

WEIGHTED AVERAGE STATE TAX RATES

[In percent]

Railroad	2011 %	2010 %	% Change
BNSF Railway Company	5.584	5.572	0.012
CSX Transportation, Inc.	5.660	5.575	0.085
Grand Trunk Corporation	8.089	7.634	0.455
The Kansas City Southern Railway	6.139	6.070	0.069
Norfolk Southern Combined	5.942	5.819	0.123
Soo Line Corporation	7.350	7.305	0.045
Union Pacific Railroad Company	6.035	5.922	0.113

Any party wishing to comment on AAR's calculation of the 2011 weighted average state tax rates should file a comment by July 9, 2012. See 49 CFR 1135.2(c). If any comment opposing AAR's calculations is filed, AAR's reply will be due by July 30, 2012. *Id.* If any comments are filed, the Board will review AAR's submission, together with the comments, and serve a decision within 60 days of the close of the record that either accepts, rejects, or modifies AAR's railroad-specific tax information. *Id.* If no comments are filed by July 9, 2012, AAR's submitted weighted average state tax rates will be automatically adopted by the Board, effective July 10, 2012. *Id.*

This action will not significantly affect either the quality of the human environment or the conservation of energy resources.

Decided: June 5, 2012.

By the Board.

Rachel D. Campbell,
Director, Office of Proceedings.

Jeffrey Herzig,
Clearance Clerk.

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DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

Indexing the Annual Operating Revenues of Railroads

The Surface Transportation Board (STB) is publishing the annual inflation-adjusted index factors for 2011. These factors are used by the railroads to adjust their gross annual operating revenues for classification purposes. This indexing methodology insures that railroads are classified based on real business expansion and not from the affects of inflation. Classification is important because it determines the extent to which individual railroads must comply with STB reporting requirements.

The STB's annual inflation-adjusted factors are based on the annual average Railroad's Freight Price Index which is developed by the Bureau of Labor Statistics (BLS). The STB's deflator factor is used to deflate revenues for comparison with established revenue thresholds.

The base year for railroads is 1991. The inflation index factors are presented as follows:

STB RAILROAD INFLATION-ADJUSTED INDEX AND DEFLATOR FACTOR TABLE

Year	Index	Deflator
1991	409.50	¹ 100.00
1992	411.80	99.45
1993	415.50	98.55
1994	418.80	97.70
1995	418.17	97.85
1996	417.46	98.02
1997	419.67	97.50
1998	424.54	96.38
1999	423.01	96.72
2000	428.64	95.45
2001	436.48	93.73
2002	445.03	91.92
2003	454.33	90.03
2004	473.41	86.40
2005	522.41	78.29
2006	567.34	72.09
2007	588.30	69.52
2008	656.78	62.28
2009	619.73	66.00
2010	652.29	62.71
2011	708.80	57.71

FOR FURTHER INFORMATION CONTACT:

Paul Aguiar 202-245-0323. [Federal Information Relay Service (FIRS) for the hearing impaired: 1-800-877-8339] Effective Date: January 1, 2011.

¹ Ex Parte No. 492, *Montana Rail Link, Inc., and Wisconsin Central Ltd., Joint Petition for Rulemaking With Respect to 49 CFR 1201*, 8 I.C.C. 2d 625 (1992), raised the revenue classification level for Class I railroads from \$50 million (1978 dollars) to \$250 million (1991 dollars), effective for the reporting year beginning January 1, 1992. The Class II threshold was also raised from \$10 million (1978 dollars) to \$20 million (1991 dollars).

By the Board, William F. Huneke, Director, Office of Economics.

Jeffrey Herzig,
Clearance Clerk.

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DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[Docket No. FD 35630]

Wisconsin Central Ltd.—Intra-Corporate Family Merger Exemption—Elgin, Joliet and Eastern Railway Company

Wisconsin Central Ltd. (WCL), Wisconsin Central Transportation Corporation (WCTC), and Elgin, Joliet and Eastern Railway Company (EJ&E) (collectively, applicants) have jointly filed a verified notice of exemption under 49 CFR 1180.2(d)(3) for an intra-corporate family transaction. WCL, a rail carrier, is a wholly owned subsidiary of WCTC, a noncarrier, which, in turn, is a direct subsidiary of Grand Trunk Corporation (GTC). GTC, a noncarrier holding company for the U.S. rail carrier subsidiaries of Canadian National Railway Company (CNR), is a direct subsidiary of CNR. In *Canadian National Railway—Control—Wisconsin Central Transportation*, 5 S.T.B. 890 (2001) (CNR/WC), CNR and GTC acquired control of WCL and other related rail carriers.¹ EJ&E, a rail carrier, is a direct subsidiary of GTC.²

Applicants state that the rail lines of WCL and EJ&E connect at Leithton, Ill., north of Chicago, Ill., and WCL has existing overhead trackage rights over

¹ At the time of the 2001 CNR/WC transaction, the WCTC family of rail carriers also included WCL, Fox Valley & Western Ltd. (FVW), Sault Ste. Marie Bridge Company (SSMB) and Wisconsin Chicago Link Ltd. (WCCL). FVW has since been dissolved into WCL. *Wis. Cent. Transp.—Intracorporate Family Transaction Exemption*, FD 34296 (STB served Jan. 22, 2003). Applicants state that SSMB and WCCL remain in existence as rail carriers and subsidiaries of WCTC.

² *Canadian Nat'l Ry.—Control—EJ&E W. Co.*, FD 35087 (STB served Dec. 24, 2008).