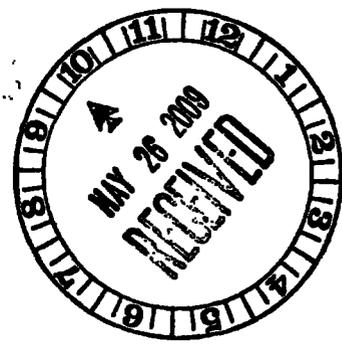


225158  
Mack H. Shumate, Jr.  
Senior General Attorney, Law Department



May 22, 2009



VIA U.P.S. OVERNIGHT

The Honorable Anne K. Quinlan  
Acting Secretary  
Surface Transportation Board  
395 E Street, S.W.  
Washington, DC 20423-0001

**FILED**

MAY 26 2009

**SURFACE  
TRANSPORTATION BOARD**

**Re: Abandonment of the Henderson Industrial Lead from M.P. 0.59  
near Overton to M.P. 16.28 near Henderson, a distance of  
15.69 miles in Rusk County, Texas (the "Line");  
STB Docket No. AB-33 (Sub-No. 275)**

Dear Secretary Quinlan:

Pursuant to 49 C.F.R. 1152.24, enclosed is an Application in  
the above-referenced proceeding. The Application and attached  
appendices represent Union Pacific Railroad Company's case in  
chief for abandonment of the subject Line.

Original affidavits attesting to compliance with the notice  
requirements of 49 C.F.R. § 1152.20, as required by 49 C.F.R.  
1152.24(b) and the general verification as required by 49 C.F.R.  
§ 1152.22(j) are also enclosed with the original and ten (10)  
copies of the Application. Two (2) disks of the Application and  
Appendices and a draft Federal Register notice pursuant to 49  
C.F.R. § 1152.22(i) are enclosed.

Please file the Application in Docket No. AB-33 (Sub-No.  
275).

**FEE RECEIVED**

MAY 26 2009

**TRANSPORTATION BOARD**

Enclosures

Sincerely,

**FILED**

MAY 26 2009

**SURFACE  
TRANSPORTATION BOARD**

cc: All Concerned Parties

O:\ABANDONMENTS\33-275\STB-ApplicationLetter.doc

cc: w/ Enclosures

(Via Certified Mail)

Honorable Rick Perry  
Governor  
State Insurance Building  
1100 San Jacinto  
Austin, TX 78701

Mr. James Randall  
Director of Transportation,  
Planning & Programming  
Texas Department of Transportation  
118 East Riverside Plaza  
Austin, TX 78704

Public Utility Commission of Texas  
1701 N. Congress Avenue  
P.O. Box 13326  
Austin, TX 78711-3326

Director, Multi-Modal Transportation  
Transportation Planning & Programming  
Texas Department of Transportation  
125 E. 11<sup>th</sup> Street  
Austin, TX 78701-2483

Chairman  
Railroad Commission of Texas  
1701 N. Congress Avenue  
Austin, TX 78701

West Fraser Timber Co., Ltd.  
858 Beatty Street, Suite #501  
Vancouver, B.C.  
Canada V6B 1C1

Boral Bricks  
1309 Kilgore Drive  
Henderson, TX 75652

BLET  
1370 Ontario  
Cleveland, OH 44113

UTU  
4600 Detroit Avenue  
Suite #320  
Cleveland, OH 44197

Headquarters - Railway Labor  
Executive Association  
400 N. Capitol St., Suite #850  
Washington, DC 20001

BRS  
917 Shenandoah Shores Rd.  
Front Royal, VA 22630

BMWED  
20300 Civic Center Drive  
Southfield, MI 48076-4169

Before the  
SURFACE TRANSPORTATION BOARD

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Docket No. AB-33 (Sub-No. 275)

UNION PACIFIC RAILROAD COMPANY  
– ABANDONMENT –  
IN RUSK COUNTY, TEXAS  
(HENDERSON INDUSTRIAL LEAD)

---

**APPLICATION**

UNION PACIFIC RAILROAD COMPANY

Mack H. Shumate, Jr.  
Senior General Attorney  
101 North Wacker Drive, #1920  
Chicago, Illinois 60606  
312/777-2055 (Tel.)  
312/777-2065 (FAX)

Dated: May 22, 2009  
Filed: May 26, 2009

Before the  
SURFACE TRANSPORTATION BOARD

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Docket No. AB-33 (Sub-No. 275)

UNION PACIFIC RAILROAD COMPANY  
– ABANDONMENT –  
IN RUSK COUNTY, TEXAS  
(HENDERSON INDUSTRIAL LEAD)

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**APPLICATION**

**A. Introduction.**

Applicant Union Pacific Railroad Company ("Union Pacific"), submits this Application pursuant to 49 C.F.R. § 1152.22 requesting authority to abandon its Henderson Industrial Lead extending from milepost 0.59 near Overton to milepost 16.28 near Henderson, a distance of 15.69 miles in the Rusk County, Texas (the "Line" or "Henderson Industrial Lead").

Union Pacific's continued operation of the Line will result in substantial losses, constituting a financial burden on Union Pacific. As will be demonstrated below, that public convenience and necessity require the abandonment of the Line because the Line (i) cannot be operated profitably and (ii) requires substantial capital rehabilitation which cannot be economically justified based on the unprofitable business on the Line for both the Base and Forecast Years.

This Application contains data for calendar year 2008, the base year being (January 1, 2008 - December 31, 2008) (the "Base Year"), and the forecast year being (May 1, 2009-April 30, 2010) (the "Forecast Year"). This Application and the attachments listed below represent Union Pacific's case in chief in support of

abandonment:

Appendix A - Map of the Line to be abandoned.

Appendix B - System Diagram Map description.

Appendix C - Verified Statement of Abdollah Ghazai (Engineering - Track Structure) required under 49 C.F.R. § 1152.22(b) (Condition of Properties) with Exhibits:

Exhibit 1 - Track Structure Condition Field Reports, Personal Inspection and Union Pacific Engineering Data

Exhibit 2 - Ordinary/Normalized Maintenance Estimates

Exhibit 3 - Cost of Rehabilitation (material and labor) (Estimated Annual Maintenance Cost Per Mile for the Line)

Exhibit 4 - Net Liquidation Value of Track and Bridges

Exhibit 5 - Rail Cost Adjustment Factor (RCAF)

Appendix D - Verified Statement of Michael N. Drelicharz (Finance) required under 49 C.F.R. §1152.22(c) and 49 C.F.R. § 152.22(d) (Revenue and Cost Data) with Exhibits:

Exhibit 1 - Revenues and Avoidable Costs (Base Year and Forecast Year).

Exhibit 2 - Opportunity Cost Calculations.

Exhibit 3 - Significant Users

Exhibit 4 - Number of Cars and Tons of Carload Freight Originating or Terminating on the Line

Exhibit 5 - Work Papers

Appendix E - Verified Statement of Robert Castagna (Marketing and Sales) required under 49 C.F.R. § 1152.22(e)(2), (Forecast Year Traffic Alternative Service and Carload Traffic).

Appendix F - Verified Statement of Zachary W. Schroeder (Real Estate) required under 49 C.F.R § 1152.22(e)(4) (Use for Public Purpose, Interim Trails Use and Restrictions on Title) with Exhibits:

Exhibit 1 - Real Estate Valuation

**B. Contents of Application-- 49 C.F.R. § 1152.22.**

(a) General.

(a)(1) Exact name of Applicant.

Applicant' s exact name is Union Pacific Railroad Company.

(a)(2) Whether Applicant is a common carrier by railroad subject to 49 U.S.C. Subtitle IV, chapter 105.

Union Pacific is a Class I common carrier by railroad subject to 49 U.S.C.

Subtitle IV, Chapter 105.

(a)(3) Relief sought (abandonment of Rail Line or discontinuance of service).

Union Pacific seeks to abandon the Henderson Industrial Lead milepost

0.59 near Overton to milepost 16.28 near Henderson, a distance of 15.69 miles in Rusk County, Texas.

Union Pacific presently operates on the Line which was originally constructed in 1887 by the Henderson & Overton Branch Railroad. The Line is currently comprised of 115-pound welded rail laid in 1978. Union Pacific now seeks abandonment of its common carrier obligation with respect to the Line.

(a)(4) Detailed map of the subject Rail Line.

Attached hereto as Appendix A and hereby made a part hereof is a map dated as of April 22, 2009 drawn to scale which shows the Line proposed for abandonment. Other railroad trackage in the area and major highways are also shown on the map.

(a)(5) Reference to inclusion of the Rail Line on the system diagram map or narrative and a copy of the description which accompanies the system diagram map.

Attached hereto as Appendix B and hereby made a part hereof is Union Pacific's Revised System Diagram Map filing which shows August 28, 2008 as being the first listing of the Line in Category 1 on Union Pacific's System Diagram Map. The Revised System Diagram Map was filed with the Surface Transportation Board on September 19, 2008 in compliance with 49 C.F.R. § 1152.10 through 1152.13.

(a)(6) Detailed statement of reasons for filing Application.

The reasons for the proposed abandonment are (1) freight revenues from the Line are insufficient to justify the costs of operation and maintenance, (2) based on current and future transportation prospects, there is no economically sound basis that would justify the capital expenditure for rehabilitation to a minimum of FRA Class I standard of the Line or even only that portion of the Line necessary to serve the only

current shipper on the Line at milepost 14.30, and (3) there is no reasonable prospect that traffic and revenues will increase sufficiently in the foreseeable future to justify continued operation of the Line.

Rail freight traffic on the Line has declined significantly in recent years. Not only is revenue from current traffic insufficient to cover day-to-day operating expenses of the Line, the estimated cost for necessary rehabilitation of the Line required to bring the Line back to an FRA Class I standard substantially exceeds the potential revenue that will be generated on the Line under current projections. There is no imminent location of new rail orientated industry that would justify either the Line's continued operation and maintenance or any rehabilitation. In addition, there is no overhead traffic on the Line.

(a)(7) Name, title, and address of representative to whom correspondence should be sent.

Correspondence regarding this matter should be addressed to Applicant's representative:

Mack H. Shumate, Jr., Senior General Attorney  
101 North Wacker Drive, #1920  
Chicago, Illinois 60606  
Tel. 312/777-2055  
Fax 312/777-2065

(a)(8) List of all United States Postal Service ZIP Codes that the Line traverses.

The Line traverses United States Postal Service ZIP Code 75652.

(b) Condition of Properties. The present physical condition of the Rail Line including operating restrictions and estimate of deferred maintenance and rehabilitation costs to upgrade the Rail Line to minimum FRA Class I safety standards. The bases for the estimates shall be stated with particularity, and work papers shall be filed with the Application.

In his Verified Statement attached as Appendix C, Abdollah (Abe) Ghazai

provides details regarding the condition and normalized maintenance expenses for the

Line. Mr. Ghazai personally inspected the entire Line on March 25, 2009, and walked representative segments of the Line at different locations. His testimony is based on those inspections, information provided by Union Pacific's on-site field personnel and data available via Union Pacific's Engineering Facilities Information System.

According to Mr. Ghazai, while abandonment authority for the entire Line is being sought by Union Pacific, the only active customer on the Line is located at Milepost 14.30. Thus, that portion of the Line between Milepost 16.28 and Milepost 14.30 is not needed to serve said customer and would not need to be maintained in the future in order to serve said customer. Therefore, Mr. Ghazai's analysis concerning normalized annual maintenance is restricted to that portion of the Line needed to serve the existing active customer and provides a more relevant analysis that yields a more conservative cost figure when calculating normalized annual maintenance costs. Based upon this analysis, Mr. Ghazai concludes, on Exhibit 2 to his Verified Statement, that normalized annual maintenance costs associated with the 13.71 mile portion of the Line between milepost 0.59 near Overton and milepost 14.30 near Henderson, (the "Active Line"), is \$100,892 annually. (See Verified Statement of Abdollah Ghazai - Appendix C at 52.) Therefore, maintaining the Active Line at FRA Class I standards would cost \$7,359 per mile. (See Verified Statement of Abdollah Ghazai - Appendix C at 52.) These calculations include only those costs associated with the Active Line's track structure and related components. These calculations do not include the costs of rehabilitation, and in some instances rebuilding, the Active Line nor the costs to rehabilitate or rebuild the Active Line's bridges and road crossings, which may require extra work. Naturally, the normalized annual maintenance costs for the entire Line at the FRA Class I level would be even higher on both a per mile basis and annual basis.

Mr. Ghazai is of the opinion that these calculations are conservative in that additional costs per mile would be incurred for ongoing brush cutting that may be required to provide necessary clearances along the Active Line and adequate visibility in the vicinity of grade crossings. (See Verified Statement of Abdollah Ghazai - Appendix C at 47.)

Exhibit 2 of Mr. Ghazai's Verified Statement details Mr. Ghazai's estimate of the cost of the materials and labor required to rehabilitate the Active Line to FRA Class I standards. According to Mr. Ghazai, in order to upgrade the Line to FRA Class I standard, a major tie renewal along with surfacing and lining is required. (See Verified Statement of Abdollah Ghazai - Appendix C at 47.) Mr. Ghazai determined that the rehabilitation cost of the Active Line alone, which is only 13.71 miles of the 15.69 miles of the entire Line, would be \$1,005,245. (See Verified Statement of Abdollah Ghazai - Appendix C at 47.)

Mr. Ghazai has established the net liquidation value of the bulk of the Line to be \$1,437,276. This Net Liquidation Value is for materials only (value of salvageable scrap and second-hand materials, minus the cost of removal) and does not include the value of the underlying real estate. (See Verified Statement of Abdollah Ghazai - Appendix C at 47.) Based on Mr. Ghazai's physical inspection of the Line, he determined that there was no salvageable scrap nor second-hand material on the Line between milepost 15.8 and milepost 16.28, the end of the Line. (See Verified Statement of Abdollah Ghazai - Appendix C at 47.)

(c) Service Provided. Description of the service performed on the Line during the Base Year (as defined by § 1152.2(c)), including the actual:

(c)(1) Number of trains operated and their frequency.

Service on the Henderson Industrial Lead is provided by a two-person

crew (train/job assignment identifier LHA43 on "Train LHA43") based out of Longview, Texas. This service on the Line occurs one day a week, typically on Thursdays.

In the Base Year, it took 52 roundtrips by Train LHA43 to deliver and pick up 124 cars of traffic generated by the Line, using two 2,000 horsepower locomotives. The traffic moved in single-carload movements. The 52 roundtrips over the Line generated 260 locomotive on-branch hours and 715 locomotive on-branch miles.

In addition, to service the Line Train LHA43 performs a number of other responsibilities. On days that Train LHA43 serves the Line, the job requires four hours of overtime per crew member. If the Board approves the proposed abandonment, this overtime would be avoided. The Base Year has actual avoidable crew wages without fringe benefits of \$10,199. The Forecast Year reflects the same operating parameters as the Base Year. (See Verified Statement of Michael N. Drelicharz - Appendix D at 61 and Work Papers 159 - 162).

**(c)(2) Miles of track operated (include main line and all railroad-owned sidings).**

The portion of the Line proposed for abandonment consists of 15.69 miles of branch line extending from milepost 0.59 near Overton to milepost 16.28 near Henderson, all in Rusk County, Texas. (See Verified Statement of Abdollah (Abe) Ghazai, Appendix C at 45.) While abandonment authority for the entire Line is being sought by Union Pacific, the only active industry on the Line is located at milepost 14.30. Thus, that portion of the Line between milepost 16.28 and milepost 14.30 is not needed to serve the customer and would not need to be maintained in the future in order to serve the customer. (See Verified Statement of Abdollah Ghazai - Appendix C at 46.)

(c)(3) Average number of locomotive units operated.

The weekly round trip movement on the Line uses two rebuilt low horsepower locomotive units (2,000 HP) for the 52 round trips for both the Base Year and the Forecast Year. (See Verified Statement of Michael N. Drelicharz, Appendix D at 61.)

(c)(4) Total tonnage and carloads by each commodity group on the Line (Base Year). (See Verified Statement of Robert Castagna, Appendix E at 235.)

<u>Commodity Group</u>	<u>Cars</u>	<u>Total</u> <u>Tons</u>
Base Year: (STCC 24211 Outbound loads of lumber (There are no inbound rail shipments to this location)	124	12,211
TOTAL:	124	12,211

(c)(5) Overhead or bridge traffic by carload commodity group that will not be retained by the carrier. (See Verified Statement of Robert Castagna, Appendix E at 234.)

There is no overhead or bridge traffic on the Line.

(c)(6) Average crew size.

The operation of Train LHA43, based out of Longview, Texas, operates with two crew members, an engineer and a conductor/brakeman. The same crew size is used for the Forecast Year. (See Verified Statement of Michael N. Drelicharz, Appendix D at 61.)

(c)(7) Level of maintenance.

The Line consists of 15.69 track miles between milepost 0.59 near Overton and milepost 16.28 near Henderson, is constructed with primarily 115 pound welded rail and track material. The Line is designated as FRA Excepted track and therefore has a maximum timetable speed of 10 mph but with car loading and car

handling restrictions. Based on Mr. Ghazai's physical inspection of the Line in March, 2009, there was no salvageable scrap or second-hand material beyond milepost 15.80 to the end of the Line at milepost 16.28. (See Verified Statement of Abdollah (Abe) Ghazai, Appendix C at 47.) Therefore, Union Pacific is of the opinion that this small portion of the Line, while designated as FRA Class I track, does not currently qualify as FRA Class I track. This fact does not adversely impact the sole shipper on the Line at milepost 14.30.

(c)(8) Any important changes in train service undertaken in the two (2) calendar years immediately preceding the filing of the Application.

There have been no important changes in train service in the last two (2) calendar years immediately preceding the filing of this Application. Train operations are summarized in the Verified Statement of Michael N. Drelicharz. (See the Verified Statement of Michael N. Drelicharz, Appendix D at 61.)

(c)(9) Reasons for decline in traffic, if any, in the best judgment of Applicant.

As supported by the Verified Statement of Robert Castagna, Senior Business Manager in the Industrial Products, Marketing and Sales Department of Union Pacific attached hereto as Appendix E and hereby made a part hereof, there is only one (1) shipper, West Fraser Timber Company, Ltd. ("West Fraser"), on the Line. The majority of outbound traffic from West Fraser currently moves by truck. The only previous rail shipper on the Line in 2007, Boral Brick, only received one (1) railcar in 2007 and no railcars in 2008. However, this shipper did use truck transportation to bring bricks to its facility. Even though the West Fraser traffic and Boral Brick traffic is exempt traffic, it appears that both shippers prefer to ship by truck rather than rail.

(d) Revenue and Cost Data.

(d)(1) Computation of the revenues attributable and avoidable costs for the Line to be abandoned for the Base Year (as defined by § 1152.2(c) and to the

extent such branch level data are available), in accordance with the methodology prescribed in §§ 1152.31 through 1152.33, as applicable, and submitted in the form called for in § 1152.36, see Exhibit 1 to Appendix D.

Exhibit 1 to the Verified Statement of Michael N. Drelicharz, Appendix D contains computations of the revenues and avoidable costs for the Henderson Industrial Lead in the Base Year. Exhibit 1 shows operating results for the entire Line during the Base Year. However, since calculations made by Abdollah Ghazai, as detailed in his Verified Statement, impact the computations of the revenues and avoidable costs made by Mr. Drelicharz, it is important to note that the ordinary maintenance costs and rehabilitation costs only reflect those costs for the "Active Line" as defined in Mr. Ghazai's Verified Statement and removes all such costs between milepost 14.30 to milepost 16.28. This results in a more conservative cost structure for both normalized maintenance and rehabilitation of the Line. Based on normalized maintenance costs, the Line shows an operating loss of \$38,787 for the Base Year. Expenses for normalized maintenance in the base year are \$7,359 per mile or a total of \$100,892 for the Henderson Industrial Lead, as discussed by Mr. Ghazai in his Verified Statement, Appendix C and detailed on Exhibit 2 attached thereto. These normalized maintenance costs and expenses do not factor in any capital costs for rehabilitation of the Line to FRA Class I standards with an estimated cost of \$1,005,245. (See Verified Statement of Abdollah Ghazai, Appendix C at 47.)

- (d)(2) The carrier shall compute an estimate of the future revenues attributable, avoidable costs and reasonable return on the value for the Line to be abandoned, for the Forecast Year (as defined in § 1152.2(h)) in the form called for in Exhibit 1. The carrier shall fully support and document all dollar amounts shown in the Forecast Year column including an explanation of the rationale and key assumptions used to determine the Forecast Year amounts.

Exhibit 1 to Michael N. Drelicharz's Verified Statement, Appendix D,

contains computations of future revenues and avoidable costs and a reasonable return on the working capital in the Forecast Year for the entire Line proposed for abandonment. Based on this Exhibit 1, Union Pacific would realize an operating loss during the Forecast Year for the Line of \$43,165.

The Forecast Year rail traffic totals 124 carloads. The Forecast Year traffic for lumber is analyzed by Robert Castagna in his Verified Statement attached hereto as Appendix E. Rail traffic in the Forecast Year takes into account the only shipper on the Line, West Fraser. Only West Fraser is expected to seek rail service in the Forecast Year. Boral Bricks, which shipped one railcar load of bricks in 2007 and nothing in the Base Year of 2008, does not qualify for inclusion in the Forecast Year.

(d)(3) The carrier shall also compute an "Estimated Subsidy Payment" for the Base Year in the form called for in Exhibit 1 and an alternate payment to reflect:

(i) Increases or decreases in attributable revenues and avoidable costs projected for the subsidy year; and

(ii) An estimate of the cash income tax reductions, Federal and state, to be realized in the subsidy year. The bases for the adjustment, e.g., rate increase, changes in traffic level, necessary maintenance to comply with minimum FRA Class I safety stands, shall be stated with particularity.

The Estimated Subsidy Payment is shown on Line 19, page 2 of Exhibit 1 to Michael N. Drelicharz's Verified Statement - Appendix D and is discussed by Mr. Drelicharz in his testimony contained therein. Details of the opportunity cost calculations for the Line are shown in Exhibit 2 to Michael N. Drelicharz's Verified Statement - Appendix D and are discussed by Mr. Drelicharz in his testimony contained therein. Based on this testimony, Union Pacific would incur an annual opportunity cost for the Forecast Year of \$157,697 for the Line, based on the cost of capital and working capital only.

(e) Rural and Community Impact.(e)(1) Name and population (identify source and date of figures) of each community in which a station on the Line is located.

The Line includes the towns of Overton and Henderson, Texas, however, no agency stations exist at either location. Population information was obtained from the U.S. Census Bureau's Website and is the Bureau's 2007 population estimate.

<u>Community</u>	<u>Station</u>	<u>Milepost</u>	<u>Population</u>
Henderson	N/A	N/A	11,599
Overton	N/A	N/A	2,358

(e)(2) Significant users, by name, address, principal commodity, and by tonnage and carloads for each of the two (2) calendar years preceding the Application, for that part of the current year for which information is available, and for the Base Year. In addition, the total tonnage and carloads for each commodity group originating and/or terminating on the line segment shall also be shown for the same time periods as those of the significant users.

Details of the significant user information are provided in the attached Appendix D. Listed in Exhibit 3 are the significant users and addresses, principal commodity, and number of cars shipped with tonnages for 2007, the Base Year, January - December, 2008 and the Forecast Year of January - December, 2009. Listed in Exhibit 4 are the carloads/tonnage by commodity for the same periods. The Forecast Year traffic totals 124 cars of lumber, which is discussed in detail in the Verified Statement of Robert Castagna - Appendix E.

(e)(3) General description of the alternate sources of transportation service (rail, motor, water, air) available, and the highway network in the proximate area.

The availability of alternate rail and motor service is discussed in the Verified Statement of Robert Castagna - Appendix E.

Rail and Motor - Alternate rail lines in the area are shown on the map

attached hereto as Appendix A and hereby made a part hereof. The Union Pacific's Palestine Subdivision mainline will still serve Overton, Texas and is the only rail line in close proximity to the Line.

After abandonment, the closest rail service would continue to remain available at the west end of the subject Line on the Union Pacific, at Overton, Texas on Union Pacific's Palestine Subdivision. The Henderson, Texas area is served by several highways, including U.S. Routes 79 and 259 and State Routes 64 and 43.

In addition, as stated by Robert Castagna in his Verified Statement, West Fraser currently has and will have two (2) shipping alternatives from Henderson, Texas:

1. Truck directly to receiver. Union Pacific believes that West Fraser is already using this mode of transportation for the majority of its outbound product shipments.
2. Use a transload facility to load rail. West Fraser can access a Union Pacific served transload facility at Longview, Texas, which is approximately 30 miles from Henderson, Texas. The use of a transload facility is an accepted practice for the shipment of lumber. West Fraser currently utilizes transloading as a shipment option from some of its other lumber facilities. (See Verified Statement of Robert Castagna, Appendix E at 235.)

Water - Barge service is not an alternative in the immediate area.

Air - Air service is not an economically viable alternative for the commodities being shipped over the Line.

(e)(4) Statement of whether the properties proposed to be abandoned are appropriate for use for other public purposes, including roads or highways, other forms of mass transportation, conservation, energy production or transmission, or recreation. If Applicant is aware of any restriction on the title to the property, including any reversionary interest, which would affect

the transfer of title or the use of property for other than rail purposes, this shall be disclosed.

The corridor occupied by the Line varies in width, but is generally between 100 and 150-feet wide. The underlying right-of-way for the Line is comprised of 229.418 acres that are considered reversionary ownership ("Reversionary Property") and another 10.89 acres that are fee equivalent ownership ("Fee Property"). The Fee Property is outside the immediate right-of-way underlying the intact track from milepost 0.59 near Overton to milepost 15.92 in Henderson, Texas. Therefore, these 10.89 acres are not needed to operate the Line as a railroad and have been removed from the final valuation. The total property potentially available for public use or trail use comprises 229.418 acres that are considered Reversionary Property, and 0.00 acres that are Fee Property. Neither the Reversionary Property nor the Fee Property is federally granted right-of-way.

Based on this information, a voluntary interim trail use of the Reversionary Property is potentially possible but a public use, other than interim trail use, would, in the opinion of the Union Pacific, require some form of additional acquisition under applicable local law of an interest in land from the landowners of the Reversionary Property.

Real Property Ownership documentation, with regard to the Line, in Union Pacific's possession will be made available promptly to those requesting it.

(f) Environmental impact.

On April 22, 2009, Union Pacific prepared and served a Combined Environmental and Historic Report for the Line in accordance with 49 C.F.R. § 1105.7 and 49 C.F.R. § 1105.8 with a Certificate of Service pursuant to 49 C.F.R. § 1105.11.

(g) Passenger Service.

No passenger service is conducted over the Henderson Industrial Lead.

(h) Additional Information.

Any additional information regarding the proposed abandonment will be provided as required by the Board.

Included with the Combined Environmental and Historic Report referenced in Item B(f) above, Union Pacific received three (3) letters in response to the subject abandonment:

1. The United States Natural Resources Conservation Service has by letter dated January 13, 2009 stated that the proposed abandonment would not be considered a conversion of farmland. The FPPA does not apply. The United States Natural Resources Conservation Service's response letter is attached as Amendment No. 3 to Union Pacific's Combined Environmental and Historic Report.

2. The Texas Parks & Wildlife Service has by letter dated November 5, 2008 reviewed the proposed abandonment and made no indication that any federally listed species or designated critical habitat areas are located within the proposed abandonment area. The Texas Parks and Wildlife Service did indicate that the Line, or portions thereof, should be considered for recreational trail use. Union Pacific has had informal discussions with the Rusk County Rural Rail District and the Texas Department of Transportation regarding potential acquisition of the Line for continued rail service. If the Line is abandoned and salvaged, the recommendations of the Texas Parks and Wildlife Service will be coordinated with Union Pacific's salvage contractor. The Texas Parks and Wildlife Service's letter is attached as Attachment No. 4 to Union Pacific's Combined Environmental and Historic Report.

3. The National Park Service has by response stamp dated October 9, 2008 reviewed the proposed abandonment and determined that no parks will be affected by the abandonment project. The National Park Service response is attached as Attachment No. 5 to Union Pacific's Combined Environmental and Historic Report.

(i) Draft Federal Register Notice.

UP has included a draft Federal Register notice and two (2) computer diskettes with this Application.

(j) Verification.

The officer of Union Pacific charged with responsibility for Union Pacific's rail line abandonment program, Raymond E. Allamong, Jr., Senior Manager Rail Line Planning has executed and verified this Application in the attached Verification.

**C. Conclusion.**

Union Pacific's operation of the Henderson Industrial Lead is projected to result in an operating loss of \$43,165 in the Forecast Year with a substantial current annual operating cost of \$574,245 for the Forecast Year, as shown by Michael N. Drelicharz's Verified Statement - Appendix D. These figures do not take into consideration the substantial capital costs that would be required to rehabilitate the Line in order to continue operations at FRA Class I standard (\$1,010,556). The Line plainly will be a substantial drain on Union Pacific in the Forecast Year.

The substantial normalized maintenance expense factored into Michael N. Drelicharz's cost calculations is the amount required for economic and efficient operation of a Line over the long term and should be considered in determining whether public convenience and necessity permit abandonment. International Minerals & Chemical Corporation v. I.C.C., 656 F.2d 251, 256, 257 (7<sup>th</sup> Cir. 1981); Chicago & North

Western Transportation Co. - Abandonment between Mason City and Kesley, Iowa,

366 I.C.C. 373, 377 (1982).

The testimony of Robert Castagna, Appendix E confirms the availability of and use by the sole shipper of alternate motor carrier service for traffic on the Line. In addition, Mr. Castagna's affidavit confirms the availability of a major rail transloading site on the Union Pacific within 30 miles of the Line.

As succinctly summarized in Chicago and North Western Transportation Co. - Abandonment, 354 I.C.C. 1, 7 (1977):

"In numerous proceedings, the Commission has found that shippers are likely to incur inconvenience and increased transportation costs as a result of [a] proposed abandonment, but these are not sufficient to outweigh the detriment to the public interest of continued operations of uneconomic and excess facilities [case citations omitted]. This is especially the case where alternate transportation is available." (Emphasis added).

Alternate transportation may be adequate even if it involves higher costs and some inconvenience. See, e.g., Alabama Public Service Commission v. ICC, 765 F.2d 1516, 1523 (11th Cir. 1985); Mississippi Public Service Commission v. ICC, 650 F.2d 551, 555 (5th Cir. 1981).

Almost every rail abandonment will result in some inconvenience or disruption to shippers and local communities. This disruption or inconvenience, however, is not a controlling determination. Baltimore & Ohio Railroad Company - Abandonment, 328 I.C.C. 108, 115 (1965); Chicago, Milwaukee, St. Paul & Pacific Railroad Company Trustees - Abandonment, 228 I.C.C. 467, 477 (1938). If abandonment had to depend on proof that affected communities or shippers would suffer no inconvenience or economic loss, few, if any, lines ever would be abandoned. State of Nebraska v. United States, 255 F.Supp. 718, 722 (1966). The Board's duty

lies not in determining the property rights of shippers who happen to be inconvenienced or forced out of business by abandonment, but in weighing the present and prospective need for a line, and the benefits resulting to the public therefrom, against the burdens, present and prospective, which might be imposed upon interstate commerce.

Confluence & Oakland R.R. Co. - Abandonment, 247 I.C.C. 399, 402 (1941).

Public convenience and necessity permit and require abandonment of the Line based on the evidence submitted by Union Pacific. Union Pacific's future operation would result in a substantial burden on interstate commerce as well as on Union Pacific when the substantial operating costs and high capital rehabilitation costs for the Line are considered, as they must be. Union Pacific should not be required to support operation on this Line out of its other profitable operations. People of the State of Illinois v. ICC, 722 F.2d 1341, 1347 (7<sup>th</sup> Cir. 1983) (Congress' concerns are not merely procedural, but it believes that the railroads cannot continue to support deficit operations out of all-to-few profitable operations and therefore abandonments should be more freely permitted). This argument holds even greater weight when one considers the fact that the sole shipper on the Line has adopted alternative motor carrier service in the area to meet its shipping needs.

THEREFORE, Union Pacific Railroad Company respectfully requests the Board to authorize abandonment of the Henderson Industrial Lead between milepost 0.59 near Overton and milepost 16.28 near Henderson, all in Rusk County, Texas.

Dated this 22<sup>nd</sup> day of May, 2009.

UNION PACIFIC RAILROAD COMPANY



---

Mack H. Shumate, Jr., Senior General Attorney  
101 North Wacker Drive, Suite 1920  
Chicago, Illinois 60606  
312/777-2055 (Tel.)  
312/777-2065 (FAX)

VERIFICATION

State of Nebraska            )  
  ) ss.  
County of Douglas            )

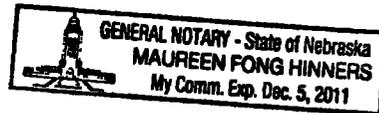
Raymond E. Allamong, Jr., makes oath and says that he is the Senior Manager Rail Planning of Union Pacific Railroad Company, applicant herein; that he has been authorized by the applicant to verify and file with the Surface Transportation Board the foregoing application in STB AB-33 (Sub-No. 275); that he has carefully examined all of the statements in the application as well as the exhibits attached thereto and made a part hereof; that he has knowledge of the facts and matters relied upon in the application; and that all representations set forth therein are true and correct to the best of his knowledge, information and belief.

Raymond E. Allamong, Jr.  
Raymond E. Allamong, Jr.

Subscribed and sworn to before me a notary public in and for the State and County above named, this 20th day of May, 2009.

Maureen Fong Hinners  
Notary Public

My commission expires 12-5-2011.



BEFORE THE  
SURFACE TRANSPORTATION BOARD

Docket No. AB-33 (Sub-No. 275)

UNION PACIFIC RAILROAD COMPANY  
-ABANDONMENT-  
IN RUSK COUNTY, TEXAS  
(HENDERSON INDUSTRIAL LEAD)

**AFFIDAVIT**  
(49 C.F.R. § 1152.24(b))

STATE OF ILLINOIS        )  
  ) ss.  
COUNTY OF COOK        )

Mack H. Shumate, Jr., being first duly sworn upon oath, deposes and says that the notice requirements of 49 C.F.R. § 1152.20 have been complied with in Docket No. AB-33 (Sub-No. 275), as follows:

**§ 1152.20(a)(1)** - On May 7, 2009 the original of a Notice of Intent was e-filed to the Honorable Anne K. Quinlan, Acting Secretary, Surface Transportation Board, 395 E Street, S.W., Washington, DC 20423-0001.

**§ 1152.20(a)(2)** - On May 7, 2009, the Notice of Intent was mailed in first class mail, (or certified mail as noted), postage prepaid to the following:

**(i) Shippers-Receiver on the line (Significant Users):**

West Fraser Timber Co., Ltd.  
858 Beatty Street, Suite #501  
Vancouver, B.C.  
Canada V6B 1C1

Boral Bricks  
1309 Kilgore Drive  
Henderson, Texas 75652

**(ii)-(v) State Officials:****(Via Certified Mail)**

Honorable Rick Perry  
Governor  
State Insurance Building  
1100 San Jacinto  
Austin, TX 78701

Director, Multi-Modal Transportation  
Transportation Planning & Programming  
Texas Department of Transportation  
125 E. 11<sup>th</sup> Street  
Austin, TX 78701-2483

Mr. James Randall  
Director of Transportation, Planning & Prog.  
Texas Department of Transportation  
118 East Riverside Plaza  
Austin, TX 78704

Rusk County Commissioners  
115 North Main Street  
County Courthouse  
Henderson, TX 75652-3147

Chairman  
Railroad Commission of Texas  
1701 N. Congress Avenue  
Austin, TX 78701

Public Utility Commission of Texas  
1701 N. Congress Avenue  
P.O. Box 13326  
Austin, TX 78711-3326

**(vi)-(xii) Federal Officials (excludes (x) – Amtrak):**

U.S. Department of Transportation  
Federal Railroad Administration  
400 Seventh Street, S.W.  
Washington, DC 20590

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

MTMCTEA  
Attn: Railroads for National Defense  
661 Sheppard Place  
Fort Eustis, VA 23604-1626

U.S. Department of Agriculture  
Chief of the Forest Service  
4<sup>th</sup> Floor N.W., Auditors' Building  
14<sup>th</sup> Street & Independence Ave., S.W.  
Washington, DC 20250

U.S. Department of the Interior  
National Park Service  
Recreation Resources Assistance Divn.  
P.O. Box 37127  
Washington, DC 20013-7127

**(xiii) Headquarters of Labor Organizations:**

BLET  
1370 Ontario  
Cleveland, OH 44113

BRS  
917 Shenandoah Shores Road  
Front Royal, VA 22630

UTU  
14600 Detroit Avenue  
Cleveland, OH 44197

BMWED  
20300 Civic Center Drive, Suite #320  
Southfield, MI 48076-4169

Headquarters - Railway Labor  
Executive Association  
400 N. Capitol St., Suite #850  
Washington, DC 20001

**§ 1152.20(a)(3) - Posting.** On May 7, 2009, the Notice of Intent was posted in a conspicuous place for public review in the Lobby of Union Pacific Railroad Company's Headquarters building located at 1400 Douglas Street, Omaha, Nebraska 68179. Business for the Line proposed to be abandoned in Docket No. AB-33 (Sub-No. 275) is handled through this facility.

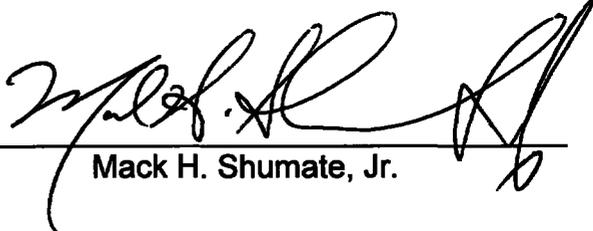
**§ 1152.20(a)(4) - Newspaper Publication.** The Notice of Intent was published once each week for three consecutive weeks in a newspaper generally circulated in the county as follows:

<u>Newspaper</u>	<u>County</u>	<u>Dates Published</u>
Henderson Daily News	Rusk	May 8, 11 and 18, 2009

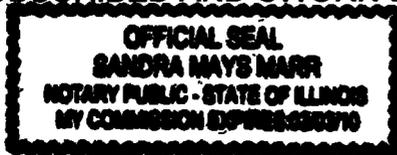
**§ 1152.20(c) - Environmental and Historic Report.** On April 22, 2009 (at least 20 days prior to filing the application), a Combined Environmental and Historic Report was prepared pursuant to 49 C.F.R. §§ 1105.7(e) and 1105.8(d) and distributed with the form letter on all parties listed at 49 C.F.R. § 1105.7(b)(1)-(11) and the State Historic Preservation Officer, pursuant to 49 C.F.F. §§ 1105.7 and 1105.8.

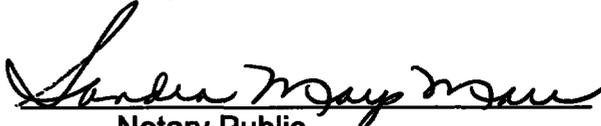
The Combined Environmental and Historic Report and Certificate of Service were served on the Board on April 22, 2009.

Dated this 22<sup>nd</sup> day of May, 2009.

  
 \_\_\_\_\_  
 Mack H. Shumate, Jr.

SUBSCRIBED AND SWORN to before me a Notary Public this 22<sup>nd</sup> day of May, 2009.



  
 \_\_\_\_\_  
 Notary Public

My Commission Expires:

02/03/10

Before the  
SURFACE TRANSPORTATION BOARD

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Docket No. AB-33 (Sub-No. 275)

UNION PACIFIC RAILROAD COMPANY  
-- ABANDONMENT --  
IN RUSK COUNTY, TEXAS  
(HENDERSON INDUSTRIAL LEAD)

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**FEDERAL REGISTER NOTICE**

**STB No. AB-33 (Sub-No. 275)****Notice of Application to Abandon**

On May 25, 2009, Union Pacific Railroad Company ("Union Pacific" or "Applicant") filed with the Surface Transportation Board, Washington, D.C. 20423, an application for permission for the abandonment of a line of railroad known as the Henderson Industrial Lead extending from railroad milepost 0.59 near Overton to milepost 16.28 near Henderson, a distance of 15.69 miles in Rusk County, Texas (the "Line"). The Line traverses U. S. Postal Service Zip Code 73652. No agency exists on the Line.

The Line does not contain federally granted rights-of-way. Any documentation in the Union Pacific's possession will be made available promptly to those requesting it. The Applicant's entire case for abandonment (case in chief) was filed with the application.

The Line has appeared on the system diagram map or included in the narrative in category 1 since August 28, 2008, filed September 19, 2008.

The interest of Applicant's railroad employees will be protected as required by 49 U.S.C. 10903(b)(2).

Any interested person may file with the Surface Transportation Board written comments concerning the proposed abandonment or protests (including the protestant's entire opposition case), within 45 days after the application is filed. All interested persons should be aware that following any abandonment of rail service and salvage of the Line, the Line may be suitable for other public use, including interim trail use. Any request for a public use condition under 49 U.S.C. 10905 (49 CFR 1152.28 of the Board's rules) and any request for a trail use condition under 16 U.S.C. 1247(d) (49 CFR 1152.29 of the Board's rules) must be filed within 45 days after the application is filed. Persons who may oppose the abandonment but who do not wish to participate fully in the process by appearing at any oral hearings or by submitting verified statements of witnesses, containing detailed evidence should file comments. Persons interested only in seeking public use or trail use conditions should also file comments. Persons opposing the proposed abandonment that do wish to participate actively and fully in the process should file a protest.

In addition, a commenting party or protestant may provide:

- (i) An offer of financial assistance, pursuant to 49 U.S.C. 10904 (due 120 days after the application is filed or 10 days after the application is granted by the Board, whichever occurs sooner);
- (ii) Recommended provisions for protection of the interests of Applicant's railroad employees;

- (iii) A request for a public use condition under 49 U.S.C. 10905; and
- (iv) A statement pertaining to prospective use of the right-of-way for interim trail use and rail banking under 16 U.S.C. 1247(d) and 49 CFR 1152.29.

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

Written comments and protests, including all requests for public use and trail use conditions, must indicate the proceeding designation STB No. AB-33 (Sub-No. 275) and should be filed with the Secretary, Surface Transportation Board (Board), Washington, D.C. 20423, no later than July 10, 2009. Interested persons may file a written comment or protest with the Board to become a party to this abandonment proceeding. A copy of each written comment or protest shall be served upon the representative of the applicant, Mack H. Shumate, Jr., Senior General Attorney, 101 North Wacker Drive, Room 1920, Chicago, Illinois 60606, Telephone 312/777-2055, Fax 312/777-2065. The original and 10 copies of all comments or protests shall be filed with the Board with a certificate of service. Except as otherwise set forth in 49 CFR 1152, every document filed with the Board must be served on all parties to the abandonment proceeding. 49 CFR 1104.12(a).

The Line sought to be abandoned will be available for subsidy or sale for continued rail use, if the Board decides to permit the abandonment in accordance with applicable laws and regulations (49 U.S.C. 10904 and 49 CFR 1152.27). No subsidy arrangement approved under 49 U.S.C. 10904 shall remain in effect for more than 1 year unless otherwise mutually agreed by the parties (49 U.S.C. 10904(f)(4)(B)). Applicant will promptly provide upon request to each interested party an estimate of the subsidy and minimum purchase price required to keep the Line in operation. The carrier's representative to whom inquiries may be made concerning sale or subsidy terms is Mack H. Shumate, Jr., Senior General Attorney, 101 North Wacker Drive, Room 1920, Chicago, Illinois 60606, Telephone 312/777-2055, Fax 312/777-2065.

Persons seeking further information concerning abandonment procedures may contact the Surface Transportation Board or refer to the full abandonment regulations at 49 CFR 1152. Questions concerning environmental issues may be directed to the Board's Section of Environmental Analysis.

An environmental assessment (EA) (or environmental impact statement (EIS), if necessary) prepared by the Section of Environmental Analysis will be served upon all parties of record and upon any agencies or other persons who commented during its preparation. Any other persons who would like to obtain a copy of the EA (or EIS) may contact the Section of Environmental Analysis. EAs in these abandonment proceedings normally will be made available within 33 days of the filing of the application. The deadline for submission of comments on the EA will generally be within 30 days of its service. The comments received will be addressed in the Board's decision. A supplemental EA or EIS may be issued where appropriate.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the foregoing Application in Docket No. AB-33 (Sub-No. 275), Henderson Industrial Lead, from M.P. 0.59 near Overton to M.P. 16.28 near Henderson in Rusk County, Texas, was served via first class mail (or by certified mail, if indicated) on the 22<sup>nd</sup> day of May, 2009 on the following:

**Significant Users**  
[49 CFR 1152.20(a)(2)(i)]

West Fraser Timber Co., Ltd.  
858 Beatty Street, Suite #501  
Vancouver, B.C.  
Canada V6B 1C1

Boral Bricks  
1309 Kilgore Drive  
Henderson, Texas 75652

**State Officials and Federal Agencies**

[49 CFR 1151.20(a)(2)(ii)-(xii)]

**(Via Certified Mail)**  
Honorable Rick Perry  
Governor  
State Insurance Building  
1100 San Jacinto  
Austin, TX 78701

Mr. James Randall  
Director of Transportation, Planning & Prog.  
Texas Department of Transportation  
118 East Riverside Plaza  
Austin, TX 78704

Director, Multi-Modal Transportation  
Transportation Planning & Programming  
Texas Department of Transportation  
125 E. 11<sup>th</sup> Street  
Austin, TX 78701-2483

Rusk County Commissioners  
115 North Main Street  
County Courthouse  
Henderson, TX 7552-3147

Public Utility Commission of Texas  
1701 N. Congress Avenue  
P.O. Box 13326  
Austin, TX 78711-3326

Chairman  
Railroad Commission of Texas  
1701 N. Congress Avenue  
Austin, TX 78701

**Headquarters of Labor Organizations Representing Employees**

[49 CFR 1152.20 (a)(2)(xiii)]

BLET  
1370 Ontario  
Cleveland, OH 44113

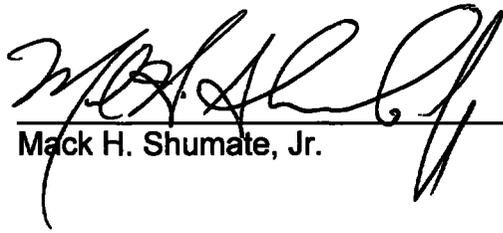
UTU  
14600 Detroit Avenue  
Cleveland, OH 44197

Headquarters - Railway Labor  
Executive Association  
400 N. Capitol St., Suite #850  
Washington, DC 20001

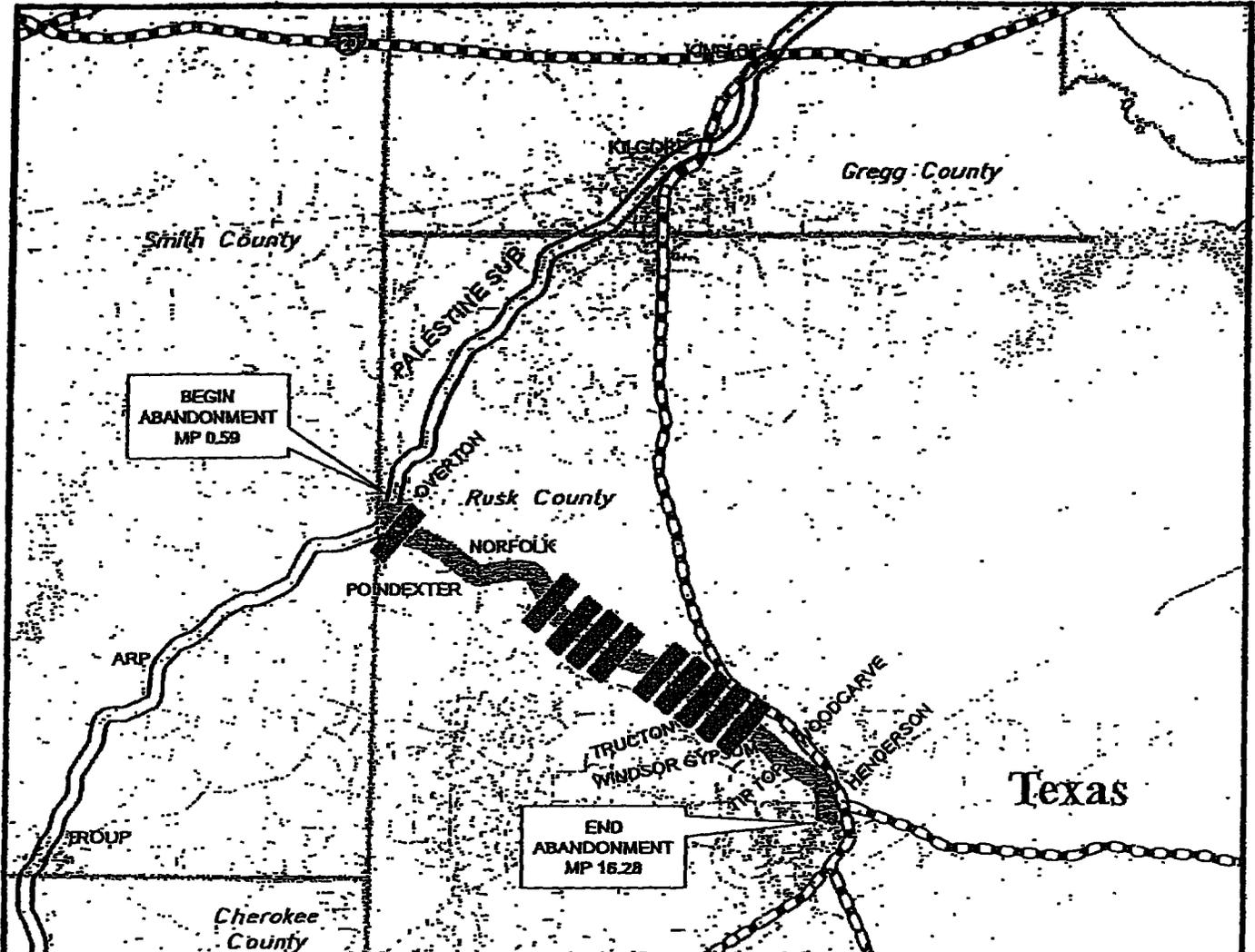
BRS  
917 Shenandoah Shores Road  
Front Royal, VA 22630

BMWED  
20300 Civic Center Drive, Suite #320  
Southfield, MI 48076-4169

Dated this 22<sup>nd</sup> day of May, 2009.



Mack H. Shumate, Jr.



BRIDGE NO.	BRIDGE TYPE	TOTAL LENGTH	DATE
0.85	3 - SPAN I-BEAM	61	1937
6	2 - SPAN RAIL GRDER	22	1927
6.9	3 - SPAN THROUGH PLATE TRESTLE BALLAST DECK	41	1929
7.2	1 - SPAN RAIL GRDER	11	1929
7.8	3 - SPAN THROUGH PLATE TRESTLE BALLAST DECK	41	1929
9.7	3 - SPAN THROUGH PLATE TRESTLE BALLAST DECK	41	1929
10.2	4 - SPAN THROUGH PLATE TRESTLE BALLAST DECK	54	1925
10.5	2 - SPAN THROUGH PLATE TRESTLE BALLAST DECK	28	1917
10.7	4 - SPAN THROUGH PLATE TRESTLE BALLAST DECK	52	1929
11.4	4 - SPAN THROUGH PLATE TRESTLE BALLAST DECK	54	1916

**Legend**

- UPRR LINES TO BE ABANDONED
- OTHER UPRR LINES
- OTHER RAILROADS
- PRINCIPAL HIGHWAYS
- OTHER ROADS
- 50+ YEAR OLD STRUCTURES

**HENDERSON INDUSTRIAL LEAD**

MP 0.59 TO MP 16.28  
TOTAL OF 15.69 MILES  
IN RUSK COUNTY, TEXAS

**UNION PACIFIC RAILROAD CO.  
HENDERSON INDUSTRIAL LEAD  
TEXAS**

INCLUDING 50+ YEAR OLD STRUCTURES



Before the  
SURFACE TRANSPORTATION BOARD

## **SYSTEM DIAGRAM MAP**

Revised on August 28, 2008

### **UNION PACIFIC RAILROAD COMPANY (AB-33)**

Includes all lines previously identified as Chicago & North Western Railway Company (AB-1); Southern Pacific Transportation Company (AB-12); St. Louis Southwestern Railway Company (AB-39); The Denver & Rio Grande Western Railroad Company (AB-8); and SPCSL Corp. (AB-357)

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AFFIDAVIT OF  
SERVICE AND PUBLICATION  
49 C.F.R. § 1152.12(d)

Mack H. Shumate, Jr.  
Senior General Attorney  
Union Pacific Railroad Company  
101 North Wacker Drive, Room 1920  
Chicago, IL 60606  
312/777-2055

Dated: September 19, 2008  
Filed: September 19, 2008

**AFFIDAVIT OF  
SERVICE AND PUBLICATION  
49 C.F.R. § 1152.12(d)**

STATE OF ILLINOIS        )  
  ) ss.  
COUNTY OF COOK        )

Mack H. Shumate, Jr. makes oath and says that he has complied with the service and publication requirements of 49 C.F.R. § 1152.12 as follows:

(1) Service. An updated color-coded system diagram map, with Line Descriptions for rail lines in Categories 1, 2, and 3, for Union Pacific Railroad Company (AB-33), was served September 19, 2008 on the Governor, the Public Service Commission (or equivalent agency) and the designated State agency each state in which Union Pacific Railroad Company operates, as follows: Arkansas, Arizona, California, Colorado, Idaho, Illinois, Iowa, Indiana (trackage rights only), Kansas, Louisiana, Minnesota, Missouri, Montana, Nebraska, New Mexico, Nevada, Oklahoma, Oregon, Tennessee, Texas, Utah, Washington, Wisconsin and Wyoming. The updated map was served by mailing a copy in first class mail with postage prepaid to the parties listed on the attached Appendix A.

A copy of the newspaper notice and the System Diagram Map was posted at the Union Pacific Center in Omaha, Nebraska and in the Customers Section of the Union Pacific Web site on September 19, 2008 in accordance with 49 C.F.R § 1152.12(c)(2)(ii).

(2) Publication. A newspaper ad entitled "Notice - System Diagram Map" is attached as Appendix B. The rail line in the notice is known as the Fort Dodge

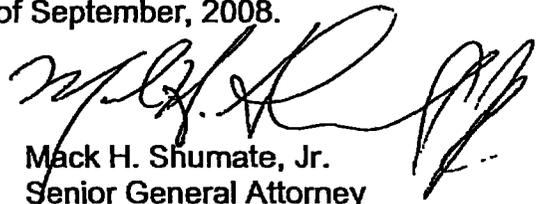
Subdivision and has been placed in Category 1 on the updated map. The line is in the State of Iowa.

A newspaper ad entitled "Notice - System Diagram Map" is attached as Appendix C. The rail line in the notice is known as the Henderson Industrial Lead and has been placed in Category 1 on the updated map. The line is in the State of Texas.

The ads were published in the counties where the rail lines are located, as follows:

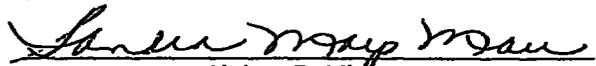
<u>State</u>	<u>Rail Line</u>	<u>County</u>	<u>Newspaper</u>	<u>Date</u>
IA	Ft. Dodge Subdivision	Hancock	<i>Gamer Leader &amp; Signal</i>	9/17/08
IA	Ft. Dodge Subdivision	Winnebago	<i>Forest City Summit</i>	9/17/08
IA	Ft. Dodge Subdivision	Wright	<i>Belmond Independent</i>	9/18/08
TX	Henderson Industrial Lead	Rusk	<i>Henderson News</i>	9/17/08

Dated at Chicago, Illinois this 19<sup>th</sup> day of September, 2008.

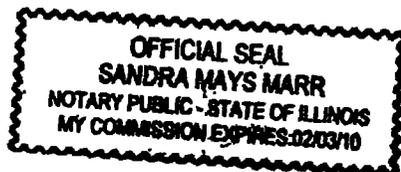


Mack H. Shumate, Jr.  
Senior General Attorney  
101 North Wacker Drive, Room 1920  
Chicago, Illinois 60606  
(312) 777-2055

Subscribed and sworn to before me this 19<sup>th</sup> day of September, 2008.

