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BEFORE THE
SURFACE TRANSPORTATION BOARD

WESTERN FUELS ASSOCIATION, INC. and BASIN ELECTRIC POWER COOPERATIVE, INC. Complainants, v. BNSF RAILWAY COMPANY Defendant.	Docket No. 42088

REBUTTAL EVIDENCE OF COMPLAINANTS WESTERN FUELS ASSOCIATION, INC. AND BASIN ELECTRIC POWER COOPERATIVE, INC.

EXHIBITS

ENTERED
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WESTERN FUELS ASSOCIATION, INC.
And BASIN ELECTRIC POWER
COOPERATIVE, INC.

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Dated: September 30, 2005

LIST OF EXHIBITS

EXHIBIT I-	TITLE
1	BNSF 2004 Unit Coal Train Rates Per Revenue Ton-Mile

EXHIBIT II-A-	TITLE
1	Detailed Response to BNSF Road Property and Variability Arguments
2	Analysis of BNSF's Reply Evidence on Locomotive Fuel Consumption
3	Detailed Analysis of BNSF's Locomotive Maintenance Evidence
4	Detailed Response to BNSF's Criticisms of WFA/Basin's Locomotive Spare Margin Calculations and Locomotive Lease Cost
5	Rebuttal Revised Summary of BNSF's 2004 Variable Maintenance of Way Costs from the PRB to WFA/Basin's Laramie River Station
6	Rebuttal Revised Development of WFA/Basin's Locomotive Maintenance Adjustment - BNSF 2004
7	Variable Cost Differences by Causal Factor - WFA/Basin Rebuttal vs BNSF Reply
8	Rebuttal Variable Costs for Unit Train Movements of Coal via BNSF from Dry Fork Mine to WFA/Basin's Laramie River Station Near Moba, WY -- Base Year 2004 Indexed to 4Q04 Levels
9	Rebuttal Variable Costs for Unit Train Movements of Coal via BNSF from Eagle Butte Mine to WFA/Basin's Laramie River Station Near Moba, WY -- Base Year 2004 Indexed to 4Q04 Levels
10	Rebuttal Variable Costs for Unit Train Movements of Coal via BNSF from Cordero Mine to WFA/Basin's Laramie River Station Near Moba, WY -- Base Year 2004 Indexed to 4Q04

11	Rebuttal Variable Costs for Unit Train Movements of Coal via BNSF from Caballo Rojo Mine to WFA/Basin's Laramie River Station Near Moba, WY – Base Year 2004 Indexed to 4Q04
12	Rebuttal Variable Costs for Unit Train Movements of Coal via BNSF from Jacobs Ranch Mine to WFA/Basin's Laramie River Station Near Moba, WY – Base Year 2004 Indexed to 4Q04
13	Rebuttal Rates, Variable Costs, and Revenue to Variable Cost Ratio – BNSF Origin Mines to WFA/Basin's Laramie River Station - 4Q04

EXHIBIT III-A-	**TITLE**
1	Additional Route Miles to Provide Origin-to-Destination Delivery Service to the LRR Traffic Group
2	Comparison of Differences in SAC Tonnage Between WFA/Basin Opening and BNSF Reply
3	BNSF Surcharge and Over-Recovery of Fuel Costs – 4Q04
4	Percent Change in AEO Table A12 Diesel Fuel and the RCAFU Fuel Index vs. Percent Change in EIA On-Highway Diesel Fuel (1995=100)

EXHIBIT III-B-	**TITLE**
1	LRR Track Diagrams

EXHIBIT III-C-	**TITLE**
1	Elements of WFA/Basin's SARR Operating Plan that Have Been Accepted by BNSF

EXHIBIT III-D-	**TITLE**
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EXHIBIT III-F-	TITLE
1	Rebuttal WFA/Basin Road Property Investment Costs
2	Rebuttal Development of Clearing, Grubbing, Lateral Drainage, Rip Rap and Retaining Wall Quantities and Costs for the Laramie River Railroad
3	Rebuttal Total Earthwork Quantities by Line Segment for the Laramie River Railroad
4	Rebuttal Earthwork Quantities for the Yards of the Laramie River Railroad
5	Rebuttal Development of Total Earthwork Quantities and Costs by Type of Material Moved for the Laramie River Railroad
6	Rebuttal Development of Other Grading Requirements for the Laramie River Railroad

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1	Comparison of Indices of the RCAF-U, RCAF-A and .59RCAF-U Forecasts
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EXHIBIT III-H-	TITLE
1	LRR Discounted Cash Flow Model
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EXHIBIT IV-A-	TITLE
1	Comparison of LRS Rate Increase Including Fuel Surcharge and BNSF Average Rate Increases
2	Comparison of LRS Tariff Rates to LRS Expired Contract Rates and BNSF System Profitability (Mills Per Net Ton-Mile)
3	Comparison of LRS Tariff Rates to LRS Expired Contract Rates and BNSF System Profitability (Revenue/Variable Cost Ratios – 2004-2024)
4	Maximum Rates (Mills Per Net Ton-Mile)
5	Comparison of Tariff Rates and STB Rate Prescriptions (Mills Per Net Ton Mile)

I. Counsel's Argument

Exhibit I-1

Redacted

II-A Quantitative
Market Dominance

Exhibit II-A-1

Redacted

Exhibit II-A-2

Redacted

Exhibit II-A-3

Redacted

Common, and the Specialized Services Operations subactivities. The administrative support operations includes receiving and processing customer orders, requesting cars, preparing waybills, rating shipments, billing customers, collecting customer receivables in the ordinary course of business (not to include treasury, legal, general accounting, revenue accounting, or credit operations, all of which are chargeable to the General and Administrative activity), billing and recording demurrage, reporting interchanges, reporting advances, and the initial reporting and summarization of input documents for purposes of cash collection and accounting. Any operations beyond the initial summarization and reporting of input data are assignable to the General and Administrative activity except for those otherwise included in the definition of this subactivity.

Carrier staff, administrative, or clerical operations related to operating or transportation department general administration should not be charged to this subactivity. The Administrative Support Operations subactivity may be performed at local stations, regional offices, or even at the general offices; however, the location of the operation performance does not affect its nature. The operations included in this subactivity should reasonably correlate to the quantity of shipments or to the quantity of carloadings.

General and Administrative Activity—(XX-60-XX)

(D) *General and Administrative* activity refers to the providing of overall administration or other general support for carrier operations. It comprehends only that portion of general and administrative activities that relates to carrier operations (as distinguished from noncarrier operations or nonoperating activities) including executive, legal, financial, treasury, accounting, budgeting, taxation, corporate planning, costing, marketing, advertising, traffic, corporate secretary, public relations, real estate, insurance administration, personnel administration, pension plan administration, general purchasing, labor relations, internal auditing, industrial engineering, and regulatory reporting.

This activity excludes expenses incurred for noncarrier operations of the carrier company as well as for general administration of the corporate entity and nonoperating income or expenses. It also excludes expenses in performance of or direct support for Way and Structures, Equipment, and Transportation activities, with particular attention to the Administrative Support Operations subactivity.

OPERATING EXPENSE ACCOUNTS

Section 3—Function Explanations

NOTE: Functions do not necessarily correlate to organizational structure. A particular department may not have a specific USOA expense function code. However, its costs may be includable under various function codes. Costs not properly chargeable to specific functions should be assigned to Function Code 99, Other.

(a) Functions Related to the Way and Structures Activity

(1) Administration Functions.

(02) Administration, Track—General administration and supervision of central, regional, and divisional engineering functions related to repair and maintenance of track. Used only in Way and Structures—Other. Included are:

- General engineering and design.
- Valuation engineering for maintenance and improvements.
- Planning and supervision of repair and maintenance work.
- Budget preparation, clerical support, and similar functions.

(03) Administration, Bridges and Buildings—General administration and supervision of central, regional and divisional engineering functions related to repair and maintenance of bridges and buildings. Used only in Way and Structures—Other. Included are:

- General engineering and design.
- Valuation engineering for maintenance and improvements.
- Planning and supervision of repair and maintenance work.
- Budget preparation, clerical support, and similar functions.

(04) Administration, Signals—General administration and supervision of

central, regional, and divisional engineering functions related to repair and maintenance of signals. Used only in Way and Structures—Other. Included are:

- General engineering and design.
- Valuation engineering for maintenance and improvements.
- Planning and supervision of repair and maintenance work.
- Budget preparation, clerical support, and similar functions.

(05) Administration, Communications—General administration and supervision of central, regional, and divisional engineering functions related to repair and maintenance of communication facilities. Used only in Way and Structures—Other. Included are:

- General engineering and design.
- Valuation engineering for maintenance and improvements.
- Planning and supervision of repair and maintenance work.
- Budget preparation, clerical support, and similar functions.

(06) Administration, Other—General administration and supervision of central, regional, and divisional engineering functions related to repair and maintenance of other roadway property. Used only in Way and Structures—Other. Included are:

- General engineering and design.
- Valuation engineering for maintenance and improvements.
- Planning and supervision of repair and maintenance work.
- Budget preparation, clerical support, and similar functions.

(2) Repair and Maintenance Functions—These functions include:

- Repair and maintenance work on road property and equipment, including gang foreman, shop foreman, and other supervisors with direct authority over workers; all higher levels of supervision are included in the administration function.
- Work train service. Crew wages are to be charged directly; other work train expenses except fuel may be apportioned if not solely identifiable to work train service.
- Store expense and shop expense.

(10) Repair and Maintenance, Roadway—Roadway, cuts, fills, banks, embankments, subgrade, roadbed, ditches, drains, landscaping; cutting and removing grass, brush, debris; dressing ballast; preventing and extinguishing fires; patrolling and inspection; roadway relocation.

(11) Repair and Maintenance, Tunnels and Subways—Repaving, ventilating, lighting, other maintenance.

(12) Repair and Maintenance, Bridges and Culverts—Bridges, trestles, culverts and elevated structures which carry tracks; repairing, filling, dredging, cleaning, watching these structures.

(13) Repair and Maintenance, Ties—Cross, switch, bridge, and other track ties. This function includes expenses associated with unloading, distributing and placing ties in tracks.

(14) Repair and Maintenance, Rails and Other Track Material—All track material used in repair of tracks except ballast and ties. This function includes expenses associated with unloading and installing Rail and Other Track Material.

(16) Repair and Maintenance, Ballast—Gravel, stone, slag, cinders, sand, and like material.

(19) Repair and Maintenance, Signals and Interlockers—Signals and interlockers and related apparatus governing train movement.

(20) Repair and Maintenance, Communications Systems—Telephone, telegraph, radio, radar, inductive train communication, and other communication systems, including terminal equipment.

(21) Repair and Maintenance, Power Systems—Power plants, substations, transmission and distribution systems.

(22) Repair and Maintenance, Highway Grade Crossings—Highway grade crossing signals, gates, and related apparatus.

(23) Repair and Maintenance, Station and Office Buildings—Station and office buildings, fixtures, appurtenances, and grounds.

(24) Repair and Maintenance, Shop Buildings—Locomotives—Shops and buildings, fixtures, appurtenances, and grounds, used for the repair, maintenance and servicing of locomotives.

(25) Repair and Maintenance, Shop Buildings—Freight Cars—Shops and buildings, fixtures, appurtenances, and grounds, used for the repair, maintenance, and servicing of freight cars.

(26) Repair and Maintenance, Shop Buildings—Other—Shops and buildings,

fixtures, appurtenances, and grounds, used for the repair, maintenance, and servicing of revenue service equipment other than locomotives and freight cars; roadway machines; work equipment and the like.

(27) Repair and Maintenance, Locomotive Servicing Facilities—Fuel and water stations, fixtures, appurtenances, and grounds.

(28) Repair and Maintenance, Miscellaneous Buildings and Structures. All permanent buildings and structures, and their fixtures, appurtenances, and grounds, not otherwise provided for. (Includes storehouses.)

(29) Repair and Maintenance, Coal Terminals—Wharves, docks, and other loading or unloading facilities for handling coal, including conveyors, machinery and fixtures.

(30) Repair and Maintenance, Ore Terminal—Wharves, docks, and other loading or unloading facilities for handling ores and other bulk mineral commodities, including conveyors, machinery and fixtures.

(31) Repair and Maintenance, TOFC/COFC—Terminals—TOFC/COFC terminal structures, fixtures, machinery and appurtenances, used for transfer of trailers and containers.

(32) Repair and Maintenance, Other Marine Terminals—Marine terminal structures, fixtures, machinery and appurtenances not otherwise provided for.

(33) Repair and Maintenance, Motor Vehicle Loading and Distribution Facilities—Buildings, structures, fixtures, machinery and appurtenances used for receipt, loading, unloading, and distribution of motor vehicles.

(35) Repair and Maintenance Facilities for Other Specialized Services Operations—Buildings, structures, machinery, fixtures and grounds, used as part or whole of a revenue-producing specialized service.

(36) Repair and Maintenance, Roadway Machines—Machines and equipment used for repairs of roadway and structures.

(37) Small tools and Supplies—Cost of small tools and supplies used in repair and maintenances.

(38) Snow Removal—Removal of snow and ice; plow and flange service; setting up, taking down and storing fences. If the amount of labor expense is not substantial, the wages of those employees who perform snow removal duties may be included in the appropriate expense accounts for the duties they are normally assigned.

(39) Dismantling Retired Property—Dismantling retired road property when the property is not to be replaced through normal maintenance, addition or betterment.

(48) Road Property Damaged—Repair of roadway property and structures, used in revenue service, and all equipment not used in revenue service, when damage is caused by derailments, collision, fire, explosions, sabotage, other casualties, and excluding damage resulting through normal operations or use; such as part failures, overloads, overheating, short circuits and similar events. Part failures through normal operations are those where the resulting damage is restricted to the unit of road property which experienced the failure. When the damage extends to other units of road property, related expenses shall be charged to this function.

(3) Other Function.

(99) Other—All expenses not properly includable in the above functions.

(b) Functions Related to the Equipment Activity

(1) Administrative Functions.

(01) Administration, General—General administration and supervision of central, regional, and divisional repair and maintenance functions. Included are:

- General engineering and design.
- Valuation engineering for maintenance and improvements.
- Planning and supervision of repair and maintenance of equipment.
- Budget preparation, clerical support, and similar functions.

(2) Repair and Maintenance Functions—These functions include:

- Repair and maintenance work on equipment including gang foreman, shop foreman, and other supervisors with direct authority over workers; all higher levels of supervision are included in the Administrative function.
- Store expense and shop expense.

(39) Dismantling Retired Property—Dismantling retired equipment when the property is not to be replaced

through normal maintenance, addition or betterment.

(40) [Reserved]

(41) Repair and Maintenance, Locomotives—Repair of locomotives in revenue service.

(42) Repair and Maintenance, Freight Cars—Repair of freight cars and attached motor equipment in revenue service.

(43) Repair and Maintenance, Trucks, Trailers, Containers in Revenue Service—Repair, inspection, and lubrication of trucks, trailers and containers in revenue service.

(44) Repair and Maintenance, Floating Equipment in Revenue Service—Floating equipment including appurtenances.

(45) Repair and Maintenance, Passenger and Other Revenue Equipment—Repair, inspection and lubrication of passenger train cars and attached motor equipment and other equipment used in revenue service.

(46) Repair and Maintenance, Computer Systems and Word Processing Systems—Computers and attached peripheral equipment, data recording and punch-card processing equipment, word processing equipment.

(47) Repair and Maintenance, Work and Other Non-Revenue Equipment—Rail and floating work equipment and appurtenances, and all other equipment not used in revenue service and not provided for elsewhere.

(48) Equipment Damaged—Repair of locomotives, freight cars, other equipment used in revenue service, and all equipment not used in revenue service, when damage is caused by derailment, collision, fire, explosions, sabotage, washouts, or other casualties, and excluding damage resulting through normal operations or use, such as part failures, overloads, overheating, short circuits and the like. Part failures through normal operations are those where the resulting damage is restricted to the equipment that experienced the failure. When the damage extends to other units of equipment, related repairs shall be charged to this function.

