

# **SURFACE TRANSPORTATION BOARD**

## **PRESCRIPTION OF DEPRECIATION AMORTIZATION**

*for*

### **BNSF RAILWAY COMPANY**

#### **ROAD PROPERTY**

##### **BNSF-RD-AM-18**

*Amortization Amounts Effective: January 1, 2018*

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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 road property. Life and salvage estimates supporting these amortization amounts were approved in conjunction with **BNSF-RD-18**.

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 BNSF road property, 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 January 15, 2016.
- (3) The amortization amounts shall be effective from **January 1, 2018** or until further order of the Board.

<b>Accumulated Depreciation Annual Amortization for BNSF Road Property</b>	
<b>Account</b>	<b>Accumulated Depreciation Amortization (\$)</b>
03 Grading	(189,344)
04 Other Right-of-Way Expenditures	(67,571)
05 Tunnels and Subways	(80,769)
06 Bridges, Trestles and Culverts	(7,886)
13 Fences, Snow Sheds and Signs	(2,145)
16 Station and Office Buildings	(3,601,221)
Computers and Related Equipment	(67,253)
17 Roadway Buildings	(508,659)
Laurel Welding Plant	(88,065)
18 Water Stations	(67,767)
19 Fuel Stations	(1,588,623)
20 Shops and Enginehouses	(517,631)
23 Wharves and Docks	21,106
24 Coal and Ore Wharves	(20,070)
25 TOFC/COFC Terminals	(3,992,203)
Terminal Equipment	(902,337)
26 Communication Sys - Excluding Computers	(5,454,092)
Computers	(2,503,619)
27 Signals and Interlockers	7,586,660
Computers	86,958
29 Power Plants	(39,673)
31 Power - Transmission Systems	(111,988)
35 Miscellaneous Structures	(451,543)
37 Roadway Machines	(4,639,947)
39 Public Improvements - Construction	631,814
44 Shop Machinery	(2,284,124)
45 Power - Plant Machinery	42,867

\* ( ) Indicates a debit to Accumulated Depreciation

Decided March 14, 2018 by the Surface Transportation Board, Accounting Board.