  
Notary Public

My Commission Expires:  
February 3, 2010



**APPENDIX A  
UPDATED SYSTEM DIAGRAM MAP  
AB-33**

**Honorable Mike Beebee  
Governor - State of Arkansas  
State Capitol, Room 250  
Little Rock, AR 72201**

**Arkansas Highway and  
Transportation Department  
P.O. Box 2261  
Little Rock, AR 72203-2261**

**Chairman  
Arkansas Public Service Commission  
P.O. Box 400  
Little Rock, AR 72203-0400**

**Honorable Janet Napolitano  
Governor-State of Arizona  
State Capitol  
1700 West Washington  
Phoenix, AZ 85007**

**Arizona Corporation Commission  
Railroad Safety  
1200 W. Washington St.  
Phoenix, AZ 85007-2996**

**Arizona Department of Transportation  
206 S. 17 Ave., Room 310  
Phoenix, AZ 85007**

**Honorable Arnold Schwarzenegger  
Governor - State of California  
State Capitol  
Sacramento, CA 95814**

**Executive Director ATTN: Tack Joe  
Public Utilities Commission of  
The State of California  
505 Van Ness  
San Francisco, CA 94102-3298**

**California Department of Transportation  
Rail Program Manager  
Division of Transportation, MS #32  
P. O. Box 942874  
Sacramento, CA 94274-0001**

**California Department of Transportation  
Division of Transportation Planning  
P. O. Box 942874  
Sacramento, CA 94274-0001**

**Honorable Bill Rittner, Jr.  
Governor - State of Colorado  
136 State Capitol  
Denver, CO 80203-1792**

**Executive Director  
Colorado Transportation Department  
4201 E. Arkansas Avenue  
Denver, CO 80222**

**Executive Director  
Colorado Public Utilities Commission  
1560 Broadway, Suite 250  
Denver, CO 80202**

**Honorable C.L. "Butch" Otter  
Governor - State of Idaho  
700 West Jefferson, 2<sup>nd</sup> Floor  
P.O. Box 83720  
Boise, ID 83720-0034**

**David S. Ekern, Director  
Idaho Transportation Dept.  
3311 W. State Street, Box 7129  
Boise, ID 83707-1129**

Donald Howell, Esq.  
Idaho Public Utilities Commission  
472 W. Washington  
P. O. Box 83720  
Boise, ID 83720-0074

Honorable Rod R. Blagojevich  
Governor - State of Illinois  
207 State House  
Springfield, IL 62706-1150

Executive Director  
Illinois Commerce Commission  
527 East Capitol Avenue  
Springfield, IL 62701

Secretary  
Department of Transportation  
2300 South Dirksen Parkway #300  
Springfield, IL 62764

Honorable Mitch Daniels  
Governor - State of Indiana  
State Capitol  
Indianapolis, IN 46204-2797

Railroad Manager  
Intermodal Transp., Railroad Section  
Transportation Department  
100 N Senate Ave.  
Indianapolis, IN 46204-2219

Honorable Chet Culver  
Governor - State of Iowa  
State Capitol  
Des Moines, IA 50319

Planning & Programming Division  
Iowa Dept. of Transportation  
800 Lincoln Way  
Ames, IA 50010

Iowa Railway Finance Authority  
Staff Coordinator  
800 Lincoln Way  
Ames, IA 50010

Thomas B. Gronstal, Director  
Iowa Department of Commerce  
320 Maple Street  
Des Moines, IA 50021

Honorable Kathleen Sebelius  
Governor - State of Kansas  
State Capitol  
300 SW 10<sup>th</sup> Ave., Ste 212S  
Topeka, KS 66612-1590

Department of Transportation  
Dwight D. Eisenhower State Office Building  
700 SW Harrison Street  
Topeka, KS 66603-3745

Executive Director  
Kansas State Corporation Commission  
1500 SW Arrowhead Rd.  
Topeka, KS 66604-4027

Honorable Bobby Jindal  
Governor - State of Louisiana  
P. O. Box 94004  
Baton Rouge, LA 70804-9004

Secretary  
Louisiana Public Service Commission  
Galvez Bldg., 12<sup>th</sup> Floor  
602 North Fifth Street  
P.O. Box 91154  
Baton Rouge, LA 70821-9154

Rail Program Manager  
Department of Transportation  
and Development  
1201 Capitol Access Road  
P.O. Box 94245, Capitol Station  
Baton Rouge, LA 70804-9245

Honorable Tim Pawlenty  
 Governor of Minnesota  
 130 State Capitol  
 75 Rev. Dr. Martin Luther King Blvd.  
 St. Paul, MN 55515

Commissioner  
 Department of Transportation  
 395 John Ireland Blvd.  
 St. Paul, MN 55155

Chairman  
 Minnesota Public Utilities Commission  
 121 7th Place East, Suite 350  
 St. Paul, MN 55101-2147

Railroad Administration Office  
 Minnesota Department of Transportation  
 395 John Ireland Boulevard  
 St. Paul, MN 55155-1899

Chairman  
 Transportation Regulation Board  
 254 Livestock Exchange Building  
 100 Stockyards Road, Room 254  
 South St. Paul, MN 55075

Honorable Matt Blunt  
 Governor - State of Missouri  
 216 State Capitol Building  
 P. O. Box 809-A  
 Jefferson City, MO 65101

Stephen R. Waters, Director  
 Div. of Motor Carrier and Railroad Safety  
 P.O. Box 1216  
 Jefferson City, MO 65102-1216

Chief Engineer  
 Dept. of Highway and Transportation  
 105 W. Capitol  
 P.O. Box 270  
 Jefferson City, MO 65102-0270

Honorable Brian Schweitzer  
 Governor - State of Montana  
 P.O. Box 200801  
 State Capitol  
 Helena, MT 59620-0801

Supervisor, Rail Section  
 Transportation Planning Division  
 Montana Department of Transportation  
 2701 Prospect Avenue  
 P.O. Box 201001  
 Helena, MT 59620-1001

Chairman  
 Montana Public Service Commission  
 1701 Prospect Avenue  
 P.O. Box 202601  
 Helena, MT 59620-2601

Honorable Dave Heineman  
 Governor - State of Nebraska  
 State Capitol  
 P.O. Box 94848  
 Lincoln, NE 68509-4848

Deputy State Engineer  
 Nebraska Dept. of Roads  
 1500 Nebraska Highway 2  
 P.O. Box 94759  
 Lincoln, NE 68509-4759

Executive Director  
 Nebraska Public Service Commission  
 1200 N Street, Suite 300  
 Lincoln, NE 68508

Honorable Bill Richardson  
 Governor-State of New Mexico  
 Office of the Governor  
 490 Old Santa Fe Trail  
 Room 400  
 Santa Fe, NM 87501

Chairman  
Public Regulation Commission  
224 E. Palace Ave.  
P. O. Box 1269  
Santa Fe, NM 87501

Highway and Transportation Department  
1120 Cerrillos Road  
P. O. Box 1149  
Santa Fe, NM 87504-1149

Honorable Jim Gibbons  
Governor - State of Nevada  
Capitol Building  
101 N. Carson Street  
Carson City, NV 89701

Secretary  
Nevada Public Utilities Commission  
1150 E. William Street  
Carson City, NV 89701-3109

Director of Transportation  
Department of Transportation  
1263 S. Stewart Street  
Carson City, NV 89712

Honorable Brad Henry  
Governor - State of Oklahoma  
State Capitol  
2300 N. Lincoln Blvd., Room 212  
Oklahoma City, OK 73105

Chairman  
Oklahoma Corporation Commission  
2101 North Lincoln Blvd.  
P.O. Box 52000  
Oklahoma City, OK 73105

Director - Chief Engineer  
Department of Transportation  
R.A. Ward Transportation Building  
200 N. E. 21st Street  
Oklahoma City, OK 73105

Honorable Ted Kulongoski  
Governor - State of Oregon  
160 State Capitol  
900 Court Street  
Salem, OR 97301-4047

Commissioner  
Transportation Program  
Oregon Public Utility Commission  
550 Capitol St. NE #215  
P.O. Box 2148  
Salem, OR 97308-2148

Director  
Oregon Dept. of Transportation  
State Transportation Building, Rm 135  
355 Capitol Street NE  
Salem, OR 97301-3871

Honorable Phil Bredesen  
Governor - State of Tennessee  
State Capitol  
Nashville, TN 37243-0001

Director  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, TN 37243-0505

Commissioner  
Department of Transportation  
James K. Polk Building  
505 Deaderick Street  
Suite 700  
Nashville, TN 37243-0349

Rick Perry  
Governor - State of Texas  
Office of the Governor  
P. O. Box 12428  
Austin, TX 78711-2428

Director, Multi-Modal Transportation  
Trans. Planning and Programming  
Texas Department of Transportation  
125 E. 11th Street  
Austin, TX 78701-2483

Chairman  
Railroad Commission of Texas  
P.O. Box 12967  
Austin, TX 78711-2967

Honorable Jon Huntsman, Jr.  
Governor - State of Utah  
Utah State Capitol Complex  
350 North State Street, Suite 200  
PO Box 142220  
Salt Lake City, Utah 84114-2220

Director  
Utah Department of Transportation  
4501 South 2700 West  
Mail Stop 141200  
Salt Lake City, UT 84114-1200

Executive Secretary  
Division of Public Utilities  
Box 146751  
Salt Lake City, Utah 84114-6751

Governor Christine Gregoire  
Office of the Governor  
PO Box 40002  
Olympia, WA 98504-0002

Administrative Manager and Secretary  
Washington Utilities and  
Transportation Commission  
P. O. Box 47250  
Olympia, WA 98504-7250

Secretary  
Washington Dept. of Transportation  
310 Maple Park Avenue SE  
P. O. Box 47300  
Olympia, WA 98504-7300

Honorable James Doyle  
Governor, State of Wisconsin  
P. O. Box 7863  
Madison, WI 53707

Commission Secretary  
Wisconsin Public Service Commission  
P.O. Box 7854  
Madison, WI 53707-7854

Office of Commissioner of Railroads  
P. O. Box 8968  
Madison, WI 53708-8968

State of Wisconsin  
Department of Transportation  
Office of General Counsel  
P.O. Box 7910  
Madison, WI 53707-7910

Honorable Dave Freudenthal  
Governor - State of Wyoming  
State Capitol  
200 West 24<sup>th</sup> Street  
Cheyenne, WY 82002-0010

Director  
Wyoming Department of Transportation  
5300 Bishop Blvd  
Cheyenne, WY 82009-3340

Wyoming Dept. of Transportation  
State Planning Engineer  
5300 Bishop Blvd  
Cheyenne, WY 82009-3340

Regulatory Program  
Department of Transportation  
5300 Bishop Blvd  
Cheyenne, WY 82009-3340

Chairman  
Wyoming Public Service Commission  
2515 Warren Avenue, Suite 300  
Cheyenne, WY 82002

## NOTICE—SYSTEM DIAGRAM MAP

## APPENDIX B

UNION PACIFIC RAILROAD COMPANY (AB-33) publishes this amendment to its System Diagram Map pursuant to the regulations of the Surface Transportation Board at 49 CFR 1152.12 and 1152.13. The rails line described below will be placed in Category 1 (rail lines anticipated will be the subject of an abandonment application within three years).

- a. Designation of Line: Fort Dodge Subdivision
- b. State(s) in which located: Iowa
- c. County(ies) in which located: Wright, Hancock, Winnebago
- d. Mileposts Locations: MP 48.12 near Belmond to MP 75.95 near Forrest City
- e. There are no agency stations.

**PLACE MAP HERE**

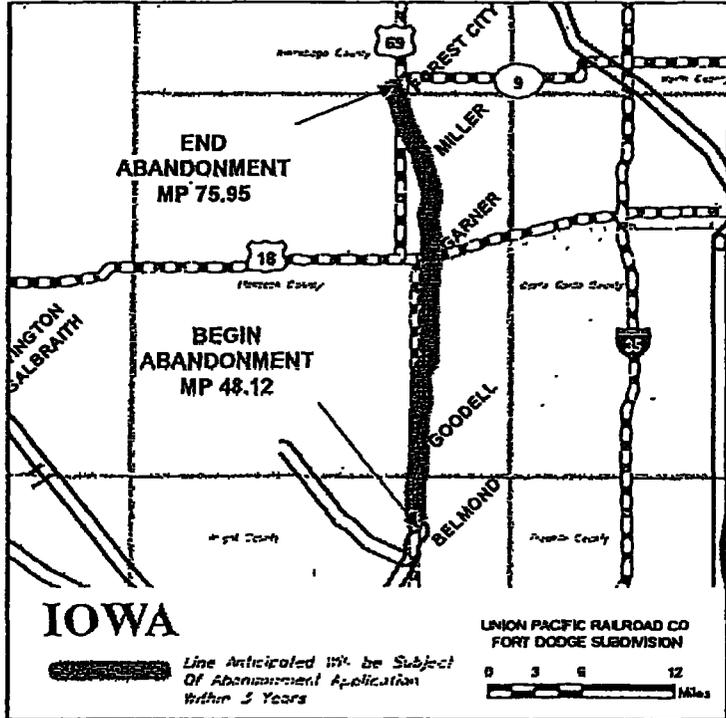
The color-coded System Diagram Map will be provided upon request. Send \$15 to SYSTEM DIAGRAM MAP, Union Pacific Railroad Company, Mail Stop 1580, 1400 Douglas Street, Omaha, NE 68179.

# PUBLIC NOTICE

## NOTICE-SYSTEM DIAGRAM MAP

UNION PACIFIC RAILROAD COMPANY (AB-33) publishes this amendment to its System Diagram Map pursuant to the regulations of the Surface Transportation Board at 49 CFR 1152.12 and 1152.13. The rails line described below will be placed in Category 1 (rail lines anticipated will be the subject of an abandonment application within three years).

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- b. State(s) in which located: Iowa
- c. County(ies) in which located: Wright, Hancock, Winnebago
- d. Mileposts Locations: MP 48.12 near Belmont to MP 75.95 near Forest City
- e. There are no agency stations.



The color-coded System Diagram Map will be provided upon request. Send \$15 to SYSTEM DIAGRAM MAP, Union Pacific Railroad Company, Mail Stop 1580, 1400 Douglas Street, Omaha, NE 68179.

Published in the Forest City Summit, Forest City, Iowa, on September 17, 2008.

## NOTICE—SYSTEM DIAGRAM MAP

## APPENDIX C

UNION PACIFIC RAILROAD COMPANY (AB-33) publishes this amendment to its System Diagram Map pursuant to the regulations of the Surface Transportation Board at 49 CFR 1152.12 and 1152.13. The rails line described below will be placed in Category 1 (rail lines anticipated will be the subject of an abandonment application within three years).

## NOTICE—SYSTEM DIAGRAM MAP

UNION PACIFIC RAILROAD COMPANY (AB-33) publishes this amendment to its System Diagram Map pursuant to the regulations of the Surface Transportation Board at 49 CFR 1152.12 and 1152.13. The rails line described below will be placed in Category 1 (rail lines anticipated will be the subject of an abandonment application within three years).

- a. Designation of Line: Henderson Industrial Lead
- b. State(s) in which located: Texas
- c. County(ies) in which located: Rusk
- d. Mileposts Locations: MP 0.59 near Overton to MP 16.28 near Henderson
- e. There are no agency stations.

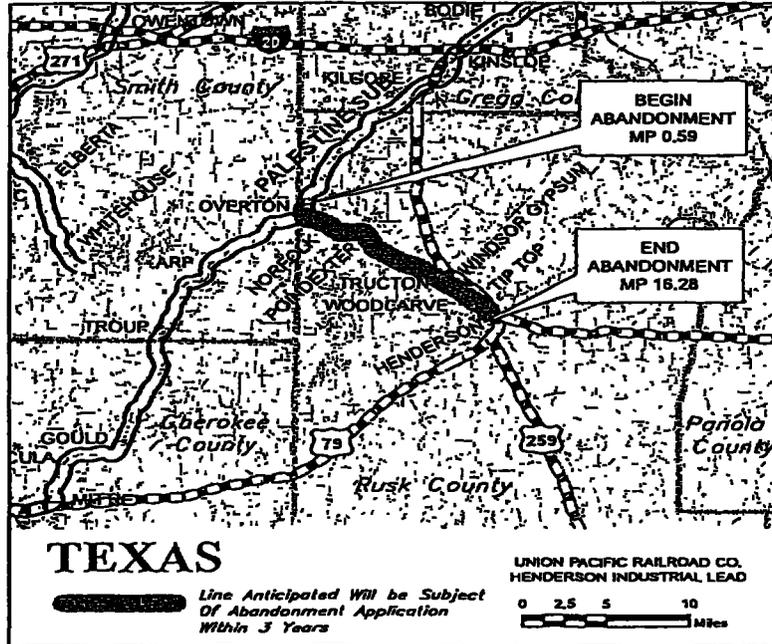
**PLACE MAP HERE**

The color-coded System Diagram Map will be provided upon request. Send \$15 to SYSTEM DIAGRAM MAP, Union Pacific Railroad Company, Mail Stop 1580, 1400 Douglas Street, Omaha, NE 68179.

**NOTICE—SYSTEM DIAGRAM MAP**

UNION PACIFIC RAILROAD COMPANY (AB-33) publishes this amendment to its System Diagram Map pursuant to the regulations of the Surface Transportation Board at 49 CFR 1152.12 and 1152.13. The rails line described below will be placed in Category 1 (rail lines anticipated will be the subject of an abandonment application within three years).

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- b. State(s) in which located: Texas
- c. County(ies) in which located: Rusk
- d. Mileposts Locations: MP 0.59 near Overton to MP 16.28 near Henderson
- e. There are no agency stations.



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 Send \$15 to SYSTEM DIAGRAM MAP, Union Pacific Railroad Company,  
 Mail Stop 1580, 1400 Douglas Street, Omaha, NE 68179.

**VERIFIED STATEMENT OF ABDOLLAH (ABE) GHAZAI****I. Qualifications**

My name is Abdollah (Abe) Ghazai. I have been employed by Union Pacific Railroad Company ("UP") since 1982 and currently hold a position as Track Planning Engineer in the Engineering Services Department. My office address is 1400 Douglas Street, Omaha, Nebraska 68179. I was employed by Missouri Pacific Railroad Company ("MP") in the Engineering Department from 1978 until 1982 when UP acquired MP. I hold a Bachelor of Science degree in Industrial Administration from Pittsburg State University, Pittsburg, Kansas, and a Master of Arts degree in Management from Bellevue University, Bellevue, Nebraska.

I have a total of 30 years of experience working in railroad engineering-related capacities. I have worked in various maintenance-of-way positions, including track man and track machine operator. As a track man, I inspected and performed track maintenance activities, and as a track machine operator, I maintained track and railroad rights-of-way in accordance with UP and Federal Railroad Administration guidelines. I have also worked as a Supply System Analyst, Data Analyst, and Manager of Vegetation Control, prior to my current position as a Track Planning Engineer. In my current position as Track Planning Engineer, I have responsibility for preparing estimates for assessing net liquidation values on various types of track structures throughout the UP system, and for determining the costs of engineering programs and projects.

**II. Summary and Background**

I am familiar with the Overton to Henderson Line (the "Line"), which is the subject of this the abandonment application commonly referred to as the Henderson Industrial Lead, AB-33 (Sub-No. 275). The Line extends from Milepost 0.59 near Overton to Milepost 16.28 near Henderson, a distance of 15.69 miles in Rusk County, Texas. I personally inspected the entire Line on March 25, 2009. The results of this inspection are detailed on Exhibit 1, which is attached hereto and hereby made a part hereof and which shows the milepost locations where I walked and inspected the Line in checking the track structure at different locations. In my opinion these results are representative of the entire Line. I also utilized information provided by UP's on-site field personnel and from the data available via UP's Engineering Facilities Information

System to perform my analysis. The results of this investigation are detailed in the attached Exhibit 2 (Ordinary Maintenance Estimates) and Exhibit 3 (Cost of Rehabilitation (Material & Labor)), which document the specific characteristics of and structures on the Line, and their associated maintenance costs. While abandonment authority for the entire Line is being sought by UP, the only active industry on the Line is located at Milepost 14.30. Thus, that portion of the Line between Milepost 16.28 and Milepost 14.30 is not needed to serve the customer and would not need to be maintained in the future in order to serve the customer. Therefore, my analysis concerning normalized annual maintenance is restricted to that portion of the Line needed to serve the existing active customers and provides a more relevant analysis that yield's a more conservative cost figure when calculating normalized annual maintenance costs. Based upon this analysis, I conclude that normalized annual maintenance costs associated with the 13.71 mile portion of the Line between Milepost 0.59 near Overton and Milepost 14.30 near Henderson, (the "Active Line"), is nearly \$100,892 annually. Therefore, maintaining the Active Line at FRA Class 1 standards would cost \$7,359 per mile. These calculations include only those costs associated with the Active Line's track structure and related components. These calculations do not include the costs of rehabilitation, and in some instances rebuilding, the Active Line nor the costs to rehabilitate or rebuild the Active Line's bridges and road crossings, which may require extra work. The normalized annual maintenance costs for the Forecast Year do include adjustment for the applicable Rail Cost Adjustment Factors which are presented on Exhibit 5, which is attached hereto and hereby made a part hereof.

### **III. Analysis**

#### **a. Ordinary or Normalized Maintenance Expenses**

The Active Line's main track consists of 13.71 miles of single track on the right-of-way, between Mileposts 0.59 and 14.30. The entire Line is constructed primarily with 115-pound continuous welded rail (CWR). While the entire Line is designated as FRA Class 1 track, in my opinion it is FRA Excepted track. Exhibit 2 documents the Cost of Ordinary Maintenance of Track and Structures ("COMTS") for the Active Line. COMTS includes: (1) an estimate for replacement of 270 crossties per mile every eight years, which would require average spending of \$2,351 per

track mile per year; (2) an estimate for surface and lining of the track structure to take place every eight years, averaging \$1,201 per mile per year; and (3) an estimate of road crossing protection system maintenance costs, which based upon a life cycle of 15 to 30 years, results in a cost of \$1,059 per track mile per year.

Exhibit 2 also documents the cost of non-programmed maintenance, which totals \$2,748 per track mile annually. This includes the cost of track crews and the non-programmed maintenance work they perform, including routine track and signal maintenance, vegetation control, rail replacement, and costs of associated materials.

The total cost of maintaining the Active Line to FRA Class 1 standards would be \$100,892 per year, or an average of \$7,359 per track mile. In my opinion, these calculations are conservative, as ongoing brush cutting may be required to provide necessary clearances along the Active Line and adequate visibility in the vicinity of grade crossings.

**b. Tie Renewal**

Exhibit 3 details my estimate of the cost of the materials and labor required to rehabilitate the Active Line to FRA Class 1 standards. In order to upgrade the Line to FRA Class 1, a major tie renewal along with surfacing and lining is required. The rehabilitation cost of the Active Line, which is only 13.71 miles of the 15.69 miles of the entire Line, would be \$1,005,245.

**Net Liquidation Value**

Exhibit 4 contains my calculations of the Net Liquidation Value of the Line's materials (value of salvageable scrap and second-hand materials, minus cost of removal), which I calculate to be \$1,437,276. These calculations limit the Net Liquidation Value to the salvageable scrap and second-hand materials that currently exist on the Line. Based on my physical inspection of the Line, there appears to be no salvageable scrap and second-hand material beyond Milepost 15.8 to the end of the Line at Milepost 16.28.

**III. Conclusion**

The annual cost of ordinary maintenance of the Active Line, which is only 13.71 miles of the entire Line of 15.69 miles, would be \$100,892. Rehabilitation of the Active Line would cost an additional \$1,005,245.

STATE OF NEBRASKA            )  
  )  
COUNTY OF DOUGLAS        )        ss.

Abdollah (Abe) Ghazai, being first duly sworn, deposes and states that he has read the above document, knows the facts asserted therein, and that the same are true as stated.

  
Abdollah (Abe) Ghazai

SUBSCRIBED and SWORN to before me this 12th day of May, 2009.

  
Notary Public



ABANDONMENT/REDEPOLYMENT STUDY

Date Inspected: 3/25/09
Subdivision/Branch: Henderson Ind. Co.
Limits of Abandonment/Redepolyment:
Station Overton, TX. to Station

Inspected by: A.G., R.G., T.S.
F.R.A. Class: 1 2 3 4
MP 1.00 to MP

Walked Track Inspected: Rail, Ties, Tie Plates, & Anchors:

Rail:

Table with columns for MP, WT, Length, Mgf, Yr Rolled, Height, Head Width, and handwritten notes like '1949', 'L R', and '1949/50'.

Ties:

Table with columns for MP, Relays, Lanscp#1, Lanscp#2, Lanscp#3, Scrap, Spacing, and handwritten notes like '#10/10', '#20/15', and '768'.

Tie Plates and Anchors:

Table with columns for MP, Plate, and Anchor, including handwritten notes like '13x8" D.S.' and 'solid/a.p. & 1/3 rest'.

Turnouts in Main/Branch Line Only:

Table with columns for MP, T.O.#, and WT, consisting of multiple rows of blank entries.

## UNION PACIFIC ENGINEERING DATA

Instructions: Count 100 ties at the 1/4 and 3/4. Fill in to columns and calculations will be automatic. Will also calculate for partial miles.

Subdivision Henderson, Ind. Dept.  
 MP TRACK Column A Column 2 Avg. Mile

0	1	SIMN	55	56	1,803
1	2	SIMN	77	54	2,128
2	3	SIMN	53	70	1,998
3	4	SIMN	50	50	1,625
4	5	SIMN	65	39	1,690
5	6	SIMN	51	47	1,592
6	7	SIMN	61	53	1,852
7	8	SIMN	62	58	1,950
8	9	SIMN	41	53	1,527
9	10	SIMN	41	39	1,300
10	11	SIMN	53	60	1,836
11	12	SIMN	60	69	2,096
12	13	SIMN	66	61	2,063
13	14	SIMN	54	61	1,868
14	15	SIMN	69	58	2,063
15	16	SIMN	63	70	2,161
				29,552	1970.117

M P 0.59 to 14.30  
 M.P. to  
 =====  
 13.71  
 =====

Equation:

ESTIMATED ANNUAL MAINTENANCE COST PER MILE FOR THE SEGMENT OF THE TRACK  
 Henderson Ind. Ld. between M.P. 0.59 and M.P 14.30

CLASS 1 STANDARD

ROADWAY MAINTENANCE	QUANT.	UNIT	COST/UNIT	CYCLE OR LIFE	AVE. COST PER MILE	FORECAST YEAR % DRI RATE	THE FORECAST TOTAL
<b>PROGRAMMED TRACK MAINTENANCE:</b>							
Replace Ties 270/mi ea 8 yrs	270	per mile					
Cross Ties 7 x 9 x 8' & Spikes	3,702	Each	\$38.50	8 yrs	\$1,289	0.99	\$1,312
Switch Ties (20% replacement)	134	Each	\$56.00	8 yrs	\$68	0.99	\$69
Replace cross ties	3.09	Days	\$22,500	8 yrs	\$634	1.01	\$640
Replace switch ties	6.70	Days	\$1,500	8 yrs	\$92	1.01	\$93
Company Service	725	Crew/Miles	\$10.00	8 yrs	\$66	1.01	\$67
Work Train Service	0.96	Days	\$1,000.00	8 yrs	\$9	1.01	\$9
Unload ties (Contract)	3,836	Each	\$0.70	8 yrs	\$24	1.01	\$24
Pick up & dispose of scrap ties (Contract)	3,836	Each	\$2.00	8 yrs	\$70	1.01	\$71
MSE	0.80	%			\$11		\$11
Sales Tax	4.00	%			\$55		\$55
					\$2,328		\$2,351
<b>Surface and Line Track</b>							
Ballast ( 5 cars/mile )	6,855	Ton	\$6.50	8 yrs	\$406	0.99	\$410
Unload Ballast	3	Days	\$2,000	8 yrs	\$50	1.01	\$51
Surface & Line Track	5	Days	\$15,000	8 yrs	\$625	1.01	\$631
Company Service	730	Crew/Miles	\$10.00	8 yrs	\$67	1.01	\$68
Work Train	3	Days	\$1,000.00	8 yrs	\$25	1.01	\$25
Sales Tax	4.00	%			\$16		\$16
					\$1,169		\$1,201



**Track Rehabilitation Estimates / Henderson Industrial Lead MP 0.59 to MP 14.30**

Cost For	Track Length in Miles	Surface & Line per Mille	Total New Ties Required	Cost / New Tie including Labor	
				6608	\$121.00
Ties	13.71				799,594.62
Surface & Line	13.71	15,000.00			205,650.00
<b>Total Cost for Track Rehabilitation</b>					<b>1,005,244.62</b>

**Track Rehabilitation Estimates / Henderson Industrial Lead MP 0.59 to MP 15.80**

Cost For	Track Length in Miles	Surface & Line per Mille	Total New Ties Required	Cost / New Tie including Labor	
				6608	\$121.00
Ties	15.21				799,594.62
Surface & Line	15.21	15,000.00			228,150.00
<b>Total Cost for Track Rehabilitation</b>					<b>1,027,744.62</b>

The last 0.48 mile of the Line is not intact therefore, not included for rehabilitation

MP #	Tie Count	Relay	Landscape	Scrap	% Relay	% LS # 1	% LS # 2	LS # 1 & 2	% Scrap
1.00	95	13	18	64	0.14	10	14	0.19	0.67
3.00	100	13	34	53	0.13	10	15	0.34	0.53
5.00	100	1	31	68	0.01	10	15	0.31	0.68
7.00	113	6	27	80	0.05	11	17	0.24	0.71
9.10	100	2	23	75	0.02	10	15	0.23	0.75
11.10	100	8	13	79	0.08	10	15	0.13	0.79
13.00	100	5	20	75	0.05	10	15	0.20	0.75
15.00	100	2	40	58	0.02	10	15	0.40	0.58
<b>Beg. MP</b>	<b>808</b>	<b>50</b>	<b>206</b>	<b>552</b>	<b>0.06</b>	<b>81</b>	<b>121</b>	<b>0.25</b>	<b>0.68</b>
<b>End MP</b>	<b>16.28</b>	<b>Trk. Lng.</b>	<b>15.69</b>						

39' Rail / Mile		Req. Good ties / mile		% Required ties / Mile		AVG. good ties count / mile		Ties Needed / Mile	
135.38	24	5	677	3249	0.21	0.06	0.15	482	

NET LIQUIDATION VALUE OF TRACK & BRIDGES									
Henderson Ind. Ld. (MP 0.59 near Overton to MP 15.80 near Henderson, TX.)									
M.P. 0.59 TO 15.80 = 16.21 TRACK MILES									
MISCELLANEOUS SIDINGS = 3.59 TRACK MILES									
18.80 TOTAL T.M.S									
TRACK COMPONENTS -									
Rail Weight	RAIL		O.T.M.		SWITCHES			NET TONS	BASE YEAR VALUE
	Track Miles	Net Tons	Net Tons	No. 7	No. 8 & No. 9	No. 10	Net Tons		
136#	0.00	0.00	0.00				0.00		
133#	0.00	0.00	0.00				0.00		
132#	0.00	0.00	0.00				0.00		
131#	0.00	0.00	0.00				0.00		
119#	0.00	0.00	0.00				0.00		
116#	15.21	3078.50	932.59		10		57.29	4068.38	
113#	0.00	0.00	0.00				0.00		
112#	0.00	0.00	0.00				0.00		
100#	0.00	0.00	0.00				0.00		
80#	3.54	560.74	138.41				0.00	899.14	
85#	0.00	0.00	0.00				0.00		
80#	0.00	0.00	0.00				0.00		
70#	0.05	6.16	1.44				0.00	7.60	
<b>Total:</b>	<b>18.80</b>	<b>3645.40</b>	<b>1072.44</b>				<b>57.29</b>	<b>4775.12</b>	
<b>TIES</b>									
SWITCH TIES 870 EA									
CROSS TIES 56996 EA									
TOTAL TIES 36866 EA									
VALUE OF TRACK COMPONENTS									
MAIN & SIDE TRACKS:									
1,138.11 N.T. x \$242.00 /N.T. = \$276,422 Reroll Rail 0.986 \$271,291									
508.26 N.T. x \$156.00 /N.T. = \$78,471 Scrap Rail 0.986 \$77,284									
2,001.03 N.T. x \$600.00 /N.T. = \$1,200,617 No 2 Qual Rail 0.986 \$1,192,609									
C.T.M. & Turnouts:									
1,129.72 N.T. x \$225.944 Scrap Material 0.986 \$222,555									
3,400 ea. x \$33.899 Reusable Ties 0.986 \$33,488									
SWITCH & CROSS TIES : 5,667 ea. x \$28.333 Landscaps #1 Ties 0.986 \$27,908									
SWITCH & CROSS TIES : 8,500 ea. x \$28.499 Landscaps #2 Ties 0.986 \$25,117									
SWITCH & CROSS TIES : 38,099 ea. x \$0 Scrap Ties 0.986 \$0									
<b>66666 TOTAL TRACK VALUE \$1,868,285</b>									
<b>BRIDGE VALUE \$5,100</b>									
<b>TOTAL VALUE \$1,873,385</b>									
<b>REMOVAL COSTS</b>									
TRACK REMOVAL 18.80 T.M.s @ \$8,950 Per Mile 1.014 \$168,380									
SWITCH & CROSSTIES 56666 Ea. @ \$3.00 Ea. 1.014 \$189,995									
BRIDGE REMOVAL COSTS \$66,000 1.014 \$66,924									
RD CROSSING REMOVAL 1316 Feet @ \$100.00 Per Ft. 1.014 \$131,600									
<b>TOTAL REMOVAL \$533,975</b>									
<b>NET LIQUIDATION VALUE \$1,339,410</b>									

65# O.T.M. = 11466 #s/mile  
 60# O.T.M. = 10000 #s/mile  
 SW TIES 8.5 = 50  
 SW TIES 14 = 88  
 SW TIES 20 = 127

STRC  
 NBR 0 65 BRIDGE  
 3 30 OVERHEAD

TYPE  
 0 65 BRIDGE  
 3 30 OVERHEAD

BLT  
 1937  
 1850

LQTH GENL DESC  
 85 4 (3)BMC-85 (INDL)  
 100 100' OHB - Overhead Highway Bridge  
 (SIMN)

14100 1500  
 0 0  
 3000 300  
 8112.5 407.5  
 1500 150  
 8190.5 412.7  
 8112.5 407.5  
 8086.5 537.7  
 4224 281.8  
 7874 811.8  
 8287.5 550.5  
 86238.5 5099.1

Dot.Nbr.	County	Mile	Warning	Surface	Street	City
425671D	RUSK	0.48	Canis	Wood Plank	SH 135	OVERTON
426872K	RUSK	0.88	XBucks	Asphalt	MOP DR	OVERTON
426873S	RUSK	1.03	None	RR Over	SH 323	OVERTON
426874Y	RUSK	1.20	XBucks	Asphalt	SYCAMORE STREET	OVERTON
426875F	RUSK	2.30	XBucks	Wood Plank	CR 125	OVERTON
426876M	RUSK	2.87	XBucks	Wood Plank	MAPLE ST.	NEW LONDON
426877U	RUSK	3.03	XBucks	Asphalt	ELM	NEW LONDON
426878B	RUSK	3.15	None	RR Under	SH 42	NEW LONDON
426879H	RUSK	3.27	Stop Signs	Other Specify	FIELD TO FIELD	NEW LONDON
426880C	RUSK	3.43	XBucks	Asphalt	PECAN ST	NEW LONDON
426881J	RUSK	3.70	XBucks	Asphalt	FM 1513	NEW LONDON
426882R	RUSK	4.25	XBucks	Other Specify	PILGREEN ST	NEW LONDON
426883X	RUSK	4.37	None	Gravel	FIELD TO FIELD	NEW LONDON
426884E	RUSK	4.77	Stop Signs	Gravel	*PRIVATE	NEW LONDON
924243F	RUSK	4.98	Stop Signs	Gravel	PRIVATE	NEW LONDON
426885L	RUSK	5.07	XBucks	Wood Plank	CR 113	NEW LONDON
426886T	RUSK	5.22	Stop Signs	Gravel	*PRIVATE	HENDERSON
426887A	RUSK	5.83	XBucks	Wood Plank	CR 102	HENDERSON
426888G	RUSK	6.31	Stop Signs	Gravel	*PRIVATE	HENDERSON
426889N	RUSK	6.87	None	Gravel	FIELD TO FIELD	HENDERSON
426890H	RUSK	7.82	XBucks	Wood Plank	CR 100	HENDERSON
426891P	RUSK	8.41	XBucks	Wood Plank	CR 231	HENDERSON
426892W	RUSK	8.82	XBucks	Wood Plank	CR 232	HENDERSON
426895S	RUSK	9.07	None	Gravel	FIELD TO FIELD	HENDERSON
426898Y	RUSK	10.73	Stop Signs	Gravel	*PRIVATE	HENDERSON
4268983D	RUSK	10.91	None	Gravel	FIELD TO FIELD	HENDERSON
4268994K	RUSK	11.54	Canis	Concrete Slab	FM 2276	HENDERSON
4506604V	RUSK	12.84	Gate/Canis	Concrete Slab	LOOP 571	HENDERSON
426897F	RUSK	13.26	Stop Signs	Gravel	*PRIVATE	HENDERSON
4268989U	RUSK	13.43	Stop Signs	Gravel	LINCO RD.	HENDERSON
4268998M	RUSK	13.58	XBucks	Asphalt	MILLARD	HENDERSON
430350D	RUSK	13.84	XBucks	Asphalt	MORRIS	HENDERSON
426700L	RUSK	13.82	XBucks	Asphalt	INDUSTRIAL DR	HENDERSON
426701T	RUSK	14.06	XBucks	Asphalt	PALMER	HENDERSON
426702A	RUSK	14.39	Stop Signs	Gravel	TRANSIT MIX	HENDERSON
426703G	RUSK	14.40	XBucks	Concrete Slab	INDUSTRIAL	HENDERSON
426704N	RUSK	14.55	XBucks	Asphalt	HIGHLAND	HENDERSON
426705V	RUSK	14.80	XBucks	Asphalt	OHIO	HENDERSON
426706C	RUSK	14.97	Canis	Rubber	SH 84	HENDERSON
426707J	RUSK	15.09	XBucks	Asphalt	BUNYON	HENDERSON
426708R	RUSK	15.21	XBucks	Asphalt	WELLBORN	HENDERSON
426709X	RUSK	15.28	XBucks	Asphalt	MELBORN	HENDERSON
426710S	RUSK	15.37	XBucks	Asphalt	WILSON ST	HENDERSON
426711Y	RUSK	15.44	XBucks	Asphalt	RED BUD ST	HENDERSON
426712F	RUSK	15.75	XBucks	Asphalt	WEBSTER ST.	HENDERSON
426713M	RUSK	15.81	XBucks	Asphalt	VAN SICKLE ST.	HENDERSON

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Trk Type	Mile	Circ7	Zone	Track	Dir	Size	WT	Switch Type	Frog Type	Turnout Track Desc.	Subdivision	Type	Circ7	Zone	Track
INDL	11.75				L	10	115	Hand Thrown	RBM Standard Point	CASSITY JONES INC.	HENDERSON IND LD	INDU	BX016	04	829
INDL	13.59				L	10	115	Hand Thrown	RBM Standard Point	BORAL BRICK	HENDERSON IND LD	INDU	BX016	04	831
INDU	14.39	BX016	04	836	L	10		Hand Thrown	RBM Standard Point	INTERNATIONAL PAPER	HENDERSON IND LD	INDU	BX016	04	838
INDL	14.81				R	10	115	Hand Thrown	RBM Standard Point	TIP TOP SIDING	HENDERSON IND LD	INDU	BX016	04	131
INDL	15.65				L	10	115	Hand Thrown	RBM Standard Point	HOUSE TRACK	HENDERSON IND LD	YARD	BX016	04	851

0	16.28	R	115	CWR	28491	Y	N		
0	16.28	L	115	CWR	28491	Y	N		

Rail Cost Adjustment Factors

Engineering Inflation Factors  
Global Insight Forecast

	<u>Period</u>	<u>Employment Cost</u>	<u>Intermediate Materials</u>
History	2008:2	1.080	1.913
	2008:3	1.827	1.988
	2008:4	1.850	1.813
	2009:1	1.867	1.710
Forecast	2009:2	1.890	1.642
	2009:3	1.906	1.614
	2009:4	1.919	1.604
	2010:1	1.933	1.614
	2010:2	1.944	1.621

Source: Global Insight (@globalinsight.com) Inflation

<b>Normalized Maintenance April 2009 to Forecast Year</b>		<u>Percent</u>	<u>Use</u>
<b>Labor</b>	Average of Forecast Year/2009:2 (((2/3 of 2009:2)+2009:3+2009:4+2010:1+(1/3 of 2010:2)/4)/2009:2	101.40%	1.014
<b>Material &amp; Supplies</b>	Average of Forecast Year/2009:2 (((2/3 of 2009:2)+2009:3+2009:4+2010:1+(1/3 of 2010:2)/4)/2009:2	98.46%	0.985

**VERIFIED STATEMENT OF  
MICHAEL N. DRELICHARZ**

My name is Michael N. Drelicharz. I am a Senior Project Manager of Economic Research and Analysis for Union Pacific Railroad Company ("UP"). My office address is 1400 Douglas Street, Omaha, Nebraska 68179. I hold a Bachelor of Science degree in Business Administration from the University of Nebraska at Omaha. I began my employment with UP in 1987. Throughout my career at UP, I have worked in various finance-related positions, including internal audit, tax, and planning and analysis.

**I. Introduction and Background**

As documented below and in Exhibit 1, UP's continued operation of its Henderson Industrial Lead (the "Line") from Milepost 0.59 near Overton to Milepost 16.28 near Henderson, a distance of 15.69 miles in Rusk County, TX will result in an operating loss of \$43,165 in the Forecast Year. This loss is based on volumes and types of traffic that is consistent with what has traveled on the Line in the past. Additionally, as documented in Exhibit 2, UP will incur an annual opportunity cost of \$157,697 by continuing to operate the Line. As a result, the continued operation of the Line will result in a substantial financial burden on UP.

In this Verified Statement, I will also explain how revenues and on-branch and off-branch cost components included in the attached financial Exhibits 1 and 2 were developed. The Work Papers used to develop revenues and avoidable costs are attached hereto as Work Papers 74 through 233 and are hereby made a part hereof.

**II. Revenue and Cost Data -- Exhibit 1**

Exhibit 1 provides revenue, cost and subsidy data for the Line for the Base Year

ending December 31, 2008 (the "Base Year") and the Forecast Year from May 1, 2009 through April 30, 2010 (the "Forecast Year"). Exhibit 1 is prepared in accordance with 49 C.F.R. §§ 1152.31-34. I utilized UP's 2008 STB Annual Report (R1) (Work Papers 74 - 94) as well as the 2007 Uniform Railroad Costing System ("URCS") (Work Papers 95 - 131) in creating Exhibit 1. The Base and Forecast Years' on-branch and off-branch expenses reflect the use of Global Insight, Inc.'s latest Producer Price Index ("PPI") for Finished Goods less Food and Energy (Work Papers 132 - 138). Below is an explanation of each line item of Exhibit 1.

**a. Revenues - Exhibit 1**

Line 1 on page 1 represents the total system revenues earned by UP for hauling traffic originating or terminating on the Line (Work Papers 139 - 157). I have shown the Base and Forecast Years' revenue for all traffic, broken down by origin/destination pairs. Line 2 represents revenue earned from bridge traffic on the Line. Since no bridge traffic utilizes the Line, there is no bridge traffic-related revenue. Line 3 represents all other revenue earned by UP on the Line. Line 4 provides the total revenue attributable to the Line and is the sum of lines 1 through 3.

**b. Avoidable On-Branch Costs (Operations) - Exhibit 1**

Lines 5(a) through 5(k) on page 1 represent the avoidable on-branch costs associated with the Line's operation.

**1. Train Operating Costs**

In the Base Year, a two-person crew (train/job assignment identifier LHA43) based out of Longview, TX served the Line one day a week, typically on Thursdays and made 52 roundtrips to deliver and pick up the 124 cars of traffic generated by the Line, using two 2,000 horsepower locomotives. The traffic moved in single-carload

movements. The 52 roundtrips over the Line generated 260 locomotive on-branch hours and 715 locomotive on-branch miles.

In addition to serving the Line, LHA43 performs a number of other responsibilities. On days that it serves the Line the job requires four hours of overtime per crew member. If the Board approves the proposed abandonment this overtime would be avoided. The Base Year has actual avoidable crew wages without fringe benefits of \$10,199. The Forecast Year reflects the same operating parameters as the Base Year (Work Papers 158 - 162).

## **2. Maintenance of Way and Structures Costs**

Maintenance of Way and Structures costs for the Base Year and Forecast Year are based on normalized maintenance levels necessary to keep the Line at Class I standards for the long term (Work Papers 163 - 167) and is computed in the accompanying Verified Statement of Abdollah (Abe) Ghazai.

Maintenance of Equipment costs (Work Papers 206 - 211) includes locomotive repair and maintenance and depreciation costs allocated to the Line by on-branch locomotive hours and miles. For the Forecast Year, locomotive repair and maintenance is \$689 and locomotive depreciation is \$1,881.

## **3. Transportation Costs**

Transportation costs (Line 5c) include crew wages, locomotive fuel, train inspection and supplies, and locomotive servicing. These costs are allocated to the Line based upon on-branch avoidable crew wages, locomotive hours and miles (Work Papers 206 - 211). I calculated avoidable crew wages per trip, based on the recrew of the local crew for every time it serves the Line. The following is a breakdown of the on-branch transportation costs of \$113,233 for the Forecast Year:

## Appendix D

Avoidable Crew Wages	\$ 14,225
Train Inspection Lubrication	\$ 4,776
Train Fuel	\$ 94,051
Locomotive Servicing	\$ 182
Total On-Branch Transportation Costs	<u>\$113,233</u>

#### 4. Freight Car and Locomotive Costs

Freight Car Costs are calculated using unit costs developed in accordance with Surface Transportation Board regulations and URCS costing methodology (Work Papers 212 - 223). On-branch freight car cost non-ROI for the Forecast Year is \$9,856.

Return on Value -- Freight Cars is based on the current replacement cost for railroad-owned cars which is either buying new or buying used and overhauling/ rebuilding. Costs for bulkhead flat cars are based upon the cost of similar new equipment, which cost is \$107,000 per car.

Return on Value -- Locomotives is based on the replacement cost of two rebuilt low horsepower locomotives at \$185,000 each.

#### c. Avoidable Off-Branch Costs (Operations) - Exhibit 1

Lines 6(a) and 6(b) on page 1 represent the avoidable off-branch costs for local or interline traffic which either originates or terminates on the Line and was computed using URCS (Work Papers 95 - 131). Line 6(d) represents the Make-Whole add-on costs calculated using the 2007 UP Manual Make-Whole data sheet and Appendix A worksheet. (Work Papers 181 - 186). This Make-Whole cost represents only the off-branch portion. (Work Papers 185 - 186).

Line 7 on page 1 is the total avoidable cost incurred in operating the Line and is the sum of line 5 and line 6.

**d. Avoidable Gain (Loss) from Operations - Exhibit 1**

The total – line 4 minus line 7 – appearing immediately below line 7 on page 1 is the gain (loss) resulting from operation of the Line, excluding rehabilitation and return on value for road property. As calculated, UP's operations would result in an operating loss of \$43,165 during the Forecast Year.

**e. Subsidization Costs - Exhibit 1**

Page 2 of Exhibit 1 shows estimated subsidy costs for the Base Year and Forecast Year. Line 8 on page 2 represents the rehabilitation expense necessary for the Line. This expense is comprised of \$1,005,245 for track rehabilitation which is detailed in the accompanying verified statement of Abdollah (Abe) Ghazai (Appendix C).

Line 9 on page 2 shows the administrative costs of \$5,311, that would be incurred by UP if the Line were subsidized. It is computed in accordance with 49 C.F.R. § 1152.32(k), by taking one percent of the total annual revenues attributable to the Line in the estimated subsidy year.

Line 10 on page 2 represents the amount required for UP to obtain insurance equal to UP's uninsured liability and to pay for a proportionate share of system insurance costs. Since the cost of such an insurance policy depends on many factors which would not be known until a subsidy agreement has been reached, UP cannot provide an estimated cost at this time, and thus no amount is specified for this line item.

Line 11 on page 2 is the total subsidy costs for items listed on lines 8, 9 and 10. This total is included in the calculation of Estimated Subsidy Payment (line 19, page 2) discussed below.

**f. Return on Value - Road Properties - Exhibit 1**

Line 12 on page 2 represents the valuation of road properties to which the return

element is applied. It is computed as prescribed in 49 C.F.R. § 1152.34(c). The allowable working capital of \$9,233 in Forecast Year is computed by taking 15/365 of the on-branch costs less depreciation and return. Income Tax Consequences are from Exhibit 2 line 5. The Line's Net Liquidation Value of \$1,437,276 is the sum of Exhibit 2 line 1 (market value of non-reversionary land), line 2 (value of salvageable track material) and line 3 (removal cost of track material).

Line 13 on page 2 is the nominal rate of return which is applied to the valuation of road property (Work Paper 193). The current rate is 17.2 percent.

Line 14 on page 2 is the return on value for road properties of \$157,697 and is computed by multiplying line 12 by line 13.

Line 15 on page 2 is the holding gain for road properties. It is the Forecast Year's Net Liquidation Value ("NLV") times a deflator. The deflator is the difference between 2007 Real Cost of Capital and Nominal Cost of Capital using the most current Gross Domestic Product implicit price deflator (2.1 percent), based on an index of 123.244 for 2008 and 120.743 for 2007, as drawn from Table 1.1.9 of the April 2009 Survey of Current Business (Work Paper 169).

Line 16 on page 2 is the Total Return on Value and is line 14 minus line 15.

Line 17 on page 2 is the Avoidable Loss from Operations for the Base Year and the Forecast Year.

Line 18 on page 2 is the projected Total Avoidable Loss for the Forecast Year and is the difference of the Avoidable Gain from Operations as shown on line 17 and the Total Return on Value as shown on line 16. This line reflects the full economic cost to UP of operating the Line, i.e., a \$152,426 loss in the Forecast Year.

**g. Estimated Subsidy Payment - Exhibit 1**

Line 19 on page 2 represents the Estimated Subsidy Payment needed for the subsidy year and is the total of the Avoidable Loss from Operations as shown on line 17, the Total Return on Value as shown on line 16, and the Total Subsidization Cost as shown on line 11.

**III. Opportunity Cost (Exhibit 2)**

Exhibit 2 details the computation of the annual opportunity costs of operating the Line for the Forecast Year. Below is an explanation of each line item of Exhibit 2.

Line 1 is the current market value of the non-reversionary land which is \$0, as stated in the accompanying Verified Statement of Zachary Schroeder (Appendix F).

Line 2 is the value of both salvageable scrap and secondhand materials to be retained by or sold on the open market and is \$1,845,284, as computed in the accompanying Verified Statement of Abdollah (Abe) Ghazai.

Line 3 represents the cost of removal of all track material including rehabilitating road crossings, and is \$408,008.

Line 4 is the working capital required to operate the Line which is \$9,233.

Line 5 is the income tax consequences. The income tax consequence for the UP is \$531,792 based on 37 percent tax rate.

Line 6 is the total of lines 1 through 5.

Line 7 is the current nominal rate of return 17.2 percent.

Line 8 is the current annual opportunity cost, line 6 times line 7, which for the Forecast Year, is \$157,697 for the entire Line.

**IV. Significant Users and Freight Car and Tonnage Data**

In accordance with 49 C.F.R. § 1152.22(e)(2), I have prepared two (2) tables.

The first is marked Exhibit 3 and entitled Significant Users and shows the shippers, commodities and carloadings for 2007, 2008, the Base Year and the Forecast Year.

The second is marked Exhibit 4 and entitled Number of Cars and Tons of Carload Freight Originating or Terminating on the Line for 2007, 2008, the Base Year and the Forecast Year.

#### **V. Summary and Conclusion**

As shown in Exhibit 1, the continued operation of the Line between Mileposts 0.59 and 16.28 will result in an operating loss of \$43,165 in the Forecast Year. This loss is based on volumes and type of traffic that is consistent with what has traveled on the Line in the past. The investment required to rehabilitate the Line, \$1,010,556, is not justified considering the operating loss UP will experience from continued operations. Additionally, as documented in Exhibit 2, UP will incur an annual opportunity cost of \$157,697 by continuing to operate the Line. As a result, the continued operation of the Line will result in a substantial financial burden on UP.

My work papers used in preparing this Verified Statement, and Exhibits 1, 2, 3, and 4 are attached hereto as Exhibit 5 and are hereby made a part hereof.

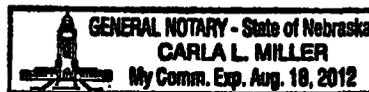
STATE OF NEBRASKA            )  
   )  
 COUNTY OF DOUGLAS         )        ss.

Michael N. Drelicharz, being first duly sworn, deposes and states that he has read the above document, knows the facts asserted therein, and that the same are true as stated.

*Michael N. Drelicharz*  
 \_\_\_\_\_  
 Michael N. Drelicharz

SUBSCRIBED and SWORN to before me this 11 day of May, 2009.

*Carla L. Miller*  
 \_\_\_\_\_  
 Notary Public



UNION PACIFIC RAILROAD COMPANY -  
 COMPUTATION OF REVENUE ATTRIBUTABLE TO THE LINE, AVOIDABLE COSTS,  
 AND REASONABLE RETURN ON THE VALUE OF THE LINE TO BE ABANDONED FOR:  
 Branch Name: Henderson (TX) Industrial Lead

EXHIBIT-1  
 PAGE 1  
 AB-33 (Sub. No.275)

Base Year: January 2008 - December 2008  
 Forecast Year: May 2009 - April 2010

	Base Year	Forecast Year
Revenue for:		
1. Freight Originated and/or Terminated On-Branch	\$531,080	\$531,080
2. Bridge Traffic	0	0
3. All Other Revenue and Income	0	0
4. Total Revenue Attributable (L.1+L.2+L.3)	<u>\$531,080</u>	<u>\$531,080</u>
Avoidable Costs for :		
5. On-Branch Costs (Lines 5a-5k)		
a. Maintenance of Way & Structures Costs	\$99,875	\$100,892
b. Maintenance of Equipment	2,547	2,570
c. Transportation	112,602	113,233
d. General Administrative	0	0
e. Deadheading, Taxi and Hotel	0	0
f. Overhead Movement/Other	0	0
g. Freight Car Cost - Non ROI	9,727	9,856
h. ROI Expense Freight Cars	7,091	7,091
i. ROI Expense Locomotives	4,066	3,087
j. Revenue Taxes	0	0
k. Property Taxes	0	0
	<u>\$235,909</u>	<u>\$236,730</u>
6. a. Off-Branch Costs Excluding Freight Car ROI	\$233,005	\$236,239
b. Off-Branch Freight Car ROI Costs	45,783	45,783
c. Off-Branch URCS Multiple Car Adjustment	0	0
d. Make Whole Adjustment Off Branch	55,170	55,494
Total Off-Branch Costs (L.6a+6b+6c+6d)	<u>\$333,958</u>	<u>\$337,515</u>
7. Total On & Off-Branch Avoidable Costs (L.5+L.6)	<u>\$569,867</u>	<u>\$574,245</u>
Avoidable Gain or (Loss) from Operations (L.4-L.7)	(\$38,787)	(\$43,165)

UNION PACIFIC RAILROAD COMPANY -  
 COMPUTATION OF REVENUE ATTRIBUTABLE TO THE LINE, AVOIDABLE COSTS,  
 AND REASONABLE RETURN ON THE VALUE OF THE LINE TO BE ABANDONED FOR:  
 Branch Name: Henderson (TX) Industrial Lead

EXHIBIT-1  
 PAGE 2  
 AB-33 (Sub. No.275)

Base Year: January 2008 - December 2008  
 Forecast Year: May 2009 - April 2010

	Base Year	Forecast Year
<b>Subsidization Costs For:</b>		
8. Rehabilitation	\$0	\$1,005,245
9. Administrative Costs (Subsidy Year only)	5,311	5,311
10. Casualty Reserve Account	0	0
11. Total Subsidization Cost (L.8+L.9+L.10)	\$5,311	\$1,010,556
<b>Return on Value:</b>		
12. Valuation of Road Property		
a. Working Capital	\$9,159	\$9,233
b. Income Tax Consequences	(531,792)	(531,792)
c. Net Liquidation Value (Track, Bridges & Land)	<u>1,437,276</u>	<u>1,437,276</u>
Total Valuation of Property (L.12 a+b+c)	\$914,643	\$914,717
13a. Nominal Rate of Return	0.172	0.172
13b Real Rate of Return	0.139	0.139
14. Nominal Return on Value (L.12*L.13)	\$157,684	\$157,697
15. Holding Gain or (Loss) (L.12.c Col.b*(L.13 a.Col.b-L.13.b. Col b))	\$0	\$48,436
16. Total Return on Value (L.14-L.15)	\$157,684	\$109,261
17. Avoidable Gain or (Loss) from Operations (L.4-L.7)	(\$38,787)	(\$43,165)
18. Estimated Forecast Year Loss (L.4-L.7-L.16)	<u>(\$196,471)</u>	<u>(\$152,426)</u>
19. Estimated Subsidy Payment (L.4-L.7-L.11-L.16)	(\$201,782)	(\$1,162,982)

UNION PACIFIC RAILROAD COMPANY -  
 OPPORTUNITY COST OF OPERATING THE LINE FOR:  
 Branch Name: Henderson (TX) Industrial Lead

EXHIBIT-2  
 PAGE 1  
 AB-33 (Sub. No.275)

Base Year: January 2008 - December 2008

Forecast Year: May 2009 - April 2010

	Base Year	Forecast Year
1. Market Value of Non-Reversionary Land	\$0	\$0
2. Value of Salvageable Scrap & Secondhand Materials	1,845,284	1,845,284
3. Cost of Removal	(408,008)	(408,008)
4. Working Capital	9,159	9,233
5. Income Tax Benefits	<u>(531,792)</u>	<u>(531,792)</u>
6. Valuation of Road Property (L.1 through L.5)	\$914,643	\$914,717
7. Current Nominal Cost of Capital	<u>0.172</u>	<u>0.172</u>
8. Opportunity Cost (L.6 * L.7)	<u>\$157,684</u>	<u>\$157,697</u>

**Exhibit 3**

**Docket No. AB-33 (Sub. No. 275)**

**Union Pacific Railroad Company  
Henderson Industrial Lead MP 0.59 to MP 16.28  
Significant Users**

Shipper	Commodity	January - December 2007		January - December 2008		January - December 2008 Base Year		Forecast Year	
		Cars	Tons	Cars	Tons	Cars	Tons	Cars	Tons
West Fraser Mills 609 Industrial Dr Henderson, TX 75652	Lumber	167	16,473	124	12,211	124	12,211	124	12,211
Boral Bricks 1309 Kilgore Dr Henderson, TX 75652	Bricks	1	75	-	-	-	-	-	-
<b>Total Henderson Industrial Lead</b>		<b>168</b>	<b>16,548</b>	<b>124</b>	<b>12,211</b>	<b>124</b>	<b>12,211</b>	<b>124</b>	<b>12,211</b>

**Exhibit 4**

Union Pacific Railroad Company  
 Henderson Industrial Lead MP 0.59 to MP 16.28  
 Number of Cars and Tons of Carload Freight  
 Either Originating and/or Terminating on the Line  
 by Commodity

5 - Digit STCC	Commodity	Jan - Dec 2007		Jan - Dec 2008		Base Year Jan - Dec 2008		Forecast Year May 2009 - Apr 2010	
		Cars	Tons	Cars	Tons	Cars	Tons	Cars	Tons
24211	Lumber	167	16,473	124	12,211	124	12,211	124	12,211
32511	Bricks	1	75	-	-	-	-	-	-
	<b>Total</b>	<b>168</b>	<b>16,548</b>	<b>124</b>	<b>12,211</b>	<b>124</b>	<b>12,211</b>	<b>124</b>	<b>12,211</b>

**Exhibit 5****HENDERSON (TX) INDUSTRIAL LEAD  
ABANDONMENT AB-33 (SUB-NO. 275)**

2008 Union Pacific Annual Report R-1 (Selected Pages)	0074-0094
2007 Union Pacific URCS (Selected Pages)	0095-0131
Indices	0132-0138
Base and Forecast Years Traffic Data	0139-0157
On-Branch Local Train Operations and Statistics	0158-0162
Normalized M of W and Rehabilitation Cost	0163-0167
Cost of Capital	0168-0169
2008 Car Hire Receivable and Payable	0170-0180
Make Whole Adjustment	0181-0186
Flowchart	0187-0188
Exhsup	0189-0193
Wrkprs Spreadsheet	0194-0201
Waythru Spreadsheet	0202-0205
Onbloco Spreadsheet	0206-0211
Frtcar Spreadsheet	0212-0223
Traffic Spreadsheet	0224-0228
LossDam Spreadsheet	0229-0231
NLV Track Structure and Real Estate	0232-0233

**2008 Union Pacific Annual Report R-1 Data**

410. RAILWAY OPERATING EXPENSES  
(Dollars in Thousands)

State the railway operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies, and allocate the common operating expenses in accordance with the Board's rules governing the separation of such expenses between freight and passenger services.

Line No.	Cross Check	Name of railway operating expense account (a)	Salaries and Wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased Services (d)	General (e)	Total Freight Expense (f)	Passenger (g)	Total (h)	Line No.
		WAY AND STRUCTURES								
		ADMINISTRATION								
1		Track	22,766	9,560	3,263	6,274	41,863	1,321	43,184	1
2		Bridge & Building	6,284	2,326	1,131	708	10,459	921	11,380	2
3		Signal	14,265	5,769	3,100	3,996	27,030	819	27,949	3
4		Communication	2,999	0	912	372	4,183	74	4,257	4
5		Other	16,991	334	6,395	0	23,720	1,016	24,736	5
		REPAIR AND MAINTENANCE								
6		Roadway - Running	15,445	1,774	40,287	156	57,662	2,077	59,739	6
7		Roadway - Switching	4,977	496	11,966	44	17,483	0	17,483	7
8		Tunnels and Subways - Running	48	0	1,974	0	2,022	11	2,033	8
9		Tunnels and Subways - Switching	14	0	508	0	522	0	522	9
10		Bridges - Culverts - Running	16,675	5,998	88	2,929	25,290	1,052	26,342	10
11		Bridges - Culverts - Switching	5,428	2,261	36	1,048	8,773	0	8,773	11
12		Ties - Running	5,989	4,655	643	606	11,793	538	12,331	12
13		Ties - Switching	1,758	2,919	194	277	5,148	0	5,148	13
14		Rail & Other Track Material - Running	100,979	20,587	7,170	6,198	134,934	4,127	139,061	14
15		Rail & Other Track Material - Switching	31,268	12,363	2,246	2,722	48,599	11	48,610	15
16		Ballast - Running	111	29	97	0	237	57	294	16
17		Ballast - Switching	32	18	31	0	81	0	81	17
18		Road Property Damaged - Running	739	1	342	0	1,082	5	1,087	18
19		Road Property Damaged - Switching	208	1	98	0	307	4	311	19
20		Road Property Damaged - Other	62	0	30	0	92	0	92	20
21		Signal & Interlockers-Running	49,378	11,715	10,001	944	72,038	4,902	76,940	21
22		Signal & Interlockers-Switching	15,567	4,981	1,004	534	21,906	0	21,906	22
23		Communications Systems	22,703	19,711	2,666	1,326	46,406	74	46,480	23
24		Power Systems	2,074	0	0	0	2,074	392	2,466	24
25		Highway Grade Crossing - Running	12,556	209	3,627	0	16,492	878	17,370	25
26		Highway Grade Crossing - Switching	0	0	0	0	0	0	0	26
27		Station & Office Buildings	3,759	7,030	30,225	0	41,014	2,285	43,278	27
28		Shop Buildings - Locomotives	14,218	0	1,737	0	15,955	231	16,186	28
29		Shop Buildings - Freight Cars	120	0	628	0	948	0	948	29
30		Shop Buildings - Other Equipment	0	44	46	0	90	0	90	30

410. RAILWAY OPERATING EXPENSES - Continued  
(Dollars in Thousands)

State the railway operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies, and allocate the common operating expenses in accordance with the Board's rules governing the separation of such expenses between freight and passenger services.

