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April 27, 2006

HAND DELIVERY

The Honorable Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423-0001

Re: Ex Parte No. 661 - Railroad Fuel Surcharges

Dear Secretary Williams:

Enclosed for filing in the above-referenced proceeding are an original and ten copies of the Written Statement of Norfolk Southern Corporation in the above-referenced proceeding. A diskette containing an electronic version of the Written Statement is also enclosed.

Please acknowledge receipt of the enclosed Written Statement for filing by date-stamping the enclosed extra copies and returning them via our messenger. If you have any questions, please contact the undersigned counsel.

Sincerely,

Paul A. Hemmersbaugh

Counsel to Norfolk Southern Corporation

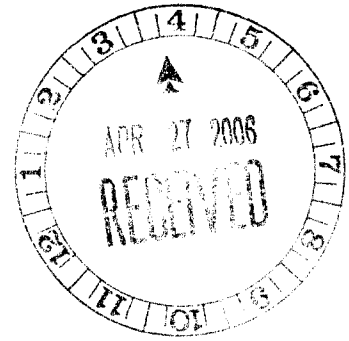
Enclosures

**BEFORE THE
SURFACE TRANSPORTATION BOARD**

EX PARTE 661

RAIL FUEL SURCHARGES

**WRITTEN STATEMENT OF
NORFOLK SOUTHERN CORPORATION**



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Dated: April 27, 2006

WRITTEN STATEMENT OF NORFOLK SOUTHERN CORPORATION

I am Donald W. Seale, and I serve as Executive Vice-President and Chief Marketing Officer of Norfolk Southern Corporation. In 1976, I started my career with the Norfolk and Western Railway Company, a Norfolk Southern predecessor company, and have served in numerous positions primarily in marketing and sales over the past 30 years.

In this testimony, I will provide an overview of what Norfolk Southern has experienced in the fuel market and the ways in which Norfolk Southern has tried to respond to the shift in the fuel market, including implementation of fuel surcharge programs – which we have always viewed as an energy surcharge. I will then review Norfolk Southern's original and modified fuel surcharge programs for public rate authorities for non-intermodal traffic and explain our recently announced new fuel surcharge program for such public rate authorities.¹ Additionally, I will discuss the expected ramifications in the transportation marketplace from implementation of this new program.

As with many rail issues, the best place to start is with an understanding of the commercial realities. The marketplace for fuel has dramatically changed and Norfolk Southern has responded by adopting, and now twice refining, a fuel surcharge program to respond to that change. That dramatic increase in the price of oil, has given Norfolk Southern a competitive advantage against other modes of transportation that we recognize in our total price of transportation – transportation rate plus other charges, including a fuel surcharge. At the same time, we have continued to see the traffic levels

¹ "Public rate authorities" are tariff prices for customers who have not entered into a contract with Norfolk Southern.

on our railroad grow and to increase capital investment as we work to have the capacity needed to serve our customers.

I. The Fuel Market Has Dramatically Changed and the Days of \$20 Per Barrel Oil Appear to Be Gone For Good.

From 1987 until early 2003, the oil markets were generally stable and predictable. Oil for the most part fluctuated around \$20 per barrel for most of the period and between \$20 and \$30 per barrel since 2000. Norfolk Southern thought – indeed hoped—that the oil price increases we began to see as 2003 progressed were temporary. Many others did as well. For example, in May 2004, UBS Investment Research forecasted declines in the price of West Texas Intermediate Crude Oil (“WTI”) to \$26 per barrel in 2005.² In November 2004, James Mulva, Chief Executive Officer of ConocoPhillips, the third largest U.S. oil company, predicted that the price of WTI would slide to an average of \$26 per barrel in 2006.³ Likewise, the federal government’s Energy Information Agency (“EIA”) predicted on multiple occasions in 2004 and 2005 that oil prices would decline. It now appears that there has been a fundamental and structural change in this market. The old baseline of about \$20-\$25 per barrel is no more.

