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SERVICE DATE - NOVEMBER 17, 1999

SURFACE TRANSPORTATION BOARD

DECISION

SUB-ORDER NO. R-700-A

The matter of prescribing depreciation rates for use in computing depreciation charges for railroads

Issued to

THE BURLINGTON NORTHERN SANTA FE RAILWAY COMPANY

The Burlington Northern Santa Fe Railway Company (BNSF) has submitted revised life and salvage estimates and depreciation rates for the railroad's road property, excluding track. Accordingly, the depreciation rates in this sub-order replace any rates prescribed in previous sub-orders for BNSF road property, excluding track.

Supporting life and salvage analyses were supplied by BNSF. We have given appropriate consideration to the submission and supporting information.

IT IS ORDERED:

- (1) BNSF shall account for depreciation charges by applying to the ledger value of road property, excluding track, owned and used in its operations the annual percentage rates shown herein.
- (2) The rates shall be effective January 1, 1997, to December 31, 2002. BNSF shall effect this retroactive application of rates by adjusting its 1999 annual accrual.

BNSF DEPRECIATION RATES		
A/C	ACCOUNT TITLE	DEPN RATE
3	Grading	1.07
4	Rights of Way	2.00
5	Tunnel Bores	1.07
6	Bridges, Trestles, & Culverts	1.25
13	Fences, Snowsheds, & Signs	1.26
16	Station & Office Buildings	3.13
16A	Computers & Related Equipment	10.00
17	Roadway Buildings	3.70
17A	Laurel Welding Plant	2.50
18	Water Stations	2.70
19	Fuel Stations	3.23
20	Shops & Enginehouses	1.98
23	Wharves & Docks	2.65
24	Coal & Ore Wharves	1.54
25	TOFC/COFC Terminals	3.33
25A	Terminal Equipment	5.56
26	Communication Systems	3.80
26A	Computers & Related Equipment	7.69
27	Signals & Interlockers	3.03
27A	Computers & Related Equipment	4.55
29	Power Plants	2.94
31	Power Transmission Systems	2.27
35	Miscellaneous Structures	2.95
37	Roadway Machines	5.46
39	Public Improvements--Construction	1.82
44	Shop Machinery	3.88
45	Power Plant Machinery	3.70

Decided November 15, 1999, by the Surface Transportation Board Accounting Board members Aguiar, Asmuth, and Warren.

Vernon A. Williams
Secretary