Line No.	Cross Check	Name of railway operating expense account (a)	Salaries and Wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased Services (d)	General (e)	Total Freight Expense (f)	Passenger (g)	Total (h)	Line No.
		REPAIR AND MAINTENANCE - (Continued)								
101		Locomotive Servicing Facilities	637	382	2,709	25	3,753	134	3,887	101
102		Miscellaneous Buildings & Structures	2,112	258	279	34	2,683	1,086	3,769	102
103		Coal Terminals	0	0	0	0	0	0	0	103
104		Ore Terminals	0	0	0	0	0	0	0	104
105		Other Marine Terminals	0	0	0	0	0	0	0	105
106		TOFC/COFC-Terminals	0	0	24,286	0	24,286	0	24,286	106
107		Motor Vehicle Loading & Distribution Facilities	0	0	0	0	0	0	0	107
108		Facilities for Other Specialized Service Operations	0	0	0	0	0	0	0	108
109		Roadway Machines	14,787	3,851	3,140	3,979	25,757	1,177	26,934	109
110		Small Tools and Supplies	0	0	0	0	0	0	0	110
111		Snow Removal	2,296	7,650	6,414	0	16,360	3,254	19,614	111
112		Fringe Benefits - Running	N/A	N/A	N/A	80,655	80,655	5,033	85,688	112
113		Fringe Benefits - Switching	N/A	N/A	N/A	18,132	18,132	331	18,463	113
114		Fringe Benefits - Other	N/A	N/A	N/A	52,792	52,792	637	53,429	114
115		Casualties & Insurance - Running	N/A	N/A	N/A	14,557	14,557	15	14,572	115
116		Casualties & Insurance - Switching	N/A	N/A	N/A	3,939	3,939	0	3,939	116
117		Casualties & Insurance - Other	N/A	N/A	N/A	5,992	5,992	0	5,992	117
118		Lease Rentals - Debit - Running	N/A	N/A	3,190	N/A	3,190	0	3,190	118
119		Lease Rentals - Debit - Switching	N/A	N/A	0	N/A	0	0	0	119
120		Lease Rentals - Debit - Other	N/A	N/A	45,994	N/A	45,994	382	46,376	120
121		Lease Rentals - (Credit) - Running	N/A	N/A	0	N/A	0	0	0	121
122		Lease Rentals - (Credit) - Switching	N/A	N/A	0	N/A	0	0	0	122
123		Lease Rentals - (Credit) - Other	N/A	N/A	0	N/A	0	0	0	123
124		Joint Facility Rent - Debit - Running	N/A	N/A	25,865	N/A	25,865	0	25,865	124
125		Joint Facility Rent - Debit - Switching	N/A	N/A	578	N/A	578	0	578	125
126		Joint Facility Rent - Debit - Other	N/A	N/A	167	N/A	167	0	167	126
127		Joint Facility Rent - (Credit) - Running	N/A	N/A	(9,183)	N/A	(9,183)	0	(9,183)	127
128		Joint Facility Rent - (Credit) - Switching	N/A	N/A	(408)	N/A	(408)	0	(408)	128
129		Joint Facility Rent - (Credit) - Other	N/A	N/A	(839)	N/A	(839)	0	(839)	129
130		Other Rents - Debit - Running	N/A	N/A	14	N/A	14	0	14	130
131		Other Rents - Debit - Switching	N/A	N/A	0	N/A	0	0	0	131
132		Other Rents - Debit - Other	N/A	N/A	24	N/A	24	0	24	132
133		Other Rents - (Credit) - Running	N/A	N/A	0	N/A	0	0	0	133

410. RAILWAY OPERATING EXPENSES - Continued  
(Dollars in Thousands)

State the railway operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies, and allocate the common operating expenses in accordance with the Board's rules governing the separation of such expenses between freight and passenger services.

Line No.	Cross Check	Name of railway operating expense account (a)	Salaries and Wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased Services (d)	General (e)	Total Freight Expense (f)	Passenger (g)	Total (h)	Line No.
134		REPAIR AND MAINTENANCE - (Continued)								
		Other Rents - (Credit) - Switching	N/A	N/A	0	N/A	0	0	0	134
135		Other Rents - (Credit) - Other	N/A	N/A	0	N/A	0	0	0	135
136		Depreciation - Running	N/A	N/A	N/A	864,468	864,468	1,877	866,345	136
137		Depreciation - Switching	N/A	N/A	N/A	256,402	256,402	0	256,402	137
138		Depreciation - Other	N/A	N/A	N/A	63,065	63,065	0	63,065	138
139		Joint Facility - Debit - Running	N/A	N/A	105,059	N/A	105,059	143	105,202	139
140		Joint Facility -Debit - Switching	N/A	N/A	8,300	N/A	8,300	0	8,300	140
141		Joint Facility - Debit - Other	N/A	N/A	824	N/A	824	0	824	141
142		Joint Facility - (Credit) - Running	N/A	N/A	(34,342)	N/A	(34,342)	0	(34,342)	142
143		Joint Facility - (Credit) - Switching	N/A	N/A	(5)	N/A	(5)	0	(5)	143
144		Joint Facility - (Credit) - Other	N/A	N/A	0	N/A	0	0	0	144
145		Dismantling Retired Road Property - Running	0	0	0	0	0	0	0	145
146		Dismantling Retired Road Property - Switching	0	0	0	0	0	0	0	146
147		Dismantling Retired Road Property - Other	0	0	0	0	0	0	0	147
148		Other - Running	0	0	0	0	0	0	0	148
149		Other - Switching	0	0	0	0	0	0	0	149
150		Other - Other	0	0	1	142	143	0	143	150
151		TOTAL WAY & STRUCTURE	387,175	124,322	312,692	1,392,116	2,216,305	34,844	2,251,148	151
		EQUIPMENT - LOCOMOTIVES								
201		Administration	9,451	429	6,211	2,328	18,419	494	18,913	201
202		Repair & Maintenance	184,547	296,398	174,931	6,833	644,709	4,548	649,258	202
203		Machinery Repair	0	2,463	4,598	0	7,061	0	7,061	203
204		Equipment Damaged	317	886	177	1	1,381	0	1,381	204
205		Fringe Benefits	N/A	N/A	N/A	74,988	74,988	1,720	76,708	205
206		Other Casualties and Insurance	N/A	N/A	N/A	12,806	12,806	3	12,809	206
207		Lease Rentals - Debit	N/A	N/A	396,920	N/A	396,920	0	396,920	207
208		Lease Rentals - (Credit)	N/A	N/A	(193)	N/A	(193)	0	(193)	208
209		Joint Facility Rent - Debit	N/A	N/A	22	N/A	22	0	22	209
210		Joint Facility Rent - (Credit)	N/A	N/A	0	N/A	0	0	0	210
211		Other Rents - Debit	N/A	N/A	1,038	N/A	1,038	0	1,038	211
212		Other Rents - (Credit)	N/A	N/A	(1,289)	N/A	(1,289)	0	(1,289)	212
213		Depreciation	N/A	N/A	N/A	240,603	240,603	31	240,634	213
214		Joint Facility - Debit	N/A	N/A	44	N/A	44	0	44	214
215		Joint Facility - (Credit)	N/A	N/A	0	N/A	0	0	0	215
216		Repairs Billed to Others - (Credit)	N/A	N/A	0	N/A	0	0	0	216

410. RAILWAY OPERATING EXPENSES - Continued  
(Dollars in Thousands)

State the railway operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies, and allocate the common operating expenses in accordance with the Board's rules governing the separation of such expenses between freight and passenger services.

Line No.	Cross Check	Name of railway operating expense account (a)	Salaries and Wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased Services (d)	General (e)	Total Freight Expense (f)	Passenger (g)	Total (h)	Line No.
217		LOCOMOTIVES - (Continued)	0	0	0	0	0	0	0	217
218		Dismantling Retired Property	2,995	7	1,081	377	4,070	1	4,071	218
219		Other	176,910	302,183	583,350	337,936	1,400,578	6,798	1,407,377	219
		TOTAL LOCOMOTIVES								
		FREIGHT CARS								
220		Administration	8,788	677	3,235	564	13,264	N/A	13,264	220
221		Repair & Maintenance	146,925	266,266	116,554	4,425	536,170	N/A	536,170	221
222		Machinery Repair	0	2,568	2,604	0	5,192	N/A	5,192	222
223		Equipment Damaged	0	0	0	0	0	N/A	0	223
224		Fringe Benefits	N/A	N/A	N/A	62,810	62,810	N/A	62,810	224
225		Other Casualties & Insurance	N/A	N/A	N/A	33,935	33,935	N/A	33,935	225
226		Lease Rentals - Debit	N/A	N/A	223,814	N/A	223,814	N/A	223,814	226
227		Lease Rentals - (Credit)	N/A	N/A	(2,592)	N/A	(2,592)	N/A	(2,592)	227
228		Joint Facility Rent - Debit	N/A	N/A	0	N/A	0	N/A	0	228
229		Joint Facility Rent - (Credit)	N/A	N/A	0	N/A	0	N/A	0	229
230		Other Rents - Debit	N/A	N/A	766,708	N/A	766,708	N/A	766,708	230
231		Other Rents - (Credit)	N/A	N/A	(189,505)	N/A	(189,505)	N/A	(189,505)	231
232		Depreciation	N/A	N/A	N/A	85,007	85,007	N/A	85,007	232
233		Joint Facility - Debit	N/A	N/A	0	N/A	0	N/A	0	233
234		Joint Facility - (Credit)	N/A	N/A	(218,719)	N/A	(218,719)	N/A	(218,719)	234
235		Repairs Billed Other - (Credit)	0	0	0	0	0	N/A	0	235
236		Dismantling Retired Property	0	0	3,824	0	3,824	N/A	3,824	236
237		Others	0	0	0	0	0	N/A	0	237
238		TOTAL FREIGHT CARS	155,713	269,531	709,923	186,741	1,321,908	N/A	1,321,908	238
		OTHER EQUIPMENT								
301		Administration	0	0	0	0	0	354	354	301
		Repair and Maintenance:								
302		Truck, Trailers & Containers - Revenue Service	332	7,127	29,064	24	36,547	N/A	36,547	302
303		Floating Equipment - Revenue Services	0	0	0	0	0	N/A	0	303
304		Passenger & Other Revenue Equipment	1,076	0	0	12	1,088	13,486	14,574	304
305		Computers & Data Process Systems	0	3,235	31,665	5	34,905	31	34,936	305
306		Machinery	0	602	55	0	657	0	657	306
307		Work & Other Nonrevenue Equipment	378	0	41,872	0	42,050	669	42,919	307
308		Equipment Damaged	0	0	0	0	0	0	0	308
309		Fringe Benefits	N/A	N/A	N/A	537	537	4,733	5,270	309
310		Other Casualties & Insurance	N/A	N/A	N/A	215	215	4	219	310
311		Lease Rentals - Debit	N/A	N/A	113,013	N/A	113,013	1,264	114,277	311
312		Lease Rentals - (Credit)	N/A	N/A	(2,121)	N/A	(2,121)	0	(2,121)	312

410. RAILWAY OPERATING EXPENSES - Continued  
(Dollars in Thousands)

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		OTHER EQUIPMENT - (Continued)								
313		Joint Facility Rent - Debit	N/A	N/A	0	N/A	0	0	0	313
314		Joint Facility Rent - (Credit)	N/A	N/A	0	N/A	0	0	0	314
315		Other Rents - Debit	N/A	N/A	51	N/A	51	0	51	315
316		Other Rents - (Credit)	N/A	N/A	0	N/A	0	0	0	316
317		Depreciation	N/A	N/A	0	59,061	59,061	134	59,195	317
318		Joint Facility - Debit	N/A	N/A	6,507	N/A	6,507	0	6,507	318
319		Joint Facility - (Credit)	N/A	N/A	0	N/A	0	0	0	319
320		Repairs Billed Other - (Credit)	N/A	N/A	(5,782)	N/A	(5,782)	0	(5,782)	320
321		Dismantling Retired Equipment	0	0	0	0	0	0	0	321
322		Other	196	41	783	7	1,027	0	1,027	322
323		TOTAL OTHER EQUIPMENT	1,982	11,005	214,927	59,861	287,775	20,875	308,650	323
324		TOTAL EQUIPMENT	334,605	582,718	1,508,400	584,538	3,010,262	27,673	3,037,935	324
		TRANSPORTATION								
401		Administration	50,282	5,952	13,371	4,332	73,937	3,817	77,754	401
402		Engine Crews	711,353	1,439	5,445	121,212	839,449	6,823	846,272	402
403		Train Crews	556,375	351	58	115	558,887	17,687	576,574	403
404		Dispatching Trains	48,944	430	3,739	3,982	58,095	527	58,622	404
405		Operating Signal & Interlockers	64	0	4,378	0	4,442	413	4,855	405
406		Operating Drawbridges	0	0	0	0	0	0	0	406
407		Highway Crossing Protection	0	0	2,273	0	2,273	0	2,273	407
408		Train Inspection & Lubricants	69,262	54,947	1,087	4,363	129,659	67	129,726	408
409		Locomotive Fuel	0	3,582,878	0	0	3,582,878	31,113	3,613,991	409
410		Electric Power Purchased or Produced for Motive Power	0	0	0	0	0	0	0	410
411		Servicing Locomotives	74,453	5,182	5,278	13	84,906	2,498	87,404	411
412		Freight Lost or Damaged	N/A	N/A	N/A	0	0	0	0	412
413		Clearing Wrecks	1,478	157	28,364	0	27,989	0	27,989	413
414		Fringe Benefits	N/A	N/A	N/A	538,734	538,734	8,406	546,140	414
415		Other Casualties & Insurance	N/A	N/A	N/A	93,549	93,549	3,004	96,553	415
416		Joint Facility - Debit	N/A	N/A	86,211	N/A	86,211	0	86,211	416
417		Joint Facility - (Credit)	N/A	N/A	(112,786)	N/A	(112,786)	0	(112,786)	417
418		Other	28,989	327	170,309	5,818	205,453	273	205,726	418
419		TOTAL TRAIN OPERATIONS	1,544,210	3,651,643	205,723	772,118	6,173,684	75,408	6,249,092	419
		YARD OPERATIONS								
420		Administration	9,604	3,036	13,173	974	26,787	0	26,787	420
421		Switch Crews	263,112	2,659	6,021	72,152	343,944	1,719	345,663	421

410. RAILWAY OPERATING EXPENSES - Continued  
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422	YARD OPERATIONS - (Continued)								
	Controlling Operations	40,004	0	0	0	40,004	886	40,890	422
423	Yard & Terminal Clerical	9,732	817	42	85	10,686	610	11,296	423
424	Operating Switches, Signals, Retarders & Humps	57	0	3,407	0	3,464	122	3,586	424
425	Locomotive Fuel	0	284,783	0	0	284,783	0	284,783	425
426	Electric Power Purchased or Produced for Motive Power	0	0	0	0	0	0	0	426
427	Servicing Locomotives	0	0	0	0	0	0	0	427
428	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	0	0	0	0	428
429	Cleaning Wrecks	0	0	0	0	0	6	6	429
430	Fringe Benefits	N/A	N/A	N/A	114,452	114,452	1,150	115,602	430
431	Other Casualties & Insurance	N/A	N/A	N/A	21,650	21,650	0	21,650	431
432	Joint Facility - Debit	N/A	N/A	27,572	N/A	27,572	0	27,572	432
433	Joint Facility - (Credit)	N/A	N/A	(2,289)	N/A	(2,289)	0	(2,289)	433
434	Other	0	0	0	0	0	0	0	434
435	TOTAL YARD OPERATION	322,509	271,295	47,926	208,323	851,053	4,593	855,646	435
	TRAIN & YARD OPERATIONS COMMON								
501	Cleaning Car Interiors	0	0	4,368	N/A	4,368	5,028	9,394	501
502	Adjusting & Transferring Loads	1	0	8,051	N/A	8,052	N/A	8,052	502
503	Car Loading Devices & Grain Doors	5	380	25,388	N/A	25,773	N/A	25,773	503
504	Freight Loss or Damaged - All Other	N/A	N/A	N/A	29,536	29,536	0	29,536	504
505	Fringe Benefits	N/A	N/A	N/A	35	35	0	35	505
508	TOTAL TRAIN & YARD OPERATIONS COMMON	6	380	37,607	29,571	67,764	5,028	72,790	508
	SPECIALIZED SERVICE OPERATIONS								
507	Administration	6,781	499	1,281	252	8,813	N/A	8,813	507
508	Picking & Delivery & Marine Line Haul	0	0	20,495	0	20,495	N/A	20,495	508
509	Loading & Unloading Local Marine	18,404	533	188,594	3,538	191,069	N/A	191,069	509
510	Protective Services	0	0	9,053	0	9,053	N/A	9,053	510
511	Freight Loss or Damaged - Solely Related	N/A	N/A	N/A	0	0	N/A	0	511
512	Fringe Benefits	N/A	N/A	N/A	4,363	4,363	N/A	4,363	512
513	Casualties & Insurance	N/A	N/A	N/A	1,229	1,229	N/A	1,229	513
514	Joint Facility - Debit	N/A	N/A	3	N/A	3	N/A	3	514
515	Joint Facility - (Credit)	N/A	N/A	0	N/A	0	N/A	0	515
516	Others	2,527	237	131	94	2,989	N/A	2,989	516
517	TOTAL SPECIALIZED SERVICES OPERATIONS	27,712	1,269	199,557	9,476	238,014	N/A	238,014	517

410. RAILWAY OPERATING EXPENSES - Concluded  
(Dollars in Thousands)

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<b>ADMINISTRATIVE SUPPORT OPERATIONS</b>										
518		Administration	193,978	6,746	12,346	68,908	251,978	970	252,948	518
519		Employees Performing Clerical & Acctg Functions	40,205	4,005	2,054	702	46,966	7,051	54,017	519
520		Communication Systems Operations	4,195	674	1,634	312	7,015	524	7,539	520
521		Loss & Damage Claims Process	14,341	288	3,329	1,671	19,610	0	19,610	521
522		Fringe Benefits	N/A	N/A	N/A	63,203	63,203	1,866	65,069	522
523		Casualties & Insurance	N/A	N/A	N/A	9,054	9,054	0	9,054	523
524		Joint Facility - Debit	N/A	N/A	19	N/A	19	0	19	524
525		Joint Facility - (Credit)	N/A	N/A	0	N/A	0	0	0	525
526		Other	2,351	1	390	94	2,836	0	2,836	526
527		TOTAL ADMINISTRATION SUPPORT OPERATIONS	225,070	11,695	19,972	143,944	400,681	10,411	411,092	527
528		TOTAL TRANSPORTATION	2,119,507	3,836,282	510,985	1,164,431	7,731,205	95,438	7,826,643	528
<b>GENERAL &amp; ADMINISTRATIVE</b>										
601		Officers General & Administration	33,466	2,000	47,535	25,707	108,708	827	109,535	601
602		Accounting, Auditing & Finance	29,115	78	9,202	1,197	39,592	1,103	40,695	602
603		Management Services & Data Processing	41,011	155	24,125	3,468	68,779	2,551	71,330	603
604		Marketing	45,849	1,594	25,654	8,878	84,775	0	84,775	604
605		Sales	0	0	2,495	0	2,495	0	2,495	605
606		Industrial Development	1,256	36	1	185	1,478	N/A	1,478	606
607		Personnel & Labor Relations	30,464	594	5,442	15,899	52,399	1,312	53,711	607
608		Legal & Secretarial	17,981	204	56,768	2,736	77,089	1,551	78,640	608
609		Public Relations & Advertising	3,103	0	3,488	9,136	15,727	324	16,051	609
610		Research & Development	2	6	3	6	17	0	17	610
611		Fringe Benefits	N/A	N/A	N/A	130,174	130,174	1,501	131,675	611
612		Casualties & Insurance	N/A	N/A	N/A	57,397	57,397	9	57,406	612
613		Write-down of Uncollectible Accounts	N/A	N/A	N/A	22,838	22,838	35	22,873	613
614		Property Taxes	N/A	N/A	N/A	184,716	184,716	1,811	186,527	614
615		Other Taxes	N/A	N/A	N/A	36,072	36,072	137	36,209	615
616		Joint Facility - Debit	N/A	N/A	4,166	N/A	4,166	0	4,166	616
617		Joint Facility - (Credit)	N/A	N/A	(38)	N/A	(38)	0	(38)	617
618		Other	21,791	3,391	17,822	18,447	61,451	487	61,938	618
619		TOTAL GENERAL & ADMINISTRATIVE	223,238	8,058	199,663	516,876	847,635	11,448	859,083	619
620		TOTAL OPERATING EXPENSE	3,064,525	4,651,381	2,531,740	3,657,981	13,905,607	189,403	14,075,010	620

414. RENTS FOR INTERCHANGED FREIGHT TRAIN CARS AND OTHER FREIGHT-CARRYING EQUIPMENT

(Dollars in Thousands)

1. Report freight expenses only.
  2. Report in this supporting schedule rental information by car type and other freight-carrying equipment relating to the interchange of railroad-owned or leased equipment and privately-owned equipment. Reporting for leased equipment covers equipment with the carrier's own railroad markings.
  3. The gross amounts receivable and payable for freight-train cars (line 19, columns (b) through (g), and line 19, columns (e) through (g), respectively) should balance with Schedule 410, column (f), lines 231 (credits) and 230 (debits). Trailer and container rentals in this schedule are included in Schedule 410, column (f), lines 315 and 316. However, the trailer and container rentals in this schedule will not balance to lines 315 and 316 of Schedule 410 because those lines include rents for "Other Equipment" which is reported in Schedule 415, column (e). The balancing of Schedules 410, 414 and 415 "Other Equipment" is outlined in note 6 to Schedule 415.
  4. Report in columns (b) and (e) rentals for private-line cars (whether under railroad control or not) and shipper-owned cars.
  5. Report in columns (c), (d), (f), and (g) rentals for railroad owned cars prescribed by the Board in Ex Parte No. 334, for which rentals are settled on a combination mileage and time basis (basic per diem). Include railroad owned per diem tank cars on line 17.
- NOTE: Mechanical designations for each car type are shown in Schedule 710.

Line No.	Cross Check	Type of Equipment (a)	GROSS AMOUNTS RECEIVABLE Per diem basis			GROSS AMOUNTS PAYABLE Per diem basis			Line No.
			Private line cars (b)	Mileage (c)	Time (d)	Private line cars (e)	Mileage (f)	Time (g)	
1		Box - Plain 40 Foot		0	0	0	0	0	1
2		Box - Plain 50 Foot and Longer		14	125	8,949	1,999	4,192	2
3		Box - Equipped		4,023	19,565	20,414	33,738	69,297	3
4		Gondola - Plain		328	954	6,766	1,601	3,117	4
5		Gondola - Equipped		1,575	8,974	1	13,339	25,965	5
6		Hopper - Covered		6,935	35,177	73,458	15,575	36,110	6
7		Hopper - Open Top - General Service		1,904	9,051	0	88	358	7
8		Hopper - Open Top - Special Service		135	1,014	0	1,100	2,090	8
9		Refrigerator - Mechanical		4,188	13,453	105	44	570	9
10		Refrigerator - Non-Mechanical		959	4,237	12	1,352	1,721	10
11		Flat - TOFC/COFC		1,000	4,886	126,557	20,398	55,822	11
12		Flat - Multi-Level		1,355	4,400	89,283	6,012	19,011	12
13		Flat - General Service		1	9	0	88	146	13
14		Flat - Other		775	6,332	40,146	15,484	35,986	14
15		Tank - Under 22,000 Gallons		0	0	(747)	0	(15)	15
16		Tank - 22,000 Gallons and Over		0	0	(747)	0	0	16
17		All Other Freight Cars		0	0	5	69	194	17
18		Auto Racks		0	58,136	0	0	39,057	18
19		TOTAL FREIGHT TRAIN CARS	0	23,192	166,313	364,202	110,885	293,621	19
20		OTHER FREIGHT-CARRYING EQUIPMENT							20
21		Refrigerated Trailers							21
22		Other Trailers						61	22
23		Refrigerated Containers							23
24	*	Other Containers							24
24		TOTAL TRAILERS AND CONTAINERS	0	0	0	0	0	51	24
25		GRAND TOTAL (Lines 19 and 24)	0	23,192	166,313	364,202	110,885	293,672	25

415. SUPPORTING SCHEDULE - EQUIPMENT							
(Dollars in Thousands)							
Line No.	Cross Check	Types of equipment (a)	Repairs (net expenses) (b)	Depreciation		Amortization adjustment net during year (e)	Line No.
				Owned (c)	Capital lease (d)		
		<b>LOCOMOTIVES</b>					
1		Diesel Locomotive - Yard	38,879	19,324	3,163		1
2		Diesel Locomotive - Road	605,830	130,991	82,897		2
3		Other Locomotive - Yard					3
4		Other Locomotive - Road					4
5	*	<b>TOTAL LOCOMOTIVES</b>	<b>644,709</b>	<b>150,315</b>	<b>86,060</b>		5
		<b>FREIGHT TRAIN CARS</b>					
6		Box - Plain-40 foot	4	0	0		6
7		Box - Plain-50 foot and Longer	1,391	3,991	0		7
8		Box - Equipped	53,681	8,034	0		8
9		Gondola - Plain	21,528	5,459	0		9
10		Gondola - Equipped	30,295	2,843	0		10
11		Hopper - Covered	93,999	19,164	0		11
12		Hopper - Open Top Gen Svc	92,024	8,664	2,094		12
13		Hopper - Open Top Spec Svc	15,024	925	0		13
14		Refrigerator - Mechanical	146	1,635	0		14
15		Refrig - Non-mechanical	2,257	3,084	0		15
16		Flat - TOFC/COFC	115	22	795		16
17		Flat - Multi-level	0	1,693	0		17
18		Flat - General Service	177	118	0		18
19		Flat - Other	6,039	2,926	0		19
20		All Other Freight Cars	0	21	0		20
21		Cabooses	0	438	0		21
22		Auto Racks	0	20,991	0		22
23		Misc. Accessories	773	616	0		23
24	*	<b>TOTAL FREIGHT TRAIN CARS</b>	<b>317,451</b>	<b>80,624</b>	<b>2,889</b>	0	24
		<b>OTHER EQUIPMENT-REVENUE FREIGHT</b>					
25		Refrigerated Trailers					25
26		Other Trailers	30,785	32	0		26
27		Refrigerated Containers					27
28		Other Containers					28
29		Bogies					29
30		Chassis					30
31		Other Highway Equip (Freight)					31
32	*	<b>TOTAL HIGHWAY EQUIPMENT</b>	<b>30,785</b>	<b>32</b>	<b>0</b>	0	32
		<b>FLOATING EQUIP-REVENUE SERVICE</b>					
33		Marine Line-Haul					33
34		Local Marine					34
35	*	<b>TOTAL FLOATING EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	0	35
		<b>OTHER EQUIPMENT</b>					
36	*	Pass and Other Revenue Equip (Freight Portion)	1,088	0			36
37	*	Comp Sys & Word Proc. Equip.	34,905	54,490	3,280		37
38	*	Machinery - Locomotives (1)	7,061	4,228			38
39	*	Machinery - Freight Cars (2)	5,192	1,494			39
40	*	Machinery - Other Equipment (3)	657	104			40
41	*	Work and Non-revenue Equip	42,050	1,155	0		41
42		<b>TOTAL OTHER EQUIPMENT</b>	<b>90,953</b>	<b>61,471</b>	<b>3,280</b>	0	42
43		<b>TOTAL ALL EQUIPMENT (Freight Portion)</b>	<b>1,083,898</b>	<b>292,442</b>	<b>92,229</b>	0	43

- (1) Data reported on line 38, column (b) is the amount reported in Schedule 410, column (f), line 203.  
(2) Data reported on line 39, column (b) is the amount reported in Schedule 410, column (f), line 222.  
(3) Data reported on line 40, column (b) is the amount reported in Schedule 410, column (f), line 306.

415. SUPPORTING SCHEDULE – EQUIPMENT - Concluded  
(Dollars in Thousands)

Line No.	Cross Check	Lease and rentals (net) (f)	Investment base as of 12/31		Accumulated depreciation as of 12/31		Line No.
			Owned (g)	Capitalized lease (h)	Owned (i)	Capitalized lease (j)	
1		0	222,780	82,152	70,081	4,794	1
2		396,476	2,990,097	1,861,992	1,352,026	816,598	2
3							3
4							4
5	*	396,476	3,212,877	1,944,144	1,422,107	821,392	5
6		0	0	0	0	0	6
7		15	65,290	0	33,391	0	7
8		16,952	155,697	0	78,582	0	8
9		21,747	156,146	0	101,947	0	9
10		12,167	64,088	0	16,677	0	10
11		113,964	463,726	0	191,733	0	11
12		12,364	222,367	49,810	149,163	31,237	12
13		12,797	27,593	0	11,080	0	13
14		21,717	37,440	0	19,091	0	14
15		2,092	46,695	0	10,192	0	15
16		1,997	387	13,595	129	11,012	16
17		378	34,748	0	22,425	0	17
18		10	3,457	0	1,761	0	18
19		3,973	89,340	0	41,999	0	19
20		1,049	517	0	405	0	20
21		0	6,948	0	3,920	0	21
22		0	530,453	0	306,483	0	22
23		0	14,075	0	551	0	23
24	*	221,222	1,918,967	63,405	989,529	42,249	24
25							25
26		65,079	419		254	0	26
27							27
28							28
29							29
30							30
31							31
32	*	65,079	419	0	254	0	32
33							33
34							34
35	*	0	0	0	0	0	35
36	*		0		0		36
37	*	2,352	417,824	7,804	153,247	5,562	37
38	*		128,076		38,541		38
39	*		49,232		17,725		39
40	*		4,516		983		40
41	*	43,461	158,032	0	28,621	0	41
42		45,813	757,680	7,804	239,117	5,562	42
43		728,590	5,889,943	2,015,353	2,651,007	869,203	43

- (1) Data reported on lines 38, 39, and 40 in columns (g) and (h) are investment recorded in property account 44, allocated to locomotives, freight cars, and other equipment.
- (2) Depreciation reported on lines 38, 39, and 40 in column (c) is calculated by multiplying the investment in each element by the effective composite rate for the property account 44. And then adding or subtracting the adjustment reported in column (e). This calculation should equal the amount shown in column (c), Schedule 335.

710. INVENTORY OF EQUIPMENT - Continued  
 UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

Line No.	Cross Check	Type of design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year					Units at Close of Year					Line No.
				Units Installed			Units retired from service of respondent whether owned or leased including reclassification		Leased from others (i)	Total in service of respondent (col. (h)&(i))	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)		
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including reclassification and second hand units purchased or leased from others (f)	Owned and used (h)						
1		LOCOMOTIVE UNITS												
		Diesel-freight units										(H.P.)		
2		Diesel-passenger units	60	0	0	0	0	0	5	55	60	189,800		2
3		Diesel-multiple purpose units	8,034	97	82	103	3	541	4,247	3,531	7,778	28,841,240		3
4		Diesel-switching units	520	0	0	0	0	17	475	28	503	833,900		4
5	*	TOTAL (lines 1 to 4)	8,614	97	82	103	3	558	4,727	3,614	8,341	30,864,940		5
6	*	Electric-locomotives	0	0	0	0	0	0	0	0	0	N/A		6
7	*	Other self-powered units (steam)	2	0	0	0	0	0	2	0	2	N/A		7
8	*	TOTAL (lines 5, 6 and 7)	8,616	97	82	103	3	558	4,729	3,614	8,343	30,864,940		8
9	*	Auxiliary units	105	0	0	0	0	0	105	0	105	N/A		9
10	*	TOTAL LOCOMOTIVE UNITS (lines 8 and 9)	8,721	97	82	103	3	558	4,834	3,614	8,448	30,864,940		10

DISTRIBUTION OF LOCOMOTIVE UNITS IN SERVICE OF RESPONDENT AT CLOSE OF YEAR BUILT, DISREGARDING YEAR OF REBUILDING

Line No.	Cross Check	Type of design of units (a)	Before Jan. 1, 1985 (b)	During Calendar Year					TOTAL (l)	Line No.			
				Between Jan. 1, 1985 and Dec. 31, 1989 (c)	Between Jan. 1, 1990 and Dec. 31, 1994 (d)	Between Jan. 1, 1995 and Dec. 31, 1999 (e)	Between Jan. 1, 2000 and Dec. 31, 2004 (f)	2005 (g)			2006 (h)	2007 (i)	2008 (j)
11	*	Diesel	2,138	621	847	1,278	2,271	328	381	300	178	8,341	11
12	*	Electric	0	0	0	0	0	0	0	0	0	0	12
13	*	Other self-powered units (steam)	2	0	0	0	0	0	0	0	0	2	13
14	*	TOTAL (lines 11 to 13)	2,140	621	847	1,278	2,271	328	381	300	178	8,343	14
15	*	Auxiliary units	88	0	3	4	0	0	0	0	0	105	15
16	*	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	2,238	621	850	1,280	2,271	328	381	300	178	8,448	16

710. INVENTORY OF EQUIPMENT - Continued														
UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS														
Line No.	Cross Check	Type of design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased including reclassification (g)	Units at Close of Year				Line No.	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including reclassification and second hand units purchased or leased from others (f)		Owning and used (h)	Leased from others (i)	Total in service of respondent (col. (h)&(i)) (j)	Aggregate capacity of units reported in col. (j) (see Ins. 7) (k)		Leased to others (l)
17		PASSENGER-TRAIN CARS Non-Self-Propelled Coaches (PA,PB, PBO)												17
18		Combined cars (All class C, except CSB)												18
19		Parlor cars (PBC,PC,PL,PO)												19
20		Sleeping cars (PS,PT,PAS,PDS)												20
21		Dining, grill and tavern cars (All class D, PD)												21
22		Non-passenger-carrying cars (All Class B,CSB,M,PSA,IA)												22
23		TOTAL (lines 17 to 22)	0	0	0	0	0	0	0	0	0	0	0	23
24		Self-Propelled Electric passenger cars (EP,ET)												24
25		Electric combined cars (EC)												25
26		Internal combustion rail motorcars (ED, EG)												26
27		Other self-propelled cars (Specify types)												27
28		TOTAL (lines 24 to 27)	0	0	0	0	0	0	0	0	0	0	0	28
29		TOTAL (lines 23 to 28)	0	0	0	0	0	0	0	0	0	0	0	29
30		COMPANY SERVICE CARS Business car (PV)	76	0	0	0	0	3	73	0	73	N/A	0	30
31		Board outfit cars (MWX)	107	0	0	0	0	16	91	0	91	N/A	0	31
32		Derrick and snow removal cars (MWJ,MWV,MWW,MWK)	52	0	0	0	16	0	68	0	68	N/A	0	32
33		Dump and ballast cars (MWB,MVD)	4,203	0	0	0	120	90	1,746	2,487	4,233	N/A	0	33
34		Other maintenance and service equipment cars	3,378	0	0	0	188	44	3,247	255	3,502	N/A	0	34
35		TOTAL (lines 30 to 34)	7,518	0	0	0	304	153	5,225	2,742	7,967	N/A	0	35

## 710. INVENTORY OF EQUIPMENT - Continued

Instructions for reporting freight-train car data.

1. Give particulars of each of the various classes of equipment which respondent owned or leased during the year.
2. In column (d) give the number of units purchased or built in company shops. In column (e) give the number of new units leased from others. The term "new" means a unit placed in service for the first time on any railroad.
3. Units leased to others for a period of one year or more are reportable in column (n). Units temporarily out of respondent's service and rented to others for less than one year are to be included in column (f). Units rented from others for a period less than one year should not be included in column (j).

## UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

Line No.	Cross Check	Class of equipment and car designations (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Time-mileage cars (b)	All others (c)	Units installed			All other units including reclassification and second hand units purchased or leased from others (g)	
					New units purchased or built (d)	New or rebuilt units leased from others (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts (f)		
36		FREIGHT TRAIN CARS							36
		Plain box cars - 40' (B1, B2)	0						
37		Plain box cars - 50' longer (B3_0-7, B4_0-7, B5, B6, B7, B8)	79						37
38		Equipped box cars (All Code A, Except A_5)	12,193						38
39		Plain gondola cars (All Codes, G & J_1, J_2, J_3, J_4)	4,537			578			39
40		Equipped gondola cars (All Code E)	9,243					99	40
41		Covered hopper cars (C_1, C_2, C_3, C_4)	35,437			2,010			41
42		Open top hopper cars—general service (All Code H)	15,414						42
43		Open top hopper cars—special service (J_0, J_5, J_6, J_7, J_8, J_9, and K)	3,233					85	43
44		Refrigerator cars — mechanical (R_5, R_6, R_7, R_8, R_9)	5,244						44
45		Refrigerator cars — non-mechanical (R_0, R_1, R_2)	3,356						45
46		Flat cars — TOFC/COFC (All Code P, Q and S, Except Q8)	495						46
47		Flat cars — multi-level (All Code V)	1,113			75			47
48		Flat cars — general service (F10, F20, F30)	47						48
49		Flat cars — other (F_1, F_2, F_3, F_4, F_5, F_6) (F_8, F40)	3,676					1	49
50		Tank cars — under 22,000 gallons (T_0, T_1, T_2, T_3, T_4, T_5)	9						50
51		Tank cars — 22,000 gallons and over (T_6, T_7, T_8, T_9)	193			7			51
52		All other freight cars (A_5, F_7, All Code L and Q8)	15						52
53		TOTAL (lines 36 to 52)	94,284	0	0	2,670	0	185	53
54		Caboose (All Code M-930)	N/A	0				0	54
55		TOTAL (lines 53 and 54)	94,284	0	0	2,670	0	185	55

710. INVENTORY OF EQUIPMENT - Continued

4. Column (m) should show aggregate capacity for all units reported in columns (k) and (l), as follows. For freight-train cars, report the nominal capacity (in tons of 2,000 lbs.) as provided for in Rule 86 of the AAR Code of Rules Governing Cars in Interchange. Convert the capacity of tank cars to capacity in tons of the commodity which the car is intended to carry customarily.
5. Time-mileage cars refers to freight cars, other than cabooses, owned or held under lease arrangement, whose interline rental is settled on a per diem and line haul mileage basis under "Code of Car Hire Rules" or would be so settled if used by another railroad.

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

Line No.	Changes during the year (concluded)  Units retired from service respondent whether owned or leased, including reclassification (h)	Units at Close of Year						Line No.
		Owned and used (i)	Leased from others (j)	Total in service of respondent col. (k) & (l)		Aggregate capacity of units reported in cols. (k) & (l) (see ins. 4) (m)	Leased to others (n)	
				Time-mileage cars (k)	All other (l)			
36		0	0	0		0		36
37	52	24	3	27		2,268		37
38	2,386	6,445	3,362	9,807		825,722		38
39	188	614	4,313	4,927		588,151		39
40	346	6,583	2,413	8,996		892,948		40
41	1,792	13,053	22,602	35,655		3,797,702		41
42	587	12,375	2,452	14,827		1,555,463		42
43	11	769	2,538	3,307		368,016		43
44	266	671	4,307	4,978		398,067		44
45	916	2,025	415	2,440		193,913		45
46	2	97	396	493		152,176		46
47	10	1,103	75	1,178		51,079		47
48	7	38	2	40		3,212		48
49	570	2,319	788	3,107		306,105		49
50	1	0	8	8		613		50
51		0	200	200		19,688		51
52		15	0	15		1,524		52
53	7,134	46,131	43,874	90,005	0	9,154,846	0	53
54	0	0	0	0		0		54
55	7,134	46,131	43,874	90,005	0	9,154,846	0	55

## 710. INVENTORY OF EQUIPMENT - Continued

## UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

Line No.	Cross Check	Class of equipment and car designations (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Per diem (b)	All others (c)	Units installed			All other units including reclassification and second hand units purchased or leased from others (g)	
					New units purchased or built (d)	New units leased from others (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts (f)		
56		FLOATING EQUIPMENT Self-propelled vessels (Tugboats, car ferries, etc.)							56
57		Non-self-propelled vessels (Car floats, lighters, etc.)							57
58		TOTAL (lines 56 and 57)							58
		HIGHWAY REVENUE EQUIPMENT							
59		Chassis Z1 __, Z67 __, Z68 __, Z69 __	19,975						59
60		Dry van U2 __, Z __, Z6 __, 1-6							60
61		Flat bed U3 __, Z3 __							61
62		Open bed U4 __, Z4 __							62
63		Mechanical refrigerator U5 __, Z5 __							63
64		Bulk hopper U0 __, Z0 __							64
65		Insulated U7 __, Z7 __							65
66		Tank Z0 __, U6 __ (See Note)							66
67		Other trailer and container (Special equipped dry van U9 __, Z8 __, Z9 __)	18,120			3,538			67
68		Tractor							68
69		Truck							69
70		TOTAL (lines 59 and 69)	38,095	0	0	3,538	0	0	70

## NOTES AND REMARKS

Note: Line 66 (Tank) must have fitting code "CN" to qualify as a tank otherwise it is a bulk hopper.

710. INVENTORY OF EQUIPMENT - Concluded

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

Line No.	Cross Check	Changes during the year (Concluded)	Units at Close of Year						Line No.
		Units retired from service of respondent whether owned or leased, including reclassification (h)	Owned and used (i)	Leased from others (j)	Total in service of respondent (col. (k) & (l))		Aggregate capacity of units reported in cols. (k) & (l) (see ins. 4) (m)	Leased to others (n)	
					Per diem (k)	All other (l)			
56									56
57									57
58									58
59		1,130		18,845	18,845		575,338		59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67		329		21,329	21,329		585,268		67
68									68
69									69
70		1,459		40,174	40,174		1,160,606		70

NOTES AND REMARKS

755. RAILROAD OPERATING STATISTICS					
Line No.	Cross Check	Item description (a)	Freight train (b)	(2) Passenger train (c)	Line No.
1		1. Miles of Road Operated (A)	32,012		1
2		2. Train Miles - Running (B)			
		2-01 Unit Trains	48,075,379	XXXXXX	2
		2-02 Way Trains	7,102,777	XXXXXX	3
		2-03 Through Trains	100,462,084	0	4
		2-04 TOTAL TRAIN MILES (lines 2-4)	155,640,240	0	5
		2-05 Motorcars (C)	0	0	6
		2-07 TOTAL ALL TRAINS (lines 5 and 6)	155,640,240	0	7
		3. Locomotive Unit Miles (D)			
		Road Service (E)			
8		3-01 Unit Trains	147,209,637	XXXXXX	8
9		3-02 Way Trains	15,553,379	XXXXXX	9
10		3-03 Through Trains	288,238,529	0	10
11		3-04 TOTAL (lines 8-10)	451,001,545	0	11
12		3-11 Train Switching (F)	17,625,984	XXXXXX	12
13		3-21 Yard Switching (G)	26,552,496	0	13
14		3-31 TOTAL ALL SERVICES (line 11-13)	495,180,025	0	14
		4. Freight Car-Miles (thousands) (H)			
		4-01 RR Owned and Leased Cars - Loaded			
15		4-010 Box-Plain 40-Foot	0	XXXXXX	15
16		4-011 Box-Plain 50-Foot and Longer	11,337	XXXXXX	16
17		4-012 Box-Equipped	288,631	XXXXXX	17
18		4-013 Gondola-Plain	256,870	XXXXXX	18
19		4-014 Gondola-Equipped	129,060	XXXXXX	19
20		4-015 Hopper-Covered	420,735	XXXXXX	20
21		4-016 Hopper-Open Top-General Service	266,189	XXXXXX	21
22		4-017 Hopper-Open Top-Special Service	146,381	XXXXXX	22
23		4-018 Refrigerator-Mechanical	81,669	XXXXXX	23
24		4-019 Refrigerator-Non-Mechanical	32,747	XXXXXX	24
25		4-020 Flat-TOFC/COFC	881,217	XXXXXX	25
26		4-021 Flat-Multi-Level	50,054	XXXXXX	26
27		4-022 Flat-General Service	463	XXXXXX	27
28		4-023 Flat-All Other	106,862	XXXXXX	28
29		4-024 All Other Car Types-Total	14,273	XXXXXX	29
30		4-025 TOTAL (Lines 15-29)	2,686,488	XXXXXX	30

## 755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	(2) Passenger train (c)	Line No.
31		4-11 RR Owned and Leased Cars - Empty			
		4-110 Box-Plain 40-Foot	0	XXXXXX	31
32		4-111 Box-Plain 50-Foot and Longer	10,425	XXXXXX	32
33		4-112 Box-Equipped	234,915	XXXXXX	33
34		4-113 Gondola-Plain	256,786	XXXXXX	34
35		4-114 Gondola-Equipped	121,035	XXXXXX	35
36		4-115 Hopper-Covered	440,504	XXXXXX	36
37		4-116 Hopper-Open Top-General Service	274,091	XXXXXX	37
38		4-117 Hopper-Open Top-Special Service	148,047	XXXXXX	38
39		4-118 Refrigerator-Mechanical	55,144	XXXXXX	39
40		4-119 Refrigerator-Non-Mechanical	32,921	XXXXXX	40
41		4-120 Flat-TOFC/COFC	50,375	XXXXXX	41
42		4-121 Flat-Multi-Level	19,120	XXXXXX	42
43		4-122 Flat-General Service	480	XXXXXX	43
44		4-123 Flat-All Other	104,812	XXXXXX	44
45		4-124 All Other Car Types	1,852	XXXXXX	45
46		4-125 TOTAL (Lines 31-45)	1,750,507	XXXXXX	46
		4-13 Private Line Cars - Loaded (H)			
47		4-130 Box-Plain 40-Foot	0	XXXXXX	47
48		4-131 Box-Plain 50-Foot and Longer	29,759	XXXXXX	48
49		4-132 Box-Equipped	65,346	XXXXXX	49
50		4-133 Gondola-Plain	883,155	XXXXXX	50
51		4-134 Gondola-Equipped	24,947	XXXXXX	51
52		4-135 Hopper-Covered	759,453	XXXXXX	52
53		4-136 Hopper-Open Top-General Service	31,169	XXXXXX	53
54		4-137 Hopper-Open Top-Special Service	427,951	XXXXXX	54
55		4-138 Refrigerator-Mechanical	7,920	XXXXXX	55
56		4-139 Refrigerator-Non-Mechanical	3,175	XXXXXX	56
57		4-140 Flat-TOFC/COFC	279,535	XXXXXX	57
58		4-141 Flat-Multi-Level	448,759	XXXXXX	58
59		4-142 Flat-General Service	194	XXXXXX	59
60		4-143 Flat-All Other	95,289	XXXXXX	60
61		4-144 Tank Under 22,000 Gallons	149,249	XXXXXX	61
62		4-145 Tank-22,000 Gallons and Over	332,019	XXXXXX	62
63		4-146 All Other Car Types	2,966	XXXXXX	63
64		4-147 TOTAL (lines 47-63)	3,540,886	XXXXXX	64

## 755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	(2) Passenger train (c)	Line No.
65		4-15 Private Line Cars - Empty (H)	XXXXXX	XXXXXX	
		4-150 Box-Plain 40-Foot	0	XXXXXX	65
66		4-151 Box-Plain 50-Foot and Longer	11,237	XXXXXX	66
67		4-152 Box-Equipped	38,603	XXXXXX	67
68		4-153 Gondola-Plain	1,146,237	XXXXXX	68
69		4-154 Gondola-Equipped	23,785	XXXXXX	69
70		4-155 Hopper-Covered	769,346	XXXXXX	70
71		4-156 Hopper-Open Top-General Service	32,408	XXXXXX	71
72		4-157 Hopper-Open Top-Special Service	476,190	XXXXXX	72
73		4-158 Refrigerator-Mechanical	10,933	XXXXXX	73
74		4-159 Refrigerator-Non-Mechanical	3,253	XXXXXX	74
75		4-160 Flat-TOFC/COFC	128,212	XXXXXX	75
76		4-161 Flat-Multi-Level	146,740	XXXXXX	76
77		4-162 Flat-General Service	147	XXXXXX	77
78		4-163 Flat-All Other	89,793	XXXXXX	78
79		4-164 Tank Under 22,000 Gallons	161,191	XXXXXX	79
80		4-165 Tank-22,000 Gallons and Over	356,662	XXXXXX	80
81		4-166 All Other Car Types	4,138	XXXXXX	81
82		4-167 TOTAL (lines 65-81)	3,398,875	XXXXXX	82
83		4-17 Work Equipment and Company Freight Car-Miles	42,905	XXXXXX	83
84		4-18 No Payment Car-Miles (I) (1)	2,208,169	XXXXXX	84
		4-19 Total Car-Miles by Train Type (Note)			
85		4-191 Unit Trains	5,579,064	XXXXXX	85
86		4-192 Way Trains	181,314	XXXXXX	86
87		4-193 Through Trains	7,867,452	XXXXXX	87
88		4-194 TOTAL (lines 85-87)	13,627,830	XXXXXX	88
89		4-20 Caboose Miles	50	XXXXXX	89

- (1) Total number of loaded miles 0 and empty miles 0 by roadrailer reported above.  
(2) As in prior years, the passenger statistics exclude results from commuter operations.

Note: Line 88 total car miles is equal to the sum of lines 30, 46, 64, 82, 83 and 84. Accordingly, the car miles reported on lines 83 and 84 are to be allocated to lines 85, 86 and 87 and included in the total shown on line 88. Line 88 excludes business car miles.

## 755. RAILROAD OPERATING STATISTICS - Concluded

Line No.	Cross Check	Item description (a)	Freight train (b)	(2) Passenger train (c)	Line No.
		6. Gross Ton-Miles (thousands) (K)			
98		6-01 Road Locomotives	91,279,456	XXXXXX	98
		6-02 Freight Trains, Cars, Cnts., and Caboose			
99		6-020 Unit Trains	460,486,521	XXXXXX	99
100		6-021 Way Trains	13,718,269	XXXXXX	100
101		6-022 Through Trains	546,165,562	XXXXXX	101
102		6-03 Passenger-Trains, Cars, and Cnts.		0	102
103		6-04 Non-Revenue	7,358,603	XXXXXX	103
104		6-05 TOTAL (lines 98-103)	1,119,008,411	0	104
		7. Tons of Freight (thousands)			
105		7-01 Revenue	600,820	XXXXXX	105
106		7-02 Non-Revenue	10,501	XXXXXX	106
107		7-03 TOTAL (lines 105 and 106)	611,321	XXXXXX	107
		8. Ton-Miles of Freight (thousands) (L)			
108		8-01 Revenue-Road Service	562,629,694	XXXXXX	108
109		8-02 Revenue-Lake Transfer Service	0	XXXXXX	109
110		8-03 TOTAL (lines 108, 109)	562,629,694	XXXXXX	110
111		8-04 Non-Revenue-Road Service	5,187,410	XXXXXX	111
112		8-05 Non-Revenue-Lake Transfer Service	0	XXXXXX	112
113		8-06 TOTAL (lines 111 and 112)	5,187,410	XXXXXX	113
114		8-07 TOTAL-REVENUE AND NON-REVENUE (lines 110 and 113)	567,817,104	XXXXXX	114
		9. Train Hours (M)			
115		9-01 Road Service	7,132,254	XXXXXX	115
116		9-02 Train Switching	1,546,802	XXXXXX	116
117		10. TOTAL YARD-SWITCHING HOURS (N)	2,620,510	XXXXXX	117
		11. Train-Miles Work Trains (O)			
118		11-01 Locomotives	2,196,921	XXXXXX	118
119		11-02 Motorcars	0	XXXXXX	119
		12. Number of Loaded Freight Cars (P)			
120		12-01 Unit Trains	3,201,229	XXXXXX	120
121		12-02 Way Trains	3,037,878	XXXXXX	121
122		12-03 Through Trains	9,207,507	XXXXXX	122
123		13. TOFC/COFC-No. of Rev. Trailers and Containers Loaded and Unloaded (Q)	5,885,006	XXXXXX	123
124		14. Multi-Level Cars-No. of Motor Vehicles Loaded and Unloaded (Q)	3,320,971	XXXXXX	124
125		15. TOFC/COFC-No. of Rev. Trailers Picked Up and Delivered (R)	123,003	XXXXXX	125
		16. Revenue Tons-Marine Terminal (S)			
126		16-01 Marine Terminals-Coal	0	XXXXXX	126
127		16-02 Marine Terminals-Ore	0	XXXXXX	127
128		16-03 Marine Terminals-Other	0	XXXXXX	128
129		16-04 TOTAL (lines 126-128)	0	XXXXXX	129
		17. Number of Foreign Per Diem Cars on Line (T)			
130		17-01 Serviceable	41,081	XXXXXX	130
131		17-02 Unserviceable		XXXXXX	131
132		17-03 Surplus		XXXXXX	132
133		17-04 TOTAL (lines 130-132)	41,081	XXXXXX	133
134		TOFC/COFC - Average No. of Units Loaded Per Car	5.2	XXXXXX	134

## **2007 Union Pacific URCS Data**

WORKTABLE D6 PART 2 CAR OWNERSHIP AND MAINTENANCE  
FREIGHT CAR 50 FOOT

LINE	CODE	IDENTIFICATION	WT-CO REGRES- SION REF (1)	SOURCE	REGR EXPENSE IF C1 =BLANK THEN C2 =BLANK ELSE IF C1L (C1) C2 = 'X' UO C2 =BLANK (2)	SOURCE	DEFAULT IF C2 NOT =BLANK UO C3 =BLANK (3)
201	809007	FREIGHT CAR REPAIRS		A3L309C12	0	A3L309C12	585.9443
202	005	ADMINISTR B & B		A2L102C44	0	B9L201C5	13615
203	005	ROAD PROP DAMAGED OTHER		A2L105C44	0	B9L202C5	04097
204	033	SHOP BUILDINGS		A2L120C44	0	B9L203C5	.00211199
205	114	FRINGES OTHER		A2L129C44	0	B9L204C5	2.05673
206	117	CASUALTIES & INS-OTHER		A2L144C44	0	B9L205C5	.80349
207	126	JT FACILITY RENT-OTHER (DR)		A2L147C44	0	B9L206C5	.09365
208	129	JT FACILITY RENT-OTHER (CR)		A2L159C44	0	B9L207C5	.01185
209	141	JT FACILITY RENT-OTHER (DR)		A2L171C44	0	B9L208C5	.01242
210	144	JT FACILITY RENT-OTHER (CR)		A2L174C44	0	B9L209C5	.00943794
211	147	JT FACILITY RENT-OTHER (DR)		A2L177C44	0	B9L210C5	.00006105
212	150	OTHER EXP		A2L180C44	0	B9L211C5	.00113437
213	110	SMALL TOOLS		A2L140C44	0	B9L212C5	0
214	307	WORK & NR EQUIP		A2L140C44	0	B9L213C5	0
215	220	FC ADMINSTR		A2L245C44	0	B9L214C5	14601
216	220	FC MACHINERY REPAIR		A2L222C44	0	B9L215C5	21.40484
217	223	FC EQUIP DAMAGED		A2L223C44	0	B9L216C5	11.16713
218	224	FC FRINGE BENEFITS & INSURANCE		A2L224C44	0	B9L217C5	0
219	225	FC OTHER CASUALTY RENT (DR)		A2L225C44	0	B9L218C5	127.0505
220	228	FC J FACILITY RENT (DR)		A2L228C44	0	B9L219C5	89.09966
221	229	FC J FACILITY RENT (CR)		A2L229C44	0	B9L220C5	0
222	233	FC J FACILITY (DR)		A2L233C44	0	B9L221C5	0
223	234	FC J FACILITY (CR)		A2L234C44	0	B9L222C5	0
224	235	FC DISMAN RET ROAD-OTHER		A2L236C44	0	B9L223C5	0
225	237	FC OTHER EXP		A2L237C44	0	B9L224C5	0
226	235	FC DAMAGES BILLED (CR)		A2L235C44	0	B9L225C5	0
227		TOTAL OPERATING EXP : (SUM L201-227)					-1.15754
228		SH & ENGR DEPR-FC RENT-FC	XX	XX	0	XX	840.113
229	909120	SHOP MACH LEASE/RENT		B2L920C2	0	B5L414C4	3.0103
230	909138	SHOP MACH LEASE/RENT		B2L830C2	0	B5L414C4	0
231	809107	FREIGHT CAR-LEASE/RENT		B2L234C2	0	B5L414C4	79.80192
232	809107	FREIGHT CAR-LEASE/RENT		B2L538C2	0	B5L414C4	4497
233	809107	FREIGHT CAR-LEASE/RENT		B2L216C2	0	B2L216C2	26
234	9407	NET PER DIEM RENT-TIME		B2L521C2	0	B2L521C2	2409
235	9507	TOTAL DEPR L7R EXPENSE		B2L620C2	0	B2L620C2	5328
236		SH & ENGR/SHOP MACH RO1	XX	XX	0	XX	12342
237	909120	FREIGHT CAR-RO1		B2L629C4	0	B5L629C4	214.6459
238	809107	NET PER DIEM RENT-TIME		B5L704C4	0	B5L704C4	4788
239		GRAND TOTAL VARTABLE EXPENSE TEXGL 0701	XX	XX	0	XX	17971
240		:L228+L237+L240					
241							

RUNNING PORTION  
OF CM EXPENSE

LINE	CODE	(4)	VARIABLE EXPENSE C2#C4 NO REGR C3#C4 IF C2=BLANK THEN C3#C4 ELSE C2#C4	SOURCE	(6)	PERCENT ASSIGNED TO CAR MILES	VARIABLE EXPENSE ASSIGNED TO CAR MILES C5#C6	(8)	VARIABLE EXPENSE ASSIGNED TO CAR DAYS	SOURCE	AP* (9)	CASES OF C9				
												1: C7	2: C7	3: C7	4: C7	5: C7
201	809007	.86	503 9221	A1L562C2	.5	251.9561	251.956	A3L309C1	3	244.1949	7.76119					
202	002	.63118	08593	A1L562C2	.5	04297	04297	A2L102C1	5	.04162	.001316					
203	005	.63348	.02378	A1L562C2	.5	01419	01419	A2L105C	5	.01376	.000035					
204	024	.38126	.0013379	A1L562C2	.5	.00066895	.000669	A2L120C1	5	.00024	.00002					
205	033	.63118	.78491	A1L562C2	.5	.39242	.39242	A2L129C1	5	.38043	.01202					
206	114	.63348	.50714	A1L562C2	.5	.25827	.25827	A2L144C1	5	.24561	.00766					
207	117	.63348	.05933	A1L562C2	.5	.02966	.02966	A2L147C1	5	.02878	.000885					
208	126	.63348	.00750081	A1L562C2	.5	.0037524	.0037524	A2L156C1	5	.00364052	.000112					
209	141	.63348	.00787064	A1L562C2	.5	.00393532	.0039353	A2L159C1	5	.00381798	.000117					
210	141	.63348	.00597876	A1L562C2	.5	.0029838	.0029838	A2L171C1	5	.00290024	.000089					
211	147	.63348	.00036674	A1L562C2	.5	.00019337	.0001934	A2L174C1	5	.0001876	.000006					
212	147	.63348	.00097556	A1L562C2	.5	.00048778	.0004878	A2L177C1	5	.00047323	.000015					
213	110	.63118	.00000000	A1L562C2	.5	.00000000	.0000000	A2L180C1	5	.00000000	.000000					
214	110	.63118	.00000000	A1L562C2	.5	.00000000	.0000000	A2L180C1	5	.00000000	.000000					
215	307	.38027	.09261	A1L562C2	.5	.04631	.04631	A2L140C1	5	.04488	.001426					
216	220	.38027	.814812	A1L562C2	.5	4.07436	4.07436	A2L245C1	5	3.94886	.12521					
217	222	.86	9.60373	A1L562C2	.5	4.80187	4.80187	A2L222C1	5	4.65395	.14792					
218	223	.38527	.48	A1L562C2	.5	.24	.24	A2L223C1	5	.23	.01					
219	224	.38527	.37133	A1L562C2	.5	18.566	18.566	A2L224C1	5	16.4066	.74501					
220	225	.38527	.34	A1L562C2	.5	17.16384	17.16384	A2L225C1	5	16.65205	.51179					
221	225	.38527	.34	A1L562C2	.5	17.16384	17.16384	A2L225C1	5	16.65205	.51179					
222	229	.38527	.00000000	A1L562C2	.5	.00000000	.0000000	A2L229C1	5	.00000000	.000000					
223	233	.38527	.00000000	A1L562C2	.5	.00000000	.0000000	A2L233C1	5	.00000000	.000000					
224	234	.38527	.00000000	A1L562C2	.5	.00000000	.0000000	A2L234C1	5	.00000000	.000000					
225	236	.38527	.00000000	A1L562C2	.5	.00000000	.0000000	A2L236C1	5	.00000000	.000000					
226	237	.38527	.00000000	A1L562C2	.5	.00000000	.0000000	A2L237C1	5	.00000000	.000000					
227	235	.86	.84674	A1L562C2	.5	.42337	.42337	A2L235C1	5	.41075	.01262					
228	909120	.5	607.99549	A1L562C2	XX	.49774	.49774	A2L237C1	3	.48241	.01533					
229	909120	.5	1.50515	A1L562C2	XX	.75257	.75257	A2L237C1	3	.73013	.02244					
230	809138	.5	39.90096	A1L562C2	XX	19.95048	19.95048	A3L714C1	1	19.3556	.59488					
231	809338	.5	.00000000	A1L562C2	XX	.00000000	.0000000	A3L639C1	1	.00000000	.000000					
232	809107	.5	4497	A1L562C4	XX	1198	1198	A3L409C1	1	1745	53.6365					
233	809307	.5	26	XX	XX	26	26	A3L509C1	1	2337	71.6313					
234	9407	.5	2459	XX	XX	2409	2409	A3L202C1	1	2337	71.6313					
235	9507	.5	3328	XX	XX	0	0	A3L202C1	1	2337	71.6313					
236	9507	.5	12301	XX	XX	4228	4228	A3L202C1	1	4102	126.09					
237	909820	.5	107.4573	A1L562C4	XX	53.66116	53.66116	XX	XX	52.06139	1.60007					
238	809807	.5	4261	XX	XX	1829	1829	XX	XX	1774	54.5228					
239	809807	.5	4261	XX	XX	1829	1829	XX	XX	1827	56.1528					
240	809807	.5	17590	XX	XX	6415	6415	XX	XX	6223	191.158					