(49) Repair and Maintenance, Shop Machinery—Locomotives—Repair of shop machinery and other apparatus, including special foundations used for the repair, maintenance and servicing of locomotives.

(50) Repair and Maintenance, Shop Machinery—Freight Cars—Repair of shop machinery and other apparatus, including special foundations for the repair, maintenance and servicing of freight cars.

(51) Repair and Maintenance, Shop Machinery—Other Equipment—Repair of shop machinery and other apparatus, including special foundations for the repair, maintenance and servicing of other equipment.

(3) Other Function.

(99) Other—All equipment expenses not properly includable in the above functions.

(c) Functions Related to the Transportation Activity

(1) Administrative Function.

(01) Administration, General—General administration and supervision of central, regional, and divisional operational functions. Included are:

- Planning and supervision of train, yard, common, specialized services and support operations.
- Budget preparation, clerical support, and similar functions.

[Not applicable to the Train and Yard Common Subactivity.]

(2) Operations Functions.

(56) Engine Crews—Operation of trains in line-haul revenue service by enginemen, including crew meals, lodging, deadheading and other expenses.

(57) Train Crews—Operation of trains in line-haul revenue service by trainmen, including crew meals, lodging, deadheading, and other expenses.

(58) Dispatching Trains—Costs include dispatchers, supporting staff, train order stations and operators, office and supplies expense.

(59) Operating Switches, Signals, Interlockers, Retarders, Humps—Operators, switch tenders, supplies, etc.

(60) Operating Drawbridges—Engineers, tenders, watchmen, supplies, etc.

(61) Highway Crossing Protection—Gatekeepers, flagmen, lighting, supplies, etc.

(62) Train Inspection and Lubrication—Inspection and lubrication of trains (cars and locomotives), including minor repairs made by inspectors. This includes the inspection of train locomotives when indistinguishable from

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 & Wages (b)	Material, tools, supplies, fuels, & lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	Passenger (g)	Total (h)	Line No.
		WAYS & STRUCTURES								
		ADMINISTRATION								
1		Track	26,198	3,918	(4,918)	1,603	26,801		26,801	1
2		Bridge & building	16,833	2,508	(3,147)	1,024	17,218		17,218	2
3		Signal	16,464	2,507	(3,147)	1,024	16,848		16,848	3
4		Communication	7,284	1,098	(1,378)	449	7,453		7,453	4
5		Other	36,738	5,642	(6,541)	2,308	38,147		38,147	5
		REPAIRS AND MAINTENANCE								
6		Roadway - running	30,704	1,065	16,260	2,465	50,494		50,494	6
7		Roadway - switching	3,037	107	1,634	244	5,022		5,022	7
8		Tunnels & subways - running	5	33	264	4	306		306	8
9		Tunnels & subways - switching	1		26		27		27	9
10		Bridges & culverts - running	14,426	1,586	2,631	3,080	21,723		21,723	10
11		Bridges & culverts - switching	1,427	156	260	304	2,147		2,147	11
12		Ties - running	6,019	1,281	4,265	1,340	12,905		12,905	12
13		Ties - switching	597	126	422	132	1,277		1,277	13
14		Rail & other track material - running	68,611	8,387	14,564	4,958	96,520		96,520	14
15		Rail & other track material - switching	6,786	829	1,440	491	9,546		9,546	15
16		Ballast - running	5,067	497	201	156	5,921		5,921	16
17		Ballast - switching	500	56	20	15	591		591	17
18		Road property damaged - running	4	3			7		7	18
19		Road property damaged - switching								19
20		Road property damaged - other								20
21		Signals & interlockers - running	46,944	6,786	4,510	1,944	60,184		60,184	21
22		Signals & interlockers - switching	4,644	795	446	182	6,067		6,067	22
23		Communications systems	20,010	7,132		292	27,434		27,434	23
24		Power systems	9	613	622	316	1,560		1,560	24
25		Highway grade crossings - running	3,102	228	(431)	292	3,191		3,191	25
26		Highway grade crossings - switching	307	26	(42)	29	320		320	26
27		Station & office buildings	821	1,485	11,902	3,247	17,455		17,455	27
28		Shop buildings - locomotives	1,679	1,851	5,369	191	9,090		9,090	28
29		Shop buildings - freight cars	512	564	1,633	58	2,767	N/A	2,767	29
30		Shop buildings - other equipment	1,461	1,610	4,668	166	7,905		7,905	30

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

Line No.	Cross Check	Name of railway operating expense account (a)	Salaries & Wages (b)	Material, tools, supplies, fuels, & lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	Passenger (g)	Total (h)	Line No.
		REPAIRS AND MAINTENANCE - (Continued)								
134	*	Other rents - (credit) - switching	N/A	N/A		N/A				134
135	*	Other rents - (credit) - other	N/A	N/A		N/A				135
136	*	Depreciation - running	N/A	N/A		478,329	478,329		478,329	136
137	*	Depreciation - switching	N/A	N/A		47,314	47,314		47,314	137
138	*	Depreciation - other	N/A	N/A		267,449	267,449		267,449	138
139		Joint facility - debit - running	N/A	N/A	69,851	N/A	69,851		69,851	139
140		Joint facility - debit - switching	N/A	N/A	7,041	N/A	7,041		7,041	140
141		Joint facility - debit - other	N/A	N/A		N/A				141
142		Joint facility - (credit) - running	N/A	N/A	(47,870)	N/A	(47,870)		(47,870)	142
143		Joint facility - (credit) - switching	N/A	N/A	(4,734)	N/A	(4,734)		(4,734)	143
144		Joint facility - (credit) - other	N/A	N/A		N/A				144
145		Dismantling retired road property - running	59		5	10	74		74	145
146		Dismantling retired road property - switching	6		1		7		7	146
147		Dismantling retired road property - other								147
148		Other - running	29	361	197	7,030	7,617		7,617	148
149		Other - switching	3	37	20	666	726		726	149
150		Other - other	4	59	32	1,157	1,252		1,252	150
151		TOTAL WAY AND STRUCTURES	337,881	76,400	95,963	1,099,264	1,609,508		1,609,508	151
		EQUIPMENT								
		LOCOMOTIVES								
201		Administration	11,476	3,722	7,220	3,823	26,241		26,241	201
202	*	Repair & maintenance	138,954	92,476	263,592	43,261	538,283		538,283	202
203	*	Machinery repair	94	960		236	1,290		1,290	203
204		Equipment damaged	412	4		(3)	413		413	204
205		Fringe benefits	N/A	N/A	N/A	60,947	60,947		60,947	205
206		Other casualties & insurance	N/A	N/A	N/A	102,213	102,213		102,213	206
207	*	Lease rentals - debit	N/A	N/A	213,209	N/A	213,209		213,209	207
208	*	Lease rentals - (credit)	N/A	N/A	(456)	N/A	(456)		(456)	208
209		Joint facility rent - debit	N/A	N/A		N/A				209
210		Joint facility rent - (credit)	N/A	N/A		N/A				210
211	*	Other rents - debit	N/A	N/A		N/A				211
212	*	Other rents - (credit)	N/A	N/A		N/A				212
213	*	Depreciation	N/A	N/A		144,928	144,928		144,928	213
214		Joint facility - debit	N/A	N/A	2,710	N/A	2,710		2,710	214
215		Joint facility - (credit)	N/A	N/A		N/A				215
216	*	Repairs billed to others - (credit)	N/A		(60,252)	N/A	(60,252)		(60,252)	216

LINE	CODE	IDENTIFICATION	WT-CO REGRES-SION (1)	SOURCE	REGR EXPENSE IF C1 =BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2='X' DO C2:=BLANK (2)	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3:=BLANK (3)
101	809002	DIESEL ROAD LOCOMOTIVE REPAIRS	6	A3L302C12	0	A3L302C12	408320
102	809004	OTHER ROAD LOCOMOTIVE REPAIRS	6	A3L304C12	0	A3L304C12	0
103	809022	CABOOSE REPAIRS	0	A3L323C12	0	A3L323C12	120.6732
104	002	LOCO/ROAD PORTION	2	A2L102C44	0	B9L453C3	1919
105	002	FC/CABOOSE PORTION	2	A2L102C44	0	B9L201C33	.2649
106	005	LOCO/ROAD PORTION	2	A2L105C44	0	B9L454C3	868.6013
107	005	FC/CABOOSE PORTION	2	A2L105C44	0	B9L202C33	.11989
108	024	LOCO/ROAD PORTION	2	A2L120C44	0	B9L455C3	0
109	024	FC/CABOOSE PORTION	2	A2L120C44	0	B9L203C33	0
110	028	ROAD PORTION	2	A2L124C44	0	B9L403C3	0
111	032	LOCO SHOP REPAIR	6	A2L128C44	0	B9L404C3	15459
112	033	CABOOSE PORTION	16	A2L129C44	0	B9L204C33	2.13369
113	101	LOCO SERVICING FACILITY	6	A2L131C44	0	B9L405C3	5585
114	114	LOCO/ROAD PORTION	2	A2L144C44	0	B9L456C3	2014
115	114	FC/CABOOSE PORTION	2	A2L144C44	0	B9L205C33	.27792
116	117	LOCO/ROAD PORTION	2	A2L147C44	0	B9L457C3	1433
117	117	FC/CABOOSE PORTION	2	A2L147C44	0	B9L206C33	.19774
118	126	LOCO/ROAD PORTION	2	A2L156C44	0	B9L458C3	305.2057
119	126	FC/CABOOSE PORTION	2	A2L156C44	0	B9L207C33	.04213
120	129	LOCO/ROAD PORTION-(CR)	2	A2L159C44	0	B9L459C3	418.7403
121	129	FC/CABOOSE PORTION-(CR)	2	A2L159C44	0	B9L208C33	.0578
122	141	LOCO/ROAD PORTION	2	A2L171C44	0	B9L460C3	0
123	141	FC/CABOOSE PORTION	2	A2L171C44	0	B9L209C33	0
124	144	LOCO/ROAD PORTION-(CR)	2	A2L174C44	0	B9L461C3	0
125	144	FC/CABOOSE PORTION-(CR)	2	A2L174C44	0	B9L210C33	0
126	147	LOCO/ROAD PORTION	2	A2L177C44	0	B9L462C3	0
127	147	FC/CABOOSE PORTION	2	A2L177C44	0	B9L211C33	0
128	150	M OF W&S OTHER L/R	0	A2L180C44	0	B9L463C3	47.06969
129	110	SMALL TOOLS	2	A2L140C44	0	B9L464C3	711.9708
130	307	WORK & NR EQUIP REPAIR	2	A2L245C44	0	B9L465C3	0
131	150	M OF W&S OTHER FC/C	0	A2L180C44	0	B9L212C33	.00649684
132	110	SMALL TOOLS	2	A2L140C44	0	B9L213C33	.09827
133	307	WORK & NR EQUIP REPAIR FC/C	2	A2L245C44	0	B9L214C33	0
134	201	LOCO ADMINISTRATION	6	A2L201C44	0	B9L408C3	25192
135	203	LOCO MACH REPAIR	0	A2L203C44	0	B9L409C3	1237
136	204	LOCO EQUIP DAMAGED	6	A2L204C44	0	B9L410C3	392.3498
137	205	LOCO FRINGES	6	A2L205C44	0	B9L411C3	56721
138	206	LOCO OTHER CASUALTIES	6	A2L206C44	0	B9L412C3	15877
139	209	ROAD PORTION	6	A2L209C44	0	B9L413C3	0
140	210	ROAD PORTION-(CR)	6	A2L210C44	0	B9L414C3	0
141	214	ROAD PORTION	6	A2L214C44	0	B9L415C3	2574
142	215	ROAD PORTION-(CR)	6	A2L215C44	0	B9L416C3	0
143	217	ROAD PORTION	6	A2L217C44	0	B9L417C3	0
144	218	LOCO OTHER ROAD	0	A2L218C44	0	B9L418C3	816.9996
145	216	LOCO DAMAGES BILLED-(CR)	0	A2L216C44	0	B9L419C3	-588.2173
146	220	CABOOSE PORTION	16	A2L220C44	0	B9L215C33	9.90863
147	222	CABOOSE PORTION	0	A2L222C44	0	B9L216C33	.48473
148	223	CABOOSE PORTION	16	A2L223C44	0	B9L217C33	10.93142

BNSF0490R

LINE	CODE	IDENTIFICATION	WT-CO REGRES-SION (1)	SOURCE	REGR EXPENSE IF C1 =BLANK THEN C2:=BLANK ELSE IF C1L(C1)C2='X' DO C2:=BLANK (2)	SOURCE	DEFAULT IF C2 NOT =BLANK DO C3:=BLANK (3)
149	224	CABOOSE PORTION	16	A2L224C44	0	B9L218C33	24.25877
150	225	CABOOSE PORTION	16	A2L225C44	0	B9L219C33	6.59492
151	228	CABOOSE PORTION	16	A2L228C44	0	B9L220C33	0
152	229	CABOOSE PORTION-(CR)	16	A2L229C44	0	B9L221C33	0
153	233	CABOOSE PORTION	16	A2L233C44	0	B9L222C33	0
154	234	CABOOSE PORTION-(CR)	16	A2L234C44	0	B9L223C33	0
155	236	CABOOSE PORTION	16	A2L236C44	0	B9L224C33	0
156	237	FC OTHER CAB	0	A2L237C44	0	B9L225C33	.23206
157	235	DAMAGE BILLED CABOOSE PORTION-(CR)	0	A2L235C44	0	B9L226C33	-1.01551
158	413	CLEARING WRECKS	8	A2L313C44	2095	A2L313C44	0
159	404	DISPATCHING TRAINS	0	A2L304C44	0	A2L304C44	36898
160	405	OPERATING SIGNALS	0	A2L305C44	0	A2L305C44	4360
161	406	OPERATING DRAWBRIDGES	0	A2L306C44	0	A2L306C44	3111
162	407	HIGHWAY CROSSINGS	0	A2L307C44	0	A2L307C44	6067
163	408	TRAIN INSPECTION	7	A2L308C44	0	A2L308C44	46577
164	409	LOCOMOTIVE FUEL	5	A2L309C44	0	A2L309C44	1288468
165	410	TRAIN ELECTRIC POWER	5	A2L310C44	0	A2L310C44	0
166	411	LOCOMOTIVE SERVICING	6	A2L311C44	0	A2L311C44	34262
167	402	ENGINE CREWS	3	A2L302C44	0	A2L302C44	565632
168	403	TRAIN CREWS	3	A2L303C44	0	A2L303C44	537537
169		SUBTOTAL REGRESSION DERIVED :SUM L158-163	XX	XX	2095	XX	XX
170		SUBTOTAL REGRESSION DERIVED :SUM L164-168	XX	XX	0	XX	XX
171		SUBTOTAL NONREGRESSED :SUM L158-168	XX	XX	XX	XX	2522912
172		TOTAL : L169+L170+L171	XX	XX	2095	XX	2522912
173	401	TRAIN ADMINISTRATION	4	A2L301C44	0	A2L301C44	138294
174	414	TRAIN FRINGES	4	A2L314C44	0	A2L314C44	393264
175	415	TRAIN OTHER CASUALTIES	4	A2L315C44	0	A2L315C44	110678
176	416	TRAIN JT FACILITY - DR	4	A2L316C44	0	A2L316C44	5579
177	417	TRAIN JT FACILITY - (CR)	4	A2L317C44	0	A2L317C44	5684
178	418	TRAIN OTHER	4	A2L318C44	0	A2L318C44	156351
179	005	M OF W&S ADMIN TRANS POWER	2	A2L105C44	0	B9L471C3	399.59
180	024	ROAD DAMAGE OTHER/TRANS/POWER	2	A2L120C44	0	B9L472C3	0
181	114	FRINGES OTHER/TRANS/POWER	2	A2L144C44	0	B9L473C3	926.3024
182	117	CASUALTIES OTHER/TRANS/ELEC POWER	2	A2L147C44	0	B9L474C3	659.0602
183	126	JT FAC RENT DR O/TRANS/ELEC POWER	2	A2L156C44	0	B9L475C3	140.4063
184	129	JT FAC RENT (CR) - O/TRANS ELEC POWER	2	A2L159C44	0	B9L476C3	192.6366
185	141	JT FAC - DR - O/TRANS/ELEC POWER	2	A2L171C44	0	B9L477C3	0
186	144	JT FAC - (CR) O/TRANS/ELEC POWER	2	A2L174C44	0	B9L478C3	0
187	147	DISMANTLING - OT/TRANS/ELEC POWER	2	A2L177C44	0	B9L479C3	0
188	150	OTHER TRANS/ELEC POWER	0	A2L180C44	0	B9L480C3	21.65387
189	110	SMALL TOOLS/ELEC POWER	2	A2L140C44	0	B9L481C3	327.534
190	307	WORK EQUIP AND NR EQ REP/TRANS/EP	2	A2L245C44	0	B9L482C3	0
191		SUBTOTAL OPER. EXPENSES :(SUM L101-119)+L122+L123 +(SUM L126-139)+L141+L143+L144+(SUM L146-151)+L153+L155 +L156+(SUM L158-168)+(SUM L173-176)+(SUM L178-183)+L185 +(SUM L187-190)-(L120+L121+L124+L125 +L140+L142+L145 +L152+L154+L157 +L177+L184+L186)	XX	XX	2095	XX	3863496

