

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION

In Re:)	
)	
JEFFERSON COUNTY, ALABAMA,)	
a political subdivision of the State of Alabama,)	Case No. 11-05736-TBB
)	
Debtor)	Chapter 9
)	

MOTION REQUESTING ALLOWANCE OF ADMINISTRATIVE CLAIMS OF
NORFOLK SOUTHERN RAILWAY COMPANY

COMES NOW Norfolk Southern Railway Company, an administrative creditor and party in interest (hereinafter "Norfolk Southern"), and, pursuant to 11 U.S.C. §§ 901 and 503 (a)&(b), Section 2.2 of the Chapter 9 Plan Of Adjustment For Jefferson County, Alabama (Dated November 6, 2013), as amended (Document No 2182) (hereinafter "Chapter 9 Plan"), and Paragraph 10 of the Findings of Fact, Conclusions of Law, and Order Confirming The Chapter 9 Plan of Adjustment For Jefferson County, Alabama (Dated November 6, 2013) (Document No. 2248) (hereinafter "Confirmation Order"), respectfully moves the Court for an Order allowing its Administrative Claims for refunds in the amounts of \$224,976.52, \$982,484.34, and \$422,045.94, with interest as provided by law, for consumer use tax and educational consumer use tax paid by Norfolk Southern to Jefferson County during periods beginning after the petition date and continuing through June, 2013. As documented in the attached exhibits, such taxes were erroneously

[M0174207.1]



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paid, paid in excess of the amount due, or paid through mistake of law or fact and are due to be refunded by Jefferson County under applicable Alabama law.

As grounds for its entitlement to the relief sought in this motion, Norfolk Southern respectfully shows to the Court as follows:

1. Section 503(a) of Title 1, applicable in this case by operation of 11 U.S.C. § 901, provides that “an entity may timely file a request for payment of an administrative expense.” January 31, 2014 is the Administrative Claims Bar Date as established under Section 2.2 of the Chapter 9 Plan and Paragraph 10 of the Confirmation Order. Section 503(b) of Title 11 provides that “[a]fter notice and a hearing, there shall be allowed administrative expenses, other than claims allowed under section 502(f) of [Title 11].” While Section 503(b) enumerates various specific categories of administrative claims, the enumeration is only illustrative and not limiting. *See In re Hackney*, 351 B.R. 179 (Bkrcty N.D. Ala. 2006) and cases discussed therein.

2. As documented in the attached Direct Petitions For Refunds (Exhibits A, B, and C), Norfolk Southern remitted to Jefferson County postpetition, and Jefferson County has had the postpetition use of, payments of consumer use tax and educational consumer use tax unlawfully imposed by Jefferson County on the purchase and/or use of diesel fuel for rail transportation purposes under Jefferson County Ordinance No. 1769 and Ala. Act No. 405 (1967) as follows:

<u>Period of Payment</u>	<u>Amount Remitted</u>
November 16, 2011 -- January 20, 2012	\$224,976.52
January 21, 2012 -- January 20, 2013	\$982,484.34
January 21, 2013 -- June 20, 2013	\$422,045.94

3. The imposition of use tax on the purchase and/or use of diesel fuel for rail transportation purposes in Alabama has been determined by the United States Court of Appeals for the Eleventh Circuit to be discriminatory and unlawful in violation of Section 306 of the Railroad Revitalization and Regulatory Reform Act of 1976, now codified as 49 U.S.C. §11501. *CSX Transportation, Inc. v. Alabama Department of Revenue*, 720 F. 3d 863 (11th Cir. 2013).

4. Under Alabama law, Norfolk Southern is entitled to refunds of all such taxes overpaid or erroneously paid to Jefferson County and to payment of interest on such payments from the date of payment as provided by applicable Alabama law. Alabama Taxpayers' Bill Of Rights and Uniform Procedure Act, Ala. Code §§ 40-2A-1 *et. seq.* Such refunds and payment of interest constitute administrative expenses under 11 U.S.C. §503, and Norfolk Southern is entitled to a Final Order allowing such refunds, with interest, as an Allowed Claim and directing the payment of such Allowed Claim as provided in Section 2.2 of the Chapter 9 Plan.

Respectfully submitted,

Sydney F. Frazier, Jr.
Roy J. Crawford
Jack K. West
P.O. Box 830612
Birmingham, Alabama 35283-0612
Phone: (205) 716-5200
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/s/ Donald J. Stewart
Donald J. Stewart
63 South Royal Street, Suite 700
Mobile, Alabama 36602
(251) 415-7300
(251) 415-7350 -- fax
djs@cabaniss.com

Attorneys For Norfolk Southern Railway Company

CERTIFICATE OF SERVICE

I hereby certify that I have served the above and foregoing motion by means of the Bankruptcy Court's CM/ECF system and by delivery by First Class Mail, postage prepaid to J. Patrick Darby, Jay R. Bender, Jennifer H. Henderson, One Federal Place, 1819 Fifth Avenue North, Birmingham, Alabama 35203, attorneys for the debtor, Jefferson County, Alabama, this 30th day of January, 2014.

/s/ Donald J. Stewart
Of Counsel

[M0174207.1]

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EXHIBIT A

TO

MOTION REQUESTING ALLOWANCE OF ADMINISTRATIVE CLAIMS OF
NORFOLK SOUTHERN RAILWAY COMPANY

Jefferson County, Alabama
Department of Revenue
716 Richard Arrington, Jr. Blvd. N
Room A-100
Birmingham, AL 35203

DIRECT PETITION FOR REFUND

The undersigned hereby makes application for refund of Two Hundred and Twenty-four Thousand, Nine Hundred and Seventy-six and 52/100 Dollars (\$224,976.52) of Jefferson County consumer use and educational consumer use tax paid by said undersigned to Jefferson County, Alabama for the period(s) October through December of 2011, which amount was erroneously paid, paid in excess of the amount due, or was paid through mistake of fact or law. The reasons for the refund claim are as follows:

Norfolk Southern Railway Company ("NS") requests a refund of the Jefferson County consumer use and educational consumer use tax it paid to Jefferson County, on the purchase of diesel fuel for rail transportation purposes. The imposition of use tax on the purchase of diesel fuel for rail transportation purposes in Alabama has been found by the United States Court of Appeals for the Eleventh Circuit in CSX Transportation, Inc. v. Alabama Department of Revenue, 720 F.3d 863 (11th Cir. 2013) to violate Section 306 of the Railroad Revitalization and Regulatory Reform Act of 1976, now codified as 49 U.S.C. § 11501. The principal competitors of NS, on-road motor carriers and carriers by ship, barges and other vessels engaged in interstate commerce, are exempt from Jefferson County use tax on their purchase or consumption of diesel fuel. As held by the Eleventh Circuit, the imposition of Jefferson County use tax on NS' purchase and/or use of diesel fuel is discriminatory and unlawful where its principal competitors are exempt from Jefferson County use tax on their purchases or consumption of diesel fuel.

