



*SURFACE TRANSPORTATION BOARD
Office of Economics
Washington, DC 20423*

PRESCRIPTION OF DEPRECIATION RATES

for

CSX TRANSPORTATION, INC.

TRACK PROPERTY

CSXT-TR-15

Rates Effective: January 1, 2015

CSX Transportation, INC. (CSXT) has submitted depreciation rates for its track 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 track property, owned and used in its operations, the depreciation accrual rates shown herein.
- (2) These depreciation rates shall be effective from **January 1, 2015**, or until further order of the Board.

CSXT TRACK PROPERTY DEPRECIATION RATES			
A/C #	ACCOUNT NAME	DENSITY	DEPRECIATION RATES
Account 8, Ties			
8.11	Crossties - Wood	I	5.22
8.12	Crossties - Wood	II	3.99
8.14	Crossties - Wood	IV	3.45
8.41	Crossties - Concrete	I	2.40
8.42	Crossties - Concrete	II	2.40
8.44	Crossties - Concrete	IV	2.40
8.51	Switch Ties - Steel	I	2.00
8.52	Switch Ties - Steel	II	2.00
8.54	Switch Ties - Steel	IV	2.00
8.62	Crossties - Steel	II	2.00
8.64	Crossties - Steel	IV	2.00
8.91	Switch & Bridge Ties	I	6.00
8.92	Switch & Bridge Ties	II	4.74
8.94	Switch & Bridge Ties	IV	4.03
Account 9, Rail and OTM			
9.01	Rail & OTM	I	2.78
9.02	Rail & OTM	II	2.11
9.04	Rail & OTM	IV	1.56
Account 11, Ballast			
11.11	Ballast	I	2.78
11.12	Ballast	II	2.44
11.14	Ballast	IV	2.22

Decided May 25, 2016, by the Surface Transportation Board, Accounting Board.