



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

PRESCRIPTION OF DEPRECIATION RATES

for

NORFOLK SOUTHERN CORPORATION

EQUIPMENT PROPERTY

NS-EQ-16

Rates Effective: January 1, 2016

Norfolk Southern Corporation (NS) has submitted depreciation rates for its equipment 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) Norfolk Southern Corporation (NS) shall account for depreciation charges by applying to the ledger value of equipment property, owned and used in its operations, the annual depreciation rates shown herein.
- (2) The rates shall be effective from **January 1, 2016**, or until further order of the Board.

NORFOLK SOUTHERN CORPORATION EQUIPMENT PROPERTY DEPRECIATION RATES		
Account		Depreciation Rates
NS RAILROAD EQUIPMENT		
Account 52 – Locomotives		
52.01	Locomotives – Yard	2.75
52.02	Locomotives – Road	3.10
52.05	Locomotives – Other – Miscellaneous	3.31
52.12	Locomotives – Multipurpose (Local)	2.73
52.14	Locomotives – Rebuilds and Betterments	5.56
52.15	Locomotives – Other – Spare Parts	14.29
Account 53 – Freight Train Cars		
53.02	Box – Plain 50 Ft & Longer	2.75
53.03	Box Equipped	2.12
53.04	Gondola – Plain	
	Gondola – Plain – Original Car	1.58
	Gondola – Plain – Rebody	3.85
	Gondola – Plain – Composite (AL or AL & SS) Car	2.29
	Gondola – Plain – Composite Rebody	3.16
53.05	Gondola – Equipped	1.38
53.06	Hopper – Covered	1.79
53.07	Hopper – Open Top – General Service	
	Hopper – OT – GS – Original Car	2.59
	Hopper – OT – GS – Rebody	3.79
	Hopper – OT – GS – Composite (AL or AL & SS) Car	2.03
	Hopper – OT – GS – Composite Rebody	3.08
53.08	Hopper – Open Top – Special Service	
	Hopper – OT – SS – Original Car	2.36
	Hopper – OT – SS – Rebody	4.37
	Hopper – OT – SS – Composite (AL or AL & SS) Car	1.83
53.11	Flat – TOFC/COFC	2.62
53.12	Flat – Multi-Level	3.63
53.13	Flat – General Service	2.26
53.14	Flat – Other	1.92
53.15	All Other Freight Cars	4.21
53.16	Cabooses	2.75

NORFOLK SOUTHERN CORPORATION EQUIPMENT PROPERTY DEPRECIATION RATES		
Account		Depreciation Rates
53.17	Auto-Racks	4.73
53.27	Rear Train Devices	14.29
53.37	Spare Parts	14.29
Account 55 – Highway Revenue Equipment		
55.020	Containers/Trailers	5.94
55.021	Chassis	4.45
Account 57 – Work Equipment		
57.00	Work Equipment	2.00
57.14	Spare Parts	14.29
Account 58 – Miscellaneous Equipment		
58.01	Airplanes	3.57
58.02	Automobiles	12.29
58.03	Trucks	9.00
58.04	Other (Buses, Trailers)	3.59
58.05	Miscellaneous (W)	8.33
58.15	Spare Parts (Z)	14.29
Account 59 – Computers		
59.11	Personal Computers	20.00
59.12	Computer Hardware	16.67
59.21	Computer Software < 500k	16.67
59.22	Computer Software > 500k	8.33
FORMER CONRAIL PROPERTY		
Account 52 – Locomotives		
52.01	Locomotives – Yard	5.16
52.02	Locomotives – Road	4.89
52.05	Locomotives – Other – Miscellaneous	10.96
52.12	Locomotives – Multipurpose (Local)	6.23
Account 53 – Freight Train Cars		
53.03	Box Equipped	3.17
53.04	Gondola – Plain – Composite (AL or AL&SS)	2.28
53.05	Gondola – Equipped	2.64
53.06	Hopper – Covered	2.32
53.07	Hopper – Open Top – General Service	3.60
53.08	Hopper – Open Top – Special Service	3.16
53.13	Flat – General Service	4.28

NORFOLK SOUTHERN CORPORATION EQUIPMENT PROPERTY DEPRECIATION RATES		
Account		Depreciation Rates
53.16	Cabooses	6.67
53.17	Auto-Racks	8.59
Account 57 – Work Equipment		11.94
Account 58 – Miscellaneous Equipment		
58.02	Automobiles	30.18
58.03	Trucks	21.42
58.04	Other	6.29

Decided August 29, 2016, by the Surface Transportation Board, Accounting Board.