1WORKTABLE D3 PART 1 (CONTINUED) Process Years 2004-2000 BNSF Revised Spec Chg 8/2/05 PGE- 18

VARIABLE EXPENSE	ASSIGN'T % GTM(C)	VARIABLE	GTM(C) CASES_OF C8

Exhibit II-A-3
Attachment No. 4
Redacted

Exhibit II-A-3
Attachment No. 5
Redacted

Exhibit II-A-3
Attachment No. 6
Redacted

Exhibit II-A-3
Attachment No. 7
Redacted

Exhibit II-A-3
Attachment No. 8
Redacted

Exhibit II-A-3
Attachment No. 9
Redacted

Exhibit II-A-3
Attachment No. 10
Redacted

Exhibit II-A-4

Redacted

Exhibit II-A-5

Redacted

Exhibit II-A-6

Redacted

Exhibit II-A-7

Redacted

Exhibit II-A-8

Redacted

Exhibit II-A-9

Redacted

Exhibit II-A-10

Redacted

Exhibit II-A-11

Redacted

Exhibit II-A-12

Redacted

Rebuttal Rates, Variable Costs, and Revenue to Variable Cost Ratio - BNSF Origin Mines to WFA/Basin's Laramie River Station - 4Q04

Origin Mine (1)	Exhibit Ref (2)	Quarter (3)	Tons (4)	Rate per Ton 1/ (5)	Variable Cost per Ton (6)	Jurisdictional Threshold (7)	Ratio Rate to VC (8)
1. Dry Fork	Rebuttal Exhibit II-A-8	4Q04		$6.71	$1.45	$2.61	463%
2. Eagle Butte	Rebuttal Exhibit II-A-9	4Q04		6.72	1.50	2.70	448%
3. Cordero	Rebuttal Exhibit II-A-10	4Q04		6.48	1.31	2.36	495%
4. Caballo Rojo	Rebuttal Exhibit II-A-11	4Q04		6.53	1.31	2.36	498%
5. Jacobs Ranch	Rebuttal Exhibit II-A-12	4Q04		6.25	1.24	2.23	504%

1/ Includes fuel surcharge.

REDACTED

III-A Stand-Alone
Traffic Group

Exhibit III-A-1

Redacted

Exhibit III-A-2

Redacted

BNSF Surcharge and Over-Recovery of Fuel Costs - 4Q04

BNSF's fuel surcharge is unreasonable because it over-compensates BNSF for changes in its actual fuel cost per gallon. BNSF's fuel surcharge is based on the monthly average U.S. National Retail On-Highway Fuel ("HDF") price per gallon published by the U.S. Energy Information Administration ("EIA"). This price is essentially the price paid at truck stops and other service stations. It has nothing to do with the price BNSF pays for diesel fuel. BNSF buys diesel fuel in bulk and pays wholesale prices, not retail prices.

Changes in the HDF price rarely match changes in BNSF's actual cost of diesel fuel. BNSF's system-wide average quarterly cost of diesel fuel is reported in BNSF's Quarterly Investors' Reports. As an example, BNSF's average cost of diesel fuel for 3Q03 was $0.880 per gallon and its average cost of diesel fuel for 3Q04 was $0.988 per gallon.[1] BNSF's diesel fuel cost increase from 3Q03 to 3Q04 thus was 12.3%. In contrast, the average HDF price for 3Q03 was $1.46 per gallon and the average HDF price for 3Q04 was $1.83 per gallon.[2] The average HDF price increase from 3Q03 to 3Q04 thus was 25.3% – or more than double the percentage increase in BNSF's actual diesel fuel cost.

The table on the second page of this exhibit compares BNSF's average fuel surcharge per ton for the movement of coal from Dry Fork Mine to LRS in the fourth quarter of 2004 (the first quarter of movements under the challenged common carrier rates) with BNSF's actual fuel cost per ton for the same movement. The table shows that BNSF's average fuel surcharge exceeded its actual fuel cost by $0.51 per ton in 4Q04.

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[1] See WFA/Basin Rebuttal electronic workpaper "BNSF Fuel Price Relative to HDF Costs.xls."

[2] Id.

BNSF Fuel Surcharge and Over-Recovery of Fuel Costs - 4Q04

	Item	Amount
	(1)	(2)
RATE		
1.	BNSF common carrier rate from Dry Fork Mine to LRS	$6.71
2.	BNSF common carrier rate including fuel surcharge of 9.17% 1/	$7.33
3.	Fuel surcharge per ton (L1 - L2)	$0.62
VARIABLE COST		
4.	BNSF variable cost from Dry Fork Mine to Laramie River Station	$1.45
5.	Fuel per ton included in variable cost	$0.30
6.	Fuel per ton assuming fuel purchased at fuel surcharge base price 2/	$0.19
7.	BNSF's increased fuel costs (L5 - L6)	$0.11
OVER-RECOVERY		
7.	BNSF's over-recovery per ton of fuel costs (L3 - L7)	$0.51
8.	BNSF's over-recovery of fuel costs (L3 ÷ L7)	559%

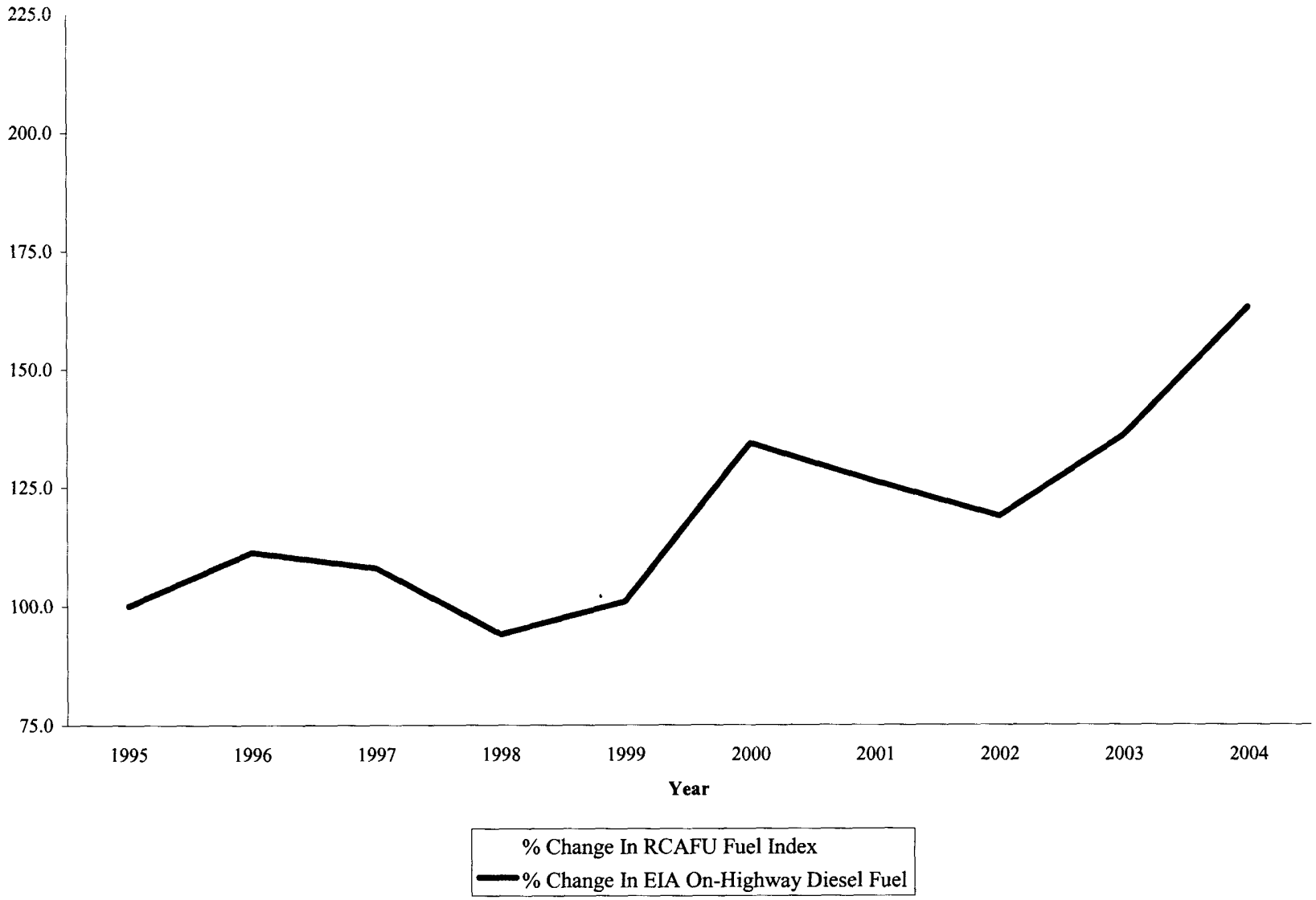
1/ BNSF's fuel surcharge percentages for October, November and December, 2004 were, respectively, 7.5% 8.5% and 11.5%. The 9.17% is the simple average of the three quarterly fuel surcharge percentages.

2/ BNSF's fuel surcharge applies when the national average EIA Retail On-Highway Diesel Fuel ("HDF") price equals $1.239 per gallon (base price) or more. Based on a comparison of HDF fuel prices and BNSF's actual fuel cost as reported in its Quarterly Investors' Reports for the period from 2Q1998 through 1Q2005, BNSF pays approximately $0.70 per gallon of diesel fuel when the Retail On-Highway Diesel Fuel price is equal to $1.239 per gallon. In other words, BNSF's fuel surcharge does not kick in until BNSF's cost per gallon is $0.70.

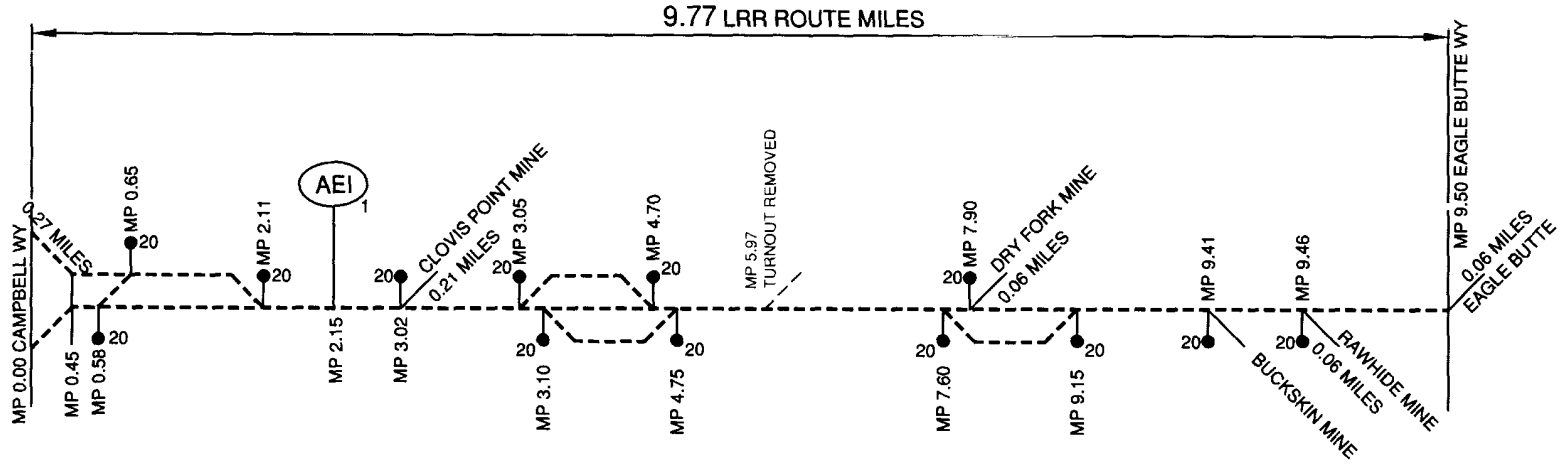
Source: Rebuttal electronic workpaper "BNSF Fuel Price Relative to HDF Costs.xls"

Percent Change in AEO Table A12 Diesel Fuel vs. Percent Change in EIA On-Highway Diesel Fuel (1995=100)

Percent Change in the RCAFU Fuel Index vs. Percent Change in EIA On-Highway Diesel Fuel (1995=100)



III-B Stand-Alone Railroad Group



SEGMENT 1
PAGE 1 OF 12

DIVISION: **POWDER RIVER**

SUBDIVISION: **CAMPBELL** (CAMPBELL BRANCH)

DATE: **8/16/05**

FROM: **CAMPBELL** MP: **0.00**

TO: **EAGLE BUTE** MP: **9.50**

NOT TO SCALE

LEGEND:

- 136# PREMIUM CWR
- 136# STANDARD CWR
- 115# CWR CLASS 1 RELAY

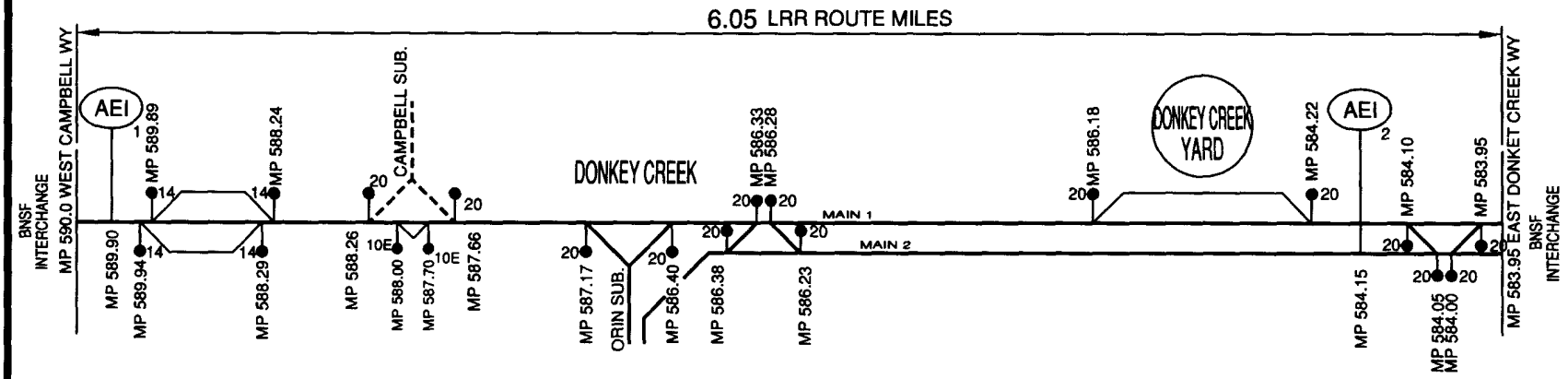
FED 1 FAILED EQUIPMENT DETECTOR WITH NUMBER OF TRACKS COVERED
HB = HOT BEARING DETECTOR
DE OR DED= DRAGGING EQUIPMENT DETECTOR
HW= HOT WHEEL DETECTOR

