\$2,826 \$4,319
42.	Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	\$8,939	\$2,320	\$4,176	\$2,732 \$4,176
43.	Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	\$8,093	\$1,913	\$3,443	\$2,253 \$3,443
44.	Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	\$5,713	\$1,651	\$2,972	\$1,944 \$2,972
45.	Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	\$9,013	\$2,328	\$4,190	\$2,742 \$4,190
46.	<u>Removed</u>									
47.	Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	\$1,911	\$1,030	\$1,854	\$1,213 \$1,854
48.	Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	\$2,341	\$635	\$1,143	\$748 \$1,143
49.	Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	\$4,450	\$1,472	\$2,649	\$1,733 \$2,649
50.	Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	\$7,028	\$2,832	\$5,098	\$3,336 \$5,098
51.	Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	\$5,814	\$2,170	\$3,906	\$2,555 \$3,906
52.	Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	\$6,093	\$2,508	\$4,515	\$2,954 \$4,515

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 3Q09

Origin		Destination		Railroad(s)	Commodity	3Q2009				
City	ST	City	ST			Tariff Rate 1/	Phase III Cost 1/	Jurisdictional Threshold 1/	SAC Rate 2/	STB Maximum Rate 3/
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
53. Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	\$3,677	\$1,287	\$2,317	\$1,516	\$2,317
54. Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	\$11,817	\$2,489	\$4,480	\$2,932	\$4,480
55. Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	\$4,880	\$1,685	\$3,033	\$1,984	\$3,033
56. Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	\$3,392	\$1,293	\$2,328	\$1,523	\$2,328
57. Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	\$5,779	\$2,191	\$3,944	\$2,580	\$3,944
58. Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	\$6,095	\$2,168	\$3,903	\$2,554	\$3,903
59. Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	\$3,362	\$1,297	\$2,335	\$1,528	\$2,335
60. Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	\$3,433	\$1,268	\$2,282	\$1,493	\$2,282
61. Removed										
62. Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	\$3,514	\$1,297	\$2,335	\$1,528	\$2,335
63. Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	\$5,824	\$2,188	\$3,939	\$2,577	\$3,939
64. Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	\$5,101	\$2,355	\$4,239	\$2,774	\$4,239
65. Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	\$5,993	\$2,184	\$3,932	\$2,573	\$3,932
66. Removed										
67. Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	\$6,863	\$2,836	\$5,105	\$3,340	\$5,105
68. Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	\$6,037	\$2,167	\$3,900	\$2,552	\$3,900
69. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	\$5,364	\$2,487	\$4,476	\$2,929	\$4,476
70. Removed										
71. Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	\$2,373	\$496	\$893	\$584	\$893
72. Removed										
73. Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	\$10,123	\$2,667	\$4,800	\$3,141	\$4,800
74. Removed										
75. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	\$4,659	\$2,035	\$3,662	\$2,396	\$3,662
76. Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	\$3,958	\$1,222	\$2,200	\$1,440	\$2,200
77. McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	\$1,296	\$306	\$550	\$360	\$550
78. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	\$1,982	\$310	\$557	\$365	\$557
79. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	\$1,993	\$315	\$567	\$371	\$567
80. McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	\$4,096	\$1,565	\$2,816	\$1,843	\$2,816
81. McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	\$1,993	\$315	\$566	\$370	\$566
82. Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	\$5,713	\$1,414	\$2,545	\$1,665	\$2,545
83. Orange	TX	Washington, Warren	NJ	UP-ESTL-NS	2821142	\$9,013	\$2,149	\$3,868	\$2,531	\$3,868
84. Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	\$4,698	\$1,749	\$3,149	\$2,060	\$3,149
85. Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	\$1,092	\$266	\$479	\$313	\$479
86. Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	\$4,328	\$1,719	\$3,094	\$2,024	\$3,094
87. Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	xxx	\$1,345	\$2,421	xxx	xxx
88. Removed										
89. Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	xxx	\$946	\$1,703	xxx	xxx
90. Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	xxx	\$1,986	\$3,574	xxx	xxx
91. Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	xxx	\$972	\$1,750	xxx	xxx
92. Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	xxx	\$2,222	\$3,999	xxx	xxx
93. Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	xxx	\$269	\$484	xxx	xxx
94. Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	xxx	\$901	\$1,623	xxx	xxx
95. Removed										
96. Danville	VA	Amphill	VA	NS-PTRSB-CSXT	3274110	xxx	\$599	\$1,078	xxx	xxx
97. Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	xxx	\$2,082	\$3,748	xxx	xxx
98. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	xxx	\$3,064	\$5,515	xxx	xxx
99. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	xxx	\$400	\$719	xxx	xxx
100. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	xxx	\$422	\$759	xxx	xxx
101. Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	xxx	\$1,505	\$2,708	xxx	xxx
102. Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	xxx	\$1,433	\$2,579	xxx	xxx
103. Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	xxx	\$949	\$1,709	xxx	xxx
104. Removed										
105. Removed										
106. Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	xxx	\$1,341	\$2,413	xxx	xxx
107. Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	xxx	\$1,017	\$1,830	xxx	xxx
108. Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	xxx	\$657	\$657	xxx	xxx
109. New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	xxx	\$2,080	\$3,745	xxx	xxx
110. Removed										
111. New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	xxx	\$631	\$1,136	xxx	xxx
112. Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	xxx	\$703	\$1,266	xxx	xxx
113. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	xxx	\$1,349	\$2,428	xxx	xxx
114. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	xxx	\$1,420	\$2,556	xxx	xxx
115. Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	xxx	\$1,163	\$2,094	xxx	xxx
116. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	xxx	\$271	\$488	xxx	xxx
117. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	xxx	\$463	\$833	xxx	xxx
118. Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	xxx	\$269	\$485	xxx	xxx
119. Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	xxx	\$758	\$1,364	xxx	xxx
120. Belle	WV	Divine	IL	NS-PINE-CN	2813980	\$7,502	\$1,447	\$2,604	\$1,704	\$2,604
121. Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	\$5,843	\$1,287	\$2,317	\$1,516	\$2,317
122. Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	\$4,200	\$1,868	\$3,362	\$2,200	\$3,362
123. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	xxx	\$2,573	\$4,632	xxx	xxx
124. New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	\$2,951	\$638	\$1,149	\$752	\$1,149
125. Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	xxx	\$1,017	\$1,831	xxx	xxx
126. Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	xxx	\$2,253	\$4,055	xxx	xxx
127. Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	xxx	\$364	\$655	xxx	xxx
128. Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	xxx	\$2,089	\$3,760	xxx	xxx
129. Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	xxx	\$2,360	\$4,249	xxx	xxx
130. Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	xxx	\$1,634	\$2,942	xxx	xxx
131. Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	xxx	\$3,010	\$5,418	xxx	xxx
132. Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	xxx	\$2,089	\$3,760	xxx	xxx

**Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 3Q09**

3Q2009

<u>Origin</u>		<u>Destination</u>		<u>Railroad(s)</u>	<u>Commodity</u>	<u>3Q2009</u>				
<u>City</u>	<u>ST</u>	<u>City</u>	<u>ST</u>			<u>Tariff Rate 1/</u>	<u>Phase III Cost 1/</u>	<u>Jurisdictional Threshold 1/</u>	<u>SAC Rate 2/</u>	<u>STB Maximum Rate 3/</u>
(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)
133.	<u>Removed</u>									
134.	Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	xxx	\$2,730	\$4,914	xxx xxx
135.	Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	xxx	\$2,089	\$3,760	xxx xxx
136.	Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	xxx	\$1,879	\$3,382	xxx xxx
137.	Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	xxx	\$2,089	\$3,760	xxx xxx
138.	Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	xxx	\$2,497	\$4,494	xxx xxx
139.	Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	xxx	\$2,253	\$4,055	xxx xxx
140.	Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	xxx	\$2,089	\$3,760	xxx xxx
141.	Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	xxx	\$1,565	\$2,817	xxx xxx
142.	Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	xxx	\$621	\$1,118	xxx xxx

1/ From Exhibit II-A-2

2/ MMM Ratio from Exhibit III-H-3 x Column (6)

3/ Greater of Column (7) or Column (8)

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 4Q09

Origin		Destination		Railroad(s)	Commodity	4Q2009					
City	ST	City	ST			Tariff Rate 1/	Phase III Cost 1/	Jurisdictional Threshold 1/	SAC Rate 2/	STB Maximum Rate 3/	
(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Exhibit A - Local Moves											
1.	<u>Removed</u>										
2.	Bayway	NJ	Waynesville	NC	NS	2819315	xxx	\$2,313	\$4,164	xxx	
3.	Belle	WV	Danville	IL	NS	2813980	xxx	\$1,683	\$3,030	xxx	
4.	<u>Removed</u>										
5.	<u>Removed</u>										
6.	<u>Removed</u>										
7.	<u>Removed</u>										
8.	<u>Removed</u>										
9.	Belle	WV	Wyandotte	MI	NS	2813934	xxx	\$1,264	\$2,274	xxx	
10.	Charleston	TN	Edgemoor	DE	NS	2812815	xxx	\$2,299	\$4,138	xxx	
11.	Edgemoor	DE	Chicago	IL	NS	2816130	xxx	\$2,297	\$4,134	xxx	
12.	Edgemoor	DE	Chillicothe	OH	NS	2816130	xxx	\$2,239	\$4,030	xxx	
13.	Edgemoor	DE	Mahrt	AL	NS	2816130	xxx	\$2,953	\$5,316	xxx	
14.	Edgemoor	DE	Riverwood Intl	GA	NS	2816130	xxx	\$2,666	\$4,798	xxx	
15.	Edgemoor	DE	Wabash	IN	NS	2816130	xxx	\$2,351	\$4,231	xxx	
16.	Lemoyne	AL	Giant	SC	NS	4810560	xxx	\$2,192	\$3,945	xxx	
17.	Loudon	TN	Braithwaite	LA	NS	2818512	xxx	\$1,789	\$3,221	xxx	
18.	Louisville	KY	Decatur	IL	NS	2819450	xxx	\$1,264	\$2,274	xxx	
19.	Louisville	KY	Lafayette	IN	NS	2819450	xxx	\$1,547	\$2,785	xxx	
20.	<u>Removed</u>										
21.	<u>Removed</u>										
22.	McIntosh	AL	Lemoyne	AL	NS	2812220	xxx	\$412	\$741	xxx	
23.	Reybold	DE	Detroit	MI	NS	2819315	xxx	\$1,841	\$3,313	xxx	
24.	Reybold	DE	Fort Mill	SC	NS	2819315	xxx	\$1,845	\$3,321	xxx	
25.	Reybold	DE	Morrisville	PA	NS	2819315	xxx	\$584	\$1,051	xxx	
Exhibit B - Joint Moves											
1.	Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	\$7,715	\$1,564	\$2,815	\$1,842	\$2,815
2.	Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	\$5,500	\$1,954	\$3,517	\$2,301	\$3,517
3.	<u>Removed</u>										
4.	Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	\$5,500	\$1,946	\$3,502	\$2,291	\$3,502
5.	Belle	WV	Burley	ID	NS-CHGO-UP	2813934	\$7,715	\$1,564	\$2,815	\$1,842	\$2,815
6.	Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	\$7,875	\$2,437	\$4,386	\$2,870	\$4,386
7.	<u>Removed</u>										
8.	Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	\$5,500	\$1,795	\$3,232	\$2,114	\$3,232
9.	Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	\$8,561	\$1,697	\$3,055	\$1,999	\$3,055
10.	Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	\$8,093	\$1,936	\$3,485	\$2,280	\$3,485
11.	Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	\$8,093	\$1,838	\$3,309	\$2,165	\$3,309
12.	<u>Removed</u>										
13.	Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	\$5,900	\$1,537	\$2,767	\$1,810	\$2,767
14.	Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	\$8,093	\$1,853	\$3,336	\$2,183	\$3,336
15.	Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	\$7,715	\$1,556	\$2,800	\$1,832	\$2,800
16.	<u>Removed</u>										
17.	Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	\$5,500	\$1,715	\$3,086	\$2,019	\$3,086
18.	Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	\$10,560	\$2,780	\$5,004	\$3,274	\$5,004
19.	Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	\$10,560	\$2,551	\$4,593	\$3,005	\$4,593
20.	Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	\$7,715	\$1,532	\$2,757	\$1,804	\$2,757
21.	Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	\$5,500	\$1,946	\$3,502	\$2,291	\$3,502
22.	Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	\$8,093	\$1,946	\$3,502	\$2,291	\$3,502
23.	Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	\$7,715	\$1,532	\$2,757	\$1,804	\$2,757
24.	Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	\$6,649	\$1,737	\$3,127	\$2,046	\$3,127
25.	Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	\$5,900	\$1,549	\$2,788	\$1,824	\$2,788
26.	<u>Removed</u>										
27.	Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	\$7,715	\$1,501	\$2,701	\$1,768	\$2,701
28.	<u>Removed</u>										
29.	Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	\$5,900	\$1,689	\$3,041	\$1,989	\$3,041
30.	Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	\$7,715	\$1,577	\$2,838	\$1,857	\$2,838
31.	<u>Removed</u>										
32.	Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	\$10,560	\$2,772	\$4,989	\$3,264	\$4,989
33.	Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	\$6,465	\$2,411	\$4,341	\$2,840	\$4,341
34.	<u>Removed</u>										
35.	Belle	WV	Strang	TX	NS-ESTL-UP	2818221	\$5,500	\$2,009	\$3,617	\$2,367	\$3,617
36.	Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	\$8,093	\$1,658	\$2,984	\$1,952	\$2,984
37.	Belle	WV	Strang	TX	NS-ESTL-UP	2819183	\$4,157	\$1,778	\$3,201	\$2,094	\$3,201
38.	<u>Removed</u>										
39.	Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	\$8,093	\$1,847	\$3,324	\$2,175	\$3,324
40.	Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	\$8,093	\$1,926	\$3,467	\$2,268	\$3,467
41.	Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	\$7,875	\$2,429	\$4,372	\$2,860	\$4,372
42.	Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	\$8,939	\$2,348	\$4,227	\$2,765	\$4,227
43.	Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	\$8,093	\$1,936	\$3,485	\$2,280	\$3,485
44.	Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	\$5,713	\$1,671	\$3,008	\$1,968	\$3,008
45.	Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	\$9,013	\$2,356	\$4,241	\$2,775	\$4,241
46.	<u>Removed</u>										
47.	Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	\$1,911	\$1,043	\$1,877	\$1,228	\$1,877
48.	Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	\$2,341	\$643	\$1,157	\$757	\$1,157
49.	Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	\$4,450	\$1,490	\$2,681	\$1,754	\$2,681
50.	Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	\$8,200	\$2,867	\$5,160	\$3,376	\$5,160
51.	Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	\$6,500	\$2,196	\$3,953	\$2,586	\$3,953

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 4Q09

Origin		Destination		Railroad(s)	Commodity	4Q2009					
City	ST	City	ST			Tariff Rate 1/	Phase III Cost 1/	Jurisdictional Threshold 1/	SAC Rate 2/	STB Maximum Rate 3/	
(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	
52.	Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	\$6,093	\$2,538	\$4,569	\$2,990	\$4,569
53.	Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	\$4,000	\$1,303	\$2,345	\$1,534	\$2,345
54.	Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	\$13,600	\$2,519	\$4,535	\$2,967	\$4,535
55.	Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	\$4,880	\$1,705	\$3,070	\$2,008	\$3,070
56.	Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	\$4,000	\$1,309	\$2,356	\$1,542	\$2,356
57.	Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	\$6,500	\$2,218	\$3,992	\$2,612	\$3,992
58.	Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	\$6,500	\$2,195	\$3,950	\$2,585	\$3,950
59.	Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	\$4,000	\$1,313	\$2,364	\$1,547	\$2,364
60.	Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	\$4,000	\$1,283	\$2,310	\$1,511	\$2,310
61.	Removed										
62.	Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	\$4,000	\$1,313	\$2,363	\$1,546	\$2,363
63.	Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	\$6,500	\$2,215	\$3,986	\$2,608	\$3,986
64.	Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	\$5,101	\$2,384	\$4,291	\$2,807	\$4,291
65.	Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	\$6,500	\$2,211	\$3,980	\$2,604	\$3,980
66.	Removed										
67.	Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	\$8,200	\$2,871	\$5,167	\$3,381	\$5,167
68.	Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	\$6,500	\$2,193	\$3,947	\$2,583	\$3,947
69.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	\$5,364	\$2,517	\$4,531	\$2,964	\$4,531
70.	Removed										
71.	Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	\$2,373	\$502	\$903	\$591	\$903
72.	Removed										
73.	Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	\$10,123	\$2,699	\$4,858	\$3,179	\$4,858
74.	Removed										
75.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	\$4,905	\$2,059	\$3,707	\$2,425	\$3,707
76.	Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	\$4,800	\$1,237	\$2,227	\$1,457	\$2,227
77.	McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	\$1,603	\$309	\$557	\$364	\$557
78.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	\$1,700	\$313	\$564	\$369	\$564
79.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	\$1,500	\$319	\$574	\$375	\$574
80.	McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	\$5,000	\$1,584	\$2,851	\$1,865	\$2,851
81.	McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	\$1,500	\$318	\$573	\$375	\$573
82.	Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	\$5,713	\$1,431	\$2,575	\$1,685	\$2,575
83.	Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	\$9,013	\$2,175	\$3,915	\$2,562	\$3,915
84.	Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	\$6,000	\$1,771	\$3,187	\$2,085	\$3,187
85.	Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	\$1,092	\$269	\$485	\$317	\$485
86.	Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	\$5,000	\$1,740	\$3,131	\$2,049	\$3,131
87.	Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	xxx	\$1,362	\$2,451	xxx	xxx
88.	Removed										
89.	Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	xxx	\$958	\$1,724	xxx	xxx
90.	Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	xxx	\$2,010	\$3,618	xxx	xxx
91.	Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	xxx	\$984	\$1,771	xxx	xxx
92.	Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	xxx	\$2,249	\$4,048	xxx	xxx
93.	Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	xxx	\$272	\$490	xxx	xxx
94.	Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	xxx	\$912	\$1,642	xxx	xxx
95.	Removed										
96.	Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	3274110	xxx	\$606	\$1,091	xxx	xxx
97.	Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	xxx	\$2,108	\$3,794	xxx	xxx
98.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	xxx	\$3,101	\$5,582	xxx	xxx
99.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	xxx	\$405	\$728	xxx	xxx
100.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	xxx	\$427	\$768	xxx	xxx
101.	Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	xxx	\$1,523	\$2,741	xxx	xxx
102.	Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	xxx	\$1,450	\$2,610	xxx	xxx
103.	Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	xxx	\$961	\$1,729	xxx	xxx
104.	Removed										
105.	Removed										
106.	Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	xxx	\$1,357	\$2,442	xxx	xxx
107.	Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	xxx	\$1,029	\$1,852	xxx	xxx
108.	Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	xxx	\$369	\$665	xxx	xxx
109.	New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	xxx	\$2,106	\$3,790	xxx	xxx
110.	Removed										
111.	New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	xxx	\$639	\$1,150	xxx	xxx
112.	Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	xxx	\$712	\$1,282	xxx	xxx
113.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	xxx	\$1,365	\$2,458	xxx	xxx
114.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	xxx	\$1,437	\$2,587	xxx	xxx
115.	Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	xxx	\$1,178	\$2,120	xxx	xxx
116.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	xxx	\$275	\$494	xxx	xxx
117.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	xxx	\$468	\$843	xxx	xxx
118.	Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	xxx	\$273	\$491	xxx	xxx
119.	Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	xxx	\$767	\$1,381	xxx	xxx
120.	Belle	WV	Divine	IL	NS-PINE-CN	2813980	\$7,502	\$1,464	\$2,636	\$1,725	\$2,636
121.	Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	\$5,843	\$1,303	\$2,345	\$1,535	\$2,345
122.	Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	\$4,200	\$1,890	\$3,403	\$2,226	\$3,403
123.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	\$5,641	\$2,605	\$4,688	\$3,067	\$4,688
124.	New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	\$2,951	\$646	\$1,163	\$761	\$1,163
125.	Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	xxx	\$1,029	\$1,853	xxx	xxx
126.	Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	xxx	\$2,280	\$4,104	xxx	xxx
127.	Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	xxx	\$368	\$663	xxx	xxx
128.	Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	xxx	\$2,114	\$3,806	xxx	xxx
129.	Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	xxx	\$2,389	\$4,300	xxx	xxx
130.	Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	xxx	\$1,654	\$2,977	xxx	xxx
131.	Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	xxx	\$3,047	\$5,484	xxx	xxx

