



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

PRESCRIPTION OF DEPRECIATION RATES
for
CSX TRANSPORTATION, INC.
ROAD PROPERTY
CSXT-RD-21

Rates Effective: January 1, 2021

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 annual depreciation rates shown herein.
- (2) The rates shall be effective **January 1, 2021**, or until further order of the Board.

CSX TRANSPORTATION, INC.		
Road Property		
ACCOUNT	DEPRECIATION RATES	
<u>CSXT</u>		
03	Grading	1.05
04	Other Right-of-Way Expenditures	1.54
05	Tunnels and Subways	1.05
06	Bridges, Trestles and Culverts	1.54
13	Fences, Snow Sheds and Signs	1.67
16	Station and Office Buildings	2.50
17	Roadway Buildings	2.56
19	Fuel Stations	3.33
20	Shops and Enginehouses	2.56
22	Storage Warehouses	2.50
23	Wharves and Docks	2.22
24	Coal and Ore Wharves	2.04
25	TOFC/COFC Terminals	2.86
26.1	Communication Systems	4.76
26.2	PTC Equipment	5.00
27.1	Signals and Interlockers	3.57
27.2	PTC Equipment	5.00
29	Power Plants	3.33
31	Power – Transmission Systems	2.00
37.1	System	11.11
37.2	Non-System	5.26
39	Public Improvements – Construction	4.35
44	Shop Machinery	4.17
45	Plant Machinery	2.94
<u>FORMER NYC PROPERTY</u>		
03	Grading	1.57
04	Other Right-of-Way Expenditures	2.17
05	Tunnels and Subways	1.32
06	Bridges, Trestles and Culverts	2.04
13	Fences, Snow Sheds and Signs	4.09
16	Station and Office Buildings	3.24
17	Roadway Buildings	4.38
19	Fuel Stations	5.07
20	Shops and Enginehouses	5.25
23	Wharves and Docks	8.15
25	TOFC/COFC Terminals	3.81
26	Communication Systems	6.38
27	Signals and Interlockers	5.95
29	Power Plants	6.14

CSX TRANSPORTATION, INC.	
Road Property	
ACCOUNT	DEPRECIATION RATES
31 Power – Transmission Systems	2.41
39 Public Improvements – Construction	5.67
44 Shop Machinery	5.66

Decided October 6, 2021 by the Surface Transportation Board's Accounting Board members Ramirez, Staton, Dusenberry.