AEI 1 AUTOMATIC EQUIPMENT IDENTIFICATION SCANNER WITH NUMBER OF TRACKS COVERED

20 = TURNOUT TYPE*

* TURNOUT TYPES
24 - #24 ELECTRIC
20 - #20 ELECTRIC
14- #14 ELECTRIC
14H- #14 HAND-THROWN
10S- #10 SPRING
10- #10 HAND-THROWN
10E- #10 ELECTRIC

Rebuttal Exhibit:
III-B-1



SEGMENT 2
PAGE 2 OF 12

DIVISION: **POWDER RIVER**

SUBDIVISION: **BLACK HILLS**

FROM: **WEST CAMPBELL** MP: **591.65**

TO: **EAST DONKEY CREEK** MP: **583.95**

DATE: **8/16/05**

NOT TO SCALE

LEGEND:

- 136# PREMIUM CWR
- 136# STANDARD CWR
- 115# CWR CLASS 1 RELAY

FED 1 — FAILED EQUIPMENT DETECTOR WITH NUMBER OF TRACKS COVERED
HB = HOT BEARING DETECTOR
DE OR DED= DRAGGING EQUIPMENT DETECTOR
HW= HOT WHEEL DETECTOR

AEI 1 — AUTOMATIC EQUIPMENT IDENTIFICATION SCANNER WITH NUMBER OF TRACKS COVERED

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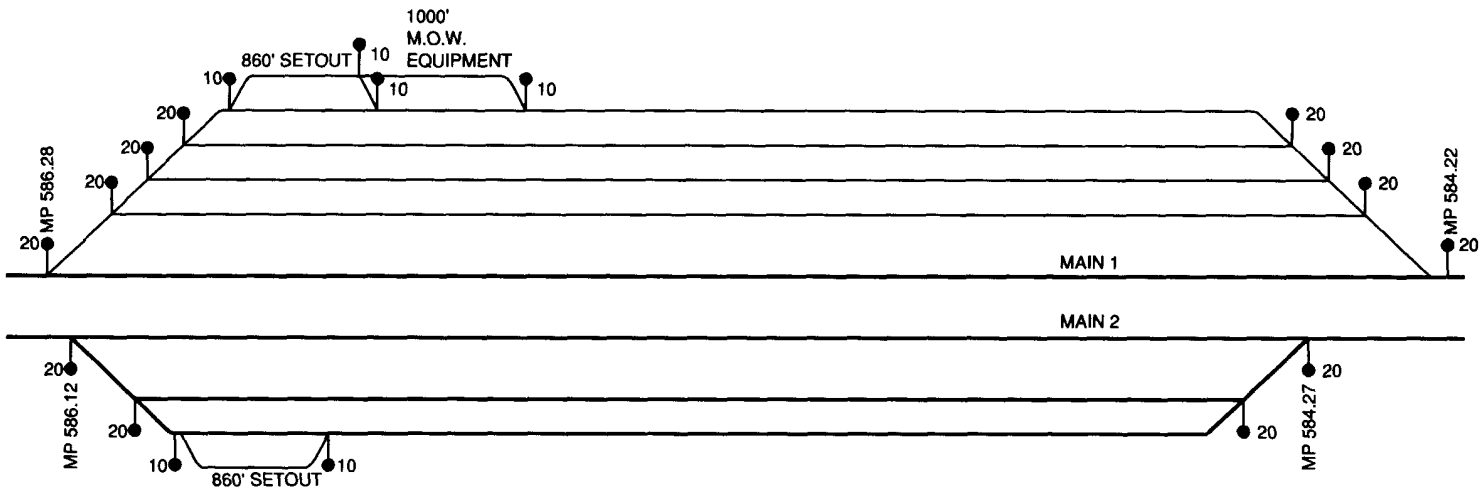
* TURNOUT TYPES
24 - #24 ELECTRIC
20 - #20 ELECTRIC
14- #14 ELECTRIC
14H- #14 HAND-THROWN
10S- #10 SPRING
10- #10 HAND-THROWN
10E- #10 ELECTRIC

Rebuttal Exhibit: **III-B-1**



SEGMENT 2
PAGE 3 OF 12

DIVISION: **POWDER RIVER**

SUBDIVISION: **BLACK HILLS**

FROM: **DONKEY CREEK YARD** MP: **586.18**

TO: MP: **584.22**

DATE: **8/16/05**

NOT TO SCALE

LEGEND:

- 136# PREMIUM CWR
- 136# STANDARD CWR
- 115# CWR CLASS 1 RELAY

FED 1 FAILED EQUIPMENT DETECTOR WITH NUMBER OF TRACKS COVERED
HB = HOT BEARING DETECTOR
DE OR DED= DRAGGING EQUIPMENT DETECTOR
HW= HOT WHEEL DETECTOR

AEI 1 AUTOMATIC EQUIPMENT IDENTIFICATION SCANNER WITH NUMBER OF TRACKS COVERED

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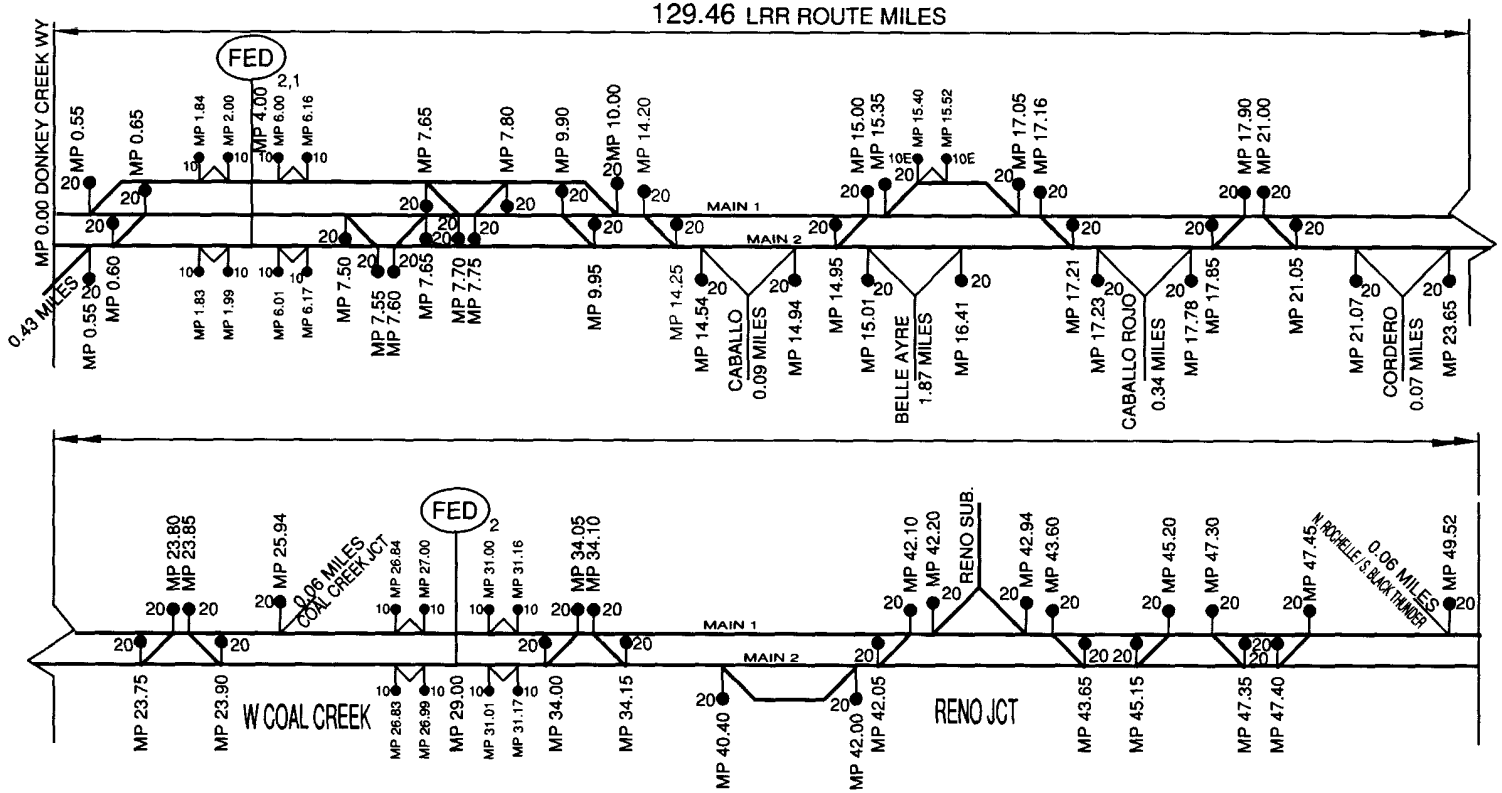
* TURNOUT TYPES
24 - #24 ELECTRIC
20 - #20 ELECTRIC
14- #14 ELECTRIC
14H- #14 HAND-THROWN
10S- #10 SPRING
10- #10 HAND-THROWN
10E- #10 ELECTRIC

Rebuttal Exhibit: **III-B-1**



SEGMENT 3

LRR ROUTE MILES EXCLUDES MINE SPURS PAGE 4 OF 12

DIVISION: **POWDER RIVER**

SUBDIVISION: **ORIN**

DATE: **8/16/05**

FROM: **DONKEY CREEK** MP: **0.00**

TO: **BRIDGER JCT.** MP: **127.3**

NOT TO SCALE

LEGEND:

- 136# PREMIUM CWR
- 136# STANDARD CWR
- 115# CWR CLASS 1 RELAY

FED 1 FAILED EQUIPMENT DETECTOR WITH NUMBER OF TRACKS COVERED
HB = HOT BEARING DETECTOR
DE OR DED= DRAGGING EQUIPMENT DETECTOR
HW= HOT WHEEL DETECTOR

AEI 1 AUTOMATIC EQUIPMENT IDENTIFICATION SCANNER WITH NUMBER OF TRACKS COVERED

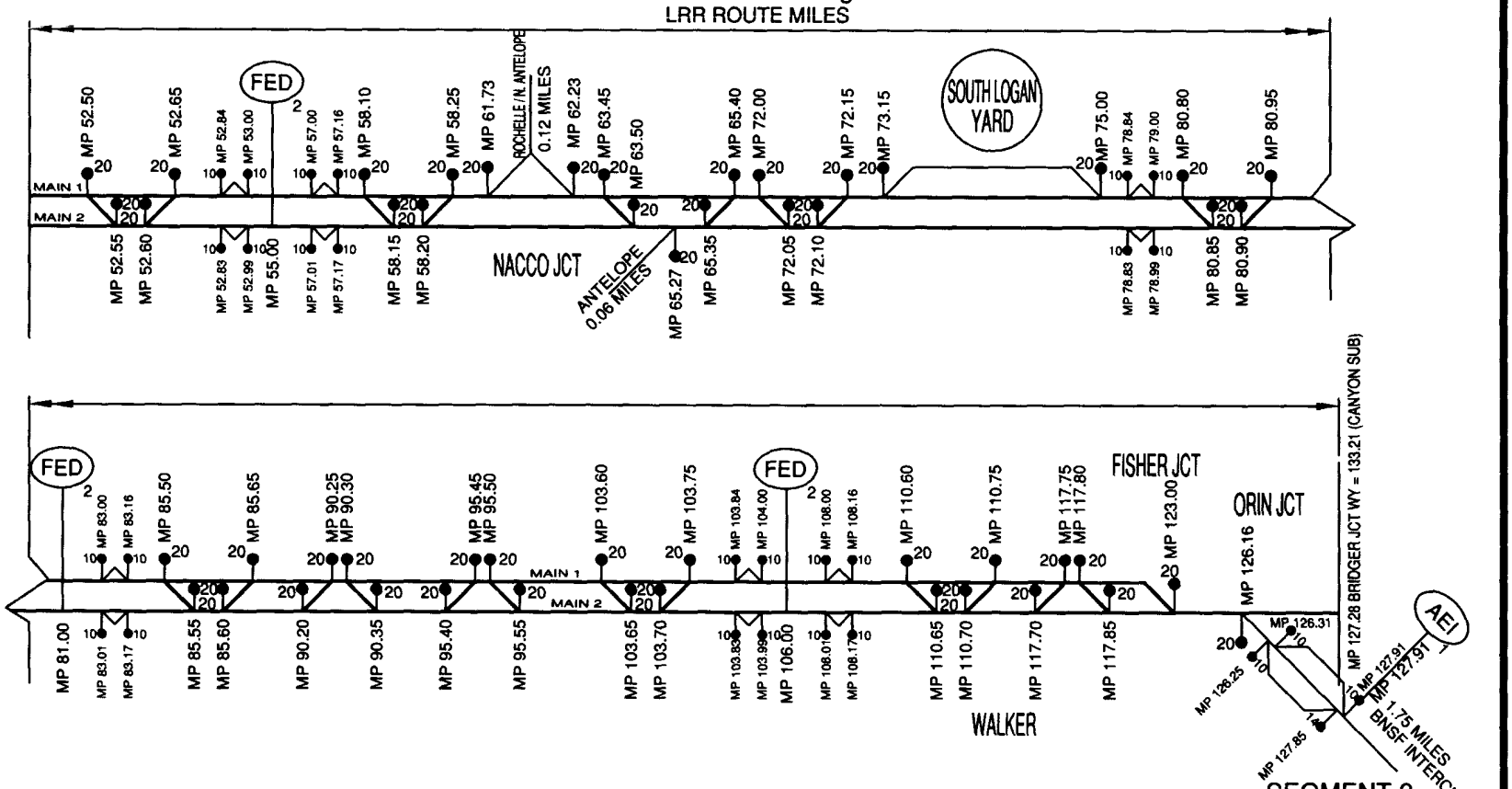
20 = TURNOUT TYPE*

* TURNOUT TYPES
24 - #24 ELECTRIC
20 - #20 ELECTRIC
14- #14 ELECTRIC
14H- #14 HAND-THROWN
10S- #10 SPRING
10- #10 HAND-THROWN
10E- #10 ELECTRIC

Rebuttal Exhibit: **III-B-1**

Continued from Page 4

LRR ROUTE MILES



SEGMENT 3

LRR ROUTE MILES EXCLUDES MINE SPURS

DIVISION: **POWDER RIVER**

SUBDIVISION: **ORIN**

FROM: **DONKEY CREEK** MP: **0.00**

TO: **BRIDGER JCT.** MP: **127.3**

DATE: **8/16/05**

NOT TO SCALE

LEGEND:

- 136# PREMIUM CWR
- 136# STANDARD CWR
- 115# CWR CLASS 1 RELAY

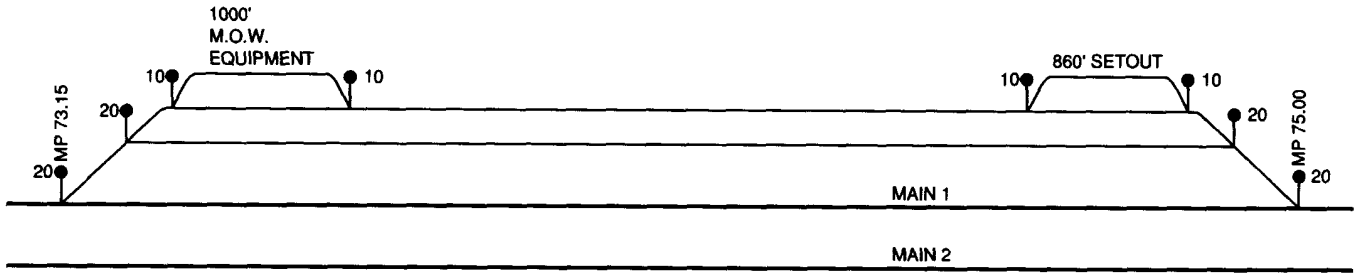
FED 1 — FAILED EQUIPMENT DETECTOR WITH NUMBER OF TRACKS COVERED
HB = HOT BEARING DETECTOR
DE OR DED= DRAGGING EQUIPMENT DETECTOR
HW= HOT WHEEL DETECTOR

AEI 1 — AUTOMATIC EQUIPMENT IDENTIFICATION SCANNER WITH NUMBER OF TRACKS COVERED

20 = TURNOUT TYPE*

* TURNOUT TYPES
- 24 - #24 ELECTRIC
- 20 - #20 ELECTRIC
- 14- #14 ELECTRIC
- 14H- #14 HAND-THROWN
- 10S- #10 SPRING
- 10- #10 HAND-THROWN
- 10E- #10 ELECTRIC

Rebuttal Exhibit: **III-B-1**



SEGMENT 3
PAGE 6 OF 12

DIVISION: **POWDER RIVER**

SUBDIVISION: **ORIN**

FROM: **SOUTH LOGAN YARD** MP: **73.15**

TO: MP: **75.00**

DATE: **8/16/05**

NOT TO SCALE

LEGEND:

- 136# PREMIUM CWR
- 136# STANDARD CWR
- 115# CWR CLASS 1 RELAY

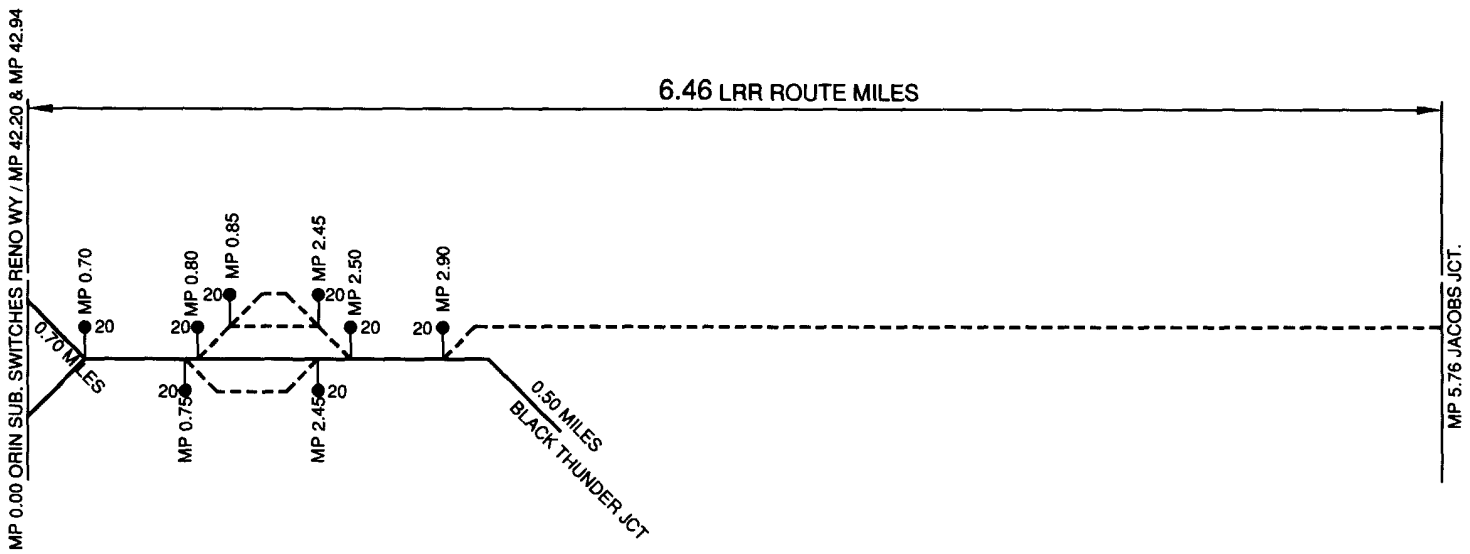
FED 1 FAILED EQUIPMENT DETECTOR WITH NUMBER OF TRACKS COVERED
HB = HOT BEARING DETECTOR
DE OR DED= DRAGGING EQUIPMENT DETECTOR
HW= HOT WHEEL DETECTOR

AEI 1 AUTOMATIC EQUIPMENT IDENTIFICATION SCANNER WITH NUMBER OF TRACKS COVERED

20 = TURNOUT TYPE*

* TURNOUT TYPES
24 - #24 ELECTRIC
20 - #20 ELECTRIC
14- #14 ELECTRIC
14H- #14 HAND-THROWN
10S- #10 SPRING
10- #10 HAND-THROWN
10E- #10 ELECTRIC

Rebuttal Exhibit:
III-B-1



SEGMENT 4

LRR ROUTE MILES EXCLUDES MINE SPURS PAGE 7 OF 12

DIVISION: **POWDER RIVER**

SUBDIVISION: **RENO** (RENO BRANCH)

FROM: **ORIN SUB. SWITCHES** MP: **0.0**

TO: **JACOBS JCT.** MP: **5.76**

DATE: **8/16/05**

NOT TO SCALE

LEGEND:

- 136# PREMIUM CWR
- 136# STANDARD CWR
- 115# CWR CLASS 1 RELAY

FED 1 FAILED EQUIPMENT DETECTOR WITH NUMBER OF TRACKS COVERED
HB = HOT BEARING DETECTOR
DE OR DED= DRAGGING EQUIPMENT DETECTOR
HW= HOT WHEEL DETECTOR

AEI 1 AUTOMATIC EQUIPMENT IDENTIFICATION SCANNER WITH NUMBER OF TRACKS COVERED

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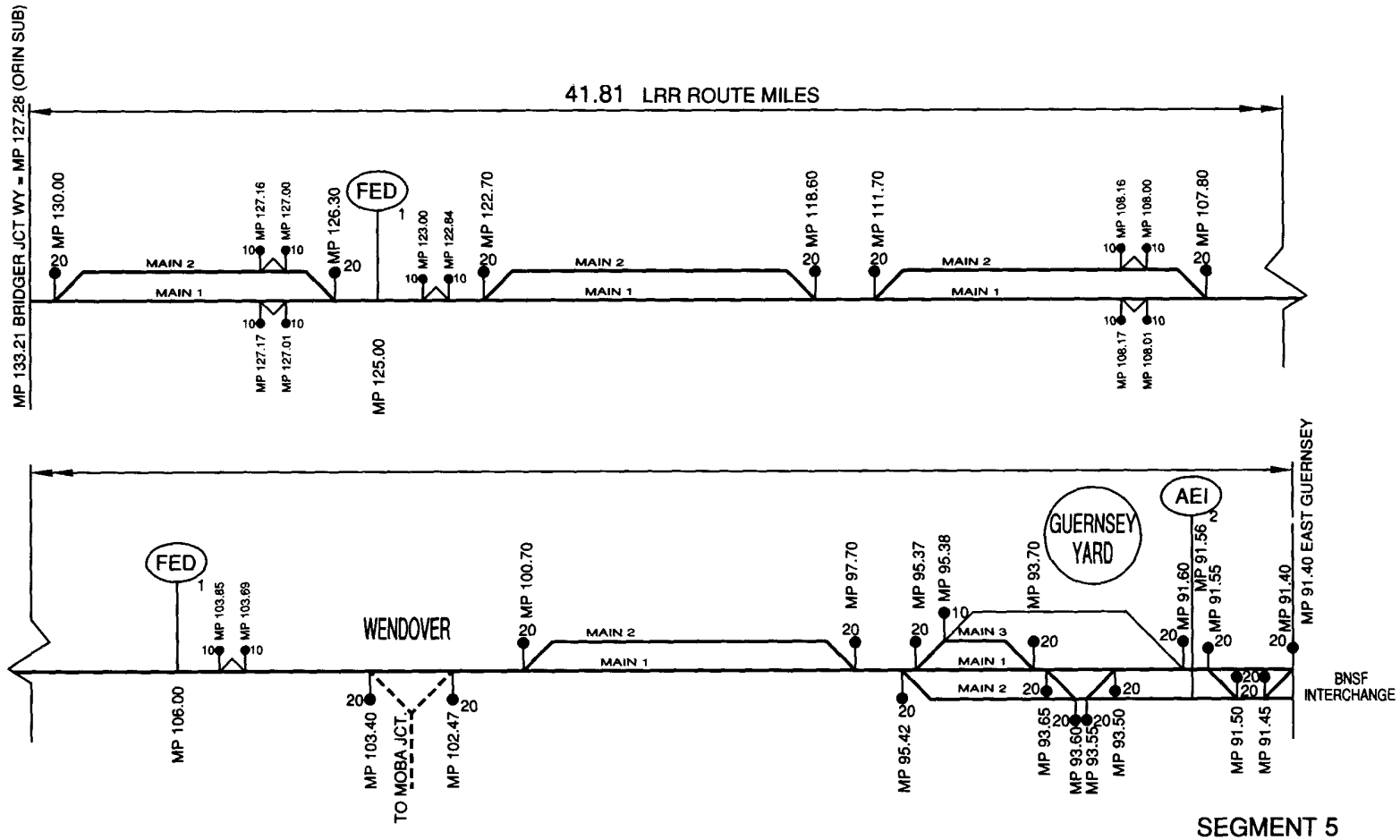
* TURNOUT TYPES
24 - #24 ELECTRIC
20 - #20 ELECTRIC
14- #14 ELECTRIC
14H- #14 HAND-THROWN
10S- #10 SPRING
10- #10 HAND-THROWN
10E- #10 ELECTRIC

Rebuttal Exhibit: **III-B-1**



SEGMENT 5
PAGE 8 OF 12

DIVISION: **POWDER RIVER**

SUBDIVISION: **CANYON**

DATE: **8/16/05**

FROM: **BRIDGER JCT** MP: **133.21**

TO: **EAST GUERNSEY** MP: **91.40**

NOT TO SCALE

LEGEND:

- 136# PREMIUM CWR
- 136# STANDARD CWR
- 115# CWR CLASS 1 RELAY

FED 1 — FAILED EQUIPMENT DETECTOR WITH NUMBER OF TRACKS COVERED
HB = HOT BEARING DETECTOR
DE OR DED= DRAGGING EQUIPMENT DETECTOR
HW= HOT WHEEL DETECTOR

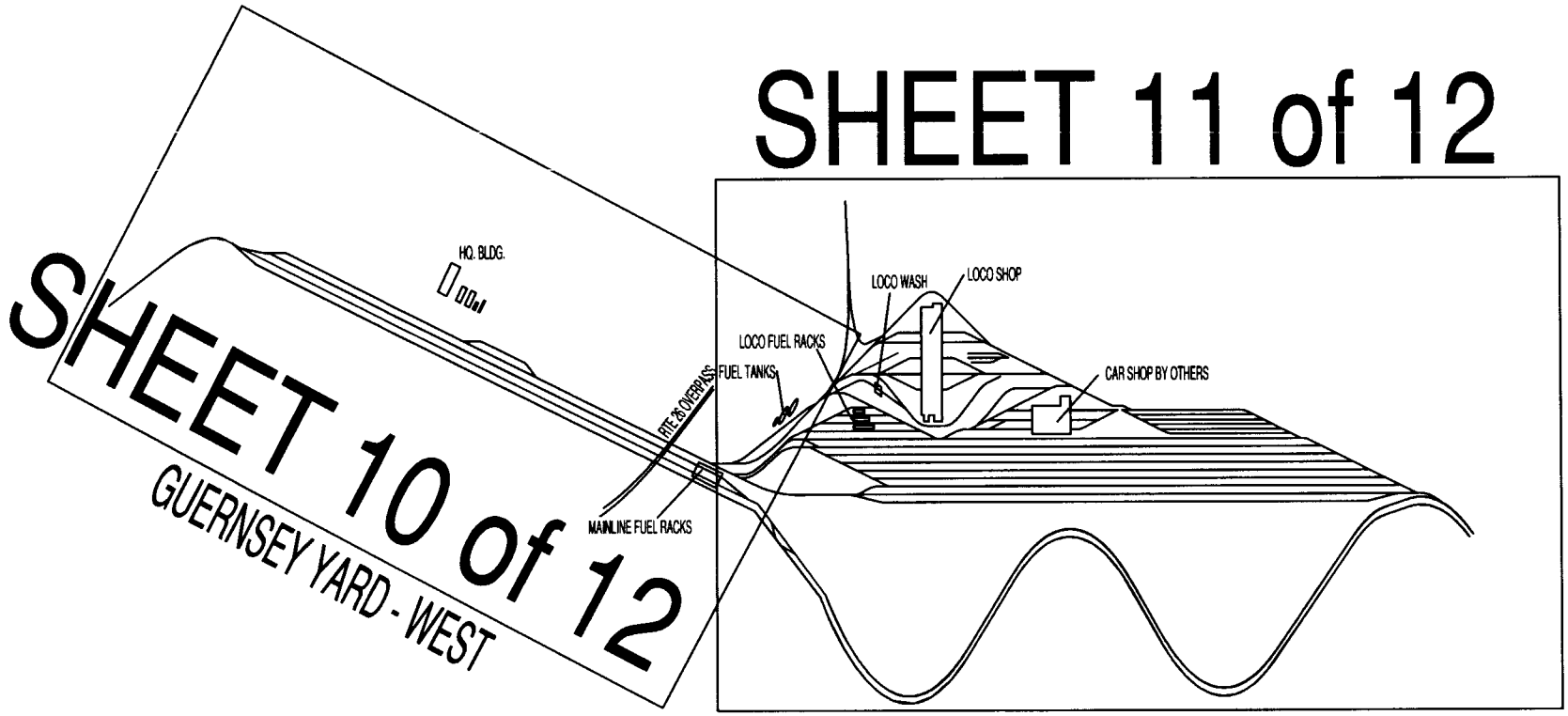
AEI 1 — AUTOMATIC EQUIPMENT IDENTIFICATION SCANNER WITH NUMBER OF TRACKS COVERED

20 = TURNOUT TYPE*

* TURNOUT TYPES
24 - #24 ELECTRIC
20 - #20 ELECTRIC
14- #14 ELECTRIC
14H- #14 HAND-THROWN
10S- #10 SPRING
10- #10 HAND-THROWN
10E- #10 ELECTRIC

Rebuttal Exhibit: **III-B-1**

SHEET 11 of 12



GUERNSEY YARD - EAST

See Exhibit III-B-3 for more Details

DIVISION: **POWDER RIVER**

SUBDIVISION: **CANYON**

FROM: **GUERNSEY YARD OVERVIEW** MP:

TO: MP:

DATE: **8/16/05**

NOT TO SCALE

LEGEND:

- 136# PREMIUM CWR
- 136# STANDARD CWR
- 115# CWR CLASS 1 RELAY

FED 1 — FAILED EQUIPMENT DETECTOR WITH NUMBER OF TRACKS COVERED
HB = HOT BEARING DETECTOR
DE OR DED= DRAGGING EQUIPMENT DETECTOR
HW= HOT WHEEL DETECTOR