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 4Q09

Origin		Destination		Railroad(s)	Commodity	4Q2009				
City	ST	City	ST			Tariff Rate 1/	Phase III Cost 1/	Jurisdictional Threshold 1/	SAC Rate 2/	STB Maximum Rate 3/
(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)
132. Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	xxx	\$2,114	\$3,806	xxx	xxx
133. Removed										
134. Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	xxx	\$2,763	\$4,974	xxx	xxx
135. Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	xxx	\$2,114	\$3,806	xxx	xxx
136. Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	xxx	\$1,901	\$3,423	xxx	xxx
137. Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	xxx	\$2,114	\$3,806	xxx	xxx
138. Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	xxx	\$2,527	\$4,549	xxx	xxx
139. Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	xxx	\$2,280	\$4,104	xxx	xxx
140. Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	xxx	\$2,114	\$3,806	xxx	xxx
141. Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	xxx	\$1,584	\$2,851	xxx	xxx
142. Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	xxx	\$629	\$1,131	xxx	xxx

1/ From Exhibit II-A-3

2/ MMM Ratio from Exhibit III-H-3 x Column (6)

3/ Greater of Column (7) or Column (8)

**Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 1Q10**

Origin		Destination		Railroad(s)	Commodity	1Q2010				
City (1)	ST (2)	City (2)	ST (2)			Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
Exhibit A - Local Moves										
1.	<u>Removed</u>									
2.	Bayway	NJ	Waynesville	NC	NS	2819315	xxx	\$2,305	\$4,150	xxx xxx
3.	Belle	WV	Danville	IL	NS	2813980	xxx	\$1,680	\$3,025	xxx xxx
4.	<u>Removed</u>									
5.	<u>Removed</u>									
6.	<u>Removed</u>									
7.	<u>Removed</u>									
8.	<u>Removed</u>									
9.	Belle	WV	Wyandotte	MI	NS	2813934	xxx	\$1,252	\$2,254	xxx xxx
10.	Charleston	TN	Edgemoor	DE	NS	2812815	xxx	\$2,290	\$4,121	xxx xxx
11.	Edgemoor	DE	Chicago	IL	NS	2816130	xxx	\$2,289	\$4,121	xxx xxx
12.	Edgemoor	DE	Chillicothe	OH	NS	2816130	xxx	\$2,232	\$4,017	xxx xxx
13.	Edgemoor	DE	Mahrt	AL	NS	2816130	xxx	\$2,947	\$5,305	xxx xxx
14.	Edgemoor	DE	Riverwood Intl	GA	NS	2816130	xxx	\$2,659	\$4,786	xxx xxx
15.	Edgemoor	DE	Wabash	IN	NS	2816130	xxx	\$2,344	\$4,219	xxx xxx
16.	Lemoyne	AL	Giant	SC	NS	4810560	xxx	\$2,190	\$3,941	xxx xxx
17.	Loudon	TN	Braithwaite	LA	NS	2818512	xxx	\$1,789	\$3,220	xxx xxx
18.	Louisville	KY	Decatur	IL	NS	2819450	xxx	\$1,255	\$2,259	xxx xxx
19.	Louisville	KY	Lafayette	IN	NS	2819450	xxx	\$1,539	\$2,770	xxx xxx
20.	<u>Removed</u>									
21.	<u>Removed</u>									
22.	McIntosh	AL	Lemoyne	AL	NS	2812220	xxx	\$402	\$724	xxx xxx
23.	Reybold	DE	Detroit	MI	NS	2819315	xxx	\$1,831	\$3,297	xxx xxx
24.	Reybold	DE	Fort Mill	SC	NS	2819315	xxx	\$1,836	\$3,305	xxx xxx
25.	Reybold	DE	Morrisville	PA	NS	2819315	xxx	\$575	\$1,034	xxx xxx
Exhibit B - Joint Moves										
1.	Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	\$7,715	\$1,565	\$2,816	\$1,849 \$2,816
2.	Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	\$5,500	\$1,959	\$3,526	\$2,314 \$3,526
3.	<u>Removed</u>									
4.	Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	\$5,500	\$1,949	\$3,508	\$2,303 \$3,508
5.	Belle	WV	Burley	ID	NS-CHGO-UP	2813934	\$7,715	\$1,565	\$2,816	\$1,849 \$2,816
6.	Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	\$7,875	\$2,441	\$4,395	\$2,884 \$4,395
7.	<u>Removed</u>									
8.	Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	\$5,500	\$1,796	\$3,233	\$2,122 \$3,233
9.	Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	\$8,561	\$1,700	\$3,059	\$2,008 \$3,059
10.	Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	\$8,093	\$1,939	\$3,490	\$2,290 \$3,490
11.	Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	\$8,093	\$1,840	\$3,312	\$2,174 \$3,312
12.	<u>Removed</u>									
13.	Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	\$5,900	\$1,537	\$2,767	\$1,816 \$2,767
14.	Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	\$8,093	\$1,855	\$3,340	\$2,192 \$3,340
15.	Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	\$7,715	\$1,556	\$2,802	\$1,839 \$2,802
16.	<u>Removed</u>									
17.	Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	\$5,500	\$1,713	\$3,084	\$2,024 \$3,084
18.	Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	\$10,560	\$2,786	\$5,016	\$3,292 \$5,016
19.	Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	\$10,560	\$2,558	\$4,605	\$3,022 \$4,605
20.	Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	\$7,715	\$1,525	\$2,744	\$1,801 \$2,744
21.	Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	\$5,500	\$1,949	\$3,508	\$2,303 \$3,508
22.	Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	\$8,093	\$1,949	\$3,508	\$2,303 \$3,508
23.	Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	\$7,715	\$1,532	\$2,758	\$1,810 \$2,758
24.	Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	\$6,649	\$1,739	\$3,130	\$2,054 \$3,130
25.	Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	\$5,900	\$1,549	\$2,788	\$1,830 \$2,788
26.	<u>Removed</u>									
27.	Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	\$7,715	\$1,494	\$2,689	\$1,765 \$2,689
28.	<u>Removed</u>									
29.	Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	\$5,900	\$1,693	\$3,048	\$2,001 \$3,048
30.	Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	\$7,715	\$1,578	\$2,840	\$1,864 \$2,840
31.	<u>Removed</u>									
32.	Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	\$10,560	\$2,778	\$5,000	\$3,282 \$5,000
33.	Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	\$6,465	\$2,416	\$4,348	\$2,854 \$4,348
34.	<u>Removed</u>									
35.	Belle	WV	Strang	TX	NS-ESTL-UP	2818221	\$5,500	\$2,016	\$3,628	\$2,381 \$3,628
36.	Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	\$8,093	\$1,655	\$2,979	\$1,955 \$2,979
37.	Belle	WV	Strang	TX	NS-ESTL-UP	2819183	\$4,157	\$1,770	\$3,186	\$2,091 \$3,186
38.	<u>Removed</u>									
39.	Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	\$8,093	\$1,849	\$3,328	\$2,184 \$3,328
40.	Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	\$8,093	\$1,928	\$3,471	\$2,278 \$3,471
41.	Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	\$7,875	\$2,433	\$4,380	\$2,875 \$4,380
42.	Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	\$8,939	\$2,353	\$4,235	\$2,779 \$4,235
43.	Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	\$8,093	\$1,939	\$3,489	\$2,290 \$3,489
44.	Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	\$5,713	\$1,685	\$3,032	\$1,990 \$3,032
45.	Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	\$9,013	\$2,379	\$4,281	\$2,810 \$4,281
46.	<u>Removed</u>									
47.	Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	\$1,911	\$1,038	\$1,869	\$1,226 \$1,869
48.	Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	\$2,341	\$643	\$1,158	\$760 \$1,158
49.	Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	\$4,450	\$1,489	\$2,681	\$1,759 \$2,681
50.	Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	\$8,200	\$2,864	\$5,154	\$3,383 \$5,154
51.	Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	\$6,500	\$2,192	\$3,946	\$2,590 \$3,946

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 1Q10

Origin		Destination		Railroad(s)	Commodity	1Q2010					
City	ST	City	ST			Tariff Rate 1/	Phase III Cost 1/	Jurisdictional Threshold 1/	SAC Rate 2/	STB Maximum Rate 3/	
(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	
52.	Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	\$6,093	\$2,533	\$4,559	\$2,992	\$4,559
53.	Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	\$4,000	\$1,298	\$2,337	\$1,534	\$2,337
54.	Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	\$13,600	\$2,512	\$4,522	\$2,968	\$4,522
55.	Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	\$4,880	\$1,701	\$3,062	\$2,010	\$3,062
56.	Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	\$4,000	\$1,304	\$2,348	\$1,541	\$2,348
57.	Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	\$6,500	\$2,214	\$3,985	\$2,616	\$3,985
58.	Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	\$6,500	\$2,191	\$3,944	\$2,588	\$3,944
59.	Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	\$4,000	\$1,309	\$2,355	\$1,546	\$2,355
60.	Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	\$4,000	\$1,279	\$2,301	\$1,511	\$2,301
61.	Removed										
62.	Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	\$4,000	\$1,308	\$2,355	\$1,546	\$2,355
63.	Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	\$6,500	\$2,211	\$3,980	\$2,612	\$3,980
64.	Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	\$5,101	\$2,380	\$4,284	\$2,812	\$4,284
65.	Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	\$6,500	\$2,207	\$3,973	\$2,608	\$3,973
66.	Removed										
67.	Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	\$8,200	\$2,867	\$5,161	\$3,388	\$5,161
68.	Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	\$6,500	\$2,189	\$3,940	\$2,586	\$3,940
69.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	\$5,364	\$2,544	\$4,579	\$3,005	\$4,579
70.	Removed										
71.	Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	\$2,373	\$498	\$896	\$588	\$896
72.	Removed										
73.	Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	\$10,123	\$2,707	\$4,873	\$3,198	\$4,873
74.	Removed										
75.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	\$4,905	\$2,079	\$3,742	\$2,456	\$3,742
76.	Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	\$4,800	\$1,228	\$2,211	\$1,451	\$2,211
77.	McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	\$1,603	\$303	\$546	\$358	\$546
78.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	\$1,700	\$308	\$554	\$363	\$554
79.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	\$1,500	\$313	\$564	\$370	\$564
80.	McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	\$5,000	\$1,579	\$2,843	\$1,866	\$2,843
81.	McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	\$1,500	\$313	\$563	\$369	\$563
82.	Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	\$5,713	\$1,439	\$2,589	\$1,700	\$2,589
83.	Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	\$9,013	\$2,191	\$3,945	\$2,589	\$3,945
84.	Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	\$6,000	\$1,764	\$3,175	\$2,084	\$3,175
85.	Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	\$1,092	\$264	\$475	\$312	\$475
86.	Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	\$5,000	\$1,743	\$3,138	\$2,060	\$3,138
87.	Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	xxx	\$1,356	\$2,440	xxx	xxx
88.	Removed										
89.	Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	xxx	\$956	\$1,720	xxx	xxx
90.	Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	xxx	\$2,013	\$3,623	xxx	xxx
91.	Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	xxx	\$982	\$1,767	xxx	xxx
92.	Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	xxx	\$2,245	\$4,041	xxx	xxx
93.	Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	xxx	\$266	\$479	xxx	xxx
94.	Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	xxx	\$907	\$1,633	xxx	xxx
95.	Removed										
96.	Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	3274110	xxx	\$605	\$1,090	xxx	xxx
97.	Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	xxx	\$2,104	\$3,787	xxx	xxx
98.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	xxx	\$3,087	\$5,557	xxx	xxx
99.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	xxx	\$399	\$717	xxx	xxx
100.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	xxx	\$423	\$761	xxx	xxx
101.	Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	xxx	\$1,518	\$2,732	xxx	xxx
102.	Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	xxx	\$1,444	\$2,600	xxx	xxx
103.	Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	xxx	\$953	\$1,715	xxx	xxx
104.	Removed										
105.	Removed										
106.	Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	xxx	\$1,351	\$2,431	xxx	xxx
107.	Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	xxx	\$1,024	\$1,843	xxx	xxx
108.	Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	xxx	\$364	\$655	xxx	xxx
109.	New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	xxx	\$2,101	\$3,782	xxx	xxx
110.	Removed										
111.	New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	xxx	\$633	\$1,140	xxx	xxx
112.	Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	xxx	\$707	\$1,272	xxx	xxx
113.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	xxx	\$1,360	\$2,447	xxx	xxx
114.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	xxx	\$1,433	\$2,580	xxx	xxx
115.	Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	xxx	\$1,171	\$2,108	xxx	xxx
116.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	xxx	\$270	\$486	xxx	xxx
117.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	xxx	\$435	\$783	xxx	xxx
118.	Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	xxx	\$267	\$480	xxx	xxx
119.	Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	xxx	\$762	\$1,371	xxx	xxx
120.	Belle	WV	Divine	IL	NS-PINE-CN	2813980	\$7,502	\$1,464	\$2,635	\$1,730	\$2,635
121.	Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	\$5,843	\$1,298	\$2,337	\$1,534	\$2,337
122.	Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	\$4,200	\$1,883	\$3,389	\$2,225	\$3,389
123.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	\$5,641	\$2,587	\$4,657	\$3,056	\$4,657
124.	New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	\$2,951	\$640	\$1,153	\$757	\$1,153
125.	Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	xxx	\$1,025	\$1,844	xxx	xxx
126.	Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	xxx	\$2,274	\$4,094	xxx	xxx
127.	Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	xxx	\$362	\$652	xxx	xxx
128.	Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	xxx	\$2,109	\$3,796	xxx	xxx
129.	Reybold	DE	Brevton	AL	NS-BHAM-CSXT	2819315	xxx	\$2,383	\$4,290	xxx	xxx
130.	Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	xxx	\$1,648	\$2,967	xxx	xxx
131.	Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	xxx	\$3,041	\$5,474	xxx	xxx

**Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 1Q10**

Origin		Destination		Railroad(s)	Commodity	1Q2010				
City (1)	ST	City (2)	ST			Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
132. Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	xxx	\$2,109	\$3,796	xxx	xxx
133. Reybold										
134. Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	xxx	\$2,758	\$4,964	xxx	xxx
135. Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	xxx	\$2,109	\$3,796	xxx	xxx
136. Reybold	DE	Indianapolis	IN	NS-CINTL-CSXT	2819315	xxx	\$1,896	\$3,412	xxx	xxx
137. Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	xxx	\$2,109	\$3,796	xxx	xxx
138. Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	xxx	\$2,522	\$4,539	xxx	xxx
139. Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	xxx	\$2,274	\$4,094	xxx	xxx
140. Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	xxx	\$2,109	\$3,796	xxx	xxx
141. Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	xxx	\$1,578	\$2,841	xxx	xxx
142. Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	xxx	\$623	\$1,121	xxx	xxx

1/ From Exhibit II-A-4

2/ MMM Ratio from Exhibit III-H-3 x Column (6)

3/ Greater of Column (7) or Column (8)

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 2Q10

Origin		Destination		Railroad(s)	Commodity	2Q2010					
City (1)	ST (2)	City (2)	ST (2)			Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)	
Exhibit A - Local Moves											
1.	<u>Removed</u>										
2.	Bayway	NJ	Waynesville	NC	NS	2819315	\$12,014	\$2,331	\$4,196	\$2,754	\$4,196
3.	Belle	WV	Danville	IL	NS	2813980	\$4,626	\$1,699	\$3,059	\$2,008	\$3,059
4.	<u>Removed</u>										
5.	<u>Removed</u>										
6.	<u>Removed</u>										
7.	<u>Removed</u>										
8.	<u>Removed</u>										
9.	Belle	WV	Wyandotte	MI	NS	2813934	\$6,264	\$1,266	\$2,279	\$1,496	\$2,279
10.	Charleston	TN	Edgemoor	DE	NS	2812815	\$13,638	\$2,315	\$4,168	\$2,735	\$4,168
11.	Edgemoor	DE	Chicago	IL	NS	2816130	\$9,200	\$2,315	\$4,167	\$2,735	\$4,167
12.	Edgemoor	DE	Chillicothe	OH	NS	2816130	\$6,084	\$2,257	\$4,062	\$2,666	\$4,062
13.	Edgemoor	DE	Mahrt	AL	NS	2816130	\$11,566	\$2,980	\$5,364	\$3,521	\$5,364
14.	Edgemoor	DE	Riverwood Intl	GA	NS	2816130	\$5,860	\$2,689	\$4,840	\$3,177	\$4,840
15.	Edgemoor	DE	Wabash	IN	NS	2816130	\$6,193	\$2,370	\$4,266	\$2,800	\$4,266
16.	Lemoyne	AL	Giant	SC	NS	4810560	\$4,800	\$2,214	\$3,986	\$2,616	\$3,986
17.	Loudon	TN	Braithwaite	LA	NS	2818512	\$4,125	\$1,809	\$3,257	\$2,137	\$3,257
18.	Louisville	KY	Decatur	IL	NS	2819450	\$3,302	\$1,269	\$2,284	\$1,499	\$2,284
19.	Louisville	KY	Lafayette	IN	NS	2819450	\$3,752	\$1,556	\$2,801	\$1,839	\$2,801
20.	<u>Removed</u>										
21.	<u>Removed</u>										
22.	McIntosh	AL	Lemoyne	AL	NS	2812220	\$1,500	\$407	\$732	\$481	\$732
23.	Reybold	DE	Detroit	MI	NS	2819315	xxx	\$1,852	\$3,334	xxx	xxx
24.	Reybold	DE	Fort Mill	SC	NS	2819315	xxx	\$1,857	\$3,342	xxx	xxx
25.	Reybold	DE	Morrisville	PA	NS	2819315	xxx	\$581	\$1,046	xxx	xxx
Exhibit B - Joint Moves											
1.	Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	\$7,937	\$1,582	\$2,848	\$1,869	\$2,848
2.	Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	\$5,500	\$1,981	\$3,566	\$2,340	\$3,566
3.	<u>Removed</u>										
4.	Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	\$5,579	\$1,971	\$3,548	\$2,328	\$3,548
5.	Belle	WV	Burley	ID	NS-CHGO-UP	2813934	\$7,715	\$1,582	\$2,848	\$1,869	\$2,848
6.	Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	\$8,495	\$2,469	\$4,444	\$2,917	\$4,444
7.	<u>Removed</u>										
8.	Belle	WV	Chanelview	TX	NS-ESTL-UP	2818130	\$5,569	\$1,816	\$3,269	\$2,146	\$3,269
9.	Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	\$8,561	\$1,719	\$3,093	\$2,030	\$3,093
10.	Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	\$8,214	\$1,960	\$3,529	\$2,316	\$3,529
11.	Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	\$8,093	\$1,861	\$3,349	\$2,198	\$3,349
12.	<u>Removed</u>										
13.	Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	\$5,900	\$1,555	\$2,798	\$1,837	\$2,798
14.	Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	\$8,163	\$1,876	\$3,377	\$2,177	\$3,377
15.	Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	\$8,975	\$1,574	\$2,833	\$1,859	\$2,833
16.	<u>Removed</u>										
17.	Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	\$5,500	\$1,733	\$3,119	\$2,047	\$3,119
18.	Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	\$11,892	\$2,818	\$5,072	\$3,329	\$5,072
19.	Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	\$11,262	\$2,587	\$4,656	\$3,056	\$4,656
20.	Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	\$7,715	\$1,542	\$2,775	\$1,821	\$2,775
21.	Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	\$5,579	\$1,971	\$3,548	\$2,328	\$3,548
22.	Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	\$8,252	\$1,971	\$3,548	\$2,328	\$3,548
23.	Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	\$7,715	\$1,550	\$2,789	\$1,831	\$2,789
24.	Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	\$7,283	\$1,758	\$3,165	\$2,077	\$3,165
25.	Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	\$5,917	\$1,567	\$2,820	\$1,851	\$2,820
26.	<u>Removed</u>										
27.	Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	\$7,967	\$1,511	\$2,719	\$1,785	\$2,719
28.	<u>Removed</u>										
29.	Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	\$5,917	\$1,712	\$3,082	\$2,023	\$3,082
30.	Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	\$8,975	\$1,596	\$2,872	\$1,885	\$2,872
31.	<u>Removed</u>										
32.	Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	\$11,226	\$2,809	\$5,056	\$3,319	\$5,056
33.	Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	\$6,465	\$2,443	\$4,397	\$2,886	\$4,397
34.	<u>Removed</u>										
35.	Belle	WV	Strang	TX	NS-ESTL-UP	2818221	\$5,590	\$2,038	\$3,669	\$2,408	\$3,669
36.	Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	\$8,093	\$1,673	\$3,012	\$1,977	\$3,012
37.	Belle	WV	Strang	TX	NS-ESTL-UP	2819183	\$4,157	\$1,790	\$3,222	\$2,114	\$3,222
38.	<u>Removed</u>										
39.	Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	\$8,093	\$1,869	\$3,365	\$2,209	\$3,365
40.	Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	\$8,660	\$1,950	\$3,510	\$2,304	\$3,510
41.	Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	\$7,875	\$2,461	\$4,429	\$2,907	\$4,429
42.	Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	\$8,939	\$2,379	\$4,282	\$2,811	\$4,282
43.	Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	\$9,000	\$1,960	\$3,529	\$2,316	\$3,529
44.	Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	\$5,713	\$1,703	\$3,066	\$2,012	\$3,066
45.	Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	\$9,013	\$2,405	\$4,329	\$2,842	\$4,329
46.	<u>Removed</u>										
47.	Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	\$3,000	\$1,050	\$1,890	\$1,240	\$1,890
48.	Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	\$2,519	\$650	\$1,171	\$768	\$1,171
49.	Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	\$4,450	\$1,506	\$2,711	\$1,779	\$2,711
50.	Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	\$8,200	\$2,896	\$5,212	\$3,421	\$5,212
51.	Edgemoor	DE	Groods	MI	NS-CHGO-CN	2816130	\$6,976	\$2,217	\$3,990	\$2,619	\$3,990

**Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 2010**

Origin City (1)	ST	Destination		Railroad(s) (3)	Commodity (4)	2Q2010				
		City (2)	ST			Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
52. Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	\$6,828	\$2,561	\$4,610	\$3,026	\$4,610
53. Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	\$4,088	\$1,313	\$2,363	\$1,551	\$2,363
54. Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	\$13,733	\$2,540	\$4,573	\$3,001	\$4,573
55. Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	\$5,171	\$1,720	\$3,096	\$2,032	\$3,096
56. Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	\$4,140	\$1,319	\$2,374	\$1,558	\$2,374
57. Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	\$7,100	\$2,239	\$4,030	\$2,645	\$4,030
58. Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	\$6,500	\$2,215	\$3,988	\$2,617	\$3,988
59. Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	\$4,140	\$1,323	\$2,382	\$1,563	\$2,382
60. Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	\$4,233	\$1,293	\$2,327	\$1,527	\$2,327
61. Removed										
62. Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	\$4,140	\$1,323	\$2,381	\$1,563	\$2,381
63. Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	\$6,500	\$2,236	\$4,024	\$2,641	\$4,024
64. Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	\$5,101	\$2,407	\$4,333	\$2,844	\$4,333
65. Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	\$6,950	\$2,232	\$4,017	\$2,637	\$4,017
66. Removed										
67. Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	\$8,286	\$2,900	\$5,219	\$3,426	\$5,219
68. Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	\$6,745	\$2,214	\$3,985	\$2,615	\$3,985
69. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	\$5,881	\$2,572	\$4,630	\$3,039	\$4,630
70. Removed										
71. Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	\$2,387	\$503	\$906	\$595	\$906
72. Removed										
73. Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	\$11,325	\$2,738	\$4,928	\$3,234	\$4,928
74. Removed										
75. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	\$5,223	\$2,102	\$3,784	\$2,484	\$3,784
76. Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	\$5,432	\$1,242	\$2,235	\$1,467	\$2,235
77. McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	\$1,645	\$307	\$552	\$363	\$552
78. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	\$1,700	\$311	\$560	\$367	\$560
79. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	\$1,535	\$317	\$570	\$374	\$570
80. McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	\$5,635	\$1,597	\$2,875	\$1,887	\$2,875
81. McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	\$1,535	\$316	\$569	\$374	\$569
82. Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	\$5,713	\$1,455	\$2,619	\$1,719	\$2,619
83. Orange	TX	Washington, Warren	NJ	UP-ESTL-NS	2821142	\$9,013	\$2,216	\$3,989	\$2,618	\$3,989
84. Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	\$6,052	\$1,784	\$3,211	\$2,107	\$3,211
85. Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	\$1,353	\$267	\$480	\$315	\$480
86. Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	\$5,038	\$1,763	\$3,173	\$2,083	\$3,173
87. Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	\$7,022	\$1,371	\$2,467	\$1,619	\$2,467
88. Removed										
89. Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	\$7,281	\$966	\$1,739	\$1,142	\$1,739
90. Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	\$9,585	\$2,035	\$3,663	\$2,404	\$3,663
91. Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	\$7,281	\$993	\$1,787	\$1,173	\$1,787
92. Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	\$5,051	\$2,270	\$4,086	\$2,682	\$4,086
93. Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	\$992	\$269	\$485	\$318	\$485
94. Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	\$2,700	\$917	\$1,651	\$1,084	\$1,651
95. Removed										
96. Danville	VA	Amphill	VA	NS-PTRSB-CSXT	3274110	\$1,585	\$612	\$1,102	\$723	\$1,102
97. Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	\$8,966	\$2,127	\$3,829	\$2,513	\$3,829
98. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	\$6,986	\$3,122	\$5,619	\$3,688	\$5,619
99. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	\$1,490	\$403	\$725	\$476	\$725
100. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	\$1,684	\$427	\$769	\$505	\$769
101. Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	\$3,532	\$1,535	\$2,763	\$1,814	\$2,763
102. Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	\$5,400	\$1,460	\$2,629	\$1,725	\$2,629
103. Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	\$5,638	\$964	\$1,734	\$1,138	\$1,734
104. Removed										
105. Removed										
106. Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	\$3,000	\$1,366	\$2,458	\$1,613	\$2,458
107. Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	\$4,800	\$1,036	\$1,864	\$1,224	\$1,864
108. Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	\$2,520	\$368	\$662	\$435	\$662
109. New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	\$7,151	\$2,125	\$3,825	\$2,510	\$3,825
110. Removed										
111. New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	\$4,500	\$641	\$1,153	\$757	\$1,153
112. Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	\$3,000	\$715	\$1,287	\$844	\$1,287
113. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	\$7,022	\$1,375	\$2,475	\$1,624	\$2,475
114. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	\$3,800	\$1,449	\$2,609	\$1,712	\$2,609
115. Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	\$5,000	\$1,184	\$2,132	\$1,399	\$2,132
116. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	\$1,025	\$273	\$492	\$323	\$492
117. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	\$1,128	\$440	\$792	\$520	\$792
118. Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	\$992	\$270	\$486	\$319	\$486
119. Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	\$2,000	\$770	\$1,386	\$910	\$1,386
120. Belle	WV	Divine	IL	NS-PINE-CN	2813980	\$7,502	\$1,481	\$2,665	\$1,749	\$2,665
121. Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	\$6,106	\$1,313	\$2,363	\$1,551	\$2,363
122. Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	\$5,044	\$1,904	\$3,427	\$2,250	\$3,427
123. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	\$5,788	\$2,616	\$4,709	\$3,091	\$4,709
124. New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	\$3,467	\$648	\$1,166	\$765	\$1,166
125. Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	xxx	\$1,036	\$1,865	xxx	xxx
126. Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	xxx	\$2,300	\$4,140	xxx	xxx
127. Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	xxx	\$366	\$659	xxx	xxx
128. Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	xxx	\$2,132	\$3,838	xxx	xxx
129. Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	xxx	\$2,410	\$4,338	xxx	xxx
130. Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	xxx	\$1,667	\$3,000	xxx	xxx
131. Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	xxx	\$3,075	\$5,535	xxx	xxx

**Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 2Q10**

<u>Origin</u>		<u>Destination</u>		<u>Railroad(s)</u>	<u>Commodity</u>	<u>2Q2010</u>				
<u>City</u> (1)	<u>ST</u>	<u>City</u> (2)	<u>ST</u>			<u>Tariff Rate 1/</u> (5)	<u>Phase III Cost 1/</u> (6)	<u>Jurisdictional Threshold 1/</u> (7)	<u>SAC Rate 2/</u> (8)	<u>STB Maximum Rate 3/</u> (9)
132. Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	xxx	\$2,132	\$3,838	xxx	xxx
133. Removed										
134. Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	xxx	\$2,789	\$5,020	xxx	xxx
135. Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	xxx	\$2,132	\$3,838	xxx	xxx
136. Reybold	DE	Indianapolis	IN	NS-CINTL-CSXT	2819315	xxx	\$1,917	\$3,451	xxx	xxx
137. Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	xxx	\$2,132	\$3,838	xxx	xxx
138. Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	xxx	\$2,550	\$4,590	xxx	xxx
139. Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	xxx	\$2,300	\$4,139	xxx	xxx
140. Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	xxx	\$2,132	\$3,838	xxx	xxx
141. Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	xxx	\$1,596	\$2,873	xxx	xxx
142. Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	xxx	\$630	\$1,134	xxx	xxx

1/ From Exhibit II-A-5

2/ MMM Ratio from Exhibit III-H-3 x Column (6)

3/ Greater of Column (7) or Column (8)

**Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 3Q10**

Origin		Destination		Railroad(s)	Commodity	3Q2010					
City	ST	City	ST			Tariff Rate 1/	Phase III Cost 1/	Jurisdictional Threshold 1/	SAC Rate 2/	STB Maximum Rate 3/	
(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Exhibit A - Local Moves											
1.	<u>Removed</u>										
2.	Bayway	NJ	Waynesville	NC	NS	2819315	\$12,014	\$2,310	\$4,157	\$2,729	\$4,157
3.	Belle	WV	Danville	IL	NS	2813980	\$4,626	\$1,683	\$3,030	\$1,989	\$3,030
4.	<u>Removed</u>										
5.	<u>Removed</u>										
6.	<u>Removed</u>										
7.	<u>Removed</u>										
8.	<u>Removed</u>										
9.	Belle	WV	Wyandotte	MI	NS	2813934	\$6,264	\$1,254	\$2,258	\$1,482	\$2,258
10.	Charleston	TN	Edgemoor	DE	NS	2812815	\$13,638	\$2,294	\$4,129	\$2,710	\$4,129
11.	Edgemoor	DE	Chicago	IL	NS	2816130	\$9,200	\$2,293	\$4,128	\$2,709	\$4,128
12.	Edgemoor	DE	Chillicothe	OH	NS	2816130	\$6,084	\$2,236	\$4,024	\$2,641	\$4,024
13.	Edgemoor	DE	Mahrt	AL	NS	2816130	\$11,566	\$2,952	\$5,314	\$3,488	\$5,314
14.	Edgemoor	DE	Riverwood Intl	GA	NS	2816130	\$5,860	\$2,664	\$4,795	\$3,147	\$4,795
15.	Edgemoor	DE	Wabash	IN	NS	2816130	\$6,193	\$2,348	\$4,226	\$2,774	\$4,226
16.	Lemoyne	AL	Giant	SC	NS	4810560	\$4,800	\$2,193	\$3,948	\$2,591	\$3,948
17.	Loudon	TN	Braithwaite	LA	NS	2818512	\$4,125	\$1,792	\$3,226	\$2,117	\$3,226
18.	Louisville	KY	Decatur	IL	NS	2819450	\$3,302	\$1,257	\$2,263	\$1,485	\$2,263
19.	Louisville	KY	Lafayette	IN	NS	2819450	\$3,752	\$1,542	\$2,775	\$1,821	\$2,775
20.	<u>Removed</u>										
21.	<u>Removed</u>										
22.	McIntosh	AL	Lemoyne	AL	NS	2812220	\$1,500	\$403	\$726	\$476	\$726
23.	Reybold	DE	Detroit	MI	NS	2819315	xxx	\$1,835	\$3,302	xxx	xxx
24.	Reybold	DE	Fort Mill	SC	NS	2819315	xxx	\$1,839	\$3,311	xxx	xxx
25.	Reybold	DE	Morrisville	PA	NS	2819315	xxx	\$576	\$1,036	xxx	xxx
Exhibit B - Joint Moves											
1.	Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	\$8,975	\$1,567	\$2,821	\$1,852	\$2,821
2.	Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	\$5,950	\$1,962	\$3,532	\$2,318	\$3,532
3.	<u>Removed</u>										
4.	Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	\$5,950	\$1,952	\$3,514	\$2,307	\$3,514
5.	Belle	WV	Burley	ID	NS-CHGO-UP	2813934	\$8,975	\$1,567	\$2,821	\$1,852	\$2,821
6.	Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	\$11,400	\$2,446	\$4,402	\$2,889	\$4,402
7.	<u>Removed</u>										
8.	Belle	WV	Chanelview	TX	NS-ESTL-UP	2818130	\$5,950	\$1,799	\$3,239	\$2,126	\$3,239
9.	Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	\$8,561	\$1,702	\$3,064	\$2,011	\$3,064
10.	Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	\$9,000	\$1,942	\$3,496	\$2,294	\$3,496
11.	Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	\$9,000	\$1,843	\$3,318	\$2,178	\$3,318
12.	<u>Removed</u>										
13.	Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	\$6,000	\$1,540	\$2,772	\$1,819	\$2,772
14.	Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	\$9,000	\$1,859	\$3,346	\$2,196	\$3,346
15.	Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	\$8,975	\$1,559	\$2,806	\$1,842	\$2,806
16.	<u>Removed</u>										
17.	Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	\$5,950	\$1,716	\$3,090	\$2,028	\$3,090
18.	Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	\$14,555	\$2,791	\$5,024	\$3,298	\$5,024
19.	Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	\$14,555	\$2,563	\$4,613	\$3,027	\$4,613
20.	Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	\$8,975	\$1,527	\$2,749	\$1,804	\$2,749
21.	Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	\$5,950	\$1,952	\$3,514	\$2,307	\$3,514
22.	Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	\$9,000	\$1,952	\$3,514	\$2,307	\$3,514
23.	Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	\$8,975	\$1,535	\$2,763	\$1,814	\$2,763
24.	Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	\$8,975	\$1,742	\$3,136	\$2,058	\$3,136
25.	Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	\$6,000	\$1,552	\$2,793	\$1,833	\$2,793
26.	<u>Removed</u>										
27.	Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	\$8,975	\$1,496	\$2,694	\$1,768	\$2,694
28.	<u>Removed</u>										
29.	Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	\$6,000	\$1,696	\$3,054	\$2,004	\$3,054
30.	Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	\$8,975	\$1,581	\$2,845	\$1,867	\$2,845
31.	<u>Removed</u>										
32.	Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	\$14,555	\$2,783	\$5,009	\$3,288	\$5,009
33.	Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	\$6,465	\$2,420	\$4,356	\$2,859	\$4,356
34.	<u>Removed</u>										
35.	Belle	WV	Strang	TX	NS-ESTL-UP	2818221	\$5,950	\$2,019	\$3,635	\$2,386	\$3,635
36.	Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	\$9,000	\$1,658	\$2,984	\$1,959	\$2,984
37.	Belle	WV	Strang	TX	NS-ESTL-UP	2819183	\$4,157	\$1,773	\$3,191	\$2,095	\$3,191
38.	<u>Removed</u>										
39.	Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	\$9,000	\$1,852	\$3,334	\$2,188	\$3,334
40.	Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	\$9,000	\$1,932	\$3,477	\$2,282	\$3,477
41.	Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	\$11,400	\$2,438	\$4,388	\$2,880	\$4,388
42.	Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	\$12,588	\$2,357	\$4,242	\$2,784	\$4,242
43.	Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	\$9,000	\$1,942	\$3,496	\$2,294	\$3,496
44.	Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	\$5,713	\$1,687	\$3,037	\$1,994	\$3,037
45.	Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	\$9,013	\$2,383	\$4,289	\$2,815	\$4,289
46.	<u>Removed</u>										
47.	Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	\$3,000	\$1,040	\$1,872	\$1,229	\$1,872
48.	Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	\$3,356	\$644	\$1,160	\$761	\$1,160
49.	Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	\$5,425	\$1,492	\$2,685	\$1,762	\$2,685
50.	Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	\$8,774	\$2,869	\$5,163	\$3,389	\$5,163
51.	Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	\$9,200	\$2,196	\$3,953	\$2,595	\$3,953
52.	Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	\$10,272	\$2,537	\$4,567	\$2,998	\$4,567

**Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 3Q10**

Origin City (1)	ST	Destination		Railroad(s) (3)	Commodity (4)	3Q2010				
		City (2)	ST			Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
53. Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	\$4,700	\$1,300	\$2,341	\$1,536	\$2,341
54. Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	\$13,865	\$2,517	\$4,530	\$2,973	\$4,530
55. Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	\$6,920	\$1,704	\$3,067	\$2,013	\$3,067
56. Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	\$4,700	\$1,306	\$2,352	\$1,544	\$2,352
57. Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	\$9,200	\$2,218	\$3,992	\$2,620	\$3,992
58. Edgemoor	DE	Quinneseec	MI	NS-CHGO-CN	2816130	\$9,200	\$2,195	\$3,951	\$2,593	\$3,951
59. Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	\$4,700	\$1,311	\$2,359	\$1,549	\$2,359
60. Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	\$4,700	\$1,281	\$2,305	\$1,513	\$2,305
61. Removed										
62. Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	\$4,700	\$1,311	\$2,359	\$1,548	\$2,359
63. Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	\$9,200	\$2,215	\$3,987	\$2,617	\$3,987
64. Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	\$5,101	\$2,384	\$4,292	\$2,817	\$4,292
65. Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	\$9,200	\$2,211	\$3,980	\$2,612	\$3,980
66. Removed										
67. Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	\$8,774	\$2,872	\$5,170	\$3,394	\$5,170
68. Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	\$9,200	\$2,193	\$3,947	\$2,591	\$3,947
69. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	\$6,075	\$2,548	\$4,587	\$3,010	\$4,587
70. Removed										
71. Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	\$2,450	\$499	\$898	\$589	\$898
72. Removed										
73. Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	\$13,730	\$2,712	\$4,882	\$3,204	\$4,882
74. Removed										
75. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	\$6,389	\$2,083	\$3,749	\$2,461	\$3,749
76. Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	\$8,395	\$1,230	\$2,214	\$1,453	\$2,214
77. McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	\$1,700	\$304	\$547	\$359	\$547
78. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	\$1,700	\$308	\$555	\$364	\$555
79. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	\$1,700	\$314	\$565	\$371	\$565
80. McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	\$8,611	\$1,582	\$2,848	\$1,869	\$2,848
81. McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	\$1,700	\$313	\$564	\$370	\$564
82. Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	\$5,713	\$1,441	\$2,594	\$1,703	\$2,594
83. Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	\$9,013	\$2,195	\$3,952	\$2,594	\$3,952
84. Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	\$6,295	\$1,767	\$3,181	\$2,088	\$3,181
85. Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	\$2,577	\$264	\$476	\$312	\$476
86. Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	\$5,215	\$1,746	\$3,143	\$2,063	\$3,143
87. Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	\$7,022	\$1,358	\$2,444	\$1,604	\$2,444
88. Removed										
89. Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	\$7,281	\$957	\$1,723	\$1,131	\$1,723
90. Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	\$9,585	\$2,016	\$3,629	\$2,382	\$3,629
91. Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	\$7,281	\$984	\$1,770	\$1,162	\$1,770
92. Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	\$5,051	\$2,249	\$4,048	\$2,657	\$4,048
93. Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	\$992	\$267	\$480	\$315	\$480
94. Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	\$2,700	\$909	\$1,635	\$1,073	\$1,635
95. Removed										
96. Danville	VA	Amphill	VA	NS-PTRSB-CSXT	3274110	\$1,585	\$606	\$1,092	\$716	\$1,092
97. Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	\$8,966	\$2,107	\$3,793	\$2,490	\$3,793
98. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	\$6,986	\$3,092	\$5,566	\$3,653	\$5,566
99. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	\$1,490	\$399	\$719	\$472	\$719
100. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	\$1,684	\$423	\$762	\$500	\$762
101. Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	\$3,532	\$1,521	\$2,737	\$1,797	\$2,737
102. Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	\$5,400	\$1,447	\$2,604	\$1,709	\$2,604
103. Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	\$5,638	\$954	\$1,718	\$1,128	\$1,718
104. Removed										
105. Removed										
106. Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	\$3,000	\$1,353	\$2,435	\$1,598	\$2,435
107. Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	\$4,800	\$1,026	\$1,847	\$1,212	\$1,847
108. Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	\$2,520	\$364	\$656	\$431	\$656
109. New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	\$7,151	\$2,105	\$3,789	\$2,487	\$3,789
110. Removed										
111. New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	\$4,500	\$635	\$1,142	\$750	\$1,142
112. Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	\$3,000	\$708	\$1,274	\$836	\$1,274
113. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	\$7,022	\$1,362	\$2,452	\$1,609	\$2,452
114. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	\$3,800	\$1,436	\$2,584	\$1,696	\$2,584
115. Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	\$5,000	\$1,173	\$2,112	\$1,386	\$2,112
116. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	\$1,025	\$271	\$487	\$320	\$487
117. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	\$1,128	\$436	\$784	\$515	\$784
118. Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	\$992	\$267	\$481	\$316	\$481
119. Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	\$2,000	\$763	\$1,373	\$901	\$1,373
120. Belle	WV	Divine	IL	NS-PINE-CN	2813980	\$7,502	\$1,467	\$2,640	\$1,733	\$2,640
121. Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	\$7,332	\$1,301	\$2,341	\$1,536	\$2,341
122. Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	\$9,000	\$1,886	\$3,395	\$2,229	\$3,395
123. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	\$7,347	\$2,592	\$4,665	\$3,062	\$4,665
124. New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	\$4,500	\$642	\$1,155	\$758	\$1,155
125. Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	xxx	\$1,026	\$1,847	xxx	xxx
126. Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	xxx	\$2,278	\$4,101	xxx	xxx
127. Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	xxx	\$363	\$653	xxx	xxx
128. Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	xxx	\$2,113	\$3,803	xxx	xxx
129. Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	xxx	\$2,388	\$4,298	xxx	xxx
130. Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	xxx	\$1,651	\$2,972	xxx	xxx
131. Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	xxx	\$3,046	\$5,484	xxx	xxx
132. Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	xxx	\$2,112	\$3,802	xxx	xxx

