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AVB

SERVICE DATE - FEBRUARY 2, 2000

SURFACE TRANSPORTATION BOARD

DECISION

SUB-ORDER NO. R-700-B

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

Issued to

THE BURLINGTON NORTHERN SANTA FE RAILWAY COMPANY

The Burlington Northern Santa Fe Railway Company (BNSF) has submitted revised life and salvage estimates and depreciation rates for the railroad's track property (ties, rail, and ballast). Accordingly, the depreciation rates in this sub-order replace any rates prescribed in previous sub-orders for BNSF track property.

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

IT IS ORDERED:

- (1) BNSF shall account for depreciation charges by applying to the ledger value of track owned and used in its operations the annual percentage rates shown herein.
- (2) The rates shall be effective from January 1, 1997, to December 31, 2002. BNSF shall effect this retroactive application of rates by adjusting its 1999 annual accrual.

BNSF DEPRECIATION RATES FOR TRACK	
TIES, ACCOUNT 8	
Density I — Wood	5.00
Density I — Concrete	3.33
Density II	4.21
Density IV	3.67
Density V	3.67
RAIL, ACCOUNT 9	
Density I	3.67
Density II	2.91
Density IV	1.80
Density V	1.77
BALLAST, ACCOUNT 11	
Density I	4.35
Density II	4.13
Density IV	2.54
Density V	2.54

Decided February 2, 2000, by the Surface Transportation Board Accounting Board members Aguiar, Asmuth, and Warren.

Vernon A. Williams
Secretary