SURFACE TRANSPORTATION BOARD
Office of Economics
Washington, DC 20423

PRESCRIPTION OF DEPRECIATION AMORTIZATION

for

CSX TRANSPORTATION, INC.

TRACK PROPERTY

CSXT-TR-AM-25

Amortization Amounts Effective: January 1, 2025

CSX Transportation, Inc. (CSXT) has submitted proposed amounts to be used to amortize the variance between book accumulated depreciation and the calculated guideline for its **track property**. Life and salvage estimates supporting these amortization amounts were also provided and have been given appropriate consideration.

The amortization amounts prescribed herein replace any depreciation amortization amounts previously prescribed for the subject property. Beginning on the effective date of this prescription, the railroad is prohibited from using any amortization amounts 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 amortize the variance between book accumulated depreciation and the calculated guideline for **track property**, owned and used in its operations, using the annual depreciation amortization amounts shown herein.

(2) The amortization amounts shall be effective **January 1, 2025**, or until further order of the Board.

CSX TRANSPORTATION, INC.
Track Property

ACCOUNT		ACCUMULATED DEPRECIATION AMORTIZATION ($)
CSXT		
8	**Ties**	
8.11	Crossties - Wood - Density Class I	(11,311,065)
8.12	Crossties - Wood - Density Class II	16,233,941
8.14	Crossties - Wood - Density Class IV	160,244
8.41	Crossties - Concrete - Density Class I	254,057
8.42	Crossties - Concrete - Density Class II	211,626
8.44	Crossties - Concrete - Density Class IV	3,367
8.51	Switch Ties - Steel - Density Class I	134
8.52	Switch Ties - Steel - Density Class II	963
8.54	Switch Ties - Steel - Density Class IV	(105)
8.62	Crossties - Steel - Density Class II	(68)
8.64	Crossties - Steel - Density Class IV	299
8.91	Switch and Bridge Ties - Density Class I	(2,156,703)
8.92	Switch and Bridge Ties - Density Class II	1,626,749
8.94	Switch and Bridge Ties - Density Class IV	380,728
9	**Rails and OTM**	
9.01	Rails and OTM - Density Class I	(5,634,744)
9.02	Rails and OTM - Density Class II	9,770,036
9.04	Rails and OTM - Density Class IV	(556,902)
11	**Ballast**	
11.11	Ballast - Density Class I	(1,933,488)
11.12	Ballast - Density Class II	2,534,040
11.14	Ballast - Density Class IV	(2,319,003)
FORMER NYC		
8	**Ties**	
8.11	Crossties - Wood - Density Class I	763,091
8.12	Crossties - Wood - Density Class II	1,950,647
8.14	Crossties - Wood - Density Class IV	680,807
8.94	Switch and Bridge Ties - Density Class IV	40,257
9	**Rails and OTM**	
9.01	Rails and OTM - Density Class I	3,549,864
9.02	Rails and OTM - Density Class II	869,395
9.04	Rails and OTM - Density Class IV	93,750
11	**Ballast**	
11.11	Ballast - Density Class I	1,071,784
11.12	Ballast - Density Class II	131,343
11.14	Ballast - Density Class IV	46,780

* ( ) Indicates a debit to Accumulated Depreciation

Decided October 20, 2026 by the Surface Transportation Board's Accounting Board members Ramirez, Nunnally, Chen.