



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

PRESCRIPTION OF DEPRECIATION RATES
for
NORFOLK SOUTHERN CORPORATION
EQUIPMENT PROPERTY
NS-EQ-19
Rates Effective: January 1, 2019

Norfolk Southern Corporation (NS) has submitted depreciation rates for its **equipment property**. Life and salvage estimates supporting these depreciation rates were also provided and have been given appropriate consideration.

The depreciation rates prescribed herein replace any depreciation 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 **January 1, 2019**, or until further order of the Board.

NORFOLK SOUTHERN CORPORATION EQUIPMENT PROPERTY DEPRECIATION RATES	
ACCOUNT	DEPRECIATION RATES
NS RAILROAD EQUIPMENT	
<u>Account 52 - Locomotives</u>	
52.01 Locomotives - Yard	2.75
52.02 Locomotives - Road	3.10
52.05 Locomotives – Other - Miscellaneous	3.31
52.12 Locomotives – Multipurpose - Local	2.57
52.14 Locomotives – Rebuilds and Betterments	5.00
52.15 Locomotives – Other – Spare Parts	14.29
<u>Account 53 – Freight Train Cars</u>	
53.02 Box – Plain, 50 Ft & Longer	2.75
53.03 Box – Equipped	2.15
53.04 Gondola - Plain	
Gondola – Plain – Original Car	1.97
Gondola – Plain – Rebody	3.50
Gondola – Plain – Composite (AL or AL & SS) Car	2.14
Gondola – Plain – Composite Rebody	2.96
53.05 Gondola - Equipped	1.59
53.06 Hopper - Covered	1.79
53.07 Hopper – Open Top – General Service	
Hopper – OT – GS – Original Car	2.62
Hopper – OT – GS – Rebody	3.35
Hopper – OT – GS – Composite (AL or AL&SS) Car	2.17
Hopper – OT – GS – Composite Rebody	3.00
53.08 Hopper – Open Top, Special Service	
Hopper – OT – SS – Original Car	2.45
Hopper – OT – SS – Rebody	3.90
Hopper – OT – SS – Composite (AL or AL&SS) Car	1.97
53.11 Flat – TOFC/COFC	2.62
53.12 Flat – Multilevel	3.63
53.13 Flat – General Service	2.29
53.14 Flat - Other	1.89
53.15 All Other freight Cars	4.26
53.16 Cabooses	2.75
53.17 Auto-Racks	4.58
53.27 Rear Train Devices	10.00
<u>Account 55 – Highway Revenue Equipment</u>	
55.020 Containers/Trailers	5.87
55.021 Spare Parts	4.40
<u>Account 57 – Work Equipment</u>	
57.00 Work Equipment	2.00
<u>Account 58 - Miscellaneous Equipment</u>	
58.01 Airplanes	5.00
58.02 Automobile	12.29
58.03 Truck	9.00
58.04 Other (Buses/Trailers)	3.55

NORFOLK SOUTHERN CORPORATION EQUIPMENT PROPERTY DEPRECIATION RATES	
ACCOUNT	DEPRECIATION RATES
58.05 Miscellaneous (W)	8.33
<u>Account 59 - Computer Systems</u>	
59.11 Personal Computers	20.00
59.12 Computer Hardware	16.67
59.22 Computer Software > 500K	8.33
59.31 TransWorks – Computer Hardware	16.67
59.32 TransWorks – Computer Software	16.67
FORMER CONRAIL PROPERTY (PENNSYLVANIA RAILROAD)	
<u>Account 52 - Locomotives</u>	
52.01 Locomotives - Yard	5.22
52.02 Locomotives - Road	4.92
52.05 Locomotives – Other - Miscellaneous	10.85
52.12 Locomotives – Multipurpose - Local	6.87
<u>Account 53 – Freight Train Cars</u>	
53.03 Box – Equipped	3.00
53.04 Gondola - Plain – Composite (AL or AL & SS) Car	2.20
53.05 Gondola - Equipped	2.45
53.06 Hopper - Covered	2.90
53.07 Hopper – Open Top – General Service	3.71
53.08 Hopper – Open Top, Special Service	3.65
53.16 Cabooses	6.84
53.17 Auto-Racks	7.82
<u>Account 57 – Work Equipment</u>	
<u>Account 58 - Miscellaneous Equipment</u>	
58.02 Automobile	30.88
58.03 Truck	23.74
58.04 Other	6.29

Decided September 24, 2019 by the Surface Transportation Board’s Accounting Board members Ramirez, Staton, Dusenberry.