

# **SURFACE TRANSPORTATION BOARD**

## **PRESCRIPTION OF DEPRECIATION AMORTIZATION**

*for*

### **NORFOLK SOUTHERN CORPORATION**

#### **ROAD PROPERTY**

#### **NS-RD-AM-13**

*Amortization Amounts Effective: January 1, 2013*

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Norfolk Southern Corporation (NS) has submitted proposed amounts to be used to amortize the variance between book accumulated depreciation and the calculated guideline for road property (excluding track). 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 road property (excluding track), 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.

<b>ACCUMULATED DEPRECIATION ANNUAL AMORTIZATION AMOUNTS FOR NS ROAD PROPERTY</b>	
<b>ACCOUNT</b>	<b>DEPRECIATION AMORTIZATION (\$) *</b>
3, Grading	(56,631)
4, Other Right-Of-Way Expenditures	(4,294)
5, Tunnels and Subways	(44,858)
6, Bridges, Trestles and Culverts	(91,909)
7, Elevated Structures	(2,231,948)
13, Fences, Snow Sheds and Signs	(3,996)
16, Stations and Office Buildings	(1,958,463)
17, Roadway Buildings	(182,548)
19, Fuel Stations	(840)
20, Shops and Enginehouses	(23,320)
22, Storage Warehouses	(20,048)
23, Wharves and Docks	(57,303)
24, Coal and Ore Wharves	68,880
25, TOFC/COFC Terminals	(229,026)
26, Communication Systems	(3,058,608)
27, Signals and Interlockers	(634,918)
29, Power Plants	(46,618)
31, Power Transmission Systems	(120,315)
35, Miscellaneous Structures	(59,877)
37, Roadway Machines	(2,506,059)
39A, Public Improvements Construction -- Crossings	30,029,639
39B, Public Improvements Construction -- Other	24,470
44, Shop Machinery	(392,014)
45, Power Plant Machinery	(90,250)

\* ( ) Indicates a debit to Accumulated Depreciation

<b>ACCUMULATED DEPRECIATION ANNUAL AMORTIZATION AMOUNTS FOR PRR ROAD PROPERTY</b>	
<b>ACCOUNT</b>	<b>DEPRECIATION AMORTIZATION (\$) *</b>
3, Grading	(4,545,512)
4, Other Right-Of-Way Expenditures	(1,195)
5, Tunnels and Subways	(44,312)
6, Bridges, Trestles and Culverts	(1,385,301)
7, Elevated Structures	(148,099)
13, Fences, Snow Sheds and Signs	(724)
16, Stations and Office Buildings	(703,757)
17, Roadway Buildings	(24,296)
19, Fuel Stations	11,430
20, Shops and Enginehouses	(141,592)
23, Wharves and Docks	171
24, Coal and Ore Wharves	(27,336)
25, TOFC/COFC Terminals	(221,989)
26, Communication Systems	(414,757)
27, Signals and Interlockers	(332,028)
29, Power Plants	(14,428)
31, Power Transmission Systems	(15,886)
35, Miscellaneous Structures	(9,736)
37, Roadway Machines	(634,102)
39A, Public Improvements Construction -- Crossings	168,635
39B, Public Improvements Construction -- Other	4,719
44, Shop Machinery	(234,379)
45, Power Plant Machinery	(16,436)

\* ( ) Indicates a debit to Accumulated Depreciation

Decided April 29, 2013, by the Surface Transportation Board, Accounting Board.