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 3Q10

Origin		Destination		Railroad(s)	Commodity	3Q2010				
City	ST	City	ST			Tariff Rate 1/	Phase III Cost 1/	Jurisdictional Threshold 1/	SAC Rate 2/	STB Maximum Rate 3/
(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)
133.	<u>Removed</u>									
134.	Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	xxx	\$2,763	\$4,973	xxx xxx
135.	Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	xxx	\$2,112	\$3,802	xxx xxx
136.	Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	xxx	\$1,899	\$3,418	xxx xxx
137.	Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	xxx	\$2,113	\$3,803	xxx xxx
138.	Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	xxx	\$2,526	\$4,547	xxx xxx
139.	Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	xxx	\$2,278	\$4,101	xxx xxx
140.	Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	xxx	\$2,112	\$3,802	xxx xxx
141.	Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	xxx	\$1,581	\$2,846	xxx xxx
142.	Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	xxx	\$624	\$1,123	xxx xxx

1/ From Exhibit II-A-6

2/ MMM Ratio from Exhibit III-H-3 x Column (6)

3/ Greater of Column (7) or Column (8)

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 4Q10

Origin		Destination		Railroad(s)	Commodity	4Q2010					
City	ST	City	ST			Tariff Rate 1/	Phase III Cost 1/	Jurisdictional Threshold 1/	SAC Rate 2/	STB Maximum Rate 3/	
(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Exhibit A - Local Moves											
1.	<u>Removed</u>										
2.	Bayway	NJ	Waynesville	NC	NS	2819315	\$12,014	\$2,352	\$4,234	\$2,779	\$4,234
3.	Belle	WV	Danville	IL	NS	2813980	\$4,626	\$1,714	\$3,086	\$2,025	\$3,086
4.	<u>Removed</u>										
5.	<u>Removed</u>										
6.	<u>Removed</u>										
7.	<u>Removed</u>										
8.	<u>Removed</u>										
9.	Belle	WV	Wyandotte	MI	NS	2813934	\$6,264	\$1,277	\$2,299	\$1,509	\$2,299
10.	Charleston	TN	Edgemoor	DE	NS	2812815	\$13,638	\$2,336	\$4,205	\$2,760	\$4,205
11.	Edgemoor	DE	Chicago	IL	NS	2816130	\$9,200	\$2,336	\$4,204	\$2,759	\$4,204
12.	Edgemoor	DE	Chillicothe	OH	NS	2816130	\$6,084	\$2,277	\$4,098	\$2,690	\$4,098
13.	Edgemoor	DE	Mahrt	AL	NS	2816130	\$11,566	\$3,007	\$5,412	\$3,552	\$5,412
14.	Edgemoor	DE	Riverwood Intl	GA	NS	2816130	\$5,860	\$2,713	\$4,883	\$3,205	\$4,883
15.	Edgemoor	DE	Wabash	IN	NS	2816130	\$6,193	\$2,391	\$4,304	\$2,825	\$4,304
16.	Lemoyne	AL	Giant	SC	NS	4810560	\$4,800	\$2,234	\$4,021	\$2,639	\$4,021
17.	Loudon	TN	Braithwaite	LA	NS	2818512	\$4,125	\$1,825	\$3,285	\$2,156	\$3,285
18.	Louisville	KY	Decatur	IL	NS	2819450	\$3,302	\$1,280	\$2,305	\$1,513	\$2,305
19.	Louisville	KY	Lafayette	IN	NS	2819450	\$3,752	\$1,570	\$2,826	\$1,855	\$2,826
20.	<u>Removed</u>										
21.	<u>Removed</u>										
22.	McIntosh	AL	Lemoyne	AL	NS	2812220	\$1,500	\$411	\$739	\$485	\$739
23.	Reybold	DE	Detroit	MI	NS	2819315	xxx	\$1,868	\$3,363	xxx	xxx
24.	Reybold	DE	Fort Mill	SC	NS	2819315	xxx	\$1,873	\$3,372	xxx	xxx
25.	Reybold	DE	Morrisville	PA	NS	2819315	xxx	\$586	\$1,055	xxx	xxx
Exhibit B - Joint Moves											
1.	Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	\$8,975	\$1,596	\$2,873	\$1,886	\$2,873
2.	Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	\$5,950	\$1,998	\$3,597	\$2,361	\$3,597
3.	<u>Removed</u>										
4.	Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	\$5,950	\$1,988	\$3,579	\$2,349	\$3,579
5.	Belle	WV	Burley	ID	NS-CHGO-UP	2813934	\$8,975	\$1,596	\$2,873	\$1,886	\$2,873
6.	Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	\$11,400	\$2,491	\$4,483	\$2,943	\$4,483
7.	<u>Removed</u>										
8.	Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	\$5,950	\$1,832	\$3,298	\$2,165	\$3,298
9.	Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	\$8,561	\$1,734	\$3,121	\$2,048	\$3,121
10.	Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	\$9,000	\$1,978	\$3,560	\$2,337	\$3,560
11.	Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	\$9,000	\$1,877	\$3,379	\$2,218	\$3,379
12.	<u>Removed</u>										
13.	Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	\$6,000	\$1,568	\$2,823	\$1,853	\$2,823
14.	Belle	WV	Burly	AR	NS-ESTL-UP-MCNEI-LNW	2813934	\$9,000	\$1,893	\$3,407	\$2,236	\$3,407
15.	Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	\$8,975	\$1,588	\$2,858	\$1,876	\$2,858
16.	<u>Removed</u>										
17.	Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	\$5,950	\$1,748	\$3,146	\$2,065	\$3,146
18.	Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	\$14,555	\$2,843	\$5,117	\$3,359	\$5,117
19.	Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	\$14,555	\$2,610	\$4,698	\$3,083	\$4,698
20.	Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	\$8,975	\$1,555	\$2,800	\$1,837	\$2,800
21.	Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	\$5,950	\$1,988	\$3,579	\$2,349	\$3,579
22.	Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	\$9,000	\$1,988	\$3,579	\$2,349	\$3,579
23.	Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	\$8,975	\$1,563	\$2,814	\$1,847	\$2,814
24.	Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	\$8,975	\$1,774	\$3,193	\$2,096	\$3,193
25.	Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	\$6,000	\$1,580	\$2,845	\$1,867	\$2,845
26.	<u>Removed</u>										
27.	Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	\$8,975	\$1,524	\$2,743	\$1,801	\$2,743
28.	<u>Removed</u>										
29.	Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	\$6,000	\$1,728	\$3,110	\$2,041	\$3,110
30.	Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	\$8,975	\$1,610	\$2,898	\$1,902	\$2,898
31.	<u>Removed</u>										
32.	Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	\$14,555	\$2,834	\$5,101	\$3,348	\$5,101
33.	Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	\$6,465	\$2,464	\$4,436	\$2,911	\$4,436
34.	<u>Removed</u>										
35.	Belle	WV	Strang	TX	NS-ESTL-UP	2818221	\$5,950	\$2,056	\$3,702	\$2,429	\$3,702
36.	Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	\$9,000	\$1,688	\$3,039	\$1,995	\$3,039
37.	Belle	WV	Strang	TX	NS-ESTL-UP	2819183	\$4,214	\$1,806	\$3,250	\$2,133	\$3,250
38.	<u>Removed</u>										
39.	Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	\$9,000	\$1,886	\$3,395	\$2,228	\$3,395
40.	Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	\$9,000	\$1,967	\$3,541	\$2,324	\$3,541
41.	Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	\$11,400	\$2,482	\$4,468	\$2,933	\$4,468
42.	Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	\$12,588	\$2,400	\$4,320	\$2,836	\$4,320
43.	Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	\$9,000	\$1,978	\$3,560	\$2,337	\$3,560
44.	Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	\$5,713	\$1,719	\$3,093	\$2,030	\$3,093
45.	Bloomington	TX	Washington, Warren	NJ	UP-ESTL-NS	2821142	\$9,013	\$2,427	\$4,368	\$2,867	\$4,368
46.	<u>Removed</u>										
47.	Charleston, Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	\$3,000	\$1,059	\$1,906	\$1,251	\$1,906
48.	Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	\$3,356	\$656	\$1,181	\$775	\$1,181
49.	Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	\$5,425	\$1,519	\$2,735	\$1,795	\$2,735
50.	Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	\$8,774	\$2,921	\$5,259	\$3,451	\$5,259
51.	Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	\$9,200	\$2,237	\$4,026	\$2,642	\$4,026
52.	Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	\$10,272	\$2,584	\$4,651	\$3,053	\$4,651

**Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 4Q10**

Origin		Destination		Railroad(s)	Commodity	4Q2010					
City (1)	ST (2)	City (2)	ST (2)			Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)	
53.	Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	\$4,700	\$1,324	\$2,384	\$1,565	\$2,384
54.	Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	\$13,865	\$2,563	\$4,613	\$3,028	\$4,613
55.	Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	\$6,920	\$1,736	\$3,124	\$2,050	\$3,124
56.	Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	\$4,700	\$1,331	\$2,395	\$1,572	\$2,395
57.	Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	\$9,200	\$2,259	\$4,066	\$2,668	\$4,066
58.	Edgemoor	DE	Quinneseec	MI	NS-CHGO-CN	2816130	\$9,200	\$2,235	\$4,023	\$2,641	\$4,023
59.	Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	\$4,700	\$1,335	\$2,403	\$1,577	\$2,403
60.	Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	\$4,700	\$1,304	\$2,348	\$1,541	\$2,348
61.	Removed										
62.	Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	\$4,700	\$1,335	\$2,403	\$1,577	\$2,403
63.	Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	\$9,200	\$2,256	\$4,060	\$2,665	\$4,060
64.	Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	\$5,101	\$2,428	\$4,371	\$2,869	\$4,371
65.	Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	\$9,200	\$2,252	\$4,053	\$2,660	\$4,053
66.	Removed										
67.	Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	\$8,774	\$2,925	\$5,266	\$3,456	\$5,266
68.	Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	\$9,200	\$2,233	\$4,020	\$2,639	\$4,020
69.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	\$6,075	\$2,595	\$4,671	\$3,066	\$4,671
70.	Removed										
71.	Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	\$2,450	\$508	\$914	\$600	\$914
72.	Removed										
73.	Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	\$13,730	\$2,762	\$4,971	\$3,263	\$4,971
74.	Removed										
75.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	\$6,389	\$2,121	\$3,818	\$2,506	\$3,818
76.	Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	\$8,395	\$1,253	\$2,255	\$1,480	\$2,255
77.	McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	\$1,700	\$310	\$557	\$366	\$557
78.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	\$1,700	\$314	\$565	\$371	\$565
79.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	\$1,700	\$319	\$575	\$377	\$575
80.	McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	\$8,611	\$1,611	\$2,900	\$1,903	\$2,900
81.	McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	\$1,700	\$319	\$574	\$377	\$574
82.	Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	\$5,713	\$1,468	\$2,642	\$1,734	\$2,642
83.	Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	\$9,013	\$2,236	\$4,024	\$2,641	\$4,024
84.	Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	\$6,295	\$1,800	\$3,239	\$2,126	\$3,239
85.	Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	\$2,577	\$269	\$485	\$318	\$485
86.	Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	\$5,215	\$1,779	\$3,201	\$2,101	\$3,201
87.	Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	\$7,022	\$1,383	\$2,489	\$1,634	\$2,489
88.	Removed										
89.	Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	\$7,281	\$975	\$1,755	\$1,152	\$1,755
90.	Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	\$9,585	\$2,053	\$3,696	\$2,426	\$3,696
91.	Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	\$7,281	\$1,002	\$1,803	\$1,183	\$1,803
92.	Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	\$5,051	\$2,290	\$4,122	\$2,706	\$4,122
93.	Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	\$992	\$272	\$485	\$321	\$489
94.	Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	\$2,700	\$925	\$1,666	\$1,093	\$1,666
95.	Removed										
96.	Danville	VA	Amphthill	VA	NS-PTRSB-CSXT	3274110	\$1,585	\$618	\$1,112	\$730	\$1,112
97.	Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	\$8,966	\$2,146	\$3,863	\$2,536	\$3,863
98.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	\$6,986	\$3,149	\$5,669	\$3,721	\$5,669
99.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	\$1,490	\$407	\$732	\$480	\$732
100.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	\$1,684	\$431	\$776	\$509	\$776
101.	Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	\$3,532	\$1,549	\$2,788	\$1,830	\$2,788
102.	Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	\$5,400	\$1,473	\$2,652	\$1,741	\$2,652
103.	Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	\$5,638	\$972	\$1,750	\$1,148	\$1,750
104.	Removed										
105.	Removed										
106.	Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	\$3,000	\$1,378	\$2,480	\$1,628	\$2,480
107.	Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	\$4,800	\$1,045	\$1,881	\$1,234	\$1,881
108.	Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	\$2,520	\$371	\$668	\$439	\$668
109.	New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	\$7,151	\$2,144	\$3,859	\$2,533	\$3,859
110.	Removed										
111.	New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	\$4,500	\$646	\$1,163	\$763	\$1,163
112.	Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	\$3,000	\$721	\$1,298	\$852	\$1,298
113.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	\$7,022	\$1,387	\$2,497	\$1,639	\$2,497
114.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	\$3,800	\$1,462	\$2,632	\$1,728	\$2,632
115.	Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	\$5,000	\$1,195	\$2,151	\$1,412	\$2,151
116.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	\$1,025	\$276	\$496	\$326	\$496
117.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	\$1,128	\$444	\$799	\$524	\$799
118.	Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	\$992	\$272	\$490	\$322	\$490
119.	Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	\$2,000	\$777	\$1,399	\$918	\$1,399
120.	Belle	WV	Divine	IL	NS-PINE-CN	2813980	\$7,502	\$1,494	\$2,689	\$1,765	\$2,689
121.	Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	\$7,332	\$1,324	\$2,384	\$1,565	\$2,384
122.	Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	\$9,000	\$1,921	\$3,458	\$2,270	\$3,458
123.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	\$7,347	\$2,639	\$4,751	\$3,118	\$4,751
124.	New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	\$4,500	\$653	\$1,176	\$772	\$1,176
125.	Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	xxx	\$1,045	\$1,881	xxx	xxx
126.	Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	xxx	\$2,320	\$4,176	xxx	xxx
127.	Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	xxx	\$370	\$665	xxx	xxx
128.	Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	xxx	\$2,151	\$3,873	xxx	xxx
129.	Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	xxx	\$2,432	\$4,377	xxx	xxx
130.	Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	xxx	\$1,682	\$3,027	xxx	xxx
131.	Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	xxx	\$3,103	\$5,585	xxx	xxx
132.	Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	xxx	\$2,151	\$3,872	xxx	xxx

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 4Q10

Origin		Destination		Railroad(s)	Commodity	4Q2010				
City	ST	City	ST			Tariff Rate 1/	Phase III Cost 1/	Jurisdictional Threshold 1/	SAC Rate 2/	STB Maximum Rate 3/
(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)
133.	<u>Removed</u>									
134.	Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	xxx	\$2,813	\$5,064	xxx xxx
135.	Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	xxx	\$2,151	\$3,872	xxx xxx
136.	Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	xxx	\$1,934	\$3,481	xxx xxx
137.	Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	xxx	\$2,151	\$3,873	xxx xxx
138.	Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	xxx	\$2,573	\$4,631	xxx xxx
139.	Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	xxx	\$2,320	\$4,176	xxx xxx
140.	Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	xxx	\$2,151	\$3,873	xxx xxx
141.	Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	xxx	\$1,610	\$2,898	xxx xxx
142.	Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	xxx	\$635	\$1,144	xxx xxx

1/ From Exhibit II-A-7

2/ MMM Ratio from Exhibit III-H-3 x Column (6)

3/ Greater of Column (7) or Column (8)

