

30969

SERVICE DATE - APRIL 7, 2000

SURFACE TRANSPORTATION BOARD

CORRECTED DECISION¹

SUB-ORDER NO. R-837-H

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

Issued to

THE CANADIAN NATIONAL/ILLINOIS CENTRAL RAILROAD COMPANY

The Canadian National/Illinois Central Railroad Company (CN/IC) has submitted revised life and salvage estimates and depreciation rates for the railroad's road and equipment property. Accordingly, the depreciation rates in this sub-order replace any rates prescribed in previous sub-orders for CN/IC road and equipment property.

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

IT IS ORDERED:

- (1) Canadian National/Illinois Central Railroad Company shall account for depreciation charges by applying to the ledger value of road and equipment property, owned and used in its operations, the annual composite percentage rates shown herein.
- (2) The rates shall be effective January 1, 2000, through December 31, 2000.

¹ This correction adds April 3, 2000, as the date of this decision.

| Depreciation Rates Canadian National/Illinois Central Railroad Company Equipment | | |
|--|--|-----------|
| A/C NO. | ACCOUNT TITLE | DEPN RATE |
| LOCOMOTIVES | | |
| 52.01 | Diesel - Yard | 3.45 |
| 52.02 | Diesel - Road (See note below) | 2.73 |
| FREIGHT TRAIN CARS | | |
| 53.02 | Box - Plain, 50' and longer | 6.54 |
| 53.03 | Box - Equipped | 3.19 |
| 53.04 | Gondola - Plain | 4.06 |
| 53.05 | Gondola - Equipped | 2.41 |
| 53.06 | Hopper - Covered | 2.40 |
| 53.07 | Hopper - Open Top, General Service | 6.13 |
| 53.08 | Hopper - Open Top, Special Service | 2.56 |
| 53.10 | Refrigerator Cars - Nonmechanical | 4.84 |
| 53.13 | Flat Cars - General Service | 1.55 |
| 53.14 | Flat Cars - Other | 3.83 |
| 53.15 | All Other Cars (excl cabooses) | 3.07 |
| 53.16 | Cabooses | 9.68 |
| 57 | WORK EQUIPMENT | 1.22 |
| MISCELLANEOUS EQUIPMENT | | |
| 58.03 | Trucks | 10.50 |
| 58.04 | Other | 6.28 |
| 59 | COMPUTER SYSTEMS/ WORD PROCESSING | 14.41 |
| <p>The depreciation rate shown above for Locomotives-Diesel-Road is a composite for Locomotives-Diesel-Road-SD70s (2.50) and Non-SD70s (2.91).</p> | | |

| Depreciation Rates Canadian National/Illinois Central Railroad Company Road Property | | |
|---|----------------------------------|---------------------------|
| Account No. | Account Title | Composite Rate |
| 3 | Grading | 1.07 |
| 4 | Rights of Way | 2.57 |
| 5 | Tunnel Bores | 1.25 |
| 6 | Bridges, Trestles, Culverts | 1.59 |
| 13 | Fences, Snowsheds, Signs | 2.96 |
| 16 | Station and Office Buildings | 2.95 |
| 17 | Roadway Buildings | 3.19 |
| 18 | Water Stations | 3.62 |
| 19 | Fuel Stations | 3.93 |
| 20 | Shops and Enginehouses | 2.57 |
| 23 | Wharves and Docks | 3.91 |
| 24 | Coal and Ore Wharves | 3.18 |
| 25 | TOFC/COFC Terminals | 2.55 |
| 26 | Communication Syaytems | 2.17 |
| 27 | Signals and Interlockers | 2.70 |
| 29 | Power Plants | 4.72 |
| 31 | Power Transmission Systems | 2.41 |
| 35 | Miscellaneous Structures | 2.23 |
| 37 | Roadway Machines | 3.91 |
| 39 | Public Improvements-Construction | 2.78 |
| 44 | Shop Machinery | 3.33 |
| 45 | Power Plant Machinery | 3.94 |

Decided April 3, 2000, by the Surface Transportation Board's Accounting Board members Aguiar, Asmuth, and Warren.

Vernon A. Williams
Secretary