



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

**PRESCRIPTION OF DEPRECIATION RATES**

*for*

**CSX Transportation, INC.**

**EQUIPMENT PROPERTY**

**CSXT-EQ-17**

*Rates Effective: January 01, 2017*

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CSX Transportation, INC. (CSXT) has submitted depreciation rates for its Equipment property accounts. 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 depreciation rates shown herein.
- (2) The rates shall be effective from **January 01, 2017**, or until further order of the Board.

<b>CSX Transportation, INC. EQUIPMENT DEPRECIATION RATES</b>		
<b>Account</b>		<b>Depreciation Rates</b>
<b>Account 52 - Locomotives</b>		
52.01	LOCOMOTIVES - YARD	3.11
52.02	LOCOMOTIVES - ROAD	3.44
52.05	LOCOMOTIVES - OTHER	3.77
52.12	LOCOMOTIVES - MULTIPURPOSE	2.82
52.15	LOCOMOTIVES - PTC	5.88
<b>Account 53 – Freight Train Cars</b>		
53.02	BOX - PLAIN - 50 FT & LONGER	3.32
53.03	BOX – EQUIPPED	2.92
GONDOLA – PLAIN		
53.041	STEEL CARS AND HYBRID REBODIES	3.16
53.042	NEW ALUMINUM AND HYBRID CARS	1.94
53.05	GONDOLA - EQUIPPED	1.94
53.06	HOPPER - COVERED	2.70
53.07	HOPPER - OPEN TOP - GENERAL SERVICE	3.52
53.08	HOPPER - OPEN TOP - SPECIAL SERVICE	2.86
53.09	REFRIGERATOR - MECHANICAL	3.26
53.10	REFRIGERATOR - NON-MECHANICAL	2.60
53.13	FLAT - GENERAL SERVICE	3.04
53.14	FLAT - OTHER	2.12
53.15	ALL OTHER FREIGHT CARS	2.35
53.16	CABOOSES	3.83
53.17	AUTO-RACKS	3.14
53.53	BOX - EQUIPPED - SECONDHAND	5.91
53.54	GONDOLA - PLAIN - SECONDHAND	5.28
53.55	GONDOLA - EQUIPPED - SECONDHAND	2.14
53.56	HOPPER - COVERED - SECONDHAND	3.94
53.57	HOPPER- OPEN TOP - GS - SECONDHAND	11.43
53.58	HOPPER - OPEN TOP - SS - SECONDHAND	4.66
53.61	FLAT - TOFC/COFC - SECONDHAND	1.15
53.67	AUTO-RACKS - SECONDHAND	13.60
<b>Account 54 – Passenger Train Cars</b>		2.72
<b>Account 56 – Floating Equipment</b>		2.38
<b>Account 57 – Work Equipment</b>		2.00
<b>Account 58 – Miscellaneous</b>		
58.01	AIRPLANES	5.00

<b>CSX Transportation, INC. EQUIPMENT DEPRECIATION RATES</b>		
<b>Account</b>		<b>Depreciation Rates</b>
58.02	AUTOMOBILES	10.55
58.03	TRUCKS	7.91
58.04	OTHER	4.75
<b>Account 59 – Computers</b>		
59.11	COMPUTERS - HARDWARE - PTC	10.00
59.12	COMPUTERS - HARDWARE - OTHER	25.00
59.21	COMPUTERS - SOFTWARE - PTC	10.00
59.22	COMPUTERS - SOFTWARE - OTHER	14.29

<b>CSX Transportation, INC. Former NYC Property EQUIPMENT DEPRECIATION RATES</b>		
<b>Account</b>		<b>Depreciation Rates</b>
<b>Account 52 - Locomotives</b>		
52.01	LOCOMOTIVES - YARD	6.12
52.02	LOCOMOTIVES - ROAD	5.23
52.12	LOCOMOTIVES - MULTIPURPOSE	4.88
<b>Account 53 – Freight Train Cars</b>		
53.02	BOX - PLAIN - 50 FT & LONGER	1.10
53.03	BOX – EQUIPPED	1.13
53.04	GONDOLA – PLAIN	2.25
53.05	GONDOLA - EQUIPPED	1.02
53.06	HOPPER - COVERED	1.22
53.07	HOPPER- OPEN TOP - GENERAL SERVICE	3.63
53.08	HOPPER - OPEN TOP - SPECIAL SERVICE	1.20
53.10	REFRIGERATOR - NON-MECHANICAL	1.12
53.13	FLAT - GENERAL SERVICE	2.70
53.14	FLAT - OTHER	0.87
53.16	CABOOSES	5.32
53.17	AUTO-RACKS	4.57
<b>Account 57 – Work Equipment</b>		0.91
<b>Account 58 – Miscellaneous</b>		
58.03	TRUCKS	18.33
58.04	OTHER	6.40

Decided June 06, 2017, by the Surface Transportation Board, Accounting Board.