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 1Q11

Origin		Destination		Railroad(s)	Commodity	1Q2011				
City	ST	City	ST			Tariff Rate 1/	Phase III Cost 1/	Jurisdictional Threshold 1/	SAC Rate 2/	STB Maximum Rate 3/
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Exhibit A - Local Moves										
1. <u>Removed</u>										
2. Bayway	NJ	Waynesville	NC	NS	2819315	\$12,855	\$2,425	\$4,364	\$2,852	\$4,364
3. Belle	WV	Danville	IL	NS	2813980	\$11,836	\$1,767	\$3,181	\$2,079	\$3,181
4. <u>Removed</u>										
5. <u>Removed</u>										
6. <u>Removed</u>										
7. <u>Removed</u>										
8. <u>Removed</u>										
9. Belle	WV	Wyandotte	MI	NS	2813934	\$8,814	\$1,317	\$2,370	\$1,549	\$2,370
10. Charleston	TN	Edgemoor	DE	NS	2812815	\$18,562	\$2,408	\$4,334	\$2,832	\$4,334
11. Edgemoor	DE	Chicago	IL	NS	2816130	\$9,844	\$2,408	\$4,334	\$2,832	\$4,334
12. Edgemoor	DE	Chillicothe	OH	NS	2816130	\$6,510	\$2,347	\$4,225	\$2,760	\$4,225
13. Edgemoor	DE	Mahrt	AL	NS	2816130	\$12,376	\$3,099	\$5,579	\$3,645	\$5,579
14. Edgemoor	DE	Riverwood Intl	GA	NS	2816130	\$6,270	\$2,796	\$5,034	\$3,289	\$5,034
15. Edgemoor	DE	Wabash	IN	NS	2816130	\$6,627	\$2,465	\$4,437	\$2,899	\$4,437
16. Lemoyne	AL	Giant	SC	NS	4810560	\$5,136	\$2,303	\$4,145	\$2,708	\$4,145
17. Loudon	TN	Braithwaite	LA	NS	2818512	\$4,125	\$1,882	\$3,387	\$2,213	\$3,387
18. Louisville	KY	Decatur	IL	NS	2819450	\$4,596	\$1,320	\$2,376	\$1,552	\$2,376
19. Louisville	KY	Lafayette	IN	NS	2819450	\$6,139	\$1,619	\$2,913	\$1,904	\$2,913
20. <u>Removed</u>										
21. <u>Removed</u>										
22. McIntosh	AL	Lemoyne	AL	NS	2812220	\$1,605	\$423	\$762	\$498	\$762
23. Reybold	DE	Detroit	MI	NS	2819315	xxx	\$1,926	\$3,467	xxx	xxx
24. Reybold	DE	Fort Mill	SC	NS	2819315	xxx	\$1,931	\$3,476	xxx	xxx
25. Reybold	DE	Morrisville	PA	NS	2819315	xxx	\$604	\$1,088	xxx	xxx
Exhibit B - Joint Moves										
1. Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	\$12,100	\$1,646	\$2,962	\$1,935	\$2,962
2. Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	\$11,812	\$2,060	\$3,708	\$2,423	\$3,708
3. <u>Removed</u>										
4. Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	\$11,812	\$2,050	\$3,690	\$2,411	\$3,690
5. Belle	WV	Burley	ID	NS-CHGO-UP	2813934	\$12,100	\$1,646	\$2,962	\$1,935	\$2,962
6. Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	\$19,539	\$2,568	\$4,622	\$3,020	\$4,622
7. <u>Removed</u>										
8. Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	\$11,812	\$1,889	\$3,400	\$2,222	\$3,400
9. Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	\$10,242	\$1,787	\$3,217	\$2,102	\$3,217
10. Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	\$14,136	\$2,039	\$3,670	\$2,398	\$3,670
11. Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	\$14,136	\$1,935	\$3,483	\$2,276	\$3,483
12. <u>Removed</u>										
13. Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	\$8,533	\$1,617	\$2,910	\$1,902	\$2,910
14. Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	\$14,136	\$1,951	\$3,513	\$2,295	\$3,513
15. Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	\$12,100	\$1,637	\$2,946	\$1,925	\$2,946
16. <u>Removed</u>										
17. Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	\$11,812	\$1,802	\$3,244	\$2,119	\$3,244
18. Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	\$22,732	\$2,931	\$5,275	\$3,447	\$5,275
19. Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	\$22,732	\$2,690	\$4,843	\$3,164	\$4,843
20. Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	\$12,100	\$1,603	\$2,886	\$1,886	\$2,886
21. Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	\$11,812	\$2,050	\$3,690	\$2,411	\$3,690
22. Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	\$14,136	\$2,050	\$3,690	\$2,411	\$3,690
23. Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	\$12,100	\$1,612	\$2,901	\$1,896	\$2,901
24. Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	\$13,450	\$1,829	\$3,292	\$2,151	\$3,292
25. Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	\$8,533	\$1,629	\$2,933	\$1,916	\$2,933
26. <u>Removed</u>										
27. Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	\$12,100	\$1,571	\$2,828	\$1,848	\$2,828
28. <u>Removed</u>										
29. Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	\$8,533	\$1,781	\$3,206	\$2,095	\$3,206
30. Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	\$12,100	\$1,660	\$2,987	\$1,952	\$2,987
31. <u>Removed</u>										
32. Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	\$22,732	\$2,922	\$5,259	\$3,436	\$5,259
33. Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	\$13,535	\$2,540	\$4,573	\$2,988	\$4,573
34. <u>Removed</u>										
35. Belle	WV	Strang	TX	NS-ESTL-UP	2818221	\$11,812	\$2,120	\$3,816	\$2,493	\$3,816
36. Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	\$14,136	\$1,740	\$3,133	\$2,047	\$3,133
37. Belle	WV	Strang	TX	NS-ESTL-UP	2819183	\$4,531	\$1,861	\$3,351	\$2,189	\$3,351
38. <u>Removed</u>										
39. Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	\$14,136	\$1,944	\$3,500	\$2,287	\$3,500
40. Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	\$14,136	\$2,028	\$3,651	\$2,385	\$3,651
41. Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	\$19,539	\$2,559	\$4,606	\$3,010	\$4,606
42. Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	\$19,888	\$2,474	\$4,454	\$2,910	\$4,454
43. Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	\$14,136	\$2,039	\$3,670	\$2,398	\$3,670
44. Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	\$6,113	\$1,772	\$3,189	\$2,084	\$3,189
45. Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	\$9,644	\$2,502	\$4,503	\$2,942	\$4,503
46. <u>Removed</u>										
47. Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	\$4,170	\$1,092	\$1,965	\$1,284	\$1,965
48. Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	\$3,591	\$676	\$1,218	\$796	\$1,218
49. Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	\$7,690	\$1,566	\$2,819	\$1,842	\$2,819
50. Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	\$9,388	\$3,012	\$5,421	\$3,542	\$5,421
51. Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	\$9,844	\$2,306	\$4,150	\$2,712	\$4,150

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - IQ11

Origin		Destination		Railroad(s)	Commodity	IQ2011					
City (1)	ST (2)	City (2)	ST (2)			Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)	
52.	Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	\$10,991	\$2,664	\$4,795	\$3,133	\$4,795
53.	Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	\$5,029	\$1,365	\$2,457	\$1,606	\$2,457
54.	Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	\$24,453	\$2,642	\$4,756	\$3,107	\$4,756
55.	Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	\$7,404	\$1,789	\$3,220	\$2,104	\$3,220
56.	Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	\$5,029	\$1,372	\$2,469	\$1,613	\$2,469
57.	Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	\$9,844	\$2,328	\$4,191	\$2,739	\$4,191
58.	Edgemoor	DE	Quinneseec	MI	NS-CHGO-CN	2816130	\$9,844	\$2,304	\$4,148	\$2,710	\$4,148
59.	Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	\$5,029	\$1,376	\$2,477	\$1,619	\$2,477
60.	Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	\$5,029	\$1,345	\$2,420	\$1,582	\$2,420
61.	Removed										
62.	Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	\$5,029	\$1,376	\$2,477	\$1,618	\$2,477
63.	Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	\$9,844	\$2,325	\$4,186	\$2,735	\$4,186
64.	Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	\$6,205	\$2,503	\$4,506	\$2,944	\$4,506
65.	Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	\$9,844	\$2,321	\$4,178	\$2,730	\$4,178
66.	Removed										
67.	Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	\$9,388	\$3,016	\$5,428	\$3,547	\$5,428
68.	Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	\$9,844	\$2,302	\$4,144	\$2,708	\$4,144
69.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	\$12,624	\$2,675	\$4,815	\$3,146	\$4,815
70.	Removed										
71.	Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	\$2,486	\$524	\$942	\$616	\$942
72.	Removed										
73.	Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	\$21,912	\$2,847	\$5,125	\$3,349	\$5,125
74.	Removed										
75.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	\$8,384	\$2,187	\$3,936	\$2,572	\$3,936
76.	Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	\$8,983	\$1,292	\$2,325	\$1,519	\$2,325
77.	McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	\$2,400	\$319	\$574	\$375	\$574
78.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	\$2,900	\$323	\$582	\$380	\$582
79.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	\$2,400	\$329	\$593	\$387	\$593
80.	McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	\$9,214	\$1,661	\$2,990	\$1,953	\$2,990
81.	McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	\$2,400	\$329	\$592	\$387	\$592
82.	Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	\$6,113	\$1,513	\$2,723	\$1,779	\$2,723
83.	Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	\$9,644	\$2,305	\$4,149	\$2,711	\$4,149
84.	Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	\$8,928	\$1,855	\$3,339	\$2,182	\$3,339
85.	Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	\$2,758	\$278	\$500	\$326	\$500
86.	Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	\$6,899	\$1,833	\$3,300	\$2,156	\$3,300
87.	Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	\$12,375	\$1,426	\$2,566	\$1,677	\$2,566
88.	Removed										
89.	Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	\$10,487	\$1,005	\$1,809	\$1,182	\$1,809
90.	Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	\$12,839	\$2,117	\$3,810	\$2,489	\$3,810
91.	Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	\$10,487	\$1,033	\$1,859	\$1,214	\$1,859
92.	Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	\$8,926	\$2,361	\$4,250	\$2,777	\$4,250
93.	Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	\$1,061	\$280	\$504	\$329	\$504
94.	Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	\$3,431	\$954	\$1,717	\$1,122	\$1,717
95.	Removed										
96.	Danville	VA	Amphill	VA	NS-PTRSB-CSXT	3274110	\$1,585	\$637	\$1,146	\$749	\$1,146
97.	Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	\$9,085	\$2,212	\$3,982	\$2,602	\$3,982
98.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	\$8,409	\$3,247	\$5,844	\$3,818	\$5,844
99.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	\$1,490	\$419	\$754	\$493	\$754
100.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	\$1,684	\$444	\$800	\$523	\$800
101.	Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	\$3,825	\$1,597	\$2,874	\$1,878	\$2,874
102.	Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	\$6,224	\$1,519	\$2,734	\$1,786	\$2,734
103.	Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	\$6,210	\$1,002	\$1,804	\$1,179	\$1,804
104.	Removed										
105.	Removed										
106.	Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	\$3,411	\$1,420	\$2,557	\$1,671	\$2,557
107.	Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	\$5,505	\$1,077	\$1,939	\$1,267	\$1,939
108.	Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	\$2,553	\$383	\$689	\$450	\$689
109.	New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	\$7,246	\$2,210	\$3,978	\$2,599	\$3,978
110.	Removed										
111.	New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	\$4,560	\$666	\$1,199	\$784	\$1,199
112.	Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	\$3,051	\$743	\$1,338	\$874	\$1,338
113.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	\$8,033	\$1,430	\$2,574	\$1,682	\$2,574
114.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	\$3,922	\$1,507	\$2,713	\$1,773	\$2,713
115.	Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	\$5,066	\$1,232	\$2,217	\$1,449	\$2,217
116.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	\$1,025	\$284	\$511	\$334	\$511
117.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	\$1,128	\$457	\$823	\$538	\$823
118.	Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	\$1,005	\$281	\$505	\$330	\$505
119.	Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	\$2,120	\$801	\$1,442	\$942	\$1,442
120.	Belle	WV	Divine	IL	NS-PINE-CN	2813980	\$8,265	\$1,540	\$2,772	\$1,811	\$2,772
121.	Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	\$7,845	\$1,365	\$2,458	\$1,606	\$2,458
122.	Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	\$10,777	\$1,980	\$3,565	\$2,329	\$3,565
123.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	\$9,864	\$2,721	\$4,897	\$3,200	\$4,897
124.	New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	\$4,500	\$674	\$1,212	\$792	\$1,212
125.	Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	\$9,265	\$1,078	\$1,940	\$1,267	\$1,940
126.	Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	xxx	\$2,392	\$4,305	xxx	xxx
127.	Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	xxx	\$381	\$686	xxx	xxx
128.	Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	xxx	\$2,218	\$3,992	xxx	xxx
129.	Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	xxx	\$2,507	\$4,512	xxx	xxx
130.	Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	xxx	\$1,734	\$3,121	xxx	xxx
131.	Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	xxx	\$3,198	\$5,757	xxx	xxx

**Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 1Q11**

Origin		Destination		Railroad(s)	Commodity	1Q2011				
City	ST	City	ST			Tariff Rate 1/	Phase III Cost 1/	Jurisdictional Threshold 1/	SAC Rate 2/	STB Maximum Rate 3/
(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)
132. Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	xxx	\$2,218	\$3,992	xxx	xxx
133. Removed										
134. Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	xxx	\$2,900	\$5,221	xxx	xxx
135. Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	xxx	\$2,218	\$3,992	xxx	xxx
136. Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	xxx	\$1,994	\$3,589	xxx	xxx
137. Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	xxx	\$2,218	\$3,992	xxx	xxx
138. Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	xxx	\$2,652	\$4,774	xxx	xxx
139. Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	xxx	\$2,392	\$4,305	xxx	xxx
140. Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	xxx	\$2,218	\$3,992	xxx	xxx
141. Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	xxx	\$1,660	\$2,988	xxx	xxx
142. Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	xxx	\$655	\$1,179	xxx	xxx

1/ From Exhibit II-A-8

2/ MMM Ratio from Exhibit III-H-3 x Column (6)

3/ Greater of Column (7) or Column (8)

**Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 2Q11**

Origin		Destination		Railroad(s)	Commodity	2Q2011					
City (1)	ST	City (2)	ST			Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)	
Exhibit A - Local Moves											
1.	<u>Removed</u>										
2.	Bayway	NJ	Waynesville	NC	NS	2819315	\$12,855	\$2,523	\$4,541	\$2,967	\$4,541
3.	Belle	WV	Danville	IL	NS	2813980	\$11,836	\$1,839	\$3,310	\$2,163	\$3,310
4.	<u>Removed</u>										
5.	<u>Removed</u>										
6.	<u>Removed</u>										
7.	<u>Removed</u>										
8.	<u>Removed</u>										
9.	Belle	WV	Wyandotte	MI	NS	2813934	\$8,814	\$1,370	\$2,466	\$1,612	\$2,466
10.	Charleston	TN	Edgemoor	DE	NS	2812815	\$18,562	\$2,505	\$4,510	\$2,947	\$4,510
11.	Edgemoor	DE	Chicago	IL	NS	2816130	\$9,844	\$2,505	\$4,509	\$2,947	\$4,509
12.	Edgemoor	DE	Chillicothe	OH	NS	2816130	\$6,510	\$2,442	\$4,396	\$2,872	\$4,396
13.	Edgemoor	DE	Mahrt	AL	NS	2816130	\$12,376	\$3,225	\$5,805	\$3,793	\$5,805
14.	Edgemoor	DE	Riverwood Intl	GA	NS	2816130	\$6,270	\$2,910	\$5,237	\$3,422	\$5,237
15.	Edgemoor	DE	Wabash	IN	NS	2816130	\$6,627	\$2,565	\$4,616	\$3,016	\$4,616
16.	Lemoyme	AL	Giant	SC	NS	4810560	\$5,136	\$2,396	\$4,313	\$2,818	\$4,313
17.	Loudon	TN	Braithwaite	LA	NS	2818512	\$4,125	\$1,958	\$3,524	\$2,303	\$3,524
18.	Louisville	KY	Decatur	IL	NS	2819450	\$4,596	\$1,373	\$2,472	\$1,615	\$2,472
19.	Louisville	KY	Lafayette	IN	NS	2819450	\$6,139	\$1,684	\$3,031	\$1,981	\$3,031
20.	<u>Removed</u>										
21.	<u>Removed</u>										
22.	McIntosh	AL	Lemoyme	AL	NS	2812220	\$1,605	\$440	\$793	\$518	\$793
23.	Reybold	DE	Detroit	MI	NS	2819315	\$7,812	\$2,004	\$3,607	\$2,357	\$3,607
24.	Reybold	DE	Fort Mill	SC	NS	2819315	\$6,108	\$2,009	\$3,616	\$2,363	\$3,616
25.	Reybold	DE	Morrisville	PA	NS	2819315	\$3,614	\$629	\$1,132	\$740	\$1,132
Exhibit B - Joint Moves											
1.	Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	\$12,100	\$1,712	\$3,082	\$2,014	\$3,082
2.	Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	\$11,812	\$2,144	\$3,859	\$2,521	\$3,859
3.	<u>Removed</u>										
4.	Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	\$11,812	\$2,133	\$3,839	\$2,508	\$3,839
5.	Belle	WV	Burley	ID	NS-CHGO-UP	2813934	\$12,100	\$1,712	\$3,082	\$2,014	\$3,082
6.	Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	\$19,539	\$2,672	\$4,809	\$3,142	\$4,809
7.	<u>Removed</u>										
8.	Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	\$11,812	\$1,966	\$3,538	\$2,312	\$3,538
9.	Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	\$10,242	\$1,860	\$3,348	\$2,187	\$3,348
10.	Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	\$14,136	\$2,121	\$3,819	\$2,495	\$3,819
11.	Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	\$14,136	\$2,014	\$3,624	\$2,368	\$3,624
12.	<u>Removed</u>										
13.	Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	\$8,533	\$1,682	\$3,028	\$1,979	\$3,028
14.	Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	\$14,136	\$2,030	\$3,655	\$2,388	\$3,655
15.	Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	\$12,100	\$1,703	\$3,066	\$2,003	\$3,066
16.	<u>Removed</u>										
17.	Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	\$11,812	\$1,875	\$3,375	\$2,205	\$3,375
18.	Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	\$22,732	\$3,049	\$5,489	\$3,586	\$5,489
19.	Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	\$22,732	\$2,799	\$5,039	\$3,292	\$5,039
20.	Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	\$12,100	\$1,668	\$3,003	\$1,962	\$3,003
21.	Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	\$11,812	\$2,133	\$3,839	\$2,508	\$3,839
22.	Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	\$14,136	\$2,133	\$3,839	\$2,508	\$3,839
23.	Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	\$12,100	\$1,677	\$3,019	\$1,972	\$3,019
24.	Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	\$13,450	\$1,903	\$3,425	\$2,238	\$3,425
25.	Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	\$8,533	\$1,695	\$3,051	\$1,994	\$3,051
26.	<u>Removed</u>										
27.	Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	\$12,100	\$1,635	\$2,942	\$1,923	\$2,942
28.	<u>Removed</u>										
29.	Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	\$8,533	\$1,853	\$3,336	\$2,179	\$3,336
30.	Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	\$12,100	\$1,727	\$3,108	\$2,031	\$3,108
31.	<u>Removed</u>										
32.	Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	\$22,732	\$3,040	\$5,472	\$3,575	\$5,472
33.	Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	\$13,535	\$2,643	\$4,758	\$3,109	\$4,758
34.	<u>Removed</u>										
35.	Belle	WV	Strang	TX	NS-ESTL-UP	2818221	\$11,812	\$2,206	\$3,970	\$2,594	\$3,970
36.	Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	\$14,136	\$1,811	\$3,260	\$2,130	\$3,260
37.	Belle	WV	Strang	TX	NS-ESTL-UP	2819183	\$4,606	\$1,937	\$3,486	\$2,278	\$3,486
38.	<u>Removed</u>										
39.	Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	\$14,136	\$2,023	\$3,641	\$2,379	\$3,641
40.	Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	\$14,136	\$2,110	\$3,798	\$2,482	\$3,798
41.	Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	\$19,539	\$2,663	\$4,793	\$3,132	\$4,793
42.	Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	\$19,888	\$2,574	\$4,634	\$3,028	\$4,634
43.	Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	\$14,136	\$2,121	\$3,818	\$2,495	\$3,818
44.	Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	\$6,113	\$1,843	\$3,318	\$2,168	\$3,318
45.	Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	\$9,644	\$2,603	\$4,685	\$3,061	\$4,685
46.	<u>Removed</u>										
47.	Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	\$4,170	\$1,136	\$2,045	\$1,336	\$2,045
48.	Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	\$3,591	\$704	\$1,267	\$828	\$1,267
49.	Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	\$7,690	\$1,630	\$2,933	\$1,917	\$2,933
50.	Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	\$9,388	\$3,134	\$5,640	\$3,685	\$5,640
51.	Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	\$9,844	\$2,399	\$4,318	\$2,822	\$4,318