AEI 1 — AUTOMATIC EQUIPMENT IDENTIFICATION SCANNER WITH NUMBER OF TRACKS COVERED

20 = TURNOUT TYPE*

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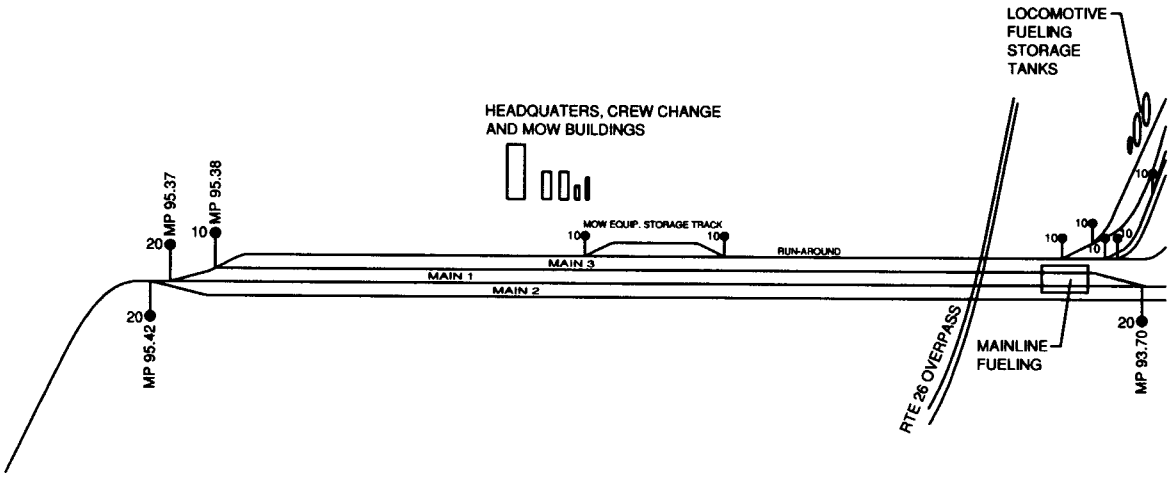
- 24 - #24 ELECTRIC
- 20 - #20 ELECTRIC
- 14- #14 ELECTRIC
- 14H- #14 HAND-THROWN
- 10S- #10 SPRING
- 10- #10 HAND-THROWN
- 10E- #10 ELECTRIC

Rebuttal Exhibit: **III-B-1**



CONTINUED ON SHEET 11

SEGMENT 5
PAGE 10 OF 12

DIVISION: **POWDER RIVER**

SUBDIVISION: **CANYON**

FROM: **GUERNSEY YARD WEST** MP: **95.37**

TO: MP: **93.70**

DATE: **8/16/05**

NOT TO SCALE

LEGEND:

- 136# PREMIUM CWR
- 136# STANDARD CWR
- 115# CWR CLASS 1 RELAY

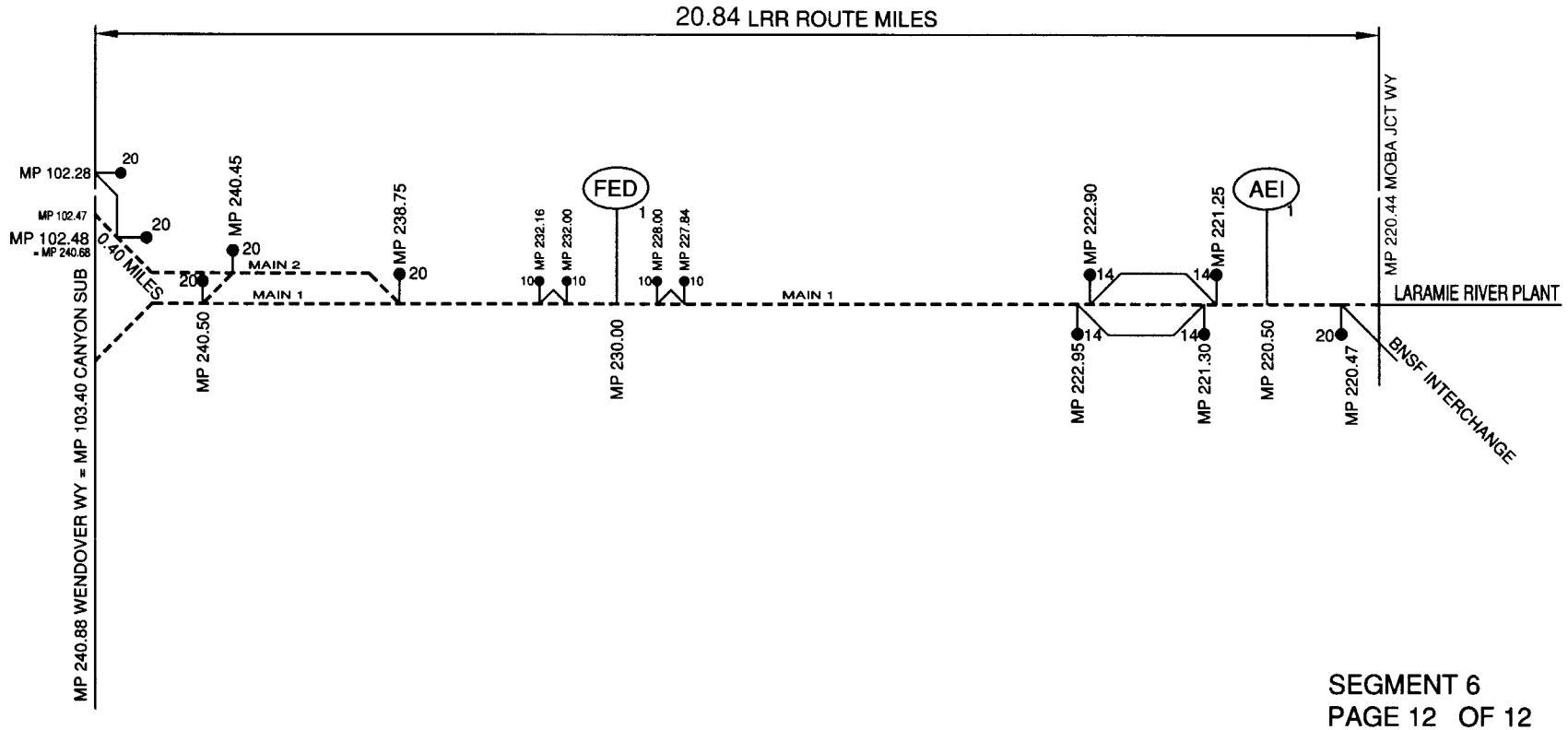
FED 1 FAILED EQUIPMENT DETECTOR WITH NUMBER OF TRACKS COVERED
HB = HOT BEARING DETECTOR
DE OR DED= DRAGGING EQUIPMENT DETECTOR
HW= HOT WHEEL DETECTOR

AEI 1 AUTOMATIC EQUIPMENT IDENTIFICATION SCANNER WITH NUMBER OF TRACKS COVERED

20 = TURNOUT TYPE*

* TURNOUT TYPES
24 - #24 ELECTRIC
20 - #20 ELECTRIC
14- #14 ELECTRIC
14H- #14 HAND-THROWN
10S- #10 SPRING
10- #10 HAND-THROWN
10E- #10 ELECTRIC

Rebuttal Exhibit: **III-B-1**



SEGMENT 6
PAGE 12 OF 12

DIVISION: **POWDER RIVER**

SUBDIVISION: **FRONT RANGE** (MOBA BRANCH)

DATE: **8/16/05**

FROM: **WENDOVER** MP: **240.88**

TO: **MOBA JCT.** MP: **220.47**

NOT TO SCALE

LEGEND:

- 136# PREMIUM CWR
- 136# STANDARD CWR
- 115# CWR CLASS 1 RELAY

FED 1 — FAILED EQUIPMENT DETECTOR WITH NUMBER OF TRACKS COVERED
HB = HOT BEARING DETECTOR
DE OR DED= DRAGGING EQUIPMENT DETECTOR
HW= HOT WHEEL DETECTOR

AEI 1 — AUTOMATIC EQUIPMENT IDENTIFICATION SCANNER WITH NUMBER OF TRACKS COVERED

20 = TURNOUT TYPE*

* TURNOUT TYPES
24 - #24 ELECTRIC
20 - #20 ELECTRIC
14- #14 ELECTRIC
14H- #14 HAND-THROWN
10S- #10 SPRING
10- #10 HAND-THROWN
10E- #10 ELECTRIC

Rebuttal Exhibit: **III-B-1**

REBUTTAL EXHIBIT III-C-1

ELEMENTS OF WFA/BASIN'S SARR OPERATING PLAN THAT HAVE BEEN ACCEPTED BY BNSF

	Item	Ref. in BNSF Reply Narrative
1.	Main-track configuration	III.C-4
2.	Interchange locations and track configuration	III.B-48
3.	Time required for interchange	III.B-45
4.	Mine loading/dwell times	III.B-45
5.	Yard locations/functions/configuration	III.B-48-49, Exhibit III.B-1
6.	Yard dwell times (except for loaded trains at Guernsey)	III.B-37, III.B-45
7.	Train speed limits and restrictions	III.B-44, III.C-5
8.	Train sizes and types	III.C-6, III.C-11-12
9.	Maximum GWR of 286,000 pounds per car	III.C-5
10.	25-foot track centers	III.C-5
11.	Equip entire LRR system with CTC and main-track power switches	III.C-5
12.	Train control and communications systems	III.C-19
13.	Road locomotive type, consists and DP configuration	III.B-44, III.C-7-8, III.D-7-8
14.	Locomotive spare margin	III.C-11
15.	Procedures for handling extra road locomotives on empty trains received at Guernsey	III.B-38-40
16.	Helper/switch/work train locomotive type/consist	III.C-6
17.	Number of helper/switch/work train locomotives	III.C-6, III.C-11-12
18.	Helper districts; time to add/detach helpers	III.B-44
19.	Road T&E crew districts and crew sizes	III.D-20
20.	Crew-change time	III.B-45
21.	Helper and switch crew sizes	III.C-11, III.D-22
22.	Locomotive fueling locations/procedures	III.C-19
23.	Fueling/car inspection/locomotive maintenance procedures for LRS trains	III.B-36-37
24.	Car inspection locations and procedures	III.C-19
25.	Dispatching districts and staffing	III.C-19
26.	Use a loading contractor at mines served by Orin and Reno Subdivisions	III.D-23
27	No MOW windows during peak traffic period	III.B-45
28.	Track inspections performed in peak period without interfering with train operations	III.B-45
29	Field transportation/mechanical staffing (except for two crew callers)	III.D-31
30.	Use of the RTC model to assess TNR feasibility	III.B-6-7
31.	Use of 13-day RTC simulation period that includes the LRR's peak traffic week in 2024	III.B-45
32.	Train cycles for RTC Model start with arrival of empty train at interchange point and release of empty train at LRS	III.B-45

III-D Operating Expenses

BNSF MAINTENANCE PRACTICES

BNSF's MOW evidence is sponsored by Gerald Albin. Mr. Albin held various engineering and MOW staff positions for BNSF's predecessor, the Burlington Northern Railroad Company ("BN"), when it constructed the original Joint Line in the late 1970's.[1] He was also directly in charge of engineering and maintenance activities on the LRR route from 1988 to 1995. See BNSF Reply Narr. at III.D-121. Mr. Albin's testimony on what is needed to maintain a new railroad, such as the LRR, that replicates the Joint Line and related heavy-haul BNSF coal lines is heavily influenced by his experience with the Joint Line.

WFA/Basin's Witness Richard McDonald was in charge of constructing WRPI in the early 1980's, and for WRPI/CNW's operations on the Joint Line after WRPI's lines were completed in 1984. Mr. McDonald is familiar with the techniques used to construct both the Joint Line and WRPI, and with maintenance problems that developed on the Joint Line after it was completed because those problems directly affected CNW/WRPI's operations. In addition, WRPI had to share in the Joint Line maintenance costs beginning in 1984. The following evidence on Joint Line construction and maintenance is based on Mr. McDonald's personal knowledge and experience.

---

[1] Mr. Albin occupied several positions at BN during this period, including Regional Engineer. It is likely that in this position Mr. Albin was involved in the design of the Joint Line. He certainly would have had some influence over BNSF's maintenance procedures, both when the Joint Line was constructed and a decade later.

The original Joint Line was poorly constructed in some respects. During construction, BN failed to properly construct and compact the embankment. BNSF also failed to use quality materials and techniques to layer and compact the subballast, and it did not field-weld the ends of continuous welded rail.

As a result of the weak subgrade, non-performing subballast and lack of field welding, rail joints started to deflect under traffic within a year or two after operations over the entire Joint Line began in late 1979. The rail ends soon became battered, which led to poor track surface. Very quickly, bolt-hole cracks and head/web defects developed in the rail. BN devoted large numbers of MOW personnel to address these problems. However, instead of inserting a new rail with two new field welds to restore continuous welded rail throughout before resurfacing the track (which is standard procedure today), BN's maintenance crews compounded the problem by merely cutting in short rails to replace the defect, thus creating even more joints. Rails were breaking daily, even hourly. In the meantime, crossties were taking more than their share of pounding, and were deteriorating quickly. All this caused BN to add even more maintenance forces to try to keep up with the problems.

BN thus had major maintenance problems on the Joint Line, and both BN's and WRPI's operations suffered when WRPI entered the picture five years after the Joint Line was completed. When WRPI gained access to the Joint Line in 1984, it was faced with a railroad saddled with numerous 10 mph slow orders brought on by the deluge of broken or defective rails. Empty WRPI coal trains would arrive at Shawnee Jct. from

South Morrill, NE (WRPI's point of connection with UP), taking less than two and a half hours to travel 110 miles. WRPI trains would then take an average of four-plus hours to travel 33 miles on the Joint Line to reach WRPI's staging/relay yard at Bill, WY.

It was too late to correct the poorly-compacted subgrade and the under-designed and inadequate subballast layer on the Joint Line. The only solution was to start from the top. The track had to be undercut to remove all the foul, muddy ballast. The rail and many ties had to be replaced before their normal life expectancy ended, and, at CNW/WRPI's insistence, BN finally began to install field butt-welds to eliminate al the rail joints. An inordinate amount of ballasting, surfacing and resurfacing (performed while the PRB coal traffic of both railroads was growing) finally restored some stability to the track structure by about 1990.

All of this was very expensive (part of the cost was bourne by WRPI). BN threw personnel and materials at the Joint Line because of its self-created maintenance headache that never should have existed in the first place.

When heavy tonnage is involved, as on the Joint Line, joint problems and broken rails accrue even more rapidly, requiring large track forces to keep the railroad operating safely. Additional trackmen, welders, and signalmen are needed to keep up with the daily emergencies resulting from the defective design and construction techniques. BNSF's construction standards and techniques have changed since the Joint Line was originally built, and the newer standards have been applied to the more recently constructed areas of second and third main track. However, the problems with the

original Joint Line subgrade persist to this day. Mr. Albin's experience with these problems explains why he has recommended such a large maintenance force for the LRR. His experience is colored by a history of large amounts of emergency maintenance work, just to keep the railroad in service. When the problems described above do not exist, and the subgrade and track structure are designed and constructed properly, the need for large numbers of MOW personnel whose working hours are spent primarily correcting service failures and other emergencies is substantially reduced.

The LRR's maintenance forces were patterned after a railroad that was properly designed and constructed, i.e., WRPI. The WRPI construction process used the latest designs and construction techniques. The subgrade was properly constructed and compacted, something BN failed to do on the Joint Line. WRPI had a granular, interlocked subballast, layered and fully compacted to shield and protect the subgrade. Quarter-mile rail strings were all field-butt welded, including factory-built insulated joint plugs and turnout rails. There were no jointed rail ends to maintain on WRPI, because there were no joints. Rail joints require constant attention and maintenance, especially when the railroad is constructed without a sound foundation. BNSF's track designers, apparently including Mr. Albin, failed to recognize this when the original Joint Line was constructed.