\*ABBREVIATION FOR ANNUALIZATION PERIOD

LINE	CODE	CAR MILES RUNNING				CAR MILES				EXPENSE RATIO				EXPENSE RATIO				EXPENSE RATIO				
		CASES OF C9	CM (LH)	UNIT COST PER	CM (LH)	CASES OF C9	CM (LH)	UNIT COST PER	CM (LH)	CASES OF C9	CM (LH)	UNIT COST PER	CM (LH)	CASES OF C9	CM (LH)	UNIT COST PER	CM (LH)	CASES OF C9	CM (LH)	UNIT COST PER	CM (LH)	
201	809007	28214	.0085499	.4846	344	8965	.0225	0.154	53	61214	198	.34	0.0000155	.4846	344	8965	.0225	0.154	53	61214	198	.34
202	002	26870	.00000155	.4846	326	5305	.0225	0.154	53	61214	198	.34	0.0000155	.4846	326	5305	.0225	0.154	53	61214	198	.34
203	005	25870	.00000051	.4846	344	8965	.0225	0.154	53	61214	198	.34	0.00000051	.4846	344	8965	.0225	0.154	53	61214	198	.34
204	023	26870	.00000002	.4846	326	5305	.0225	0.154	53	61214	198	.34	0.00000002	.4846	326	5305	.0225	0.154	53	61214	198	.34
205	033	26870	.00001416	.4846	326	5305	.0225	0.154	53	61214	198	.34	.00001416	.4846	326	5305	.0225	0.154	53	61214	198	.34
206	114	26870	.00000915	.4846	326	5305	.0225	0.154	53	61214	198	.34	.00000915	.4846	326	5305	.0225	0.154	53	61214	198	.34
207	117	29184	.00000099	.48509	344	8965	.0225	0.154	53	61214	198	.34	.00000099	.48509	344	8965	.0225	0.154	53	61214	198	.34
208	129	29184	.00000012	.48509	344	8965	.0225	0.154	53	61214	198	.34	.00000012	.48509	344	8965	.0225	0.154	53	61214	198	.34
209	141	29184	.00000013	.48509	344	8965	.0225	0.154	53	61214	198	.34	.00000013	.48509	344	8965	.0225	0.154	53	61214	198	.34
210	141	29184	.00000001	.48509	344	8965	.0225	0.154	53	61214	198	.34	.00000001	.48509	344	8965	.0225	0.154	53	61214	198	.34
211	147	29184	.00000000	.48509	344	8965	.0225	0.154	53	61214	198	.34	.00000000	.48509	344	8965	.0225	0.154	53	61214	198	.34
212	147	29184	.00000000	.48509	344	8965	.0225	0.154	53	61214	198	.34	.00000000	.48509	344	8965	.0225	0.154	53	61214	198	.34
213	150	29184	.00000002	.48509	344	8965	.0225	0.154	53	61214	198	.34	.00000002	.48509	344	8965	.0225	0.154	53	61214	198	.34
214	170	26870	.00000000	.4846	326	5305	.0225	0.154	53	61214	198	.34	.00000000	.4846	326	5305	.0225	0.154	53	61214	198	.34
215	107	28214	.00000159	.4846	344	8965	.0225	0.154	53	61214	198	.34	.00000159	.4846	344	8965	.0225	0.154	53	61214	198	.34
216	220	28214	.00013596	.4846	344	8965	.0225	0.154	53	61214	198	.34	.00013596	.4846	344	8965	.0225	0.154	53	61214	198	.34
217	222	28214	.00016495	.4846	344	8965	.0225	0.154	53	61214	198	.34	.00016495	.4846	344	8965	.0225	0.154	53	61214	198	.34
218	223	29184	.00083081	.4846	344	8965	.0225	0.154	53	61214	198	.34	.00083081	.4846	344	8965	.0225	0.154	53	61214	198	.34
219	224	29184	.00057059	.48509	344	8965	.0225	0.154	53	61214	198	.34	.00057059	.48509	344	8965	.0225	0.154	53	61214	198	.34
220	225	29184	.00000000	.48509	344	8965	.0225	0.154	53	61214	198	.34	.00000000	.48509	344	8965	.0225	0.154	53	61214	198	.34
221	228	29184	.00000000	.48509	344	8965	.0225	0.154	53	61214	198	.34	.00000000	.48509	344	8965	.0225	0.154	53	61214	198	.34
222	229	29184	.00000000	.48509	344	8965	.0225	0.154	53	61214	198	.34	.00000000	.48509	344	8965	.0225	0.154	53	61214	198	.34
223	233	29184	.00000000	.48509	344	8965	.0225	0.154	53	61214	198	.34	.00000000	.48509	344	8965	.0225	0.154	53	61214	198	.34
224	234	29184	.00000000	.48509	344	8965	.0225	0.154	53	61214	198	.34	.00000000	.48509	344	8965	.0225	0.154	53	61214	198	.34
225	236	29184	.00000000	.48509	344	8965	.0225	0.154	53	61214	198	.34	.00000000	.48509	344	8965	.0225	0.154	53	61214	198	.34
226	237	29184	.00000000	.48509	344	8965	.0225	0.154	53	61214	198	.34	.00000000	.48509	344	8965	.0225	0.154	53	61214	198	.34
227	235	28214	.00001407	.4846	344	8965	.0225	0.154	53	61214	198	.34	.00001407	.4846	344	8965	.0225	0.154	53	61214	198	.34
228	909120	XX	.00000171	.4846	XX	XX	.0225	0.154	53	61214	198	.34	.00000171	.4846	XX	XX	.0225	0.154	53	61214	198	.34
229	909320	29184	.00000502	.48509	344	8965	.0225	0.154	53	61214	198	.34	.00000502	.48509	344	8965	.0225	0.154	53	61214	198	.34
230	909138	29184	.00000250	.48509	344	8965	.0225	0.154	53	61214	198	.34	.00000250	.48509	344	8965	.0225	0.154	53	61214	198	.34
231	809338	29184	.00066323	.48509	344	8965	.0225	0.154	53	61214	198	.34	.00066323	.48509	344	8965	.0225	0.154	53	61214	198	.34
232	809107	29184	.0598	.38807	344	8965	.0225	0.154	53	61214	198	.34	.0598	.38807	344	8965	.0225	0.154	53	61214	198	.34
233	809107	29184	.0598	.38807	344	8965	.0225	0.154	53	61214	198	.34	.0598	.38807	344	8965	.0225	0.154	53	61214	198	.34
234	9407	29184	.08008	.97018	344	8965	.0225	0.154	53	61214	198	.34	.08008	.97018	344	8965	.0225	0.154	53	61214	198	.34
235	9507	29184	.14057	.33349	344	8965	.0225	0.154	53	61214	198	.34	.14057	.33349	344	8965	.0225	0.154	53	61214	198	.34
236	909820	XX	.0017839	.48509	XX	XX	.0225	0.154	53	61214	198	.34	.0017839	.48509	XX	XX	.0225	0.154	53	61214	198	.34
237	809807	29184	.06082	.38807	344	8965	.0225	0.154	53	61214	198	.34	.06082	.38807	344	8965	.0225	0.154	53	61214	198	.34
238	809807	29184	.06226	.39033	344	8965	.0225	0.154	53	61214	198	.34	.06226	.39033	344	8965	.0225	0.154	53	61214	198	.34
241	XX	XX	.2136	.35383	XX	XX	.0225	0.154	53	61214	198	.34	.2136	.35383	XX	XX	.0225	0.154	53	61214	198	.34

LINE	CODE	CAR DAYS RUNNING		EXPENSE RATIO		CAR DAYS CASES OF		EXPENSE RATIO		UNIT COST PER CD	CD-YARD COST	EXPENSE TO TOTAL VARIABLE COST
		1	2	CD	TO TOTAL VARIABLE COST	1	2	CD	TO TOTAL VARIABLE COST			
201	809007	43	08638	1	24429	10639	159	4027	1	24429	39361	
202	002	41	08897	0	0022187	10609	152	3667	0	00007328	39391	
203	005	41	08897	1	1283	10609	152	3667	1	1283	39391	
204	024	45	67855	1	1283	10609	152	3667	1	1283	39391	
205	033	41	08897	0	00202656	10509	152	3667	0	00202656	39391	
206	117	45	67855	0	0013094	10509	152	3667	0	0013094	39391	
207	117	45	67855	0	00014655	11283	156	7363	0	00014655	38717	
208	126	45	67855	0	00001854	11283	156	7363	0	00001854	38717	
209	129	45	67855	0	00001944	11283	156	7363	0	00001944	38717	
210	141	45	67855	0	00001477	11283	156	7363	0	00001477	38717	
211	147	45	67855	0	00000096	11283	156	7363	0	00000096	38717	
212	147	45	67855	0	00000096	11283	156	7363	0	00000096	38717	
213	150	45	67855	0	00000024	11283	156	7363	0	00000024	38717	
214	170	41	08897	0	00000000	10639	152	3667	0	00000000	39361	
215	307	43	08638	0	00022869	10639	152	3667	0	00022869	39361	
216	220	43	08638	0	02012	10639	152	3667	0	02012	39361	
217	222	43	08638	0	0237	10639	152	3667	0	0237	39361	
218	223	45	67855	0	00000000	10639	152	3667	0	00000000	39361	
219	224	45	67855	0	11944	10639	152	3667	0	11944	39361	
220	225	45	67855	0	0848	11283	156	7363	0	0848	38717	
221	228	45	67855	0	00000000	11283	156	7363	0	00000000	38717	
222	233	45	67855	0	00000000	11283	156	7363	0	00000000	38717	
223	234	45	67855	0	00000000	11283	156	7363	0	00000000	38717	
224	236	45	67855	0	00000000	11283	156	7363	0	00000000	38717	
225	237	45	67855	0	00000000	11283	156	7363	0	00000000	38717	
226	235	45	67855	0	0020916	11283	156	7363	0	0020916	38717	
227	235	45	67855	0	00245812	10639	152	3667	0	00245812	39324	
228	909120	XX	XX	0	00371798	10676	XX	4027	0	00371798	38717	
229	909138	45	67855	0	09856	11283	156	7363	0	09856	38717	
230	809338	45	67855	0	09856	11283	156	7363	0	09856	38717	
231	809307	45	67855	0	09856	11283	156	7363	0	09856	38717	
232	9507	45	67855	0	09856	11283	156	7363	0	09856	38717	
233	909107	45	67855	0	1333005	1354	156	7363	0	1333005	4646	
234	9407	45	67855	0	12845	2257	156	7363	0	12845	77433	
235	9507	45	67855	0	12845	2257	156	7363	0	12845	77433	
236	9507	45	67855	0	12845	2257	156	7363	0	12845	77433	
237	909820	XX	XX	0	2632218	1481	XX	363	0	2632218	50816	
238	809807	45	67855	0	1355774	11283	156	7363	0	1355774	38717	
239	809807	XX	XX	0	1355774	1354	XX	363	0	1355774	4646	
240	809807	XX	XX	0	1355774	1354	XX	363	0	1355774	4646	
241	809807	XX	XX	0	1355774	1354	XX	363	0	1355774	4646	
242	809807	XX	XX	0	5520675	14375	XX	363	0	5520675	49273	

WORKTABLE 06 PART 3 CAR OWNERSHIP AND MAINTENANCE  
FREIGHT CAR EQUIPPED  
BOX CAR EQUIPPED

LINE	CODE	IDENTIFICATION	WT-CO REGRES- SION	SOURCE	REGR EXPENSE IF C1=BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2='X' DO C2:=BLANK	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3:=BLANK
			(1)		(2)		(3)
301	809008	FREIGHT CAR REPAIRS		A3L310C12	0	A3L310C12	39871
302	002	ADMINISTRATIVE		A2L102C44	0	B9L201C7	9,2644
303	005	ADMINISTRATIVE		A2L102C44	0	B9L202C7	3,0599
304	024	ROAD PROP DAMAGED OTHER		A2L129C44	0	B9L203C7	14371
305	033	SHOP BUILDINGS		A2L129C44	16	B9L204C7	140,0886
306	114	FRINGES OTHER		A2L147C44	2	B9L205C7	54,67449
307	117	CASUALTIES & INS-OTHER		A2L147C44	2	B9L206C7	6,17277
308	125	JT FACILITY RENT-OTHER (DR)		A2L128C44	0	B9L207C7	8,86514
309	129	JT FACILITY RENT-OTHER (GR)		A2L128C44	0	B9L208C7	84544
310	141	JT FACILITY RENT-OTHER (DR)		A2L171C44	0	B9L209C7	64222
311	144	JT FACILITY RENT-OTHER (GR)		A2L171C44	0	B9L210C7	04154
312	147	JT SWANT RET ROAD-OTHER		A2L177C44	0	B9L211C7	0
313	150	OTHER EXP		A2L180C44	0	B9L212C7	07719
314	110	SMALL TOOLS		A2L140C44	0	B9L213C7	0
315	307	WORK & MR EQUIP		A2L245C44	0	B9L214C7	9,93571
316	222	FC ADMINIST		A2L220C44	16	B9L215C7	1456
317	222	FC MACHINERY REPAIR		A2L222C44	0	B9L216C7	759,682
318	223	FC EQUIP DAMAGED		A2L223C44	16	B9L217C7	0
319	224	FC FRANGE BENEFITS		A2L224C44	16	B9L218C7	8645
320	225	FC OTHER CASUALTY & INSURANCE		A2L225C44	16	B9L219C7	6062
321	228	FC J FACILITY RENT (DR)		A2L228C44	16	B9L220C7	0
322	229	FC J FACILITY RENT (GR)		A2L229C44	16	B9L221C7	0
323	233	FC J FACILITY (DR)		A2L233C44	16	B9L222C7	0
324	234	FC J FACILITY (GR)		A2L233C44	16	B9L223C7	0
325	236	FC DISMAN EXP		A2L236C44	16	B9L224C7	0
326	237	FC DAMAGES BILLED (CR)		A2L237C44	0	B9L225C7	66,99726
327	235	FC DAMAGES BILLED (CR)		A2L235C44	0	B9L226C7	-78,76636
328		TOTAL OPERATING EXPENSE ! (SUM L301-327)					
329	909120	SH & ENG DEPR-FC	XX	B2L920C2	0	B5L413C3	57166
330	909320	SH & ENG LEASE/RENT-FC		B2L830C2	0	B5L415C4	204,6396
331	809138	SHOP MACH DEPR-FC		B2L234C2	0	B5L415C7	162,1237
332	809338	SHOP MACH LEASE/RENT		B2L234C2	0	B5L415C8	0
333	809308	FREIGHT CAR-DEPR		B2L217C2	0	B2L217C2	9136
334	809308	FREIGHT CAR-LEASE/RENT		B2L217C2	0	B2L222C2	27422
335	9408	NET PER DIEM RENT-TIME		B2L629C2	0	B2L629C2	32846
336	9508	NET PER DIEM RENT-TIME		B2L630C2	0	B2L630C2	56704
337		TOTAL DEPR L/R EXPENSE					
338	909820	SUM L329-336	XX	B5L630C4	0	B5L630C4	120474
339	809808	SHOP & ENG/SHOP MACH ROI		B5L705C4	0	B5L705C4	1596
340		FREIGHT CAR-ROI	XX	B5L705C4	0	B5L705C4	11323
341		TOTAL ROI ! L338+L339	XX				12919
341		GRAND TOTAL VARTABLE EXPENSE (EXC 0/0)	XX				190561
341		!L328+L337+L340	XX				

LINE	CODE	(4)	VARIABLE EXPENSE		C2#C4	SOURCE	(6)	VARIABLE EXPENSE ASSIGNED		C5-C7	SOURCE	(9)	RUNNING PORTION OF CM EXPENSE		C7 -C10		
			REGR C2#C4	NO REGR C3#C4				PERCENT ASSIGNED TO	CAR MILES				CAR MILES	CASES OF C9		YARD PORTION OF CM EXPENSE	
			IF C2=BLANK THEN C3#C4 ELSE C2#C4										1: C7 #87L803C8	2: C7 #87L803C18	3: C7 #87L803C27	4: C7 #87L803C36	5: C7 #87L803C45
301	809008	.86		34282	A1L563C2	5	17144	17144	2	17144	A3L310C1	3	16580	564			
302	002	.63118		5.84747	A1L563C2	5	2.92374	2.92374	2	2.92374	A2L102C1	3	2.92374	.09776			
303	002	.63348		1.93139	A1L563C2	5	.9657	.9657	0	.9657	A2L105C1	3	.9657	.03229			
304	002	.63348		.09104	A1L563C2	5	.04552	.04552	0	.04552	A2L120C1	3	.04552	.00145			
305	002	.63118		53.41002	A1L563C2	5	26.70501	26.70501	26	26.70501	A2L129C1	3	25.81209	.82293			
306	117	.63348		34.50924	A1L563C2	5	17.25462	17.25462	17	17.25462	A2L144C1	3	16.67769	.57694			
307	117	.63348		4.03703	A1L563C2	5	2.01852	2.01852	2	2.01852	A2L147C1	3	1.95377	.06475			
308	126	.63348		51067	A1L563C2	5	25534	25534	2	25534	A2L156C1	3	24715	.00819			
309	129	.63348		53557	A1L563C2	5	26378	26378	2	26378	A2L159C1	3	25619	.00859			
310	141	.63348		40683	A1L563C2	5	20342	20342	2	20342	A2L171C1	3	19589	.00652			
311	144	.63348		.02632	A1L563C2	5	.01316	.01316	0	.01316	A2L174C1	3	.01274	.00042			
312	147	.63348		.06638	A1L563C2	5	.03319	.03319	0	.03319	A2L177C1	3	.03213	.00105			
313	150	.63118		6.30208	A1L563C2	5	3.15104	3.15104	3	3.15104	A2L140C1	3	3.04738	.10365			
314	307	.3807		554.4906	A1L563C2	5	277.245	277.245	2	277.245	A2L245C1	3	268.1249	9.12042			
315	222	.86		653.4985	A1L563C2	5	326.749	326.749	3	326.749	A2L220C1	3	316.0003	10.749			
317	223	.38527		3291	A1L563C2	5	1645	1645	0	1645	A2L223C1	3	1591	54.1395			
319	224	.38527		2335	A1L563C2	5	1167	1167	0	1167	A2L224C1	3	1130	37.4651			
320	225	.38527		0	A1L563C2	5	0	0	0	0	A2L225C1	3	0	0			
322	225	.38527		0	A1L563C2	5	0	0	0	0	A2L228C1	3	0	0			
324	234	.38527		0	A1L563C2	5	0	0	0	0	A2L233C1	3	0	0			
325	235	.38527		0	A1L563C2	5	0	0	0	0	A2L234C1	3	0	0			
326	237	.86		57.61764	A1L563C2	5	28.80882	28.80882	28	28.80882	A2L236C1	3	27.88469	.92413			
327	235	.86		-67.73907	A1L563C2	5	-33.86953	-33.86953	-33	-33.86953	A2L235C1	3	-32.75334	-1.1142			
328	909120	.5		102.4198	A1L563C2	5	51.20989	51.20989	5	51.20989	A3L714C1	XX	49.56718	1.64271			
330	909320	.5		81.06186	A1L563C2	5	40.53093	40.53093	4	40.53093	A3L815C1	XX	39.23078	1.30015			
331	809138	.5		9135	A1L563C2	5	3654	3654	4	3654	A3L439C1	XX	3537	117.23			
332	809338	.5		21422	A1L563C2	5	21422	21422	1	21422	A3L410C1	XX	31792	1053			
333	809108	.5		32846	A1L563C2	5	56704	56704	1	56704	A3L203C1	XX	35418	1173			
334	809308	.5		120291	A1L563C2	5	83699	83699	5	83699	A3L203C1	XX	386259	12.1071			
335	9508	.5		798	A1L563C2	5	399.0507	399.0507	4	399.0507	XX	XX	4584	145.3			
338	909820	.5		11323	A1L563C2	5	4928	4928	1	4928	XX	XX	4770	156.1			
339	809808	.5		12121	A1L563C2	5	62198	62198	1	62198	XX	XX	60167	2011			
340		.5		173769	A1L563C2	5	111570	111570	1	111570	XX	XX					
341		.5			A1L563C2	5					XX	XX					

\*ABBREVIATION FOR ANNUALIZATION PERIOD

LINE	CODE	CAR MILES RUNNING				CAR MILES				EXPENSE RATIO				EXPENSE RATIO				RUNNING PORTION OF CD EXPENSE			
		CASES OF CY	UNIT COST PER CM (LH)	CM (LH) C10/C12 (13)	CM (LH) C11/C15 (16)	CASES OF CY	UNIT COST PER CM (LH)	CM (LH) C10/C12 (14)	CM (LH) C11/C15 (15)	CM-YARD TO TOTAL COST C11/C15 (17)	CM-YARD TO TOTAL COST C11/C15 (17)	1: CB #87L803C13	2: CB #87L803C14	3: CB #87L803C22	4: CB #87L803C31	5: CB #87L803C40	YARD PORTION OF CD EXPENSE C8-C18 (19)				
301	809008	665102	.02493	.0000404	.48355	8701	.06482	.01645	.3499	.13645											
302	002	699427	.0000133	.0000007	.48328	9305	.00001051	.01672	.59014	2.33359											
303	024	622931	.0000007	.0000000	.48396	7940	.00000018	.01604	.00966623	.03585											
304	033	699427	.0000369	.00002389	.48328	9305	.00009595	.01672	5.39028	21.3147											
306	114	622931	.00000314	.0000000	.48396	7940	.00000815	.01604	3.42846	13.7719											
308	126	622931	.0000004	.0000000	.48396	7940	.00000103	.01604	.0572	1.59006											
309	129	622931	.00000042	.0000000	.48396	7940	.00000108	.01604	.05564	.21094											
310	141	622931	.00000032	.0000000	.48396	7940	.00000082	.01604	.04318	.16024											
311	144	622931	.00000002	.0000000	.48396	7940	.00000005	.01604	.00279299	.01037											
312	147	622931	.00000000	.0000000	.48396	7940	.00000000	.01604	.0070459	.02615											
313	150	699427	.00000005	.0000000	.48396	9305	.00000013	.01604	.0070459	.02615											
314	110	665102	.00000458	.0000000	.48355	8701	.00001191	.01645	.64321	2.50783											
315	307	665102	.00040313	.0000000	.48355	8701	.00104814	.01645	56.59284	220.65											
316	220	665102	.00047512	.0000000	.48355	8701	.0012353	.01645	66.69786	260.05											
318	223	622931	.00239302	.0000000	.48355	9305	.00523186	.01645	335.9395	1302											
319	224	622931	.00781476	.0000000	.48355	9305	.00477838	.01645	247.9115	920.02											
320	225	622931	.00000000	.0000000	.48355	9305	.00000000	.01645	.00000000	.00000000											
321	228	622931	.00000000	.0000000	.48355	9305	.00000000	.01645	.00000000	.00000000											
322	229	622931	.00000000	.0000000	.48355	9305	.00000000	.01645	.00000000	.00000000											
323	233	622931	.00000000	.0000000	.48355	9305	.00000000	.01645	.00000000	.00000000											
324	234	622931	.00000000	.0000000	.48355	9305	.00000000	.01645	.00000000	.00000000											
325	236	622931	.00000000	.0000000	.48355	9305	.00000000	.01645	.00000000	.00000000											
326	237	622931	.00000000	.0000000	.48355	9305	.00000000	.01645	.00000000	.00000000											
327	235	665102	.00004476	.0000000	.48355	8701	.00011639	.01645	6.11509	22.6937											
328	XX	XX	.03018	.0000000	.48355	XX	.00007808	.01645	-6.91364	-26.956											
329	909120	622931	.00007957	.0000000	.48396	7940	.00020688	.01604	10.87005	40.3398											
330	909138	622931	.00007957	.0000000	.48396	7940	.00020688	.01604	10.87005	40.3398											
331	809108	622931	.00567828	.0000000	.48396	7940	.01476	.01283	1.163	4.318											
332	809108	622931	.05104	.0000000	.96792	7940	.1327	.03208	4.547	16.874											
333	9508	622931	.05686	.0000000	.29444	7940	.14783	.009758	120.86	44.667											
334	909820	622931	.0062007	.0000000	.48396	7940	.0016217	.01283	177.66	65.932											
335	809808	622931	.00703797	.0000000	.3817	7940	.0183	.01283	84.70636	31.035											
336	9508	622931	.00765804	.0000000	.39354	7940	.01991	.01283	14.26	5.666											
337	XX	XX	.0947	.0000000	.34636	XX	.24622	.01157	23.523	88.046											
338	909820	622931	.0062007	.0000000	.48396	7940	.0016217	.01283	84.70636	31.035											
339	809808	622931	.00703797	.0000000	.3817	7940	.0183	.01283	14.26	5.666											
340	XX	XX	.00765804	.0000000	.39354	XX	.01991	.01283	14.26	5.666											
341	XX	XX	.0947	.0000000	.34636	XX	.24622	.01157	23.523	88.046											

LINE	CODE	CAR DAYS RUNNING					CAR DAYS CASES OF C9					EXPENSE RATIO		EXPENSE RATIO			
		1: B7L803C2	2: B7L803C1	3: B7L803C20	4: B7L803C29	5: B7L803C38	1: B7L803C10	2: B7L803C19	3: B7L803C19	4: B7L803C27	5: B7L803C37	CD (LH)	CD (LH)	CD-YARD PER	CD-YARD COST	CD-YARD TO TOTAL	CD-YARD TO TOTAL
		(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
301	809008	1015	3.44563	10206		3960					3.44563						
302	002	1069	.0005177	.10092		4229					.0005177						
303	005	1069	.00018225	.10092		4229					.00018225						
304	024	975.0063	.0000991	.10613		3618					.0000991						
305	033	1069	.00503981	.10092		4229					.00503981						
306	117	1069	.00325632	.10092		4229					.00325632						
307	117	975.0063	.00043944	.10613		3618					.00043944						
308	126	975.0063	.00005559	.10613		3618					.00005559						
309	129	975.0063	.0000583	.10613		3618					.0000583						
310	141	975.0063	.00004428	.10613		3618					.00004428						
311	144	975.0063	.00000286	.10613		3618					.00000286						
312	147	975.0063		.10613		3618											
313	150	975.0063	.00000723	.10613		3618					.00000723						
314	110	1069		.10206		4220											
315	307	1015	.00063328	.10206		3960					.00063328						
316	220	1015	.05572	.10206		3960					.05572						
317	222	1015	.06567	.10206		3960					.06567						
318	223	975.0063		.10206		3618											
319	1015	975.0063	.33075	.10613		3618					.33075						
320	224	975.0063	.25427	.10613		3618					.25427						
321	225	975.0063		.10613		3618											
322	228	975.0063		.10613		3618											
323	233	975.0063		.10613		3618											
324	234	975.0063		.10613		3618											
325	236	975.0063		.10613		3618											
326	237	975.0063	.00627185	.10206		3960					.00627185						
327	235	975.0063	.00680688	.10206		3960					.00680688						
328	909120	XX	4.17527	.1023	XX						4.17527						
329	909120	975.0063	.01115	.10613		3618					.01115						
330	909138	975.0063		.10613		3618											
331	809138	975.0063	.00882383	.10613		3618					.00882383						
332	809338	975.0063		.10613		3618											
333	809108	975.0063	1.19338	.12736		3618					1.19338						
334	809308	975.0063	4.6637	.21226		3618					4.6637						
335	9408	975.0063	12.3448	.21226		3618					12.3448						
336	9508	975.0063	18.22184	.14769		3618					18.22184						
337	909820	XX		.10613	XX												
338	809808	975.0063	.08688	.12736		3618					.08688						
339	809808	975.0063	1.47914	.12596		3618					1.47914						
340		XX	1.56602	.13537	XX						1.56602						
341		XX	23.96313	.13537	XX						23.96313						

WORKTABLE D6 PART II  
FREIGHT CAR OWNERSHIP AND MAINTENANCE  
CONDOLA PLAIN

LTNE	CODE	IDENTIFICATION	WT-CO REGRES- SION	SOURCE	REGR EXPENSE IF C1=BLANK THEN C2=BLANK ELSE IF C1L(C1)C2=1X' C1L(C1)C2=BLANK	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3=BLANK
			(1)		(2)		(3)
401	809009	FREIGHT CAR REPAIRS		A3L311C12	0	A3L311C12	18389
402	002	ADMINISTRATIVE		A2L102C44	0	B9L201C9	4,27285
403	005	ADMINISTRATIVE		A2L105C44	0	B9L202C9	1,4113
404	024	ROAD PROP DAMAGED OTHER		A2L120C44	0	B9L203C9	0,6628
405	033	SHOP BUILDINGS		A2L129C44	0	B9L204C9	64,61048
406	117	FRINGES OTHER	1	A2L144C44	0	B9L205C9	25,2165
407	114	CASUALTIES & INS-OTHER	2	A2L147C44	0	B9L206C9	2,93919
408	129	JT FACILITY RENT-OTHER (DR)	2	A2L156C44	0	B9L207C9	1,27718
409	141	JT FACILITY RENT-OTHER (CR)	2	A2L159C44	0	B9L208C9	3,89922
410	141	JT FACILITY RENT-OTHER (DR)	2	A2L171C44	0	B9L209C9	2,2962
411	144	JT FACILITY RENT-OTHER (DR)	2	A2L174C44	0	B9L210C9	0,01916
412	147	JT FACILITY RENT-OTHER (CR)	2	A2L177C44	0	B9L211C9	0
413	150	DI SMANT RET ROAD-OTHER	2	A2L180C44	0	B9L212C9	0,0356
414	110	OTHER EXP	0	A2L140C44	0	B9L213C9	0
415	307	SMALL TOOLS	0	A2L140C44	0	B9L214C9	0
416	307	WORK & MR EQUIP	0	A2L243C44	0	B9L215C9	4,58246
417	222	FC ADMINIST	1	A2L220C44	0	B9L216C9	671,7637
418	223	FC EQUIP DAMAGED	1	A2L222C44	0	B9L217C9	350,4662
419	224	FC FRINGE BENEFITS & INSURANCE	1	A2L223C44	0	B9L218C9	3987
420	225	FC OTHER CASUALTY RENT (DR)	1	A2L225C44	0	B9L219C9	2796
421	226	FC FACILITY RENT (DR)	1	A2L228C44	0	B9L220C9	0
422	229	FC FACILITY RENT (CR)	1	A2L229C44	0	B9L221C9	0
423	233	FC J FACILITY (DR)	1	A2L233C44	0	B9L222C9	0
424	234	FC J FACILITY (CR)	1	A2L234C44	0	B9L223C9	0
425	237	FC DISMANT RET ROAD-OTHER	1	A2L237C44	0	B9L224C9	0
426	237	FC OTHER EXP	1	A2L236C44	0	B9L225C9	30,8999
427	235	FC DAMAGES BILLED (CR)	0	A2L235C44	0	B9L226C9	-36,32794
428		TOTAL OPERATING EXPENSE (SUM L401-427)					
429	909120	SH & ENGR FC	XX	XX	0	B5L416C3	26365
430	909320	SH & ENGR FC RENT-FC	XX	XX	0	B5L416C4	94,47434
431	809138	SHOP MACH LEASE-FC	0	B2L234C2	0	B5L416C7	103,8472
432	809338	SHOP MACH LEASE-FC	0	B2L234C2	0	B5L416C8	0
433	809109	FREIGHT CAR LEASE-RENT	0	B2L218C2	0	B2L218C2	5852
434	809309	FREIGHT CAR LEASE-RENT	0	B2L218C2	0	B2L218C2	19728
435	9409	NET PER DIEM RENT-TIME	0	B2L233C2	0	B2L233C2	1231
436	9509	NET PER DIEM RENT-TIME	0	B2L233C2	0	B2L233C2	1946
437		TOTAL DEPR. LTR EXPENSE					
438	909820	SHOP & ENGR SHOP MACH ROI	XX	XX	0	B5L631C4	28955
439	809809	FREIGHT CAR-ROI	XX	XX	0	B5L706C4	808,0024
440		TOTAL ROI : L438+L439	XX	XX	0	B5L706C4	6956
441		GR TOTAL VARTABLE EXPENSE (EXCL G70)	XX	XX	0	XX	7764
		L428+L437+L440	XX	XX	0	XX	63086

LINE	CODE	(4)	VARIABLE EXPENSE		SOURCE	(6)	VARIABLE EXPENSE ASSIGNED		SOURCE	(9)	RUNNING PORTION OF CH EXPENSE	
			REGR C2+C4 NO REGR C3+C4 IF C2=BLANK VARIABLE EXPENSE THEN C3+C4 ELSE C2+C4	EXPENSE			PERCENT ASSIGNED TO	CAR MILES CAR MILES CAR DAYS			C5-C7	C8
401	809009	.86	15814	2.69692	A1L564C2	.5	7907	7907	A3L311C1	3	7605	302.05
402	002	.63118	.89078	.04199	A1L564C2	.5	41539	41539	A2L102C1	3	1.26636	.0521
403	005	.63348	.63331	15.91606	A1L564C2	.5	.02099	.02099	A2L120C1	3	.42818	.01727
404	024	.63118	15.91606	1.86192	A1L564C2	.5	12.31666	12.31666	A2L129C1	3	.02022	.00077
405	033	.63348	1.86192	.23253	A1L564C2	.5	7.95803	7.95803	A2L144C1	3	11.84577	.47589
406	114	.63348	.23253	.24701	A1L564C2	.5	.11776	.11776	A2L147C1	3	7.65055	.30748
407	117	.63348	.24701	.18764	A1L564C2	.5	.12351	.12351	A2L156C1	3	.11345	.004319
408	126	.63348	.18764	.01214	A1L564C2	.5	.09382	.09382	A2L159C1	3	.11898	.00454
409	129	.63348	.01214	.03062	A1L564C2	.5	.00606864	.00606864	A2L174C1	3	.09038	.00344
410	141	.63348	.03062	.03062	A1L564C2	.5	.07531	.07531	A2L177C1	3	.00584607	.000223
411	144	.63348	.03062	.03062	A1L564C2	.5	.07531	.07531	A2L180C1	3	.07475	.00056
412	147	.63348	.03062	.03062	A1L564C2	.5	.07531	.07531	A2L180C1	3	.07475	.00056
413	150	.63118	.2557373	1077	A1L564C2	.5	1.45329	1.45329	A2L140C1	3	1.39778	.05557
414	153	.6307	301.401	1518	A1L564C2	.5	127.8687	127.8687	A2L245C1	3	122.8647	4.88477
415	220	.3807	301.401	1077	A1L564C2	.5	150.7005	150.7005	A2L220C1	3	144.9439	5.75662
416	222	.3807	301.401	1077	A1L564C2	.5	150.7005	150.7005	A2L220C1	3	144.9439	5.75662
417	223	.38527	1518	1077	A1L564C2	.5	759.036	759.036	A2L223C1	3	730.0418	28.9945
418	224	.38527	1077	1518	A1L564C2	.5	538.6652	538.6652	A2L225C1	3	518.9092	19.756
419	225	.38527	1077	1518	A1L564C2	.5	759.036	759.036	A2L225C1	3	730.0418	28.9945
420	228	.38527	1518	1077	A1L564C2	.5	538.6652	538.6652	A2L228C1	3	518.9092	19.756
421	229	.38527	1077	1518	A1L564C2	.5	759.036	759.036	A2L228C1	3	730.0418	28.9945
422	233	.38527	1518	1077	A1L564C2	.5	538.6652	538.6652	A2L229C1	3	518.9092	19.756
423	234	.38527	1077	1518	A1L564C2	.5	759.036	759.036	A2L233C1	3	730.0418	28.9945
424	237	.38527	1518	1077	A1L564C2	.5	538.6652	538.6652	A2L233C1	3	518.9092	19.756
425	237	.38527	1077	1518	A1L564C2	.5	759.036	759.036	A2L233C1	3	730.0418	28.9945
426	237	.38527	1518	1077	A1L564C2	.5	538.6652	538.6652	A2L233C1	3	518.9092	19.756
427	237	.38527	1077	1518	A1L564C2	.5	759.036	759.036	A2L233C1	3	730.0418	28.9945
428	237	.38527	1518	1077	A1L564C2	.5	538.6652	538.6652	A2L233C1	3	518.9092	19.756
429	909120	.5	47.23717	51.9236	A1L564C2	.5	23.61858	23.61858	A3L714C1	XX	22.75235	.86623
430	909320	.5	51.9236	51.9236	A1L564C2	.5	25.9618	25.9618	A3L439C1	XX	25.00963	.95217
431	809138	.5	51.9236	51.9236	A1L564C2	.5	25.9618	25.9618	A3L439C1	XX	25.00963	.95217
432	809338	.5	51.9236	51.9236	A1L564C2	.5	25.9618	25.9618	A3L439C1	XX	25.00963	.95217
433	809109	.1	5852	19728	A1L564C4	.4	2340	3511	A3L411G1	XX	2254	85.8511
434	809309	.1	19728	19728	A1L564C4	.4	1231	19728	A3L611C1	XX	1185	45.1481
435	9409	.1	1946	1946	A1L564C4	.4	3621	1946	A3L204C1	XX	3488	132.82
437	9509	.1	28856	28856	A1L564C4	.4	202.0006	25234	XX	194.592	7.40855	
438	909820	.5	404.0012	404.0012	A1L564C2	.4	2782	202.001	1.0	2680	102.06	
439	809809	.5	7360	7360	A1L564C4	.4	2984	4375	XX	2875	109.47	
440		.5	55291	55291	XX	.4	16143	39147	XX	15337	605.76	
441		.5	55291	55291	XX	.4	16143	39147	XX	15337	605.76	

ABBREVIATION FOR ANNUALIZATION PERIOD



LINE	CODE	CAR DAYS RUNNING				CAR DAYS CASES OF C9				EXPENSE RATIO				EXPENSE RATIO			
		1: 87L804C1	2: 87L804C2	3: 87L804C3	4: 87L804C4	1: 87L804C1	2: 87L804C2	3: 87L804C3	4: 87L804C4	CD (LH) TO TOTAL VARIABLE COST	UNIT COST PER CD						
401	809009	599	2545	777	9502	599	2545	777	9502	.08738	.08738	.08738	.08738	2.3061	2.3061	2.3061	2.3061
402	002	498	9342	000	46819	000	46819	000	46819	.08662	.08662	.08662	.08662	.00045619	.00045619	.00045619	.00045619
403	024	777	9502	000	0499	000	0499	000	0499	.08738	.08738	.08738	.08738	.00000499	.00000499	.00000499	.00000499
405	033	498	9342	000	27642	000	27642	000	27642	.08662	.08662	.08662	.08662	.00427642	.00427642	.00427642	.00427642
406	114	498	9342	000	276307	000	276307	000	276307	.08662	.08662	.08662	.08662	.00276307	.00276307	.00276307	.00276307
407	117	777	9502	000	22122	000	22122	000	22122	.09243	.09243	.09243	.09243	.00022122	.00022122	.00022122	.00022122
408	126	777	9502	000	2798	000	2798	000	2798	.09243	.09243	.09243	.09243	.00002798	.00002798	.00002798	.00002798
409	129	777	9502	000	2229	000	2229	000	2229	.09243	.09243	.09243	.09243	.00002229	.00002229	.00002229	.00002229
410	141	777	9502	000	0000	000	0000	000	0000	.09243	.09243	.09243	.09243	.00000000	.00000000	.00000000	.00000000
411	144	777	9502	000	0000	000	0000	000	0000	.09243	.09243	.09243	.09243	.00000000	.00000000	.00000000	.00000000
412	147	777	9502	000	0000	000	0000	000	0000	.09243	.09243	.09243	.09243	.00000000	.00000000	.00000000	.00000000
413	150	777	9502	000	00364	000	00364	000	00364	.09243	.09243	.09243	.09243	.000000364	.000000364	.000000364	.000000364
414	110	498	9342	000	0000	000	0000	000	0000	.08738	.08738	.08738	.08738	.00000000	.00000000	.00000000	.00000000
415	307	599	2545	000	42384	000	42384	000	42384	.08738	.08738	.08738	.08738	.00042384	.00042384	.00042384	.00042384
416	220	599	2545	000	03729	000	03729	000	03729	.08738	.08738	.08738	.08738	.0003729	.0003729	.0003729	.0003729
417	222	599	2545	000	04395	000	04395	000	04395	.08738	.08738	.08738	.08738	.0004395	.0004395	.0004395	.0004395
418	223	777	9502	000	0000	000	0000	000	0000	.08738	.08738	.08738	.08738	.00000000	.00000000	.00000000	.00000000
419	224	599	2545	000	22137	000	22137	000	22137	.08738	.08738	.08738	.08738	.00022137	.00022137	.00022137	.00022137
420	225	777	9502	000	0128	000	0128	000	0128	.09243	.09243	.09243	.09243	.00000128	.00000128	.00000128	.00000128
421	228	777	9502	000	0000	000	0000	000	0000	.09243	.09243	.09243	.09243	.00000000	.00000000	.00000000	.00000000
422	229	777	9502	000	0000	000	0000	000	0000	.09243	.09243	.09243	.09243	.00000000	.00000000	.00000000	.00000000
423	233	777	9502	000	0000	000	0000	000	0000	.09243	.09243	.09243	.09243	.00000000	.00000000	.00000000	.00000000
424	234	777	9502	000	0000	000	0000	000	0000	.09243	.09243	.09243	.09243	.00000000	.00000000	.00000000	.00000000
425	235	777	9502	000	0000	000	0000	000	0000	.09243	.09243	.09243	.09243	.00000000	.00000000	.00000000	.00000000
426	237	777	9502	000	0000	000	0000	000	0000	.09243	.09243	.09243	.09243	.00000000	.00000000	.00000000	.00000000
427	235	599	2545	000	15726	000	15726	000	15726	.09243	.09243	.09243	.09243	.00315726	.00315726	.00315726	.00315726
428	909120	XX	9502	XX	75275	XX	75275	XX	75275	.08767	.08767	.08767	.08767	.275275	.275275	.275275	.275275
429	909120	777	9502	777	9502	777	9502	777	9502	.09243	.09243	.09243	.09243	.00315726	.00315726	.00315726	.00315726
430	909138	777	9502	777	9502	777	9502	777	9502	.09243	.09243	.09243	.09243	.00455573	.00455573	.00455573	.00455573
431	809339	777	9502	777	9502	777	9502	777	9502	.09243	.09243	.09243	.09243	.00561227	.00561227	.00561227	.00561227
432	809339	777	9502	777	9502	777	9502	777	9502	.09243	.09243	.09243	.09243	.00616906	.00616906	.00616906	.00616906
433	809109	777	9502	777	9502	777	9502	777	9502	.1091	.1091	.1091	.1091	.83433	.83433	.83433	.83433
434	809309	777	9502	777	9502	777	9502	777	9502	.18486	.18486	.18486	.18486	4.68778	4.68778	4.68778	4.68778
435	9509	777	9502	777	9502	777	9502	777	9502	.16166	.16166	.16166	.16166	.46241	.46241	.46241	.46241
436	9509	XX	9502	XX	99631	XX	99631	XX	99631	.09203	.09203	.09203	.09203	5.299631	5.299631	5.299631	5.299631
437	909820	777	9502	777	9502	777	9502	777	9502	.1091	.1091	.1091	.1091	.99186	.99186	.99186	.99186
438	809809	XX	9502	XX	0186	XX	0186	XX	0186	.1091	.1091	.1091	.1091	1.03986	1.03986	1.03986	1.03986
440	809809	XX	9502	XX	0186	XX	0186	XX	0186	.1091	.1091	.1091	.1091	1.03986	1.03986	1.03986	1.03986
441	809809	XX	9502	XX	0186	XX	0186	XX	0186	.1091	.1091	.1091	.1091	9.78892	9.78892	9.78892	9.78892

WORKTABLE 06 PART 2  
FREIGHT CAR OWNERSHIP AND MAINTENANCE  
CONDOLA EQUIPPED

LINE	CODE	IDENTIFICATION	WT-CD REGRES- SION	SOURCE	REGR EXPENSE IF C1=BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2=IX' DO C2:=BLANK	SOURCE	DEFAULT IF C2 NOT =BLANK DO CS:=BLANK
			(1)		(2)		(3)
501	809010	FREIGHT CAR REPAIRS		A3L312C12	0	A3L312C12	32686
502	002	ADMINISTR B & B		A2L102C44	0	B9L201C1	7,522
503	005	ADMINISTR OTHER		A2L102C44	0	B9L202C1	2,30859
504	024	ROAD PROP DAMAGED OTHER		A2L129C44	0	B9L203C1	11782
505	033	SHOP BUILDINGS		A2L129C44	16	B9L204C1	114,8453
506	114	FRIINGS OTHER		A2L147C44	0	B9L205C1	44,8224
507	117	CASUALTIES & INS-OTHER (DR)		A2L147C44	0	B9L206C1	5,22442
508	129	JT FACILITY RENT-OTHER (DR)		A2L159C44	0	B9L208C1	66088
509	129	JT FACILITY RENT-OTHER (CR)		A2L159C44	0	B9L209C1	69309
510	141	JT FACILITY-OTHER (DR)		A2L174C44	0	B9L210C1	52649
511	144	JT FACILITY-OTHER (CR)		A2L174C44	0	B9L211C1	303406
512	147	DISMANT RET ROAD-OTHER		A2L177C44	0	B9L212C1	66328
513	150	OTHER EXP		A2L180C44	0	B9L213C1	0
514	170	SMALL TOOLS		A2L140C44	0	B9L214C1	8,14534
515	307	WORK & NR EQUIP		A2L245C44	0	B9L215C1	1184
516	220	FC ADMINISIT		A2L220C44	0	B9L216C1	622,9247
517	222	FC MACHINERY REPAIR		A2L222C44	0	B9L217C1	0
518	223	FC LOUITY DAMAGED		A2L223C44	0	B9L218C1	7088
519	224	FC FRINGE CASUALTY & INSURANCE		A2L224C44	0	B9L219C1	4970
520	221	FC OTHER CASUALTY RENT (DR)		A2L225C44	0	B9L220C1	0
521	228	FC J FACILITY RENT (CR)		A2L228C44	0	B9L221C1	0
522	229	FC J FACILITY RENT (DR)		A2L229C44	0	B9L222C1	0
523	233	FC J FACILITY (DR)		A2L233C44	0	B9L223C1	0
524	234	FC J FACILITY (CR)		A2L234C44	0	B9L224C1	0
525	236	FC DISMANT RET ROAD-OTHER		A2L236C44	0	B9L225C1	54,92465
526	237	FC OTHER EXP		A2L237C44	0	B9L226C1	-64,27302
527	235	FC DAMAGES BILLED (CR)		A2L235C44	0	B9L227C1	46865
528		TOTAL OPERATING EXPENSE ! (SUM L501-527)			XX		167,9284
529	909120	-2 * L509+L511+L522+L524+L527)		B2L920C2	0	B5L417C3	167,9284
530	909320	SH & ENG DEPR-FC		B2L830C2	0	B5L417C4	0
531	809138	SH & ENG LEASE/RENT-FC		B2L234C2	0	B5L417C7	55,75665
532	809338	SHOP MACH LEASE/RENT		B2L538C2	0	B5L417C8	0
533	809310	FREIGHT CAR-LEASE/RENT		B2L219C2	0	B2L219C2	3142
534	809310	FREIGHT CAR-LEASE/RENT		B2L219C2	0	B2L219C2	12086
535	9410	NET PER DIEM RENT-TIME		B2L647C2	0	B2L647C2	9427
536	9510	NET PER DIEM RENT-TIME		B2L647C2	0	B2L647C2	3682
537		TOTAL DEPR & K EXPENSE			XX		38560
538	909820	! SUM L529-536		B5L632C4	0	B5L632C4	1118
539	809810	SHOP & ENG/SHOP MACH ROI		B5L707C4	0	B5L707C4	5977
540		FREIGHT CAR-ROI			XX		7095
541		TOTAL ROI ! L538+L539			XX		92521
541		GRAND TOTAL VARTABLE EXPENSE (EXCL G70)			XX		92521
541		! L528+L537+L540			XX		92521

RUNNING PORTION OF CM EXPENSE

CASES OF C9

1: C7 #B7L805C9 YARD PORTION OF CM EXPENSE  
 2: C7 #B7L805C18  
 3: C7 #B7L805C27  
 4: C7 #B7L805C36  
 5: C7 #B7L805C45

VARIABLE EXPENSE TO CAR MILES

REGR C2#C4 NO REGR C3#C4 IF G2=BLANK THEN C3#C4 ELSE C2#C4

VARIABLE EXPENSE TO CAR MILES

ASSIGNED TO CAR MILES

PERCENT ASSIGNED TO CAR MILES

SOURCE

AV\* (9)

SOURCE

YARD PORTION OF CM EXPENSE

VARIABLE EXPENSE TO CAR MILES

REGR C2#C4 NO REGR C3#C4 IF G2=BLANK THEN C3#C4 ELSE C2#C4

VARIABLE EXPENSE TO CAR MILES

ASSIGNED TO CAR MILES

PERCENT ASSIGNED TO CAR MILES

SOURCE

AV\* (9)

SOURCE

YARD PORTION OF CM EXPENSE

VARIABLE EXPENSE TO CAR MILES

REGR C2#C4 NO REGR C3#C4 IF G2=BLANK THEN C3#C4 ELSE C2#C4

VARIABLE EXPENSE TO CAR MILES

ASSIGNED TO CAR MILES

PERCENT ASSIGNED TO CAR MILES

SOURCE

AV\* (9)

SOURCE

YARD PORTION OF CM EXPENSE

VARIABLE EXPENSE TO CAR MILES

REGR C2#C4 NO REGR C3#C4 IF G2=BLANK THEN C3#C4 ELSE C2#C4

VARIABLE EXPENSE TO CAR MILES

ASSIGNED TO CAR MILES

PERCENT ASSIGNED TO CAR MILES

SOURCE

AV\* (9)

SOURCE

YARD PORTION OF CM EXPENSE

VARIABLE EXPENSE TO CAR MILES

REGR C2#C4 NO REGR C3#C4 IF G2=BLANK THEN C3#C4 ELSE C2#C4

VARIABLE EXPENSE TO CAR MILES

ASSIGNED TO CAR MILES

PERCENT ASSIGNED TO CAR MILES

SOURCE

AV\* (9)

SOURCE

YARD PORTION OF CM EXPENSE

ABBREVIATION FOR ANNUALIZATION PERIOD

LINE	CODE	CAR MILES RUNNING				CAR MILES				EXPENSE RATIO				EXPENSE RATIO				EXPENSE RATIO				
		CM (LH) C107C12 (13)	CM (LH) C107C13 (14)	CM (LH) C107C14 (15)	CM (LH) C107C15 (16)	CM (LH) C107C12 (13)	CM (LH) C107C13 (14)	CM (LH) C107C14 (15)	CM (LH) C107C15 (16)	CM (LH) C107C12 (13)	CM (LH) C107C13 (14)	CM (LH) C107C14 (15)	CM (LH) C107C15 (16)	CM (LH) C107C12 (13)	CM (LH) C107C13 (14)	CM (LH) C107C14 (15)	CM (LH) C107C15 (16)	CM (LH) C107C12 (13)	CM (LH) C107C13 (14)	CM (LH) C107C14 (15)	CM (LH) C107C15 (16)	
501	809010	265432	05028	47475	13072	5429	00002237	02525	1962	12022	02525	1962	12022	02525	1962	12022	02525	1962	12022	02525	1962	12022
502	002	264082	000086	47402	00002237	2668	00002237	02525	32613	207074	02525	32613	207074	02525	32613	207074	02525	32613	207074	02525	32613	207074
503	003	264082	000086	47402	00002237	2668	00002237	02525	32613	207074	02525	32613	207074	02525	32613	207074	02525	32613	207074	02525	32613	207074
504	024	256774	0000014	47651	00000336	3566	00000336	02349	00574041	68396	00574041	68396	00574041	00574041	68396	00574041	00574041	68396	00574041	00574041	68396	00574041
505	033	264082	00007859	47402	00020435	5566	00020435	02525	207074	12206	00020435	12206	00020435	00020435	12206	00020435	00020435	12206	00020435	00020435	12206	00020435
506	114	264082	00000613	47402	00013203	5566	00013203	02525	207074	12206	00013203	12206	00013203	00013203	12206	00013203	00013203	12206	00013203	00013203	12206	00013203
507	117	256774	00000078	47651	00000202	4868	00000202	02349	03377	18576	00000202	03377	18576	00000202	03377	18576	00000202	03377	18576	00000202	03377	18576
508	126	256774	00000081	47651	00000212	4868	00000212	02349	03377	18576	00000212	03377	18576	00000212	03377	18576	00000212	03377	18576	00000212	03377	18576
509	129	256774	00000081	47651	00000212	4868	00000212	02349	03377	18576	00000212	03377	18576	00000212	03377	18576	00000212	03377	18576	00000212	03377	18576
510	141	256774	00000062	47651	00000161	4868	00000161	02349	00165934	009128	00000161	00165934	009128	00000161	00165934	009128	00000161	00165934	009128	00000161	00165934	009128
511	144	256774	00000004	47651	00000001	4868	00000001	02349	000418572	02302	00000001	000418572	02302	00000001	000418572	02302	00000001	000418572	02302	00000001	000418572	02302
512	147	256774	00000004	47651	00000001	4868	00000001	02349	000418572	02302	00000001	000418572	02302	00000001	000418572	02302	00000001	000418572	02302	00000001	000418572	02302
513	150	256774	00000001	47651	00000026	4868	00000026	02349	000418572	02302	00000026	000418572	02302	00000026	000418572	02302	00000026	000418572	02302	00000026	000418572	02302
514	110	264082	00000001	47651	00000026	4868	00000026	02349	000418572	02302	00000026	000418572	02302	00000026	000418572	02302	00000026	000418572	02302	00000026	000418572	02302
515	307	265432	00009244	47475	00002403	5566	00002403	02525	3174315	22246	00002403	3174315	22246	00002403	3174315	22246	00002403	3174315	22246	00002403	3174315	22246
516	220	265432	00081305	47475	00211394	5429	00211394	02525	37411	23046	00211394	37411	23046	00211394	37411	23046	00211394	37411	23046	00211394	37411	23046
517	222	265432	00095823	47475	00249139	5429	00249139	02525	0	0	00249139	0	0	00249139	0	0	00249139	0	0	00249139	0	0
518	223	256774	00482632	47475	01255	4868	01255	02349	1884293	1160	01255	1884293	1160	01255	1884293	1160	01255	1884293	1160	01255	1884293	1160
519	224	256774	0035537	47651	0023962	4868	0023962	02349	1472862	81019	0023962	1472862	81019	0023962	1472862	81019	0023962	1472862	81019	0023962	1472862	81019
520	225	256774	00000000	47651	00000000	4868	00000000	02349	0	0	00000000	0	0	00000000	0	0	00000000	0	0	00000000	0	0
521	226	256774	00000000	47651	00000000	4868	00000000	02349	0	0	00000000	0	0	00000000	0	0	00000000	0	0	00000000	0	0
522	227	256774	00000000	47651	00000000	4868	00000000	02349	0	0	00000000	0	0	00000000	0	0	00000000	0	0	00000000	0	0
523	233	256774	00000000	47651	00000000	4868	00000000	02349	0	0	00000000	0	0	00000000	0	0	00000000	0	0	00000000	0	0
524	234	256774	00000000	47651	00000000	4868	00000000	02349	0	0	00000000	0	0	00000000	0	0	00000000	0	0	00000000	0	0
525	236	256774	00000000	47651	00000000	4868	00000000	02349	0	0	00000000	0	0	00000000	0	0	00000000	0	0	00000000	0	0
526	237	256774	00000000	47651	00000000	4868	00000000	02349	0	0	00000000	0	0	00000000	0	0	00000000	0	0	00000000	0	0
527	235	265432	00009933	47475	00022791	5429	00022791	02525	363303	199846	00022791	363303	199846	00022791	363303	199846	00022791	363303	199846	00022791	363303	199846
528	909120	256774	06077	47485	1580	4868	1580	02349	2381	10570	1580	2381	10570	1580	2381	10570	1580	2381	10570	1580	2381	10570
529	909130	256774	00015562	47651	00040513	4868	00040513	02349	645790	353241	00040513	645790	353241	00040513	645790	353241	00040513	645790	353241	00040513	645790	353241
530	909138	256774	00005174	47651	00013451	4868	00013451	02349	214422	117949	00013451	214422	117949	00013451	214422	117949	00013451	214422	117949	00013451	214422	117949
531	809338	256774	00466464	38121	01213	4868	01213	01879	2899949	1595	01213	2899949	1595	01213	2899949	1595	01213	2899949	1595	01213	2899949	1595
532	809110	256774	00000000	47651	00000000	4868	00000000	02349	0	0	00000000	0	0	00000000	0	0	00000000	0	0	00000000	0	0
533	809310	256774	003499	95302	09097	4868	09097	04698	0	0	09097	0	0	09097	0	0	09097	0	0	09097	0	0
534	9410	256774	00000000	47651	00000000	4868	00000000	02349	0	0	00000000	0	0	00000000	0	0	00000000	0	0	00000000	0	0
535	9510	256774	00000000	47651	00000000	4868	00000000	02349	0	0	00000000	0	0	00000000	0	0	00000000	0	0	00000000	0	0
536	909820	256774	00103744	2662	10364	4868	10364	01312	2104	11577	10364	2104	11577	10364	2104	11577	10364	2104	11577	10364	2104	11577
537	809810	256774	00887478	38121	02307	4868	02307	01879	4262	236446	02307	4262	236446	02307	4262	236446	02307	4262	236446	02307	4262	236446
538	XX	256774	00991162	38936	02577	XX	02577	01919	5516972	3271	02577	5516972	3271	02577	5516972	3271	02577	5516972	3271	02577	5516972	3271
539	XX	256774	00991162	38936	02577	XX	02577	01919	5516972	3271	02577	5516972	3271	02577	5516972	3271	02577	5516972	3271	02577	5516972	3271
540	XX	256774	00991162	38936	02577	XX	02577	01919	5516972	3271	02577	5516972	3271	02577	5516972	3271	02577	5516972	3271	02577	5516972	3271
541	XX	256774	011055	36608	28742	XX	28742	01879	41288	41288	28742	41288	41288	28742	41288	41288	28742	41288	41288	28742	41288	41288

LINE	CODE	CAR DAYS RUNNING					CAR DAYS					EXPENSE RATIO				
		1: B7L805C21	2: B7L805C11	3: B7L805C10	4: B7L805C09	5: B7L805C38	1: B7L805C1	2: B7L805C1	3: B7L805C1	4: B7L805C1	5: B7L805C1	CD (LH) TO TOTAL VARIABLE COST C18/C20 (21)	CD (LH) TO TOTAL VARIABLE COST C19/C21 (22)	CASES OF C9	YARDS	UNIT COST PER CD-YARD C19/C23 (24)
501	809010	405.3447					4.84273						2496		4.84273	.43017
502	002						.0080766						2563		.0080766	.43196
503	8253	403.8253					.0026677						2563		.0026677	.43196
504	024	401.9005					.0001428						2563		.0001428	.43196
505	033	403.8253					.00737706						2563		.00737706	.43196
506	114	403.8253					.00476646						2563		.00476646	.43196
507	117	401.9005					.0063337						2210		.0063337	.42309
508	126	401.9005					.0008012						2210		.0008012	.42309
509	129	401.9005					.0008403						2210		.0008403	.42309
510	141	401.9005					.00006383						2210		.00006383	.42309
511	144	401.9005					.00000413						2210		.00000413	.42309
512	147	401.9005					.00001041						2210		.00001041	.42309
513	150	401.9005					.00001041						2210		.00001041	.42309
514	110	403.8253					.00000005						2496		.00000005	.43017
515	115	405.3447					.06983						2496		.06983	.43017
516	220	405.3447					.07831						2496		.07831	.43017
517	222	405.3447					.09229						2496		.09229	.43017
518	223	401.9005					.00000000						2496		.00000000	.43017
519	224	405.3447					.46486						2496		.46486	.43017
520	225	405.3447					.36647						2210		.36647	.42309
521	228	401.9005					.00000000						2210		.00000000	.42309
522	229	401.9005					.00000000						2210		.00000000	.42309
523	233	401.9005					.00000000						2210		.00000000	.42309
524	234	401.9005					.00000000						2210		.00000000	.42309
525	237	401.9005					.00000000						2210		.00000000	.42309
526	235	405.3447					.00903962						2496		.00903962	.42309
527	909120	XX					.00956689						2496		.00956689	.43017
528	909320	401.9005					5.87811						2210		5.87811	.42309
529	909320	401.9005					.01607						2210		.01607	.42309
530	809138	401.9005					.00533521						2210		.00533521	.42309
531	809338	401.9005					.00533521						2210		.00533521	.42309
532	809110	401.9005					.72156						2210		.72156	.5077
533	809310	401.9005					4.62591						2210		4.62591	.84617
534	9410	401.9005					.15383						2210		.15383	.84617
535	9410	401.9005					.15383						2210		.15383	.84617
536	9410	401.9005					.15383						2210		.15383	.84617
537	909820	XX					10.60565						2210		10.60565	.60982
538	809810	401.9005					.07691						2210		.07691	.42309
539	809810	401.9005					.09223						2210		.09223	.5077
540	XX	XX					.09098						XX		.09098	.50047
541	XX	XX					.09175						XX		.09175	.52337
541	XX	XX					17.96346						XX		17.96346	.52337

