

# **SURFACE TRANSPORTATION BOARD**

## **PRESCRIPTION OF DEPRECIATION RATES**

*for*

**CSX TRANSPORTATION, INC.**

**ROAD PROPERTY**

**CSXT-RD-09**

*Rates Effective: January 1, 2009*

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CSX Transportation, Inc. (CSXT) has submitted depreciation rates for its road 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 road property, owned and used in its operations, the annual component percentage rates shown herein.
- (2) The rates shall be effective from **January 1, 2009, through December 31, 2014**, 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 road property.

<b>CSXT ROAD PROPERTY DEPRECIATION RATES</b>		
<b>A/C #</b>	<b>ACCOUNT NAME</b>	<b>DEPN RATES</b>
3	Grading	1.25
4	Other ROW Expends	1.67
5	Tunnels & Subways	1.33
6	Bridges, Trestles & Culverts	1.43
13	Fences, Snow Sheds & Signs	2.00
16	Station & Office Buildings	2.50
17	Roadway Buildings	2.63
19	Fuel Stations	3.23
20	Shops and Enginehouses	2.86
23	Wharves and Docks	2.22
24	Coal and Ore Wharves	2.00
25	TOFC/COFC Terminals	2.86
26	Communication Systems	7.69
27	Signals and Interlockers	3.33
29	Power Plants	3.33
31	Power - Transmission Systems	1.82
37.1	Roadway Machines - System	16.67
37.2	Roadway Machines - Non-Sys	5.88
39	Public Improvements - Constr	2.22
44	Shop Machinery	4.35
45	Plant Machinery	3.03

Decided September 17, 2009 by the Surface Transportation Board, Accounting Board.

Anne Quinlan  
Acting Secretary