Copies of NS' Jefferson County Consumer Use and Educational Consumer Use Tax Returns for October through December of 2011, together with copies of NS' checks in payment of the use tax shown on said Returns, are attached.

Norfolk Southern Railway Company
110 Franklin Road, SE, Box 28
Roanoke, VA 24042-0028
Telephone No.: (540) 524-5728
FEIN: 53-6002016
Account No.: 014074 - RA

Norfolk Southern Railway Company

By:


Name: Michael F. Cox
Title: AVP - Tax Admin

**Amounts Paid to Jefferson County for Consumer Use and Educational Consumer
Use Tax on Deisel Fuel Only (DFO) Oct.-Dec. 2011**

Taxes on DFO	Jefferson Co Taxable Base	Jefferson Co Tax (incl Education Tax)
Oct 2011	\$3,912,232.45	\$78,244.65
Nov 2011	\$3,970,179.30	\$79,403.59
Dec 2011	\$3,366,414.35	\$67,328.29
	Total	\$224,976.52

Sales U
for the period
sheet
just 2011

Locality	Code	Material	Rate	App. %	ODP	Acct 37157s	Visa Charges	Used Matl Deduction	Tax Paid By Others	Total Taxable Base	Total Tax	Disc. Amt.	Tax Paid to County	Tax Paid to City
Alauga County	7001	0.00	2.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prattville	9365	0.00	3.50%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Alauga County Total	7001	0.00	2.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Calhoun County	7408		1.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110.39	0.00
Anniston	9311	10,596.22	4.00%	0.10%	308.11	71.41	78.16	(14.83)	0.00	11,039.07	441.56	0.00	441.56	0.00
Oxford	9315	0.00	5.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Calhoun County Total	7008	10,596.22	1.00%	0.00%	308.11	71.41	78.16	(14.83)	0.00	11,039.07	110.39	0.00	110.39	0.00
Chilton County	7011	0.00	1.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maplesville	9609	0.00	3.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Chilton County Total	7011	0.00	1.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Clay County	7013	0.00	1.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jackson	9340	6,396.69	0.00%	0.06%	186.00	43.11	47.18	(8.95)	0.00	6,664.03	0.00	0.00	0.00	0.00
Clay County Total	7013	6,396.69	1.00%	0.00%	186.00	43.11	47.18	(8.95)	0.00	6,664.03	66.64	0.00	66.64	0.00
Colbert County	7017	4,591,761.41	1.50%	42.86%	133,516.97	30,943.17	33,868.12	(6,425.27)	0.00	4,783,664.39	497.66	0.00	497.66	0.00
Muscle Shoals	9341	13,648.37	3.50%	0.13%	396.86	91.97	100.67	(19.10)	0.00	14,218.77	0.00	0.00	0.00	0.00
Sheffield	9453	0.00	3.50%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Muscumbia	9314	142,047.27	3.50%	1.33%	4,130.38	957.23	1,047.72	(198.77)	0.00	147,983.84	5,179.43	0.00	5,179.43	0.00
Neighton	9471	0.00	3.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cherokee	9399	0.00	3.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Colbert County Total	7017	4,747,457.05	1.50%	0.00%	138,044.21	31,992.38	35,016.51	(6,643.13)	0.00	4,945,867.00	74,188.01	0.00	74,188.01	0.00
Dallas County	7024	0.00	1.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Selma	9320	9,748.15	4.00%	0.09%	283.45	65.69	71.90	(13.64)	0.00	10,155.55	406.22	0.00	406.22	0.00
Dallas County Total	7024	9,748.15	1.00%	0.00%	283.45	65.69	71.90	(13.64)	0.00	10,155.55	101.56	0.00	101.56	0.00
Etowah County	7028	0.00	1.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Attalla	9406	1,530.57	4.00%	0.01%	44.51	10.31	11.29	(2.14)	0.00	1,594.54	63.78	0.00	63.78	0.00
Etowah County Total	7028	1,530.57	1.00%	0.00%	44.51	10.31	11.29	(2.14)	0.00	1,594.54	15.95	0.00	15.95	0.00
Jefferson County	7037	4,435,596.68	2.00%	41.41%	128,976.08	29,890.80	32,716.27	(6,206.75)	0.00	4,620,973.09	16,869.03	0.00	16,869.03	0.00
Bessemer	9336	404,807.64	4.00%	3.78%	11,770.80	2,727.94	2,985.80	(566.45)	0.00	421,725.72	0.00	0.00	0.00	0.00
Birmingham	9137	0.00	4.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Hondale	9134	369,011.89	4.00%	3.44%	10,729.95	2,486.71	2,721.77	(516.36)	0.00	384,433.96	15,377.36	230.66	15,146.70	0.00
Midfield	9375	0.00	4.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jefferson County Total	7037	5,209,416.21	2.00%	0.00%	151,476.83	35,105.45	38,423.84	(7,289.55)	0.00	5,427,132.77	108,542.66	0.00	108,542.66	0.00
Madison County	7745	0.00	0.50%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Huntsville	9145	41,610.91	3.50%	0.39%	1,209.94	280.41	306.92	(58.23)	0.00	43,349.95	1,517.25	0.00	1,517.25	0.00
Madison County Total	7745	41,610.91	0.50%	0.00%	1,209.94	280.41	306.92	(58.23)	0.00	43,349.95	216.75	0.00	216.75	0.00

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

DATE 11/16/2011 VENDOR 10530A0

NORFOLK SOUTHERN RAILWAY COMPANY

SU JEFFERSON 10/11 SET

99999992080	111U07422	51	11151103	11/15/11	108542.66	0.00	108542.66
T O T A L -							108542.66

Direct inquiries to e-mail address acctapcheckinquiry@nscorp.com

NO. 8850883

THIS IS WATERMARKED PAPER - DO NOT ACCEPT WITHOUT NOTING WATERMARK - HOLD TO LIGHT TO VERIFY WATERMARK



Norfolk Southern Railway Company, vendor account
For Itself and/or as Agent for Operating Subsidiaries and Corporate Affiliates

Wachovia Bank, N.A.