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 2Q11

Origin		Destination		Railroad(s)	Commodity	2Q2011					
City	ST	City	ST			Tariff Rate 1/	Phase III Cost 1/	Jurisdictional Threshold 1/	SAC Rate 2/	STB Maximum Rate 3/	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
52.	Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	\$10,991	\$2,772	\$4,989	\$3,260	\$4,989
53.	Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	\$5,029	\$1,421	\$2,557	\$1,671	\$2,557
54.	Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	\$24,453	\$2,749	\$4,948	\$3,233	\$4,948
55.	Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	\$7,404	\$1,862	\$3,351	\$2,189	\$3,351
56.	Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	\$5,029	\$1,427	\$2,569	\$1,679	\$2,569
57.	Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	\$9,844	\$2,423	\$4,361	\$2,849	\$4,361
58.	Edgemoor	DE	Quinneseec	MI	NS-CHGO-CN	2816130	\$9,844	\$2,397	\$4,315	\$2,820	\$4,315
59.	Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	\$5,029	\$1,432	\$2,577	\$1,684	\$2,577
60.	Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	\$5,029	\$1,399	\$2,518	\$1,646	\$2,518
61.	Removed										
62.	Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	\$5,029	\$1,432	\$2,577	\$1,684	\$2,577
63.	Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	\$9,844	\$2,419	\$4,355	\$2,846	\$4,355
64.	Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	\$10,944	\$2,605	\$4,688	\$3,063	\$4,688
65.	Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	\$9,844	\$2,415	\$4,347	\$2,841	\$4,347
66.	Removed										
67.	Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	\$9,388	\$3,138	\$5,648	\$3,690	\$5,648
68.	Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	\$9,844	\$2,396	\$4,312	\$2,817	\$4,312
69.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	\$12,624	\$2,784	\$5,010	\$3,274	\$5,010
70.	Removed										
71.	Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	\$2,486	\$545	\$981	\$641	\$981
72.	Removed										
73.	Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	\$21,912	\$2,962	\$5,332	\$3,484	\$5,332
74.	Removed										
75.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	\$8,384	\$2,275	\$4,095	\$2,676	\$4,095
76.	Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	\$8,983	\$1,344	\$2,419	\$1,581	\$2,419
77.	McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	\$2,400	\$332	\$598	\$391	\$598
78.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	\$2,900	\$337	\$606	\$396	\$606
79.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	\$2,400	\$343	\$617	\$403	\$617
80.	McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	\$9,214	\$1,728	\$3,111	\$2,033	\$3,111
81.	McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	\$2,400	\$342	\$616	\$402	\$616
82.	Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	\$6,113	\$1,574	\$2,834	\$1,851	\$2,834
83.	Orange	TX	Washington, Warren	NJ	UP-ESTL-NS	2821142	\$9,644	\$2,398	\$4,317	\$2,820	\$4,317
84.	Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	\$8,928	\$1,930	\$3,474	\$2,270	\$3,474
85.	Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	\$2,758	\$289	\$520	\$340	\$520
86.	Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	\$6,899	\$1,908	\$3,434	\$2,244	\$3,434
87.	Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	\$12,375	\$1,483	\$2,670	\$1,745	\$2,670
88.	Removed										
89.	Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	\$10,487	\$1,046	\$1,882	\$1,230	\$1,882
90.	Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	\$12,839	\$2,202	\$3,964	\$2,590	\$3,964
91.	Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	\$10,487	\$1,074	\$1,934	\$1,264	\$1,934
92.	Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	\$8,926	\$2,456	\$4,422	\$2,889	\$4,422
93.	Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	\$1,061	\$291	\$525	\$343	\$525
94.	Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	\$3,431	\$993	\$1,787	\$1,167	\$1,787
95.	Removed										
96.	Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	3274110	\$1,585	\$662	\$1,192	\$779	\$1,192
97.	Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	\$8,966	\$2,302	\$4,144	\$2,707	\$4,144
98.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	\$6,986	\$3,378	\$6,080	\$3,973	\$6,080
99.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	\$1,490	\$436	\$785	\$513	\$785
100.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	\$1,684	\$462	\$832	\$544	\$832
101.	Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	\$3,532	\$1,661	\$2,990	\$1,954	\$2,990
102.	Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	\$5,400	\$1,580	\$2,845	\$1,859	\$2,845
103.	Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	\$5,638	\$1,043	\$1,877	\$1,226	\$1,877
104.	Removed										
105.	Removed										
106.	Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	\$3,000	\$1,478	\$2,660	\$1,738	\$2,660
107.	Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	\$4,800	\$1,121	\$2,017	\$1,318	\$2,017
108.	Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	\$2,520	\$398	\$717	\$468	\$717
109.	New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	\$7,151	\$2,299	\$4,139	\$2,704	\$4,139
110.	Removed										
111.	New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	\$4,500	\$693	\$1,248	\$815	\$1,248
112.	Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	\$3,000	\$773	\$1,392	\$910	\$1,392
113.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	\$7,022	\$1,488	\$2,678	\$1,750	\$2,678
114.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	\$3,800	\$1,568	\$2,823	\$1,845	\$2,823
115.	Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	\$5,000	\$1,282	\$2,307	\$1,507	\$2,307
116.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	\$1,025	\$296	\$532	\$348	\$532
117.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	\$1,128	\$476	\$857	\$560	\$857
118.	Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	\$992	\$292	\$526	\$343	\$526
119.	Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	\$2,000	\$834	\$1,500	\$980	\$1,500
120.	Belle	WV	Divine	IL	NS-PINE-CN	2813980	\$7,502	\$1,602	\$2,884	\$1,884	\$2,884
121.	Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	\$7,845	\$1,421	\$2,557	\$1,671	\$2,557
122.	Burnside	LA	Gracewood	GA	CN-NEWOR-CN	2819325	\$9,000	\$2,061	\$3,709	\$2,424	\$3,709
123.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	\$9,864	\$2,831	\$5,096	\$3,330	\$5,096
124.	New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	\$4,815	\$701	\$1,261	\$824	\$1,261
125.	Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	\$9,265	\$1,121	\$2,018	\$1,319	\$2,018
126.	Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	\$10,844	\$2,489	\$4,480	\$2,927	\$4,480
127.	Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	\$3,900	\$396	\$714	\$466	\$714
128.	Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	\$10,008	\$2,308	\$4,154	\$2,714	\$4,154
129.	Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	\$10,476	\$2,608	\$4,695	\$3,068	\$4,695
130.	Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	\$5,844	\$1,804	\$3,247	\$2,122	\$3,247
131.	Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	\$14,928	\$3,328	\$5,990	\$3,914	\$5,990

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 2Q11

Origin		Destination		Railroad(s)	Commodity	2Q2011				
City	ST	City	ST			Tariff Rate 1/	Phase III Cost 1/	Jurisdictional Threshold 1/	SAC Rate 2/	STB Maximum Rate 3/
(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)
132. Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	\$10,008	\$2,308	\$4,154	\$2,714	\$4,154
133. Reybold										
134. Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	\$12,882	\$3,018	\$5,432	\$3,549	\$5,432
135. Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	\$10,008	\$2,308	\$4,154	\$2,714	\$4,154
136. Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	\$8,880	\$2,075	\$3,734	\$2,440	\$3,734
137. Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	\$10,008	\$2,308	\$4,154	\$2,714	\$4,154
138. Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	\$12,192	\$2,759	\$4,967	\$3,245	\$4,967
139. Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	\$10,844	\$2,489	\$4,480	\$2,927	\$4,480
140. Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	\$10,008	\$2,308	\$4,154	\$2,714	\$4,154
141. Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	\$7,200	\$1,727	\$3,109	\$2,031	\$3,109
142. Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	\$6,444	\$681	\$1,227	\$802	\$1,227

1/ From Exhibit II-A-9

2/ MMM Ratio from Exhibit III-H-3 x Column (6)

3/ Greater of Column (7) or Column (8)

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 3Q11

Origin		Destination		Railroad(s)	Commodity	3Q2011					
City	ST	City	ST			Tariff Rate 1/	Phase III Cost 1/	Jurisdictional Threshold 1/	SAC Rate 2/	STB Maximum Rate 3/	
(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Exhibit A - Local Moves											
1.	<u>Removed</u>										
2.	Bayway	NJ	Waynesville	NC	NS	2819315	\$12,855	\$2,519	\$4,535	\$2,963	\$4,535
3.	Belle	WV	Danville	IL	NS	2813980	\$11,836	\$1,836	\$3,305	\$2,160	\$3,305
4.	<u>Removed</u>										
5.	<u>Removed</u>										
6.	<u>Removed</u>										
7.	<u>Removed</u>										
8.	<u>Removed</u>										
9.	Belle	WV	Wyandotte	MI	NS	2813934	\$8,814	\$1,368	\$2,463	\$1,609	\$2,463
10.	Charleston	TN	Edgemoor	DE	NS	2812815	\$18,562	\$2,502	\$4,503	\$2,942	\$4,503
11.	Edgemoor	DE	Chicago	IL	NS	2816130	\$9,844	\$2,502	\$4,503	\$2,942	\$4,503
12.	Edgemoor	DE	Chillicothe	OH	NS	2816130	\$6,510	\$2,439	\$4,389	\$2,868	\$4,389
13.	Edgemoor	DE	Mahrt	AL	NS	2816130	\$12,376	\$3,220	\$5,796	\$3,787	\$5,796
14.	Edgemoor	DE	Riverwood Intl	GA	NS	2816130	\$6,270	\$2,905	\$5,230	\$3,417	\$5,230
15.	Edgemoor	DE	Wabash	IN	NS	2816130	\$6,627	\$2,561	\$4,610	\$3,012	\$4,610
16.	Lemoyme	AL	Giant	SC	NS	4810560	\$5,136	\$2,393	\$4,307	\$2,814	\$4,307
17.	Loudon	TN	Braithwaite	LA	NS	2818512	\$4,125	\$1,955	\$3,519	\$2,299	\$3,519
18.	Louisville	KY	Decatur	IL	NS	2819450	\$4,596	\$1,371	\$2,468	\$1,613	\$2,468
19.	Louisville	KY	Lafayette	IN	NS	2819450	\$6,139	\$1,682	\$3,027	\$1,978	\$3,027
20.	<u>Removed</u>										
21.	<u>Removed</u>										
22.	McIntosh	AL	Lemoyme	AL	NS	2812220	\$1,605	\$440	\$791	\$517	\$791
23.	Reybold	DE	Detroit	MI	NS	2819315	\$7,812	\$2,001	\$3,602	\$2,354	\$3,602
24.	Reybold	DE	Fort Mill	SC	NS	2819315	\$6,108	\$2,006	\$3,611	\$2,359	\$3,611
25.	Reybold	DE	Morrisville	PA	NS	2819315	\$3,614	\$628	\$1,130	\$739	\$1,130
Exhibit B - Joint Moves											
1.	Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	\$12,100	\$1,710	\$3,078	\$2,011	\$3,078
2.	Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	\$11,812	\$2,140	\$3,853	\$2,517	\$3,853
3.	<u>Removed</u>										
4.	Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	\$11,812	\$2,130	\$3,833	\$2,505	\$3,833
5.	Belle	WV	Burley	ID	NS-CHGO-UP	2813934	\$12,100	\$1,710	\$3,077	\$2,011	\$3,077
6.	Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	\$19,539	\$2,668	\$4,802	\$3,138	\$4,802
7.	<u>Removed</u>										
8.	Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	\$11,812	\$1,963	\$3,533	\$2,308	\$3,533
9.	Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	\$10,242	\$1,857	\$3,343	\$2,184	\$3,343
10.	Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	\$14,136	\$2,118	\$3,813	\$2,491	\$3,813
11.	Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	\$14,136	\$2,011	\$3,619	\$2,365	\$3,619
12.	<u>Removed</u>										
13.	Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	\$8,533	\$1,680	\$3,024	\$1,976	\$3,024
14.	Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	\$14,136	\$2,027	\$3,649	\$2,385	\$3,649
15.	Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	\$12,100	\$1,701	\$3,061	\$2,000	\$3,061
16.	<u>Removed</u>										
17.	Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	\$11,812	\$1,872	\$3,370	\$2,202	\$3,370
18.	Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	\$22,732	\$3,045	\$5,481	\$3,581	\$5,481
19.	Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	\$22,732	\$2,795	\$5,031	\$3,287	\$5,031
20.	Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	\$12,100	\$1,666	\$2,998	\$1,959	\$2,998
21.	Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	\$11,812	\$2,130	\$3,833	\$2,505	\$3,833
22.	Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	\$14,136	\$2,130	\$3,833	\$2,505	\$3,833
23.	Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	\$12,100	\$1,674	\$3,014	\$1,969	\$3,014
24.	Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	\$13,450	\$1,900	\$3,420	\$2,235	\$3,420
25.	Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	\$8,533	\$1,693	\$3,047	\$1,991	\$3,047
26.	<u>Removed</u>										
27.	Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	\$12,100	\$1,632	\$2,938	\$1,920	\$2,938
28.	<u>Removed</u>										
29.	Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	\$8,533	\$1,850	\$3,331	\$2,176	\$3,331
30.	Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	\$12,100	\$1,724	\$3,104	\$2,028	\$3,104
31.	<u>Removed</u>										
32.	Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	\$22,732	\$3,035	\$5,464	\$3,570	\$5,464
33.	Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	\$13,535	\$2,639	\$4,751	\$3,104	\$4,751
34.	<u>Removed</u>										
35.	Belle	WV	Strang	TX	NS-ESTL-UP	2818221	\$11,812	\$2,203	\$3,965	\$2,590	\$3,965
36.	Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	\$14,136	\$1,808	\$3,255	\$2,127	\$3,255
37.	Belle	WV	Strang	TX	NS-ESTL-UP	2819183	\$5,011	\$1,934	\$3,481	\$2,275	\$3,481
38.	<u>Removed</u>										
39.	Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	\$14,136	\$2,020	\$3,636	\$2,376	\$3,636
40.	Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	\$14,136	\$2,107	\$3,793	\$2,478	\$3,793
41.	Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	\$19,539	\$2,659	\$4,786	\$3,127	\$4,786
42.	Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	\$19,888	\$2,571	\$4,627	\$3,023	\$4,627
43.	Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	\$14,136	\$2,118	\$3,813	\$2,491	\$3,813
44.	Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	\$6,113	\$1,841	\$3,313	\$2,165	\$3,313
45.	Bloomington	TX	Washington, Warren	NJ	UP-ESTL-NS	2821142	\$9,644	\$2,599	\$4,678	\$3,057	\$4,678
46.	<u>Removed</u>										
47.	Charleston, Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	\$4,170	\$1,134	\$2,042	\$1,334	\$2,042
48.	Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	\$3,591	\$703	\$1,265	\$827	\$1,265
49.	Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	\$7,690	\$1,627	\$2,929	\$1,914	\$2,929
50.	Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	\$9,388	\$3,129	\$5,632	\$3,680	\$5,632
51.	Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	\$9,844	\$2,395	\$4,312	\$2,817	\$4,312

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 3Q11

Origin		Destination		Railroad(s)	Commodity	3Q2011				
City	ST	City	ST			Tariff Rate 1/	Phase III Cost 1/	Jurisdictional Threshold 1/	SAC Rate 2/	STB Maximum Rate 3/
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
52. Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	\$10,991	\$2,768	\$4,982	\$3,255	\$4,982
53. Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	\$5,029	\$1,418	\$2,553	\$1,668	\$2,553
54. Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	\$24,453	\$2,745	\$4,941	\$3,229	\$4,941
55. Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	\$7,404	\$1,859	\$3,346	\$2,186	\$3,346
56. Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	\$5,029	\$1,425	\$2,565	\$1,676	\$2,565
57. Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	\$9,844	\$2,419	\$4,354	\$2,845	\$4,354
58. Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	\$9,844	\$2,394	\$4,309	\$2,816	\$4,309
59. Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	\$5,029	\$1,430	\$2,574	\$1,682	\$2,574
60. Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	\$5,029	\$1,397	\$2,515	\$1,643	\$2,515
61. Removed										
62. Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	\$5,029	\$1,430	\$2,573	\$1,681	\$2,573
63. Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	\$9,844	\$2,416	\$4,349	\$2,841	\$4,349
64. Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	\$10,944	\$2,601	\$4,682	\$3,059	\$4,682
65. Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	\$9,844	\$2,412	\$4,341	\$2,836	\$4,341
66. Removed										
67. Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	\$9,388	\$3,133	\$5,640	\$3,685	\$5,640
68. Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	\$9,844	\$2,392	\$4,306	\$2,813	\$4,306
69. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	\$12,624	\$2,779	\$5,003	\$3,269	\$5,003
70. Removed										
71. Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	\$2,486	\$544	\$979	\$640	\$979
72. Removed										
73. Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	\$21,912	\$2,958	\$5,325	\$3,479	\$5,325
74. Removed										
75. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	\$8,384	\$2,272	\$4,089	\$2,672	\$4,089
76. Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	\$8,983	\$1,342	\$2,416	\$1,578	\$2,416
77. McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	\$2,400	\$332	\$597	\$390	\$597
78. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	\$2,900	\$336	\$605	\$395	\$605
79. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	\$2,400	\$342	\$616	\$402	\$616
80. McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	\$9,214	\$1,726	\$3,106	\$2,030	\$3,106
81. McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	\$2,400	\$342	\$615	\$402	\$615
82. Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	\$6,113	\$1,572	\$2,829	\$1,849	\$2,829
83. Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	\$9,644	\$2,395	\$4,310	\$2,816	\$4,310
84. Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	\$8,928	\$1,927	\$3,469	\$2,267	\$3,469
85. Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	\$2,758	\$288	\$519	\$339	\$519
86. Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	\$6,899	\$1,905	\$3,429	\$2,240	\$3,429
87. Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	\$12,375	\$1,481	\$2,666	\$1,742	\$2,666
88. Removed										
89. Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	\$10,487	\$1,044	\$1,879	\$1,228	\$1,879
90. Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	\$12,839	\$2,199	\$3,958	\$2,586	\$3,958
91. Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	\$10,487	\$1,073	\$1,931	\$1,262	\$1,931
92. Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	\$8,926	\$2,453	\$4,415	\$2,885	\$4,415
93. Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	\$1,061	\$291	\$342	\$342	\$342
94. Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	\$3,431	\$991	\$1,784	\$1,166	\$1,784
95. Removed										
96. Danville	VA	Ampthill	VA	NS-PTRSB-CSXT	3274110	\$1,691	\$661	\$1,191	\$778	\$1,191
97. Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	\$9,594	\$2,299	\$4,138	\$2,703	\$4,138
98. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	\$14,518	\$3,373	\$6,072	\$3,967	\$6,072
99. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	\$1,490	\$435	\$784	\$512	\$784
100. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	\$1,684	\$462	\$831	\$543	\$831
101. Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	\$5,084	\$1,659	\$2,986	\$1,951	\$2,986
102. Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	\$9,761	\$1,578	\$2,841	\$1,856	\$2,841
103. Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	\$8,664	\$1,041	\$1,874	\$1,225	\$1,874
104. Removed										
105. Removed										
106. Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	\$5,174	\$1,476	\$2,656	\$1,736	\$2,656
107. Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	\$8,532	\$1,119	\$2,014	\$1,316	\$2,014
108. Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	\$2,696	\$398	\$716	\$468	\$716
109. New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	\$7,652	\$2,296	\$4,133	\$2,700	\$4,133
110. Removed										
111. New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	\$4,815	\$692	\$1,246	\$814	\$1,246
112. Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	\$3,269	\$772	\$1,390	\$908	\$1,390
113. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	\$12,375	\$1,486	\$2,674	\$1,747	\$2,674
114. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	\$4,444	\$1,566	\$2,819	\$1,842	\$2,819
115. Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	\$5,350	\$1,280	\$2,303	\$1,505	\$2,303
116. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	\$1,314	\$295	\$531	\$347	\$531
117. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	\$1,383	\$475	\$855	\$559	\$855
118. Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	\$1,061	\$292	\$343	\$343	\$343
119. Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	\$2,633	\$832	\$1,498	\$979	\$1,498
120. Belle	WV	Divine	IL	NS-PINE-CN	2813980	\$11,542	\$1,600	\$2,880	\$1,882	\$2,880
121. Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	\$7,845	\$1,419	\$2,553	\$1,668	\$2,553
122. Burnside	LA	Gracewood	GA	CN-NEWOR-CN	2819325	\$18,406	\$2,058	\$3,704	\$2,420	\$3,704
123. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	\$9,864	\$2,827	\$5,088	\$3,325	\$5,088
124. New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	\$4,815	\$700	\$1,260	\$823	\$1,260
125. Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	\$9,265	\$1,119	\$2,015	\$1,317	\$2,015
126. Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	\$10,844	\$2,485	\$4,473	\$2,923	\$4,473
127. Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	\$3,900	\$396	\$713	\$466	\$713
128. Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	\$10,008	\$2,304	\$4,148	\$2,710	\$4,148
129. Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	\$10,476	\$2,604	\$4,688	\$3,063	\$4,688
130. Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	\$5,844	\$1,801	\$3,242	\$2,118	\$3,242
131. Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	\$14,928	\$3,323	\$5,981	\$3,908	\$5,981

