



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

**PRESCRIPTION OF DEPRECIATION RATES**  
*for*  
**NORFOLK SOUTHERN CORPORATION**  
**TRACK PROPERTY**  
**NS-TR-23**

*Rates Effective: January 1, 2023*

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Norfolk Southern Corporation (NS) has submitted depreciation rates for its **track 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 **track property**, owned and used in its operations, the annual depreciation rates shown herein.
- (2) The rates shall be effective **January 1, 2023**, or until further order of the Board.

<b>NORFOLK SOUTHERN CORPORATION</b>	
<b>Track Property</b>	
<b>ACCOUNT</b>	<b>DEPRECIATION RATES</b>
<b><u>NS</u></b>	
<b>08 Ties</b>	
Density Class I	5.00
Density Class II	3.65
Density Class IV	3.38
<b>09 Rails and OTM</b>	
Main Lines	2.93
Branch Lines	1.10
Yards and Other Tracks	1.00
<b>11 Ballast</b>	
Density Class I	2.86
Density Class II	2.22
Density Class IV	2.00
<b><u>FORMER PRR</u></b>	
<b>08 Ties</b>	
Density Class I	9.64
Density Class II	6.31
Density Class IV	6.14
<b>09 Rails and OTM</b>	
Density Class I	1.91
Density Class II	1.25
Density Class IV	1.25
<b>11 Ballast</b>	
Density Class I	3.84
Density Class II	2.92
Density Class IV	2.60

Decided September 22, 2023 by the Surface Transportation Board's Accounting Board members Ramirez, Staton, Dusenberry.