Number: 8850883

68-7279
2660

DATE: 11/16/2011

One Hundred Eight Thousand Five Hundred Forty-Two Dollars and 66 Cents

PAY \$*****108,542.66

JEFFERSON COUNTY DEPT OF REVENUE
PO BOX 830710
BIRMINGHAM AL 352830710

VOID AFTER 180 DAYS
Marta R. Hewitt
TREASURER

Locality	Code	Material	Rate	App. %	ODP	Acct 37157s	Visa Charges	Used Matl Deduction	By Others	Total Taxable Base	Total Tax	Disc %	Disc Amt.	Tax Paid to County	Tax Paid to City	Filed
Barbour County	7001	0.00	2.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5%-2%	0.00	0.00	0.00	Self RDS
Barbour County Total														0.00	0.00	
Bartow County	7408	0.00	1.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None	0.00	0.00	0.00	State RDS
Bartow County Total														458.50	0.00	
Bibb County	9311	43,135.13	4.00%	0.40%	1,508.15	919.36	356.18	(68.97)	0.00	45,849.85	1,833.99	None	0.00	0.00	1,833.99	State RDS
Bibb County Total														458.50	0.00	
Bullock County	7011	0.00	1.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None	0.00	0.00	0.00	RDS
Bullock County Total														0.00	0.00	
Butler County	7013	0.00	1.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None	0.00	0.00	0.00	RDS
Butler County Total														304.87	0.00	
Cherokee County	9340	28,681.98	0.00%	0.26%	1,002.82	611.31	236.84	(45.86)	0.00	30,487.09	0.00	None	0.00	0.00	0.00	RDS
Cherokee County Total														304.87	0.00	
Chilton County	7017	4,838,304.70	1.50%	44.60%	169,163.91	103,120.72	39,951.69	(7,736.05)	0.00	5,142,804.97	0.00	None	0.00	0.00	0.00	State RDS
Chilton County Total														77,228.01	0.00	
Clay County	9341	905.88	3.50%	0.01%	31.67	19.31	7.48	(1.45)	0.00	962.89	33.70	None	0.00	0.00	33.70	State RDS
Clay County Total														0.00	0.00	
Clearwater County	9453	0.00	3.50%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None	0.00	0.00	0.00	State RDS
Clearwater County Total														0.00	0.00	
Clayton County	9314	4,484.22	3.50%	0.04%	156.78	95.57	37.03	(7.17)	0.00	4,766.44	166.83	None	0.00	0.00	166.83	State RDS
Clayton County Total														0.00	0.00	
Clayton County	9471	0.00	3.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5%-2%	0.00	0.00	0.00	State RDS
Clayton County Total														0.00	0.00	
Clayton County	9399	0.00	3.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None	0.00	0.00	0.00	State RDS
Clayton County Total														77,228.01	0.00	
Clayton County	7017	4,843,694.80	1.50%	0.00%	169,352.37	103,235.60	39,996.19	(7,744.67)	0.00	5,148,534.30	77,228.01	None	0.00	0.00	0.00	State RDS
Clayton County Total														12.56	0.00	
Clayton County	7024	0.00	1.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None	0.00	0.00	0.00	State RDS
Clayton County Total														50.25	0.00	
Clayton County	9320	1,181.78	4.00%	0.01%	41.32	25.19	9.76	(1.89)	0.00	1,256.16	50.25	None	0.00	0.00	50.25	State RDS
Clayton County Total														12.56	0.00	
Clayton County	7024	1,181.78	1.00%	0.00%	41.32	25.19	9.76	(1.89)	0.00	1,256.16	12.56	None	0.00	0.00	0.00	State RDS
Clayton County Total														29.29	0.00	
Clayton County	7028	0.00	1.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None	0.00	0.00	0.00	State RDS
Clayton County Total														29.29	0.00	
Clayton County	9406	2,755.17	4.00%	0.03%	96.33	58.72	22.75	(4.41)	0.00	2,928.57	117.14	None	0.00	0.00	117.14	State RDS
Clayton County Total														29.29	0.00	
Clayton County	7028	2,755.17	1.00%	0.00%	96.33	58.72	22.75	(4.41)	0.00	2,928.57	29.29	None	0.00	0.00	0.00	State RDS
Clayton County Total														29.29	0.00	
Clayton County	7037	5,228,000.73	2.00%	48.19%	182,789.03	111,426.47	43,169.55	(8,359.14)	0.00	5,557,026.64	0.00	None	0.00	0.00	0.00	State RDS
Clayton County Total														114,589.15	0.00	
Clayton County	9336	2,940.00	4.00%	0.03%	102.79	62.66	24.28	(4.70)	0.00	3,125.03	125.00	None	0.00	0.00	125.00	State RDS
Clayton County Total														0.00	0.00	
Clayton County	9137	0.00	4.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None	0.00	0.00	0.00	State RDS
Clayton County Total														6,670.66	0.00	
Clayton County	9134	159,281.53	4.00%	1.47%	5,569.03	3,394.83	1,315.25	(254.68)	0.00	169,305.96	6,772.24	0.02	101.58	0.00	6,670.66	State RDS
Clayton County Total														0.00	0.00	
Clayton County	9375	0.00	4.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None	0.00	0.00	0.00	State RDS
Clayton County Total														114,589.15	0.00	
Clayton County	7037	5,390,222.26	2.00%	0.00%	188,460.86	114,883.96	44,509.07	(8,618.52)	0.00	5,729,457.64	114,589.15	None	0.00	0.00	0.00	State RDS
Clayton County Total														43.53	0.00	
Clayton County	7745	0.00	0.50%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None	0.00	0.00	0.00	State RDS
Clayton County Total														43.53	0.00	
Clayton County	9145	8,191.25	3.50%	0.08%	286.39	174.58	67.64	(13.10)	0.00	8,706.77	304.74	None	0.00	0.00	304.74	State RDS
Clayton County Total														43.53	0.00	
Clayton County	7745	8,191.25	0.50%	0.00%	286.39	174.58	67.64	(13.10)	0.00	8,706.77	43.53	None	0.00	0.00	43.53	State RDS
Clayton County Total														43.53	0.00	

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

DATE 12/13/2011 VENDOR 10530A0

NORFOLK SOUTHERN RAILWAY COMPANY

LU SU JEFFERSON CO 11/11 SET

99999992080	112U07159	51	12091101	12/09/11	114589.16	0.00	114589.16
						TOTAL -	114589.16

Direct inquiries to e-mail address acctapcheckinginquiry@nscorp.com

NO. 8856111

THIS IS WATERMARKED PAPER - DO NOT ACCEPT WITHOUT NOTING WATERMARK - HOLD TO LIGHT TO VERIFY WATERMARK



Norfolk Southern Railway Company, vendor account
For itself and/or as Agent for Operating Subsidiaries and Corporate Affiliates

Wachovia Bank, N.A.

