



*SURFACE TRANSPORTATION BOARD  
Office of Economics  
Washington, DC 20423*

**PRESCRIPTION OF DEPRECIATION RATES**  
*for*  
**BNSF RAILWAY COMPANY**  
**TRACK PROPERTY**  
**BNSF-TR-17**

*Rates Effective: January 01, 2017*

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BNSF Railway Company (BNSF) has submitted depreciation rates for Track 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 track property, owned and used in its operations, the annual component percentage rates shown herein.
- (2) The rates shall be effective from **January 01, 2017**, or until further order of the Board.

<b>BNSF RAILWAY COMPANY DEPRECIATION RATES TRACK PROPERTY</b>			
<b>A/C #</b>	<b>Account Name</b>	<b>Density</b>	<b>Depreciation Rate</b>
ACCOUNT 8, TIES			
8.10	TIES-WOOD	1	4.44
8.20	TIES-WOOD	2	3.43
8.90	TIES-WOOD	4 & 5	2.40
8.11	TIES-CONCRETE	1	3.00
8.21	TIES-CONCRETE	2	3.00
ACCOUNT 9, RAILS & OTM			
9.10	RAILS & OTM	1	2.78
9.20	RAILS & OTM	2	2.40
9.90	RAILS & OTM	4 & 5	1.78
ACCOUNT 11, BALLAST			
11.10	BALLAST	1	4.76
11.20	BALLAST	2	3.70
11.90	BALLAST	4 & 5	2.22

Decided April 03, 2017, by the Surface Transportation Board, Accounting Board.