WORKTABLE D6 PART 6  
FREIGHT CAR OWNERSHIP AND MAINTENANCE  
COVERED HOPPER

LINE	CODE	IDENTIFICATION	REGRES- SION	WT-CO REGRES- SION	REGR EXPENSE IF C1=BLANK THEN C2=BLANK ELSE IF C1L(C1)C2=X1 DO C2=BLANK	SOURCE	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3=BLANK
			(1)		(2)			(3)
601	809011	FREIGHT CAR REPAIRS			0	A3L313C12		92330
602	002	ADMINISTR B & B			0	B9L201C13		21.4536
603	005	ADMINISTR OTHER			2	A2L102C44		7.08502
604	024	ROAD PROP DAMAGED OTHER			2	A2L105C44		
605	033	SHOP BUILDINGS			2	A2L120C44		324.4035
606	114	FRINGES/OTHER			16	A2L129C44		126.6098
607	117	CASUALTIES & INS-OTHER (GR)			2	A2L144C44		14.75743
608	129	JT FACILITY RENT-OTHER (DR)			2	A2L147C44		1.85978
609	141	JT FACILITY RENT-OTHER (GR)			2	A2L156C44		1.95778
610	144	JT FACILITY RENT-OTHER (DR)			2	A2L159C44		1.48718
611	144	JT FACILITY RENT-OTHER (GR)			2	A2L171C44		.0962
612	147	DI SMART RET ROAD-OTHER			2	A2L177C44		
613	147	OTHER EXP			2	A2L180C44		.17875
614	110	SMALL TOOLS			2	A2L140C44		
615	307	WORK & NR EQUIP			2	A2L140C44		
616	307	ADMINISTR			2	A2L245C44		23.00815
617	222	FC MACHINERY REPAIR			16	A2L220C44		3372
618	223	FC EQUIP DAMAGED			0	A2L222C44		1759
619	224	FRINGE BENEFITS & INSURANCE			16	A2L223C44		
620	225	FC OTHER CASUALTY RENT (DR)			16	A2L224C44		20021
621	225	FC OTHER CASUALTY RENT (GR)			16	A2L225C44		14039
622	229	FC J FACILITY RENT (GR)			16	A2L226C44		
623	233	FC J FACILITY (DR)			16	A2L227C44		
624	234	FC J FACILITY (GR)			16	A2L228C44		
625	235	FC DI SMART RET ROAD-OTHER			16	A2L233C44		
626	237	FC OTHER EXP			16	A2L234C44		
627	235	FC DAMAGES BILLED (GR)			0	A2L237C44		155.1457
628		TOTAL OPERATING EXPENSE : (SUM L601-627)			0	A2L235C44		-182.399
629	909120	SH & ENGR DEPR-FC		XX	0	B2L920C2	XX	132380
630	909320	SH & ENGR LEASE/RENT-FC			0	B2L830C2		474.3473
631	809138	SHOP MACH DEPR-FC			0	B2L234C2		0
632	809111	SHOP MACH LEASE/RENT			0	B2L234C2		297.6468
633	809311	FREIGHT CAR-DEPR/RENT			0	B2L218C2		0
634	809311	FREIGHT CAR-LEASE/RENT			0	B2L220C2		16773
635	9411	NET PER DIEM RENT-MILEAGE			0	B2L525C2		111761
636	9511	NET PER DIEM RENT-TIME			0	B2L656C2		6326
637		TOTAL DEPR. YR EXPENSE			0	B2L657C2		-4430
638	909820	SHOP & ENGR SHOP MACH ROI		XX	0	B5L629-536	XX	181202
639	809811	FREIGHT CAR-ROI			0	B5L633C4		3504
640		TOTAL ROI : L638+L639		XX	0	B5L708C4	XX	27680
641		GRAND TOTAL VARIABLE EXPENSE (EXCL G70)		XX	0	B5L708C4	XX	31184
		: L628+L637+L640		XX	0		XX	294767

RUNNING PORTION  
OF CM EXPENSE

LINE	CODE	(4)	VARIABLE EXPENSE REGR C2#C4 NO REGR C3#C4 IF C2=BLANK THEN C3#C4 ELSE C2#C4	(5)	SOURCE	(6)	CAR MILES C5#C6	CAR MILES C5-C7	CAR DAYS	VARIABLE EXPENSE ASSIGNED	VARIABLE EXPENSE ASSIGNED	SOURCE	(9)	AP* 5: C7 (10)	CASES OF C9 1: C7 #B7L806C9 2: C7 #B7L806C18 3: C7 #B7L806C27 4: C7 #B7L806C36 5: C7 #B7L806C45	YARD PORTION OF CM EXPENSE C7-C10 (11)
601	809011	.86	79403	A1L566C2		.5	39701	39701	A3L131C1				3	38174	1527	
602	002	.63118	13241	A1L566C2		.5	67705	67705	A2L02C1				5	6150269	26761	
603	005	.63348	47253	A1L566C2		.5	223627	223627	A2L05C1				5	214781	88846	
604	024	.63348	21082	A1L566C2		.5	10541	10541	A2L120C1				5	10148	3931	
605	033	.63118	7991311	A1L566C2		.5	6184084	6184084	A2L129C1				5	5939469	244615	
606	114	.63348	7991311	A1L566C2		.5	3995656	3995656	A2L144C1				5	3837605	158015	
607	117	.63348	934856	A1L566C2		.5	427428	427428	A2L147C1				5	459996	17482	
608	126	.63348	18257	A1L566C2		.5	59128	59128	A2L156C1				5	56923	22205	
609	129	.63348	124022	A1L566C2		.5	62011	62011	A2L159C1				5	59698	22313	
610	141	.63348	9421	A1L566C2		.5	47105	47105	A2L171C1				5	45348	1737	
611	144	.63348	06094	A1L566C2		.5	03047	03047	A2L174C1				5	02933	1136	
612	147	.63348	15372	A1L566C2		.5	07686	07686	A2L177C1				5	074	2867	
613	150	.63118	1459373	A1L566C2		.5	729687	729687	A2L180C1				5	701617	28069	
614	110	.63429	5409	A1L566C2		.5	6420174	6420174	A2L245C1				5	6173207	24595	
615	307	.3807	1513	A1L566C2		.5	756654	756654	A2L220C1				5	7275473	291084	
616	220	.38527	7622	A1L566C2		.5	3811	3811	A2L223C1				5	3664	1466	
617	222	.38527	5409	A1L566C2		.5	2704	2704	A2L224C1				5	2603	10067	
618	223	.38527	0	A1L566C2		.5	0	0	A2L225C1				5	0	0	
619	224	.38527	0	A1L566C2		.5	0	0	A2L226C1				5	0	0	
620	225	.38527	0	A1L566C2		.5	0	0	A2L227C1				5	0	0	
621	226	.38527	0	A1L566C2		.5	0	0	A2L228C1				5	0	0	
622	227	.38527	0	A1L566C2		.5	0	0	A2L229C1				5	0	0	
623	233	.38527	1334253	A1L566C2		.5	6671263	6671263	A2L233C1				5	6422462	248801	
624	234	.38527	-1266635	A1L566C2		.5	-7843174	-7843174	A2L234C1				5	-7541468	-30171	
625	236	.38527	2371737	A1L566C2		.5	1185868	1185868	A2L235C1				5	1141642	442263	
626	237	.38527	1488234	A1L566C2		.5	744117	744117	A2L236C1				5	7163655	277515	
627	235	.86	16773	A1L566C2		.5	6709	6709	A2L237C1				5	6458	25022	
628	909120	.5	111761	A1L566C2		.5	6326	6326	A3L714C1				5	6090	23592	
629	909320	.5	6326	A1L566C2		.5	111761	111761	A3L815C1				5	6090	23592	
630	909138	.5	-4430	A1L566C2		.5	-4430	-4430	A3L439C1				5	12734	49334	
631	809338	.5	130816	A1L566C2		.5	13228	13228	A3L639C1				5	84314092	32673	
632	809711	.5	27680	A1L566C2		.5	8760825	8760825	A3L413C1				5	10659	41293	
633	809311	.5	29432	A1L566C2		.5	11948	11948	A3L206C1				5	11502	4456	
634	9411	.5	256017	A1L566C2		.5	73061	73061	A3L206C1				5	70283	2777	
635	9511	.5	1752	A1L566C2		.5	182956	182956	A3L206C1				5	11502	4456	
636	9511	.5	27680	A1L566C2		.5	73061	73061	A3L206C1				5	70283	2777	
637	909820	.5	29432	A1L566C2		.5	11948	11948	A3L206C1				5	11502	4456	
638	909811	.5	256017	A1L566C2		.5	73061	73061	A3L206C1				5	70283	2777	
639	9411	.5	1752	A1L566C2		.5	182956	182956	A3L206C1				5	11502	4456	
640	9511	.5	27680	A1L566C2		.5	73061	73061	A3L206C1				5	70283	2777	
641	9511	.5	29432	A1L566C2		.5	11948	11948	A3L206C1				5	11502	4456	

ABBREVIATION FOR ANNUALIZATION PERIOD

LINE	CODE	CAR MILES RUNNING				CAR MILES YARD				EXPENSE RATIO				EXPENSE RATIO				RUNNING PORTION OF CD EXPENSE				YARD PORTION OF CD EXPENSE
		CASES OF C9	UNIT COST PER CM (LH)	C70/C12	C17/C13	CASES OF C9	UNIT COST PER CM (LH)	C70/C5	C17/C5	CM (LH) TO TOTAL COST	CM - YARD TO TOTAL COST	C70/C5	C17/C5	CM (LH) TO TOTAL COST	CM - YARD TO TOTAL COST	1: C8 #87L806C4	2: C8 #87L806C13	3: C8 #87L806C31	4: C8 #87L806C40	5: C8 #87L806C18		
601	809011	862663	04425	048077	13273	11506	01923	7047	01923	01923	01923	01923	01923	01923	7047	32654						
602	809002	844375	0000077	48022	13273	00002002	01978	117144	01978	01978	01978	01978	01978	01978	117144	599906						
603	005	857771	00000254	48135	13273	00000561	01865	38597	01865	01865	01865	01865	01865	01865	38597	187934						
604	024	844375	000007034	48022	13273	00001829	01978	1069976	01978	01978	01978	01978	01978	01978	1069976	511411						
605	034	844375	000004245	48135	13273	00001817	01978	691332	01978	01978	01978	01978	01978	01978	691332	330432						
606	114	857771	00000525	48135	13273	00001364	01865	86937	01865	01865	01865	01865	01865	01865	86937	380491						
607	126	857771	00000066	48135	13273	00000173	01865	10997	01865	01865	01865	01865	01865	01865	10997	48135						
608	129	857771	00000007	48135	13273	00000181	01865	11533	01865	01865	01865	01865	01865	01865	11533	50477						
609	141	857771	00000053	48135	13273	00000137	01865	8761	01865	01865	01865	01865	01865	01865	8761	38344						
610	144	857771	00000003	48135	13273	00000009	01865	00566714	01865	01865	01865	01865	01865	01865	00566714	0248						
611	147	857771	00000000	48135	13273	00000022	01865	0143	01865	01865	01865	01865	01865	01865	0143	06257						
612	150	857771	00000009	48135	13273	00000022	01865	0143	01865	01865	01865	01865	01865	01865	0143	06257						
613	150	844375	00000813	48077	13273	00002115	01923	129527	01923	01923	01923	01923	01923	01923	129527	600159						
614	150	862663	00000813	48077	13273	00002115	01923	1139652	01923	01923	01923	01923	01923	01923	1139652	52805						
615	307	862663	0007156	48077	13273	000186056	01923	1343144	01923	01923	01923	01923	01923	01923	1343144	62234						
616	220	862663	00084337	48077	13273	00021927	01923	01923	01923	01923	01923	01923	01923	01923	01923	01923	01923					
617	222	857771	00042784	48077	13273	0001104	01923	6765044	01923	01923	01923	01923	01923	01923	6765044	3134						
618	223	857771	000363545	48135	13273	000789218	01865	5030275	01865	01865	01865	01865	01865	01865	5030275	2201						
619	224	857771	00000000	0	12780	0	0	0	0	0	0	0	0	0	0	0						
620	225	857771	00000000	0	12780	0	0	0	0	0	0	0	0	0	0	0						
621	225	857771	00000000	0	12780	0	0	0	0	0	0	0	0	0	0	0						
622	229	857771	00000000	0	12780	0	0	0	0	0	0	0	0	0	0	0						
623	233	857771	00000000	0	12780	0	0	0	0	0	0	0	0	0	0	0						
624	234	857771	00000000	0	12780	0	0	0	0	0	0	0	0	0	0	0						
625	235	857771	00000000	0	12780	0	0	0	0	0	0	0	0	0	0	0						
626	237	857771	00007487	48135	13273	00019467	01865	124079	01865	01865	01865	01865	01865	01865	124079	543047						
627	235	862663	00008742	48077	13273	00022729	01923	1392251	01923	01923	01923	01923	01923	01923	1392251	64509						
628	XX	857771	0534	4808	13273	13383	01923	8523	01923	01923	01923	01923	01923	01923	8523	30361						
629	909120	857771	00013300	48135	13273	00034664	01865	22056	01865	01865	01865	01865	01865	01865	22056	965308						
630	809138	857771	00008351	48135	13273	00021714	01865	1383985	01865	01865	01865	01865	01865	01865	1383985	605718						
631	809138	857771	00008351	48135	13273	00021714	01865	1383985	01865	01865	01865	01865	01865	01865	1383985	605718						
632	809338	857771	00752996	38508	12780	01928	01492	187	01492	01492	01492	01492	01492	01492	187	8192						
633	809111	857771	00709988	96271	12780	01846	03729	20786	03729	03729	03729	03729	03729	20786	90974							
634	809311	857771	01485	09735	12780	0386	0037712	1629028	0037712	0037712	0037712	0037712	0037712	1629028	95717							
635	9411	857771	01243	38508	12780	03231	01865	3088	01865	01865	01865	01865	01865	3088	13519							
636	9511	857771	01343	35081	12780	03487	01514	3251	01514	01514	01514	01514	01514	3251	14232							
637	9511	857771	08165	27453	12780	2123	01085	33645	01085	01085	01085	01085	01085	33645	149311							
638	909820	857771	0098326	48135	13273	0025557	01865	1629028	01865	01865	01865	01865	01865	1629028	71314							
639	809811	857771	01243	38508	12780	03231	01865	3088	01865	01865	01865	01865	01865	3088	13519							
640	XX	XX	01343	35081	XX	03487	01514	3251	01514	01514	01514	01514	01514	3251	14232							
641	XX	XX	08165	27453	XX	2123	01085	33645	01085	01085	01085	01085	01085	33645	149311							

LINE	CODE	CAR DAYS		EXPENSE		CAR DAYS		EXPENSE		UNIT	CD-YARD	RATIO	CD-YARD	RATIO
		RUNNING	CASES OF C9	CD (LH)	TO TOTAL	YARDS	CASES OF C9	CD (LH)	TO TOTAL					
601	809011	1317		5.34966	.08876	6104		5.34966	.41124					
602	002	1291		.0090726	.08651	6171		.0090726	.41349					
603	005	1291		.0029966	.093	5875		.0029966	.41349					
604	024	1291		.0001146	.08651	6171		.0001146	.41349					
605	033	1291		.00828675	.08651	6171		.00828675	.41349					
606	114	1291		.00532423	.08651	6171		.00532423	.41349					
607	117	1342		.0064754	.093	5875		.0064754	.407					
608	126	1342		.0008191	.093	5875		.0008191	.407					
609	129	1342		.0008591	.093	5875		.0008591	.407					
610	141	1342		.00065226	.093	5875		.00065226	.407					
611	144	1342		.00000422	.093	5875		.00000422	.407					
612	147	1342		.00001065	.093	5875		.00001065	.407					
613	150	1342		.00001065	.093	5875		.00001065	.407					
614	110	1201		.00098322	.08876	6104		.00098322	.41124					
615	307	1317		.08651	.08876	6104		.08651	.41124					
616	220	1317		.10196	.08876	6104		.10196	.41124					
617	223	1317		.51352	.08876	6104		.51352	.41124					
618	224	1317		.37467	.093	5875		.37467	.407					
620	228	1342		.0024186	.093	5875		.0024186	.407					
622	229	1342		.01057	.08876	6104		.01057	.41124					
623	233	1342		6.46269	.089	5875		6.46269	.41					
624	234	1342		.01643	.093	5875		.01643	.407					
625	235	1342		.01031	.093	5875		.01031	.407					
626	237	1342		.0024186	.093	5875		.0024186	.407					
627	235	1317	XX	.01057	.08876	6104	XX	.01057	.41124					
628	909120	1342		6.46269	.089	5875		6.46269	.41					
629	909138	1342		.01643	.093	5875		.01643	.407					
630	809138	1342		.01031	.093	5875		.01031	.407					
632	809111	1342		1.39416	.1159	5875		1.39416	.48841					
633	809111	1342		15.48252	.18590	5875		15.48252	.81401					
634	90411	1342		.6137	.18599	5875		.6137	.81401					
635	9211	1342		16.28972	.16718	5875	XX	16.28972	.7317					
637	909820	1342	XX	.12137	.093	5875	XX	.12137	.407					
639	809811	1342	XX	.30077	.1159	5875	XX	.30077	.48841					
640			XX	.42213	.11042	5875	XX	.42213	.48356					
641			XX	.17434	.13142	5875	XX	.17434	.58321					

WORKTABLE 06 PART 13  
FREIGHT CAR OWNERSHIP AND MAINTENANCE  
FLAT GENERAL

LINE	CODE	IDENTIFICATION	WT-CO REGRES- SION	SOURCE	RECK EXPENSE IF C1=BLANK THEN C2=BLANK ELSE IF C1L C1 JG2=IX' DO C2=BLANK	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3=BLANK
1301	809018	FREIGHT CAR REPAIRS	(1)	A3L320C12	0	A3L320C12	191.1831
1302	005	ADMINISTRATIVE		B9L201C27	0	B9L201C27	.04442
1303	024	ROAD PROP DAMAGED OTHER		B9L203C27	0	B9L203C27	.0006801
1304	033	SHOP BUILDINGS		B9L204C27	0	B9L204C27	.57173
1305	114	CRANES BULLDOZERS		B9L205C27	0	B9L205C27	.26216
1306	117	CASUALTIES & INS-OTHER (DR)		B9L206C27	0	B9L206C27	.03036
1307	129	JT FACILITY RENT-OTHER (CR)		B9L208C27	0	B9L208C27	.0038304
1308	141	JT FACILITY RENT-OTHER (CR)		B9L209C27	0	B9L209C27	.00482387
1309	144	JT FACILITY RENT-OTHER (CR)		B9L210C27	0	B9L210C27	.00007943
1310	147	JT FACILITY RENT-OTHER (CR)		B9L211C27	0	B9L211C27	.00019919
1311	150	OTHER EXP		B9L212C27	0	B9L212C27	.00037012
1312	110	SMALL TOOLS		B9L213C27	0	B9L213C27	.04764
1313	307	WORK ADMINSTRY REPAIR		B9L214C27	0	B9L214C27	6.58402
1314	320	EQ MACHINERY DAMAGED		B9L215C27	0	B9L215C27	3.64363
1315	222	EQ EQUIP BENEFITS & INSURANCE		B9L216C27	0	B9L216C27	0
1316	224	EQ FRINGE BENEFITS & INSURANCE		B9L217C27	0	B9L217C27	41.45754
1317	225	EQ OTHER FACILITY RENT (DR)		B9L218C27	0	B9L218C27	29.07163
1318	226	EQ J FACILITY RENT (CR)		B9L219C27	0	B9L219C27	0
1319	228	EQ J FACILITY RENT (CR)		B9L220C27	0	B9L220C27	0
1320	233	EQ J FACILITY RENT (CR)		B9L221C27	0	B9L221C27	0
1321	234	EQ J FACILITY RENT (CR)		B9L222C27	0	B9L222C27	0
1322	236	EQ J FACILITY RENT (CR)		B9L223C27	0	B9L223C27	0
1323	237	EQ J FACILITY RENT (CR)		B9L224C27	0	B9L224C27	0
1324	238	EQ J FACILITY RENT (CR)		B9L225C27	0	B9L225C27	0
1325	239	EQ J FACILITY RENT (CR)		B9L226C27	0	B9L226C27	0
1326	235	EQ OTHER EXP BILLED (CR)		B9L227C27	0	B9L227C27	0
1327	235	EQ OTHER EXP BILLED (CR)		B9L228C27	0	B9L228C27	0
1328	235	EQ OTHER EXP BILLED (CR)		B9L229C27	0	B9L229C27	0
1329	909120	TOTAL OPERATING EXP (SUM L1301-1327)	XX	B2L920C2	0	B2L920C2	274.1336
1330	909130	SHOP & ENGR/SHOP MACH RO1		B2L830C2	0	B2L830C2	.96221
1331	909138	SHOP LEASE/RENT-FC		B2L231C2	0	B2L231C2	0
1332	909338	SHOP MACH LEASE/RENT		B2L232C2	0	B2L232C2	2.23594
1333	809318	FREIGHT CAR-LEASE/RENT		B2L233C2	0	B2L233C2	0
1334	809318	FREIGHT CAR-LEASE/RENT		B2L234C2	0	B2L234C2	126
1335	909118	NET PER DIEM RENT-TIME		B2L235C2	0	B2L235C2	0
1336	909118	NET PER DIEM RENT-TIME		B2L236C2	0	B2L236C2	112
1337	909118	NET PER DIEM RENT-TIME		B2L237C2	0	B2L237C2	0
1338	909820	SHOP & ENGR/SHOP MACH RO1	XX	B2L640C4	0	B2L640C4	400.2182
1339	909818	FREIGHT CAR-RO1	XX	B2L715C4	0	B2L715C4	11.5333
1340		TOTAL RO1 : L1338+L1339	XX	B2L715C4	0	B2L715C4	223.1444
1341		GRAND TOTAL VARIABLE EXPENSE (EXCL G701)	XX	B2L715C4	0	B2L715C4	234.6703
1342		L1328+L1337+L1340	XX	B2L715C4	0	B2L715C4	909.0022

LINE	CODE	(4)	VARIABLE EXPENSE C2#C4 REGOR C2#C4 NO REGOR C3#C4 IF C2=BLANK THEN C3#C4 ELSE C2#C4	SOURCE	(6)	PERCENT ASSIGNED TO CAR MILES C5#C6	VARIABLE EXPENSE ASSIGNED TO CAR MILES C5#C6	CAR DAYS	SOURCE	AP* (9)	RUNNING PORTION OF CM EXPENSE	
											CASES OF CV	YARD PORTION OF CM EXPENSE
1:	C7	#87L813C9										
2:	C7	#87L813C18										
3:	C7	#87L813C27										
4:	C7	#87L813C36										
5:	C7	#87L813C45										
301	809018	.86	164.4775	A1L573C2		82.20874	82.20874		A3L320C1	3	78.97477	3.23597
302	002	.63118	.02804	A1L573C2		.01402	.01402		A2L102C1		.01348	.000544
303	002	.63118	.00926	A1L573C2		.00463	.00463		A2L102C1		.00451	.00018
304	024	.63348	.00043	A1L573C2		.00021	.00021		A2L120C1		.00020	.00009
305	033	.63178	.1261	A1L573C2		.12805	.12805		A2L129C1		.12309	.004864
306	114	.63348	.16547	A1L573C2		.08274	.08274		A2L144C1		.07953	.003208
307	117	.63348	.01936	A1L573C2		.00967	.00967		A2L147C1		.00928	.000392
308	126	.63348	.00888	A1L573C2		.00444	.00444		A2L156C1		.00432	.00016
309	129	.63348	.00256	A1L573C2		.00128	.00128		A2L159C1		.00126	.00002
310	141	.63348	.00580	A1L573C2		.00290	.00290		A2L171C1		.00283	.00007
311	144	.63348	.00750	A1L573C2		.00375	.00375		A2L174C1		.00367	.00008
312	147	.63348	.00126	A1L573C2		.00063	.00063		A2L177C1		.00061	.00003
313	150	.63348	.00318	A1L573C2		.00159	.00159		A2L180C1		.00157	.00003
314	110	.63118	.03022	A1L573C2		.01511	.01511		A2L180C1		.01451	.000594
315	107	.63429	.03878	A1L573C2		.19299	.19299		A2L245C1		1.27709	.02523
316	220	.38086	.31333	A1L573C2		1.56676	1.56676		A2L222C1		1.50513	.06163
317	223	.38527	.0	A1L573C2		.0	.0		A2L224C1		.0	.0
318	224	.38527	15.7827	A1L573C2		7.89135	7.89135		A2L224C1		7.88091	.31043
319	225	.38527	11.2005	A1L573C2		5.60025	5.60025		A2L225C1		5.3797	.22834
320	228	.38527	.0	A1L573C2		.0	.0		A2L228C1		.0	.0
321	229	.38527	.0	A1L573C2		.0	.0		A2L229C1		.0	.0
322	231	.38527	.0	A1L573C2		.0	.0		A2L231C1		.0	.0
323	232	.38527	.0	A1L573C2		.0	.0		A2L232C1		.0	.0
324	233	.38527	.0	A1L573C2		.0	.0		A2L233C1		.0	.0
325	234	.38527	.0	A1L573C2		.0	.0		A2L234C1		.0	.0
326	237	.86	.27628	A1L573C2		.13814	.13814		A2L236C1		.13252	.005568
327	235	.86	.32481	A1L573C2		.16241	.16241		A2L237C1		.15602	.00639
328	235	.86	.4917	A1L573C2	XX	.24553	.24553		A2L235C1	XX	.23562	.00993
329	909120	.5	.11797	A1L573C2		.55899	.55899		A3L714C1		.53637	.02261
330	909138	.5	.0	A1L573C2		.0	.0		A3L815C1		.0	.0
331	809338	.5	.0	A1L573C2		.0	.0		A3L439C1		.0	.0
332	809118	.5	.0	A1L573C2		.0	.0		A3L639C1		.0	.0
333	809318	.5	.0	A1L573C2		.0	.0		A3L420C1		.0	.0
334	9418	.5	.0	A1L573C2		.0	.0		A3L213C1		.0	.0
335	9418	.5	.0	A1L573C2		.0	.0		A3L213C1		.0	.0
336	9418	.5	.0	A1L573C2		.0	.0		A3L213C1		.0	.0
337	9418	.5	.0	A1L573C2		.0	.0		A3L213C1		.0	.0
338	909820	.5	.0	A1L573C2	XX	165.2046	233.405		A3L405	XX	158.5217	6.68282
339	809818	.5	.0	A1L573C2		2.1398	2.1398		1.0		2.0014	.1383
340		.5	.0	A1L573C2		82.15576	134.049		1.0		85.75075	3.11801
341		.5	.0	A1L573C2		92.17573	136.863		XX		88.42083	3.72884
341		.5	.0	A1L573C2		356.5368	469.42		XX		342.2183	14.3184

\*ABBREVIATION FOR ANNUALIZATION PERIOD



LINE	CODE	CAR DAYS RUNNING				CAR DAYS CASES OF C9				EXPENSE RATIO CD (LH) TO TOTAL VARIABLE COST				EXPENSE RATIO CD-YARD TO TOTAL VARIABLE COST				
		1: B7L813C20	2: B7L813C21	3: B7L813C22	4: B7L813C23	1: B7L813C10	2: B7L813C11	3: B7L813C12	4: B7L813C13	1: B7L813C10	2: B7L813C11	3: B7L813C12	4: B7L813C13	UNIT COST PER CD-YARD (21)	UNIT COST PER CD-YARD (22)	UNIT COST PER CD-YARD (23)	UNIT COST PER CD-YARD (24)	UNIT COST PER CD-YARD (25)
1301	809018	2	51668	0	0	10	92776	0	0	0	0	0	6	1147	0	0	4064	
1302	002	2	50633	0	0	12	48816	0	0	0	0	0	0	091097	0	0	4036	
1303	005	2	50633	0	0	8	03111	0	0	0	0	0	0	0080079	0	0	40434	
1304	024	1	90014	0	0	8	03111	0	0	0	0	0	0	00002198	0	0	4056	
1305	033	2	90633	0	0	12	48816	0	0	0	0	0	0	00831794	0	0	4056	
1306	114	2	90633	0	0	8	03111	0	0	0	0	0	0	00537438	0	0	4056	
1307	117	1	90014	0	0	8	03111	0	0	0	0	0	0	00097458	0	0	40434	
1308	126	1	90014	0	0	8	03111	0	0	0	0	0	0	00012328	0	0	40434	
1309	129	1	90014	0	0	8	03111	0	0	0	0	0	0	00012929	0	0	40434	
1310	141	1	90014	0	0	8	03111	0	0	0	0	0	0	00009821	0	0	40434	
1311	144	1	90014	0	0	8	03111	0	0	0	0	0	0	00000635	0	0	40434	
1312	147	1	90014	0	0	8	03111	0	0	0	0	0	0	00000635	0	0	40434	
1313	150	1	90014	0	0	8	03111	0	0	0	0	0	0	00001603	0	0	40434	
1314	157	2	50633	0	0	12	48816	0	0	0	0	0	0	00001603	0	0	40434	
1315	170	2	51668	0	0	10	92776	0	0	0	0	0	0	00112383	0	0	4064	
1316	220	2	51668	0	0	10	92776	0	0	0	0	0	0	09888	0	0	4064	
1317	222	2	51668	0	0	10	92776	0	0	0	0	0	0	00936	0	0	4064	
1318	223	2	51668	0	0	8	03111	0	0	0	0	0	0	00936	0	0	4064	
1319	224	2	51668	0	0	8	03111	0	0	0	0	0	0	00936	0	0	4064	
1320	225	1	90014	0	0	8	03111	0	0	0	0	0	0	09566	0	0	4064	
1321	226	1	90014	0	0	8	03111	0	0	0	0	0	0	09566	0	0	4064	
1322	227	1	90014	0	0	8	03111	0	0	0	0	0	0	09566	0	0	4064	
1323	228	1	90014	0	0	8	03111	0	0	0	0	0	0	09566	0	0	4064	
1324	229	1	90014	0	0	8	03111	0	0	0	0	0	0	09566	0	0	4064	
1325	234	1	90014	0	0	8	03111	0	0	0	0	0	0	09566	0	0	4064	
1326	237	1	90014	0	0	8	03111	0	0	0	0	0	0	09566	0	0	4064	
1327	239	2	51668	0	0	10	92776	0	0	0	0	0	0	01391	0	0	40434	
1328	009120	1	90014	0	0	8	03111	0	0	0	0	0	0	01208	0	0	4064	
1329	009320	1	90014	0	0	8	03111	0	0	0	0	0	0	05241	0	0	40628	
1330	809138	1	90014	0	0	8	03111	0	0	0	0	0	0	02473	0	0	40434	
1331	809138	1	90014	0	0	8	03111	0	0	0	0	0	0	02473	0	0	40434	
1332	809178	1	90014	0	0	8	03111	0	0	0	0	0	0	05629	0	0	40434	
1333	809178	1	90014	0	0	8	03111	0	0	0	0	0	0	05629	0	0	40434	
1334	809318	1	90014	0	0	8	03111	0	0	0	0	0	0	7	61233	0	4832	
1335	809318	1	90014	0	0	8	03111	0	0	0	0	0	0	50346	0	80867	0	
1336	9418	1	90014	0	0	8	03111	0	0	0	0	0	0	7	50346	0	80867	0
1337	9518	1	90014	0	0	8	03111	0	0	0	0	0	0	15	30521	0	80867	0
1338	909820	1	90014	0	0	8	03111	0	0	0	0	0	0	23	30202	0	47831	0
1339	809818	1	90014	0	0	8	03111	0	0	0	0	0	0	13	28335	0	40434	0
1340	XX	XX	XX	0	0	8	03111	0	0	0	0	0	0	13	49765	0	4852	0
1341	XX	XX	XX	0	0	8	03111	0	0	0	0	0	0	13	781	0	48322	0
1341	XX	XX	XX	0	0	8	03111	0	0	0	0	0	0	44	8071	0	46005	0

TABLE DB PART 6  
GENERAL OVERHEAD AND CONSTANT COSTS  
CALCULATION OF GENERAL OVERHEAD AND CONSTANT COST MARKUP RATIOS

LINE	IDENTIFICATION	SOURCE OF C1	AMOUNT (1)
601	EXPENSE-OPR DB	L326C5	371941
602	EXPENSE-ROI DB	L355C5	106688
603	EXPENSE-OPR D1-7	L369C1	57873
604	EXPENSE-DL D1-7	L435C2	7404707
605	EXPENSE-ROI D1-7	L435C3	2212498
606	MARKUP RATIO-DPR	L601/L604+1.0	2036861
607	MARKUP RATIO-DI	L602/L605+1.0	1.04822
608	MARKUP RATIO-ROI	L603/L606+1.0	1.02847
609	EXPENSE-TOTAL-D8	L604/L602+L606	538504
610	EXPENSE-TOTAL-D1-7	L604+L602+L606	11654067
611	GENERAL OVERHEAD MARKUP RATIO-AVERAGE	(L601/L611)+1.0	16140854
612	RAILWAY EXPENSE	L136C1	12190577
613	TOTAL VARIABLE RAILWAY EXPENSE	L610+L611	755226
614	VARIABLE PORTION OF TOTAL EXPENSE	L614/L613	24474
615	CONSTANT COST MARKUP RATIO	L613/L614	132401

\*EXCLUDING LOCAL MARINE AND OTHER SPECIAL SERVICE TERMINALS,  
BUT INCLUDING SWITCHING AND TERMINAL COMPANIES.

WORKTABLE - PART I  
 OUTPUT UNIT COSTS  
 UNIT COSTS FOR LINEHAUL, TERMINAL, CLERICAL AND SPECIAL SERVICES OPERATIONS

LINE	SERVICE UNIT	SOURCE	EXPENSE UNIT COST	SOURCE	EXPENSE UNIT COST	SOURCE	UNIT COST
101	GROSS TON MILE - OTHER THAN CLERICAL	D8L702G	0.073118	D8L703C4	0.0069405	D8L703C6	.00110699
102	CAR MILE - OTHER THAN CREW	D8L707D5	0	D8L707C4	0	D8L707C6	0
103	TRAIN MILE - CREW	D8L710C2	68399	D8L710C4	0	D8L710C6	.00247827
104	LOCOMOTIVE UNIT MILE	D8L711C2	7.91871	XX	XX	XX	XX
105	CLOR CARLOADS - HANDLED	D8L712C2	4.18915	D8L712C4	.70523	D8L712C6	.04753
106	CLOR CARLOADS - OTHER THAN CLERICAL	D8L715C2	4.00508	D8L715C4	0	D8L715C6	0
107	CLOR CARLOADS - HANDLED	D8L718C2	0	XX	XX	XX	XX
108	CL OR LG OR TERMINATED - OTHER THAN CLERICAL	D8L715C2	0	XX	XX	XX	XX
109	CL OR LG OR TERMINATED - CLERICAL	D8L715C2	21.66955	XX	XX	XX	XX
110	CAR MILE - CLERICAL	D8L717C2	0	XX	XX	XX	XX
111	SWITCH ENGINE MINUTES	D8L723C2	4.76583	D8L723C4	.72032	D8L723C6	2.17453
112	TON MILES IN LAKE TRANSFER SERVICE	D8L724C2	0	D8L724C4	0	D8L724C6	0
113	TONS HANDLED AT COAL TERMINALS	D8L725C2	0	D8L725C4	0	D8L725C6	0
114	TONS HANDLED AT ORE TERMINALS	D8L726C2	0	D8L726C4	0	D8L726C6	0
115	TONS HANDLED AT OTHER MARINE TERMINALS	D8L727C2	0	D8L727C4	0	D8L727C6	0
116	REFRIGERATE CAR MILES	D8L733C2	0	XX	XX	XX	XX
117	PROTECTIVE SERVICE REEFER TCU DAYS	D8L731C2	0	XX	XX	XX	XX
118	REFRIGERATED TCU DAYS	D8L731C2	0	D8L731C4	0	D8L731C6	0
119	OTHER (NON-REFRIGERATED) TCU DAYS	D8L732C2	2.05332	D8L732C4	5.19921	D8L732C6	.03372
120	TCU'S LOADED AND UNLOADED	D8L730C2	33.96719	D8L730C4	1.4831	D8L730C6	4.84439
121	MVU'S LOADED AND UNLOADED	D8L729C2	9.46017	XX	XX	XX	XX
122	TCU'S PICKED UP AND DELIVERED	D8L734C2	172.2986	XX	XX	XX	XX

WORKTABLE  
 PART 2  
 UNIT COSTS  
 OUTPUT UNIT COSTS FOR FREIGHT CAR OWNERSHIP AND MAINTENANCE

LINE	CAR TYPE	OPR EXPENSE UNIT COST CM(R)		RR OWNED		SOURCE		EXPENSE UNIT COST CM(R)		RR OWNED		SOURCE		EXPENSE UNIT COST CM(Y)		RR OWNED			
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)		
201	BOX - 40 FOOT GENERAL	1.47574				D8L801C10		.00168001				D8L801C18		.00962275			D8L801C4		.83693
202	BOX - 50 FOOT GENERAL	.01094				D8L802C10		.14733				D8L802C18		.06438			D8L802C4		.02645
203	BOX - EQUIPPED	.037				D8L803C10		.0596				D8L803C18		.00787563			D8L803C4		.02412
204	GONDOLA - PLAIN	.02426				D8L804C10		.00735724				D8L804C18		.00594926			D8L804C4		.03308
205	GONDOLA - COVERED	.06383				D8L805C10		.04178				D8L805C18		.01019			D8L805C4		.19593
206	HOPPER - COVERED GENERAL	.05908				D8L806C10		.01536				D8L806C18		.01379			D8L806C4		.14581
207	HOPPER - OT - GENERAL	.03407				D8L807C10		.0044446				D8L807C18		.01046			D8L807C4		.1594
208	HOPPER - OT - SPECIAL	.07332				D8L808C10		.00502257				D8L808C18		.00310734			D8L808C4		.0658
209	REFRIGERATOR - MECH. MECH.	.01237				D8L809C10		.02581				D8L809C18		.00780014			D8L809C4		.19064
210	FLAT - TQFC	.00010224				D8L810C10		.02198				D8L810C18		.00020814			D8L810C4		.03216
211	FLAT - MULTILEVEL	0				D8L811C10		.02017				D8L811C18		.00020814			D8L811C4		.00026582
212	FLAT - INCLUDING AUTO RACK	0				D8L812C10		.14307				D8L812C18		.10516			D8L812C4		0
213	FLAT - OTHER	.05191				D8L813C10		.3687				D8L813C18		.07493			D8L813C4		.16103
214	TANK <25,000 GAL	.01033				D8L814C10		.06408				D8L814C18		.00940067			D8L814C4		.02685
215	TANK >25,000 GAL	XX				XX		XX				XX		XX			XX		XX
216	ALL OTHER FC	XX				XX		XX				XX		XX			XX		XX
217	AUTO RACKS	0				D8L817C10		.00676699				D8L817C18		.00035927			D8L817C4		0
218	ACCESSORY	0				D8L818C10		.07436				D8L818C18		.09942			D8L818C4		0
219	AVERAGE FC	.0000573				D8L819C10		.00006418				D8L819C18		.00013932			D8L819C4		.00014898
220	AVERAGE FC	.03243				D8L820C10		.02612				D8L820C18		.01009			D8L820C4		.09478
221	TOTAL FLAT, MULTILEVEL	0				L212		.14307				L212		.10516			L212		0

LINE	EXPENSE UNIT COST CM(Y)		EXPENSE UNIT COST CM(Y)		EXPENSE UNIT COST CM(Y)		EXPENSE UNIT COST CM(Y)		EXPENSE UNIT COST CM(Y)	
	SOURCE	RR OWNED	SOURCE	RR OWNED	SOURCE	RR OWNED	SOURCE	RR OWNED	SOURCE	RR OWNED
201	D8L8010C12	.00438304	D8L8010C20	.02502	D8L8010C6	240.126	D8L8010C14	.30704	D8L8010C22	1.73863
202	D8L8020C12	.38371	D8L8020C20	.1674	D8L8020C6	1.57633	D8L8020C14	41.80616	D8L8020C22	14.21051
203	D8L8030C12	.35496	D8L8030C20	.02048	D8L8030C6	4.38499	D8L8030C14	19.10942	D8L8030C22	1.61051
204	D8L8040C12	.018613	D8L8040C20	.01547	D8L8040C6	2.89702	D8L8040C14	6.219246	D8L8040C22	1.06274
205	D8L8050C12	.0864	D8L8050C20	.0265	D8L8050C6	6.17837	D8L8050C14	11.17706	D8L8050C22	1.52175
206	D8L8060C12	.04046	D8L8060C20	.03586	D8L8060C6	6.78731	D8L8060C14	17.17523	D8L8060C22	2.49095
207	D8L8070C12	.01156	D8L8070C20	.02719	D8L8070C6	6.70514	D8L8070C14	2.50794	D8L8070C22	1.73387
208	D8L8080C12	.01306	D8L8080C20	.00607909	D8L8080C6	3.55118	D8L8080C14	5.75193	D8L8080C22	1.50046
209	D8L8090C12	.05712	D8L8090C20	.02028	D8L8090C6	12.02168	D8L8090C14	3.12754	D8L8090C22	1.80868
210	D8L8100C12	.05714	D8L8100C20	.06951	D8L8100C6	1.92315	D8L8100C14	9.96847	D8L8100C22	6.41102
211	D8L8110C12	.05245	D8L8110C20	.00054116	D8L8110C6	.01825	D8L8110C14	0	D8L8110C22	0.05456
212	D8L8120C12	.37199	D8L8120C20	.27341	D8L8120C6	7.90203	D8L8120C14	24.65362	D8L8120C22	5.11408
213	D8L8130C12	.35587	D8L8130C20	.19482	D8L8130C6	1.90203	D8L8130C14	18.85277	D8L8130C22	10.72555
214	D8L8140C12	.08561	D8L8140C20	.02444	D8L8140C6	1.90203	D8L8140C14	18.85277	D8L8140C22	10.72555
215	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
216	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
217	D8L8170C12	.01759	D8L8170C20	.00093411	D8L8170C6	0	D8L8170C14	6.08046	D8L8170C22	0.4338
218	D8L8180C12	.19333	D8L8180C20	.2183	D8L8180C6	0	D8L8180C14	1.1318	D8L8180C22	4.83597
219	D8L8190C12	.00016687	D8L8190C20	.00036224	D8L8190C6	.00699997	D8L8190C14	1.01192	D8L8190C22	0.2384
220	D8L8200C12	.09701	D8L8200C20	.05004	D8L8200C6	3.83703	D8L8200C14	11.58552	D8L8200C22	1.57359
221	L212	.37199	L212	.27341	L212	0	L212	3.65362	L212	5.11408

LINE	SOURCE	OPR EXPENSE		DL EXPENSE		ROI EXPENSE		SOURCE	PRIVATE	LINE
		UNIT	RR OWNED	UNIT	RR OWNED	UNIT	RR OWNED			
		CD (V)	(10)	CD (V)	(11)	CD (V)	(12)			(13)
201	DBL801CB	240.125	DBL801CB	307.04	DBL801CB	1.7853	DBL801CB			0
202	DBL802CB	1.57633	DBL802CB	41.80616	DBL802CB	14.2126	DBL802CB			23313
203	DBL803CB	4.38499	DBL803CB	19.10052	DBL803CB	1.61051	DBL803CB			.21283
204	DBL804CB	2.89102	DBL804CB	6.28546	DBL804CB	1.10694	DBL804CB			.00347663
205	DBL805CB	6.17337	DBL805CB	11.11706	DBL805CB	1.52175	DBL805CB			.00005989
206	DBL806CB	6.8731	DBL806CB	17.07231	DBL806CB	2.49092	DBL806CB			.05327
207	DBL807CB	6.70514	DBL807CB	2.50754	DBL807CB	1.73387	DBL807CB			-.00016655
208	DBL808CB	3.55118	DBL808CB	3.175193	DBL808CB	.50046	DBL808CB			-.00000256
209	DBL809CB	12	DBL809CB	12.234	DBL809CB	1.80868	DBL809CB			.0018702
210	DBL810CB	1.9315	DBL810CB	3.9775	DBL810CB	6.41102	DBL810CB			.00132358
211	DBL811CB	.01825	DBL811CB	9.96847	DBL811CB	.05456	DBL811CB			.33489
212	+DBL812CB	0	+DBL812CB	3.65362	+DBL812CB	5.11408	+DBL812CB			.1259
213	DBL813CB	7.50203	DBL813CB	24.63531	DBL813CB	14.17256	DBL813CB			0
214	DBL814CB	1.19057	DBL814CB	18.85277	DBL814CB	1.58717	DBL814CB			2.1036
215	XX	XX	XX	XX	XX	XX	XX			.00231257
216	DBL817CB	0	DBL817CB	6.08046	DBL817CB	.04338	DBL817CB			.00152617
217	DBL818CB	0	DBL818CB	-1.1318	DBL818CB	4.83597	DBL818CB			.07317
219	DBL819CB	.0069997	DBL819CB	0.1192	DBL819CB	.02580	DBL819CB		XX	0
220	DBL820CB	4.10024	DBL820CB	11.00356	DBL820CB	1.97804	DBL820CB			.05266
221	L212	0	L212	3.65362	L212	5.11408	L212			.1259

WORKTABLE SET PARTS UNIT COSTS FOR LOSS AND DAMAGE CLAIM PAYMENTS

LINE	STCC CODE	IDENTIFICATION	SOURCE	UNIT COST PER TON (1)
301	01	FARM PRODUCTS	A1L401C3	.04349
302	0113	GRAIN	A1L401C3	.02495
303	01195	POTATOES OTHER THAN SWEET	A1L401C3	3.18603
304	012	FRESH FRUITS	A1L404C3	.085299
305	013	FRESH VEGETABLES	A1L405C3	.24379
306	10	ALL OTHER FARM PRODUCTS	A1L406C3	.0463
307	11	METALLIC ORES	A1L407C3	.0071331
308	11	COAL	A1L408C3	.00324601
309	11	NONMETALLIC MINERALS	A1L409C3	.00603676
310	2011	FOOD AND KINDRED PRODUCTS	A1L410C3	.10337
311	202	FRESH MEATS	A1L411C3	.1
312	203	DAIRY PRODUCTS	A1L412C3	.34567
313	204	CANNED FRUITS/VEG	A1L413C3	.42531
314	2041	GRAIN MILL PRODUCTS	A1L414C3	.06541
315	2042	FLOUR	A1L415C3	.0767
316	2043	PREPARED FEEDS	A1L416C3	.05292
317	2044	CEREALS	A1L417C3	.15046
318	2045	RICE	A1L418C3	.20022
319	2046	PREPARED FLOUR	A1L419C3	.44775
320	2062	CORN PRODUCTS	A1L420C3	.03938
321	20821	REFINED SUGAR	A1L421C3	.16405
322	2084	BEER	A1L422C3	.3795
323	20851	WINE	A1L423C3	.08321
324	209	WHISKEY	A1L424C3	.04296
325	21	MISC FOOD PREPARATIONS	A1L425C3	.03907
326	21	ALL OTHER FOOD PRODUCTS	A1L426C3	.07957
327	21	TOBACCO PRODUCTS	A1L427C3	.0
328	2421	LUMBER AND WOOD EX FURNITURE	A1L428C3	.0636
329	2432	LUMBER/DIMENSION STOCK	A1L429C3	.06692
330	25	PLYWOOD OR VENEER	A1L430C3	.04278
331	25	ALL OTHER LUMBER AND WOOD PRODUCTS	A1L431C3	.06475
332	26	FURNITURE AND FIXTURES	A1L432C3	.22892
333	26211	PULP, PAPER AND ALLIED PRODUCTS	A1L433C3	.28086
334	26213	NEWSPRINT PAPER	A1L434C3	.26458
335	263	FIBREBD/PAPER/PULPDB	A1L435C3	.77086
336	264	COV PAPER/PAPERBOARD	A1L436C3	.20104
337	2641	SANITARY TISSUES	A1L437C3	.02301
338	26471	ALL OTHER PULP, PAPER & ALLIED PRODUCTS	A1L438C3	.00507097
339			A1L439C3	.19599

LINE	STCC CODE	IDENTIFICATION	SOURCE	UNIT COST PER TON
340	281	CHEMICALS	A1L440C3	.042
341	2812	INDUSTRIAL OR SODIUM	A1L441C3	.01619
342	282	POTASSIUM	A1L442C3	.01606
343	289	SYN FIBRES/RESINS/RUBBER	A1L443C3	.05941
344	289	MISC CHEMICAL PRODUCTS	A1L444C3	.10289
345	29	ALL OTHER CHEMICALS	A1L445C3	.02046
346	29	PETROLEUM OR COAL PRODUCTS	A1L446C3	.08446
347	30	RUBBER AND MISC PLASTICS	A1L447C3	.00897
348	301	RUBBER TIRES/TINNER TUBES	A1L448C3	.12889
349	301	ALL OTHER RUBBER PRODUCTS	A1L449C3	.02946
350	321	STONE CLASS	A1L450C3	.02951
351	3295	FLAT GLASS	A1L451C3	.02951
352	33	NONMETALLIC EARTH/MIN	A1L452C3	.02951
353	3312	ALL OTHER STONE & CLAY, GLASS PRODUCTS	A1L453C3	.02951
354	3312	PRIMARY METAL PRODUCTS	A1L454C3	.05777
355	3352	IRON/STEEL PRODUCTS	A1L455C3	.05336
356	3352	ALUMINUM BASIC SHAPES	A1L456C3	.15163
357	34	ALL OTHER PRIMARY METAL PRODUCTS	A1L457C3	.09512
358	34	FABRICATED METAL PRODUCTS	A1L458C3	.08308
359	344	FAB STRUCT METAL PRODUCTS	A1L459C3	.26735
360	35	ALL OTHER FAB METAL PRODUCTS	A1L460C3	.04228
361	351	MACHINERY EXCEPT ELECTRICAL	A1L461C3	.32208
362	352	ENGINES/TURBINES	A1L462C3	.0
363	353	FARM MACHINERY	A1L463C3	.52982
364	353	CONST MIN/MAT HAND MACHINERY	A1L464C3	.14557
365	36	ALL OTHER MACHINERY EXCEPT ELECTRICAL	A1L465C3	.11287
366	361	ELECTRICAL MACHINERY	A1L466C3	.47035
367	363	ELECTRICAL TRANS/DIST EQUIPMENT	A1L467C3	.38438
368	365	HOUSEHOLD APPLIANCES	A1L468C3	.28463
369	370	RADIO OR TV SETS	A1L469C3	7.90006
370	37111	ALL OTHER ELECTRICAL MACHINERY	A1L470C3	.12491
371	37112	TRANSPORTATION EQUIPMENT	A1L471C3	1.08968
372	3714	MOTOR PASSENGER CARS	A1L472C3	1.60462
373	3714	MOTOR TRUCKS	A1L473C3	.25872
374	375	MOTOR VEHICLE PARTS	A1L474C3	.27078
375	44	ALL OTHER TRANSPORTATION EQUIPMENT	A1L475C3	.10049
376	45	PREIGHT FORWARDER TRAFFIC	A1L476C3	.11915
377	45	SHIPPER ASSOCIATION TRAFFIC	A1L477C3	.04241
378	461	MISC MIXED SHIPMENTS	A1L478C3	.11322
379	461	MISC MIXED SHIPMENTS NEC INC TOFC	A1L479C3	.11207
380	48	ALL OTHER MIXED SHIPMENTS	A1L480C3	.86311
381	48	HAZARDOUS MATERIALS	A1L481C3	.04388
382	XX	ALL OTHERS	A1L482C3	.57177

LINE	EQUIPMENT	SOURCE	AVERAGE TARE WEIGHT (1)	SOURCE	CURRENT YR EMPTY/LOADED RR OWNED (2)	SOURCE	CURRENT YR EMPTY/LOADED PRIVATE LINE (3)
101	BOX - 40 FT	A1L501C4	26.2	B3L801C3	2	B3L817C3	0
102	BOX - 50 FT	A1L502C4	33.9	B3L802C3	1.9297	B3L818C3	1.5929
103	BOX - EQUIPPED	A1L503C4	33.7	B3L803C3	1.9891	B3L819C3	1.72064
104	GONDOLA - PLAIN	A1L504C4	36.9	B3L804C3	2.0912	B3L820C3	2.37955
105	GONDOLA - EQUIP.	A1L505C4	33.4	B3L805C3	1.0308	B3L821C3	1.00104
106	HOPPER - COVERED	A1L506C4	31.7	B3L806C3	1.0223	B3L822C3	2.53975
107	HOPPER - OTG	A1L507C4	29.4	B3L807C3	1.0854	B3L823C3	2.12115
108	HOPPER - OTS	A1L508C4	27.4	B3L808C3	1.0128	B3L824C3	2.26694
109	REFRIG - MECH	A1L509C4	46.1	B3L809C3	1.7124	B3L825C3	2.05156
110	REFRIG - NW	A1L510C4	42.9	B3L810C3	1.0638	B3L826C3	1.49282
111	FLAT - TOP LEVEL	A1L511C4	59.3	B3L811C3	1.0262	B3L827C3	1.36548
112	FLAT - MULTILEVEL	A1L512C4	44.3	B3L812C3	1.42507	B3L828C3	1.97885
113	FLAT - GENERAL	A1L513C4	34.1	B3L813C3	1.88217	B3L829C3	1.96537
114	FLAT - OTHER	A1L514C4	34.6	B3L814C3	2.02687	B3L830C3	2.02285
115	TANK <= 22,000 GAL	XX	XX	XX	XX	B3L831C3	1.95795
116	TANK >= 22,000 GAL	XX	XX	XX	XX	B3L832C3	1.95795
117	ALL OTHER FC	A1L515C4	39.2	B3L815C3	1.2804	B3L833C3	1.95795
118	AVERAGE FC	A1L516C4	34.4	B3L816C3	1.6899	B3L834C3	1.95795



LINE	SOURCE	INDUSTRY SW	SOURCE	CD PER INTERCH SW (10)	CD PER INTRATERM SW (11)	CD PER INTERTERM SW (12)	SOURCE	CD PER INTERCH SW (13)
101	A1L521C1		A1L521C2	5	A1L521C3		A1L521C4	5
102	A1L522C1		A1L522C2	5	A1L522C3		A1L522C4	5
103	A1L523C1		A1L523C2	5	A1L523C3		A1L523C4	5
104	A1L524C1		A1L524C2	5	A1L524C3		A1L524C4	5
105	A1L525C1		A1L525C2	5	A1L525C3		A1L525C4	5
106	A1L526C1		A1L526C2	5	A1L526C3		A1L526C4	5
107	A1L527C1		A1L527C2	5	A1L527C3		A1L527C4	5
108	A1L528C1		A1L528C2	5	A1L528C3		A1L528C4	5
109	A1L529C1		A1L529C2	5	A1L529C3		A1L529C4	5
110	A1L530C1		A1L530C2	5	A1L530C3		A1L530C4	5
111	A1L531C1		A1L531C2	5	A1L531C3		A1L531C4	5
112	A1L532C1		A1L532C2	5	A1L532C3		A1L532C4	5
113	A1L533C1		A1L533C2	5	A1L533C3		A1L533C4	5
114	A1L534C1		A1L534C2	5	A1L534C3		A1L534C4	5
115	XX	XX	XX	XX	XX	XX	XX	XX
116	A1L535C1		A1L535C2	5	A1L535C3		A1L535C4	5
117	A1L536C1		A1L536C2	5	A1L536C3		A1L536C4	5

WORKTABLE E2 PART 1 (CONTINUED)

LINE	SOURCE	INDUSTRY SW	SOURCE	CD PER L&UL INTRATERM SW (15)	CD PER L&UL INTERTERM SW (16)	CD PER INDUSTRY SW (17)	SOURCE	CD PER L&UL INTERCH SW (18)
101	A1L521C6		A1L521C7	4	A1L521C8		A1L521C9	4
102	A1L522C6		A1L522C7	4	A1L522C8		A1L522C9	4
103	A1L523C6		A1L523C7	4	A1L523C8		A1L523C9	4
104	A1L524C6		A1L524C7	4	A1L524C8		A1L524C9	4
105	A1L525C6		A1L525C7	4	A1L525C8		A1L525C9	4
106	A1L526C6		A1L526C7	4	A1L526C8		A1L526C9	4
107	A1L527C6		A1L527C7	4	A1L527C8		A1L527C9	4
108	A1L528C6		A1L528C7	4	A1L528C8		A1L528C9	4
109	A1L529C6		A1L529C7	4	A1L529C8		A1L529C9	4
110	A1L530C6		A1L530C7	4	A1L530C8		A1L530C9	4
111	A1L531C6		A1L531C7	4	A1L531C8		A1L531C9	4
112	A1L532C6		A1L532C7	4	A1L532C8		A1L532C9	4
113	A1L533C6		A1L533C7	4	A1L533C8		A1L533C9	4
114	A1L534C6		A1L534C7	4	A1L534C8		A1L534C9	4
115	XX	XX	XX	XX	XX	XX	XX	XX
116	A1L535C6		A1L535C7	4	A1L535C8		A1L535C9	4
117	A1L536C6		A1L536C7	4	A1L536C8		A1L536C9	4

LINE	SOURCE	CM PER INTRATERM SW (19)	SOURCE	CM PER INTRATERM SW (20)	SOURCE	AVE CM(R) PER CTR (22)	SOURCE	AVE MILES BETWEEN SH (23)	SOURCE	AVE MI B/ INTERCH EVENT (24)
101	A1L5210C1	6	A1L5210C12	5.25	A1L5210C13	638.8995	87L201C8	200	B6L30103	5677
102	A1L5220C1	6	A1L5220C12	5.25	A1L5220C13	638.8995	87L202C8	200	B6L30203	1780
103	A1L5230C1	6	A1L5230C12	5.25	A1L5230C13	638.8995	87L203C8	200	B6L30303	1780
104	A1L5240C1	6	A1L5240C12	5.25	A1L5240C13	638.8995	87L204C8	200	B6L30403	906
105	A1L5250C1	6	A1L5250C12	5.25	A1L5250C13	638.8995	87L205C8	200	B6L30503	2316
106	A1L5260C1	6	A1L5260C12	5.25	A1L5260C13	638.8995	87L206C8	200	B6L30603	1856
107	A1L5270C1	6	A1L5270C12	5.25	A1L5270C13	638.8995	87L207C8	200	B6L30703	1856
108	A1L5280C1	6	A1L5280C12	5.25	A1L5280C13	638.8995	87L208C8	200	B6L30803	1856
109	A1L5290C1	6	A1L5290C12	5.25	A1L5290C13	638.8995	87L209C8	200	B6L30903	1642
110	A1L5300C1	6	A1L5300C12	5.25	A1L5300C13	638.8995	87L210C8	200	B6L31003	1780
111	A1L5310C1	6	A1L5310C12	5.25	A1L5310C13	638.8995	87L211C8	200	B6L31103	10785
112	A1L5320C1	6	A1L5320C12	5.25	A1L5320C13	638.8995	87L212C8	200	B6L31203	13152
113	A1L5330C1	6	A1L5330C12	5.25	A1L5330C13	638.8995	87L213C8	200	B6L31303	648
114	A1L5340C1	6	A1L5340C12	5.25	A1L5340C13	638.8995	87L214C8	200	B6L31403	648
115	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
116	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
117	A1L5350C1	6	A1L5350C12	5.25	A1L5350C13	638.8995	87L215C8	200	B6L31503	156
118	A1L5360C1	6	A1L5360C12	5.25	A1L5360C13	638.8995	87L216C8	200	B6L31603	1699

WORKTABLE E2 PART 1 (CONTINUED)

