



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

**PRESCRIPTION OF DEPRECIATION AMORTIZATION**  
*for*  
**BNSF RAILWAY COMPANY**  
**TRACK PROPERTY**  
**BNSF-TR-AM-24**

*Amortization Amounts Effective: January 1, 2024*

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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 **track property**. Life and salvage estimates supporting these amortization amounts were also provided and have been given appropriate consideration.

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 **track property**, owned and used in its operations, using the annual depreciation amortization amounts shown herein.
- (2) The amortization amounts shall be effective **January 1, 2024**, or until further order of the Board.

<b>BNSF RAILWAY COMPANY</b>		
<b>Track Property</b>		
<b>ACCOUNT</b>		<b>ACCUMULATED DEPRECIATION AMORTIZATION (\$)</b>
8.10	TIES - WOOD - DENSITY CLASS 1	30,815,319
8.20	TIES - WOOD - DENSITY CLASS 2	8,412,333
8.90	TIES - WOOD - DENSITY CLASS 4 AND 5	(1,846,293)
8.11	TIES - CONCRETE - DENSITY CLASS 1	(2,187,322)
8.21	TIES - CONCRETE - DENSITY CLASS 2	112,543
9.10	RAILS AND OTM - DENSITY CLASS 1	(16,284,852)
9.20	RAILS AND OTM - DENSITY CLASS 2	7,930,634
9.90	RAILS AND OTM - DENSITY CLASS 4 AND 5	(993,415)
9.99	RAILS AND OTM - RAIL SEAT ABRASION	(1,354,318)
11.10	BALLAST - DENSITY CLASS 1	33,310,707
11.20	BALLAST - DENSITY CLASS 2	2,188,774
11.90	BALLAST - DENSITY CLASS 4 AND 5	(2,041,111)

\* ( ) Indicates a debit to Accumulated Depreciation

Decided April 9, 2024 by the Surface Transportation Board's Accounting Board members Ramirez, Chen, Dusenberry.