

SURFACE TRANSPORTATION BOARD

PRESCRIPTION OF DEPRECIATION RATES

for

BNSF RAILWAY COMPANY

COMPUTER PROPERTY (ACCOUNT 59)

BNSF-EQ2-14

Rates Effective: January 1, 2014

BNSF Railway Company (BNSF) has submitted depreciation rates for its computer property in Account 59. 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 computer property in Account 59, owned and used in its operations, the annual component percentage rates shown herein.
- (2) The rates shall be effective from **January 1, 2014, to December 31, 2016**, or until further order of the Board.
- (3) The variance between book accumulated depreciation and the calculated guideline will be addressed in a separate prescription.

DEPRECIATION RATES FOR BNSF COMPUTER PROPERTY ACCOUNT 59	
ACCOUNT	DEPRECIATION RATES
59 Computers - Hardware	16.67
Computers - Software	11.11

Decided February 27, 2015, by the Surface Transportation Board, Accounting Board.