



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

**PRESCRIPTION OF DEPRECIATION
AMORTIZATION**
for
NORFOLK SOUTHERN CORPORATION
ROAD PROPERTY
NS-RD-AM-20

Rates Effective: January 1, 2020

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**. 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 (NS) shall amortize the variance between book accumulated depreciation and the calculated guideline for **road property**, owned and used in its operations, using the annual depreciation amortization amounts shown herein.
- (2) These annual depreciation amortization amounts shall be effective **January 1, 2020**, or until further order of the Board.

ACCUMULATED DEPRECIATION ANNUAL AMORTIZATION AMOUNTS FOR NORFOLK SOUTHERN CORPORATION ROAD PROPERTY		
ACCOUNT	ACCUMULATED DEPRECIATION AMORTIZATION (\$) *	
NS Road Property		
03	Grading	(314,249)
04	Other Right-of-Way Expenditures	(4,128)
05	Tunnels and Subways	(44,634)
06	Bridges, Trestles and Culverts	(52,301)
07	Elevated Structures	(534,227)
13	Fences, Snow Sheds and Signs	(30,538)
16	Station and Office Buildings	(1,416,743)
17	Roadway Buildings	(344,140)
19	Fuel Stations	(162,250)
20	Shops and Enginehouses	(200,498)
22	Storage Warehouses	(26,448)
23	Wharves and Docks	(55,721)
24	Coal and Ore Wharves	(123,246)
25	TOFC/COFC Terminals	
25.01	Lift Equipment	(1,124,550)
25.02	Other	20,207
26	Communication Systems	
26.01	PTC Equipment	1,000,229
26.02	Other	(5,577,374)
27	Signals and Interlockers	
27.01	PTC Equipment	9,395,554
27.02	Other	3,395,166
29	Power Plants	(59,511)
31	Power – Transmission Systems	(168,551)
35	Miscellaneous Structures	(137,997)
37	Roadway Machines	(1,899,017)
39	Public Improvements - Construction	
39.01	Grade Crossings	14,480,921
39.02	Other Public Improvements	(144,555)
44	Shop Machinery	(833,345)
45	Power – Plant Machinery	(105,598)

* () Indicates a debit to Accumulated Depreciation

ACCUMULATED DEPRECIATION ANNUAL AMORTIZATION AMOUNTS FOR NORFOLK SOUTHERN CORPORATION ROAD PROPERTY		
ACCOUNT	ACCUMULATED DEPRECIATION AMORTIZATION (\$) *	
Former PRR Road Property		
03	Grading	(9,576,380)
04	Other Right-of-Way Expenditures	(2,255)
05	Tunnels and Subways	(115,612)
06	Bridges, Trestles and Culverts	(3,339,525)
07	Elevated Structures	(176,323)
13	Fences, Snow Sheds and Signs	(863)
16	Station and Office Buildings	(1,017,686)
17	Roadway Buildings	(23,940)
19	Fuel Stations	1,361
20	Shops and Enginehouses	(155,568)
23	Wharves and Docks	(19)
24	Coal and Ore Wharves	(21,287)
25	TOFC/COFC Terminals	(220,870)
26	Communication Systems	(219,127)
27	Signals and Interlockers	617,504
29	Power Plants	(10,438)
31	Power – Transmission Systems	(21,669)
35	Miscellaneous Structures	(9,282)
37	Roadway Machines	(597,523)
39	Public Improvements - Construction	
39.01	Grade Crossings	24,370
39.02	Other Public Improvements	(6,764)
44	Shop Machinery	(608,388)
45	Power – Plant Machinery	(23,479)

* () Indicates a debit to Accumulated Depreciation

Decided October 9, 2020 by the Surface Transportation Board's Accounting Board members Ramirez, Chen, Dusenberry.