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Wheeling and Lake Erie Railway Co.

WE 40561

GENERAL RULES FUEL COST RECOVERY SURCHARGE

Issued: August 1, 2006

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Wheeling and Lake Erie Railway CO.

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Fuel Surcharge

In the event the average monthly price of West Texas Intermediate Crude Oil exceeds \$64.00 per barrel, calculated using the daily prices published in the Wall Street Journal, Wheeling & Lake Erie will assess a fuel surcharge on all line-haul freight charges (as set forth below, the "WTI Average Price").

The applicable fuel surcharge percentage shall be applied to each shipment having a bill of lading dated on or after the 1st day of the second calendar month following the calendar month of a given WTI Average Price Calculation. The fuel surcharge will change the monthly per the table below:

Calendar Month of	Fuel	Calendar Month of	Fuel	Calendar Month of	Fuel
WTI	Surcharge	WTI	Surcharge	WTI	Surcharge
Average	Applied	Average	Applied	Average	Applied
Price		Price		Price	
January	March 1	May	July 1	September	November 1
February	April 1	June	August 1	October	December 1
March	May 1	July	September 1	November	January 1
April	June 1	August	October 1	December	February 1

The fuel surcharge will be 0.3% of the line-haul freight charge for every \$1.00 per barrel, or portion thereof, by which the WTI Average Price exceeds \$64.00. The WTI Average Price for a given calendar month will be determined by adding the daily West Texas Intermediate Crude Oil prices published in the Wall Street Journal during a calendar month, and dividing the result by the number of days so published in that given month. The result will be rounded to the nearest cent. If the Wall Street Journal ceases publication of the price of West Texas Intermediate Crude Oil, WE will employ a suitable substitute source of price or measure. The following schedule reflects the applicable fuel surcharge (FSC) within the WTI Average Price ranges noted below.

WTI Average		WTI Average		WTI Average	
Price Per Barrel	FSC (%)	Price Per	FSC (%)	Price Per	FSC (1%)
		Barrel		Barrel	
\$64.00 and below		\$71.01-\$72.00	2.4%	\$81.01-\$82.00	5.4%
	None	\$72.01-\$73.00	2.7%	\$82.01-\$83.00	5.7%
		\$73.01-\$74.00	3.0%	\$83.01-\$84.00	6.0%
\$64.01-\$65.00	0.3%	\$74.01-\$75.00	3.3%	\$84.01-\$85.00	6.3%
\$65.01-\$66.00	0.6%	\$75.01-\$76.00	3.6%	\$85.01-\$86.00	6.6%
\$66.01-\$67.00	0.9%	\$76.01-\$77.00	3.9%	\$86.01-\$87.00	6.9%
\$67.01-\$68.00	1.2%	\$77.01-\$78.00	4.2%	\$87.01-\$88.00	7.2%
\$68.01-\$69.00	1.5%	\$78.01-\$79.00	4.5%	\$88.01-\$89.00	7.5%
\$69.01-\$70.00	1.8%	\$79.01-\$80.00	4.8%	\$89.01 and	*
\$70.01-\$71.00	2.1%	\$80.01-\$81.00	5.1%	above	

* The fuel surcharge will be 7.5%, plus an additional 0.3% of the line-haul freight charge for every \$1.00 per barrel, or portion thereof, by which the WTI Average Price Per Barrel exceeds \$89.00.