

SURFACE TRANSPORTATION BOARD

PRESCRIPTION OF DEPRECIATION AMORTIZATION

for

BNSF RAILWAY COMPANY

LOCOMOTIVES

BNSF-EQ-AM-15

Amortization Amounts Effective: January 1, 2015

BNSF Railway Company (BNSF) has submitted proposed amounts to be used to amortize the variance between book accumulated depreciation and the calculated guideline for its locomotives. Life and salvage estimates supporting these amortization amounts were approved in conjunction with **BNSF-EQ-15**.

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 amortization amounts 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) BNSF Railway Company (BNSF) shall amortize the variance between book accumulated depreciation and the calculated guideline for locomotives, owned and used in its operations, using the annual depreciation amortization amounts shown herein.
- (2) The amortization amounts shall be reported in the BNSF R-1 Schedules as directed in Depreciation Message April 2013.
- (3) The amortization amounts shall be effective from **January 1, 2015, to December 31, 2017**, or until further order of the Board.

Accumulated Depreciation Annual Amortization for BNSF Locomotives		
ACCOUNT	Accumulated Depreciation Amortization (\$)	
52.02 ROAD - HULK	(16,312,436)	
52.12 INTERMEDIATE HP - HULK	(12,265,219)	
52.16 ROAD - COMPONENTS	(7,485,138)	
52.18 INTERMEDIATE HP - COMPONENTS	(2,891,751)	
52.35 LOCOMOTIVE RADIOS (M)	(280,075)	
52.45 REAR TRAIN DEVICES (W)	(760,174)	
52.65 VIDEO CAMERAS (V)	(754,219)	
52.75 REBUILDS AND BETTERMENTS	(2,051,945)	
52.85 PTC EQUIPMENT	1,556,689	

* () Indicates a debit to Accumulated Depreciation

Decided January 31, 2015, by the Surface Transportation Board, Accounting Board.