Number 8856111

687270
2580

DATE: 12/13/2011

One Hundred Fourteen Thousand Five Hundred Eighty-Nine Dollars and 16 Cents

PAY \$*****114,589.16

JEFFERSON COUNTY DEPT OF REVENUE
PO BOX 830710
BIRMINGHAM AL 352830710

VOID AFTER 180 DAYS

Marta R. Stewart
TREASURER

SALES TAX STATEMENT
 Sales Use Tax Worksheet
 for the period ending September 2011

Locality	Code	Material	Rate	App. %	ODP	Acct 3757s	Visa Charges	Used Matl Deduction	Tax Paid By Others	Total Taxable Base	Total Tax	Disc %	Disc. Amt.	Tax Paid to County	Tax Paid to City
Autauga County	7001	0.00	2.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5%-2%	0.00	0.00	0.00
Prattville	9365	0.00	3.50%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None	0.00	0.00	0.00
Autauga County Total	7001	0.00	2.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None	0.00	0.00	0.00
Calhoun County	7408	1.00%	1.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None	0.00	0.00	0.00
Anniston	9311	61,101.50	4.00%	0.38%	1,533.22	145.27	584.84	(42.92)	0.00	63,321.91	2,532.88	None	0.00	2,532.88	0.00
Oxford	9315	0.00	5.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None	0.00	0.00	0.00
Calhoun County Total	7008	61,101.50	1.00%	0.00%	1,533.22	145.27	584.84	(42.92)	0.00	63,321.91	633.22	None	0.00	633.22	0.00
Chilton County	7011	0.00	1.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None	0.00	0.00	0.00
Maplesville	9609	0.00	3.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None	0.00	0.00	0.00
Chilton County Total	7011	0.00	1.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None	0.00	0.00	0.00
Clarke County	7013	0.00	1.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None	0.00	0.00	0.00
Jackson	9340	77,766.23	0.00%	0.49%	1,951.38	184.89	744.35	(54.62)	0.00	80,592.23	0.00	None	0.00	0.00	0.00
Clarke County Total	7013	77,766.23	1.00%	0.00%	1,951.38	184.89	744.35	(54.62)	0.00	80,592.23	805.92	None	0.00	805.92	0.00
Colbert County	7017	4,977,108.96	1.50%	31.31%	124,890.30	11,832.91	47,639.23	(3,495.82)	0.00	5,157,975.58	0.00	None	0.00	0.00	61.30
Muscle Shoals	9341	1,690.00	3.50%	0.01%	42.41	4.02	16.18	(1.19)	0.00	1,751.41	61.30	None	0.00	61.30	0.00
Sheffield	9453	0.00	3.50%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None	0.00	0.00	0.00
Tusculum	9314	54,247.02	3.50%	0.34%	1,361.22	128.97	519.23	(38.10)	0.00	56,218.34	1,967.64	None	0.00	1,967.64	0.00
Leighton	9471	0.00	3.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5%-2%	0.00	0.00	0.00
Cherokee	9399	0.00	3.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None	0.00	0.00	0.00
Colbert County Total	7017	5,033,045.98	1.50%	0.00%	126,293.93	11,965.90	48,174.64	(3,535.11)	0.00	5,215,945.33	78,239.18	None	0.00	78,239.18	0.00
Dallas County	7024	0.00	1.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None	0.00	0.00	0.00
Selma	9320	48,840.65	4.00%	0.31%	1,225.56	116.12	467.49	(34.30)	0.00	50,615.50	2,024.62	None	0.00	2,024.62	0.00
Dallas County Total	7024	48,840.65	1.00%	0.00%	1,225.56	116.12	467.49	(34.30)	0.00	50,615.50	506.16	None	0.00	506.16	0.00
Flowah County	7028	0.00	1.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None	0.00	0.00	0.00
Attalla	9406	16,972.65	4.00%	0.11%	425.89	40.35	162.46	(11.92)	0.00	17,589.43	703.58	None	0.00	703.58	0.00
Flowah County Total	7028	16,972.65	1.00%	0.00%	425.89	40.35	162.46	(11.92)	0.00	17,589.43	175.89	None	0.00	175.89	0.00
Jefferson County	7037	5,529,800.45	2.00%	34.78%	138,758.96	13,146.92	52,929.41	(3,884.02)	0.00	5,730,751.71	0.00	None	0.00	0.00	325.09
Bessemer	9336	7,842.22	4.00%	0.05%	196.78	18.64	75.06	(5.51)	0.00	8,127.20	325.09	None	0.00	325.09	0.00
Birmingham	9137	0.00	4.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None	0.00	0.00	0.00
Irondale	9134	31,712.03	4.00%	0.20%	795.75	75.39	303.54	(22.27)	0.00	32,864.44	1,314.58	0.02	19.72	1,294.86	0.00
Midfield	9375	0.00	4.00%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None	0.00	0.00	0.00
Jefferson County Total	7037	5,569,354.70	2.00%	0.00%	139,751.49	13,240.95	53,308.01	(3,911.80)	0.00	5,771,743.35	115,434.87	None	0.00	115,434.87	0.00
Madison County	7745	0.00	0.50%	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	None	0.00	0.00	0.00
Huntsville	9145	48,037.56	3.50%	0.30%	1,205.40	114.21	459.80	(33.74)	0.00	49,783.23	1,742.41	None	0.00	1,742.41	0.00
Madison County Total	7745	48,037.56	0.50%	0.00%	1,205.40	114.21	459.80	(33.74)	0.00	49,783.23	248.92	None	0.00	248.92	0.00



