



SURFACE TRANSPORTATION BOARD
Office of Economics
Washington, DC 20423

PRESCRIPTION OF DEPRECIATION AMORTIZATION

for

CSX TRANSPORTATION, INC.

ROAD PROPERTY

CSXT-RD-AM-24

Amortization Amounts Effective: January 1, 2024

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 **road 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 **road property**, owned and used in its operations, using the annual depreciation amortization amounts shown herein.
- (2) The amortization amounts shall be effective **January 1, 2024**, or until further order of the Board.

CSX TRANSPORTATION, INC.	
Road Property	
ACCOUNT	ACCUMULATED DEPRECIATION AMORTIZATION (\$)
<u>CSXT</u>	
03 Grading	(685,533)
04 Other Right of Way Expenditures	(30,905)
05 Tunnels and Subways	25,262
06 Bridges, Trestles and Culverts	1,996,223
13 Fences, Snow Sheds and Signs	(125,649)
16 Station and Office Buildings	(2,491,554)
17 Roadway Buildings	(216,611)
19 Fuel Stations	(630,070)
20 Shops and Enginehouses	(2,255,728)
22 Storage Warehouses	(10,258)
23 Wharves and Docks	42,231
24 Coal and Ore Wharves	(1,756,566)
25 TOFC/COFC Terminals	(1,793,376)
26.1 Communication Systems	(6,655,366)
26.2 PTC Equipment	(2,052,797)
27.1 Signals and Interlockers	508,394
27.2 PTC Equipment	(4,074,341)
29 Power Plants	6,412
31 Power – Transmission Systems	25,210
37.1 System	(10,602,340)
37.2 Non-System	(11,039,126)
39 Public Improvements – Construction	11,124,622
44 Shop Machinery	(1,599,313)
45 Plant Machinery	(92,193)
<u>FORMER NYC PROPERTY</u>	
03 Grading	(2,108,328)
04 Other Right of Way Expenditures	(2,122)
05 Tunnels and Subways	(30,083)
06 Bridges, Trestles and Culverts	(1,608,946)
13 Fences, Snow Sheds and Signs	(22,483)
16 Station and Office Buildings	(308,788)
17 Roadway Buildings	(10,408)
19 Fuel Stations	(229,616)
20 Shops and Enginehouses	(109,294)
23 Wharves and Docks	(83,828)
25 TOFC/COFC Terminals	(66,393)
26 Communication Systems	(186,739)
27 Signals and Interlockers	(2,663,095)
29 Power Plants	(74,395)

CSX TRANSPORTATION, INC.
Road Property

ACCOUNT	ACCUMULATED DEPRECIATION AMORTIZATION (\$)
31 Power – Transmission Systems	5,123
39 Public Improvements – Construction	(105,859)
44 Shop Machinery	41,068

* () Indicates a debit to Accumulated Depreciation

Decided September 13, 2024 by the Surface Transportation Board’s Accounting Board members Ramirez, Chen, Dusenberry.