LINE	SOURCE	CURRENT YR INTRATERM SW (25)	SOURCE	CURRENT YR SEM PER INTERCH (26)	SOURCE	CURRENT YR INTRATERM SW (27)	SOURCE	CURRENT YR SEM PER INTERTERM SW (28)	SOURCE	CURRENT YR SEM PER I. B. SW (29)
101	B6L201035	6.70086	B6L2010356	3.68547	B6L201037	10.05128	B6L201038	8.04103	B6L201039	6.67521
102	B6L202035	6.70086	B6L2020356	3.68547	B6L202037	10.05128	B6L202038	8.04103	B6L202039	6.67521
103	B6L203035	6.70086	B6L2030356	3.68547	B6L203037	10.05128	B6L203038	8.04103	B6L203039	6.67521
104	B6L204035	6.70086	B6L2040356	3.68547	B6L204037	10.05128	B6L204038	8.04103	B6L204039	6.67521
105	B6L205035	6.70086	B6L2050356	3.68547	B6L205037	10.05128	B6L205038	8.04103	B6L205039	6.67521
106	B6L206035	6.70086	B6L2060356	3.68547	B6L206037	10.05128	B6L206038	8.04103	B6L206039	6.67521
107	B6L207035	6.70086	B6L2070356	3.68547	B6L207037	10.05128	B6L207038	8.04103	B6L207039	6.67521
108	B6L208035	6.70086	B6L2080356	3.68547	B6L208037	10.05128	B6L208038	8.04103	B6L208039	6.67521
109	B6L209035	6.70086	B6L2090356	3.68547	B6L209037	10.05128	B6L209038	8.04103	B6L209039	6.67521
110	B6L210035	6.70086	B6L2100356	3.68547	B6L210037	10.05128	B6L210038	8.04103	B6L210039	6.67521
111	B6L211035	6.70086	B6L2110356	3.68547	B6L211037	10.05128	B6L211038	8.04103	B6L211039	6.67521
112	B6L212035	6.70086	B6L2120356	3.68547	B6L212037	10.05128	B6L212038	8.04103	B6L212039	6.67521
113	B6L213035	6.70086	B6L2130356	3.68547	B6L213037	10.05128	B6L213038	8.04103	B6L213039	6.67521
114	B6L214035	6.70086	B6L2140356	3.68547	B6L214037	10.05128	B6L214038	8.04103	B6L214039	6.67521
115	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
116	B6L215035	6.70086	B6L2150356	3.68547	B6L215037	10.05128	B6L215038	8.04103	B6L215039	1.67521
117	B6L216035	6.70086	B6L2160356	3.68547	B6L216037	10.05128	B6L216038	8.04103	B6L216039	1.67521

WORKTABLE E2 PART 2  
UNIT COST ADJUSTMENT FACTORS  
OTHER ADJUSTMENT FACTORS

LINE	CODE	IDENTIFICATION	SOURCE	AMOUNT (1)
201	AMCW	AVERAGE DISTANCE PER CAR IN WAY TRAINS	B3L7U701	12.70592
202	A1802	AVERAGE TONNAGE PER FLAT CAR	A1L58101	5.49356
203	A1805	AVERAGE TARE WEIGHT PER TRAILER/CONTAINER	A1L58401	473
204	A1806	AVERAGE TARE WEIGHT PER OTHER DAY	A1L58201	3.645
205	A1803	AVERAGE MILES PER TRAILER/CONTAINER	A1L58301	1.48
206	A1804	AVERAGE DAYS PER TRAILER/CONTAINER	A1L58001	2.22285
207	A1801	AVERAGE TONNAGE PER UNIT TRAIN	B3L71701	2.89349
208	ALUW	AVERAGE TONNAGE PER UNIT TRAIN	B3L71701	2.89349
209	ALUH	AVERAGE TONNAGE PER UNIT TRAIN	B3L71801	2.89349
210	ALUI	AVERAGE TONNAGE PER UNIT TRAIN	B3L73301	2.89349
211	AGTU	AVERAGE GROSS TONS PER UNIT TRAIN	B3L73601	2.89349
212	AGTI	AVERAGE GROSS TONS PER UNIT TRAIN	B3L73701	2.89349
213	401	TOTAL ENGINE CREWS	D3L167028/D3L167031	55804
214	402	TOTAL TRAIN CREWS	D3L168028/D3L168031	508438
215	403	TOTAL CREW MILES	L214 L215	1244282
216		TRAIN MILES - RUNNING	A1L10401	155153
217	TM(R)	TRAIN MILES - RUNNING	L216 L217	7.5341
218		AVERAGE CREW WAGES (ASSIGNED TO TRAIN MILES-CREW)	D8L61201	1.04804
219		PER TRAIN MILE	D8L61701	1.32404
220		GENERAL OVERTHEAD RATIO		
		CONSTANT COST-MARKUP RATIO		

END OF WORKTABLES

# Indices

PPI - Finished Goods less Food and Energy  
Global Insight April 2009  
Indexing URCS, R-1 and other costs

Quarter	Index	URCS	R-1
Annual 2008	1.674	2007	2008
Annual 2007	1.619		
2007-1	1.607		
2007-2	1.615		
2007-3	1.624		
2007-4	1.630		
2008-1	1.647		
2008-2	1.663		
2008-3	1.685		
2008-4	1.701		
<b>Base Year</b>	<b>1.674</b>	<b>103.4%</b>	<b>100.0%</b>
2009-1	1.715		
2009-2	1.711		
2009-3	1.701		
2009-4	1.696		
2010-1	1.697		
2010-2	1.700		
<b>Forecast Year</b>	<b>1.700</b>	<b>105.0%</b>	<b>101.6%</b>

## Notes:

1. Base Year index based on (2008:1 + 2008:2 + 2008:3 + 2008:4) divided by 4
2. Forecast Year index is based on ((2/3 of 2009:2) + 2009:3 + 2009:4 + 2010:1+(1/3 of 2010:2)) divided by 4

**Engineering Inflation Factors  
Global Insight Forecast**

	<u>Period</u>	<u>Employment Cost</u>	<u>Intermediate Materials</u>
History	2008:2	1.080	1.913
	2008:3	1.827	1.988
	2008:4	1.850	1.813
	2009:1	1.867	1.710
Forecast	2009:2	1.890	1.642
	2009:3	1.906	1.614
	2009:4	1.919	1.604
	2010:1	1.933	1.614
	2010:2	1.944	1.621

Source: Global Insight (@globalinsight.com) Inflation

Percent    Use

**Normalized Maintenance April 2009 to Forecast Year**

<b>Labor</b>	Average of Forecast Year/2009:2 (((2/3 of 2009:2)+2009:3+2009:4+2010:1+(1/3 of 2010:2)/4)/2009:2	101.40%	1.014
<b>Material &amp; Supplies</b>	Average of Forecast Year/2009:2 (((2/3 of 2009:2)+2009:3+2009:4+2010:1+(1/3 of 2010:2)/4)/2009:2	98.46%	0.985

April 2009	2000:1	2000:2	2008:1	2008:2	2008:3	2008:4	2009:1	2009:2	2009:3	2009:4	2010:1	2010:2	2010:3	2010:4	2011:1
<b>Productivity and Costs</b>															
Index, Seasonally Adjusted															
Nonfarm Business Productivity & Costs (1982=1,000)															
Output per Hour	1.139	1.159	1.394	1.410	1.417	1.416	1.414	1.418	1.426	1.436	1.445	1.457	1.484	1.471	1.475
Compensation per Hour	1.323	1.328	1.794	1.802	1.827	1.850	1.867	1.890	1.906	1.919	1.933	1.944	1.956	1.965	1.975
Unit Labor Costs	1.161	1.144	1.287	1.276	1.289	1.307	1.320	1.333	1.337	1.337	1.337	1.334	1.336	1.336	1.339
Manufacturing Output per Hour	1.379	1.389	1.837	1.832	1.822	1.803	1.792	1.818	1.837	1.852	1.875	1.906	1.919	1.934	1.954
Durable Goods Industries	1.571	1.561	2.154	2.138	2.155	2.070	2.034	2.065	2.081	2.109	2.145	2.186	2.211	2.236	2.271
Nondurable Goods Industries	1.193	1.204	1.545	1.548	1.508	1.538	1.548	1.569	1.581	1.593	1.604	1.617	1.627	1.634	1.641
Employment Cost Index (Dec 2005=1,000)															
Total Compensation	0.816	0.825	1.073	1.079	1.086	1.091	1.087	1.102	1.107	1.111	1.117	1.121	1.125	1.129	1.133
Wages	0.843	0.852	1.076	1.084	1.090	1.088	1.101	1.105	1.109	1.112	1.115	1.118	1.120	1.123	1.128
Benefits	0.751	0.761	1.064	1.069	1.075	1.079	1.086	1.095	1.102	1.108	1.122	1.130	1.137	1.141	1.150
Health Insurance	0.822	0.831	1.101	1.109	1.122	1.138	1.148	1.153	1.169	1.179	1.194	1.204	1.224	1.237	1.253



PPI - Fuels - #2 Diesel Fuel  
 Global Insight February 2009  
 Indexing GMA 1982 Fuel Cost

<u>Monthly</u>	<u>Index</u>	<u>Base Year</u>
Annual 1982	100.0	
2007-1	180.9	
2007-2	193.5	
2007-3	200.2	
2007-4	238.0	
2007-5	226.5	
2007-6	227.6	
2007-7	243.5	
2007-8	231.2	
2007-9	246.2	
2007-10	249.6	
2007-11	296.7	
2007-12	271.9	
2008-1	278.2	
2008-2	287.5	
2008-3	353.7	
2008-4	365.1	
2008-5	398.2	
2008-6	421.0	
2008-7	431.9	
2008-8	346.9	
2008-9	342.2	
2008-10	282.3	
2008-11	224.9	
2008-12	171.5	3.253
2009-1	164.1	

## Notes:

1. Base Year index based on sum (2008:1 to 2008:12) divided by 12



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### Producer Price Index-Commodities

Series Id: WPU057303													
Not Seasonally Adjusted													
Group: Fuels and related products and power													
Item: No. 2 diesel fuel													
Base Date: 198200													
Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1999	40.2	38.1	43.2	53.1	53.0	53.5	59.8	65.6	68.8	67.5	71.9	72.7	57.3
2000	76.1	86.1	90.0	84.1	82.8	85.7	89.5	92.1	110.8	110.0	110.4	101.6	93.3
2001	96.7	92.4	83.5	86.4	93.1	90.2	81.6	82.0	91.6	75.9	71.3	56.2	83.4
2002	58.9	60.0	69.7	76.9	74.7	73.3	77.6	80.4	92.3	98.7	85.5	86.8	77.9
2003	97.6	123.8	129.4	102.3	87.9	89.8	92.7	96.6	91.1	101.1	95.9	98.1	100.5
2004	109.3	103.7	109.7	119.9	121.0	114.2	123.0	135.1	140.9	166.6	159.7	135.3	128.2
2005	141.1	149.5	173.3	175.4	170.8	187.2	189.8	200.6	212.6	264.1	206.2	198.5	189.1
2006	197.1	196.2	206.5	230.4	239.6	246.9	237.5	250.2	201.3	197.5	197.2	203.0	216.9
2007	180.9	193.5	220.2	238.0	226.5	227.6	243.5	231.2	246.2	249.6	296.7	271.9	235.5
2008	278.2	287.5	353.7	365.1	398.2	421.0	431.9	346.7	342.3	281.8	224.9 (p)	171.5 (p)	325.3 (p)
2009	164.1 (p)	145.6 (p)											
p : Preliminary. All indexes are subject to revision four months after original publication.													

## **Base and Forecast Years Traffic Data**

Traffic Statistics Base Year January 2008 to December 2008  
Henderson Industrial Lead

Car Type	STCC	Origin City	Destination City	Off Jct/Road to On Jct/Road Fr	Tons	Revenue	Cars	On Branch Miles o/w	Off Branch Miles o/w	Total O/W On Branch Miles	Total O/W Off Branch Miles	
<b>Flat Cars - Centerbeam - Railroad</b>												
Local	24211	Henderson, TX	Buda, TX		291	9,777	3	13.7	254	41	762	
		Eau Claire, WI			1,755	89,326	18	13.7	1,190	247	21,420	
		Missouri City, TX			301	8,811	3	13.7	228	41	684	
		Oskaloos, IA			1,200	49,257	12	13.7	993	165	11,916	
		Riverside, CA			101	5,877	1	13.7	1,565	14	1,565	
<b>Sub-Total</b>					<b>3,648</b>	<b>163,048</b>	<b>37</b>			<b>507</b>	<b>36,347</b>	
<b>Flat Cars - Centerbeam - Railroad</b>												
<b>Interchanged</b>												
	24211	Henderson, TX	Albuquerque, NM	El Paso, TX / BNSF	404	15,300	4	13.7	792	55	3,168	
			Belchertown, MA	E. St. Louis / CSXT	186	6,557	2	13.7	603	27	1,206	
			Bridgetown, MO	St. Louis / ALS	98	3,458	1	13.7	598	14	598	
			Duluth, MN	Clearing, IL / BRC	98	4,706	1	13.7	871	14	871	
			Duluth, MN	Duluth, MN / CPRS	101	5,089	1	13.7	1,293	14	1,293	
			E. St. Louis, IL	Valley Jct, IL / ALS	98	3,177	1	13.7	600	14	600	
			Granger, IN	Chicago / CN	89	3,768	1	13.7	870	14	870	
			Kelim, CO	Ft. Collins / GWR	2,630	124,633	27	13.7	1,032	370	27,864	
			Loveland, CO	Ft. Collins / GWR	100	4,670	1	13.7	1,032	14	1,032	
			Prentice, WI	Chicago / CN	96	3,562	1	13.7	870	14	870	
			Richmond, IN	E. St. Louis / ALS	203	6,166	2	13.7	603	27	1,206	
			Richmond, IN	E. St. Louis / TRRA	101	3,096	1	13.7	603	14	603	
			Richmond, IN	Chicago / BRC	101	3,548	1	13.7	870	14	870	
			Round Rock, TX	Kerr, TX / GRR	895	28,995	9	13.7	223	123	2,007	
			Shelbyville, IN	E. St. Louis / CSXT	100	3,187	1	13.7	603	14	603	
			Shelbyville, IN	E. St. Louis / ALS	191	6,374	2	13.7	603	27	1,206	
			Spencer, IA	Chicago / BRC	202	7,863	2	13.7	870	27	1,740	
			West Athens, NY	E. St. Louis / CSXT	93	3,461	1	13.7	603	14	603	
			White Bear Lake, MN	E. Minneapolis / MN	101	4,762	1	13.7	1,136	14	1,136	
			Windsor, CO	Ft. Collins / GWR	2,676	125,660	27	13.7	1,032	370	27,864	
<b>Sub-Total</b>					<b>8,563</b>	<b>368,032</b>	<b>87</b>			<b>1,097</b>	<b>77,068</b>	
<b>Total</b>					<b>12,211</b>	<b>531,080</b>	<b>124</b>			<b>1,604</b>	<b>113,415</b>	

Traffic Statistics Forecast Year May 2009 to April 2010  
Henderson Industrial Lead

Car Type	STCC	Origin City	Destination City	Off Jct/Road to On Jct/Road Fr	Tons	Revenue	Cars	On Branch Miles o/w	Off Branch Miles o/w	Total O/W		
										On Branch Miles	Off Branch Miles	
Flat Cars - Centerbeam - Railroad												
Local	24211	Henderson, TX	Buda, TX		291	9,777	3	13.7	254	41	762	
		Eau Claire, WI			1,755	89,326	18	13.7	1,190	247	21,420	
		Missouri City, TX			301	8,811	3	13.7	228	41	684	
		Oskaloos, IA			1,200	49,257	12	13.7	993	165	11,916	
		Riverside, CA			101	5,877	1	13.7	1,565	14	1,565	
<b>Sub-Total</b>					<b>3,648</b>	<b>163,048</b>	<b>37</b>			<b>507</b>	<b>36,347</b>	
Flat Cars - Centerbeam - Railroad												
Interchanged	24211	Henderson, TX	Albuquerque, NM	El Paso, TX / BNSF	404	15,300	4	13.7	792	55	3,168	
			Belchertown, MA	E. St. Louis / CSXT	186	6,557	2	13.7	603	27	1,206	
			Bridgetown, MO	St. Louis / ALS	98	3,458	1	13.7	598	14	598	
			Duluth, MN	Clearing, IL / BRC	98	4,706	1	13.7	871	14	871	
			Duluth, MN	Duluth, MN / CPRS	101	5,089	1	13.7	1,293	14	1,293	
			E. St. Louis, IL	Valley Jct, IL / ALS	98	3,177	1	13.7	600	14	600	
			Granger, IN	Chicago / CN	89	3,768	1	13.7	870	14	870	
			Kelim, CO	Ft. Collins / GWR	2,630	124,633	27	13.7	1,032	370	27,864	
			Loveland, CO	Ft. Collins / GWR	100	4,670	1	13.7	1,032	14	1,032	
			Prentice, WI	Chicago / CN	96	3,562	1	13.7	870	14	870	
			Richmond, IN	E. St. Louis / ALS	203	6,166	2	13.7	603	27	1,206	
			Richmond, IN	E. St. Louis / TRRA	101	3,096	1	13.7	603	14	603	
			Richmond, IN	Chicago / BRC	101	3,548	1	13.7	870	14	870	
			Round Rock, TX	Kerr, TX / GRR	895	28,995	9	13.7	223	123	2,007	
			Shelbyville, IN	E. St. Louis / CSXT	100	3,187	1	13.7	603	14	603	
			Shelbyville, IN	E. St. Louis / ALS	191	6,374	2	13.7	603	27	1,206	
			Spencer, IA	Chicago / BRC	202	7,863	2	13.7	870	27	1,740	
			West Athens, NY	E. St. Louis / CSXT	93	3,461	1	13.7	603	14	603	
			White Bear Lake, MN	M.E. Minneapolis / MN	101	4,762	1	13.7	1,136	14	1,136	
			Windsor, CO	Ft. Collins / GWR	2,676	125,660	27	13.7	1,032	370	27,864	
<b>Sub-Total</b>					<b>8,563</b>	<b>368,032</b>	<b>87</b>			<b>1,097</b>	<b>77,068</b>	
<b>Total</b>					<b>12,211</b>	<b>531,080</b>	<b>124</b>			<b>1,604</b>	<b>113,415</b>	

EPM260

ROUTE TRACE BACK - STATION 3-3-3

PAGE 01 LAST

SHORTEST ROUTE BETWEEN OVERTON -TX AND BUDA -TX FOR NODE PATH  
MILEAGE = 253.52

STATION	STATION	STATION	STATION	STATION	STATION
OVERTON -TX	TROUP -TX	WJCT -TX	HEARNE -TX	VALJCT -TX	TAYLOR -TX
ROUROCK -TX	BUDA -TX				

NEXT REQUEST	CODE	ACTION
EPM00133: INQUIRY PROCESS COMPLETED		

EPM260

ROUTE TRACE BACK - STATION 3-3-3

PAGE 01 LAST

SHORTEST ROUTE BETWEEN OVERTON -TX AND EAUCLAIRE-WI FOR NODE PATH  
MILEAGE = 1190.07

STATION	STATION	STATION	STATION	STATION	STATION
OVERTON -TX	LONGVIEW -TX	MARSHALL -TX	TEXARKANA-TX	TEXARKANA-AR	HOPE -AR
GURDON -AR	MALVERN -AR	LRJCT -AR	LITROCK -AR	ARKRIVER -AR	NLITROCK -AR
KENSETT -AR	BALKNOB -AR	DIAZ -AR	POPBLU4TH-MO	BISMARCK -MO	CADET -MO
HORINE -MO	RIVERSIDE-MO	DAVJCT -MO	LESPERANC-MO	GRATIOT -MO	MACBRIDGE-MO
MOJUNCTIO-IL	MADISON -IL	GRACITY -IL	MONJCT -IL	NILWOOD -IL	VIRDEN -IL
RIDGELY -IL	MAGONIA -IL	JOLIET -IL	WILSPRING-IL	MCCBNSF -IL	BEDPARK -IL
CHI59TST -IL	CHIIMX -IL	CHICAGO -IL	CHICLIST -IL	CLYCHICAG-IL	LAKBLUFF -IL
STFRANCIS-WI	BELTON -WI	BUTLER -WI	NLAKE -WI	CLYJCT -WI	NECEDAH -WI
WYEVILLE -WI	EAUCLAIRE-WI				

NEXT REQUEST	CODE	ACTION
EPM00133: INQUIRY	PROCESS	COMPLETED

EPM260

ROUTE TRACE BACK - STATION 3-3-3

PAGE 01 LAST

SHORTEST ROUTE BETWEEN OVERTON -TX AND MISCITY -TX FOR NODE PATH  
MILEAGE = 228.22

STATION	STATION	STATION	STATION	STATION	STATION
OVERTON -TX	TROUP -TX	WJCT -TX	PHELPS -TX	SPRING -TX	BELJUNCTI-TX
TOW26 -TX	CONYARD -TX	DOUTRAJCT-TX	TNOJCT -TX	PIEJCT -TX	WJUNCTION-TX
MISCITY -TX					

NEXT REQUEST	CODE	ACTION
EPM00133: INQUIRY	PROCESS COMPLETED	

EPM260

ROUTE TRACE BACK - STATION 3-3-3

PAGE 01 LAST

SHORTEST ROUTE BETWEEN OVERTON -TX AND OSKALOOSA-IA FOR NODE PATH  
MILEAGE = 992.67

STATION	STATION	STATION	STATION	STATION	STATION
OVERTON -TX	LONGVIEW -TX	BIGSANDY -TX	MPJCT -TX	BRIGGS -TX	SPJUNCTIO-TX
BELTJCT -TX	TERJCT -TX	JFKJCT -TX	MT766 ***	CARROLLTO-TX	DENTON -TX
WHITESBOR-TX	RAY -TX	MCALESTER-OK	NMCALESTE-OK	CHECOTAH -OK	MG002 ***
MUSKOGEE -OK	CHASE -OK	UXJCT -OK	AUJCT -OK	WAGONER -OK	OSWEGO -KS
CROSS -KS	PAOLA -KS	SHEFFIELD-MO	BIRMINGHA-MO	POLO -MO	CARLISLE -IA
DESMOINES-IA	SNEVADA -IA	WKCJCT -IA	MARSHALLT-IA	OSKALOOSA-IA	

NEXT REQUEST	CODE	ACTION
EPM00133: INQUIRY PROCESS COMPLETED		

EPM260

ROUTE TRACE BACK - STATION 3-3-3

PAGE 01 LAST

SHORTEST ROUTE BETWEEN OVERTON -TX AND RIVERSIDE-CA FOR NODE PATH  
MILEAGE = 1564.86

STATION	STATION	STATION	STATION	STATION	STATION
OVERTON -TX	LONGVIEW -TX	BIGSANDY -TX	MPJCT -TX	BRIGGS -TX	SPJUNCTIO-TX
BELTJCT -TX	TERJCT -TX	GRESWSO -TX	EVRMYARD -TX	TOWFIFFIV-TX	WEATHERFO-TX
SIEBLANCA-TX	ELPASO -TX	TXNMSTALI-NM	LORDSBURG-NM	TUCSON -AZ	PICACHO -AZ
WELLTON -AZ	NILAND -CA	COLTON -CA	HIGHGROVE-CA	RIVJCT -CA	RIVERSIDE-CA

NEXT REQUEST	CODE	ACTION
EPM00133: INQUIRY PROCESS COMPLETED		

EPM260

ROUTE TRACE BACK - STATION 3-3-3

PAGE 01 LAST

SHORTEST ROUTE BETWEEN OVERTON -TX AND ELPASO -TX FOR NODE PATH  
MILEAGE = 791.53

STATION	STATION	STATION	STATION	STATION	STATION
OVERTON -TX	LONGVIEW -TX	BIGSANDY -TX	MPJCT -TX	BRIGGS -TX	SPJUNCTIO-TX
BELTJCT -TX	TERJCT -TX	GRESWSO -TX	EVRMYARD -TX	TOWFIFFIV-TX	WEATHERFO-TX
SIEBLANCA-TX	ELPASO -TX				

NEXT REQUEST	CODE	ACTION
EPM00133: INQUIRY PROCESS COMPLETED		

EPM260

ROUTE TRACE BACK - STATION 3-3-3

PAGE 01 LAST

SHORTEST ROUTE BETWEEN OVERTON -TX AND ESTLOUIS -IL FOR NODE PATH  
MILEAGE = 602.82

STATION	STATION	STATION	STATION	STATION	STATION
OVERTON -TX	LONGVIEW -TX	MARSHALL -TX	TEXARKANA-TX	TEXARKANA-AR	HOPE -AR
GURDON -AR	MALVERN -AR	LRJCT -AR	LITROCK -AR	ARKRIVER -AR	NLITROCK -AR
KENSETT -AR	BALKNOB -AR	DIAZ -AR	POPBLU4TH-MO	BISMARCK -MO	CADET -MO
HORINE -MO	RIVERSIDE-MO	DAVJCT -MO	LESPERANC-MO	ILLSTALIN-MO	VALJCT -IL
ESTLOUIS -IL					

NEXT REQUEST	CODE	ACTION
EPM00133: INQUIRY	PROCESS COMPLETED	

EPM260

ROUTE TRACE BACK - STATION 3-3-3

PAGE 01 LAST

SHORTEST ROUTE BETWEEN OVERTON -TX AND STLOUIS -MO FOR NODE PATH  
MILEAGE = 598.22

STATION	STATION	STATION	STATION	STATION	STATION
OVERTON -TX	LONGVIEW -TX	MARSHALL -TX	TEXARKANA-TX	TEXARKANA-AR	HOPE -AR
GURDON -AR	MALVERN -AR	LRJCT -AR	LITROCK -AR	ARKRIVER -AR	NLITROCK -AR
KENSETT -AR	BALKNOB -AR	DIAZ -AR	POPBLU4TH-MO	BISMARCK -MO	CADET -MO
HORINE -MO	RIVERSIDE-MO	DAVJCT -MO	LESPERANC-MO	STLOUIS -MO	

NEXT REQUEST	CODE	ACTION
EPM00133: INQUIRY PROCESS COMPLETED		

EPM260

ROUTE TRACE BACK - STATION 3-3-3

PAGE 01 LAST

SHORTEST ROUTE BETWEEN OVERTON -TX AND CLEARING -IL FOR NODE PATH  
MILEAGE = 870.73

STATION	STATION	STATION	STATION	STATION	STATION
OVERTON -TX	LONGVIEW -TX	MARSHALL -TX	TEXARKANA-TX	TEXARKANA-AR	HOPE -AR
GURDON -AR	MALVERN -AR	LRJCT -AR	LITROCK -AR	ARKRIVER -AR	NLITROCK -AR
KENSETT -AR	BALKNOB -AR	DIAZ -AR	POPBLU4TH-MO	BISMARCK -MO	CADET -MO
HORINE -MO	RIVERSIDE-MO	DAVJCT -MO	LESPERANC-MO	GRATIOT -MO	MACBRIDGE-MO
MOJUNCTIO-IL	MADISON -IL	GRACITY -IL	MONJCT -IL	NILWOOD -IL	VIRDEN -IL
RIDGELY -IL	MAGONIA -IL	JOLIET -IL	WILSPRING-IL	MCCBNSF -IL	BEDPARK -IL
CHI59TST -IL	CHIIMX -IL	CHICAGO -IL	CLEARING -IL		

NEXT REQUEST

CODE

ACTION

EPM00875: TO CIRC-7 WAS INTERPOLATED

EPM260

ROUTE TRACE BACK - STATION 3-3-3

PAGE 01 LAST

SHORTEST ROUTE BETWEEN OVERTON -TX AND DULUTH -MN FOR NODE PATH  
MILEAGE = 1293.02

STATION	STATION	STATION	STATION	STATION	STATION
OVERTON -TX	LONGVIEW -TX	BIGSANDY -TX	MPJCT -TX	BRIGGS -TX	SPJUNCTIO-TX
BELTJCT -TX	TERJCT -TX	JFKJCT -TX	MT766 ***	CARROLLTO-TX	DENTON -TX
WHITESBOR-TX	RAY -TX	MCALESTER-OK	NMCALESTE-OK	CHECOTAH -OK	MG002 ***
MUSKOGEE -OK	CHASE -OK	UXJCT -OK	AUJCT -OK	WAGONER -OK	OSWEGO -KS
CROSS -KS	PAOLA -KS	SHEFFIELD-MO	BIRMINGHA-MO	POLO -MO	CARLISLE -IA
DESMOINES-IA	SNEVADA -IA	IOWFALLS -IA	HAMPTON -IA	CLELAKJCT-IA	BEATRAP -IA
MASCITY -IA	ALBLEA -MN	COMUS -MN	NORTHFIEL-MN	JCTSWITCH-MN	HOFSTPAUL-MN
STPAUL -MN	MINTFR -MN	EMINNEAPO-MN	SAUNDERS -WI	ITASCA -WI	DULUTH -MN

NEXT REQUEST	CODE	ACTION
EPM00133: INQUIRY	PROCESS COMPLETED	

EPM260

ROUTE TRACE BACK - STATION 3-3-3

PAGE 01 LAST

SHORTEST ROUTE BETWEEN OVERTON -TX AND VALJCT -IL FOR NODE PATH  
MILEAGE = 600.22

STATION	STATION	STATION	STATION	STATION	STATION
OVERTON -TX	LONGVIEW -TX	MARSHALL -TX	TEXARKANA-TX	TEXARKANA-AR	HOPE -AR
GURDON -AR	MALVERN -AR	LRJCT -AR	LITROCK -AR	ARKRIVER -AR	NLITROCK -AR
KENSETT -AR	BALKNOB -AR	DIAZ -AR	POPBLU4TH-MO	BISMARCK -MO	CADET -MO
HORINE -MO	RIVERSIDE-MO	DAVJCT -MO	LESPERANC-MO	ILLSTALIN-MO	VALJCT -IL

NEXT REQUEST	CODE	ACTION
EPM00133: INQUIRY PROCESS COMPLETED		

EPM260

ROUTE TRACE BACK - STATION 3-3-3

PAGE 01 LAST

SHORTEST ROUTE BETWEEN OVERTON -TX AND CHICAGO -IL FOR NODE PATH  
MILEAGE = 869.73

STATION	STATION	STATION	STATION	STATION	STATION
OVERTON -TX	LONGVIEW -TX	MARSHALL -TX	TEXARKANA-TX	TEXARKANA-AR	HOPE -AR
GURDON -AR	MALVERN -AR	LRJCT -AR	LITROCK -AR	ARKRIVER -AR	NLITROCK -AR
KENSETT -AR	BALKNOB -AR	DIAZ -AR	POPBLU4TH-MO	BISMARCK -MO	CADET -MO
HORINE -MO	RIVERSIDE-MO	DAVJCT -MO	LESPERANC-MO	GRATIOT -MO	MACBRIDGE-MO
MOJUNCTIO-IL	MADISON -IL	GRACITY -IL	MONJCT -IL	NILWOOD -IL	VIRDEN -IL
RIDGELY -IL	MAGONIA -IL	JOLIET -IL	WILSPRING-IL	MCCBNSF -IL	BEDPARK -IL
CHI59TST -IL	CHIIMX -IL	CHICAGO -IL			

NEXT REQUEST	CODE	ACTION
EPM00133: INQUIRY PROCESS COMPLETED		

EPM260

ROUTE TRACE BACK - STATION 3-3-3

PAGE 01 LAST

SHORTEST ROUTE BETWEEN OVERTON -TX AND FTCOLLINS-CO FOR NODE PATH  
MILEAGE = 1032.21

STATION	STATION	STATION	STATION	STATION	STATION
OVERTON -TX	LONGVIEW -TX	BIGSANDY -TX	MPJCT -TX	BRIGGS -TX	SPJUNCTIO-TX
BELTJCT -TX	TERJCT -TX	GRESWSO -TX	EVRMYARD -TX	TOWFIFFIV-TX	TOW60 -TX
SAGINAW -TX	BOWIE -TX	WICFALLS -TX	AMARILLO -TX	STRATFORD-TX	PUEJCT -CO
NBRAGDON -CO	FOUNTAIN -CO	PROSPECT -CO	PULLMAN -CO	FOREIGSTC-CO	FIFFOUSTC-CO
COMCITY -CO	LASALLE -CO	FTCOLLINS-CO			

NEXT REQUEST	CODE	ACTION
EPM00133: INQUIRY PROCESS COMPLETED		

EPM260

ROUTE TRACE BACK - STATION 3-3-3

PAGE 01 LAST

SHORTEST ROUTE BETWEEN OVERTON -TX AND KERR -TX FOR NODE PATH  
MILEAGE = 223.18

STATION	STATION	STATION	STATION	STATION	STATION
OVERTON -TX	TROUP -TX	WJCT -TX	HEARNE -TX	VALJCT -TX	TAYLOR -TX
ROUROCK -TX	KERR -TX				

NEXT REQUEST	CODE	ACTION
EPM00133: INQUIRY PROCESS COMPLETED		

EPM260

ROUTE TRACE BACK - STATION 3-3-3

PAGE 01 LAST

SHORTEST ROUTE BETWEEN OVERTON -TX AND EMINNEAPO-MN FOR NODE PATH  
MILEAGE = 1135.87

STATION	STATION	STATION	STATION	STATION	STATION
OVERTON -TX	LONGVIEW -TX	BIGSANDY -TX	MPJCT -TX	BRIGGS -TX	SPJUNCTIO-TX
BELTJCT -TX	TERJCT -TX	JFKJCT -TX	MT766 ***	CARROLLTO-TX	DENTON -TX
WHITESBOR-TX	RAY -TX	MCALESTER-OK	NMCALESTE-OK	CHECOTAH -OK	MG002 ***
MUSKOGEE -OK	CHASE -OK	UXJCT -OK	AUJCT -OK	WAGONER -OK	OSWEGO -KS
CROSS -KS	PAOLA -KS	SHEFFIELD-MO	BIRMINGHA-MO	POLO -MO	CARLISLE -IA
DESMOINES-IA	SNEVADA -IA	IOWFALLS -IA	HAMPTON -IA	CLELAKJCT-IA	BEATRAP -IA
MASCITY -IA	ALBLEA -MN	COMUS -MN	NORTHFIEL-MN	JCTSWITCH-MN	HOFSTPAUL-MN
STPAUL -MN	MINTFR -MN	EMINNEAPO-MN			

NEXT REQUEST	CODE	ACTION
EPM00133: INQUIRY	PROCESS COMPLETED	

EPM260

ROUTE TRACE BACK - STATION 3-3-3

PAGE 01 LAST

SHORTEST ROUTE BETWEEN OVERTON -TX AND FTCOLLINS-CO FOR NODE PATH  
MILEAGE = 1032.21

STATION	STATION	STATION	STATION	STATION	STATION
OVERTON -TX	LONGVIEW -TX	BIGSANDY -TX	MPJCT -TX	BRIGGS -TX	SPJUNCTIO-TX
BELTJCT -TX	TERJCT -TX	GRESWSO -TX	EVRMYARD -TX	TOWFIFFIV-TX	TOW60 -TX
SAGINAW -TX	BOWIE -TX	WICFALLS -TX	AMARILLO -TX	STRATFORD-TX	PUEJCT -CO
NBRAGDON -CO	FOUNTAIN -CO	PROSPECT -CO	PULLMAN -CO	FOREIGSTC-CO	FIFFOUSTC-CO
COMCITY -CO	LASALLE -CO	FTCOLLINS-CO			

NEXT REQUEST

CODE

ACTION

EPM00133: INQUIRY PROCESS COMPLETED

## **On-Branch Local Train Operations and Statistics**

**Base Year - Henderson Industrial Lead**

<b>Number Of Cars</b>	<b>Destination/ Origin</b>	<b>Miles On Branch</b>	<b>Number of Trips</b>
124	Henderson, TX	13.69	52
<u>124</u>			

Train Miles	52 trips to Henderson (52*13.69*2)	714
Train Hours	5 hours per RT x 52 trips	260
Crew Wages	Overtime + Recrews	\$ 10,199

**Forecast Year - Henderson Industrial Lead**

<b>Number Of Cars</b>	<b>Destination/ Origin</b>	<b>Miles On Branch</b>	<b>Number of Trips</b>
124	Henderson, TX	13.71	52
<hr/> 124			

Train Miles	52 trips to Henderson (52*13.71*2)	715
Train Hours	5 hours per RT x 52 trips	260
Crew Wages	Overtime + Recrews	\$ 10,199

# LHA43

## LONGVIEW, TX TO LONGVIEW, TX

TRAIN: LHA43 LONGVIEW, TX TO LONGVIEW, TX  
 \*\*\*\*\* \*\* \*\*\*\*\*

EFFECTIVE: 04/11/09 OPERATES: MO-TU-WE-TH-FR-SA

TYPE: L-Local/Traveling Switch/Dodger CATEGORY: J-Zone Local/TSE

POWER REQUIREMENT: NO-2 \*\* AX-4 \*\* HP-3800

POWER SHARES:

MANAGER/PHONE: WESLEY HOLLOWAY/731-7755 SERVICE UNIT: 9

NUMB WO=NO \* ATCS=YES \* PSEUDO=NO \* SEQ CHECK=NO \* RCL=NO \* IMT=NO

TAP=YES

1000 MI INSPECTIONS:

1500 MI INSPECTIONS:

CONNECTION FROM CONNECTION TO

\*\*\*\*\*

	ARRV STN	DEPT STN	CREW ON DUTY	CREW TIME HR:MI	TERM TIME HR:MI	ROAD TIME HR:MI	CREW MILES
--- DAY 0 ---							
OR-STA LONGVIEW TX (TP090)		800A	630A				
WK-STA HENDERSON TX (BX016)	1055A	1100A			0:05	2:55	
WK-STA HUME TX (AX057)	1215P	1230P			0:15	1:15	
WK-STA TECULA TX (AX048)	245P	300P			0:15	2:15	
WK-STA TROUP TX (AX036)	315P	320P			0:05	0:15	
WK-STA OVERTON TX (AX022)	355P	400P			0:05	0:35	
WK-STA BODIE TX (AX004)	515P	520P			0:05	1:15	
TM-STA LONGVIEW TX (TP090)	630P			12:00		1:10	144
*****	*****	*****	*****	*****	*****	*****	*****
TOTALS:			CR=1		0:50	9:40	144

\*\*\*\*\*

WORK:

LONGVIEW TX (TP090)	OR-EOT (REAR END )
	OR-INDU (Industry )
	OR-TRUP (Troup )
	OR-SHP1 (Shop )
Connection Standards for LHA43	(ETD 800A MTWTFS )
Yblk HEND	* cutoff 800P M *depart next day
Yblk BODI	* cutoff 800P M W F *depart next day
Yblk KILG	* cutoff 800P M W F *depart next day
Yblk SHP1	* cutoff 800P M W F *depart next day

```

Yblk HA43 * cutoff 800P SMTWTF_ *depart next day
-----
HENDERSON TX (BX016) PU-LGVW (Longview ) FROM YARD
                PU-INDU (Industry ) FROM YARD
Connection Standards for LHA43 (ETD 1100A MTWTFS )
Default * cutoff 600A T *depart same day
-----
HUME TX (AX057) PU-LGVW (Longview ) FROM YARD
                PU-INDU (Industry ) FROM YARD
Connection Standards for LHA43 (ETD 1230P MTWTFS )
Default * cutoff 1230A MTWTFS *depart same day
-----
TECULA TX (AX048) PU-LGVW (Longview ) FROM YARD
                PU-INDU (Industry ) FROM YARD
Connection Standards for LHA43 (ETD 300P MTWTFS )
Default * cutoff 600A MTWTFS *depart same day
-----
TROUP TX (AX036) SO-TRUP (Troup ) FOR YARD
-----
OVERTON TX (AX022) PU-LGVW (Longview ) FROM YARD
                PU-TRUP (Troup ) FROM YARD
                PU-SHOP (Shop ) FROM YARD
                PU-BODI ( ) FROM YARD
Connection Standards for LHA43 (ETD 400P MTWTFS )
Yblk HEND * cutoff 600A T *depart same day
Yblk SHOP * cutoff 600A M W F *depart same day
Yblk LGVW * cutoff 600A M W F *depart same day
Yblk KILG * cutoff 600A M W F *depart same day
Yblk L43P * cutoff 600A M W F *depart same day
Yblk BODI * cutoff 400A M W F *depart same day
Yblk PLST * cutoff 600A MTWTFS *depart same day
Yblk TRUP * cutoff 600A MTWTFS *depart same day
-----
BODIE TX (AX004) SO-SHP1 (Shop ) FOR ROAD SHOP
                SO-SHOP (Shop ) FOR ROAD SHOP
-----
LONGVIEW TX (TP090) SO-LGVW (Longview ) FOR YARD
*****

```

REMARKS:

REVISED: 04/06/2009 08:09:10 AM

**Normalized M of W and Rehabilitation Cost**

M.P. 0.59 to 14.30  
M.P. to

Equation:

13.71

**ESTIMATED ANNUAL MAINTENANCE COST PER MILE FOR THE SEGMENT OF THE TRACK  
Henderson Ind. Ld. between M.P. 0.59 and M.P 14.30**

**CLASS 1 STANDARD**

ROADWAY MAINTENANCE	QUANT.	UNIT	COST/UNIT	CYCLE OR LIFE	AVE. COST PER MILE	FORECAST YEAR % DRI RATE	THE FORECAST TOTAL
<b>PROGRAMMED TRACK MAINTENANCE:</b>							
Replace Ties 270/mi ea 8 yrs	270	per mile					
Cross Ties 7 x 9 x 8' & Spikes	3,702	Each	\$38.50	8 yrs	\$1,299	0.99	\$1,312
Switch Ties (20% replacement)	134	Each	\$58.00	8 yrs	\$68	0.99	\$69
Replace cross ties	3.09	Days	\$22,500	8 yrs	\$634	1.01	\$640
Replace switch ties	6.70	Days	\$1,500	8 yrs	\$92	1.01	\$93
Company Service	725	Crew/Miles	\$10.00	8 yrs	\$66	1.01	\$67
Work Train Service	0.96	Days	\$1,000.00	8 yrs	\$9	1.01	\$9
Unload ties (Contract)	3,836	Each	\$0.70	8 yrs	\$24	1.01	\$24
Pick up & dispose of scrap ties (Contract)	3,836	Each	\$2.00	8 yrs	\$70	1.01	\$71
MSE	0.80	%			\$11		\$11
Sales Tax	4.00	%			\$55		\$55
					<b>\$2,328</b>		<b>\$2,351</b>
<b>Surface and Line Track</b>							
Ballast ( 5 cars/mile )	6,855	Ton	\$6.50	8 yrs	\$406	0.99	\$410
Unlead Ballast	3	Days	\$2,000	8 yrs	\$50	1.01	\$51
Surface & Line Track	5	Days	\$15,000	8 yrs	\$625	1.01	\$631
Company Service	730	Crew/Miles	\$10.00	8 yrs	\$67	1.01	\$68
Work Train	3	Days	\$1,000.00	8 yrs	\$25	1.01	\$25
Sales Tax	4.00	%			\$16		\$16
					<b>\$1,189</b>		<b>\$1,201</b>
<b>Road Crossings ( 39 Ea. )</b>							
Prefab crossings	184	Ft.	\$80.00	15 yrs	\$72	0.99	\$73
Asphalt Crossings	156	Ft.	\$90.00	15 yrs	\$68	0.99	\$69
Concrete Crossings	120	Ft.	\$110.00	15 yrs	\$64	0.99	\$65
Rubber Crossing	0	Ft.	\$215.00	15 yrs	\$0	0.99	\$0
Gravel Crossing	240	Ft	\$12.00	20 yrs	\$11	0.99	\$11
Replace Road crossing material	58	Days	\$1,200	15 yrs	\$340	1.01	\$343
Flashing Lights	2	Pair	\$60,000	30 yrs	\$292	0.99	\$295
Install Flashing Lights	2	Pair	\$32,000	30 yrs	\$156	1.01	\$158
Crossbuck Signs	34	Each	\$110.00	20 yrs	\$14	0.99	\$14
Install Crossing Signs(X-bucks)	34	Each	\$80	20 yrs	\$10	1.01	\$10
Whistle Posts	36	Each	\$16.00	20 yrs	\$2	0.99	\$2
Install Whistle Post Signs	36	Each	\$80	20 yrs	\$11	1.01	\$11
MSE	0.80	%			\$1		\$1
Sales Tax	4.00	%			\$7		\$7
					<b>\$1,048</b>		<b>\$1,059</b>

NON-PROGRAM TRACK MAINTENANCE:	COST	UNIT	QUANTITY	AVE. COST PER MILE	FORECAST YEAR % DRI RATE	THE FORECAST TOTAL
3 man Section Gang (Foreman & 2 Sectionn	\$750	/Day	23	\$1,255	1.01	\$1,268
Track Inspector (Inspect Weekly) (40 miles/t	\$350	/Day	18	\$455	1.01	\$460
Signal Maintenance - Crossing Protection-Li	\$1,600	/Each	0	\$0	1.01	\$0
Signal Material	\$400	/Each	0	\$0	0.99	\$0
Rail Replacement 1 rail/3 miles	\$16.00	/LF	178	\$208	0.99	\$210
Vegetation Control	\$360.00	/Mile	14	\$360	1.01	\$364
Bridge Inspection	\$1.00	/LF	527	\$38	1.01	\$39
Bridge Maintenance	\$5.00	/LF	527	\$192	1.01	\$194
Bridge Material	\$5.00	/LF	527	\$192	1.01	\$194
MSE				0.80 %		\$3
Sales Tax				4.00 %		\$16
						<u>\$2,720</u>
						<u>\$2,748</u>

NORMALIZED MAINTENANCE COST PER MILE PER YEAI= \$7,285 \$7,359

5/1/2009

TOTAL NORMALIZED MAINTENANCE COST PER YEAR = \$99,875 \$100,892

**Track Rehabilitation Estimates / Henderson Ind. Ld.**

<b>Cost For</b>	<b>Trk. Lng.</b>	<b>Total Ties Required</b>	<b>Cost / New Tie</b>	<b>Tie Cost</b>
<b>Ties</b>	13.71	6608	\$121.00	\$799,595
<b>Surface &amp; Line</b>	13.71		\$15,000.00	\$205,650
			<b>Total Cost</b>	<b>\$1,005,245</b>

Instructions: Count 100 ties at the 1/4 and 3/4. Fill in to columns and calculations will be automatic. Will also calculate for partial miles.

Subdivision: Henderson Ind. Lead

MP	MP	TRACK	Count 1/4	Count 1/2	Avg. Mile
0	1	SIMN	55	56	1,803
1	2	SIMN	77	54	2,128
2	3	SIMN	53	70	1,998
3	4	SIMN	50	50	1,625
4	5	SIMN	65	39	1,690
5	6	SIMN	51	47	1,592
6	7	SIMN	61	53	1,852
7	8	SIMN	62	58	1,950
8	9	SIMN	41	53	1,527
9	10	SIMN	41	39	1,300
10	11	SIMN	53	60	1,836
11	12	SIMN	60	69	2,096
12	13	SIMN	66	61	2,063
13	14	SIMN	54	61	1,868
14	15	SIMN	69	58	2,063
15	16	SIMN	63	70	2,161

29,552 1970.117

MP #	Tie Count	Relay	Landscape	Scrap	% Relay	% LS # 1	% LS # 2	LS # 1 & 2	% Scrap
1.00	95	13	18	64	0.14	10	14	0.19	0.67
3.00	100	13	34	53	0.13	10	15	0.34	0.53
5.00	100	1	31	68	0.01	10	15	0.31	0.68
7.00	113	6	27	80	0.05	11	17	0.24	0.71
9.10	100	2	23	75	0.02	10	15	0.23	0.75
11.10	100	8	13	79	0.08	10	15	0.13	0.79
13.00	100	5	20	75	0.05	10	15	0.20	0.75
15.00	100	2	40	58	0.02	10	15	0.40	0.58
	808	50	206	552	0.06	81	121	0.25	0.68

Beg. MP	End MP	Trk. Lng.
0.59	16.28	15.69

39' Rail / Mile	Ties / 39' rail	Req. Good ties / 39' rail	Req. Good ties / mile	Ties / Mile	% Required ties / Mile	AVG. good ties count / mile	Variance	Ties Needed / Mile
135.38	24	5	677	3249	0.21	0.06	0.15	482

## **Cost of Capital**

**UNION PACIFIC RAILROAD  
2007 COST OF CAPITAL**

	<u>Nominal Cost</u>	<u>GDP Deflator</u>	<u>Real Cost</u>	<u>Pre-Tax Adjustment</u>	<u>Pre-Tax Cost</u>	<u>Capital Structure</u>	<u>Weighted Cost</u>
Preferred Equity	0	1.021	0.0%	63.0%	0.0%	0.00%	0.00%
Common Equity	1.1268	1.021	10.4%	63.0%	16.4%	79.32%	13.05%
Debt	1.0615	1.021	4.0%		4.0%	20.68%	0.82%
							<b>13.87%</b>
							<b>13.9%</b>
Preferred Equity	0		0.0%	63.0%	0.0%	0.00%	0.00%
Common Equity	1.1268		12.7%	63.0%	20.1%	79.32%	15.96%
Debt	1.0615		6.2%		6.2%	20.68%	1.27%
							<b>17.24%</b>
							<b>17.2%</b>
							<b>3.37%</b>
							<b>3.4%</b>

The 2.1% Gross Domestic Product (GDP) price deflator is based on an index of 120.743 for 2007 and 123.244 for 2008, as drawn from Table 1.1.9 of the April 2009 SURVEY OF CURRENT BUSINESS.

Cost of Capital drawn from September 24, 2008 STB decision, served September 26, 2008.

A combined Federal and State Tax rate of 37% was used.

## **2008 Car Hire Receivable and Payable**

Union Pacific Railroad  
Offline Receipts By AAR\_Cd  
Yr 2008

	AAR_Cd	Hours	Days
Covered Hoppers	C111	4,530,243	188,760
Covered Hoppers	C112	4,905,270	204,386
Covered Hoppers	C113	34,087,913	1,420,330
Covered Hoppers	C114	10,973,418	457,226
Covered Hoppers	C131	26	1
Covered Hoppers	C311	180	8
Covered Hoppers	C313	5,288,485	220,354
Covered Hoppers	C314	4,660,221	194,176
Covered Hoppers	C413	7,386	308
Covered Hoppers	C414	2,025	84
		<u>64,455,167</u>	<u>2,685,632</u>
Equipped Box Cars	A000	378	16
Equipped Box Cars	A232	11,864	494
Equipped Box Cars	A300	4,055	169
Equipped Box Cars	A302	2,484,082	103,503
Equipped Box Cars	A305	2,821	118
Equipped Box Cars	A402	2,315,318	96,472
Equipped Box Cars	A403	8,141,838	339,243
Equipped Box Cars	A405	296,834	12,368
Equipped Box Cars	A406	2,649,514	110,396
Equipped Box Cars	A407	57,063	2,378
Equipped Box Cars	A416	3,166	132
Equipped Box Cars	A427	764	32
Equipped Box Cars	A432	14,524	605
Equipped Box Cars	A433	93,146	3,881
Equipped Box Cars	A435	22,427	934
Equipped Box Cars	A436	372,167	15,507
Equipped Box Cars	A446	262,562	10,940
Equipped Box Cars	A470	235	10
Equipped Box Cars	A600	1,020	43
Equipped Box Cars	A602	621,187	25,883
Equipped Box Cars	A603	3,296,205	137,342
Equipped Box Cars	A605	20,276	845
Equipped Box Cars	A606	2,563,442	106,810
Equipped Box Cars	A607	137,690	5,737
Equipped Box Cars	A632	76,164	3,174
Equipped Box Cars	A633	235,299	9,804
Equipped Box Cars	A635	4,791	200
Equipped Box Cars	A636	4,099,540	170,814
Equipped Box Cars	A645	40,793	1,700
Equipped Box Cars	A646	4,492	187
Equipped Box Cars	A800	23,473	978
Equipped Box Cars	A806	2,346,642	97,777
Equipped Box Cars	A836	164,757	6,865
		<u>30,368,529</u>	<u>1,265,355</u>
Equipped Gondolas	E131	56,952	2,373
Equipped Gondolas	E141	39	2
Equipped Gondolas	E231	510	21
Equipped Gondolas	E240	157	7
Equipped Gondolas	E241	983,745	40,989
Equipped Gondolas	E330	5,965	249
Equipped Gondolas	E370	95	4
Equipped Gondolas	E431	7,309	305
Equipped Gondolas	E440	1,051,620	43,818
Equipped Gondolas	E441	118,155	4,923
Equipped Gondolas	E453	1,819	76
Equipped Gondolas	E507	386,642	16,110
Equipped Gondolas	E520	240	10
Equipped Gondolas	E524	4,194	175
Equipped Gondolas	E530	3,424,154	142,673
Equipped Gondolas	E531	469,983	19,583
Equipped Gondolas	E534	6,469,787	269,574
Equipped Gondolas	E540	196,791	8,200

Equipped Gondolas	E541	89,865	3,744
Equipped Gondolas	E544	2,787	116
Equipped Gondolas	E630	129,033	5,376
Equipped Gondolas	E631	15,192	633
Equipped Gondolas	E634	17,645	735
Equipped Gondolas	E635	2,113	88
Equipped Gondolas	E640	102,660	4,278
Equipped Gondolas	E641	3,464	144
Equipped Gondolas	E730	2,966,938	123,622
Equipped Gondolas	E735	245,983	10,249
Equipped Gondolas	E830	20,770	865
		<u>16,774,607</u>	<u>698,942</u>
Flat Cars - Gen Svc	F102	10,832	451
Flat Cars - Gen Svc	F202	12,769	532
Flat Cars - Gen Svc	F206	9,122	380
		<u>32,723</u>	<u>1,363</u>
Flat Cars - Multi-level	V295	94,376	3,932
Flat Cars - Multi-level	V411	4,872,907	203,038
Flat Cars - Multi-level	V442	145	6
Flat Cars - Multi-level	V498	52,704	2,196
Flat Cars - Multi-level	V941	1,510,452	62,936
Flat Cars - Multi-level	V961	214,024	8,918
Flat Cars - Multi-level	V971	819,449	34,144
		<u>7,564,057</u>	<u>315,169</u>
Flat Cars - Other	F114	986	41
Flat Cars - Other	F115	5,818	242
Flat Cars - Other	F116	18,504	771
Flat Cars - Other	F123	25,400	1,058
Flat Cars - Other	F124	6,018	251
Flat Cars - Other	F126	61,452	2,561
Flat Cars - Other	F141	188	8
Flat Cars - Other	F152	39	2
Flat Cars - Other	F154	5,802	242
Flat Cars - Other	F155	346	14
Flat Cars - Other	F211	7,719	322
Flat Cars - Other	F212	934	39
Flat Cars - Other	F213	7,452	311
Flat Cars - Other	F215	6,579	274
Flat Cars - Other	F216	4,691	195
Flat Cars - Other	F222	720	30
Flat Cars - Other	F223	120,265	5,011
Flat Cars - Other	F226	4,756	198
Flat Cars - Other	F232	142	6
Flat Cars - Other	F242	57,224	2,384
Flat Cars - Other	F243	2,272,797	94,700
Flat Cars - Other	F252	36,606	1,525
Flat Cars - Other	F253	12,755	531
Flat Cars - Other	F255	18,958	790
Flat Cars - Other	F283	3,946	164
Flat Cars - Other	F306	160	7
Flat Cars - Other	F311	9,640	402
Flat Cars - Other	F312	29,594	1,233
Flat Cars - Other	F322	44	2
Flat Cars - Other	F323	1,914,744	79,781
Flat Cars - Other	F342	14,825	618
Flat Cars - Other	F343	97,680	4,070
Flat Cars - Other	F352	2,111	88
Flat Cars - Other	F353	1,935	81
Flat Cars - Other	F355	3,638	152
Flat Cars - Other	F383	1,719,597	71,650
Flat Cars - Other	F410	51	2
Flat Cars - Other	F411	25,174	1,049
Flat Cars - Other	F412	3,802	158
Flat Cars - Other	F421	53,876	2,245
Flat Cars - Other	F422	7,001	292
Flat Cars - Other	F423	86,948	3,623
Flat Cars - Other	F426	23	1

Flat Cars - Other	F443	27,317	1,138
Flat Cars - Other	F453	849,982	35,416
Flat Cars - Other	F470	32	1
Flat Cars - Other	F483	2,645,383	110,224
Flat Cars - Other	F610	126	5
		<u>10,173,780</u>	<u>423,908</u>
Flat Cars TOFC/COF	P434	8,784	366
Flat Cars TOFC/COF	S162	71,329	2,972
Flat Cars TOFC/COF	S170	104,053	4,336
Flat Cars TOFC/COF	S174	7,790	325
Flat Cars TOFC/COF	S175	143,293	5,971
Flat Cars TOFC/COF	S364	1,348	56
Flat Cars TOFC/COF	S367	1,294,124	53,922
Flat Cars TOFC/COF	S560	72,945	3,039
		<u>1,703,666</u>	<u>70,986</u>
Open Top Hop - Gen	H150	162	7
Open Top Hop - Gen	H250	34,738	1,447
Open Top Hop - Gen	H330	106	4
Open Top Hop - Gen	H340	3,156,185	131,508
Open Top Hop - Gen	H350	10,318,544	429,939
Open Top Hop - Gen	H351	8,713,970	363,082
Open Top Hop - Gen	H352	10,601	442
		<u>22,234,306</u>	<u>926,429</u>
Open Top Hop - Spc	J300	696,825	29,034
Open Top Hop - Spc	K147	8,784	366
Open Top Hop - Spc	K247	1,076,819	44,867
Open Top Hop - Spc	K340	2,364	99
Open Top Hop - Spc	K341	1,803,830	75,160
Open Top Hop - Spc	K345	11,703	488
Open Top Hop - Spc	K347	8,784	366
		<u>3,609,109</u>	<u>150,380</u>
Plain Box 50'	B000	404	17
Plain Box 50'	B314	2,524	105
Plain Box 50'	B404	11,720	488
Plain Box 50'	B407	1,354	56
Plain Box 50'	B414	19,062	794
Plain Box 50'	B417	4,593	191
Plain Box 50'	B437	846	35
Plain Box 50'	B607	3,698	154
Plain Box 50'	B614	5,940	248
Plain Box 50'	B617	4,081	170
Plain Box 50'	B634	95	4
Plain Box 50'	B637	117,643	4,902
		<u>171,960</u>	<u>7,165</u>
Plain Gons	G415	59,946	2,498
Plain Gons	G510	971	40
Plain Gons	G512	17,395	725
Plain Gons	G514	28,699	1,196
Plain Gons	G515	37,124	1,547
Plain Gons	G516	46,057	1,919
Plain Gons	G517	156	7
Plain Gons	G519	3,788	158
Plain Gons	G525	1,605	67
Plain Gons	G530	3,688	154
Plain Gons	G531	128	5
Plain Gons	G535	647	27
Plain Gons	G621	391	16
Plain Gons	G715	4,030	168
Plain Gons	G719	391,747	16,323
Plain Gons	G736	2,740	114
Plain Gons	J301	332,148	13,840
Plain Gons	J302	1,274	53
Plain Gons	J311	1,932,124	80,505
		<u>2,864,658</u>	<u>119,361</u>

Refig Cars - Mech	R453	290	12
Refig Cars - Mech	R460	8,314	346
Refig Cars - Mech	R470	9,366,710	390,280
Refig Cars - Mech	R600	136,273	5,678
Refig Cars - Mech	R610	2,043,713	85,155
Refig Cars - Mech	R660	<u>3,353,903</u>	<u>139,746</u>
		14,909,203	621,217
Refig Cars - Non Me	R400	545,348	22,723
Refig Cars - Non Me	R403	145	6
Refig Cars - Non Me	R410	<u>4,788,783</u>	<u>199,533</u>
		5,334,276	222,262
		181,049,432	7,543,726

