



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

PRESCRIPTION OF DEPRECIATION RATES
for
CSX TRANSPORTATION, INC.
ROAD PROPERTY
CSXT-RD-15

Rates Effective: January 1, 2015

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 depreciation accrual rates shown herein.
- (2) These depreciation rates shall be effective from **January 1, 2015**, or until further order of the Board.

CSXT ROAD PROPERTY DEPRECIATION RATES		
A/C #	ACCOUNT NAME	DEPRECIATION RATES
3	Grading	1.11
4	Other Right-Of-Way Expenditures	1.54
5	Tunnels and Subways	1.18
6	Bridges, Trestles and Culverts	1.43
13	Fences, Snow Sheds, and Signs	1.82
16	Station and Office Buildings	2.50
17	Roadway Buildings	2.63
19	Fuel Stations	3.33
20	Shops and Enginehouses	2.70
22	Storage and Warehouses	2.50
23	Wharves and Docks	2.22
24	Coal and ORE Wharves	2.08
25	TOFC/COFC Terminals	2.86
26.1	Communication Systems	5.26
26.2	Comm Sys - PTC Equipment	5.00
27.1	Signals and Interlockers	3.70
27.2	PTC Equipment	5.00
29	Power Plants	3.33
31	Power - Transmission Systems	1.82
37.1	System	12.50
37.2	Non-System	5.26
39	Public Improvements - Construction	3.57
44	Shop Machinery	4.17
45	Plant Machinery	2.86

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