It is our best guess – and I emphasize that it is only a guess – that most of the time from this point forward we will see oil at \$60 per barrel or more. Like many other companies, Norfolk Southern monitors the oil market as a proxy for the expected price of its fuel and has attempted to adjust to the shift in the oil market and to the resulting

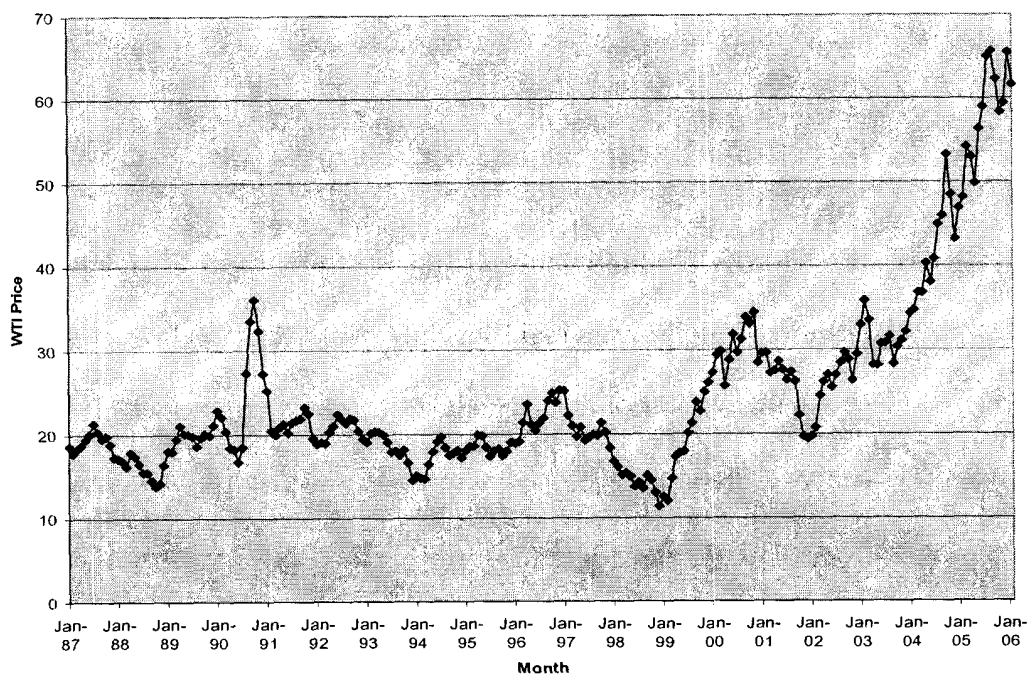
² *Lower Energy Prices? Fall from High Prices Is Forecast*, Industry Week, at 73 (May 2004).

³ *Around the Region*, Houston Chronicle News Service, at 3 (Nov. 18, 2004).

changes in the transportation market. But it has been challenging to keep up with the dramatic and rapid shift.

Prior to early 2003, the oil market was relatively predictable. While there were spikes and troughs in the market, generally the price of WTI ranged between \$20 and \$30 per barrel range. Chart 1 below shows the price of WTI from 1987 to the present.⁴

CHART 1: HISTORIC PRICE OF WTI



This stability through 2003 meant that forecasters were generally able to predict the fuel market. For example, the EIA's oil price forecast was generally accurate even at the end of this period of stability. Although in 1999 it incorrectly estimated the timing of the impact of a new Organization of Petroleum Exporting Countries agreement that restricted oil production, its other predictions during this period were very good. Indeed, EIA's predictions from 1999 to early 2003 were generally correct. For example:

⁴ Data source is <http://tonto.eia.doe.gov/dnav/pet/hist/rwtcM.htm>.

- In January 2000, EIA accurately predicted a \$5 per barrel increase in the price of WTI.
- In July 2000, EIA accurately forecasted the price of WTI to end 2000 above \$25 per barrel and to decline to \$22 per barrel in 2001.
- In January 2001, EIA accurately predicted the price of WTI at \$27 per barrel in 2001 with a decline to around \$22 per barrel in 2002.
- In July 2001, EIA forecasted that the price of WTI would be around \$28 per barrel for 2001 and 2002, which was generally correct except for the decline in price of WTI to about \$20 per barrel in late 2001 and early 2002.
- In January 2002, EIA accurately predicted an increase in the price of WTI by the end of 2002.
- In July 2002, EIA predicted that the price of WTI would be around \$26 per barrel in 2002, which was generally correct except at the end of the year when there was a strike by oil workers in Venezuela. It also accurately forecasted that the price of WTI would increase to about \$29 per barrel in 2003.
- In March 2003, EIA accurately forecasted a decline in the price of WTI to around \$27 by the end of 2003.