542,294,905

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Union Pacific Railroad  
Foreign Car Hire Payments By AAR\_Cd  
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	AAR_Cd	Payments	Days	Per Mile
Covered Hoppers	C111	984,725	41,030	5,762
Covered Hoppers	C112	5,731,998	238,833	571,728
Covered Hoppers	C113	34,097,271	1,420,720	66,895,031
Covered Hoppers	C114	7,980,622	332,943	2,075,478
Covered Hoppers	C213	156	7	3,893,168
Covered Hoppers	C214	14,843	610	2,484,297
Covered Hoppers	C312	43,640	1,818	480,901
Covered Hoppers	C313	1,841,829	88,414	2,103
Covered Hoppers	C314	1,234,292	51,429	5,658,172
Covered Hoppers	C413	202,415	8,434	9,746,234
Covered Hoppers	C414	3,672	153	34,342
Covered Hoppers	C612	13	1	537,908
Covered Hoppers	C614	54,132	2,256	112,171
		51,999,508	2,166,646	92,497,293
Equipped Box Cars	A100	0	0	532
Equipped Box Cars	A232	237,294	9,887	89,706,681
Equipped Box Cars	A302	15,382,201	640,925	18,483,834
Equipped Box Cars	A303	635,832	26,493	25,469,367
Equipped Box Cars	A305	866,009	38,084	26,513,347
Equipped Box Cars	A306	543,739	22,656	631,817
Equipped Box Cars	A307	85,307	3,554	5,146
Equipped Box Cars	A312	1,151	48	125,911
Equipped Box Cars	A322	1,162,480	48,437	277,213
Equipped Box Cars	A332	2,372,678	98,862	19,135
Equipped Box Cars	A333	8,999	292	510
Equipped Box Cars	A335	134,677	5,612	3,079,237
Equipped Box Cars	A346	69,245	2,885	1,781,477
Equipped Box Cars	A400	322	13	2,027,866
Equipped Box Cars	A402	20,307,331	846,139	942,316
Equipped Box Cars	A403	3,258,337	135,764	7,947
Equipped Box Cars	A405	6,006,898	250,279	970,626
Equipped Box Cars	A406	6,787,048	282,794	2,175,423
Equipped Box Cars	A407	187,961	7,832	3,459,922
Equipped Box Cars	A413	2,152	90	24,905,411
Equipped Box Cars	A415	14,323	597	4,012,745
Equipped Box Cars	A416	36,429	1,518	38,719,581
Equipped Box Cars	A422	3,895	154	29,470
Equipped Box Cars	A425	647	27	71,653
Equipped Box Cars	A432	711,104	29,629	450,739
Equipped Box Cars	A433	291,685	12,154	0
Equipped Box Cars	A435	642,849	26,785	3,032,228
Equipped Box Cars	A436	174,472	7,270	1,154,247
Equipped Box Cars	A445	7,872	328	2,004,080
Equipped Box Cars	A446	121,419	5,059	5,227,621
Equipped Box Cars	A507	374,199	15,592	714,117
Equipped Box Cars	A602	632,257	26,344	637,987
Equipped Box Cars	A603	5,281,055	220,044	12,483,647
Equipped Box Cars	A605	928,598	38,692	28,579
Equipped Box Cars	A606	6,936,280	289,012	403,632
Equipped Box Cars	A607	5,588	233	6,402,878
Equipped Box Cars	A615	8,028	335	3
Equipped Box Cars	A616	58,171	2,424	11
Equipped Box Cars	A626	66	3	1,164,751
Equipped Box Cars	A632	518,719	21,530	6,376,907
Equipped Box Cars	A633	249,824	10,409	72,868
Equipped Box Cars	A635	422,428	17,601	396
Equipped Box Cars	A636	1,005,808	41,909	103,096
Equipped Box Cars	A645	87,577	3,649	6,335
Equipped Box Cars	A800	132,341	5,514	2,770,910
Equipped Box Cars	A806	2,200,767	91,699	471,765
Equipped Box Cars	A816	4,408	184	434,322
Equipped Box Cars	A830	79,370	3,307	69,494
Equipped Box Cars	A836	1,255,833	52,326	102,262
		80,231,271	3,342,970	285,540,142
Equip Gons	E100	29,898	1,246	20,965
Equip Gons	E130	718,024	29,918	394,548
Equip Gons	E134	88,354	3,681	9,807
Equip Gons	E141	1,617	67	29,408
Equip Gons	E142	297,375	12,391	5,956
Equip Gons	E145	2,170	90	342,650
Equip Gons	E231	277,578	11,566	139,919
Equip Gons	E232	9,681	403	1,553,727
Equip Gons	E240	853	36	429,801
Equip Gons	E241	6,862,181	285,924	5,912,915
Equip Gons	E242	376,895	15,696	401,839
Equip Gons	E300	19,652	819	2,513,560
Equip Gons	E330	621,351	25,890	17,614,430

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	AAR Code	Payments	Misses	Total
Equip Gons	E331	153,829	6,410	134,122,090
Equip Gons	E334	15,047	627	38,030,457
Equip Gons	E341	11,131	484	45
Equip Gons	E430	1,738	72	48,430
Equip Gons	E431	32,594	1,358	132,814
Equip Gons	E432	33,450	1,394	3,982,674
Equip Gons	E440	22,520	938	2,677,025
Equip Gons	E441	1,808,688	75,362	182,291
Equip Gons	E442	102,889	4,287	0
Equip Gons	E500	178,826	7,451	0
Equip Gons	E507	74,054	3,086	307,542
Equip Gons	E520	5,967	249	72,116
Equip Gons	E524	163,309	6,805	2,940,036
Equip Gons	E530	9,696,660	404,028	174,775
Equip Gons	E531	1,237,895	51,579	3,715
Equip Gons	E532	4,601	192	1,076,518
Equip Gons	E534	4,423,333	184,306	1,705
Equip Gons	E535	13,837	577	954,551
Equip Gons	E537	920	38	58,106
Equip Gons	E540	20,763	865	1,683
Equip Gons	E541	65,664	2,736	32,116,038
Equip Gons	E542	23,230	968	1,646,752
Equip Gons	E544	37,635	1,568	6,111
Equip Gons	E560	193	8	2,156,966
Equip Gons	E620	4,536	189	357,609
Equip Gons	E621	1,697	71	44,706
Equip Gons	E624	453	19	47,067
Equip Gons	E630	556,134	23,172	1,768
Equip Gons	E631	131,390	5,475	175,617
Equip Gons	E632	1,582	66	134,913
Equip Gons	E634	57,281	2,387	67,694
Equip Gons	E640	28,646	1,194	6,714,660
Equip Gons	E641	1,136,466	47,353	336,059
Equip Gons	E642	25,258	1,052	728,862
Equip Gons	E644	2,304	96	212,449
Equip Gons	E700	8,661	361	18,482
Equip Gons	E730	2,719,369	113,307	1,189,331
Equip Gons	E731	11,430	476	32,467,763
Equip Gons	E734	23,009	959	4,881,946
Equip Gons	E735	3,604,237	150,177	13,561
Equip Gons	E737	938	39	14,352,731
Equip Gons	E830	234,866	9,786	57,003
Equip Gons	E834	135	6	7,040
Equip Gons	E835	172	7	135,537
		<b>35,982,762</b>	<b>1,499,282</b>	<b>311,988,743</b>
Flat Cars - General	F102	49,584	2,065	231,258
Flat Cars - General	F103	2,208	92	93,268
Flat Cars - General	F201	18,694	696	128,065
Flat Cars - General	F202	19,892	829	2
Flat Cars - General	F203	33,338	1,389	22,824
Flat Cars - General	F302	26,357	1,098	5,683
Flat Cars - General	F303	75,452	3,144	4,718
Flat Cars - General	F401	40,223	1,676	1,084,781
Flat Cars - General	F402	4,315	180	547,481
Flat Cars - General	F403	344,529	14,355	4,911
Flat Cars - General	F405	30,163	1,257	165,669
		<b>642,735</b>	<b>26,781</b>	<b>2,288,640</b>
Flat Cars - Multi-level	V295	105,628	4,401	153,436
Flat Cars - Multi-level	V401	144,689	6,029	5,422,185
Flat Cars - Multi-level	V411	1,827,649	76,152	35,667
Flat Cars - Multi-level	V412	2,082	87	10,754
Flat Cars - Multi-level	V413	15,170	632	20,444
Flat Cars - Multi-level	V413	10,900	454	6,977,180
Flat Cars - Multi-level	V415	48,394	2,016	58,802
Flat Cars - Multi-level	V415	47,432	1,978	122,067
Flat Cars - Multi-level	V441	109,447	4,580	10,365,072
Flat Cars - Multi-level	V441	104,739	4,364	8,307
Flat Cars - Multi-level	V442	638,303	26,596	812,674
Flat Cars - Multi-level	V442	585,188	24,383	50
Flat Cars - Multi-level	V443	76,995	3,208	1,178
Flat Cars - Multi-level	V443	69,634	2,901	145,319
Flat Cars - Multi-level	V491	113,633	4,735	0
Flat Cars - Multi-level	V491	11,308	471	1,463
Flat Cars - Multi-level	V498	639,440	26,643	2,802
Flat Cars - Multi-level	V498	502,870	20,953	98,536
Flat Cars - Multi-level	V778	863,585	35,983	15,830
Flat Cars - Multi-level	V778	1,134,811	47,284	80,632

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	AAR_Cd	Domestic	Foreign	Total
Flat Cars - Multi-level	V880	0	0	0
Flat Cars - Multi-level	V941	485,029	20,210	1,145,698
Flat Cars - Multi-level	V941	662,014	27,584	0
Flat Cars - Multi-level	V961	249,480	10,395	19,454
Flat Cars - Multi-level	V961	288,229	12,010	2,062
Flat Cars - Multi-level	V962	8,272	345	259,231
Flat Cars - Multi-level	V962	6,372	268	38,956
Flat Cars - Multi-level	V971	3,094,606	128,942	15,378
Flat Cars - Multi-level	V971	3,239,681	134,987	11
Flat Cars - Multi-level	V972	632,262	34,678	9,932
Flat Cars - Multi-level	V972	690,564	37,107	692
Flat Cars - Multi-level	V973	76,152	3,173	7,410
Flat Cars - Multi-level	V973	80,001	3,333	53,975
Flat Cars - Multi-level	V976	1,140,006	47,500	59,482
Flat Cars - Multi-level	V976	1,312,405	54,684	108,484
Flat Cars - Multi-level	V978	409,303	17,054	0
Flat Cars - Multi-level	V978	475,484	19,812	1,795
Flat Cars - Multi-level	V981	16,894	704	13,274
Flat Cars - Multi-level	V981	33,972	1,416	1,251
Flat Cars - Multi-level	X000	(696)	(29)	48,736
		20,351,927	847,997	26,118,217
Flat Cars - Other	F111	514	21	84,590
Flat Cars - Other	F113	8,330	347	21,308
Flat Cars - Other	F116	27,699	1,154	918,321
Flat Cars - Other	F122	15,716	655	672,057
Flat Cars - Other	F123	91,181	3,799	267,892
Flat Cars - Other	F125	4,416	184	2,305,743
Flat Cars - Other	F126	399,068	16,628	10,393
Flat Cars - Other	F131	4,416	184	285,470
Flat Cars - Other	F141	5,997	250	284,973
Flat Cars - Other	F142	318	13	1,708,110
Flat Cars - Other	F144	100,467	4,186	49,944
Flat Cars - Other	F145	27,360	1,140	0
Flat Cars - Other	F146	6,749	281	47,545
Flat Cars - Other	F154	56	2	117,686
Flat Cars - Other	F155	3,089	129	106,442
Flat Cars - Other	F171	354	15	296,570
Flat Cars - Other	F176	837	35	34,303
Flat Cars - Other	F211	744	31	161,048
Flat Cars - Other	F212	777	32	62,764
Flat Cars - Other	F213	4,584	191	5,341
Flat Cars - Other	F214	678	28	15,049
Flat Cars - Other	F216	14,000	583	1,203
Flat Cars - Other	F222	25,486	1,062	232,757
Flat Cars - Other	F223	5,328	222	2,220,939
Flat Cars - Other	F226	231,011	9,625	19,151
Flat Cars - Other	F241	207,941	8,664	121,297
Flat Cars - Other	F242	103,817	4,326	294,362
Flat Cars - Other	F243	620,275	25,845	2,153,067
Flat Cars - Other	F244	3,777	157	26,715
Flat Cars - Other	F251	57,007	2,375	105,837
Flat Cars - Other	F252	98,014	4,084	2,051,181
Flat Cars - Other	F253	509,265	21,219	1,338
Flat Cars - Other	F255	20,405	850	12,215,542
Flat Cars - Other	F272	70	3	0
Flat Cars - Other	F273	28,012	1,167	64,293
Flat Cars - Other	F281	38,377	1,599	1,898
Flat Cars - Other	F311	19,117	797	1,097,495
Flat Cars - Other	F312	80,777	3,366	70,881
Flat Cars - Other	F313	20,699	862	51,325
Flat Cars - Other	F314	4,496	187	606,655
Flat Cars - Other	F316	5,177	216	6,832
Flat Cars - Other	F321	635	26	52,896
Flat Cars - Other	F323	80,504	3,354	4,114
Flat Cars - Other	F326	283,110	11,796	733,776
Flat Cars - Other	F331	6,398	267	215,018
Flat Cars - Other	F341	33,658	1,402	124,249
Flat Cars - Other	F342	89,027	3,709	46,895
Flat Cars - Other	F343	634,001	26,417	243,509
Flat Cars - Other	F351	6,311	263	11,662
Flat Cars - Other	F352	33,406	1,392	5,658
Flat Cars - Other	F353	693,073	28,878	284,487
Flat Cars - Other	F373	3,055	127	4,071,938
Flat Cars - Other	F383	2,311,820	96,326	336,729
Flat Cars - Other	F384	97	4	450,066
Flat Cars - Other	F411	51,486	2,145	17,768
Flat Cars - Other	F413	164,965	6,874	2,268,363
Flat Cars - Other	F414	4,438	185	716

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AAR_Cd	Code	Days	Miles	
Flat Cars - Other	F421	43,610	1,817	2,358
Flat Cars - Other	F422	624	26	123,658,945
Flat Cars - Other	F423	162,760	6,782	52,219
Flat Cars - Other	F426	115,517	4,813	35,418
Flat Cars - Other	F431	44,595	1,858	18,370
Flat Cars - Other	F432	12,155	506	14,327
Flat Cars - Other	F433	83,661	3,486	27,889
Flat Cars - Other	F434	4,457	186	8,988
Flat Cars - Other	F436	2,361	98	54,752
Flat Cars - Other	F441	86,932	3,622	19,249
Flat Cars - Other	F443	1,281,204	53,384	18
Flat Cars - Other	F444	133,280	5,554	3,786
Flat Cars - Other	F451	120,554	5,023	19,386
Flat Cars - Other	F452	6,529	272	933
Flat Cars - Other	F453	513,659	21,402	35,111
Flat Cars - Other	F472	3,690	154	2,007
Flat Cars - Other	F481	1,064	44	44,201
Flat Cars - Other	F483	27,794,945	1,158,123	447
Flat Cars - Other	F484	29,852	1,244	1,004,592
Flat Cars - Other	F493	5,826	243	219,544
Flat Cars - Other	F526	2,454	102	2,989,438
Flat Cars - Other	F626	2,702	113	661,172
Flat Cars - Other	F826	18,983	832	2,073,907
		<b>37,664,789</b>	<b>1,569,366</b>	<b>168,613,148</b>
Flat Cars - TOFC/COFC	P380	12,960	540	19,425
Flat Cars - TOFC/COFC	P440	17,785	741	1,741
Flat Cars - TOFC/COFC	P480	13,443	560	1,587,530
Flat Cars - TOFC/COFC	P533	1,805	67	7,266
Flat Cars - TOFC/COFC	P713	2,904	121	917
Flat Cars - TOFC/COFC	P720	5,707	238	310,487
Flat Cars - TOFC/COFC	P741	3,996	167	0
Flat Cars - TOFC/COFC	P751	6,420	268	15,534
Flat Cars - TOFC/COFC	P752	138,225	5,759	28,480
Flat Cars - TOFC/COFC	P782	171,340	7,139	11,911
Flat Cars - TOFC/COFC	P812	1,680	70	0
Flat Cars - TOFC/COFC	P823	10,944	458	498
Flat Cars - TOFC/COFC	P831	9,908	413	3,820
Flat Cars - TOFC/COFC	P832	5,092	212	88,803
Flat Cars - TOFC/COFC	P833	6,807	284	76,236
Flat Cars - TOFC/COFC	P834	3,624	151	622
Flat Cars - TOFC/COFC	P836	7,859	327	47,583
Flat Cars - TOFC/COFC	P841	107,065	4,461	3,898,880
Flat Cars - TOFC/COFC	P842	50,715	2,113	2,600
Flat Cars - TOFC/COFC	P850	215	9	1,126
Flat Cars - TOFC/COFC	P852	80,234	3,343	156,924
Flat Cars - TOFC/COFC	P862	50,322	2,097	510,645
Flat Cars - TOFC/COFC	P880	31,271	1,303	1,277,634
Flat Cars - TOFC/COFC	P883	1,020	43	88,009
Flat Cars - TOFC/COFC	Q520	22,689	945	10
Flat Cars - TOFC/COFC	Q720	4,768	199	15,760
Flat Cars - TOFC/COFC	Q730	235,482	9,812	0
Flat Cars - TOFC/COFC	Q750	3,131	130	0
Flat Cars - TOFC/COFC	S110	9,431	393	295,417,270
Flat Cars - TOFC/COFC	S130	478,882	19,953	9,097,144
Flat Cars - TOFC/COFC	S150	597,094	24,879	0
Flat Cars - TOFC/COFC	S152	2,218	92	8,829
Flat Cars - TOFC/COFC	S160	219,301	9,138	14,848,771
Flat Cars - TOFC/COFC	S162	1,250,709	52,113	110,495,215
Flat Cars - TOFC/COFC	S171	171	7	4,706
Flat Cars - TOFC/COFC	S172	11,531	480	53,637
Flat Cars - TOFC/COFC	S174	106,033	4,418	77,398
Flat Cars - TOFC/COFC	S175	119,601	4,983	59,004,123
Flat Cars - TOFC/COFC	S178	67,564	2,815	330
Flat Cars - TOFC/COFC	S310	1,912	80	2,171
Flat Cars - TOFC/COFC	S312	484,160	20,173	190,099
Flat Cars - TOFC/COFC	S313	1,713,097	71,379	301,947
Flat Cars - TOFC/COFC	S332	199,687	8,320	186,157
Flat Cars - TOFC/COFC	S333	351,763	14,657	0
Flat Cars - TOFC/COFC	S342	1,696	71	197,912
Flat Cars - TOFC/COFC	S350	8,716	363	120,602
Flat Cars - TOFC/COFC	S367	2,111,741	87,989	5,742
Flat Cars - TOFC/COFC	S368	48,855	2,036	0
Flat Cars - TOFC/COFC	S450	323,134	13,464	42,849
Flat Cars - TOFC/COFC	S566	35,774	1,491	123,607
Flat Cars - TOFC/COFC	S610	8,032,041	334,668	81,043
Flat Cars - TOFC/COFC	S615	368,419	15,351	0
Flat Cars - TOFC/COFC	S635	8,291,003	345,458	1,170
		<b>25,841,734</b>	<b>1,076,739</b>	<b>498,393,143</b>

Union Pacific Railroad  
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2008

AAR_Cd	Code	Days	Rate	Payments	Amount
Open Top Hopper - Gen Svc	H230	10,937	456	24,867	
Open Top Hopper - Gen Svc	H250	2,658	111	28,897	
Open Top Hopper - Gen Svc	H330	39,632	1,651	49,471	
Open Top Hopper - Gen Svc	H340	391,455	16,311	968,507	
Open Top Hopper - Gen Svc	H350	791,960	32,998	404,323	
Open Top Hopper - Gen Svc	H351	225,808	9,409	2,589	
Open Top Hopper - Gen Svc	H352	137	6	0	
		<u>1,482,587</u>	<u>60,941</u>	<u>1,478,454</u>	
Open Top Hopper - Spl Svc	K240	13	1	54,001	
Open Top Hopper - Spl Svc	K247	15,131	630	251	
Open Top Hopper - Spl Svc	K340	2,596,908	108,205	16,281	
Open Top Hopper - Spl Svc	K341	9,669,128	402,880	10,331	
Open Top Hopper - Spl Svc	K342	530	22	46,726	
Open Top Hopper - Spl Svc	K344	19,785	824	449,181	
Open Top Hopper - Spl Svc	K345	26,577	1,107	131,547	
Open Top Hopper - Spl Svc	K346	6,159,665	256,653	1,995	
Open Top Hopper - Spl Svc	K347	1,085	45	230,187	
Open Top Hopper - Spl Svc	K380	4,857	202	261,673	
		<u>18,493,659</u>	<u>770,569</u>	<u>1,202,173</u>	
Plain Box 40'	B108	20	1	148,398	
Plain Box 50'	B303	494	21	251	
Plain Box 50'	B304	231,434	9,643	241,215	
Plain Box 50'	B314	1,680,831	70,035	2,105	
Plain Box 50'	B317	15,794	658	2,916,017	
Plain Box 50'	B334	241	10	6,196	
Plain Box 50'	B404	35,672	1,486	53,160	
Plain Box 50'	B410	1,017	42	13,742,511	
Plain Box 50'	B414	644,388	28,850	24,786	
Plain Box 50'	B415	122,912	5,121	88,964	
Plain Box 50'	B417	104,159	4,340	46,630	
Plain Box 50'	B424	13,728	572	5,303,910	
Plain Box 50'	B427	14,040	585	128,842	
Plain Box 50'	B434	2,994	125	102,713	
Plain Box 50'	B435	83,786	3,491	5,524,585	
Plain Box 50'	B437	1,975	82	6,377,530	
Plain Box 50'	B535	5,322	222	27,675	
Plain Box 50'	B604	812	34	2,346,167	
Plain Box 50'	B614	79,025	3,293	15,101,737	
Plain Box 50'	B615	30,901	1,288	942	
Plain Box 50'	B617	220,391	9,183	98,789	
Plain Box 50'	B634	72,628	3,026	1,219,722	
Plain Box 50'	B635	1,181,348	49,223	1,241,630	
Plain Box 50'	B637	89,361	3,723	671,976	
		<u>4,633,254</u>	<u>193,052</u>	<u>55,288,063</u>	
Plain Gons	G111	11,547	481	20,671	
Plain Gons	G114	23,200	967	5,963,756	
Plain Gons	G116	4,202	175	21,430,582	
Plain Gons	G117	2,208	92	2,259,835	
Plain Gons	G118	702	29	4,302,808	
Plain Gons	G119	10,089	420	23,967	
Plain Gons	G219	325	14	40,693	
Plain Gons	G314	23,288	971	24,140,388	
Plain Gons	G418	831	35	583,411	
Plain Gons	G510	22,321	930	3,407,644	
Plain Gons	G511	87	4	446,310	
Plain Gons	G512	429,032	17,876	112,817,071	
Plain Gons	G513	116,675	4,861	5,033,000	
Plain Gons	G514	966,832	40,285	107,951,753	
Plain Gons	G515	217,889	9,079	1,347,242	
Plain Gons	G516	704,817	29,367	0	
Plain Gons	G517	6,363	265	146	
Plain Gons	G518	1,776	74	4,842	
Plain Gons	G519	411,098	17,129	1,236	
Plain Gons	G522	3,632	151	81,266	
Plain Gons	G524	407	17	916,118	
Plain Gons	G525	107,300	4,471	11,507,414	
Plain Gons	G532	66	3	16,600	
Plain Gons	G534	2,927	122	111,039	
Plain Gons	G535	8,127	339	289,776	
Plain Gons	G537	2,574	107	606,197	
Plain Gons	G580	54	2	3,741,644	
Plain Gons	G610	392	16	449,717	
Plain Gons	G612	2,872	120	26,558	
Plain Gons	G616	35,335	1,472	192,871	

Union Pacific Railroad  
Foreign Car Hire Payments By AAR\_Cd  
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	AAR Code	Amount Paid	Days	Amount
Plain Gons	G619	13,893	579	4,691,815
Plain Gons	G620	347	14	2,643,551
Plain Gons	G716	7,646	319	1,312,814
Plain Gons	G719	666,536	40,272	47,954
Plain Gons	J301	11,787	491	16,488,207
Plain Gons	J302	825	34	4,347,920
Plain Gons	J303	12,561	523	354,395
Plain Gons	J311	23,539,840	980,827	6,120,046
Plain Gons	J312	703,522	29,313	2,296,910
		<b>28,373,935</b>	<b>1,182,247</b>	<b>345,978,147</b>
Refrig Cars - Mech	R460	31,308	1,304	109,778
Refrig Cars - Mech	R470	84,360	3,515	0
Refrig Cars - Mech	R660	178,527	7,439	98,275
		<b>294,193</b>	<b>12,258</b>	<b>208,053</b>
Refrig Cars - Non Mech	R400	20,855	869	312,704
Refrig Cars - Non Mech	R410	3,441,229	143,385	775,245
Refrig Cars - Non Mech	R600	21,802	908	4,134,489
Refrig Cars - Non Mech	R610	902,265	37,594	469,040
		<b>4,386,151</b>	<b>182,756</b>	<b>5,691,478</b>
Speciality Cars	L008	109,524	4,564	56,943
Speciality Cars	L026	97,169	4,049	3,904,077
Speciality Cars	L027	110,101	4,588	8,333,255
Speciality Cars	L028	125	5	26
Speciality Cars	L047	37,808	1,575	4,684,067
Speciality Cars	L070	22,512	938	2,071,580
Speciality Cars	L077	2,213	92	48,054
Speciality Cars	L078	373	16	23,932,777
		<b>379,825</b>	<b>15,826</b>	<b>43,030,809</b>
Tank Cars - Over 22K gals	T107	799	33	6,498,007
Tank Cars - Over 22K gals	T389	222	9	576,976
		<b>1,021</b>	<b>43</b>	<b>7,074,983</b>
Tank Cars - Under 22K gals	T054	436,584	18,191	9,870,816
Tank Cars - Under 22K gals	T104	116	5	3,449,393
Tank Cars - Under 22K gals	T105	898	37	271,707
		<b>437,598</b>	<b>18,233</b>	<b>13,591,916</b>
		<b>311,176,969</b>	<b>12,965,707</b>	<b>1,859,111,798</b>

File = N:\Access\Manifest\Ad Hoc Car Hire\Ad Hoc Manifest.mdb\ 2008 AAR Car type Car Hire Payable

Does not include private mileage and does not include TTX marked cars

933,530,887

5,577,186,998

File = N:\Access\Manifest\Monthly\_97.mdb Foreign Carhire by AAR Hans Matthiessen

## **Make Whole Adjustment**

**Appendix A**  
**Manual Make-Whole Work Sheet**  
**Railroad -**

		Private Owned Cars Only	Railroad Owned Cars Only
1	Calculation of Switching Add-On Single car movements only (1 to 5 cars)	XX	XX
1 (a)	Number of industry switching events (see Make-Whole Definition Sheet item A-1)	0	0
1 (b)	Make-whole add-on per industry switching event (see Make-Whole Data Sheet item B-1)	0	0
<b>Sum 1</b>	<b>Switching Add-On = 1 (a) x 1 (b)</b>	0	0
2	Calculation of Station Clerical Add-On Single car movements only (1 to 5 cars)	XX	XX
2 (a)	Carloads originated and terminated (see Make-Whole Definition Sheet item A-2)	0	0
2 (b)	Make-whole add-on per carload originated and terminated (see Make-Whole Data Sheet item B-2)	0	0
<b>Sum 2</b>	<b>Station Clerical Add-On = 2 (a) x 2 (b)</b>	0	0
3	Calculation of Interchanged Switching Add-On Single and multiple car movements (1 to 49 cars)	XX	XX
3 (a)	Single and multiple carloads interchanged (see Make-Whole Definition Sheet item A-3)	0	0
3 (b)	Make-whole add-on per carload interchanged (see Make-Whole Data Sheet item B-3)	0	0
<b>Sum 3</b>	<b>Interchange Switching Add-On = 3 (a) x 3 (b)</b>	0	0
4	Calculation of Mileage Add-On Single and multiple car movements (1 to 49 cars)	XX	XX
4 (a)	Car-miles in thousands (see Make-Whole Definition Sheet item A-4)	0	0
4 (b)	Make-whole add-on per thousand car miles (see Make-Whole Data Sheet Item B-4)	0	0
<b>Sum 4</b>	<b>Milage Add-On = 4 (a) x 4 (b)</b>	0	0
	<b>Calculation of Total Make-Whole Add-On</b>		

5	Sum 1 + Sum 2 + Sum 3 + Sum 4	0	0
---	-------------------------------	---	---

## Appendix A

### Manual Make-Whole Definition Sheet

- (A-1) **Industry Switching Events** - Carloads originated and terminated times the spotted and pulled ratio for car type (see Manual Make-whole data sheet Item B-5). Phase III worktable location line 305.

Local = 2 times number of cars times spotted and pulled ratio for car type.

Originated and Forwarded = 1 times number of cars times the spotted and pulled ratio for car type.

Received and Terminated = 1 times number of cars times the spotted and pulled ratio for car type.

Bridge = N/A

- (A-2) **Carloads Originated & Terminated** - Phase III worktable location; Non-TOFC line 252, TOFC line 251.

Local = 2 times number of cars.

Originated and Forwarded = 1 times number of cars.

Received and Terminated = 1 times number of cars.

Bridge = N/A

- (A-3) **Carloads Interchanged** - Number of cars times number of interchanges per car times empty to loaded ratio for car type ( see Manual Make-Whole Data Sheet (Item B-5). Phase III worktable location line 308.

Local = N/A.

Originated and Forwarded = 1 times number of cars times empty to loaded ratio for car type.

Received and Terminated = 1 times number of cars times empty to loaded ratio for car type.

Bridge = 2 times number of cars times empty to loaded ratio for car type.

- (A-4) **Car miles in thousand's** - Number of cars times miles times empty to loaded ratio for car type divided by 1000. Phase III worktable location "Car Miles Including Empty

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PRIVATE      RR

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CARLOAD INTERCHANGED      12,777697      14,024891

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</Railroad>

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<!-- This unit cost file created 11/6/2008 10:27:19 AM -->

<!-- This File Created: 10-27-2008 From URCS File Created on 10/27/2008 -->

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## AB-33 (Sub. No. 275)

**Appendix A**  
**Manual Make-Whole Work Sheet**  
**Railroad - UP - Base Year**  
**Off Branch**

		Private Owned Cars Only	Railroad Owned Cars Only
1	Calculation of Switching Add-on Single car movements only (1 to 5 cars)	0	124
1(a)	Number of industry switching events Local - Off Branch only 1 x no. of cars x spotted and pulled ratio (see Make-Whole Definition Sheet item A-1)	0	322
1(b)	Make-whole add-on per industry switching event (see Make-Whole Data Sheet item B-1)	\$ 58.09961	\$ 70.05693
<b>Sum 1</b>	<b>Switching Add-On = 1(a) x 1(b)</b>	<b>\$ -</b>	<b>\$ 22,558.33</b>
2	Calculation of Station Clerical Add-on Single car movements only (1 to 5 cars)	0	124
2(a)	Carloads originated and terminated (see Make-Whole Definition Sheet item A-2)	0	161
2(b)	Make-whole add-on per carload originated and terminated (see Make-Whole Data Sheet item B-2)	\$ 7.29405	\$ 30.04036
<b>Sum 2</b>	<b>Station Clerical Add-On = 2(a) + 2(b)</b>	<b>\$ -</b>	<b>\$ 4,836.50</b>
3	Calculation of Interchanged Switching Add-on Single and Multiple car movements (1 to 49 cars)	0	87
3(a)	Single and Multiple carloads interchanged (see Make-Whole Definition Sheet item A-3)	0	163.74879
3(b)	Make-whole add-on per carload interchanged (see Make-Whole Data Sheet item B-3)	\$ 12.77770	\$ 14.02489
<b>Sum 3</b>	<b>Interchanged Switching Add-On = 3(a) x 3(b)</b>	<b>\$ -</b>	<b>\$ 2,296.56</b>
4	Calculation of Mileage Add-on Single car movements only (1 to 5 cars)	0	124
4(a)	Single and Multiple carloads interchanged Off Branch miles only (see Make-Whole Definition Sheet item A-4)	0.00	213.47
4(b)	Make-whole add-on per thousand car-miles (see Make-Whole Data Sheet item B-4)	\$ 82.70872	\$ 113.54597
<b>Sum 4</b>	<b>Mileage Add-On = 4(a) x 4(b)</b>	<b>\$ -</b>	<b>\$ 24,238.24</b>
5	Calculation of Total Make-Whole Add-On Sum 1 + Sum 2 + Sum 3 + Sum 4	\$ -	\$ 53,929.63
	Inflated to Base Year	\$ -	\$ 55,170.01
	<b>Total</b>		<b>\$ 55,170.01</b>

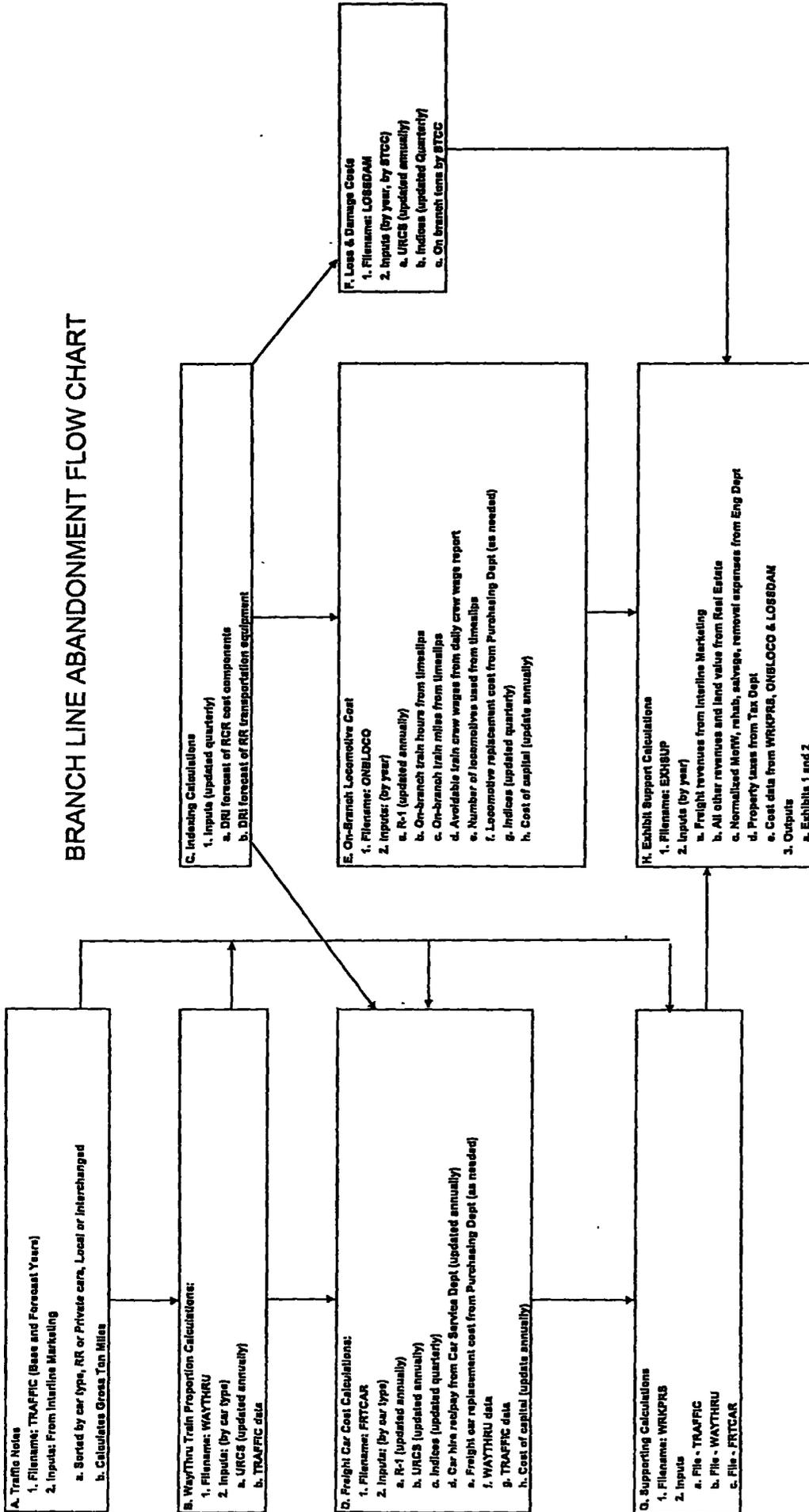
## AB-33 (Sub. No. 275)

**Appendix A**  
**Manual Make-Whole Work Sheet**  
**Railroad - UP - Forecast Year**  
**Off Branch**

		Private Owned Cars Only	Railroad Owned Cars Only
1	Calculation of Switching Add-on Single car movements only (1 to 5 cars)	0	124
1(a)	Number of industry switching events Local - Off Branch only 1 x no. of cars x spotted and pulled ratio (see Make-Whole Definition Sheet item A-1)	0	322
1(b)	Make-whole add-on per industry switching event (see Make-Whole Data Sheet item B-1)	\$ 58.09961	\$ 70.05693
<b>Sum 1</b>	<b>Switching Add-On = 1(a) x 1(b)</b>	<b>\$ -</b>	<b>\$ 22,558.33</b>
2	Calculation of Station Clerical Add-on Single car movements only (1 to 5 cars)	0	124
2(a)	Carloads originated and terminated (see Make-Whole Definition Sheet item A-2)	0	161
2(b)	Make-whole add-on per carload originated and terminated (see Make-Whole Data Sheet item B-2)	\$ 7.29405	\$ 30.04036
<b>Sum 2</b>	<b>Station Clerical Add-On = 2(a) + 2(b)</b>	<b>\$ -</b>	<b>\$ 4,836.50</b>
3	Calculation of Interchanged Switching Add-on Single car movements only (1 to 5 cars)	0	87
3(a)	Single and Multiple carloads interchanged (see Make-Whole Definition Sheet item A-3)	0	163.74879
3(b)	Make-whole add-on per carload interchanged (see Make-Whole Data Sheet item B-3)	\$ 12.77770	\$ 14.02489
<b>Sum 3</b>	<b>Interchanged Switching Add-On = 3(a) x 3(b)</b>	<b>\$ -</b>	<b>\$ 2,296.56</b>
4	Calculation of Mileage Add-on Single car movements only (1 to 5 cars)	0	124
4(a)	Car-miles in thousands Off Branch miles only (see Make-Whole Definition Sheet item A-4)	0.00	213.47
4(b)	Make-whole add-on per thousand car-miles (see Make-Whole Data Sheet item B-4)	\$ 82.70872	\$ 113.54597
<b>Sum 4</b>	<b>Mileage Add-On = 4(a) x 4(b)</b>	<b>\$ -</b>	<b>\$ 24,238.24</b>
5	Calculation of Total Make-Whole Add-On Sum 1 + Sum 2 + Sum 3 + Sum 4	\$ -	\$ 53,929.63
	Inflated to Forecast Year	\$ -	\$ 55,493.59
	<b>Total</b>		<b>\$ 55,493.59</b>

## Flowchart

# BRANCH LINE ABANDONMENT FLOW CHART



# Exhsup

Exhibit Support: (Filename:EXHSUP)

EXHIBIT I & IA (Note: IA is the same as I, except Line 5a reflects normalized MOW for base year).

Branch: Henderson (TX) Industrial Lead

Date: April 30, 2009

By: MND

Exhibit I

		<u>Base</u>	<u>Forecast</u>
<b>Revenues attributable for:</b>			
1	Freight Originated &/or Terminated On-Branch:	\$531,080	\$531,080
2	Bridge Traffic: Almost always zero due to ability to ignore if alternate routes are available. Ray Allamong if required.	0	0
3	All Other Revenue & Income: Lease Rental Income-Real Estate	0	0
4	Total Revenues Attributable: L.1 + L.2 + L.3	\$531,080	\$531,080
<b>Avoidable Costs for:</b>			
5a	On-Branch Maintenance of Way & Structures: Base & Forecast(normalized):Per Engineering	99,875	100,892
5b	On-Branch Maintenance of Equipment: On-Branch Locomotive Cost Categories Spreadsheet Maintenance of Locomotive: Repair and Maintenance Locomotive Depreciation Total ONBLOCO L.3	667 1,881 2,547	689 1,881 2,570
5c	On-Branch Transportation:  On-Branch Locomotive Cost Categories Spreadsheet:L.8o:Total Crew Wages: + L.4i:Train Inspec. & Lubric. + L.5c:Train Fuel + L.6f:Locomotive Servicing Total ONBLOCO L. 8c + 4i + 5c + 6f	13,757 4,619 94,051 176 112,602	14,225 4,776 94,051 182 113,233
5d	On-Branch General Administrative: Actual, if any.	0	0
5e	On-Branch Deadheading, Taxi & Hotel: Actual, if any.	0	0
5f	On-Branch Overhead Movement: Actual, if any. Relates to Bridge Traffic.	0	0
5g	Non-ROI On-Branch Freight Car Costs: Supporting Calculations to the Exhibits Spreadsheet: L.3:On-branch Non-ROI cost per car day-RR cars + L.8:On-branch Non-ROI cost per car day-Pvt cars	9,366 0	9,491 0

	+ L.4:On-branch Non-ROI cost per carmile-RR cars	361	366
	+ L.9:On-branch Non-ROI cost per carmile-Pvt cars	0	0
		9,727	9,856
5h	ROI On-Branch Freight Car Costs: Supporting Calculations to the Exhibits Spreadsheet: L.12:On-branch freight car ROI cost-RR cars NOTE: Includes impact of holding gains in the Forecast Year due to unit cost development.	7,091	7,091
5i	ROI On-Branch Locomotive Costs: On-Branch Locomotive Cost Categories Spreadsheet: L.9o:Locomotive ROI - Less Holding Gains	4,066	3,087
5j	On-Branch Revenue Taxes: Only applicable in states of Oregon (.003%), Missouri & Arkansas	0	0
x5k	On-Branch Property Taxes:	0	0
5l	Total On-Branch Costs: Sum of Lines 5a thru 5k.	235,909	236,730
6a	Off-branch costs excluding freight car ROI Supporting Calculations to the Exhibits Spreadsheet: L.14:Off-branch Non-ROI modified term.-RR car + L.26:Off-branch Non-ROI modified term.-Pvt car + L.16:Off-branch Non-ROI regular term.-RR car + L.28:Off-branch Non-ROI regular term.-Pvt car + L.18:Off-branch Non-ROI I/C term.-RR car + L.30:Off-branch Non-ROI I/C term.-Pvt car + L.21:Off-branch Non-ROI Carmile cost-RR car + L.33:Off-branch Non-ROI Carmile cost-Pvt car + L.23:Off-branch Non-ROI tonmile cost-RR car + L.35:Off-branch Non-ROI tonmile cost-Pvt car + L.46:Off-branch ROI tonmile cost-RR car + L.57:Off-branch ROI tonmile cost-Pvt car + Loss & Damage Spreadsheet Totals by Year	15,375 0 6,579 0 5,436 0 111,325 0 79,103 0 14,403 0 784 233,005	15,593 0 6,675 0 5,517 0 112,934 0 80,322 0 14,403 0 796 236,239
6b	Off-branch freight car ROI costs Supporting Calculations to the Exhibits Spreadsheet: L.38:Off-branch ROI modified term.-RR car + L.49:Off-branch ROI modified term.-Pvt car + L.40:Off-branch ROI regular term.-RR car + L.51:Off-branch ROI regular term.-Pvt car + L.42:Off-branch ROI I/C term.-RR car + L.53:Off-branch ROI I/C term.-Pvt car + L.44:Off-branch ROI Carmile cost-RR car + L.55:Off-branch ROI Carmile cost-Pvt car	8,102 0 2,418 0 7,511 0 27,752 0 45,783	8,102 0 2,418 0 7,511 0 27,752 0 45,783
6c	Off-branch URCS multiple Car Adjustment Per Workpapers	0	0
6d	Make Whole Adjustment Off-Branch Per Workpapers	55,170	55,494

<b>Spreadsheet:</b>			
	L.38:Off-branch ROI modified term.-RR car	8,102	8,102
	+ L.49:Off-branch ROI modified term.-Pvt car	0	0
	+ L.40:Off-branch ROI regular term.-RR car	2,418	2,418
	+ L.51:Off-branch ROI regular term.-Pvt car	0	0
<b>6c</b>	<b>Total Off-Branch Costs:</b> L.6a + L.6b	<b>333,958</b>	<b>337,515</b>
<b>7</b>	<b>Total On &amp; Off-Branch (Avoidable) Costs:</b> L.5l + L.6c	<b>569,867</b>	<b>574,245</b>

**Subsidization Costs for:**  
**(For Base & Forecast Year Only)**

<b>x8</b>	<b>Rehabilitation:</b> Per Engineering	<b>0</b>	<b>1,005,245</b>
<b>9</b>	<b>Administration Costs:</b> L.4 X 1%	<b>5,311</b>	<b>5,311</b>
<b>10</b>	<b>Casualty Reserve Account:</b> Subsidizer must pay all claims so UPRR is held harmless from all cost incurred as a result of accidents or acts of God. Value normally equal to zero.	<b>0</b>	<b>0</b>
<b>11</b>	<b>Total Subsidization Costs:</b> L.8 + L.9 + L.10	<b>5,311</b>	<b>1,010,556</b>

**Return on Value:**

<b>GLN1</b>	<b>On-Branch Locomotive Cost Categories</b> Spreadsheet: L.2z:Locomotive Depreciation	<b>1,881</b>	<b>1,881</b>
<b>12a</b>	<b>Working Captial:</b> 15 days worth of on-branch costs less ROI & depreciation(15 days of out-of-pocket expense) {L.5l - (GLN1 + L.5h + L.5i+track depr.)) X (15/365)	<b>9,159</b>	<b>9,233</b>
<b>xGLN2</b>	<b>Market Value of Non-Reversionary Land:</b> Per Real Estate	<b>0</b>	<b>0</b>
<b>GLN3</b>	<b>Land Costs Including the Cost of Sale:</b> Per Real Estate	<b>0</b>	<b>0</b>
<b>xGLN3a</b>	<b>Tax Value of Nonreversionary Property</b> as of March 1, 1913 ATTENTION: IF GLN3a > GLN2, THEN GLN4 = 0	<b>0</b>	<b>0</b>
<b>xGLN4</b>	<b>Taxable Gain:</b> (L.GLN2 - L.GLN3) - GLN3a ATTENTION: IF NEGATIVE, THEN PLUG IN ZERO	<b>0</b>	<b>0</b>
<b>xGLN5</b>	<b>Tax Rate:</b> 35% Federal & 2% State	<b>37%</b>	<b>37%</b>
<b>xGLN6</b>	<b>Value of Salvageable Scrap &amp; Secondhand</b> <b>Materials Not Retained:</b>		

<b>Spreadsheet:</b>			
	L.38:Off-branch ROI modified term.-RR car	8,102	8,102
	+ L.49:Off-branch ROI modified term.-Pvt car	0	0
	+ L.40:Off-branch ROI regular term.-RR car	2,418	2,418
	+ L.51:Off-branch ROI regular term.-Pvt car	0	0
	Per Engineering	1,845,284	1,845,284
<b>xGLN6a</b>	<b>Value of Salvageable Scrap &amp; Secondhand Materials Retained:</b>		
	Per Engineering	0	0
<b>xGLN7</b>	<b>Cost of Removal:</b>		
	Per Engineering	408,008	408,008
	Scrap Removal (7b)	408,008	408,008
	Retained Removal (7c)	0	0
<b>12b</b>	<b>Income Tax Consequences:</b>		
	(L.GLN4 + L.GLN6 + L.GLN7b) * L.GLN5 * -1	(531,792)	(531,792)
<b>12c</b>	<b>Net Liquidation Value:</b>		
	((GLN2 - GLN3) + GLN6 + GLN6a + GLN7A)	1,437,276	1,437,276
<b>GLN8</b>	<b>Total Valuation of Property:</b>		
	L.12a + L.12b + L.12c	914,643	914,717
<b>13</b>	<b>Nominal Rate of Return:</b>		
	Freight Car Costs Spreadsheet:L.12g:		
	Nominal Cost of Capital	17.2%	17.2%
	Real Cost of Capital	13.9%	13.9%
<b>14</b>	<b>Nominal Return on Value:</b>		
	L.GLN8 X L.13	157,684	157,697
<b>15</b>	<b>Holding Gain (Loss):</b>		
	Change in Net Liquidation Value.		
	L.12c:Forecast Year - Base Year (Nominal - Real)	0	48,436
<b>16</b>	<b>Total Return on Value:</b>		
	L.14 - L.15	157,684	109,261
<b>17</b>	<b>Avoidable Gain or (Loss) from Operations:</b>		
	L.4 - L.7	(38,787)	(43,165)
<b>18</b>	<b>Estimated Forecast Year Loss from Operations:</b>		
	L.4 - L.7 - L.16	(196,471)	(152,426)
<b>19</b>	<b>Estimated Subsidy Payment:</b>		
	L.4 - L.7 - L.11 - L.16	(201,782)	(1,162,982)

# **Wrkprs Spreadsheet**

(Filename:WRKPRS)

Branch:Henderson (TX) Industrial Lead

Date: April 30, 2009

By: MND

Summary for File:EXHSUP

	Base Year	Forecast Year
Total of 3,4,8 & 9 above for line 5g of EXHSUP		
L.3:On-branch Non-ROI cost per car day-RR cars	\$9,366	\$9,491
L.8:On-branch Non-ROI cost per car day-Pvt cars	0	0
L.4:On-branch Non-ROI cost per car mile-RR cars	361	366
L.9:On-branch Non-ROI cost per car mile-Pvt cars	0	0
Total On-Branch Non-ROI Cost	<u>\$9,727</u>	<u>\$9,856</u>
Total of 12 for 5h of EXHSUP		
ROI On-Branch Freight Car Cost	<u>\$7,091</u>	<u>\$7,091</u>
Total of 14,16,19,26,28,31,21,33,23,35, 46,& 57 above for line 6a of EXHSUP		
L.14:Off-branch Non-ROI modified term.-RR car	\$15,375	\$15,593
L.26:Off-branch Non-ROI modified term.-Pvt car	0	0
L.18:Off-branch Non-ROI regular term.-RR car	6,579	6,675
L.28:Off-branch Non-ROI regular term.-Pvt car	0	0
L.19:Off-branch Non-ROI 1/2 term.-RR car	5,436	5,517
L.31:Off-branch Non-ROI 1/2 term.-Pvt car	0	0
L.21:Off-branch Non-ROI Carmile cost-RR car	111,325	112,934
L.33:Off-branch Non-ROI Carmile cost-Pvt car	0	0
L.23:Off-branch Non-ROI tonmile cost-RR car	79,103	80,322
L.35:Off-branch Non-ROI tonmile cost-Pvt car	0	0
L.46:Off-branch ROI tonmile cost-RR car	14,403	14,403
L.57:Off-branch ROI tonmile cost-Pvt car	0	0
Total Off-Branch Cost ex FC ROI	<u>\$232,221</u>	<u>\$235,443</u>
Total of 38,49,40,51,42,53,44, & 55 above for line 6b of EXHSUP		
L.38:Off-branch ROI modified term.-RR car	\$8,102	\$8,102
L.49:Off-branch ROI modified term.-Pvt car	0	0
L.40:Off-branch ROI regular term.-RR car	2,418	2,418
L.51:Off-branch ROI regular term.-Pvt car	0	0
L.42:Off-branch ROI 1/2 term.-RR car	7,511	7,511
L.53:Off-branch ROI 1/2 term.-Pvt car	0	0
L.44:Off-branch ROI Carmile cost-RR car	27,752	27,752
L.55:Off-branch ROI Carmile cost-Pvt car	0	0
Total Off-Branch Freight Car ROI	<u>\$45,783</u>	<u>\$45,783</u>

Input Screen for: Supporting Calculations (Filename:WRKPRS)

Branch:

Date:

By:

Bulkhead

Flat

Number of RR Carloads:

Base Ye 124

Forecast Ye 124

RR Car Days-On-Branch:

Base Ye 496

Forecast Ye 496

RR Car Miles-On-Branch:

Base Ye 3,398

Forecast Ye 3,398

RR Cars Local to the Road:

Base Ye 37

Forecast Ye 37

Off-Branch RR Car Miles:

Base Ye 112,557

Forecast Ye 112,557

Off-Branch RR GTM:

Base Ye 11,078,875

Forecast Ye 11,078,875

Number of PV Carloads:

Base Ye 0

Forecast Ye 0

PV Total Car Days-On-Branch:

Base Ye 0

Forecast Ye 0

PV Total RT Car Miles-On-Branch:

Base Ye 0

Forecast Ye 0

PV Cars Local to the Road:

Base Ye 0

Forecast Ye 0

PV Total Loaded Off-Branch Car Miles:

Base Ye 0

Forecast Ye 0

PV Off-Branch GTM:

Base Ye 0

Forecast Ye 0





Forecast Y 80,321.84

24 Total Non-ROI-RR:Off-Branch Costs:  
 L.14 + L.16 + L.19 + L.21 + L.23  
                                   Base Y #####  
                                   Forecast Y #####

Off-Branch Non-ROI Costs:PV Owned

25 Modified Terminal:Non-ROI-PV Cars  
 Freight Car Costs Spreadsheet L.27  
                                   Base Y 45.00529  
                                   Forecast Y 45.70171

26 Total Non-ROI Off-Branch Modified  
 Terminal Costs:PV  
 L.25 X Input Number of PV Carloads  
                                   Base Y 0.00  
                                   Forecast Y 0.00

27 Normal Terminal:Non-ROI-PV Cars  
 Freight Car Costs Spreadsheet L.28  
                                   Base Y 98.42997  
                                   Forecast Y 99.95311

28 Total Non-ROI Off-Branch Normal  
 Terminal Costs:PV  
 L.27 X Input PV Cars Local to the Road  
                                   Base Y 0.00  
                                   Forecast Y 0.00

29 Carloads Interchanged:  
 Input Number of PV Carloads - Input PV  
 Cars Local to the Road  
                                   Base Y 0  
                                   Forecast Y 0

30 I/C Terminal:Non-ROI-PV Cars  
 Freight Car Costs Spreadsheet L.29  
                                   Base Y 40.60709  
                                   Forecast Y 41.23545

31 Total Non-ROI Off-Branch I/C  
 Terminal Costs:PV  
 L.29 X L.30  
                                   Base Y 0.00  
                                   Forecast Y 0.00

32 Cost per Car Mile:Non-ROI-PV  
 Freight Car Costs Spreadsheet L.30  
                                   Base Y 0.78903  
                                   Forecast Y 0.80133

33 Total Non-ROI Off-Branch Car  
 Mile Costs:PV  
 L.32 X Input Off-Branch PV Car Miles  
                                   Base Y 0.00  
                                   Forecast Y 0.00

34 Cost Per Gross Ton Mile:Non-ROI-PV  
 Freight Car Costs Spreadsheet L.25j  
                                   Base Y 0.00714  
                                   Forecast Y 0.00725

35 Total Non-ROI Off-Branch GTM Cost:PV  
 L.34 X Input Off-Branch PV GTM

Base Y 0.00  
 Forecast Y 0.00

36 Total Non-ROI-PV:Off-Branch Costs:  
 L.26 + L.28 + L.31 + L.33 + L.35  
 Base Y 0.00  
 Forecast Y 0.00

Off-Branch ROI Costs:RR Owned

37 Modified Terminal:ROI-RR Cars  
 Freight Car Costs Spreadsheet L.31c  
 Base Y 65.34088  
 Forecast Y 65.34088

38 Total ROI Off-Branch Modified  
 Terminal Costs:RR  
 L.37 X Input Number of RR Carloads  
 Base Y 8,102.27  
 Forecast Y 8,102.27

39 Normal Terminal:ROI-RR Cars  
 Freight Car Costs Spreadsheet L.32b  
 Base Y 65.34088  
 Forecast Y 65.34088

40 Total ROI Off-Branch Normal  
 Terminal Costs:RR  
 L.39 X Input RR Cars Local to the Road  
 Base Y 2,417.61  
 Forecast Y 2,417.61

41 I/C Terminal:ROI-RR Cars  
 Freight Car Costs Spreadsheet L.33b  
 Base Y 86.33152  
 Forecast Y 86.33152

42 Total ROI Off-Branch I/C  
 Terminal Costs:RR  
 L.17 X L.41  
 Base Y 7,510.84  
 Forecast Y 7,510.84

43 Car Mile Cost:ROI-RR Cars  
 Freight Car Costs Spreadsheet L.35b  
 Base Y 0.24656  
 Forecast Y 0.24656

44 Total ROI Off-Branch Car Mile  
 Costs:RR  
 L.43 X Input Off-Branch RR Car Miles  
 Base Y 27,752.05  
 Forecast Y 27,752.05

45 Cost per Gross Ton Mile:ROI-RR Cars  
 Freight Car Costs Spreadsheet L.34d  
 Base Y 0.00130  
 Forecast Y 0.00130

46 Total ROI Off-Branch Ton Mile  
 Costs:RR  
 L.45 X Input Off-Branch RR GTM  
 Base Y 14,402.54  
 Forecast Y 14,402.54

47 Total ROI-RR:Off-Branch Costs:

L.38 + L.40 + L.42 + L.44 + L.46  
 Base Y 60,185.31  
 Forecast Y 60,185.31

Off-Branch ROI Costs:PV Owned

48 Modified Terminal:ROI-PV Cars  
 Freight Car Costs Spreadsheet L.36  
 Base Y 7.07546  
 Forecast Y 7.07546

49 Total ROI Off-Branch Modified  
 Terminal Costs:PV  
 L.48 X Input Number of PV Carloads  
 Base Y 0.00  
 Forecast Y 0.00

50 Normal Terminal:ROI-PV Cars  
 Freight Car Costs Spreadsheet L.37  
 Base Y 29.14244  
 Forecast Y 29.14244

51 Total ROI Off-Branch Normal  
 Terminal Costs:PV  
 L.50 X Input PV Cars Local to the Road  
 Base Y 0.00  
 Forecast Y 0.00

52 I/C Terminal:ROI-PV Cars  
 Freight Car Costs Spreadsheet L.38  
 Base Y 15.56608  
 Forecast Y 15.56608

53 Total ROI Off-Branch I/C  
 Terminal Costs:PV  
 L.29 X L.52  
 Base Y 0.00  
 Forecast Y 0.00

54 Car Mile Cost:ROI-PV Cars  
 Freight Car Costs Spreadsheet L.40  
 Base Y 0.12250  
 Forecast Y 0.12250

55 Total ROI Off-Branch Car Mile  
 Costs:PV  
 L.54 X Input Off-Branch PV Car Miles  
 Base Y 0.00  
 Forecast Y 0.00

56 Cost per Ton Mile:ROI-PV Cars  
 Freight Car Costs Spreadsheet L.39  
 Base Y 0.00130  
 Forecast Y 0.00130

57 Total ROI Off-Branch Ton Mile  
 Costs:PV  
 L.56 X Input Off-Branch PV GTM  
 Base Y 0.00  
 Forecast Y 0.00

58 Total ROI-PV:Off-Branch Costs:  
 L.49 + L.51 + L.53 + L.55 + L.57  
 Base Y 0.00  
 Forecast Y 0.00

# Waythru Spreadsheet

WAY/THRU CALCULATIONS

(Filename:WAYTHRU)

Branch:Henderson (TX) Industrial Lead

Date: March 6, 2009

By: MND

Bulkhead

INPUT SCREEN

Flat

Cars Local to Road:RR & PV

Base Y	37
Forecast Y	37

Total Loaded Miles Off-Branch:RR & PV (see file:TRAFFIC

Base Y	112,557
Forecast Y	112,557

---

## WAY/THRU CALCULATIONS

(Filename:WAYTHRU)

Branch:Henderson (TX) Industrial Lead

Bulkhead

Date: March 6, 2009

Flat

By: MND

## 1 Average Miles/Car in Way Train:

E2L201C1

Base Y	12.70595
Forecast Y	12.70595

## 2 Circuity Average:

E2L101C7 thru E2L116C7

Base Y	1.155
Forecast Y	1.155

## 3 Circuity Factor:

E2L101C6 thru E2L116C6

Base Y	1.170
Forecast Y	1.170

## 4 Empty/Loaded Ratio:

E2L101C4 thru E2L116C4

Base Y	2.00478
Forecast Y	2.00478

## 5 Way Train Miles per Local to Road Terminal:

(L.1 / L.2) X (L.3 / L.4)

Base Y	6.42014
Forecast Y	6.42014

## 6 Loaded Miles-Way Train-Off-Branch:

L.5 X Input Cars Local to Road:RR &amp; PV

Base Y	237.5451
Forecast Y	237.5451

## 7 Loaded Miles-Thru Train-Off-Branch:

Input Total Loaded Miles-Off

Branch:RR &amp; PV - L.6

Base Y	112,319.5
Forecast Y	112,319.5

## 8 Percentage Way Train:

L.6 / Input Total Loaded Miles-Off

Branch:RR &amp; PV

Base Y	0.0021
Forecast Y	0.0021

## 9 Percentage Thru Train:

L.7 / Input Total Loaded Miles-Off

Branch:RR &amp; PV

## WAY/THRU CALCULATIONS

(Filename:WAYTHRU)

Branch:Henderson (TX) Industrial Lead

Bulkhead

Date: March 6, 2009

Flat

By: MND

Base Y	0.9979
Forecast Y	0.9979

10 Average Train Tons-Thru:  
E2L213C1

Base Y	5,324
Forecast Y	5,324

11 Average Train Tons-Way:  
E2L212C1

Base Y	1,980
Forecast Y	1,980

12 Weighted Average Train Tons-Off-Branch:  
(L.10 X L.9) + (L.11 X L.8)

Base Y	5,316.9
Forecast Y	5,316.9

13 Average Locomotive per Train-Way:  
E2L209C1

Base Y	2.22885
Forecast Y	2.22885

14 Average Locomotive per Train-Thru:  
E2L210C1

Base Y	2.89349
Forecast Y	2.89349

15 Weighted Average Locomotives per  
Train-Off-Branch:  
(L.8 X L.13) + (L.9 X L.14)

Base Y	2.89209
Forecast Y	2.89209

# **Onbloco Spreadsheet**

(Filename:ONBLOCO)