Norfolk Southern Corporation
 Accounts Payable
 110 Franklin Road
 Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

Vendor Number: 3560000334
 Check Number: 8901376
 Payment Number: 200009944
 Payment Date: 01/17/2012
 Email Address: acctapcheckinquiry@nscorp.com
 Phone: 1-877-888-8489

Invoice Number	Invoice Date	Comment	Document Number	Gross Amount	Discount	Net Amount
AL SU SET	01/13/2012		4000055630	115,434.86	0.00	115,434.86
Check Total:						\$115,434.86

THIS IS WATERMARKED PAPER - DO NOT ACCEPT WITHOUT NOTING WATERMARK - HOLD TO LIGHT TO VERIFY WATERMARK



Norfolk Southern Railway Company, vendor account
 For itself and/or as Agent for Operating Subsidiaries and Corporate Affiliates

Wachovia Bank, N.A.

Number 8901376

68-7278
2568

DATE: 01/17/2012

ONE HUNDRED FIFTEEN THOUSAND FOUR HUNDRED THIRTY-FOUR DOLLARS AND 86 CENTS

pay to

JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

PAY \$*****115,434.86

VOID AFTER 180 DAYS

Marta R. Stewart
 TREASURER

EXHIBIT B
(Part 1)

TO

MOTION REQUESTING ALLOWANCE OF ADMINISTRATIVE CLAIMS OF
NORFOLK SOUTHERN RAILWAY COMPANY

Jefferson County, Alabama
Department of Revenue
716 Richard Arrington, Jr. Blvd. N
Room A-100
Birmingham, AL 35203

DIRECT PETITION FOR REFUND

The undersigned hereby makes application for refund of Nine Hundred and Eighty-two Thousand, Four Hundred and Eighty-four and 34/100 Dollars (\$982,484.34) of Jefferson County consumer use and educational consumer use tax paid by said undersigned to Jefferson County, Alabama for January through December of 2012, which amount was erroneously paid, paid in excess of the amount due, or was paid through mistake of fact or law. The reasons for the refund claim are as follows:

Norfolk Southern Railway Company ("NS") requests a refund of the Jefferson County consumer use and educational consumer use tax it paid to Jefferson County, on the purchase of diesel fuel for rail transportation purposes. The imposition of use tax on the purchase of diesel fuel for rail transportation purposes in Alabama has been found by the United States Court of Appeals for the Eleventh Circuit in CSX Transportation, Inc. v. Alabama Department of Revenue, 720 F.3d 863 (11th Cir. 2013) to violate Section 306 of the Railroad Revitalization and Regulatory Reform Act of 1976, now codified as 49 U.S.C. § 11501. The principal competitors of NS, on-road motor carriers and carriers by ship, barges and other vessels engaged in interstate commerce, are exempt from Jefferson County use tax on their purchase or consumption of diesel fuel. As held by the Eleventh Circuit, the imposition of Jefferson County use tax on NS' purchase and/or use of diesel fuel is discriminatory and unlawful where its principal competitors are exempt from Jefferson County use tax on their purchases or consumption of diesel fuel.

Copies of NS' Jefferson County Consumer Use and Educational Consumer Use Tax Returns for January through December of 2012, together with copies of NS' checks in payment of the use tax shown on said Returns, are attached.

Norfolk Southern Railway Company
110 Franklin Road, SE, Box 28
Roanoke, VA 24042-0028
Telephone No.: (540) 524-5728
FEIN: 53-6002016
Account No.: 014074 - RA

Norfolk Southern Railway Company

By:



Name: Michael F. Cox

Title: AVP - Tax Admin

**Amounts Paid to Jefferson County for Consumer Use and Educational Consumer
Use Tax on Deisel Fuel Only (DFO) Jan.-Dec. 2012**

Taxes on DFO	Jefferson Co Taxable Base	Jefferson Co Tax (incl Education Tax)
Jan 2012	\$3,600,940.00	\$72,018.80
Feb 2012	\$5,577,935.50	\$111,558.71
Mar 2012	\$4,605,451.50	\$92,109.03
Apr 2012	\$2,633,895.50	\$52,677.91
May 2012	\$5,801,439.00	\$116,028.78
June 2012	\$3,790,347.50	\$75,806.95
July 2012	\$4,141,623.00	\$82,832.46
Aug 2012	\$3,134,405.50	\$62,688.11
Sept 2012	\$4,377,988.00	\$87,559.76
Oct 2012	\$4,192,167.50	\$83,843.35
Nov 2012	\$3,980,220.50	\$79,604.41
Dec 2012	\$3,287,803.50	\$65,756.07
Total		\$982,484.34



Norfolk Southern Corporation
 Accounts Payable
 110 Franklin Road
 Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

Vendor Number: 3560000334
 Check Number: 8906624
 Payment Number: 2000031659
 Payment Date: 02/17/2012
 Email Address: acctapcheckinquiry@nscorp.com
 Phone: 1-877-888-8489

Invoice Number	Invoice Date	Comment	Document Number	Gross Amount	Discount	Net Amount
AL JEFFERSON S&U	02/16/2012		4000236497	135,575.99	0.00	135,575.99
Check Total:						\$135,575.99

THIS IS WATERMARKED PAPER - DO NOT ACCEPT WITHOUT NOTING WATERMARK - HOLD TO LIGHT TO VERIFY WATERMARK



Norfolk Southern Railway Company, vendor account
 For itself and/or as Agent for Operating Subsidiaries and Corporate Affiliates

Wachovia Bank, N.A.

Number 8906624

~~68-7278~~
2560

DATE: 02/17/2012

ONE HUNDRED THIRTY-FIVE THOUSAND FIVE HUNDRED SEVENTY-FIVE DOLLARS AND 99 CENTS

Pay To: JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

PAY \$*****135,575.99

VOID AFTER 180 DAYS

Marta R. Stewart
 TREASURER



Norfolk Southern Corporation
 Accounts Payable
 110 Franklin Road
 Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

Vendor Number: 3560000334
 Check Number: 8913177
 Payment Number: 2000052851
 Payment Date: 03/20/2012
 Email Address: acctapcheckinginquiry@nscorp.com
 Phone: 1-877-888-8489

Invoice Number	Invoice Date	Comment	Document Number	Gross Amount	Discount	Net Amount
AL SU JEFF FEB12	03/16/2012		4000417974	183,472.16	0.00	183,472.16
Check Total:						\$183,472.16

THIS IS WATERMARKED PAPER. DO NOT ACCEPT WITHOUT NOTING WATERMARK. HOLD TO LIGHT TO VERIFY WATERMARK.



