

SURFACE TRANSPORTATION BOARD
PRESCRIPTION OF DEPRECIATION AMORTIZATION
for
NORFOLK SOUTHERN CORPORATION
TRACK PROPERTY
NS-TR-AM-13

Amortization Amounts Effective: January 1, 2013

Norfolk Southern Corporation (NS) has submitted proposed amounts to be used to amortize the variance between book accumulated depreciation and the calculated guideline for 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 depreciation 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) Norfolk Southern Corporation 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) These annual depreciation amortization amounts shall be effective from **January 1, 2013, to December 31, 2015**, or until further order of the Board.

ACCUMULATED DEPRECIATION ANNUAL AMORTIZATION AMOUNTS FOR NS TRACK PROPERTY	
ACCOUNT	DEPRECIATION AMORTIZATION (\$) *
NS	
ACCOUNT 8, WOOD TIES	
All Densities	4,147,476
ACCOUNT 9, RAIL AND OTM	5,523,794
Main Line	
Branch Line	
Yard and Other Tracks	
ACCOUNT 11, BALLAST	812,888
All Densities	
PRR	
ACCOUNT 8, WOOD TIES	(4,156,909)
ACCOUNT 9, RAIL AND OTM	(7,330,140)
ACCOUNT 11, BALLAST	(227,906)

* () Indicates a debit to Accumulated Depreciation

Decided May 30, 2013, by the Surface Transportation Board, Accounting Board.