

SURFACE TRANSPORTATION BOARD

PRESCRIPTION OF DEPRECIATION AMORTIZATION

for

CSX TRANSPORTATION, INC.

EQUIPMENT PROPERTY

CSXT-EQ-AM-14

Amortization Amounts Effective: January 1, 2014

CSX Transportation, Inc. (CSXT) has submitted proposed amounts to be used to amortize the variance between book accumulated depreciation and the calculated guideline for its equipment property, including equipment property of the former New York Central Railroad (Conrail). Life and salvage estimates supporting these amortization amounts were approved in conjunction with **CSXT-EQ-14**.

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) CSX Transportation, Inc. (CSXT) shall amortize the variance between book accumulated depreciation and the calculated guideline for equipment property, owned and used in its operations, using the annual depreciation amortization amounts shown herein.
- (2) These annual depreciation amortization amounts shall be effective from **January 1, 2014, through December 31, 2016**, or until further order of the Board.

Accumulated Depreciation Annual Amortization for CSXT Equipment Property	
Account	Accumulated Depreciation Amortization (\$)
Account 52 – Locomotives	
52.01 Diesel Locomotives – Yard	(1,283,268)
52.02 Diesel Locomotives – Road	(16,993,151)
52.05 Locomotives – Other	(507,271)
52.12 Locomotives – Multipurpose	(3,938,888)
Account 53 – Freight Train Cars	
53.02 Box – Plain – 50 Ft & Longer	(18,472)
53.03 Box – Equipped	(3,128,005)
53.04 Gondola – Plain	(962,834)
53.05 Gondola – Equipped	(1,101,014)
53.06 Hopper – Covered	(2,606,443)
53.07 Hopper – Open Top – General Service	(1,938,076)
53.08 Hopper – Open Top – Special Service	(2,005,974)
53.09 Refrigerator – Mechanical	(35,882)
53.10 Refrigerator – Non-Mechanical	(359,543)
53.14 Flat – Other	(478,921)
53.15 All Other Freight Cars	(9,835)
53.16 Cabooses	(235,908)
53.17 Auto-Racks	(4,595,860)
53.53 Box – Equipped – Secondhand	(657,145)
53.54 Gondola – Plain – Secondhand	(271,863)
53.55 Gondola – Equipped – Secondhand	(155,529)
53.56 Hopper – Covered – Secondhand	(449,106)
53.57 Hopper – Open Top – GS – Secondhand	(1,820,538)
53.58 Hopper – Open Top – SS – Secondhand	(24,708)
53.60 Refrigerator - Non-Mechanical - Secondhand	(775)
53.61 Flat - TOFC/COFC - Secondhand	(29,395)
53.64 Flat - Other - Secondhand	(139)
53.67 Auto-Racks - Secondhand	(108,167)
Account 57 – Work Equipment	(352,058)
Account 58 – Miscellaneous	
58.01 Airplanes	(520,444)
58.02 Automobiles	(199,390)
58.03 Trucks	(5,024,914)
58.04 Other	(123,058)
Account 59 – Computers	
59.10 Computers - Hardware	(1,414,485)
59.21 Computers - Software - PTC	(124,391)
59.22 Computers - Software - Other	(110,458)

Accumulated Depreciation Annual Amortization for Former New York Central Equipment Property		
Account		Accumulated Depreciation Amortization (\$)
Account 52 – Locomotives		
52.01	Diesel Locomotives – Yard	620
52.02	Diesel Locomotives – Road	224,004
52.05	Locomotives – Other	2,230
52.12	Locomotives – Multipurpose	39,863
Account 53 – Freight Train Cars		
53.02	Box – Plain – 50 Ft & Longer	(29)
53.03	Box – Equipped	(24,209)
53.04	Gondola – Plain	(11,111)
53.05	Gondola – Equipped	(42,685)
53.06	Hopper – Covered	(3,686)
53.07	Hopper – Open Top – General Service	(294,896)
53.08	Hopper – Open Top – Special Service	(193)
53.10	Refrigerator – Non-Mechanical	(650)
53.13	Flat – General Service	(205)
53.14	Flat – Other	(5,343)
53.16	Cabooses	(7,667)
53.17	Auto-Racks	(201,870)
Account 57 – Work Equipment		(58,181)
Account 58 – Miscellaneous		
58.03	Trucks	635,381
58.04	Other	293,250

Decided September 9, 2014, by the Surface Transportation Board, Accounting Board.