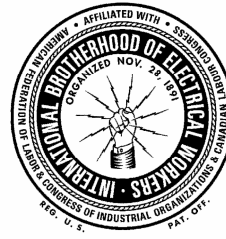


Wages & Benefits

For A UP/KCS/TRRA Electrician



The figures shown below illustrate the per-employee per-month cost to the Carrier for the wages and benefits provided to each Electrician, effective July 1, 2005. The computations are based on the Electrician Rate of \$21.40 per hour, and a work-year of 2088 straight time hours, and includes all hours paid for time not worked such as vacation, personal leave, jury duty, bereavement, etc.

| Cost Item | Monthly Cost | |
|--|---------------------|--------------------|
| Wage per hour effective July 1, 2005 | \$21.40 | |
| Hours Per Month (2088/12) | 174.00 | |
| Monthly Wage | | \$3,723.60 |
| National Health & Welfare Plan | | |
| GA-23000 FO Health Insurance | | \$ 922.51 |
| Life insurance and accidental death and dismemberment benefits for employees, hospital, surgical and medical benefits for employees and dependents, and life insurance for retired employees | | |
| GA-23000 AO (On-duty injury) Coverage | | 24.70 |
| Service Fees | | 0.98 |
| National Dental Plan | | 47.20 |
| National Vision Plan | | 10.84 |
| GA-46000 National Early Retirement Major Medical Benefit Plan (ERMA) | | 90.57 |
| UnumProvident Supplemental Sickness | | 61.00 |
| Total Insurance Cost | | \$1,157.80 |
| Railroad Retirement | | |
| Tier I | 6.20% | 230.86 |
| Tier II | 12.60% | 469.17 |
| Medicare | 1.45% | 53.99 |
| RUIA (on first \$1150.00 per month) Average for Class I Carriers | 4.00% | 46.00 |
| Total Payroll Taxes | | \$ 800.02 |
| | | Annual Cost |
| Total Monthly Fringe Benefit Costs | \$1,957.82 | \$23,493.84 |
| Monthly Wage Costs | \$3,723.60 | \$44,683.20 |
| Total Monthly Cost To Carrier | \$5,681.42 | \$68,177.04 |
| Employee Monthly Health & Welfare Cost-Sharing | \$ 106.11 | \$ 1,273.04 |