



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

**PRESCRIPTION OF DEPRECIATION AMORTIZATION
for
NORFOLK SOUTHERN CORPORATION
ROAD PROPERTY**

NS-RD-AM-26

Amortization Amounts Effective: January 1, 2026

Norfolk Southern Corporation (NS) has submitted proposed amounts to be used to amortize the variance between book accumulated depreciation and the calculated guideline for its **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 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) The amortization amounts shall be effective **January 1, 2026**, or until further order of the Board.

NORFOLK SOUTHERN CORPORATION	
Road Property	
ACCOUNT	ACCUMULATED DEPRECIATION AMORTIZATION (\$)
<u>NS</u>	
03 Grading	(525,824)
04 Other R-O-W Expenditures	(4,838)
05 Tunnels and Subways	(33,083)
06 Bridges, Trestles and Culverts	(66,757)
07 Elevated Structures	121,381
13 Fences, Snow Sheds and Signs	(20,178)
16 Station and Office Buildings	2,146,846
17 Roadway Buildings	(389,108)
19 Fuel Stations	(96,229)
20 Shops and Enginehouses	(220,955)
22 Storage Warehouses	(21,771)
23 Wharves and Docks	(62,588)
24 Coal and Ore Wharves	(684,636)
25 TOFC/COFC Terminals	
25.01 Lift Equipment	440,209
25.02 Other	708,267
26 Communication Systems	
26.01 PTC Equipment	(733,931)
26.02 Other	(510,545)
27 Signals and Interlockers	
27.01 PTC Equipment	(837,962)
27.02 Other	17,712,460
29 Power Plants	(68,654)
31 Power - Transmission Systems	(189,558)
35 Miscellaneous Structures	(126,451)
37 Roadway Machines	3,101,817
39 Public Improvements - Construction	
39.01 Grade Crossings	6,663,905
39.02 Other Public Improvements	(164,879)
44 Shop Machinery	(921,075)
45 Power-Plant Machinery	(139,007)

NORFOLK SOUTHERN CORPORATION Road Property	
ACCOUNT	ACCUMULATED DEPRECIATION AMORTIZATION (\$)
<u>FORMER PRR</u>	
03 Grading	(11,148,874)
04 Other R-O-W Expenditures	(3,019)
05 Tunnels and Subways	(190,416)
06 Bridges, Trestles and Culverts	(5,379,902)
07 Elevated Structures	(183,658)
13 Fences, Snow Sheds and Signs	(591)
16 Station and Office Buildings	(710,742)
17 Roadway Buildings	(20,489)
19 Fuel Stations	1,449
20 Shops and Enginehouses	(147,497)
23 Wharves and Docks	11
24 Coal and Ore Wharves	110,748
25 TOFC/COFC Terminals	(91,952)
26 Communication Systems	(210,787)
27 Signals and Interlockers	4,822,052
29 Power Plants	864
31 Power - Transmission Systems	(20,594)
35 Miscellaneous Structures	(9,736)
37 Roadway Machines	(309,403)
39 Public Improvements - Construction	
39.01 Grade Crossings	(6,596)
39.02 Other Public Improvements	(685)
44 Shop Machinery	(109,075)
45 Power-Plant Machinery	(3,841)

* () Indicates a debit to Accumulated Depreciation

Decided October 6, 2026 by the Surface Transportation Board's Accounting Board members Ramirez, Nunnally, Chen.