In part, EIA was so accurate because the price of WTI fluctuated, based on events, between \$20 and \$30 per barrel.

This relatively stable and predictable period of fuel prices ended in mid-2003. From that point until today, oil prices climbed significantly and the fuel market appears to have undergone a fundamental and structural shift. That upward shift in the market was unpredictable – ruining the previously good track record of EIA and some of the leading private sector experts on oil.

For example, in July 2003, EIA predicted that the price of WTI would be \$26 per barrel by the end of 2004, which represented a decline of about \$5 per barrel from the

price of WTI at the time of the prediction. Instead, the price of WTI skyrocketed by about \$13 per barrel over that period.

Moreover, in subsequent EIA forecasts, its predictions were consistently wrong as the price of WTI continued to climb. For example:

- In April 2004, it forecasted the price of WTI to be \$30 per barrel in 2004. Instead it rose through the high \$40s and even went above \$50 per barrel. It also predicted that the price of WTI would decline from \$30 per barrel during 2005. (Instead the price of WTI shot through the \$50 per barrel range.)
- In January 2005, EIA forecasted \$42 to \$43 per barrel throughout 2005 and 2006. (But we are now seeing prices over \$70 per barrel.)
- In May 2005, EIA predicated that the price of WTI would be \$50 per barrel throughout 2005 and 2006. (Again, we are now seeing prices over \$70 per barrel.)

Only in its more recent forecasts has EIA begun to recognize that higher oil prices appear to be here to stay. In September 2005 and in January 2006, it estimated that the price of WTI for 2005 through 2007 would be between \$61 and \$62 per barrel. The idea that fuel prices will remain at this high level is also supported by the forward curve – which shows the price buyers are willing to pay at a specific time in the future – for light sweet crude oil, which shows prices between \$69 and \$76 per barrel through 2012.⁵ However, the oil prices we are hoping for as well as EIA's predictions of \$61-62 per barrel through 2007 may be too low.

EIA data are helpful to illustrate the fundamental change in the marketplace that has occurred since January 2003, although it is only one source of data that Norfolk

⁵ Forward curve available at <http://www.nymex.com/>. Data referenced in the text is as of April 26, 2006. Even now there are ambiguities about what will happen in the fuel market in the future. Even as EIA and the future curve for light sweet crude oil show prices going higher, some private forecasting companies, such as Moody's and Global Insight, predict declines of varying degrees between now and the end of 2008.

Southern uses to understand the fuel market. This government agency has access to supply and demand information that is available to few others. Yet, even it has struggled since January 2003 to understand and to forecast accurately the transition in the fuel market. Like EIA and others, Norfolk Southern has closely monitored the fuel market and has struggled to adapt to the change. As explained in the next section, Norfolk Southern has responded on several occasions to the effects on its business and in the transportation marketplace that have resulted from increases in oil prices.

II. Norfolk Southern Has Continually Monitored and Responded to the Changing Fuel Market.

Fuel is a major expense for Norfolk Southern. Norfolk Southern consumes over 500 million gallons per year. Last year, Norfolk Southern incurred \$875 million in operating expense for fuel.⁶ This level of expense was 47% higher than the prior year, although Norfolk Southern consumed only 2% more fuel than the prior year.