Norfolk Southern Railway Company, vendor account
 For Itself and/or as Agent for Operating Subsidiaries and Corporate Affiliates

Wachovia Bank, N.A.

Number 8913177

68-7270
 2560

DATE: 03/20/2012

ONE HUNDRED EIGHTY-THREE THOUSAND FOUR HUNDRED SEVENTY-TWO DOLLARS AND 16 CENTS

Pay To JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

PAY \$*****183,472.16

VOID AFTER 180 DAYS

Marta R. Stewart
 TREASURER

⑈8913177⑈ ⑆25607270⑆ ⑆2079900067648⑈

Doc # 4000604703

JEFFERSON COUNTY, ALABAMA CONSUMER USE TAX RETURN

Jefferson County Department of Revenue P.O. Box 830710
Birmingham, AL 35283-0710

ACCOUNT NUMBER	FOR THE MONTH OF
	March, 2012

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company
110 Franklin Road SE
Box 28
Roanoke, VA 24042

- A. Total Gross Tax Due (Total of Col. A&B from Page 2)
- B. Penalty if late: 10% of total tax. (Line A above)
- C. Interest if late: Total tax x .01 (For each month late)
- D. Credit Authorized by the Dept. (Attach credit letter)

88,469.25

TOTAL AMOUNT DUE

This return must be postmarked by the 20th day of the month.

\$ **88,469 . 25**

Make checks payable to: Travis A. Hulsey

Jefferson County Department of Revenue Consumer Use Tax Return

IMPORTANT

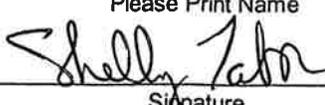
- a Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.
- b Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.
- c Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

Column A 3/8 of 1% 0.00375	Column B 1% 0.01
	8,846,924.72

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return for the period stated.

Shelly Tabor
Please Print Name

Signature

General Tax Agent
Title
4/12/2012
Date

FEIN OR S.S. NUMBER								
5	3	6	0	0	2	0	1	6

MAIL RETURN TO:
Jefferson County
Department of Revenue
P.O. Box 830710
Birmingham, AL 35283-0710



Norfolk Southern Corporation
 Accounts Payable
 110 Franklin Road
 Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

Vendor Number: 3560000334
 Check Number: 8918462
 Payment Number: 2000073104
 Payment Date: 04/17/2012
 Email Address: acctapcheckinquiry@nscorp.com
 Phone: 1-877-888-8489

Invoice Number	Invoice Date	Comment	Document Number	Gross Amount	Discount	Net Amount
AL SU JEFFERSON	04/16/2012		4000606703	176,938.50	0.00	176,938.50
Check Total:						\$176,938.50

THIS IS WATERMARKED PAPER - DO NOT ACCEPT WITHOUT NOTING WATERMARK. HOLD TO LIGHT TO VERIFY WATERMARK



Norfolk Southern Railway Company, vendor account
 For Itself and/or as Agent for Operating Subsidiaries and Corporate Affiliates

Wachovia Bank, N.A.

Number 8918462

68-7270
 2560

DATE: 04/17/2012

ONE HUNDRED SEVENTY-SIX THOUSAND NINE HUNDRED THIRTY-EIGHT DOLLARS AND 50 CENTS

Pay To JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

PAY \$*****176,938.50

VOID AFTER 180 DAYS

Marta R. Hewitt
 TREASURER

⑈8918462⑈ ⑆25607270⑆ ⑆2079900067648⑈



Norfolk Southern Corporation
 Accounts Payable
 110 Franklin Road
 Roanoke, VA 24042-0032

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JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

Vendor Number: 3560000334
 Check Number: 8923931
 Payment Number: 2000098345
 Payment Date: 05/17/2012
 Email Address: acctapcheckinquiry@nscorp.com
 Phone: 1-877-888-8489

Invoice Number	Invoice Date	Comment	Document Number	Gross Amount	Discount	Net Amount
AL JEFFERSON0412	05/16/2012		4000797102	72,903.87	0.00	72,903.87
Check Total:						\$72,903.87

THIS IS WATERMARKED PAPER - DO NOT ACCEPT WITHOUT NOTING WATERMARK - HOLD TO LIGHT TO VERIFY WATERMARK



Norfolk Southern Railway Company, vendor account
 For Itself and/or as Agent for Operating Subsidiaries and Corporate Affiliates

Nachovia Bank, N.A.

Number 8923931

68-7279
2589

DATE: 05/17/2012

SEVENTY-TWO THOUSAND NINE HUNDRED THREE DOLLARS AND 87 CENTS

Pay To
 JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

PAY \$*****72,903.87

VOID AFTER 180 DAYS

Marta R. Hewitt



Norfolk Southern Corporation
 Accounts Payable
 110 Franklin Road
 Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

Vendor Number: 3560000334
 Check Number: 8929572
 Payment Number: 2000120627
 Payment Date: 06/19/2012
 Email Address: acctapcheckinginquiry@nscorp.com
 Phone: 1-877-888-8489

Invoice Number	Invoice Date	Comment	Document Number	Gross Amount	Discount	Net Amount
AL JEFFERSON SET	06/18/2012		4000992500	138,733.36	0.00	138,733.36
Check Total:						\$138,733.36

THIS IS WATERMARKED PAPER - DO NOT ACCEPT WITHOUT NOTING WATERMARK - HOLD TO LIGHT TO VERIFY WATERMARK



Norfolk Southern Railway Company, vendor account
 For Itself and/or as Agent for Operating Subsidiaries and Corporate Affiliates

Wachovia Bank, N.A.

