

SURFACE TRANSPORTATION BOARD

PRESCRIPTION OF DEPRECIATION RATES

for

CSX TRANSPORTATION, INC.

TRACK PROPERTY

CSXT-TR-09

Rates Effective: January 1, 2009

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 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 track property.

CSXT TRACK PROPERTY DEPRECIATION RATES			
A/C #	ACCOUNT NAME	DENSITY	DEPN RATES
Ties			
8.11	Crossties - Wood	I	5.22
8.12	Crossties - Wood	II	3.91
8.14	Crossties - Wood	IV	3.38
8.41	Crossties - Concrete	I	2.50
8.42	Crossties - Concrete	II	2.50
8.44	Crossties - Concrete	IV	2.50
8.51	Switch Ties - Steel	I	2.00
8.52	Switch Ties - Steel	II	2.00
8.54	Switch Ties - Steel	IV	2.00
8.61	Crossties - Steel	I	2.00
8.62	Crossties - Steel	II	2.00
8.64	Crossties - Steel	IV	2.01
8.91	Switch & Bridge Ties	I	6.39
8.92	Switch & Bridge Ties	II	4.80
8.94	Switch & Bridge Ties	IV	3.91
Rail and OTM			
9.01	Rail & OTM	I	3.00
9.02	Rail & OTM	II	2.42
9.04	Rail & OTM	IV	1.86
Ballast			
11.11	Ballast	I	2.63
11.12	Ballast	II	2.56
11.14	Ballast	IV	2.38

Decided July 8, 2009 by the Surface Transportation Board, Accounting Board.

Anne Quinlan
Acting Secretary