

SURFACE TRANSPORTATION BOARD

PRESCRIPTION OF DEPRECIATION RATES

for

CSX TRANSPORTATION, INC.

EQUIPMENT PROPERTY

CSXT-EQ-09

Rates Effective: January 1, 2009

CSX Transportation, Inc. (CSXT) has submitted depreciation rates for its equipment 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) CSX Transportation, Inc. (CSXT) shall account for depreciation charges by applying to the ledger value of equipment property, owned and used in its operations, the annual component percentage rates shown herein.
- (2) The rates shall be effective from **January 1, 2009, to December 31, 2009**, or until further order of the Board.
- (3) CSXT shall amortize the variance between book accumulated depreciation and the calculated guideline over the average remaining life of its equipment property.

CSXT EQUIPMENT PROPERTY DEPRECIATION RATES		
A/C #	ACCOUNT NAME	DEPN RATE
Account 52 - Locomotives		
52.01	Diesel Locomotives - Yard	3.47
52.02	Diesel Locomotives - Road	3.46
52.05	Locomotives - Other	3.77
Account 53 - Freight Train Cars		
53.01	Box - Plain - 40 Ft	3.61
53.02	Box - Plain - 50 Ft & Longer	3.50
53.03	Box - Equipped	3.32
53.04	Gondola - Plain	2.82
53.05	Gondola - Equipped	3.16
53.06	Hopper - Covered	2.83
53.07	Hopper - Open Top - Gen Serv	3.86
53.08	Hopper - Open Top - SpecServ	3.14
53.11	Flat - TOFC/COFC	4.20
53.12	Flat - Multi-Level	3.71
53.13	Flat - General Service	3.46
53.14	Flat - Other	2.79
53.15	All Other Freight Cars	3.44
53.16	Cabooses	4.05
53.17	Auto-Racks	4.14
53.53	Box - Equipped – Secondhand	11.50
53.55	Gondola – Equipped – Secondhand	6.54
53.56	Hopper – Covered – Secondhand	11.67
53.57	Hopper -Open Top– GS – Secondhand	12.00
53.58	Hopper -Open Top – SS– Secondhand	3.78
53.65	All Other Freight Cars – Secondhand	6.30
Account 58 - Miscellaneous		
58.02	Automobiles	12.15
58.03	Trucks	7.73
58.04	Other	6.92

Decided May 15, 2009 by the Surface Transportation Board, Accounting Board.

Anne Quinlan
Acting Secretary