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 3Q11

Origin		Destination		Railroad(s)	Commodity	3Q2011				
City	ST	City	ST			Tariff Rate 1/	Phase III Cost 1/	Jurisdictional Threshold 1/	SAC Rate 2/	STB Maximum Rate 3/
(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)
132. Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	\$10,008	\$2,304	\$4,148	\$2,710	\$4,148
133. Reybold										
134. Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	\$12,882	\$3,013	\$5,424	\$3,544	\$5,424
135. Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	\$10,008	\$2,304	\$4,148	\$2,710	\$4,148
136. Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	\$8,880	\$2,071	\$3,729	\$2,436	\$3,729
137. Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	\$10,008	\$2,304	\$4,148	\$2,710	\$4,148
138. Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	\$12,192	\$2,755	\$4,960	\$3,241	\$4,960
139. Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	\$10,844	\$2,485	\$4,473	\$2,923	\$4,473
140. Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	\$10,008	\$2,304	\$4,148	\$2,710	\$4,148
141. Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	\$7,200	\$1,725	\$3,104	\$2,028	\$3,104
142. Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	\$6,444	\$680	\$1,225	\$800	\$1,225

1/ From Exhibit II-A-10

2/ MMM Ratio from Exhibit III-H-3 x Column (6)

3/ Greater of Column (7) or Column (8)

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 4Q11

Origin		Destination		Railroad(s)	Commodity	4Q2011					
City (1)	ST (2)	City (2)	ST (2)			Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)	
Exhibit A - Local Moves											
1.	Removed										
2.	Bayway	NJ	Waynesville	NC	NS	2819315	\$12,855	\$2,501	\$4,501	\$2,941	\$4,501
3.	Belle	WV	Darville	IL	NS	2813980	\$11,836	\$1,823	\$3,281	\$2,144	\$3,281
4.	Removed										
5.	Removed										
6.	Removed										
7.	Removed										
8.	Removed										
9.	Belle	WV	Wyandotte	MI	NS	2813934	\$8,814	\$1,358	\$2,445	\$1,597	\$2,445
10.	Charleston	TN	Edgemoor	DE	NS	2812815	\$18,562	\$2,484	\$4,470	\$2,921	\$4,470
11.	Edgemoor	DE	Chicago	IL	NS	2816130	\$9,844	\$2,483	\$4,470	\$2,921	\$4,470
12.	Edgemoor	DE	Chillicothe	OH	NS	2816130	\$6,510	\$2,421	\$4,357	\$2,847	\$4,357
13.	Edgemoor	DE	Mahrt	AL	NS	2816130	\$12,376	\$3,197	\$5,754	\$3,760	\$5,754
14.	Edgemoor	DE	Riverwood Intl	GA	NS	2816130	\$6,270	\$2,884	\$5,192	\$3,392	\$5,192
15.	Edgemoor	DE	Wabash	IN	NS	2816130	\$6,627	\$2,542	\$4,576	\$2,990	\$4,576
16.	Lemoyne	AL	Giant	SC	NS	4810560	\$5,136	\$2,375	\$4,275	\$2,793	\$4,275
17.	Loudon	TN	Braithwaite	LA	NS	2818512	\$4,125	\$1,941	\$3,493	\$2,282	\$3,493
18.	Louisville	KY	Decatur	IL	NS	2819450	\$4,596	\$1,361	\$2,450	\$1,601	\$2,450
19.	Louisville	KY	Lafayette	IN	NS	2819450	\$6,139	\$1,669	\$3,005	\$1,963	\$3,005
20.	Removed										
21.	Removed										
22.	McIntosh	AL	Lemoyne	AL	NS	2812220	\$1,605	\$436	\$786	\$513	\$786
23.	Reybold	DE	Detroit	MI	NS	2819315	\$7,812	\$1,987	\$3,576	\$2,336	\$3,576
24.	Reybold	DE	Fort Mill	SC	NS	2819315	\$6,108	\$1,992	\$3,585	\$2,342	\$3,585
25.	Reybold	DE	Morrisville	PA	NS	2819315	\$3,614	\$623	\$1,122	\$733	\$1,122
Exhibit B - Joint Moves											
1.	Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	\$12,100	\$1,697	\$3,055	\$1,996	\$3,055
2.	Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	\$11,812	\$2,125	\$3,825	\$2,499	\$3,825
3.	Removed										
4.	Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	\$11,812	\$2,114	\$3,805	\$2,486	\$3,805
5.	Belle	WV	Burley	ID	NS-CHGO-UP	2813934	\$12,100	\$1,697	\$3,055	\$1,996	\$3,055
6.	Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	\$19,539	\$2,648	\$4,767	\$3,115	\$4,767
7.	Removed										
8.	Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	\$11,812	\$1,948	\$3,507	\$2,291	\$3,507
9.	Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	\$10,242	\$1,843	\$3,318	\$2,168	\$3,318
10.	Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	\$14,136	\$2,103	\$3,785	\$2,473	\$3,785
11.	Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	\$14,136	\$1,996	\$3,593	\$2,347	\$3,593
12.	Removed										
13.	Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	\$8,533	\$1,668	\$3,002	\$1,961	\$3,002
14.	Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	\$14,136	\$2,013	\$3,623	\$2,367	\$3,623
15.	Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	\$12,100	\$1,688	\$3,039	\$1,986	\$3,039
16.	Removed										
17.	Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	\$11,812	\$1,859	\$3,345	\$2,186	\$3,345
18.	Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	\$22,732	\$3,023	\$5,441	\$3,555	\$5,441
19.	Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	\$22,732	\$2,775	\$4,995	\$3,263	\$4,995
20.	Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	\$12,100	\$1,654	\$2,977	\$1,945	\$2,977
21.	Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	\$11,812	\$2,114	\$3,805	\$2,486	\$3,805
22.	Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	\$14,136	\$2,114	\$3,805	\$2,486	\$3,805
23.	Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	\$12,100	\$1,662	\$2,992	\$1,955	\$2,992
24.	Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	\$13,450	\$1,886	\$3,395	\$2,218	\$3,395
25.	Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	\$8,533	\$1,680	\$3,025	\$1,976	\$3,025
26.	Removed										
27.	Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	\$12,100	\$1,620	\$2,917	\$1,906	\$2,917
28.	Removed										
29.	Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	\$8,533	\$1,837	\$3,306	\$2,160	\$3,306
30.	Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	\$12,100	\$1,712	\$3,081	\$2,013	\$3,081
31.	Removed										
32.	Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	\$22,732	\$3,013	\$5,424	\$3,544	\$5,424
33.	Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	\$13,535	\$2,620	\$4,716	\$3,082	\$4,716
34.	Removed										
35.	Belle	WV	Strang	TX	NS-ESTL-UP	2818221	\$11,812	\$2,186	\$3,936	\$2,572	\$3,936
36.	Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	\$14,136	\$1,795	\$3,231	\$2,111	\$3,231
37.	Belle	WV	Strang	TX	NS-ESTL-UP	2819183	\$5,139	\$1,920	\$3,456	\$2,258	\$3,456
38.	Removed										
39.	Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	\$14,136	\$2,005	\$3,610	\$2,359	\$3,610
40.	Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	\$14,136	\$2,092	\$3,765	\$2,460	\$3,765
41.	Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	\$19,539	\$2,639	\$4,751	\$3,104	\$4,751
42.	Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	\$19,888	\$2,552	\$4,593	\$3,001	\$4,593
43.	Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	\$14,136	\$2,103	\$3,785	\$2,473	\$3,785
44.	Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	\$6,113	\$1,827	\$3,289	\$2,149	\$3,289
45.	Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	\$9,644	\$2,580	\$4,644	\$3,034	\$4,644
46.	Removed										
47.	Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	\$4,170	\$1,126	\$2,027	\$1,324	\$2,027
48.	Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	\$3,591	\$698	\$1,256	\$821	\$1,256
49.	Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	\$7,690	\$1,615	\$2,908	\$1,900	\$2,908
50.	Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	\$9,388	\$3,106	\$5,591	\$3,653	\$5,591
51.	Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	\$9,844	\$2,378	\$4,280	\$2,797	\$4,280

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 4Q11

Origin		Destination		Railroad(s)	Commodity	4Q2011					
City (1)	ST (2)	City (2)	ST (2)			Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)	
52.	Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	\$10,991	\$2,747	\$4,945	\$3,231	\$4,945
53.	Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	\$5,029	\$1,408	\$2,535	\$1,656	\$2,535
54.	Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	\$24,453	\$2,725	\$4,905	\$3,205	\$4,905
55.	Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	\$7,404	\$1,845	\$3,322	\$2,170	\$3,322
56.	Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	\$5,029	\$1,415	\$2,546	\$1,664	\$2,546
57.	Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	\$9,844	\$2,401	\$4,323	\$2,824	\$4,323
58.	Edgemoor	DE	Quinneseec	MI	NS-CHGO-CN	2816130	\$9,844	\$2,377	\$4,278	\$2,795	\$4,278
59.	Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	\$5,029	\$1,419	\$2,555	\$1,669	\$2,555
60.	Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	\$5,029	\$1,387	\$2,496	\$1,631	\$2,496
61.	Removed										
62.	Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	\$5,029	\$1,419	\$2,554	\$1,669	\$2,554
63.	Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	\$9,844	\$2,398	\$4,317	\$2,821	\$4,317
64.	Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	\$10,944	\$2,582	\$4,647	\$3,037	\$4,647
65.	Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	\$9,844	\$2,394	\$4,309	\$2,816	\$4,309
66.	Removed										
67.	Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	\$9,388	\$3,110	\$5,599	\$3,658	\$5,599
68.	Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	\$9,844	\$2,375	\$4,274	\$2,793	\$4,274
69.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	\$12,624	\$2,759	\$4,967	\$3,245	\$4,967
70.	Removed										
71.	Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	\$2,486	\$540	\$972	\$635	\$972
72.	Removed										
73.	Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	\$21,912	\$2,937	\$5,286	\$3,454	\$5,286
74.	Removed										
75.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	\$8,384	\$2,255	\$4,059	\$2,652	\$4,059
76.	Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	\$8,983	\$1,332	\$2,398	\$1,567	\$2,398
77.	McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	\$2,400	\$329	\$592	\$387	\$592
78.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	\$2,900	\$334	\$600	\$392	\$600
79.	McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	\$2,400	\$340	\$611	\$400	\$611
80.	McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	\$9,214	\$1,713	\$3,083	\$2,015	\$3,083
81.	McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	\$2,400	\$339	\$611	\$399	\$611
82.	Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	\$6,113	\$1,560	\$2,809	\$1,835	\$2,809
83.	Orange	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	\$9,644	\$2,377	\$4,279	\$2,796	\$4,279
84.	Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	\$8,928	\$1,913	\$3,444	\$2,250	\$3,444
85.	Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	\$2,758	\$286	\$515	\$337	\$515
86.	Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	\$6,899	\$1,891	\$3,404	\$2,224	\$3,404
87.	Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	\$12,375	\$1,470	\$2,647	\$1,729	\$2,647
88.	Removed										
89.	Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	\$10,487	\$1,037	\$1,866	\$1,219	\$1,866
90.	Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	\$12,839	\$2,183	\$3,929	\$2,568	\$3,929
91.	Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	\$10,487	\$1,065	\$1,917	\$1,253	\$1,917
92.	Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	\$8,926	\$2,435	\$4,383	\$2,864	\$4,383
93.	Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	\$1,061	\$289	\$520	\$340	\$520
94.	Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	\$3,431	\$984	\$1,771	\$1,157	\$1,771
95.	Removed										
96.	Danville	VA	Amphthill	VA	NS-PTRSB-CSXT	3274110	\$1,910	\$657	\$1,182	\$772	\$1,182
97.	Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	\$9,594	\$2,282	\$4,107	\$2,684	\$4,107
98.	Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	\$14,518	\$3,348	\$6,027	\$3,938	\$6,027
99.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	\$1,490	\$432	\$778	\$508	\$778
100.	Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	\$1,684	\$458	\$825	\$539	\$825
101.	Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	\$5,084	\$1,647	\$2,964	\$1,937	\$2,964
102.	Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	\$9,761	\$1,567	\$2,820	\$1,843	\$2,820
103.	Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	\$8,664	\$1,034	\$1,860	\$1,216	\$1,860
104.	Removed										
105.	Removed										
106.	Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	\$5,174	\$1,465	\$2,637	\$1,723	\$2,637
107.	Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	\$8,532	\$1,111	\$2,000	\$1,307	\$2,000
108.	Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	\$2,696	\$395	\$710	\$464	\$710
109.	New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	\$7,652	\$2,279	\$4,103	\$2,681	\$4,103
110.	Removed										
111.	New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	\$4,815	\$687	\$1,237	\$808	\$1,237
112.	Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	\$3,269	\$767	\$1,380	\$902	\$1,380
113.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	\$12,375	\$1,475	\$2,655	\$1,735	\$2,655
114.	Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	\$4,444	\$1,555	\$2,798	\$1,829	\$2,798
115.	Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	\$5,350	\$1,270	\$2,287	\$1,494	\$2,287
116.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	\$1,910	\$293	\$527	\$345	\$527
117.	Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	\$1,910	\$472	\$849	\$555	\$849
118.	Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	\$1,061	\$289	\$521	\$340	\$521
119.	Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	\$2,633	\$826	\$1,487	\$972	\$1,487
120.	Belle	WV	Divine	IL	NS-PINE-CN	2813980	\$11,542	\$1,588	\$2,859	\$1,868	\$2,859
121.	Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	\$7,845	\$1,408	\$2,535	\$1,656	\$2,535
122.	Burnside	LA	Gracewood	GA	CN-NEWOR-CN	2819325	\$18,406	\$2,043	\$3,677	\$2,402	\$3,677
123.	Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	\$9,864	\$2,806	\$5,051	\$3,300	\$5,051
124.	New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	\$4,815	\$695	\$1,250	\$817	\$1,250
125.	Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	\$9,265	\$1,111	\$2,000	\$1,307	\$2,000
126.	Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	\$10,844	\$2,467	\$4,440	\$2,901	\$4,440
127.	Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	\$3,900	\$393	\$707	\$462	\$707
128.	Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	\$10,008	\$2,287	\$4,117	\$2,690	\$4,117
129.	Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	\$10,476	\$2,585	\$4,654	\$3,041	\$4,654
130.	Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	\$5,844	\$1,788	\$3,219	\$2,103	\$3,219
131.	Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	\$14,928	\$3,299	\$5,938	\$3,880	\$5,938

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 4Q11

Origin		Destination		Railroad(s)	Commodity	4Q2011				
City	ST	City	ST			Tariff Rate 1/	Phase III Cost 1/	Jurisdictional Threshold 1/	SAC Rate 2/	STB Maximum Rate 3/
(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)
132. Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	\$10,008	\$2,287	\$4,117	\$2,690	\$4,117
133. Reybold										
134. Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	\$12,882	\$2,991	\$5,384	\$3,518	\$5,384
135. Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	\$10,008	\$2,287	\$4,117	\$2,690	\$4,117
136. Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	\$8,880	\$2,056	\$3,701	\$2,419	\$3,701
137. Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	\$10,008	\$2,287	\$4,117	\$2,690	\$4,117
138. Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	\$12,192	\$2,735	\$4,923	\$3,217	\$4,923
139. Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	\$10,844	\$2,467	\$4,440	\$2,901	\$4,440
140. Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	\$10,008	\$2,287	\$4,117	\$2,690	\$4,117
141. Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	\$7,200	\$1,712	\$3,082	\$2,013	\$3,082
142. Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	\$6,444	\$676	\$1,216	\$794	\$1,216

1/ From Exhibit II-A-11

2/ MMM Ratio from Exhibit III-H-3 x Column (6)

3/ Greater of Column (7) or Column (8)

Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - IQ12

Origin		Destination		Railroad(s)	Commodity	IQ2012					
City (1)	ST (2)	City (2)	ST (2)			Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)	
Exhibit A - Local Moves											
1.	<u>Removed</u>										
2.	Bayway	NJ	Waynesville	NC	NS	2819315	\$12,855	\$2,508	\$4,515	\$2,866	\$4,515
3.	Belle	WV	Danville	IL	NS	2813980	\$11,836	\$1,828	\$3,291	\$2,089	\$3,291
4.	<u>Removed</u>										
5.	<u>Removed</u>										
6.	<u>Removed</u>										
7.	<u>Removed</u>										
8.	<u>Removed</u>										
9.	Belle	WV	Wyandotte	MI	NS	2813934	\$8,814	\$1,362	\$2,452	\$1,557	\$2,452
10.	Charleston	TN	Edgemoor	DE	NS	2812815	\$18,562	\$2,491	\$4,484	\$2,846	\$4,484
11.	Edgemoor	DE	Chicago	IL	NS	2816130	\$9,844	\$2,491	\$4,483	\$2,846	\$4,483
12.	Edgemoor	DE	Chillicothe	OH	NS	2816130	\$6,510	\$2,428	\$4,370	\$2,774	\$4,370
13.	Edgemoor	DE	Mahrt	AL	NS	2816130	\$12,376	\$3,206	\$5,771	\$3,664	\$5,771
14.	Edgemoor	DE	Riverwood Intl	GA	NS	2816130	\$6,270	\$2,893	\$5,207	\$3,306	\$5,207
15.	Edgemoor	DE	Wabash	IN	NS	2816130	\$6,627	\$2,550	\$4,590	\$2,914	\$4,590
16.	Lemoyne	AL	Giant	SC	NS	4810560	\$5,136	\$2,382	\$4,288	\$2,722	\$4,288
17.	Loudon	TN	Braithwaite	LA	NS	2818512	\$4,125	\$1,946	\$3,504	\$2,224	\$3,504
18.	Louisville	KY	Decatur	IL	NS	2819450	\$4,596	\$1,365	\$2,458	\$1,560	\$2,458
19.	Louisville	KY	Lafayette	IN	NS	2819450	\$6,139	\$1,674	\$3,014	\$1,913	\$3,014
20.	<u>Removed</u>										
21.	<u>Removed</u>										
22.	McIntosh	AL	Lemoyne	AL	NS	2812220	\$1,605	\$438	\$788	\$500	\$788
23.	Reybold	DE	Detroit	MI	NS	2819315	\$7,812	\$1,992	\$3,586	\$2,277	\$3,586
24.	Reybold	DE	Fort Mill	SC	NS	2819315	\$6,108	\$1,997	\$3,595	\$2,282	\$3,595
25.	Reybold	DE	Morrisville	PA	NS	2819315	\$3,614	\$625	\$1,125	\$714	\$1,125
Exhibit B - Joint Moves											
1.	Belle	WV	Anaheim	CA	NS-CHGO-UP	2813980	\$12,100	\$1,702	\$3,064	\$1,945	\$3,064
2.	Belle	WV	Bayport	TX	NS-ESTL-UP	2818620	\$11,812	\$2,131	\$3,836	\$2,435	\$3,836
3.	<u>Removed</u>										
4.	Belle	WV	Brownsville	TX	NS-ESTL-UP	2818221	\$11,812	\$2,120	\$3,817	\$2,423	\$3,817
5.	Belle	WV	Burley	ID	NS-CHGO-UP	2813934	\$12,100	\$1,702	\$3,064	\$1,945	\$3,064
6.	Belle	WV	Cadet	MO	NS-KCITY-UP	2813934	\$19,539	\$2,656	\$4,781	\$3,035	\$4,781
7.	<u>Removed</u>										
8.	Belle	WV	Channelview	TX	NS-ESTL-UP	2818130	\$11,812	\$1,954	\$3,517	\$2,233	\$3,517
9.	Belle	WV	City of Commerce	CA	NS-STRTR-BNSF	2818221	\$10,242	\$1,849	\$3,328	\$2,113	\$3,328
10.	Belle	WV	Conroe	TX	NS-ESTL-BNSF	2813934	\$14,136	\$2,109	\$3,796	\$2,410	\$3,796
11.	Belle	WV	Corsicana	TX	NS-ESTL-UP	2813934	\$14,136	\$2,002	\$3,603	\$2,288	\$3,603
12.	<u>Removed</u>										
13.	Belle	WV	East Billings	MT	NS-CHGO-BNSF	2818130	\$8,533	\$1,673	\$3,011	\$1,911	\$3,011
14.	Belle	WV	Ethyl	AR	NS-ESTL-UP-MCNEI-LNW	2813934	\$14,136	\$2,019	\$3,634	\$2,307	\$3,634
15.	Belle	WV	Finley	WA	NS-CHGO-BNSF	2813934	\$12,100	\$1,693	\$3,048	\$1,935	\$3,048
16.	<u>Removed</u>										
17.	Belle	WV	Freeport	TX	NS-ESTL-UP	2818130	\$11,812	\$1,864	\$3,355	\$2,130	\$3,355
18.	Belle	WV	Garyville	LA	NS-NEWOR-CN	2813934	\$22,732	\$3,032	\$5,457	\$3,464	\$5,457
19.	Belle	WV	Geismar	LA	NS-NEWOR-CN	2813934	\$22,732	\$2,783	\$5,009	\$3,180	\$5,009
20.	Belle	WV	Janesville	WI	NS-CHGO-UP	2818131	\$12,100	\$1,659	\$2,985	\$1,895	\$2,985
21.	Belle	WV	Laredo	TX	NS-ESTL-UP	2818221	\$11,812	\$2,120	\$3,817	\$2,423	\$3,817
22.	Belle	WV	Laredo	TX	NS-ESTL-UP	2818131	\$14,136	\$2,120	\$3,817	\$2,423	\$3,817
23.	Belle	WV	Lorenzo	IL	NS-CHGO-BNSF	2813980	\$12,100	\$1,667	\$3,001	\$1,905	\$3,001
24.	Belle	WV	Los Angeles	CA	NS-STRTR-BNSF	2813934	\$13,450	\$1,892	\$3,405	\$2,162	\$3,405
25.	Belle	WV	Los Angeles	CA	NS-CHGO-UP	2818130	\$8,533	\$1,685	\$3,034	\$1,926	\$3,034
26.	<u>Removed</u>										
27.	Belle	WV	Millsdale	IL	NS-CHGO-CN	2818131	\$12,100	\$1,625	\$2,925	\$1,857	\$2,925
28.	<u>Removed</u>										
29.	Belle	WV	Saint Paul	MN	NS-CHGO-BNSF	2818221	\$8,533	\$1,842	\$3,316	\$2,105	\$3,316
30.	Belle	WV	San Dimas	CA	NS-CHGO-UP	2813980	\$12,100	\$1,717	\$3,090	\$1,962	\$3,090
31.	<u>Removed</u>										
32.	Belle	WV	St Gabriel	LA	NS-NEWOR-CN	2813934	\$22,732	\$3,022	\$5,440	\$3,454	\$5,440
33.	Belle	WV	St Joseph	MO	NS-KCITY-UP	2818130	\$13,535	\$2,628	\$4,730	\$3,003	\$4,730
34.	<u>Removed</u>										
35.	Belle	WV	Strang	TX	NS-ESTL-UP	2818221	\$11,812	\$2,193	\$3,947	\$2,506	\$3,947
36.	Belle	WV	Strang	TX	NS-ESTL-BNSF	2813934	\$14,136	\$1,800	\$3,241	\$2,057	\$3,241
37.	Belle	WV	Strang	TX	NS-ESTL-UP	2819183	\$5,139	\$1,926	\$3,466	\$2,200	\$3,466
38.	<u>Removed</u>										
39.	Belle	WV	Texas City	TX	NS-ESTL-UP	2813934	\$14,136	\$2,011	\$3,620	\$2,298	\$3,620
40.	Belle	WV	Verona	MO	NS-ESTL-BNSF	2813934	\$14,136	\$2,098	\$3,776	\$2,397	\$3,776
41.	Belle	WV	West Memphis	AR	NS-KCITY-UP	2813934	\$19,539	\$2,647	\$4,765	\$3,025	\$4,765
42.	Belle	WV	Winford Spur	LA	NS-MERID-KCS	2813980	\$19,888	\$2,560	\$4,607	\$2,925	\$4,607
43.	Belle	WV	Wichita	KS	NS-ESTL-BNSF	2813934	\$14,136	\$2,109	\$3,796	\$2,410	\$3,796
44.	Bloomington	TX	Greenville	SC	UP-NEWOR-NS	2821142	\$6,113	\$1,833	\$3,299	\$2,094	\$3,299
45.	Bloomington	TX	Washington; Warren	NJ	UP-ESTL-NS	2821142	\$9,644	\$2,588	\$4,658	\$2,957	\$4,658
46.	<u>Removed</u>										
47.	Charleston; Bradley	TN	Woodstock	TN	NS-MEMPH-CN	2812220	\$4,170	\$1,129	\$2,033	\$1,291	\$2,033
48.	Cresap	WV	Edgemoor	DE	CSXT-HAGTN-NS	2991315	\$3,591	\$700	\$1,260	\$800	\$1,260
49.	Dowling	TX	Fort Mill	SC	KCS-MERID-NS	2815112	\$7,690	\$1,620	\$2,916	\$1,851	\$2,916
50.	Edgemoor	DE	Garland	TX	NS-MERID-KCS	2816130	\$9,388	\$3,115	\$5,608	\$3,560	\$5,608
51.	Edgemoor	DE	Groos	MI	NS-CHGO-CN	2816130	\$9,844	\$2,385	\$4,293	\$2,725	\$4,293

**Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 1Q12**

Origin City (1)	ST	Destination		Railroad(s) (3)	Commodity (4)	1Q2012				
		City (2)	ST			Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
52. Edgemoor	DE	Laredo	TX	NS-ESTL-UP	2816130	\$10,991	\$2,756	\$4,960	\$3,149	\$4,960
53. Edgemoor	DE	Madawaska	ME	NS-ROUPT-CN	2816130	\$5,029	\$1,412	\$2,542	\$1,614	\$2,542
54. Edgemoor	DE	Pasadena	TX	NS-ESTL-UP	2819971	\$24,453	\$2,733	\$4,920	\$3,123	\$4,920
55. Edgemoor	DE	Port Huron	MI	NS-BUFF-CN	2816130	\$7,404	\$1,851	\$3,331	\$2,115	\$3,331
56. Edgemoor	DE	Portland	ME	NS-MCV-PAS-AYERM-ST	2816130	\$5,029	\$1,419	\$2,554	\$1,621	\$2,554
57. Edgemoor	DE	Portland	OR	NS-CHGO-BNSF	2816130	\$9,844	\$2,409	\$4,336	\$2,752	\$4,336
58. Edgemoor	DE	Quinnesec	MI	NS-CHGO-CN	2816130	\$9,844	\$2,384	\$4,290	\$2,724	\$4,290
59. Edgemoor	DE	Rileys	ME	NS-MCV-PAS-AYERM-ST	2816130	\$5,029	\$1,424	\$2,562	\$1,627	\$2,562
60. Edgemoor	DE	Rumford	ME	NS-MCV-PAS-AYERM-ST	2816130	\$5,029	\$1,391	\$2,504	\$1,589	\$2,504
61. Removed										
62. Edgemoor	DE	Shawmutt	ME	NS-MCV-PAS-AYERM-ST	2816130	\$5,029	\$1,423	\$2,562	\$1,626	\$2,562
63. Edgemoor	DE	Snoboy	CA	NS-CHGO-UP	2816130	\$9,844	\$2,405	\$4,330	\$2,749	\$4,330
64. Edgemoor	DE	Snoboy	CA	NS-STRTR-BNSF	2816130	\$10,944	\$2,590	\$4,661	\$2,959	\$4,661
65. Edgemoor	DE	St Paul	MN	NS-CHGO-UP	2816130	\$9,844	\$2,401	\$4,322	\$2,744	\$4,322
66. Removed										
67. Edgemoor	DE	West Monroe	LA	NS-MERID-KCS	2816130	\$9,388	\$3,120	\$5,615	\$3,565	\$5,615
68. Edgemoor	DE	Wheeling	IL	NS-CHGO-CN	2816130	\$9,844	\$2,382	\$4,287	\$2,721	\$4,287
69. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	\$12,624	\$2,767	\$4,981	\$3,162	\$4,981
70. Removed										
71. Gregory	TX	Dragon	MS	UP-NEWOR-NS	2813984	\$2,486	\$542	\$975	\$619	\$975
72. Removed										
73. Gregory	TX	Royce	NJ	UP-ESTL-NS	2813984	\$21,912	\$2,945	\$5,302	\$3,366	\$5,302
74. Removed										
75. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	\$8,384	\$2,262	\$4,071	\$2,585	\$4,071
76. Lemoyne	AL	Artesia	MS	NS-MERID-KCS	4810560	\$8,983	\$1,336	\$2,405	\$1,527	\$2,405
77. McIntosh	AL	Burnside	LA	NS-MOBIL-CN	2819330	\$2,400	\$330	\$594	\$377	\$594
78. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812815	\$2,900	\$335	\$602	\$382	\$602
79. McIntosh	AL	Delisle	MS	NS-MOBIL-CN-HATBG-KCS	2812220	\$2,400	\$341	\$613	\$389	\$613
80. McIntosh	AL	Orange	TX	NS-NEWOR-UP	2812220	\$9,214	\$1,718	\$3,093	\$1,963	\$3,093
81. McIntosh	AL	Woodstock	TN	NS-MOBIL-CN	2812220	\$2,400	\$340	\$612	\$389	\$612
82. Orange	TX	Greenville	SC	UP-NEWOR-NS	2821142	\$6,113	\$1,565	\$2,817	\$1,788	\$2,817
83. Orange	TX	Washington, Warren	NJ	UP-ESTL-NS	2821142	\$9,644	\$2,384	\$4,291	\$2,724	\$4,291
84. Pascagoula	MS	Fort Mill	SC	MSE-MOBIL-NS	2815112	\$8,928	\$1,919	\$3,454	\$2,193	\$3,454
85. Pascagoula	MS	Lemoyne	AL	MSE-MOBIL-NS	2815112	\$2,758	\$287	\$517	\$328	\$517
86. Strang	TX	Lemoyne	AL	UP-NEWOR-NS	2812350	\$6,899	\$1,897	\$3,414	\$2,167	\$3,414
87. Beauharnois	PQ	Edgemoor	DE	CSXT-BUFF-NS	2812815	\$12,375	\$1,475	\$2,654	\$1,685	\$2,654
88. Removed										
89. Belle	WV	Gainesville	GA	NS-CINTI-CSXT	2813980	\$10,487	\$1,040	\$1,871	\$1,188	\$1,871
90. Belle	WV	Port Bienville	MS	NS-ATLA-CSXT-ANSLE-PBVR	2813934	\$12,839	\$2,190	\$3,941	\$2,502	\$3,941
91. Belle	WV	Theodore	AL	NS-CINTI-CSXT	2813934	\$10,487	\$1,068	\$1,923	\$1,221	\$1,923
92. Bellwood	VA	Dallas	GA	CSXT-PTRSB-NS	2819315	\$8,926	\$2,442	\$4,396	\$2,791	\$4,396
93. Bellwood	VA	Fort Mill	SC	CSXT-CHLTE-NS	2819315	\$1,061	\$290	\$522	\$331	\$522
94. Bellwood	VA	Rockwell	NC	CSXT-PTRSB-NS	2819315	\$3,431	\$987	\$1,776	\$1,128	\$1,776
95. Removed										
96. Danville	VA	Amphill	VA	NS-PTRSB-CSXT	3274110	\$1,910	\$659	\$1,185	\$753	\$1,185
97. Edgemoor	DE	New Johnsonville	TN	NS-CINTI-CSXT	2816130	\$9,594	\$2,289	\$4,120	\$2,615	\$4,120
98. Enid	OK	Edgemoor	DE	BNSF-ESTL-NS	2991315	\$14,518	\$3,358	\$6,045	\$3,838	\$6,045
99. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	\$1,490	\$434	\$780	\$495	\$780
100. Loudon	TN	Graingers	NC	NS-CHATT-CSXT	2818512	\$1,684	\$460	\$827	\$525	\$827
101. Miami Fort	OH	Dallas	GA	CSXT-CINTI-NS	2819315	\$5,084	\$1,652	\$2,973	\$1,887	\$2,973
102. Miami Fort	OH	Gracewood	GA	CSXT-CHATT-NS	2819325	\$9,761	\$1,571	\$2,828	\$1,796	\$2,828
103. Miami Fort	OH	McIntosh	AL	CSXT-CHATT-NS	2819340	\$8,664	\$1,037	\$1,866	\$1,185	\$1,866
104. Removed										
105. Removed										
106. Miami Fort	OH	Pepper	VA	CSXT-CINTI-NS	2819345	\$5,174	\$1,469	\$2,645	\$1,679	\$2,645
107. Natrium	WV	Belle	WV	CSXT-CINTI-NS	2812220	\$8,532	\$1,114	\$2,006	\$1,273	\$2,006
108. Natrium	WV	Danville	VA	CSXT-LYNCH-NS	2812220	\$2,696	\$396	\$712	\$452	\$712
109. New Johnsonville	TN	Chapman	PA	CSXT-CINTI-NS	2816130	\$7,652	\$2,286	\$4,115	\$2,612	\$4,115
110. Removed										
111. New Johnsonville	TN	Morrow	GA	CSXT-CHATT-NS	2816130	\$4,815	\$689	\$1,240	\$787	\$1,240
112. Niagara Falls	NY	Belle	WV	CSXT-CLMBO-NS	2812220	\$3,269	\$769	\$1,384	\$879	\$1,384
113. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812815	\$12,375	\$1,479	\$2,663	\$1,690	\$2,663
114. Niagara Falls	NY	Edgemoor	DE	CSXT-BUFF-NS	2812220	\$4,444	\$1,559	\$2,807	\$1,782	\$2,807
115. Pascagoula	MS	Fort Mill	SC	CSXT-ATLA-NS	2815112	\$5,350	\$1,274	\$2,293	\$1,456	\$2,293
116. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	\$1,910	\$294	\$529	\$336	\$529
117. Starke	FL	Huntsville	AL	CSXT-DCTUR-NS	1441325	\$1,910	\$473	\$852	\$541	\$852
118. Wurtland	KY	Fort Mill	SC	CSXT-CHLTE-NS	2819315	\$1,061	\$290	\$523	\$332	\$523
119. Wurtland	KY	McIntosh	AL	CSXT-BHAM-NS	2819315	\$2,633	\$829	\$1,492	\$947	\$1,492
120. Belle	WV	Divine	IL	NS-PINE-CN	2813980	\$11,542	\$1,593	\$2,867	\$1,820	\$2,867
121. Belle	WV	Mapleton	IL	NS-LOGPT-TPW	2813934	\$7,845	\$1,412	\$2,542	\$1,614	\$2,542
122. Burnside	LA	Gracewood	GA	CN-NEWOR-NS	2819325	\$18,406	\$2,049	\$3,688	\$2,341	\$3,688
123. Lemont	IL	Edgemoor	DE	BNSF-CHGO-NS	2991315	\$9,864	\$2,815	\$5,066	\$3,216	\$5,066
124. New Johnsonville	TN	McDonough	GA	CSXT-CHATT-NS	2816130	\$4,815	\$697	\$1,254	\$796	\$1,254
125. Charleston	TN	Woodstock	TN	NS-MEMPH-CN	2812410	\$9,265	\$1,115	\$2,006	\$1,274	\$2,006
126. Reybold	DE	Albuquerque	NM	NS-STRTR-BNSF	2819315	\$10,844	\$2,474	\$4,454	\$2,827	\$4,454
127. Reybold	DE	Baltimore	MD	NS-BALBV-CSXT	2819315	\$3,900	\$394	\$710	\$450	\$710
128. Reybold	DE	Blair	NE	NS-CHGO-UP	2819315	\$10,008	\$2,294	\$4,130	\$2,622	\$4,130
129. Reybold	DE	Brewton	AL	NS-BHAM-CSXT	2819315	\$10,476	\$2,593	\$4,667	\$2,963	\$4,667
130. Reybold	DE	Castle Hayne	NC	NS-CHLTE-CSXT	2819315	\$5,844	\$1,793	\$3,228	\$2,049	\$3,228
131. Reybold	DE	Clifton	AZ	NS-KCITY-UP	2819315	\$14,928	\$3,309	\$5,955	\$3,781	\$5,955

**Comparison of NS Tariff Rates and
Maximum Rates Per Car for DuPont Movements - 1Q12**

Origin		Destination		Railroad(s)	Commodity	1Q2012				
City (1)	ST	City (2)	ST			Tariff Rate 1/ (5)	Phase III Cost 1/ (6)	Jurisdictional Threshold 1/ (7)	SAC Rate 2/ (8)	STB Maximum Rate 3/ (9)
132. Reybold	DE	Corson	SD	NS-CHGO-BNSF	2819315	\$10,008	\$2,294	\$4,130	\$2,622	\$4,130
133. Reybold										
134. Reybold	DE	Ferguson	MS	NS-MEMPHIS-CN	2819315	\$12,882	\$3,000	\$5,400	\$3,428	\$5,400
135. Reybold	DE	Hastings	NE	NS-CHGO-BNSF	2819315	\$10,008	\$2,294	\$4,130	\$2,622	\$4,130
136. Reybold	DE	Indianapolis	IN	NS-CINTI-CSXT	2819315	\$8,880	\$2,062	\$3,712	\$2,357	\$3,712
137. Reybold	DE	Omaha	NE	NS-CHGO-UP	2819315	\$10,008	\$2,294	\$4,130	\$2,622	\$4,130
138. Reybold	DE	Orange	TX	NS-ESTL-BNSF	2819315	\$12,192	\$2,743	\$4,938	\$3,135	\$4,938
139. Reybold	DE	Phoenix	AZ	NS-STRTR-BNSF	2819315	\$10,844	\$2,474	\$4,454	\$2,827	\$4,454
140. Reybold	DE	Sioux City	IA	NS-CHGO-BNSF	2819315	\$10,008	\$2,294	\$4,130	\$2,622	\$4,130
141. Reybold	DE	Toledo	OH	NS-TOLED-CSXT	2819315	\$7,200	\$1,717	\$3,091	\$1,962	\$3,091
142. Reybold	DE	Washington	WV	NS-HAGTN-CSXT	2819315	\$6,444	\$678	\$1,220	\$774	\$1,220

1/ From Exhibit II-A-12

2/ MMM Ratio from Exhibit III-H-3 x Column (6)

3/ Greater of Column (7) or Column (8)

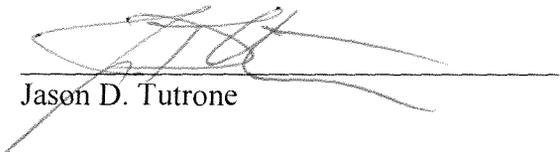
PUBLIC VERSION

CERTIFICATE OF SERVICE

I hereby certify that this 17th day of May 2012, I served a copy of the Opening Errata of E.I. du Pont de Nemours and Company upon Defendant via hand-delivery at the address below:

G. Paul Moates
Paul A. Hemmersbaugh
Sidley Austin LLP
1501 K Street, NW
Washington, DC 20005

*Counsel for Norfolk Southern Railway
Company*


Jason D. Tutrone