



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

**PRESCRIPTION OF DEPRECIATION  
AMORTIZATION**  
*for*  
**NORFOLK SOUTHERN CORPORATION**  
**TRACK PROPERTY**  
**NS-TR-AM-20**

*Rates Effective: January 1, 2020*

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Norfolk Southern Corporation (NS) has submitted proposed amounts to be used to amortize the variance between book accumulated depreciation and the calculated guideline for **track 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 **track 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.

<b>ACCUMULATED DEPRECIATION ANNUAL AMORTIZATION AMOUNTS FOR NORFOLK SOUTHERN CORPORATION TRACK PROPERTY</b>		
<b>ACCOUNT</b>	<b>ACCUMULATED DEPRECIATION AMORTIZATION (\$) *</b>	
<b>NS Track Property</b>		
08 Ties	6,474,076	
09 Rails and OTM	585,631	
11 Ballast	955,335	
<b>Former PRR Track Property</b>		
08 Ties	(7,251,969)	
09 Rails and OTM	(8,987,964)	
11 Ballast	(830,213)	

\* () Indicates a debit to Accumulated Depreciation

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