



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

**PRESCRIPTION OF DEPRECIATION AMORTIZATION**

*for*

**CSX TRANSPORTATION, INC.**

**TRACK PROPERTY**

**CSXT-TR-AM-24**

*Amortization Amounts Effective: January 1, 2024*

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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, 2024**, or until further order of the Board.

<b>CSX TRANSPORTATION, INC.</b>	
<b>Track Property</b>	
<b>ACCOUNT</b>	<b>ACCUMULATED DEPRECIATION AMORTIZATION(S)</b>
<b><u>CSXT</u></b>	
ACCOUNT 8, TIES	
8.11 Crossties - Wood - Density Class I	(7,472,952)
8.12 Crossties - Wood - Density Class II	14,272,154
8.14 Crossties - Wood - Density Class IV	176,564
8.41 Crossties - Concrete - Density Class I	99,741
8.42 Crossties - Concrete - Density Class II	131,335
8.44 Crossties - Concrete - Density Class IV	(5,975)
8.51 Switch Ties - Steel - Density Class I	75
8.52 Switch Ties - Steel - Density Class II	694
8.54 Switch Ties - Steel - Density Class IV	(159)
8.62 Crossties - Steel - Density Class II	(191)
8.64 Crossties - Steel - Density Class IV	275
8.91 Switch and Bridge Ties - Density Class I	(3,645,241)
8.92 Switch and Bridge Ties - Density Class II	269,302
8.94 Switch and Bridge Ties - Density Class IV	(18,522)
ACCOUNT 9, RAILS AND OTM	
9.01 Rails and OTM - Density Class I	(2,803,887)
9.02 Rails and OTM - Density Class II	11,607,898
9.04 Rails and OTM - Density Class IV	(537,553)
ACCOUNT 11, BALLAST	
11.11 Ballast - Density Class I	(2,305,716)
11.12 Ballast - Density Class II	2,389,328
11.14 Ballast - Density Class IV	(2,172,647)
<b><u>FORMER NYC PROPERTY</u></b>	
ACCOUNT 8, TIES	
8.11 Crossties - Wood - Density Class I	142,458
8.12 Crossties - Wood - Density Class II	1,348,762
8.14 Crossties - Wood - Density Class IV	1,476,360
8.41 Crossties - Concrete - Density Class I	346
8.44 Crossties - Concrete - Density Class IV	251
8.54 Switch Ties - Steel - Density Class IV	(84)
8.64 Crossties - Steel - Density Class IV	7
8.92 Switch and Bridge Ties - Density Class II	11,665
8.94 Switch and Bridge Ties - Density Class IV	29,339
ACCOUNT 9, RAILS AND OTM	
9.01 Rails and OTM - Density Class I	4,237,462

**CSX TRANSPORTATION, INC.**  
**Track Property**

ACCOUNT	ACCUMULATED DEPRECIATION AMORTIZATION(S)
9.02 Rails and OTM - Density Class II	807,611
9.04 Rails and OTM - Density Class IV	458,967
ACCOUNT 11, BALLAST	
11.11 Ballast - Density Class I	1,110,610
11.12 Ballast - Density Class II	89,218
11.14 Ballast - Density Class IV	100

\* ( ) Indicates a debit to Accumulated Depreciation

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