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AVB

SERVICE DATE - FEBRUARY 22, 2000

## SURFACE TRANSPORTATION BOARD

### DECISION

SUB-ORDER NO. R-851-E

***The matter of prescribing depreciation rates for use in  
computing depreciation charges for railroads***

Issued to

**CSX TRANSPORTATION, INC.**

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CSX Transportation, Inc. (CSXT) has submitted revised life and salvage estimates and depreciation rates for road property (excluding track) of CSXT. Life and salvage analyses supporting the estimates were also supplied and have been given appropriate consideration.

The depreciation rates prescribed herein replace any rates previously prescribed for the subject property. CSXT must cease using its present rates, authorized or unauthorized, for the subject property and implement the rates prescribed herein retroactive to the effective date. **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 (excluding track) owned and used in its operations the annual percentage rates shown herein.
- (2) The rates shall be effective January 1, 1999, to December 31, 2004, or until further order of the Board. CSXT shall effect this retroactive application of rates by adjusting its 1999 annual accrual.
- (3) CSXT will continue to amortize over 10 years the variance between book accumulated depreciation and the calculated guideline for each account.

<b>CSXT DEPRECIATION RATES</b>		
<b>A/C</b>	<b>ACCOUNT TITLE</b>	<b>DEPN RATE</b>
3	Grading	1.22
4	Rights of Way	1.54
5	Tunnel Bores	1.23
6	Bridges, Trestles, & Culverts	1.43
13	Fences, Snowsheds, & Signs	1.43
16	Station & Office Buildings	2.63
17	Roadway Buildings	2.44
19	Fuel Stations	3.33
20	Shops & Enginehouses	2.22
23	Wharves & Docks	3.23
24	Coal & Ore Wharves	1.61
25	TOFC/COFC Terminals	3.23
26	Communication Systems	14.29
27	Signals & Interlockers	2.50
29	Power Plants	2.56
31	Power Transmission Systems	1.45
37	Roadway Machines	5.29
39	Public Improvements--Construction	1.47
44	Shop Machinery	3.70
45	Power Plant Machinery	3.13

Decided February 16, 2000, by the Surface Transportation Board Accounting Board members Aguiar, Asmuth, and Warren.

Vernon A. Williams  
Secretary