The differences between the original Joint Line construction and the WRPI construction are not just a matter of Mr. McDonald's recollection; they were also noted in BNSF's reply evidence, where it quoted from a November 1989 article in Trains

Magazine on this subject. See BNSF Reply Narr. at III.F-16 n.7. As a result of the better construction techniques used for WRPI, there were no slow orders on WRPI, and there were a total of only eight rail failures requiring emergency action during the first five years of its operation. Traffic moved expeditiously on WRPI, even when volume reached 86 million net tons of coal in 1994.

* * * *

Mr. McDonald also responds here to BNSF's statement that WFA/Basin's comparison of the LRR's field MOW forces to WRPI's is "meaningless." BNSF questions Mr. McDonald's recollection of WRPI's field MOW staffing from two decades ago, and states that the track-maintenance staffing is "not credible" because "one track crew based at Lusk was supposedly responsible for maintaining 87 route miles of track which was carrying 86.7 MGT by 1994" and "an 87-mile territory on a high tonnage coal line is unheard of." BNSF Reply Narr. at III.D-126 to 127.

Mr. McDonald vividly recalls WRPI's field maintenance forces, including those based at Lusk, WY, as this was a new and extremely important operation for CNW/WRPI. In particular, Lusk was located near the center of the 87-mile territory covered by the single track or section crew provided when it commenced operations in 1984. In other words, the district headquarters was located less than one hour by highway from its farthest end point. In addition, by 1994, when WRPI's traffic had grown to nearly 87 million tons, a second section crew had been added at Lusk, so two section

crews were based there rather than one, as implied by BNSF. This is confirmed by Mr. McDonald's testimony at page III-D-92 of WFA/Basin's Opening Narrative.

Further, the field MOW forces based at Lusk in 1994 included a good deal more than just the section crews. At that time, field MOW forces headquartered at Lusk (in addition to the Roadmaster) totaled 22 employee which included a track inspector, the two section crews, a smoothing (surfacing) gang, welders, signal/ communications maintainers, and a mechanic. Id. At III-D-90-92. These forces, which were equivalent on a track-miles-per-employee basis to the LRR's field forces, easily handled all of the day-to-day inspection and maintenance tasks required for the track, signals and communications, and structures in the 87-mile territory.

In short, an 87-mile territory is far from "unheard of" on a high-tonnage coal line. Sometimes there is good reason to cover a territory from a central point, while at the same time increasing the number of employees to handle the functions involved as traffic grows. In Mr. McDonald's experience, railroads all over the country have gangs located at a central point to cover extended territories. In fact, the BNSF forces headquartered at Reno on the Joint Line cover an extended territory in both directions because of the sparseness of towns between Gillette to the north and Douglas to the south.

BNSF also states that WRPI lacked many of the facilities the LRR will need and therefore may have required fewer MOW personnel. For example, BNSF notes that "WRPI lacked a central communications and dispatch center as trains were dispatched by BN on the Joint line and by CNW on the non-Joint Line portion." BNSF Reply Narr. at

III.D-128. This is misleading. First, all employees who worked on WRPI were actually CNW employees, including the dispatchers at Chadron, NE who dispatched other lines in addition to WRPI. WRPI contracted with CNW to provide dispatching services, and reimbursed CNW for all of its dispatching costs. WFA/Basin has provided employees to maintain the LRR's dispatch center and centralized communications system. It has also combined the signals and communications maintenance personnel, just as WRPI did.

WRPI did not have field forces for B&B maintenance or for the other MOW sub-departments described by BNSF. It contracted with CNW to provide employees to supplement the WRPI field forces for significant B&B and other specialized maintenance as the need arose. The LRR will do the same, i.e. contract large tasks and use its own qualified forces for smaller tasks. The LRR's approach is very similar, overall, to WRPI's real-world approach.

III-F Road Property Investment

Exhibit III-F-1

Redacted

REBUTTAL DEVELOPMENT OF CLEARING, GRUBBING, LATERAL DRAINAGE, RIP RAP AND RETAINING WALL QUANTITIES AND COSTS FOR THE LARAMIE RIVER RAILROAD

	Segment		Valuation	Route	Add.	Yard	Track	Rip Rap Cubic Yards		Retaining Walls CY of Masonry		MBM of Timber		Ties Each		LF Piling		Lateral Drainage LF of Pipe		Clearing (acres)			Grubbing (acres)		
	From	To	Section	Miles 1/	Track 1/	Track 2/	Miles	Per Main Line Miles 3/	Total 4/	Per Main Line Miles 3/	Total 5/	Per Main Line Miles 3/	Total 6/	Per Main Line Miles 3/	Total 7/	Per Main Line Miles 3/	Total 8/	Per Main Line Miles 3/	Total 9/	Per Track Miles 3/	Historic to New Ratio 10/	Total 11/	Per Track Miles 3/	Historic to New Ratio	Total 12/
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
1.	Eagle Butte Jct	Campbell	Eagle Butte	10.16	6.51	11.27	27.94	16	163.63	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	1.0000	0.00	0.00	1.0000	0.00
2.	Campbell	Donkey Creek Jct	CBQ-6AB-WY	6.05	6.03		12.08	55	331.60	0	0.00	0	1.81	3	19.48	2	14.71	64	385.82	0.76	1.2257	11.21	0.19	1.2257	2.85
3.	Donkey Creek Jct	Reno	Orin	45.80	57.09		102.89	59	2696.53	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	1.0000	0.00	0.00	1.0000	0.00
4.	Reno	Black Thunder	Orin	6.96	5.00		11.96	59	409.78	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	1.0000	0.00	0.00	1.0000	0.00
5.	Reno	Bridger Jct	Orin	86.33	85.18	3.68	175.19	59	5082.78	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	1.0000	0.00	0.00	1.0000	0.00
6.	Bridger Jct	Wendover	CBQ-2D-WY	29.81	12.66		42.47	14	406.18	0	0.00	0	0.39	0	0.00	0	0.00	0	0.00	0.00	1.0000	0.00	0.00	1.0000	0.00
7.	Wendover	Guernsey	CBQ-2ABC-W	12.00	8.89	26.79	47.68	154	1847.88	0	0.00	1	11.76	0	0.00	0	0.00	20	241.77	2.03	1.3383	115.19	0.42	1.1918	6.53
8.	Wendover	Moba	CS-2-WY	20.84	5.35		26.19	90	1882.21	0	0.02	0	0.58	0	0.00	59	1222.59	0	0.00	0.29	1.3736	10.48	0.00	1.3736	5.11
9.	Subtotal Line Segment Quantities:			217.95	186.71	41.75	446.41		12820.59		0.02		14.53		19.48		1237.30		627.59			160.53			14.49
													179.425 CY		10.735 CY						grubbing	14.49			
																					no grubbing	146.04			
10.	Unit Cost 13/								$47.23		$187.98		$187.98		$187.98		$14.46		$15.97		grubbing	$4,623.85			$2,965.30
																					no grubbing	$221.14			
11.	Lateral Drainage - Eagle Butte Spur																		$53,802						
12.	Total Cost by Item 14/								$605,565		$4		$33,728		$2,018		$17,887		$63,826			$99,291			$42,964
13.	Total Cost 15/			$865,283																					

1/ Rebuttal Exhibit III-F-3, Columns (7) and (8)
2/ Rebuttal Exhibit III-F-4
3/ L.1, L.3 - L. 5 Opening Exhibit III-F-4; L.2,6-8, Opening Exhibit III-F-3
4/ Column (4) x Column (8)
5/ Column (4) x Column (10)
6/ Column (4) x Column (12)
7/ Column (4) x Column (14)
8/ Column (4) x Column (15)
9/ Column (4) x Column (18)
10/ See "LRR Grading Rebuttal.xls", Sheet: IIIF CALC
11/ Column (7) x Column (20) x Column (21)
12/ Column (7) x Column (23) x Column (24)
13/ See "LRR Grading Rebuttal.xls", Sheet: IIIF Unit Costs
14/ Line 9 x Line 10
15/ Sum of Line 12

Rebuttal Total Earthwork Quantities by Line Segment for the Laramie River Railroad

	Segment From (1)	Segment To (2)	Valuation Section (3)	Roadbed Width (4)	Adjusted Cubic Yards per Mile 1/ Single Track (5)	Adjusted Cubic Yards per Mile 1/ Additional Track (6)	Route Miles 2/ (7)	Additional Track 3/ (8)	Total Earthwork (CY) (9)
1.	Eagle Butte Jct	Campbell	Eagle Butte	24	222,550	78,320	10.16	6.51	2,770,971
2.	Campbell	Donkey Creek Jct	CBQ-6AB-WY	24	63,096	38,940	6.05	6.03	616,542
3.	Donkey Creek Jct	Reno	Orin	24	141,736	55,178	45.80	57.09	9,641,640
4.	Reno	Black Thunder	Orin	24	141,736	55,178	6.96	5.00	1,262,374
5.	Reno	Bridger Jct	Orin	24	141,736	55,178	86.33	85.18	16,936,159
6.	Bridger Jct	Wendover	CBQ-2D-WY	24	48,974	22,519	29.81	12.66	1,745,009
7.	Wendover	Guernsey	CBQ-2ABC-WY	24	101,161	52,760	12.00	8.89	1,682,969
8.	Wendover	Moba	CS-2-WY	24	40,162	18,970	20.84	5.35	938,459
9.	Total						217.95	186.71	35,594,123

1/ Lines 1,3-5 - Opening Exhibit III-F-9 (Column (6) adjusted to reflect 25-foot track centers); Lines 2,6-8 - Opening Exhibit III-F-8, Columns (5) and (7)
2/ Rebuttal Electronic workpaper "LRR Route Miles Rebuttal.xls"
3/ Based on double track, passing siding and set-out track locations and lengths shown in Rebuttal Exhibit III-B-1
4/ (Column (5) x Column (7)) + (Column (6) x Column (8))

REBUTTAL EARTHWORK QUANTITIES FOR THE YARDS OF THE LARAMIE RIVER RAILROAD

Item (1)	Track Feet 1/ (2)	Track Miles (3)	Cubic Yard Calculation (4)	Cubic Yards (5)	Cut (6)	Fill (7)	Common (8)	Loose Rock (9)	Solid Rock (10)
1. Yard Locations									
a. Donkey Creek	59,527	11.27	Column (2) x 1' fill x 25' spacing /27	55,118		55,118			
b. South Logan - 15'	9,903	1.88	Column (2) / 5280 x 33,107 2/	62,097			62,097		
c. South Logan - 25'	9,529	1.80	Column (2) / 5280 x 55,178 3/	99,579			99,579		
d. E. Guernsey	132,473	25.09	Split based on CBQ-2ABC-WY 4/	2,639,199	2,639,199	0	1,328,601	313,555	997,043
e. W. Guernsey	8,998	1.70	Column (2) x 1' fill x 25' spacing /27	8,332		8,332			
2. Cubic yards of earthwork for all LRR yards	220,430	41.75	Sum of Lines 1a - 1c	2,864,325		63,450	1,490,277	313,555	997,043

1/ Rebuttal Electronic workpaper "Track Miles Worksheet.xls"
2/ Opening Exhibit III-F-9, Page 1 of 4, L.12(c) Column (4)
3/ Opening Exhibit III-F-9, Page 1 of 4, L.12(c) Column (4) / 15 * 25 to reflect 25-foot track centers.

		CY	%
4/ CBQ-2ABC-WY	Common	1,161,650	50.34%
	Loose Rock	274,154	11.88%
	Solid Rock	871,756	37.78%

