

SURFACE TRANSPORTATION BOARD

PRESCRIPTION OF DEPRECIATION AMORTIZATION

for

ROAD PROPERTY OF GRAND TRUNK CORPORATION

GTC-RD-AM-14

Amortization Amounts Effective: January 1, 2014

Grand Trunk Corporation (GTC) has submitted proposed amounts to be used to amortize the variance between book accumulated depreciation and the calculated guideline for road property (excluding track). Life and salvage estimates supporting these amortization amounts were approved in conjunction with **GTC-RD-14**.

The amortization amounts prescribed herein replace any depreciation amortization amounts previously prescribed for the subject property. Beginning on the effective date of this prescription, the railroad is prohibited from using any rates other than those prescribed herein. As stated in *49 U.S.C. 11143*, a rail carrier may not:

- (1) charge to operating expenses a depreciation charge on a class of property other than that prescribed by the Board;
- (2) charge another rate of depreciation; or
- (3) include other depreciation charges in operating expenses.

IT IS ORDERED:

- (1) Grand Trunk Corporation shall amortize the variance between book accumulated depreciation and the calculated guideline for road property (excluding track), owned and used in its operations, using the annual depreciation amortization amounts shown herein.
- (2) These annual depreciation amortization amounts shall be effective from **January 1, 2014, through December 31, 2016**, or until further order of the Board.

Accumulated Depreciation Annual Amortization for GTC Road Property		
Account		Accumulated Depreciation Amortization (\$)
03	Grading	693,163
04	Other ROW Expenditures	147,572
05	Tunnels and Subways	(266,907)
06	Bridges, Trestles, Culverts	1,312,414
13	Fences, Snow Sheds, Signs	(3,582)
16	Station and Office Buildings	(327,356)
17	Roadway Buildings	(13,651)
18	Water Stations	(23,669)
19	Fuel Stations	(36,439)
20	Shops and Enginehouses	(154,076)
22	Storage Warehouses	189,189
23	Wharves and Docks	(23,308)
24	Coal and Ore Wharves	(255,865)
25	TOFC/COFC Terminals	148,502
26	Communication Systems	413,445
27	Signals and Interlockers	99,531
29	Power Plants	2,684
31	Power - Transmission Sys	(5,017)
35	Miscellaneous Structures	(3,140)
37	Roadway Machines	(747,182)
39	Public Impr - Constr	111,203
44	Shop Machinery	(79,830)
45	Power Plant Machinery	5,102

Decided July 29, 2014, by the Surface Transportation Board, Accounting Board.