Like other railroads and other transportation companies, Norfolk Southern looks for ways to limit the impact of fluctuations in the price of fuel. As the upward shift in the oil market began, Norfolk Southern realized it had to act. Although Norfolk Southern had hoped oil prices were climbing only temporarily, it adopted its first fuel surcharge program on non-intermodal public rate authorities in 2000, which I will refer to as the "original fuel surcharge." In March 2004, Norfolk Southern refined its fuel surcharge to

⁶ This figure excludes any hedge benefits.

be more responsive to fluctuations in the price of oil, which at that time was continuing to rise. I will refer to this fuel surcharge program as the "modified fuel surcharge."⁷

A. Norfolk Southern Adopted and Refined a Fuel Surcharge Program.

Norfolk Southern's original fuel surcharge applied whenever the price of WTI was greater than \$28.00 for 30 consecutive Wall Street Journal publication days. At that point, the applicable fuel surcharge percentage was 2% of the line-haul rate.

The applicable fuel surcharge percentage would change after the daily price of WTI, as published in the Wall Street Journal, was higher than the next higher or lower trigger point for 30 consecutive days. The trigger points increased from \$28.00 in \$5.00 increments, while the applicable fuel surcharge percentage increased in increments of 2%. The following tables illustrate the WTI trigger points and applicable fuel surcharge percentages:

WTI price for 30 consecutive days above . . .	Fuel Surcharge Percentage
\$28.00	2%
\$33.00	4%
\$38.00	6%
\$43.00	8%
\$48.00	10%

⁷ The fuel surcharges described herein apply to regulated and exempt traffic, except intermodal, that is not under contract. Norfolk Southern also includes fuel surcharges in contracts, which by statute are outside the regulatory regime pursuant to 49 USC 10709.

WTI price for 30 consecutive days below . . .	Fuel Surcharge Percentage
\$28.00	0%
\$33.00	2%
\$38.00	4%
\$43.00	6%
\$48.00	8%

Thus, if the fuel surcharge percentage was 8% and for 30 consecutive publication days the Wall Street Journal reported the WTI price at less than \$43.00 per barrel (but greater than \$38), then the applicable fuel surcharge percentage would decline to 6%. Conversely if the Wall Street Journal reported the WTI price for 30 consecutive days was greater than \$48.00 per barrel (but less than \$53), then the applicable fuel surcharge percentage would rise to 10%.

Because the fuel surcharge changed only after 30 consecutive days of the price of WTI being above or below a trigger point, it was less reflective of the fuel market. The \$5.00 increments for the trigger points and the larger spread in the applicable percentages also made this fuel surcharge less reflective of the fuel market. For example, on January 13, 2003, the price of WTI had been below \$48 per barrel for 29 consecutive days as reported in the Wall Street Journal. But on the 30th day, the price was reported at \$48.38. Accordingly, the customers did not get a reduction in the fuel surcharge.

In addition, the change could occur at any time during the month, which made it hard for customers to plan.

On March 1, 2004, Norfolk Southern began using its modified fuel surcharge program, which addressed many of the weaknesses in its original fuel surcharge. This modified fuel surcharge program remains applicable to many of the rates published before July 1, 2006.

The modified fuel surcharge is based on the monthly average price of WTI. The average monthly WTI price for a given calendar month is determined by adding the daily WTI prices published in the Wall Street Journal during a calendar month,⁸ and dividing the result by the number of days so published. The result is rounded to the nearest cent.

A fuel surcharge applies when the monthly average WTI price exceeds \$23.00. Norfolk Southern assesses a fuel surcharge two calendar months later. Thus, if the WTI Average Price exceeds \$23.00 in January, Norfolk Southern assesses the applicable fuel surcharge percentage to all bills of lading dated in the month of March. The applicable fuel surcharge percentage, if any, changes monthly.

The applicable fuel surcharge equals 0.4% of the line-haul freight rate for every \$1.00, or portion thereof, in excess of \$23.00. A few examples illustrate the way the fuel surcharge works:

WTI Average Monthly Price Per Barrel	Fuel Surcharge Percentage
\$23.00 and below	No Surcharge
\$23.01-\$24.00	0.4%
\$24.01-\$25.00	0.8%
\$25.01-\$26.00	1.2%

For April 2006, Norfolk Southern's fuel surcharge is 15.6%.

