

SURFACE TRANSPORTATION BOARD

PRESCRIPTION OF DEPRECIATION RATES

for

BNSF RAILWAY COMPANY

ROAD PROPERTY

BNSF-RD-08

Rates Effective: April 1, 2008

BNSF Railway Company (BNSF) has submitted depreciation rates for its road property. Life and salvage estimates supporting these rates were also provided and have been given appropriate consideration.

The depreciation rates prescribed herein replace any rates 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) BNSF Railway Company (BNSF) shall account for depreciation charges by applying to the ledger value of road property, owned and used in its operations, the annual component percentage rates shown herein.
- (2) The rates shall be effective from **April 1, 2008, through December 31, 2013**, or until further order of the Board.
- (3) BNSF shall amortize the variance between book accumulated depreciation and the calculated guideline over the average remaining life of its road property.

BNSF ROAD PROPERTY DEPRECIATION RATES		
A/C #	ACCOUNT NAME	DEPN RATES
3	Grading	1.05
4	Other ROW Expenditures	2.86
5	Tunnels & Subways	1.05
6	Bridges, Trestles & Culverts	1.33
13	Fences, Snow Sheds & Signs	1.43
16	Station & Office Buildings	2.86
16.5	Computers & Computer Related Equipment	10.00
17	Roadway Buildings	4.35
17.5	Laurel Welding Plant	2.86
18	Water Stations	2.56
19	Fuel Stations	3.57
20	Shops and Enginehouses	2.17
23	Wharves and Docks	2.22
24	Coal and Ore Wharves	2.00
25	TOFC/COFC Terminals	3.03
25.5	Terminal Equipment	4.00
26	Communication Systems (not Computers)	4.55
26.5	Computers	10.00
27	Signals and Interlockers	3.33
27.5	Computers	6.67
29	Power Plants	2.94
31	Power - Transmission Systems	2.38
35	Miscellaneous Structures	2.70
37	Roadway Machines	5.88
39	Public Improvements - Construction	2.04
44	Shop Machinery	3.70
45	Power - Plant Machinery	4.76
59	Computers - Hardware	16.67
59.5	Computers - Software	11.11

Decided November 17, 2009 by the Surface Transportation Board, Accounting Board.