

# **SURFACE TRANSPORTATION BOARD**

## **PRESCRIPTION OF DEPRECIATION RATES**

*for*

**CSX TRANSPORTATION, INC.**

**EQUIPMENT PROPERTY**

**CSXT-EQ-10**

*Rates Effective: January 1, 2010*

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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, 2010, to December 31, 2012**, 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.

<b>CSXT EQUIPMENT PROPERTY DEPRECIATION RATES</b>		
<b>A/C #</b>	<b>ACCOUNT NAME</b>	<b>DEPN RATE</b>
<b>Account 52 – Locomotives</b>		
52.01	Diesel Locomotives – Yard	3.46
52.02	Diesel Locomotives – Road	3.58
52.05	Locomotives – Other	3.77
52.12	Locomotives – Multipurpose	3.00
<b>Account 53 – Freight Train Cars</b>		
53.02	Box – Plain – 50 Ft & Longer	3.46
53.03	Box – Equipped	3.00
53.04	Gondola – Plain	2.82
53.05	Gondola – Equipped	2.67
53.06	Hopper – Covered	2.80
53.07	Hopper – Open Top – Gen Serv	3.68
53.08	Hopper – Open Top – Spec Serv	3.00
53.09	Refrigerator – Mechanical	3.16
53.10	Refrigerator – Non-Mechanical	3.86
53.11	Flat – TOFC/COFC	4.20
53.12	Flat – Multi-Level	3.71
53.14	Flat – Other	2.72
53.15	All Other Freight Cars	2.86
53.16	Cabooses	3.87
53.17	Auto-Racks	3.75
53.53	Box – Equipped – Secondhand	7.33
53.54	Gondola – Plain – Secondhand	6.92
53.55	Gondola – Equipped – Secondhand	5.15
53.56	Hopper – Covered – Secondhand	6.00
53.57	Hopper – Open Top – GS – Secondhand	13.17
53.58	Hopper – Open Top – SS – Secondhand	4.43
53.65	All Other Freight Cars – Secondhand	9.88
53.67	Auto-Racks – Secondhand	7.89
<b>Account 57 – Work Equipment</b>		2.43
<b>Account 58 – Miscellaneous</b>		
58.01	Airplanes	5.00
58.02	Automobiles	11.25
58.03	Trucks	8.18
58.04	Other	6.00
58.05	Spare Parts	14.29
<b>Account 59 – Computer Systems &amp; Word Processing Eqp</b>		16.67

<b>FORMER CONRAIL EQUIPMENT PROPERTY DEPRECIATION RATES</b>		
<b>A/C #</b>	<b>ACCOUNT NAME</b>	<b>DEPN RATE</b>
Account 52 – Locomotives		5.10
Account 53 – Freight Train Cars		4.69
Account 58 – Miscellaneous		8.86

Decided December 30, 2010 by the Surface Transportation Board, Accounting Board.