This program had important benefits over the original fuel surcharge program. First, the fuel surcharge changed every month, which meant it was more closely tied to the fuel markets. Second, the fuel charge was also more closely tied to the fuel markets because it changed in smaller increments (0.4%) and with smaller fluctuations in the monthly average WTI price (every \$1.00). Third, it provided additional lead time for

⁸ If the Wall Street Journal ceases publication of the price of WTI, Norfolk Southern would employ a suitable substitute source of price.

customers to prepare for a change in the fuel surcharge. Fourth, it was easier to administer because customers knew the fuel surcharge would be recalculated monthly and would not change during the month.

B. The Fuel Market Has Made the Original and Modified Fuel Surcharge Programs Outdated.

Norfolk Southern's fuel surcharge programs were a response to the rising oil prices described above. They were consistent with what other railroads were doing at the time. They were also consistent with the fuel surcharge mechanisms approved by the Interstate Commerce Commission during the oil crisis of the 1970s in that they applied as a percentage of the line-haul rate.⁹

When Norfolk Southern adopted its original and modified fuel surcharges it established trigger points in the \$20s, which is where the market generally had been in the recent past and was then-forecasted to be. While these fuel surcharges were in effect, Norfolk Southern became more successful at recovering its fuel costs. In several earlier years, the increase in Norfolk Southern's fuel surcharge revenue was less, sometimes substantially less, than its increased diesel fuel, gasoline, and lubricant expenses. But, in 2005 with the highest oil prices since we adopted a fuel surcharge program, Norfolk Southern's increase in fuel surcharge revenue exceeded the increase in its diesel fuel, gasoline, and lubricants expenses.

Norfolk Southern's 2005 experience is similar to other transportation companies. For example, Federal Express reported in its 2005 Annual Report that its "fuel surcharge

⁹ Fuel Related Increases, X-305-A, Investigation and Suspension Docket No. 8968, 349 I.C.C. 173 (Feb. 26, 1975).

revenue more than offset higher jet fuel prices in 2005.” In addition, in 2005, Swift Transportation had year-over-year revenues from fuel surcharges that were greater than its year-over-year increase in fuel costs, whereas it had not in 2004.¹⁰

Although we do not believe that a year-over-year comparison is the proper way to analyze fuel surcharge recovery, the fuel prices that we saw in 2005 caused us to look harder at what sustained higher oil prices would mean for Norfolk Southern and our customers. For some time, Norfolk Southern has been examining the fuel markets and evaluating possible responses. The ongoing dialogue with the Board, which includes this hearing, over issues related to fuel have helped sharpen our focus and crystallize our thinking. We now believe a new baseline is appropriate in light of the trend in oil prices over the last 12 to 24 months. We hold this belief despite the fact that there are still uncertainties about the price of oil and its impacts on Norfolk Southern. Recognizing that no fuel surcharge will ever be perfect, we decided to refine our fuel surcharge program a second time

III. Norfolk Southern’s New Fuel Surcharge Program Responds to Change in Fuel Market.

On April 24, 2006, Norfolk Southern announced a new fuel surcharge program for public rate authorities for non-intermodal traffic in response to what it perceives as persistently higher oil prices. Norfolk Southern’s new fuel surcharge program is based on the monthly average price of WTI, which is calculated in the same way as under the

¹⁰ According to its 2005 10-K, Swift’s fuel costs were \$164 million more than in 2004 while its fuel surcharge revenue was \$202 million more than in 2004. Comparatively, Swift’s fuel costs in 2004 were \$120 million more than in 2003 while its fuel surcharge revenue in 2004 was \$101 million more than in 2003. Based on data in Securities and Exchange Commission Form 10-K filed by Swift Transportation on March 6, 2006, available at www.sec.gov.

old fuel surcharge program. The applicable fuel surcharge, if any, will change monthly and will still apply two calendar months later.

However, a fuel surcharge will apply when the monthly average WTI price exceeds \$64.00, rather than when it exceeds \$23.00. In addition, the applicable fuel surcharge will be 0.3%, rather than 0.4%, of the line-haul freight rate for every \$1.00, or portion thereof, in excess of \$64.00.