Branch:Henderson (TX) Industrial Lead

Date: April 14, 2009

By: MND

SUMMARY FOR EXHIBITS

	Base Year	Forecast Year
Total of 3 above for line 5b of EXHSUP		
Maintenance of Equipment: Repair & Maintenance	\$667	\$689
Locomotive Depreciation	<u>1,881</u>	<u>1,881</u>
	<u>\$2,547</u>	<u>\$2,570</u>
Total of 8o,4i,5c, & 6f above for line 5c of EXHSUP		
Transporation: Train Inspection & Supplies and Lubricat	\$4,619	\$4,776
Locomotive Servicing	176	182
Locomotive Fuel	94,051	94,051
Crew Wages	<u>13,757</u>	<u>14,225</u>
Total Transportation	\$112,602	\$113,233
9o for Line 5i of EXHSUP		
On Branch Locomotive ROI - Less Holding Gains	\$4,066	\$3,087
2z for Line GLN1 of EXHSUP		
Maintenance of Equipment:Locomotive Depreciation	\$1,881	\$1,881

Branch: Henderson (TX) Industrial Lead

Date: April 14, 2009

By: MND

	<u>Base</u>	<u>Forecast</u>
Train Miles:	715	715
Train Hours:	260.0	260.0
Number of Locomotives:	2.00	2.00
Crew Wages:	10,199	10,199
Locomotive Replacement Value:	185,000	185,000
Fuel Index:	3.2530	3.2530
Loco Repair & Maintnce Index:	1.000	1.034
Loco Train Insp & Lube Index:	1.000	1.034
Loco Servicing Index:	1.000	1.034
Crew Wage Index	1.000	1.034
Average Switch Speed	6	6
R-1 Data:		
S.410/L.202/C.b	164,547,000	164,547,000
S.410/L.202/C.f	644,709,000	644,709,000
S.410/L.205/C.f	74,988,000	74,988,000
S.410/L.219/C.b	176,910,000	176,910,000
S.410/L.403/C.c	351,000	351,000
S.410/L.408/C.b	69,262,000	69,262,000
S.410/L.408/C.f	129,659,000	129,659,000
S.410/L.411/C.b	74,453,000	74,453,000
S.410/L.411/C.f	84,906,000	84,906,000
S.410/L.414/C.f	538,734,000	538,734,000
S.410/L.419/C.b	1,544,210,000	1,544,210,000
S.415/L.2/C.b	605,830,000	605,830,000
S.415/L.2/C.c	130,991,000	130,991,000
S.415/L.2/C.d	82,897,000	82,897,000
S.415/L.2/C.g	2,990,097,000	2,990,097,000
S.415/L.2/C.h	1,861,992,000	1,861,992,000
S.415/L.2/C.i	1,352,026,000	1,352,026,000
S.415/L.2/C.j	816,598,000	816,598,000
S.415/L.5/C.b	644,709,000	644,709,000
S.710/L.5/C.b	8,614	8,614
S.710/L.5/C.j	8,341	8,341
S.755/L.5/C.b	155,640,240	155,640,240
S.755/L.11/C.b	451,001,545	451,001,545
S.755/L.12/C.b	17,625,984	17,625,984
S.755/L.98/C.b	91,279,456,000	91,279,456,000
S.755/L.115/C.b	7,132,254	7,132,254
S.755/L.116/C.b	1,546,802	1,546,802
Current Cost of Capital:	0.172	0.172
Real Cost of Capital	0.131	0.131

ON-BRANCH COSTS FOR LOCOMOTIVE COST CATEGORIES  
 (Filename:ONBLOCO)  
 Branch:Henderson (TX) Industrial Lead  
 Date: April 14, 2009  
 By: MND

	<u>Base</u>	<u>Forecast</u>
1a S.410:Railway OE:L.202:Equipment: Locomotives:Repair & Maintenance:C.b: Salaries & Wages	164,547,000	164,547,000
1b S.410:Railway OE:L.205:Equipment: Locomotives:Fringe Benefits:C.f: Total Expenses	74,988,000	74,988,000
1c S.410:Railway OE:L.219:Equipment: Total Locomotives:C.b:Salaries & Wages	176,910,000	176,910,000
1d Repair & Maintenance Fringe: L.1a X (L.1b / L.1c)	69,747,614	69,747,614
1e S.415:Supporting Schedule:Equipment:L.2: Locomtives:Diesel Locomotive:Road:C.b: Repairs:Net Expense	605,830,000	605,830,000
1f S.415:Supporting Schedule:Equipment:L.5: Total Locomtives:C.b:Repairs:Net Expense	644,709,000	644,709,000
1g Repair & Maintenance Road: L.1e / L.1f	0.9397	0.9397
1h S.410:Railway OE:L.202:Equipment: Locomotives Repair & Maintenance:C.f: Total Expenses	644,709,000	644,709,000
1i S.755:Railroad Operating Statistics:L.98: Road Locomotives:GTM:C.b:Freight Train	91,279,456,000	91,279,456,000
1j Unit Cost or Cost per LGTM: ((L.1h + L.1d) X L.1g) / L.1i	0.0074	0.0074
1k On-Branch:Locomotive Unit Miles: Input:Train Miles X Input:# Locomotives	715.00	715.00
1l On-Branch:Service Units:LGTM L.1k X 126 tons	90,090.00	90,090.00
1m Unindexed:Locomotive Repair & Maintenance: L.1j X L.1l	666.6660	666.6660
1n Indexed:Locomotive Repair & Maintenance: L.1m X Input Repair & Maintenance Index	666.67	689.33
2a S.415:Supporting Schedule:Equipment:L.2: Locomotive:Diesel Locomotive:Road:C.c: Depreciation:Owned	130,991,000	130,991,000
2b S.415:Supporting Schedule:Equipment:L.2: Locomotive:Diesel Locomotive:Road:C.d: Depreciation:Capitalized Lease	82,897,000	82,897,000
2c Booked Depreciation: L.2a + L.2b	213,888,000	213,888,000
2d S.415:Supporting Schedule:Equipment:L.2: Locomotive:Diesel Locomotive:Road:C.g: Investment Base as of 12/31:Owned	2,990,097,000	2,990,097,000
2e S.415:Supporting Schedule:Equipment:L.2: Locomotive:Diesel Locomotive:Road:C.h: Investment Base as of 12/31:Capitalized Lease	1,861,992,000	1,861,992,000
2f Base Cost: L.2d + L.2e	4,852,089,000	4,852,089,000
2g Depreciation Rate: L.2c / L.2f	0.0441	0.0441
2h Annual Depreciation: L.2g X Input Replacement Value	8,158.50	8,158.50
2i S.755 Railroad Ops:Locomotive Unit Miles: Road Service:L.1l:Total:C.b:Freight Train	451,001,545	451,001,545
2j S.755 Railroad Ops:Train Miles-Running: L.5:Total Train Miles:C.b:Freight Train	155,640,240	155,640,240
2k Units Per Train		

	L.2i / L.2j	2.8977	2.8977
2l	S.755:Railroad Ops:Train Hours:L.115: Road Service:C.b:Freight Train	7,132,254	7,132,254
2m	S.755:Railroad Ops:Train Hours:L.116: Train Switching:C.b:Freight Train	1,546,802	1,546,802
2n	Running Hours: L.2l - L.2m	5,585,452	5,585,452
2o	Running Locomotive Hours: L.2k X L.2n	16,184,964.2604	16,184,964.2604
2p	S.755 Railroad Ops:Locomotive Unit Miles: Road Service:L.12:Train Switching: C.b:Freight Train	17,625,984	17,625,984
2q	Average Switch Speed:	6	6
2r	Switch Hours: L.2p / L.2q	2,937,664	2,937,664
2s	Total Hours: L.2o + L.2r	19,122,628.2604	19,122,628.2604
2t	S.710:Inventory of Equipment:L.5:Total Locomotive Units:C.b:Units in Service at Beginning of Year	8,614	8,614
2u	S.710:Inventory of Equipment:L.5:Total Locomotive Units:C.j:Units in Service at End of Year	8,341	8,341
2v	Average Locomotive Units: (L.2t + L.2u) / 2	8,477.50	8,477.50
2w	System Average Hours per Unit L.2s / L.2v	2,255.6919	2,255.6919
2x	Replacement Depreciation per Hour: L.2h / L.2w	3.6169	3.6169
2y	On-Branch:Locomotive Unit Hours: Input Train Hours X Input # of Locomotives	520.00	520.00
2z	On-Branch:Locomotive Depreciation: L.2x X L.2y	1,880.79	1,880.79
3	Maintenance of Equipment: L.1n + L.2z	2,547.46	2,570.12
4a	S.410:Railway OE:L.408:Transportation: Train Ops:Train Inspection & Lubrication C.b:Salaries & Wages	69,262,000	69,262,000
4b	S.410:Railway OE:L.414:Transportation: Train Ops:Fringe Benefits:C.f:Total Expense	538,734,000	538,734,000
4c	S.410:Railway OE:L.419:Total Train Ops: C.b:Salaries & Wages	1,544,210,000	1,544,210,000
4d	Train Insp & Lubr & Crew Supp Fringe: L.4a X (L.4b / L.4c)	24,163,678.7147	24,163,678.7147
4e	S.410:Railway OE:L.403:Transportation: Train Ops Train Crews:C.c:Material, Tools, Supplies, Fuels & Lubricants	351,000	351,000
4f	S.410:Railway OE:L.408:Transportation: Train Ops Train Inspection & Lubrication: C.f:Total Expense	129,659,000	129,659,000
4g	Unit Cost: ((L.4e + L.4f) + L.4d) / (L.2l + L.2m)	17.7639	17.7639
4h	Unindexed:On-Branch:Locomotive Train Inspection & Lubrication & Crew Supplies: L.4g X Input:Train Hours	4,618.6140	4,618.6140
4i	Indexed:On-Branch:Locomotive Train Inspection & Lubrication & Crew Supplies: L.4h X Input Train Insp & Lube Index	4,618.61	4,775.65
5a	GMA 1982 Fuel Cost for 2000 HP Unit per Hour:	55.60	55.60
5b	Indexed Unit Fuel Cost:		

	L.5a X Input Fuel Index	180.8668	180.8668
5c	Locomotive Fuel: L.5b X L.2y	94,050.74	94,050.74
6a	S.410:Railway OE:L.411:Transportation: Train Ops:Servicing Locomotives:C.b: Salaries & Wages	74,453,000	74,453,000
6b	Locomotive Servicing Fringe: L.6a X (L.4b / L.4c)	25,974,681	25,974,681
6c	S.410:Railway OE:L.411:Transportation: Train Ops:Servicing Locomotives:C.f: Total Expenses	84,906,000	84,906,000
6d	Unit Cost per LUM: (L.6c + L.6b) / L.2i	0.2459	0.2459
6e	Unindexed:On-Branch:Locomotive Servicing: L.6d X L.1k	175.82	175.82
6f	Indexed:On-Branch:Locomotive Servicing: L.6e X Input Locomotive Servicing Index	175.82	181.80
7	Transportation Excluding Crew Wages: L.4i + L.5c + L.6f	98,845.17	99,008.19
8a	S.410:Railway OE:L.414:Transportation: Train Ops:Fringe Benefits:C.f:Total Expense	538,734,000.00	538,734,000.00
8b	S.410:Railway OE:L.419:Total Train Ops: C.b:Salaries & Wages	1,544,210,000.00	1,544,210,000.00
8c	Train Op Fringe Benefit Ratio 8a/8b	0.34887	0.34887
8d	On Branch Crew Wages: Input	10,199.00	10,199.00
8e	On Branch Crew Wages Including Fringe Benefits L.8c X L.8d	13,757.16	13,757.16
8f	Total On Branch Crew Wages including Fringes: L.8e X Input Crew Wages Index	13,757.16	14,224.90
9a	S.415:Supporting Schedule:Equipment:L.2: Locomotive:Diesel Locomotive:Road:C.i: Accum Deprec as of 12/31:Owned	1,352,026,000	1,352,026,000
9b	S.415:Supporting Schedule:Equipment:L.2: Locomotive:Diesel Locomotive:Road:C.j: Accum Deprec as of 12/31:Capitalized Lease	816,598,000	816,598,000
9c	Accumulated Book Depreciation: L.9a + L.9b	2,168,624,000	2,168,624,000
9d	Undepreciated Book Value: L.2f - L.9c	2,683,465,000	2,683,465,000
9e	Undepreciated Book Ratio: L.9d / L.2f	0.55305	0.55305
9f	Undepreciated Replacement Value: L.9e X Input Replacement Value	102,314	102,314
9g	Current Cost of Capital:	0.172	0.172
9h	Locomotive ROI: L.9f X L.9g	17,638.93	17,638.93
9i	Replacement Return per Hour: L.9h / L.2w	7.8197	7.8197
9j	Undepreciated Replacement Value L.9e x Input Replacement Value		102,314
9k	Holding Gain Rate Nominal Cost of Capital - Real Cost of Capital		0.042
9l	Annual Holding Gain (Loss): L.9j * L.9k		4,246
9m	Holding Gain per Hour: L.9l / L.2w		1.8824
9n	Net ROI per Hour: L.9i - L.9m	7.8197	5.9373
9o	On-Branch Locomotive ROI: L.9n X L.2y	4,066.24	3,087.40

## **Frtcar Spreadsheet**

## FREIGHT CAR COSTS

(Filename:FRFCAR)

Branch:Henderson Industrial Lead

Date: April 14, 2009

By: MND

Bulkhead  
Flat

## DN-BRANCH COSTS:

## RAILROAD OWNED CARS:

1a	S.710:Inventory of Equipment: L.36-51:Freight Train Cars: C.b:Units in Service at Beginning of Year:Time-Mileage Cars	Base Y	3,676
		Forecast Y	3,676
1b	S.710:Inventory of Equipment: L.36-51:Freight Train Cars: C.k:Units in Service at End of Year: Time-Mileage Cars	Base Y	3,107
		Forecast Y	3,107
1c	S.710:Inventory of Equipment:L.36-51: Freight Train Cars:C.n:Units at Close of Year:Leased to Others	Base Y	0
		Forecast Y	0
1d	Average Freight Car Ownership: {(L.1a + L.1b) / 2} + L.1c	Base Y	3,392
		Forecast Y	3,392
2	Equivalent Car Days: (L.1d X 346 days(per ICC Doc.#31358)	Base Y	1,173,632
		Forecast Y	1,173,632
3	Car Days on Foreign Lines: (Car-Hire Receivables Report)	Base Y	423,908
		Forecast Y	423,908
4	Foreign Car Days on Home Line: (Car-Hire Payables Report)	Base Y	1,569,366
		Forecast Y	1,569,366
5	Total System Car Days On-Line: (L.2 - L.3 + L.4)	Base Y	2,319,090
		Forecast Y	2,319,090
6	Total Loaded Car Miles: (S.755:Railroad Operating Statistics L.15-28:Freight Car Miles:C.b: Freight Train)	Base Y	106,862,000
		Forecast Y	106,862,000
7	Total Empty Car Miles: (S.755:Railroad Operating Statistics L.31-44:Railroad Owned & Leased Cars:Empty:C.b:Freight Train)	Base Y	104,812,000
		Forecast Y	104,812,000
8	Total Car Miles : (L.6 + L.7)	Base Y	211,674,000
		Forecast Y	211,674,000

## FREIGHT CAR COSTS

(Filename:FRTCAR)

Branch:Henderson Industrial Lead

Date: April 14, 2009

By: MND

Bulkhead

Flat

9a	Repair Cost: (S.415:Supporting Schedule: Equipment:L.6-19:Freight Train Cars:C.b:Repairs:Net Expense) Index:R-1 Data to Base Y	1.000
	Base Y	6,039,000
	Index:R-1 Data to Forecast Y	1.016
	Forecast Y	6,135,624
9b	Applicable Repair Amount-Time or Miles: (L.9a X 50%) Base Y	3,019,500
	Forecast Y	3,067,812
10a	Current Cost Per Car: (Estimated Replacement Cost:Year End:per Gary Shaffer-Purchasing) Base Y	107,000
	Forecast Y	107,000
10b	Total Current Value (Réplacement Cost) (L.1d X L.10a) Base Y	362,944,000
	Forecast Y	362,944,000
11a	S.415:Supporting Schedule:Equipment L.6-19:Freight Train Cars: C.c:Depreciation:Owned Base Y	2,926,000
	Forecast Y	2,926,000
11b	S.415:Supporting Schedule:Equipment L.6-19:Freight Train Cars:C.d: Depreciation:Capitalized Lease Base Y	0
	Forecast Y	0
11c	Booked Depreciation: (L.11a + L.11b) Base Y	2,926,000
	Forecast Y	2,926,000
11d	S.415:Supporting Schedule:Equipment L.6-19:Freight Train Cars:C.g: Investment Base as of 12/31:Owned Base Y	89,340,000
	Forecast Y	89,340,000
11e	S.415:Supporting Schedule:Equipment L.6-19:Freight Train Cars:C.h: Investment Base as of 12/31: Capitalized Lease Base Y	0
	Forecast Y	0
11f	Booked Base Depreciation: (L.11d + L.11e) Base Y	89,340,000
	Forecast Y	89,340,000
11g	Composite Depreciation Rate (L.11c / L.11f) Base Y	0.0328
	Forecast Y	0.0328
11h	Annual Depreciation (at Replacement)	

## FREIGHT CAR COSTS

(Filename:FRFCAR)

Branch:Henderson Industrial Lead

Date: April 14, 2009

By: MND

Bulkhead  
Flat

	(L.10b X L.11g)		
		Base Y	11,904,563
		Forecast Y	11,904,563
12a	S.415:Supporting Schedule:Equipment: L.6-19:Freight Train Cars:C.i: Accum Depreciation as of 12/31:Owned		
		Base Y	41,999,000
		Forecast Y	41,999,000
12b	S.415:Supporting Schedule:Equipment: L.6-19:Freight Train Cars:C.j: Accum Depreciation as of 12/31: of 12/31:Capitalized Lease		
		Base Y	0
		Forecast Y	0
12c	Accumulated Book Depreciation: (L.12a + L.12b)		
		Base Y	41,999,000
		Forecast Y	41,999,000
12d	Undepreciated Book Value: (L.11f - L.12c)		
		Base Y	47,341,000
		Forecast Y	47,341,000
12e	Undepreciated Book Ratio: (L.12d / L.11f)		
		Base Y	0.52990
		Forecast Y	0.52990
12f	Net Current Value: (L.10b X L.12e)		
		Base Y	192,324,026
		Forecast Y	192,324,026
12g	Nominal Cost of Capital: (As directed in ICC decision 10/02/91)		
		Base Y	0.1724
		Forecast Y	0.1724
12h	Nominal Return on Investment: (L.12f X L.12g)		
		Base Y	33,156,662
		Forecast Y	33,156,662
12i	ROI Cost per Car Day:(w/o Holding Gain) (L.12h / L.5)		
		Base Y	14.29727
		Forecast Y	14.29727
Forecast Year Adjustment to Include Holding Gain:			
12j	Net Current Value (L.10b X L.12e)		107,000
12k	Holding Gain: Rate - Deflator Nominal Cost of Capital - Real Cost		0
12l	Holding Gain on Investment L.12j X L.12k		0
12m	Holding Gain Per Car Day: L.12l / L.5		0.00000

## FREIGHT CAR COSTS

(Filename:FRTCAR)

Branch:Henderson Industrial Lead

Date: April 14, 2009

By: MND

Bulkhead

Flat

12n	ROI Cost per Car Day:(with Holding Gain)		
	L.12i - L.12m		14.29727
13	Applicable Depreciation Amount:Time		
	(L.11h X 60%)		
		Base Y	7,142,738
		Forecast Y	7,142,738
14a	Per Diem Payments:		
	(S.414:Payments for Interchanged		
	Freight Train Cars & Other Freight		
	Carrying Equipment:L.1-16:Car Types		
	C.g:Gross Amounts Payable:Per Diem		
	Basis:Time)		
		Index:R-1 Data to Base Y	1.000
		Base Y	35,986,000
		Index:R-1 Data to Forecast Y	1.016
		Forecast Y	36,561,776
14b	Per Diem Receipts:		
	(S.414:Payments for Interchanged		
	Freight Train Cars & Other Freight		
	Carrying Equipment:L.1-16:Car Types		
	C.d:Gross Amounts Received:Per Diem		
	Basis:Time)		
		Index:R-1 Data to Base Y	1.000
		Base Y	6,332,000
		Index:R-1 Data to Forecast Y	1.016
		Forecast Y	6,433,312
14c	Lease & Rentals Net:		
	(S.415:Supporting Schedule:Equipment:		
	L.6-19:Freight Train Cars:C.f:		
	Lease & Rentals (Net))		
		Index:R-1 Data to Base Y	1.000
		Base Y	3,973,000
		Index:R-1 Data to Forecast Y	1.016
		Forecast Y	4,036,568
15	Total Cost Per Car:Time		
	(L.9b + L.13 + L.14a + L.14c - L.14b)		
		Base Y	43,789,238
		Forecast Y	44,375,582
16	Non-ROI Cost Per Car Day:		
	(L.15 / L.5)		
		Base Y	18.88208
		Forecast Y	19.13491
17a	Applicable Depreciation Amount:Miles		
	(L.11h X 40%)		
		Base Y	4,761,825
		Forecast Y	4,761,825
17b	Mileage Payments:		
	(S.414:Rents for Interchanged Freight		
	Train Cars & Other Freight Carrying		
	Equipment:L.1-16:Car Types:C.f:Gross		
	Amounts Payable:Per Diem Basis:		
	Mileage		
		Index:R-1 Data to Base Y	1.000
		Base Y	15,484,000
		Index:R-1 Data to Forecast Y	1.016
		Forecast Y	15,731,744

## FREIGHT CAR COSTS

(Filename:FRTCAR)

Branch:Henderson Industrial Lead

Date: April 14, 2009

By: MND

Bulkhead  
Flat

17c Mileage Receipts:  
(S.414:Rents for Interchanged Freight  
Train Cars & Other Freight Carrying  
Equipment:L.1-16:Car Types:C.c:Gross  
Amounts Receivable:Per Diem Basis:  
Mileage

Index:R-1 Data to Base Y	1.000
Base Y	775,000
Index:R-1 Data to Forecast Y	1.016
Forecast Y	787,400

18 Total Mileage Cost:  
(L.9b + L.17a + L.17b - L.17c)

Base Y	22,490,325
Forecast Y	22,773,981

19 Non-ROI Cost Per Car Mile:  
(L.18 / L.8)

Base Y	0.10625
Forecast Y	0.10759

## PRIVATE CARS:

20a Total Mileage Payments:  
(S.414:Rents for Interchanged Freight  
Train Cars & Other Freight Carrying  
Equipment:L.1-16:Car Types:C.e:Gross  
Amounts Payable:Per Diem Basis:  
Private Line Cars

Index:R-1 Data to Base Y	1.000
Base Y	40,146,000
Index:R-1 Data to Forecast Y	1.016
Forecast Y	40,788,336

20b Private Loaded Car Miles:  
(S.755:Railroad Operating Statistics:  
L.47-62:Private Line Cars:Loaded  
C.b:Freight Train)

Base Y	95,289,000
Forecast Y	95,289,000

20c Private Empty Car Miles:  
(S.755:Railroad Operating Statistics:  
L.65-80:Private Line Cars:Empty  
C.b:Freight Train)

Base Y	89,793,000
Forecast Y	89,793,000

20d Total Private Car Miles :  
(L.20b + L.20c)

Base Y	185,082,000
Forecast Y	185,082,000

20e Non-ROI Cost Per Car Mile:  
(L.20a / L.20d)

Base Y	0.21691
Forecast Y	0.22038

21a Empty Return Ratio:RR Cars  
(L.8 / L.6)

Base Y	1.98082
Forecast Y	1.98082

21b Empty Return Ratio:PV Cars  
(L.20d / L.20b)

## FREIGHT CAR COSTS

(Filename:FRTCAR)

Branch:Henderson Industrial Lead

Date: April 14, 2009

By: MND

Bulkhead  
Flat

Base Y	1.94232
Forecast Y	1.94232

## SUMMARY OF OFF-BRANCH UNIT COSTS:

22a	Repair Variability: D6L101C4		
		Base Year (2007 us	0.86000
		Forecast Year (2007 us	0.86000
22b	Station Clerical: E1L109C1		
		Index: 2007 URCS to Bas	1.034
		Base Y	22.40631
		Index:2007 URCS to Forecast	1.050
		Forecast Y	22.75303
22c	Total Operating Expense: Repairs D6L128C5		
		Base Year (2007 us	5,737.00000
		Forecast Year (2007 us	5,737.00000
22d	Freight Car Repairs: D6L101C5		
		Base Year (2007 us	4,756.00000
		Forecast Year (2007 us	4,756.00000
22e	Maintenance of Equipment O/H: (L.22c / L.22d)		
		Base Year (2007 us	1.20627
		Forecast Year (2007 us	1.20627
22f	General O/H:Opr D8L607C1		
		Base Year (2007 us	1.05023
		Forecast Year (2007 us	1.05023
22g	Depreciation Variability: D6L133C4		
		Base Year (2007 us	1.00000
		Forecast Year (2007 us	1.00000
22h	General O/H:DRL D8L608C1		
		Base Year (2007 us	1.04822
		Forecast Year (2007 us	1.04822
22i	Curr Yr Sem per I/I Sw E2L1C29		
		Base Year (2007 us	1.67521
		Forecast Year (2007 us	1.67521
22j	Switch Engine Minutes-Opr Unit Cost E1L111C1		
		Index: 2007 URCS to Bas	1.034
		Base Y	4.92787
		Index:2007 URCS to Forecast	1.050
		Forecast Y	5.00412
22k	Switch Engine Minutes-DRL Exp Unit Cost E1L111C2		
		Index: 2007 URCS to Bas	1.034
		Base Y	0.74481
		Index:2007 URCS to Forecast	1.050
		Forecast Y	0.75634

## FREIGHT CAR COSTS

(Filename:FRTCAR)

Branch:Henderson Industrial Lead

Date: April 14, 2009

By: MND

Bulkhead  
Flat

221	I/I Switching:Cost per Switch-Non ROI L.22i X (L.22j + L.22k)		
		Base Y	9.50293
		Forecast Y	9.64998
22m	Average Non-ROI Cost per Car Day: { (L.9b X L.22a X L.22e X L.22f) + (L.13 X L.22g X L.22h) + (L.14a X L.22h) - (L.14b X L.22h) + (L.14c X L.22h) } / L.5		
		Base Y	19.84632
		Forecast Y	20.11220
22n	Terminal Special Services: E1L106C1		
	Index: 2007 URCS to Bas		1.034
		Base Y	4.14125
	Index:2007 URCS to Forecast		1.050
		Forecast Y	4.20533
22o	Modified Terminal:Non-ROI-RR Cars L.22n + L.22b + [ {(L.22m X 2) + L.22l} X L.21a ]		
		Base Y	123.99513
		Forecast Y	125.75053
23a	O/D Switch Factor: E2L1C8		
	Base Year (2007 us		2.00000
	Forecast Year (2007 us		2.00000
23b	Curr Yr Sem per Industry Sw E2L1C25		
	Base Year (2007 us		6.70086
	Forecast Year (2007 us		6.70086
23c	O/D Switching:Non-ROI L.23b X (L.22j + L.22k)		
		Base Y	38.01183
		Forecast Y	38.60004
23d	CD per L&UL Industry Sw: E2L1C14		
	Base Year (2007 us		2.00000
	Forecast Year (2007 us		2.00000
23e	Car Days O/D: L.23d X L.23a		
		Base Y	4.00000
		Forecast Y	4.00000
23f	Normal Terminal:Non-ROI-RR Cars (L.23a X L.23c) + L.22b + (L.23e X L.22m)		
		Base Y	177.81525
		Forecast Y	180.40191
24a	Car Days per I/C Switch : E2L1C10		
	Base Year (2007 us		0.50000
	Forecast Year (2007 us		0.50000
24b	Curr Yr Sem per Interch Sw E2L1C26		

## FREIGHT CAR COSTS

(Filename:FRTCAR)

Branch:Henderson Industrial Lead

Date: April 14, 2009

By: MND

Bulkhead

Flat

	Base Year (2007 us	3.68547
	Forecast Year (2007 us	3.68547
24c	I/C Switch Cost:Non-ROI L.24b X (L.22j + L.22k)	
	Base Y	20.90649
	Forecast Y	21.23000
24d	Empty Return Ratio: E2L1C2	
	Base Year (2007 us	2.02687
	Forecast Year (2007 us	2.02687
24e	I/C Terminal:Non-ROI-RR Cars {(L.24a X L.22m) + L.24c} X L.24d	
	Base Y	62.48769
	Forecast Y	63.41286
25a	Cost Per GTM:Operating: E1L101C1	
	Index: 2007 URCS to Bas	1.034
	Base Y	0.00199715
	Index:2007 URCS to Forecast	1.050
	Forecast Y	0.00202805
25b	Cost Per GTM:Deprec Rents & Leases E1L101C2	
	Index: 2007 URCS to Bas	1.034
	Base Y	0.00071766
	Index:2007 URCS to Forecast	1.050
	Forecast Y	0.00072876
25c	Weighted Average Train Tons-Off-Branch: Way Thru Spreadsheet L.12	
	Base Y	5,317
	Forecast Y	5,316.9
25d	Cost Per LUM:Operating: E1L105C1	
	Index: 2007 URCS to Bas	1.034
	Base Y	4.33158
	Index:2007 URCS to Forecast	1.050
	Forecast Y	4.39861
25e	Cost Per LUM:Deprec Rents & Leases E1L105C2	
	Index: 2007 URCS to Bas	1.034
	Base Y	0.72921
	Index:2007 URCS to Forecast	1.050
	Forecast Y	0.74049
25f	Wghtd Ave Locomotives per Train-Off-Branch: Way Thru Spreadsheet L.15	
	Base Year (2007 us	2.89209
	Forecast Year (2007 us	2.89209
25g	Crew Wages Per Train Mile: E1L104C1	
	Index: 2007 URCS to Bas	1.034
	Base Y	8.18795
	Index:2007 URCS to Forecast	1.050
	Forecast Y	8.31465
25h	Other Cost per Train Mile:Operating E1L103C1	
	Index: 2007 URCS to Bas	1.034

## FREIGHT CAR COSTS

(Filename:FRFCAR)

Branch:Henderson Industrial Lead

Date: April 14, 2009

By: MND

Bulkhead  
Flat

Base Y	0.70725
Index:2007 URCS to Forecast	1.050
Forecast Y	0.71819

25i Other Cost per Train Mile:Depreciation  
Rents & Lease:  
E1L103C2

Index: 2007 URCS to Bas	1.034
Base Y	0.00290
Index:2007 URCS to Forecast	1.050
Forecast Y	0.00294

25j Average Train GTM:Non-ROI

$$\left[ \left\{ (L.25a + L.25b) \times L.25c \right\} + \left\{ (L.25d + L.25e) \times L.25f \right\} + L.25g + \left\{ (L.25h + L.25i) \times 1 \right\} \right] / L.25c$$

Base Y	0.00714
Forecast Y	0.00725

26a Ave Mile Btw I/I Sw  
E2L1C23

Base Year (2007 us)	200
Forecast Year (2007 us)	200

26b I/I Switching per Car Mile:Non-ROI  
L.221 / L.26a

Base Y	0.04751
Forecast Y	0.04825

26c Running Miles Per Day:  
E2L1C22

Base Year (2007 us)	626.09120
Forecast Year (2007 us)	626.09120

26d Car Days Per I/I Switch:  
E2L1C13

Base Year (2007 us)	0.50000
Forecast Year (2007 us)	0.50000

26e Tare Tons Per Car:  
E2L1C1

Base Year (2007 us)	34.60000
Forecast Year (2007 us)	34.60000

26f Average Non-ROI Cost per Car Mile  
{ (L.9b X L.22a X L.22e X L.22f) +  
(L.17a X L.22g X L.22h) +  
(L.17b X L.22f) -  
(L.17c X L.22f) } / L.8

Base Y	0.11210
Forecast Y	0.11352

26g Car Mile Cost:  
Average Non-ROI Cost per Car Mile: RR  
[ L.26b + L.26f + (L.22m / 26c) +  
{ L.26d X (L.22m / 200) } +  
(L.26e X L.25j) ] X L.24d

Base Y	0.98905
Forecast Y	1.00335

27 Modified Terminal:Non-ROI-Pvt Cars  
{L.221 X L.21b} + L.22b + L.22n

Base Y	45.00529
Forecast Y	45.70171

28 Normal Terminal:Non-ROI-Pvt Cars

## FREIGHT CAR COSTS

(Filename:FRTCAR)

Branch:Henderson Industrial Lead

Date: April 14, 2009

By: MND

Bulkhead  
Flat

	(L.23a X L.23c) + L.22b		
		Base Y	98.42997
		Forecast Y	99.95311
29	I/C Terminal:Non-ROI-Pvt Cars L.24c X L.21b		
		Base Y	40.60709
		Forecast Y	41.23545
30	Car Mile Costs:Non-ROI-Pvt Cars L.20e + [ (L.26b + (L.26e X L.25j)) X L.21b ]		
		Base Y	0.78903
		Forecast Y	0.80133
31a	Switch Engine Minutes-ROI Exp Unit Cost E1L111C3		
		Base Year (2007 us	2.17453
		Forecast Year (2007 us	2.17453
31b	I/I Switching-ROI : L.22i X L.31a		
		Base Y	3.64279
		Forecast Y	3.64279
31c	Modified Terminal:ROI-RR Cars {(2 X L.12i) + L.31b} X L.24d Forecast Yr sub L.12n for L.12i		
		Base Y	65.34088
		Forecast Y	65.34088
32a	O/D Switching-ROI: L.23b X L.31a		
		Base Y	14.57122
		Forecast Y	14.57122
32b	Normal Terminal:ROI-RR Cars (L.23a X L.32a) + { (L.23d X L.23a) X L.12i } Forecast Yr sub L.12n for L.12i		
		Base Y	86.33152
		Forecast Y	86.33152
33a	I/C Switch Cost-ROI: L.24b X L.31a		
		Base Y	8.01417
		Forecast Y	8.01417
33b	I/C Terminal:ROI-RR Cars { (L.24a X L.12i) + L.33a } X L.24d Forecast Yr sub L.12n for L.12i		
		Base Y	30.73303
		Forecast Y	30.73303
34a	Cost per GTM-ROI: E1L101C3		
		Base Year (2007 us	0.00110699
		Forecast Year (2007 us	0.00110699
34b	Cost per LUM-ROI: E1L105C3		
		Base Year (2007 us	0.34753
		Forecast Year (2007 us	0.34753
34c	Other Cost per Train Mile-ROI: E1L103C3		

## FREIGHT CAR COSTS

(Filename:FRTCAR)

Branch:Henderson Industrial Lead

Date: April 14, 2009

By: MND

Bulkhead  
Flat

Base Year (2007 us	0.00248
Forecast Year (2007 us	0.00248

## 34d Ton Mile-ROI:

$$\{ (L.34a \times L.25c) + (L.34b \times L.25f) + (L.34c \times 1) \} / L.25c$$

Base Y	0.00130
Forecast Y	0.00130

## 35a I/I Switch per Car Mile-ROI:

$$(L.22i \times L.31a) / L.26a$$

Base Y	0.01821
Forecast Y	0.01821

## 35b Car Mile Cost:

Average ROI Cost per Car Mile: RR

$$[L.35a + (L.12i / L.26c) + \{(L.26d \times L.12i) / 200\} + [L.26e \times \{(L.34a \times L.25c) + (L.34b \times L.25f) + (L.34c \times 1)\} / L.25c]] \times L.24d$$

Forecast Yr sub L.12n for L.12i

Base Y	0.24656
Forecast Y	0.24656

## 36 Modified Terminal:ROI-Pvt Cars

L.31b X L.21b

Base Y	7.07546
Forecast Y	7.07546

## 37 Normal Terminal:ROI-Pvt Cars

(L.23a X L.32a)

Base Y	29.14244
Forecast Y	29.14244

## 38 I/C Terminal:ROI-Pvt Cars

L.33a X L.21b

Base Y	15.56608
Forecast Y	15.56608

## 39 Ton Mile:ROI-Pvt Cars

L.34d

Base Y	0.00130
Forecast Y	0.00130

## 40 Car Mile Cost:ROI-Pvt Cars

$$[L.35a + [L.26e \times \{(L.34a \times L.25c) + (L.34b \times L.25f) + (L.34c \times 1)\} / L.25c]] \times L.21b$$

Base Y	0.12250
Forecast Y	0.12250

# Traffic Spreadsheet

## Traffic Detail

Branch: Henderson (TX) Industrial Lead  
 Date: 3/6/2009  
 By: Mike Drelicharz

(a) Car Type Base Year	(b) Owner	(c) Class	(d) Units	(e) Local Tons	(f)	(g)	(h) Off-B	(i) Off-B	(j) GTM's (f X i/d)
					Total Tons (tons/car X d) or plug	On-Branch RT Miles (RT Miles /unit X d)	Loaded Miles (1 way Off- B miles)	Total Loaded Miles (h X d)	
BULKHEAD	RR	L	3	291	291	82	254	762	73,914
			18	1,755	1,755	493	1,190	21,420	2,088,450
			3	301	301	82	228	684	68,628
			12	1,200	1,200	329	993	11,916	1,191,600
			1	101	101	27	1,565	1,565	158,065
TOTAL RRL			37	3,648	3,648	1,014	36,347	3,580,657	
BULKHEAD	RR	Interchanged	4	404	404	110	792	3,168	319,968
			2	186	186	55	603	1,206	112,158
			1	98	98	27	598	598	58,604
			1	98	98	27	871	871	85,358
			1	101	101	27	1,293	1,293	130,593
			1	98	98	27	600	600	58,800
			1	89	89	27	870	870	77,430
			27	2,630	2,630	740	1,032	27,864	2,714,160
			1	100	100	27	1,032	1,032	103,200
			1	96	96	27	870	870	83,520
			2	203	203	55	603	1,206	122,409
			1	101	101	27	603	603	60,903
			1	101	101	27	870	870	87,870
			9	895	895	247	223	2,007	199,585
			1	100	100	27	603	603	60,300
			2	191	191	55	603	1,206	115,173
			2	202	202	55	870	1,740	175,740
			1	93	93	27	603	603	56,079
			1	101	101	27	1,136	1,136	114,736
			27	2,676	2,676	740	1,032	27,864	2,761,632
TOTAL RRX			87	8,563	8,563	2,384	76,210	7,498,218	
TOTAL RR			124	12,211	12,211	3,398	112,557	11,078,875	
BULKHEAD	PVT	L	0	0	0	0	0	0	0
			0	0	0	0	0	0	0
			TOTAL PVTL			0	0	0	0
TOTAL LOCA			37	3,648	3,648	1,014	36,347	3,580,657	

(a) Car Type	(b) Owner	(c) Class	(d) Units	(e) Local Tons	(f) Total Tons (tons/car X d) or plug	(g) On-Branch RT Miles (RT Miles /unit X d)	(h) Off-B Loaded Miles (1 way Off- B miles)	(i) Off-B Total Loaded Miles (h X d)	(j) GTM's (f X i)/d)
BULKHEAD	PVT	Interchanged	0	0	0	0	0	0	0
			0	0	0	0	0	0	0
			0	0	0	0	0	0	0
		TOTAL PVTX	0	0	0	0	0	0	0
		TOTAL PVT	0	0	0	0	0	0	0
	BULKHEAD	TOTAL	124	12,211	12,211	3,398	112,557	11,078,875	
TOTAL BASE YEAR			124	12,211	12,211	3,398	112,557	11,078,875	

## Traffic Detail

Branch: Henderson (TX) Industrial Lead  
 Date: 3/6/2009  
 By: Mike Drelicharz

(a) Car Type	(b) Owner	(c) Class	(d) Units	(e) Local Tons	(f) Total Tons (tons/car X d) or plug	(g) On-Branch RT Miles (RT Miles /unit X d)	(h) Off-B Loaded Miles (1 way Off- B miles)	(i) Off-B Total Loaded Miles (h X d)	(j) GTM's ((f X i)/d)
<b>FORECAST YEAR</b>									
BULKHEAD	RR	L	3	291	291	82	254	762	73,914
			18	1,755	1,755	493	1,190	21,420	2,088,450
			3	301	301	82	228	684	68,628
			12	1,200	1,200	329	993	11,916	1,191,600
			1	101	101	27	1,565	1,565	158,065
			0	0	0	0	0	0	0
			0	0	0	0	0	0	0
		TOTAL RRL	37	3,648	3,648	1,014		36,347	3,580,657
BULKHEAD	RR	Interchanged	4	404	404	110	792	3,168	319,968
			2	186	186	55	603	1,206	112,158
			1	98	98	27	598	598	58,604
			1	98	98	27	871	871	85,358
			1	101	101	27	1,293	1,293	130,593
			1	98	98	27	600	600	58,800
			1	89	89	27	870	870	77,430
			27	2,630	2,630	740	1,032	27,864	2,714,160
			1	100	100	27	1,032	1,032	103,200
			1	96	96	27	870	870	83,520
			2	203	203	55	603	1,206	122,409
			1	101	101	27	603	603	60,903
			1	101	101	27	870	870	87,870
			9	895	895	247	223	2,007	199,585
			1	100	100	27	603	603	60,300
			2	191	191	55	603	1,206	115,173
			2	202	202	55	870	1,740	175,740
			1	93	93	27	603	603	56,079
			1	101	101	27	1,136	1,136	114,736
			27	2,676	2,676	740	1,032	27,864	2,761,632
		TOTAL RRX	87	8,563	8,563	2,384		76,210	7,498,218
		TOTAL RR	124	12,211	12,211	3,398		112,557	11,078,875
BULKHEAD	PVT	L	0	0	0	0	0	0	0
			0	0	0	0	0	0	0

<u>(a)</u> <u>Car</u> <u>Type</u>	<u>(b)</u> <u>Owner</u>	<u>(c)</u> <u>Class</u>	<u>(d)</u> <u>Units</u>	<u>(e)</u> <u>Local</u> <u>Tons</u>	<u>(f)</u> <u>Total Tons</u> <u>(tons/car</u> <u>X d) or</u> <u>plug</u>	<u>(g)</u> <u>On-Branch</u> <u>RT Miles</u> <u>(RT Miles</u> <u>/unit X d)</u>	<u>(h) Off-B</u> <u>Loaded</u> <u>Miles</u> <u>(1 way Off-</u> <u>B miles)</u>	<u>(i) Off-B</u> <u>Total</u> <u>Loaded</u> <u>Miles</u> <u>(h X d)</u>	<u>(j)</u> <u>GTM's</u> <u>((f X i)/d)</u>
		TOTAL PVTL	0	0	0	0		0	0
		TOTAL LOCA	37	3,648	3,648	1,014		36,347	3,580,657
BULKHEAD	PVT	Interchanged	0	0	0	0	0	0	0
			0	0	0	0	0	0	0
			0	0	0	0	0	0	0
		TOTAL PVTX	0	0	0	0		0	0
		TOTAL PVT	0	0	0	0		0	0
	BULKHEAD	TOTAL	124	12,211	12,211	3,398		112,557	11,078,875
<b>TOTAL FORECAST YEAR</b>			<b>124</b>	<b>12,211</b>	<b>12,211</b>	<b>3,398</b>		<b>112,557</b>	<b>11,078,875</b>

## **LossDam Spreadsheet**

STCC	FORECAST YEAR				
	2007	2007 TO	FORECAST	FORECAST	FORECAST
	URCS \$/ TON	FORECAST YEAR INDEX	YEAR \$/ TON	YEAR TONS	YEAR LOSS & DAMAGE
01	0.04349	1.05000	0.04566	0	\$0
0113	0.02495	1.05000	0.02620	0	0
01195	3.18603	1.05000	3.34533	0	0
012	0.08599	1.05000	0.09029	0	0
013	0.24379	1.05000	0.25598	0	0
10	0.00713	1.05000	0.00749	0	0
11	0.00325	1.05000	0.00341	0	0
14	0.00604	1.05000	0.00634	0	0
20	0.10337	1.05000	0.10854	0	0
2011	0.00000	1.05000	0.00000	0	0
202	1.34667	1.05000	1.41400	0	0
203	0.45837	1.05000	0.48129	0	0
204	0.06541	1.05000	0.06868	0	0
2041	0.07670	1.05000	0.08054	0	0
2042	0.05292	1.05000	0.05557	0	0
2043	0.15046	1.05000	0.15798	0	0
2044	0.20022	1.05000	0.21023	0	0
2045	0.44715	1.05000	0.46951	0	0
2046	0.03938	1.05000	0.04135	0	0
2062	0.16405	1.05000	0.17225	0	0
20821	0.13795	1.05000	0.14485	0	0
2084	0.08321	1.05000	0.08737	0	0
20851	0.04596	1.05000	0.04826	0	0
209	0.03907	1.05000	0.04102	0	0
21	0.00000	1.05000	0.00000	0	0
24	0.06360	1.05000	0.06678	0	0
2421	0.06692	1.05000	0.07027	11,326	796
2432	0.04278	1.05000	0.04492	0	0
25	0.06475	1.05000	0.06799	0	0
26	0.28086	1.05000	0.29490	0	0
26211	0.26458	1.05000	0.27781	0	0
26213	0.77086	1.05000	0.80940	0	0
263	0.20104	1.05000	0.21109	0	0
264	0.02344	1.05000	0.02461	0	0
26471	0.00307	1.05000	0.00322	0	0
28	0.04200	1.05000	0.04410	0	0
281	0.01619	1.05000	0.01700	0	0
2812	0.01606	1.05000	0.01686	0	0
282	0.06117	1.05000	0.06423	0	0
289	0.05941	1.05000	0.06238	0	0
29	0.02046	1.05000	0.02148	0	0
30	0.08446	1.05000	0.08868	0	0
301	0.00891	1.05000	0.00936	0	0
32	0.02948	1.05000	0.03095	0	0
321	0.00000	1.05000	0.00000	0	0
3295	0.02951	1.05000	0.03099	0	0

FORECAST YEAR					
	2007	2007 TO	FORECAST	FORECAST	FORECAST
	URCS	FORECAST	YEAR	YEAR	YEAR
	\$/	YEAR	\$/	YEAR	LOSS &
<u>STCC</u>	<u>TON</u>	<u>INDEX</u>	<u>TON</u>	<u>TONS</u>	<u>DAMAGE</u>
33	0.05777	1.05000	0.06066	0	0
3312	0.05336	1.05000	0.05603	0	0
3352	0.15163	1.05000	0.15921	0	0
34	0.08348	1.05000	0.08765	0	0
344	0.26735	1.05000	0.28072	0	0
35	0.32208	1.05000	0.33818	0	0
351	0.00000	1.05000	0.00000	0	0
352	1.52982	1.05000	1.60631	0	0
353	0.14557	1.05000	0.15285	0	0
36	0.47035	1.05000	0.49387	0	0
361	1.38438	1.05000	1.45360	0	0
363	0.23463	1.05000	0.24636	0	0
365	7.90006	1.05000	8.29506	0	0
37	1.08988	1.05000	1.14437	0	0
37111	1.60462	1.05000	1.68485	0	0
37112	1.26812	1.05000	1.33153	0	0
3714	0.27078	1.05000	0.28432	0	0
44	0.11915	1.05000	0.12511	0	0
45	0.04241	1.05000	0.04453	0	0
46	0.11395	1.05000	0.11965	0	0
461	0.11207	1.05000	0.11767	0	0
48	0.04388	1.05000	0.04607	0	0
OTHER .	0.57177	1.05000	0.60036	0	0
<b>Total Loss &amp; Damage Forecast Year</b>				<b>11,326</b>	<b>\$796</b>

## **NLV Track Structure and Real Estate**

## NET LIQUIDATION VALUE OF TRACK & BRIDGES

**Henderson Ind. Ld. (MP 0.59 near Overton to MP 15.80 near Henderson, TX.)**

30-Apr-09

M.P.	0.59	TO	15.80	=	15.21 TRACK MILES
	MISCELLANEOUS SIDINGS			=	3.59 TRACK MILES
					<b>18.80 TOTAL T.M.S</b>

### TRACK COMPONENTS

Rail Weight	RAIL		OTM	SWITCHES			Net Tons	NET TONS		
	Track Miles	Net Tons	Net Tons	No. 7	No. 8.5 & No. 9	No. 10				
136#		0.00	0.00				0.00	0.00		
133#		0.00	0.00				0.00	0.00		
132#		0.00	0.00				0.00	0.00		
131#		0.00	0.00				0.00	0.00		
119#		0.00	0.00				0.00	0.00		
115#	16.21	3078.50	932.59			10	57.29	4068.38		
113#		0.00	0.00				0.00	0.00		
112#		0.00	0.00				0.00	0.00		
100#		0.00	0.00				0.00	0.00		
90#	3.54	560.74	138.41				0.00	699.14		
85#		0.00	0.00				0.00	0.00		
80#		0.00	0.00				0.00	0.00		
70#	0.05	6.16	1.44				0.00	7.60		
<b>Total:</b>	<b>18.80</b>	<b>3645.40</b>	<b>1072.44</b>				<b>57.29</b>	<b>4775.12</b>		

TIES		CURRENT MARKET VALUE	BASE YEAR VALUE
SWITCH TIES	670 EA		
CROSS TIES	55995 EA		
<b>TOTAL TIES</b>	<b>56665 EA</b>		

### VALUE OF TRACK COMPONENTS

				CRS RATE	VALUE
MAIN & SIDE TRACKS:	1,138.11 N.T. x	\$242.00 /N.T. =	\$275,422	Reroll Rail	0.985 \$271,291
MAIN & SIDE TRACKS:	506.26 N.T. x	\$155.00 /N.T. =	\$78,471	Scrap Rail	0.985 \$77,294
MAIN & SIDE TRACKS:	2,001.03 N.T. x	\$600.00 /N.T. =	\$1,200,617	No 2 Qual Rail	0.985 \$1,182,608
O.T.M. & Turnouts:	1,129.72 N.T. x	\$200.00 /N.T. =	\$225,944	Scrap Material	0.985 \$222,555
SWITCH & CROSS TIES :	3,400 ea. x	\$10.00 ea. =	\$33,999	Reusable Ties	0.985 \$33,489
SWITCH & CROSS TIES :	5,667 ea. x	\$5.00 ea. =	\$28,333	Landscape #1 Ties	0.985 \$27,908
SWITCH & CROSS TIES :	8,500 ea. x	\$3.00 ea. =	\$25,499	Landscape #2 Ties	0.985 \$25,117
SWITCH & CROSS TIES :	39,099 ea. x	\$0.00 ea. =	\$0	Scrap Ties	0.985 \$0
	<b>56665 TOTAL TRACK VALUE</b>		<b>\$1,868,285</b>		<b>\$1,840,261</b>

### BRIDGE VALUE

<b>BRIDGE VALUE</b>	<b>\$5,300</b>	<b>0.985</b>	<b>\$5,224</b>
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### TOTAL VALUE

<b>TOTAL VALUE</b>	<b>\$1,873,385</b>	<b>\$1,845,284</b>
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### REMOVAL COSTS

TRACK REMOVAL	18.80 T.M.s @	\$8,850 Per Mile	\$166,380	1.014	\$168,709
SWITCH & CROSSTIES	56665 Ea. @	\$3.00 Ea.	\$169,995	1.014	\$172,375
BRIDGE REMOVAL COSTS			\$66,000	1.014	\$66,924
RD CROSSING REMOVAL	1316 Feet @	\$100.00 Per Ft.	\$131,600	1.014	\$133,442
	<b>TOTAL REMOVAL</b>		<b>\$533,975</b>		<b>\$408,008</b>

## NET LIQUIDATION VALUE

<b>NET LIQUIDATION VALUE</b>	<b>\$1,339,410</b>	<b>\$1,437,276</b>
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**VERIFIED STATEMENT OF ROBERT CASTAGNA****I. Introduction and Background**

My name is Robert Castagna. I am employed by Union Pacific Railroad Company ("UP") as a Senior Business Manager in the Industrial Products, Marketing and Sales Department. My office address is 3898 Brockton Place, North Vancouver, BC, Canada, V7G2L7. I have been employed by UP since April 1999 and have been in my current position for ten years. My primary duties include sales responsibility for customers located in Western Canada.

UP is filing an application with the Surface Transportation Board ("STB") to abandon its Henderson Branch (the "Line") from Milepost 0.59 to Milepost 16.28 in Rusk County, Texas. This verified statement details the shipping history and available transportation alternatives for the customer served by the Line. One customer has used the line in 2008: West Fraser. I describe this customer and their traffic in greater detail below.

**II. West Fraser**

West Fraser operates a sawmilling facility in Henderson, TX, which processes logs into lumber and ships this product from the mill site. The facility is located at Milepost 14.3 on the Line. West Fraser ships its finished products via truck and rail throughout the United States. All West Fraser traffic is exempt traffic, pursuant to 49 U.S.C. §1039.11. West Fraser's head office address is 858 Beatty Street, Vancouver, BC, Canada V6B1C1 (ships from facility at Henderson, TX).

**Outbound Rail Traffic:** West Fraser shipped the following outbound rail shipments in recent years:

2007:	Lumber (STCC 24211) 167 cars, 16,473 tons
2008:	Lumber, 124 cars, 12.211 tons
Base Year (01/08 -12/08):	Lumber, 124 cars, 12.211 tons
Forecast Year (05/09 – 04/10):	Lumber, 124 cars, 12.211 tons

**Inbound Traffic:** There are no inbound rail shipments to this location.

Base Year revenue, which is actual revenue generated by West Fraser, totaled \$531,080. West Fraser's Forecast Year revenues remain at \$531,080. Based on my review of shipments from this customer, the majority of outbound traffic from West Fraser is currently moving by truck.

### III. Boral Brick

Boral Brick last shipped one rail car in 2007. Based on the fact that they have not shipped a loaded railcar since 2007, Boral Brick appears to be relying on truck transportation to move its product.

### IV. Alternative Transportation for West Fraser

If the Board approves the proposed abandonment, West Fraser will have two shipping alternatives from Henderson, TX.

1. Truck directly to receiver. UP believes that West Fraser is already using this mode of transportation for the majority of its outbound product shipments.
2. Use a transload facility to load rail. West Fraser can access a UP served transload facility at Longview, TX, which is approximately 30 miles from Henderson, TX. The use of transload facilities is an accepted practice for the shipment of lumber. West Fraser

currently utilizes transloading as a shipment option from some of its other lumber facilities.

## **V. Conclusion**

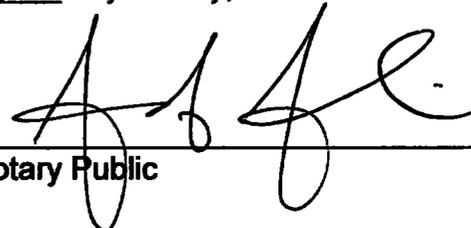
Based upon the fact that only one shipper, West Fraser, currently utilizes the Line, and because there are readily available transportation alternatives which this shipper is currently using, UP's abandonment of the Henderson Branch will have little or no impact upon the shipper. Moreover, if West Fraser desires to use rail service in the future, the UP's transload facility located approximately 30 miles away, at Longview, Texas, is available and is similar to other transload options currently used by West Fraser at its other lumber facilities.

PROVINCE OF BRITISH COLUMBIA )  
 )  
DISTRICT OF NORTH VANCOUVER ) ss.

Robert Castagna, being first duly sworn, deposes and states that he has read the above document, knows the facts asserted therein, and that the same are true as stated.

  
Robert Castagna

SUBSCRIBED and SWORN to before me this 8<sup>th</sup> day of May, 2009.

  
Notary Public

ANDREA AGNOLONI  
NOTARY PUBLIC  
102 - 1975 LONSDALE AVE.  
NORTH VANCOUVER, B.C.  
V7M 2K3 604-987-8101

## **VERIFIED STATEMENT OF ZACHARY W. SCHROEDER**

My name is Zachary W. Schroeder. I am employed by Union Pacific Railroad Company ("Union Pacific") as a Manager of Appraisals in the Real Estate Department, Union Pacific Finance. My office address is 1400 Douglas Street, STOP 1690, Omaha Nebraska, 68179. I have been employed by Union Pacific since October 2006 and have been in my current position for two years. My primary duties include direct responsibility for valuation of real estate and related assets. I hold a masters degree in Community and Regional Planning with an emphasis on Urban Economics from the University of Nebraska at Lincoln. Prior to my employment at Union Pacific I worked as Economic Development Consultant for the State of Nebraska.

### **I. Introduction and Background**

Union Pacific is preparing to file an application with the Surface Transportation Board ("STB") to abandon its Henderson Industrial Lead (the "Lead") from Milepost 0.59 near Overton to Milepost 16.28 in Henderson, Texas, a distance of 15.69 miles in Rusk County, Texas. This statement provides information and analysis of the land associated with the Line (the "Subject Property"), and describes the process used to estimate its market value, in accordance with Surface Transportation Board guidelines and railroad industry appraisal standards and practices. In performing my analysis, I relied upon International & Great Northern Rail Road Company Right-of-Way and Track Maps (valuation maps).

### **II. Line Acreage and Ownership**

The corridor occupied by the Line varies in width, but is generally between 100 and 150-feet wide. I identified the Subject Property considered in my analysis and performed my valuation using Union Pacific ledger data (records), which define the

Subject Property's boundaries by parcel number and area. The Original Subject Property comprises 229.418 acres that are considered reversionary ownership, and another 10.89 acres that are fee equivalent ownership. The fee owned 10.89 acres are outside the immediate right of way underlying the intact track from Milepost 0.59 near Overton to Milepost 15.92 in Henderson, Texas. Fee parcel No. 1 on Map V12/S-4, separates reversionary parcel No. 2 which is the last parcel to the end of Line at Milepost 16.28. These 10.89 acres can stand alone, and have been removed from the final valuation. The Final Subject Property comprises 229.418 acres that are considered reversionary ownership, and 0.00 acres that are fee equivalent ownership. The Subject Property does not contain any federally owned land.

### III. Valuation

STB guidelines require the value estimate to assume that the Subject Property's highest and best use is for non-railroad purposes, also known as Liquidation Value. To derive Liquidated Value, I field-inspected the Subject Property from adjacent roadways and other public rights-of-way on August 21, 2008. My value estimate, shown below, is valid as of March 2009 based upon calculations I initially prepared in September 2008. Real estate market conditions in the region are generally stable.

For valuation purposes, I divided entire Subject Property (ledger data) into Value Segments, each of which I categorized based upon my field observations of the predominant uses of land "across-the-fence" for each Value Segment at issue, and consideration of the zoning status of adjacent properties. I then assigned values to each Value Segment. (See Exhibit 1.) In doing so, I considered a range of relevant real estate market data, including prior land sales, listings, assessor data, and other broker information.

Based upon predominant across-the-fence land uses and zoning regulations, I determined the Non-Corridor Highest and Best Use for each Value Segment by comparing market and adjacent property data to each part of the Subject Property. I determined that some parts of the Subject Property were physically large enough and had sufficient location-access to be suitable for stand-alone use or development. I did not apply a discount to such land parcels. Most of the Subject Property, however, appeared better suited to be sold or used in combination with adjacent property. I made downward adjustments for certain land parcels based upon the potential contribution they would make to the value of adjacent land, if they were to be held under common ownership with it.

As of March 2009, liquidation value for non-railroad purposes for the Subject Land is calculated as follows:

Reversionary acreage: \$0

Acreage owned in fee: 0.00 acres at \$.35 per square foot, or \$15,147 per acre;

0.0 acres x \$.35 = **\$0.00 total land value**

This value is based on an end of Line at the current operational end at Milepost 15.92. If someone wanted to re-extend the main track across Parcel 1 and Parcel 2 on Map V12/S-4, the corridor value would be \$219,072 as Parcel 1 is owned in fee.

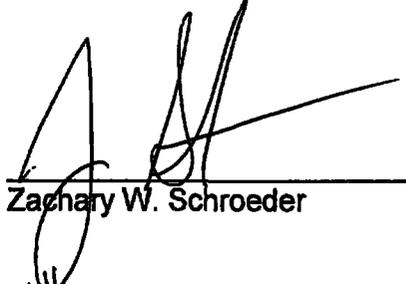
This valuation estimate, which is effective as of March 2009 excludes value-in-place of or costs for removal of signboards, trackage, bridges, signals, signage, culverts, crossing protection or other improvements.

#### **IV. Topography**

The Subject Property is generally level with adjacent land and would require minimal site preparation.

STATE OF NEBRASKA        )  
  )  
COUNTY OF DOUGLAS        )        ss.

Zachary W. Schroeder, being first duly sworn, deposes and states that he has read the above document, knows the facts asserted therein, and that the same are true as stated.

  
\_\_\_\_\_  
Zachary W. Schroeder

SUBSCRIBED and SWORN to before me this 14<sup>th</sup> day of May, 2009.

  
GENERAL NOTARY - State of Nebraska  
PAUL G. FARRELL  
My Comm. Exp. Dec. 20, 2009

  
\_\_\_\_\_  
Notary Public