Exhibit III-F-5

Redacted

Exhibit III-F-6

Redacted

III-G Discounted Cash Flow Analysis

Exhibit III-G-1

Redacted

Exhibit III-G-2

Redacted

III-H Results of SAC Analysis

Exhibit III-H-1

Redacted

Exhibit III-H-2

Redacted

Exhibit III-H-3

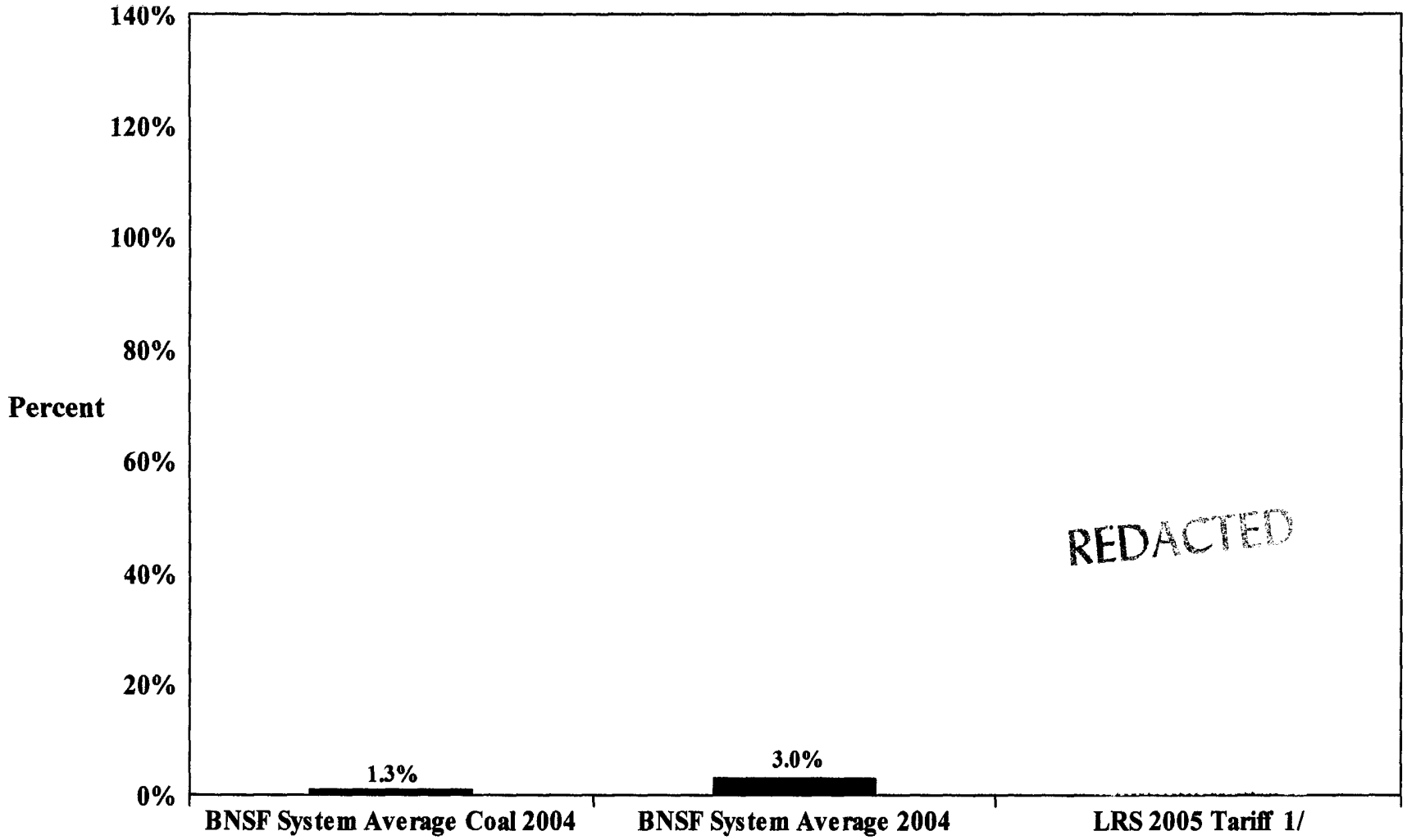
Redacted

Exhibit III-H-4

Redacted

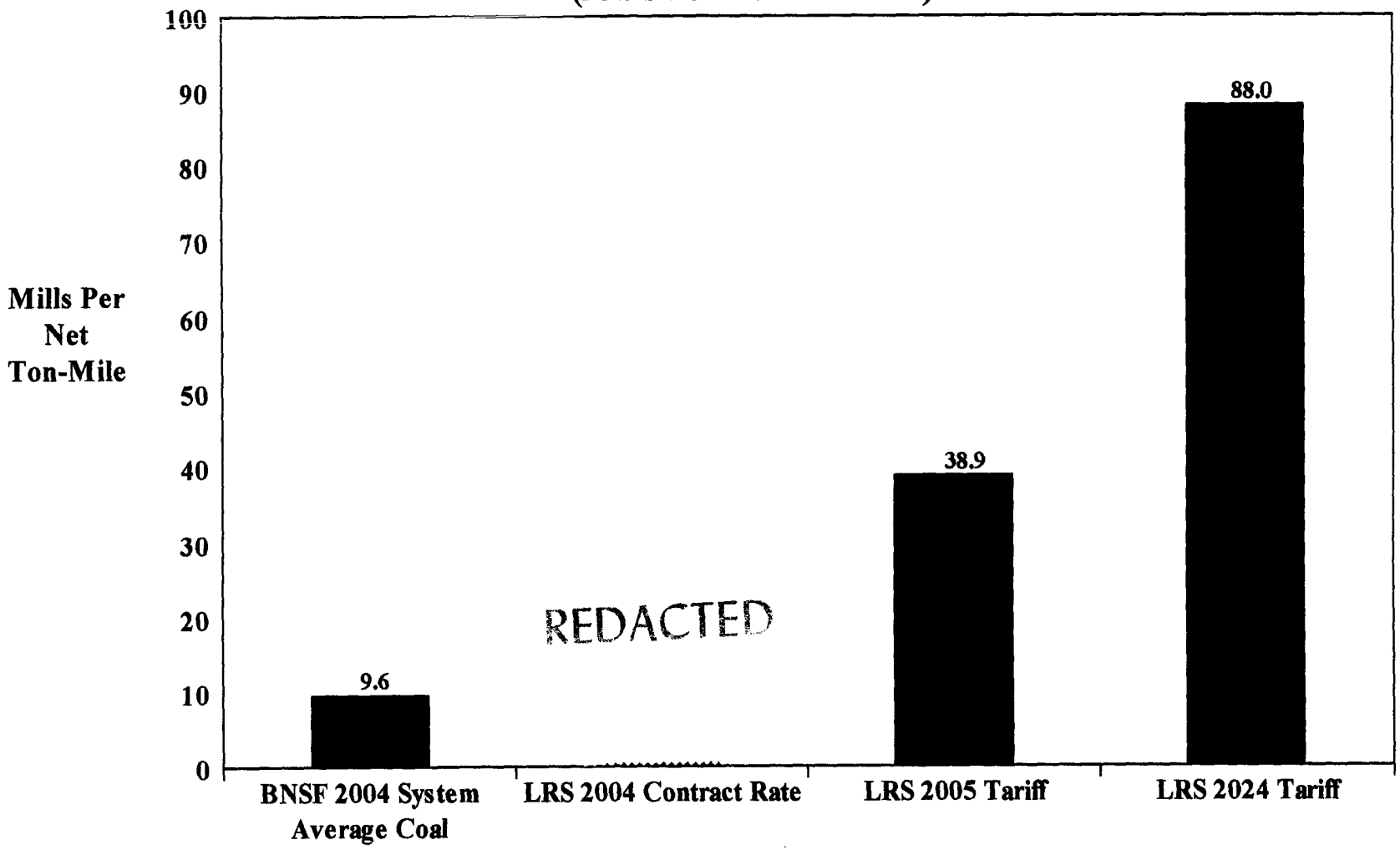
IV. Other Evidence

Comparison of LRS Rate Increase Including Fuel Surcharge and BNSF Average Rate Increases



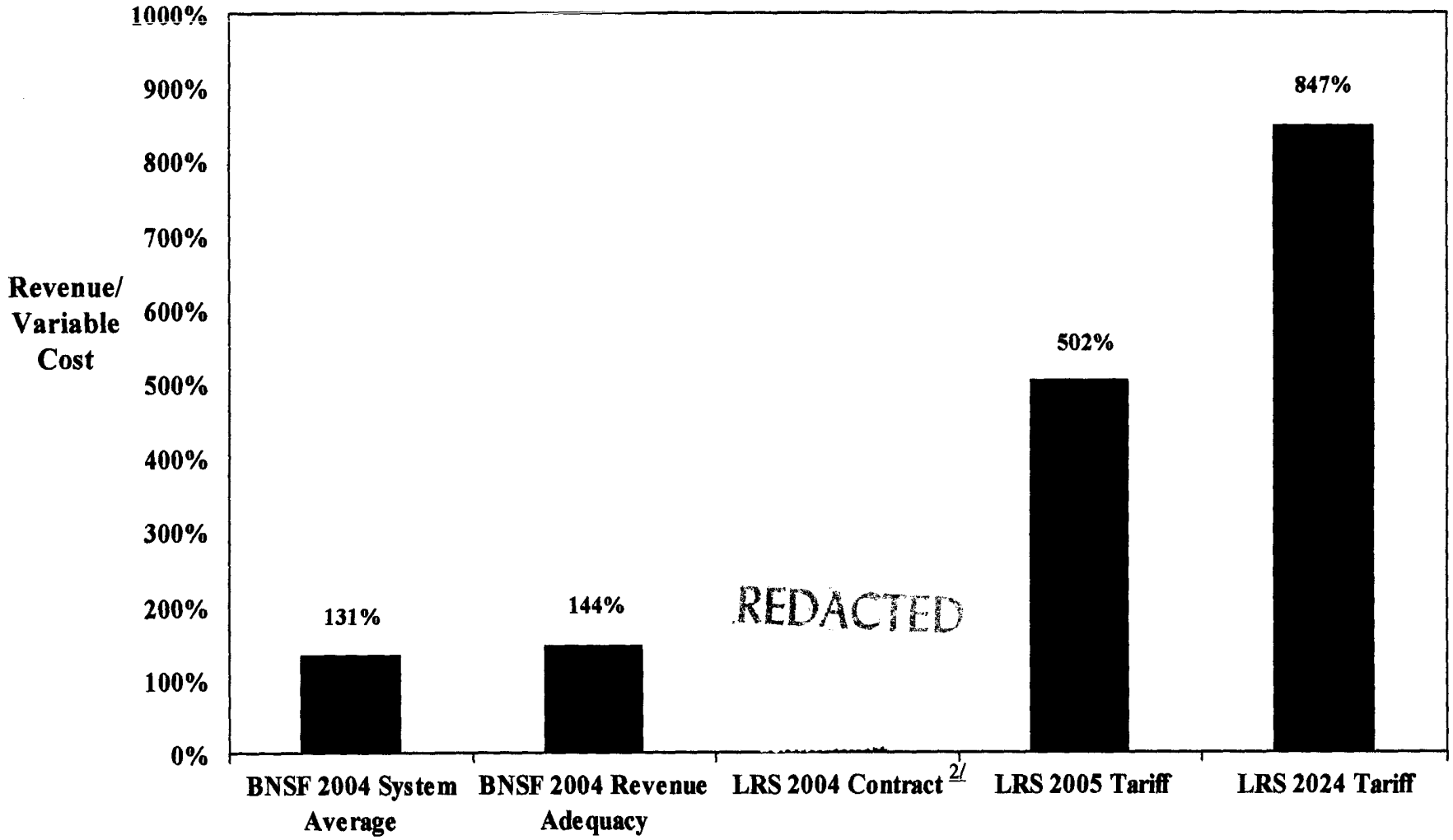
1/ Change in LRS rate from expired Contract to Tariff at 2005.

Comparison of LRS Tariff Rates 1/
To LRS Expired Contract Rates and BNSF System Profitability
(Mills Per Net Ton-Mile)



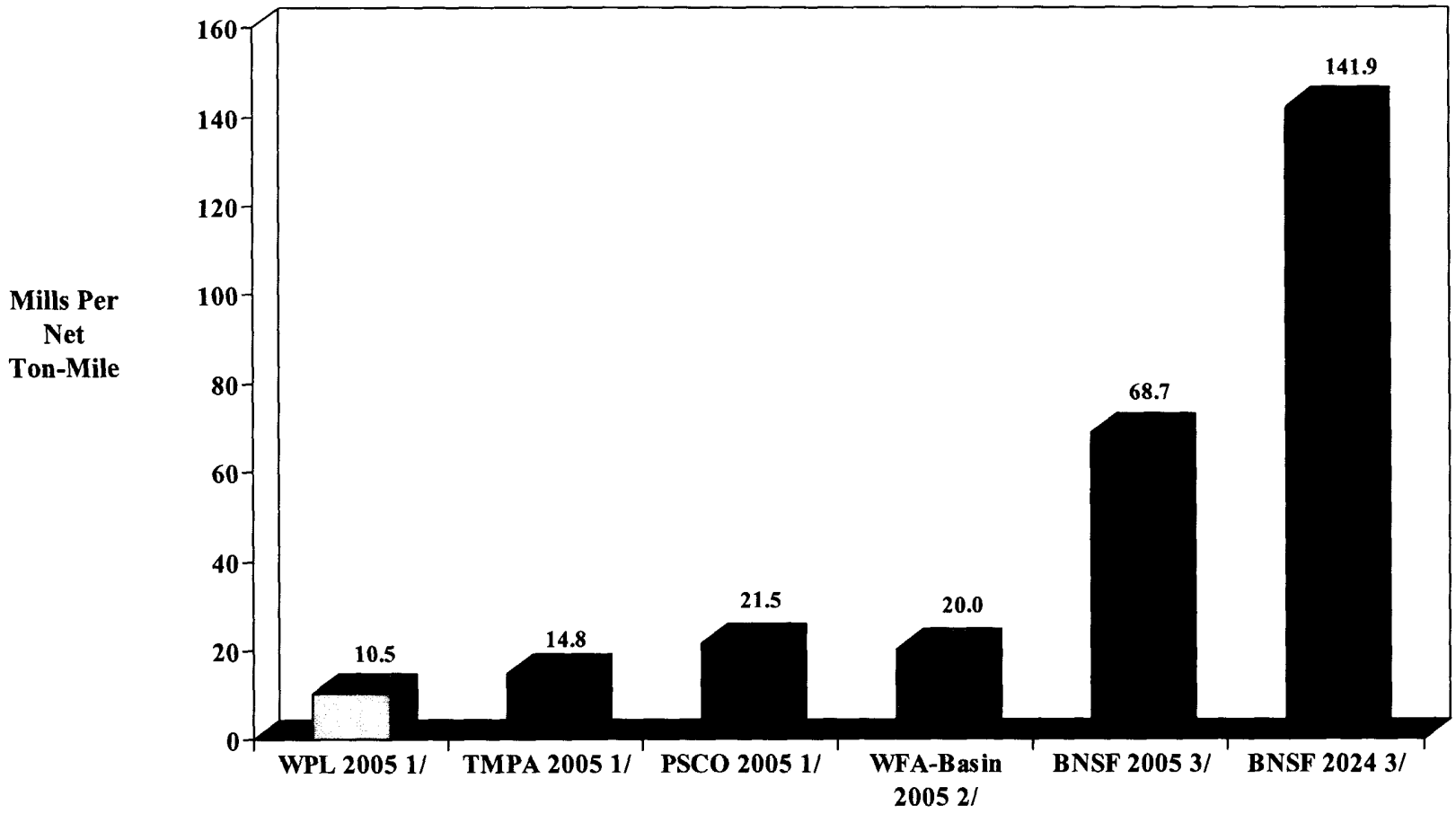
1/ Including Fuel Surcharge

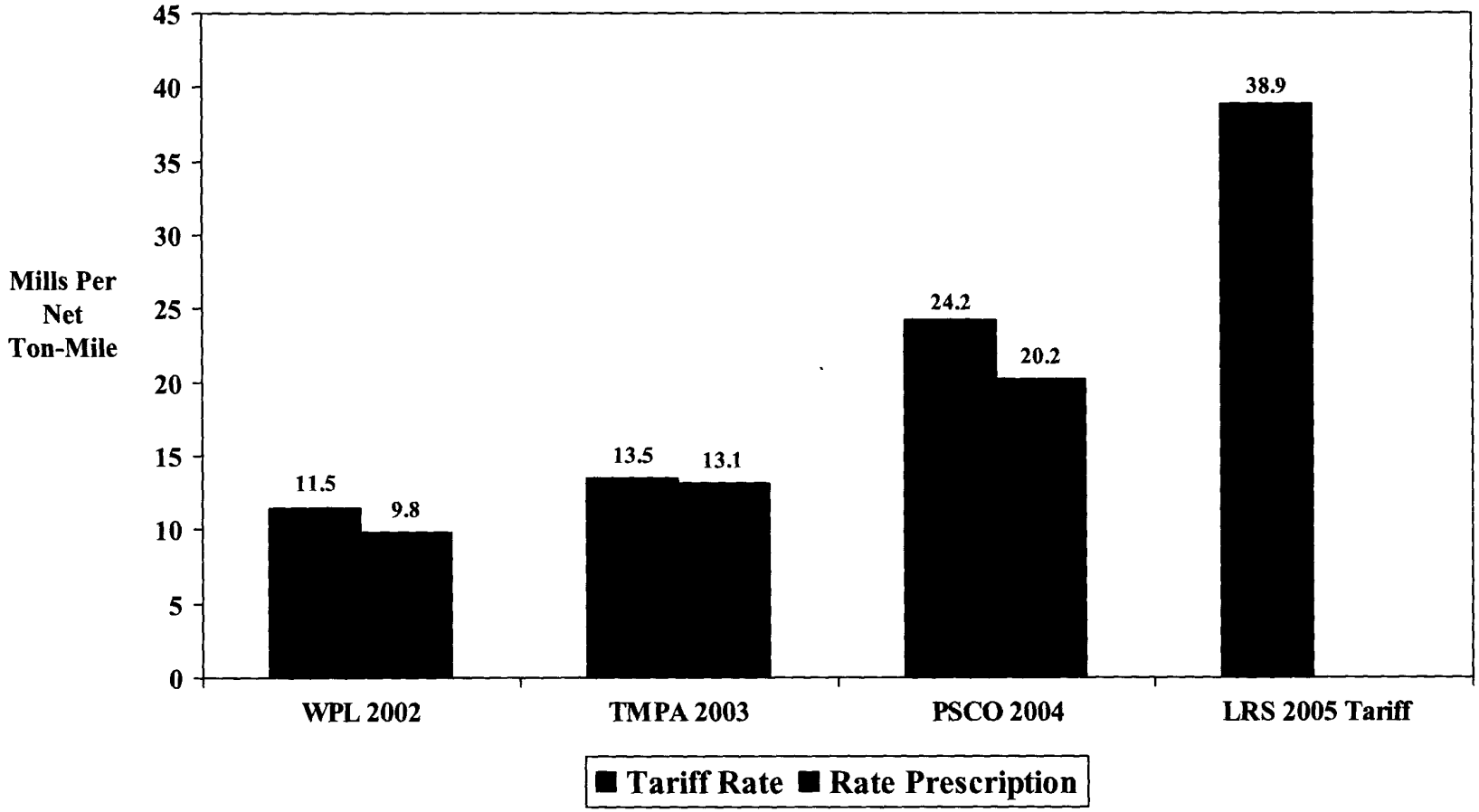
Comparison of LRS Tariff Rates 1/
To LRS Expired Contract Rates and BNSF System Profitability
(Revenue / Variable Cost Ratios – 2004 to 2024)



1/ Including Fuel Surcharge
2/ Average of first three quarters of 2004

Maximum Rates
(Mills Per Net Ton-Mile)



1/ 2005 rate level from STB decision
2/ Based on WFA-Basin's calculation of maximum rate evidence
3/ Based on BNSF's maximum rate evidence

Comparison of Tariff Rates and STB Rate Prescriptions
(Mills Per Net Ton-Mile)