Norfolk Southern's decision to reduce its fuel surcharge percentage is consistent with what other transportation companies have done. Last year, Federal Express lowered its fuel surcharge index by 2%.¹¹ Canadian National also reduced its fuel surcharge last year on two occasions.¹² Similarly, United Parcel Service also reduced its fuel surcharge index by 2% on domestic and international air traffic effective January 2006.¹³ A few examples illustrate the way the new fuel surcharge will work:

WTI Average Price Per Barrel	Fuel Surcharge Percentage
\$64.00 and below	No Surcharge
\$64.01-\$65.00	0.3%
\$65.01-\$66.00	0.6%
\$66.01-\$67.00	0.9%

During the period in which we considered and planned to make this refinement, we thought it would result in customers paying no fuel surcharge. For example, based on the average price of WTI in February and March, shippers subject to this fuel surcharge would have paid no fuel surcharge at all.

¹¹ Securities and Exchange Commission Form 10-K filed by Federal Express Corporation on July 14, 2005, at 23, available at www.sec.gov.

¹² Canadian National Railway Company CN 7401-A Fuel Surcharge Notice, available at http://www.cn.ca/customer_centre/services_support/supp_services_tariffs/en_KFChargeableServices.shtml

¹³ Securities and Exchange Commission Form 10-K filed by United Parcel Service on Mar. 14, 2006, at 26-27, available at www.sec.gov.

But fuel prices remain volatile for a variety of reasons including what is happening in Iran, the growing consumption in China, and a host of other factors. For example, since the Board announced this hearing, the price of WTI has increased from \$61.78 per barrel (March 14, 2006) to \$68.38 per barrel (April 26, 2006), and was almost \$74 per barrel at one point during this period. In light of the continued volatility and uncertainty in the oil market, Norfolk Southern will continue to monitor the oil market and will consider further refinements to its fuel surcharges as appropriate.

We are aware that some parties to this hearing have expressed concerns over the fairness of how fuel surcharges are applied in the rail industry. Norfolk Southern has looked and continues to look at ways to address this problem, including creating a mileage-based fuel surcharge program. However, any solution to this issue is complex and would result in some shippers paying more than they currently pay in fuel surcharges.

In addition, attempting to tailor a fuel surcharge to each individual movement, of which there are hundreds of thousands on Norfolk Southern, would be expensive, time consuming and, at the end of the day, most likely impossible. There are too many variables that determine how much fuel is needed for each individual movement. Those variables include the weight of the loaded car, the grade over which the car must travel, the total number of miles the car must be transported, whether the car is moved in a unit train, how many locomotives are on the train, and how many times the car must be switched. As a result Norfolk Southern would have to calculate and bill thousands of different fuel surcharges for each of the movements. This would be no small task given the 64,000 lanes in which our traffic moves and the 1,925 commodities (excluding

intermodal) different STCC codes of commodities we carry. Accordingly, it is nearly impossible – given the number of customers Norfolk Southern has and the even larger number of individual movements it handles – to calibrate any fuel surcharge program to recover the incremental cost of fuel.

IV. Demand Continues to Grow, and Norfolk Southern's Total Price for Transportation Will Remain at Market Levels So That It Can Continue to Aggressively Invest In Capacity.

Since we adopted our original fuel surcharge, traffic on Norfolk Southern has grown steadily. Between 2000 and 2005, our traffic volume is up 14%, which compares to 1.1% growth in the Low Tech Industrial Production Index over the same period. And our volumes continue to grow. Traffic volumes were up 5% in the first quarter of 2006 compared to the first quarter of 2005.

We strive to set our overall prices at market levels, and we will continue to do so. We use the market as our gauge when negotiating contract arrangements and when determining the appropriate level of our public rate authorities.

