

SURFACE TRANSPORTATION BOARD

PRESCRIPTION OF DEPRECIATION RATES

for

CSX TRANSPORTATION, INC.

ROAD PROPERTY ACQUIRED FROM NYC

CSXT-RD-13

Rates Effective: January 1, 2013

CSX Transportation, Inc. (CSXT) has submitted depreciation rates for road property acquired from the former New York Central (NYC) railroad. 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) CSX Transportation, Inc. (CSXT) shall account for depreciation charges by applying to the ledger value of road property acquired from the former New York Central (NYC) railroad, owned and used in its operations, the annual component percentage rates shown herein.
- (2) The rates shall be effective from **January 1, 2013, through December 31, 2014**, or until further order of the Board.
- (3) The amortization of the variance in accumulated depreciation shall be addressed in a separate prescription.

DEPRECIATION RATES FOR ROAD PROPERTY ACQUIRED FROM THE FORMER NEW YORK CENTRAL (NYC) RAILROAD		
A/C #	ACCOUNT NAME	DEPRECIATION RATES
3	Grading	1.57
4	Other ROW Expends	2.49
5	Tunnels & Subways	1.31
6	Bridges, Trestles & Culverts	2.04
13	Fences, Snow Sheds & Signs	6.26
16	Station & Office Buildings	3.13
17	Roadway Buildings	4.63
19	Fuel Stations	4.90
20	Shops and Enginehouses	6.71
23	Wharves and Docks	8.01
24	Coal and Ore Wharves	2.49
25	TOFC/COFC Terminals	3.49
26	Communication Systems	6.34
27	Signals and Interlockers	5.03
29	Power Plants	5.79
31	Power - Transmission Systems	2.27
39	Public Improvements - Constr	3.64
44	Shop Machinery	6.19

Decided November 7, 2014, by the Surface Transportation Board, Accounting Board.