Number 8929572

68-7270
 2560

DATE: 06/19/2012

ONE HUNDRED THIRTY-EIGHT THOUSAND SEVEN HUNDRED THIRTY-THREE DOLLARS AND 36 CENTS

Pay To JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

PAY \$*****138,733.36

VOID AFTER 180 DAYS

Marta R. Stewart
 TREASURER

⑈8929572⑈ ⑆25607270⑆ ⑆2079900067648⑈



Norfolk Southern Corporation
 Accounts Payable
 110 Franklin Road
 Roanoke, VA 24042-0032

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JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

Vendor Number: 3560000334
 Check Number: 8934334
 Payment Number: 2000140632
 Payment Date: 07/18/2012
 Email Address: acctapcheckinginquiry@nscorp.com
 Phone: 1-877-888-8489

Invoice Number	Invoice Date	Comment	Document Number	Gross Amount	Discount	Net Amount
AL JEFFERSON SET	07/17/2012		4001158910	98,782.51	0.00	98,782.51
Check Total:						\$98,782.51

THIS IS WATERMARKED PAPER - DO NOT ACCEPT WITHOUT NOTING WATERMARK - HOLD TO LIGHT TO VERIFY WATERMARK



Norfolk Southern Railway Company, vendor account
 For Itself and/or as Agent for Operating Subsidiaries and Corporate Affiliates

Wachovia Bank, N.A.

Number 8934334

68-7270
 2560

DATE: 07/18/2012

NINETY-EIGHT THOUSAND SEVEN HUNDRED EIGHTY-TWO DOLLARS AND 51 CENTS

Pay To JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

PAY \$*****98,782.51

VOID AFTER 180 DAYS

Marta R. Stewart
 TREASURER

⑈8934334⑈ ⑆25607270⑆ ⑆2079900067648⑈

EXHIBIT B
(Part 2)

TO

MOTION REQUESTING ALLOWANCE OF ADMINISTRATIVE CLAIMS OF
NORFOLK SOUTHERN RAILWAY COMPANY



Norfolk Southern Corporation
 Accounts Payable
 110 Franklin Road
 Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

Vendor Number: 3560000334
 Check Number: 8939993
 Payment Number: 2000163007
 Payment Date: 08/20/2012
 Email Address: acctapcheckinquiry@nscorp.com
 Phone: 1-877-888-8489

Invoice Number	Invoice Date	Comment	Document Number	Gross Amount	Discount	Net Amount
AL SU JEFFERSON	08/13/2012		4001328302	95,705.81	0.00	95,705.81
Check Total:						\$95,705.81

THIS IS WATERMARKED PAPER - DO NOT ACCEPT WITHOUT NOTING WATERMARK - HOLD TO LIGHT TO VERIFY WATERMARK

NORFOLK SOUTHERN
 Norfolk Southern Railway Company, vendor account
 For Itself and/or as Agent for Operating Subsidiaries and Corporate Affiliates

Wachovia Bank, N.A. Number 8939993
 88-7279
 2569
 DATE: 08/20/2012

NINETY-FIVE THOUSAND SEVEN HUNDRED FIVE DOLLARS AND 81 CENTS

PAY \$*****95,705.81

VOID AFTER 180 DAYS
 [Signature]
 TREASURER

Pay To JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710



Norfolk Southern Corporation
 Accounts Payable
 110 Franklin Road
 Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

Vendor Number: 3560000334
 Check Number: 8946154
 Payment Number: 2000194982
 Payment Date: 09/17/2012
 Email Address: acctapcheckinquiry@nscorp.com
 Phone: 1-877-888-8489

Invoice Number	Invoice Date	Comment	Document Number	Gross Amount	Discount	Net Amount
AL SU JEFFERSON	08/31/2012		4001512874	87,812.21	0.00	87,812.21
Check Total:						\$87,812.21

THIS IS WATERMARKED PAPER - DO NOT ACCEPT WITHOUT NOTING WATERMARK - HOLD TO LIGHT TO VERIFY WATERMARK



Norfolk Southern Railway Company, vendor account
 For itself and/or as Agent for Operating Subsidiaries and Corporate Affiliates

Wachovia Bank, N.A.

Number 8946154

88-7279
2560

DATE: 09/17/2012

EIGHTY SEVEN THOUSAND EIGHT HUNDRED TWELVE DOLLARS AND 21 CENTS

Pay To: JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

PAY \$*****87,812.21

VOID AFTER 180 DAYS

Maria R. Stewart
 TREASURER



Norfolk Southern Corporation
 Accounts Payable
 110 Franklin Road
 Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

Vendor Number: 3560000334
 Check Number: 8952336
 Payment Number: 2000215989
 Payment Date: 10/16/2012
 Email Address: acctapcheckinquiry@nscorp.com
 Phone: 1-877-888-8489

Invoice Number	Invoice Date	Comment	Document Number	Gross Amount	Discount	Net Amount
JEFFERSON 9/12	09/30/2012		4001708120	106,419.66	0.00	106,419.66
Check Total:						\$106,419.66

THIS IS WATERMARKED PAPER - DO NOT ACCEPT WITHOUT NOTING WATERMARK - HOLD TO LIGHT TO VERIFY WATERMARK

NORFOLK SOUTHERN
 Norfolk Southern Railway Company, vendor account
 For itself and/or as Agent for Operating Subsidiaries and Corporate Affiliates
 Macovia Bank, N.A. Number 8952336
 88-7279
 2558
 DATE: 10/16/2012

ONE HUNDRED SIX THOUSAND FOUR HUNDRED NINETEEN DOLLARS AND 66 CENTS

Pay To: JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

PAY \$*****106,419.66

VOID AFTER 180 DAYS

Meta R. Stewart



Norfolk Southern Corporation
 Accounts Payable
 110 Franklin Road
 Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

Vendor Number: 3560000334
 Check Number: 8958048
 Payment Number: 2000241193
 Payment Date: 11/16/2012
 Email Address: acctapcheckinquiry@nscorp.com
 Phone: 1-877-888-8489

Invoice Number	Invoice Date	Comment	Document Number	Gross Amount	Discount	Net Amount
JEFFERSON 10/12	10/31/2012		4001918673	113,037.94	0.00	113,037.94
Check Total:						\$113,037.94

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NORFOLK SOUTHERN
 Norfolk Southern Railway Company
 For itself and/or as Agent for Operating Subsidiaries and Corporate Affiliates

Wachovia Bank, N.A. Number 8958048

68-7279
2568

DATE: 11/16/2012

ONE HUNDRED THIRTEEN THOUSAND THIRTY-SEVEN DOLLARS AND 94 CENTS

Pay To
 JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

PAY \$*****113,037.94

VOID AFTER 180 DAYS

John R. Brant
 TREASURER



Norfolk Southern Corporation
 Accounts Payable
 110 Franklin Road
 Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