We will continue to set our rates at market levels. Accordingly, a lower fuel surcharge will often mean a higher base transportation rate as we set our prices at the optimal market level. So a different fuel surcharge does not necessarily mean that customers' transportation bills will decline, which is not unusual when demand is so strong. For example, when Federal Express lowered its fuel surcharge index by 2% last year, it increased its average list price by 4.6%.¹⁴ Similarly, when United Parcel Service

¹⁴ Securities and Exchange Commission Form 10-K filed by Federal Express Corporation on July 14, 2005, at 23, available at www.sec.gov.

reduced its fuel surcharge index by 2% on domestic and international air effective January 2006, it did so only after taking a 5.5% rate increase.¹⁵

Maintaining rates at market levels is critically important in these times of increasing freight transportation demand. We all know that the U.S Department of Transportation has estimated that the demand for freight transportation will increase by 55 percent by 2020 and that the American Association of State Highway and Transportation Officials projected that freight tonnage will grow by almost 57 percent between 2000 and 2020. Norfolk Southern is seeing that growth. Last year our intermodal volume was up 9% in units, coal volume was up 3% in carloads, and construction materials and metals, forest products, and agriculture shipments were each up 2% in carloads. This year has started with similarly robust demand.

At the Board's Hearing on the 25th Anniversary of the Staggers Rail Act of 1980: A Review and Look Ahead, Mr. Stephen C. Tobias, Vice Chairman and Chief Operating Officer of Norfolk Southern Corporation, testified to the capacity needs of our railroad – not just to meet the increasing demand we are facing but to be able to respond to the events that affect our ability to serve our customers, such as Hurricane Katrina.¹⁶ Those needs include expanded infrastructure as well as investments in technology – not to mention simply maintaining our existing network.

For 2006, our capital budget is about \$1.2 billion – almost one-half a billion dollars, or 65 percent, more than in 2002. Norfolk Southern is purchasing 120 new locomotives and is rehabilitating 420 locomotives this year in addition to the 491

¹⁵ Securities and Exchange Commission Form 10-K filed by United Parcel Service on Mar. 14, 2006, at 26-27, available at www.sec.gov.

¹⁶ Written Testimony of Stephen C. Tobias, Ex Parte 658, Hearing on the 25th Anniversary of the Staggers Rail Act of 1980: A Review and Look Ahead (submitted Oct. 12, 2005).

locomotives it rehabilitated last year. We are also investing heavily in some of the corridors on which we see further growth, including the Heartland Corridor project, which when completed will permit double-stack intermodal service from the Port of Norfolk to Columbus, Ohio. Maintaining market rates will help us to grow our capacity to meet this nation's transportation needs.

V. Reporting Requirements.

The Board's order regarding this hearing asked the parties to address "whether and how [the Board's reporting requirements] should be adjusted to provide rail customers with better information on a carrier's fuel costs and the revenues collected through fuel surcharges."

NS already provides public information in response to the requirements of the Board. Each year, Norfolk Southern files its R-1 with the Board. It also files with the Board quarterly data. Moreover, Norfolk Southern also provides a considerable amount of financial information to the public through its filings with the Securities Exchange Commission. Accordingly, Norfolk Southern does not think additional reporting would serve much purpose.

Nevertheless, if the Board determined that there was some value in adding yet further reporting requirements, Norfolk Southern asks that any reporting obligation be prospective only and that the Board allow us at least 90 days to modify our systems to minimize the cost of compliance.

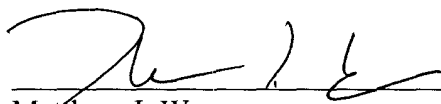
VI. Conclusion

Like so many other companies, Norfolk Southern has had to conduct its business in the face of dramatic increases in the price of oil and has struggled to understand and respond to those increases. At the same time, it has faced unprecedented demand for its rail services – a demand that shows no signs of abating and that requires us to continue aggressively to invest in capacity on our railroad.

Our new fuel surcharge program responds to what we believe is a fundamental and structural shift in the oil market to sustained higher fuel prices. However, our latest announcement is only the most recent in a series of actions Norfolk Southern has taken during this shift in the fuel market and the resulting changes in the transportation marketplace. As events warrant, we will continue to respond to the oil market and the changes it produces in the transportation marketplace.

CERTIFICATE OF SERVICE

I verify that on this day, April 27, 2006, I have caused copies of the Written Statement of Norfolk Southern Corporation to be served upon all parties of record in this proceeding by first-class mail or more expeditious method of delivery.


Matthew J. Warren