

SURFACE TRANSPORTATION BOARD

PRESCRIPTION OF DEPRECIATION RATES

for

CSX TRANSPORTATION, INC.

EQUIPMENT PROPERTY

CSXT-EQ-14

Rates Effective: January 1, 2014

CSX Transportation, Inc. (CSXT) has submitted depreciation rates for its equipment property, including equipment property of the former New York Central Railroad (Conrail). 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 equipment property, owned and used in its operations, the annual component percentage rates shown herein.
- (2) The rates shall be effective from **January 1, 2014, to December 31, 2016**, or until further order of the Board.

CSXT EQUIPMENT PROPERTY DEPRECIATION RATES		
A/C #	ACCOUNT NAME	DEPN RATE
Account 52 – Locomotives		
52.01	Diesel Locomotives – Yard	3.21
52.02	Diesel Locomotives – Road	3.58
52.05	Locomotives – Other	3.77
52.12	Locomotives – Multipurpose	3.00
Account 53 – Freight Train Cars		
53.02	Box – Plain – 50 Ft & Longer	3.32
53.03	Box – Equipped	3.08
53.04	Gondola – Plain	2.71
53.05	Gondola – Equipped	2.18
53.06	Hopper – Covered	2.83
53.07	Hopper – Open Top – General Service	3.64
53.08	Hopper – Open Top – Special Service	2.93
53.09	Refrigerator – Mechanical	3.35
53.10	Refrigerator – Non-Mechanical	2.88
53.14	Flat – Other	2.39
53.15	All Other Freight Cars	2.42
53.16	Cabooses	3.83
53.17	Auto-Racks	3.48
53.53	Box – Equipped – Secondhand	7.22
53.54	Gondola – Plain – Secondhand	6.45
53.55	Gondola – Equipped – Secondhand	2.00
53.56	Hopper – Covered – Secondhand	5.00
53.57	Hopper – Open Top – GS – Secondhand	13.17
53.58	Hopper – Open Top – SS – Secondhand	2.57
53.60	Refrigerator - Non-Mechanical - Secondhand	7.50
53.61	Flat - TOFC/COFC - Secondhand	1.20
53.64	Flat - Other - Secondhand	3.33
53.67	Auto-Racks - Secondhand	19.66
Account 57 – Work Equipment		2.24
Account 58 – Miscellaneous		
58.01	Airplanes	5.00
58.02	Automobiles	11.25
58.03	Trucks	8.18
58.04	Other	6.00
Account 59 – Computers		
59.10	Computers - Hardware	25.00
59.21	Computers - Software - PTC	10.00
59.22	Computers - Software - Other	16.67

FORMER NEW YORK CENTRAL EQUIPMENT PROPERTY DEPRECIATION RATES		
A/C #	ACCOUNT NAME	DEPN RATE
Account 52 – Locomotives		
52.01	Diesel Locomotives – Yard	5.29
52.02	Diesel Locomotives – Road	5.24
52.05	Locomotives – Other	9.68
52.12	Locomotives – Multipurpose	5.37
Account 53 – Freight Train Cars		
53.02	Box – Plain – 50 Ft & Longer	1.10
53.03	Box – Equipped	1.25
53.04	Gondola – Plain	1.31
53.05	Gondola – Equipped	1.16
53.06	Hopper – Covered	1.23
53.07	Hopper – Open Top – General Service	3.68
53.08	Hopper – Open Top – Special Service	1.02
53.10	Refrigerator – Non-Mechanical	1.34
53.13	Flat – General Service	2.72
53.14	Flat – Other	1.01
53.16	Cabooses	6.73
53.17	Auto-Racks	4.42
Account 57 – Work Equipment		0.75
Account 58 – Miscellaneous		
58.03	Trucks	17.63
58.04	Other	7.07

Decided August 22, 2014, by the Surface Transportation Board, Accounting Board.