

SURFACE TRANSPORTATION BOARD

PRESCRIPTION OF DEPRECIATION AMORTIZATION

for

CSX TRANSPORTATION, INC.

**ROAD PROPERTY, INCLUDING FORMER NEW YORK CENTRAL
RAILROAD PROPERTY**

CSXT-RD-AM-13

Amortization Amounts Effective: January 1, 2013

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 road property, including road property of the former New York Central railroad. Life and salvage estimates supporting these amortization amounts were approved in conjunction with **CSXT-RD-13** for road property of the former NYC Railroad and **CSXT-RD-09** for the remaining CSXT road property.

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 road 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, 2013, through December 31, 2014**, or until further order of the Board.

| Accumulated Depreciation Annual Amortization for CSXT Road Property | | |
|--|------------------------------|---|
| | Account | Accumulated Depreciation Amortization (\$) * |
| 3 | Grading | (20,573) |
| 4 | Other ROW Expends | (31,098) |
| 5 | Tunnels & Subways | 73,281 |
| 6 | Bridges, Trestles & Culverts | 2,265,181 |
| 13 | Fences, Snow Sheds & Signs | (127,653) |
| 16 | Station & Office Buildings | (2,467,807) |
| 17 | Roadway Buildings | (90,384) |
| 19 | Fuel Stations | (226,282) |
| 20 | Shops and Enginehouses | (1,671,070) |
| 23 | Wharves and Docks | 75,435 |
| 24 | Coal and Ore Wharves | (2,403,492) |
| 25 | TOFC/COFC Terminals | 276,964 |
| 26 | Communication Systems | (647,015) |
| 27 | Signals and Interlockers | 4,799,408 |
| 29 | Power Plants | 16,567 |
| 31 | Power - Transmission Systems | (41,939) |
| 37.1 | Roadway Machines - System | (9,967,358) |
| 37.2 | Roadway Machines - Non-Sys | (10,762,164) |
| 39 | Public Improvements - Constr | 2,180,965 |
| 44 | Shop Machinery | (287,458) |
| 45 | Plant Machinery | (444) |

* () Indicates a debit to Accumulated Depreciation

| Accumulated Depreciation Annual Amortization For Road Property Acquired from the Former New York Central Railroad | | |
|--|------------------------------|---|
| Account | | Accumulated Depreciation Amortization (\$) * |
| 3 | Grading | (479,132) |
| 4 | Other ROW Expend | 750 |
| 5 | Tunnels & Subways | 14,404 |
| 6 | Bridges, Trestles & Culverts | (38,685) |
| 13 | Fences, Snow Sheds & Signs | (3,981) |
| 16 | Station & Office Buildings | (22,137) |
| 17 | Roadway Buildings | 768 |
| 19 | Fuel Stations | 8,905 |
| 20 | Shops and Enginehouses | (29,966) |
| 23 | Wharves and Docks | (10,493) |
| 24 | Coal and Ore Wharves | 8,959 |
| 25 | TOFC/COFC Terminals | 516 |
| 26 | Communication Systems | (186,131) |
| 27 | Signals and Interlockers | (154,737) |
| 29 | Power Plants | (4,348) |
| 31 | Power - Transmission Systems | (746) |
| 39 | Public Improvements - Constr | 164,014 |
| 44 | Shop Machinery | (20,626) |

* () Indicates a debit to Accumulated Depreciation

Decided January 7, 2015, by the Surface Transportation Board, Accounting Board.