Vendor Number: 3560000334
 Check Number: 8963170
 Payment Number: 2000260726
 Payment Date: 12/14/2012
 Email Address: acctapcheckinquiry@nscorp.com
 Phone: 1-877-888-8489

Invoice Number	Invoice Date	Comment	Document Number	Gross Amount	Discount	Net Amount
JEFFERSON 11/12	11/30/2012		4002095134	105,616.86	0.00	105,616.86
Check Total:						\$105,616.86

THIS IS WATERMARKED PAPER - DO NOT ACCEPT WITHOUT NOTING WATERMARK - HOLD TO LIGHT TO VERIFY WATERMARK



Norfolk Southern Railway Company, vendor account
 For itself and for its Agent for Operating Subsidiaries and Corporate Affiliates

Norfolk Bank, N.A. Number 8963170

68-7270
2568

DATE: 12/14/2012

ONE HUNDRED FIVE THOUSAND SIX HUNDRED SIXTEEN DOLLARS AND 86 CENTS

Pay To JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

PAY \$*****105,616.86

VOID AFTER 180 DAYS
 [Signature]
 TREASURER



Norfolk Southern Corporation
 Accounts Payable
 110 Franklin Road
 Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

Vendor Number: 3560000334
 Check Number: 8968450
 Payment Number: 2000282868
 Payment Date: 01/17/2013
 Email Address: acctapcheckinquiry@nscorp.com
 Phone: 1-877-888-8489

Invoice Number	Invoice Date	Comment	Document Number	Gross Amount	Discount	Net Amount
JEFFERSON 12/12	12/31/2012	ab8xw jefferson county s&u december 2012	4002294011	115,373.05	0.00	115,373.05
Check Total:						\$115,373.05

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Norfolk Southern Railway Company, vendor account
 For Itself and/or as Agent for Operating Subsidiaries and Corporate Affiliates

Wachovia Bank, N.A.

Number 8968450

68-7270
 2560

DATE: 01/17/2013

ONE HUNDRED FIFTEEN THOUSAND THREE HUNDRED SEVENTY-THREE DOLLARS AND 05 CENTS

Pay To JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

PAY \$*****115,373.05

VOID AFTER 180 DAYS

Marta R. Hewitt
 TREASURER

EXHIBIT C

TO

MOTION REQUESTING ALLOWANCE OF ADMINISTRATIVE CLAIMS OF
NORFOLK SOUTHERN RAILWAY COMPANY

Jefferson County, Alabama
Department of Revenue
716 Richard Arrington, Jr. Blvd. N
Room A-100
Birmingham, AL 35203

DIRECT PETITION FOR REFUND

The undersigned hereby makes application for refund of Four Hundred and Twenty-two Thousand, Forty-five and 94/100 Dollars (\$422,045.94) of Jefferson County consumer use and educational consumer use tax paid by said undersigned to Jefferson County, Alabama for the period January through May of 2013, which amount was erroneously paid, paid in excess of the amount due, or was paid through mistake of fact or law. The reasons for the refund claim are as follows:

Norfolk Southern Railway Company ("NS") requests a refund of the Jefferson County consumer use and educational consumer use tax it paid to Jefferson County, on the purchase of diesel fuel for rail transportation purposes. The imposition of use tax on the purchase of diesel fuel for rail transportation purposes in Alabama has been found by the United States Court of Appeals for the Eleventh Circuit in CSX Transportation, Inc. v. Alabama Department of Revenue, 720 F.3d 863 (11th Cir. 2013) to violate Section 306 of the Railroad Revitalization and Regulatory Reform Act of 1976, now codified as 49 U.S.C. § 11501. The principal competitors of NS, on-road motor carriers and carriers by ship, barges and other vessels engaged in interstate commerce, are exempt from Jefferson County use tax on their purchase or consumption of diesel fuel. As held by the Eleventh Circuit, the imposition of Jefferson County use tax on NS' purchase and/or of diesel fuel is discriminatory and unlawful where its principal competitors are exempt from Jefferson County use tax on their purchases or consumption of diesel fuel.

Copies of NS' Jefferson County Consumer Use and Educational Consumer Use Tax Returns for January through May of 2013, together with copies of NS' checks in payment of the use tax shown on said Returns, are attached.

Norfolk Southern Railway Company
110 Franklin Road, SE, Box 28
Roanoke, VA 24042-0028
Telephone No.: (540) 524-5728
FEIN: 53-6002016
Account No.: 014074 - RA

Norfolk Southern Railway Company

By: 
Name: Michael F. Cox
Title: AVP - Tax Admin

**Amounts Paid to Jefferson County for Consumer Use and Educational Consumer
Use Tax on Deisel Fuel Only (DFO) Jan.-May 2013**

Taxes on DFO	Jefferson Co Taxable Base	Jefferson Co Tax (incl Education Tax)
Jan 2013	\$5,220,470.00	\$104,409.40
Feb 2013	\$4,348,727.50	\$86,974.55
Mar 2013	\$4,156,314.50	\$83,126.29
Apr 2013	\$4,053,825.50	\$81,076.51
May 2013	\$3,322,959.50	\$66,459.19
Total		\$422,045.94



Norfolk Southern Corporation
 Accounts Payable
 110 Franklin Road
 Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

Vendor Number: 3560000334
 Check Number: 8973906
 Payment Number: 2000303502
 Payment Date: 02/19/2013
 Email Address: acctapcheckinquiry@nscorp.com
 Phone: 1-877-888-8489

Invoice Number	Invoice Date	Comment	Document Number	Gross Amount	Discount	Net Amount
JEFFERSON1/13	01/31/2013	ab8xw al jefferson county s&u january 2013	4002470449	141,386.06	0.00	141,386.06
Check Total:						\$141,386.06

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Norfolk Southern Railway Company, vendor account
 For itself and/or as Agent for Operating Subsidiaries and Corporate Affiliates

Ohio Bank, N.A. Number 8973906

88-7270
2568

DATE: 02/19/2013

ONE HUNDRED FORTY-ONE THOUSAND THREE HUNDRED EIGHTY-SIX DOLLARS AND 06 CENTS

Pay To JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

PAY \$*****141,386.06

VOID AFTER 180 DAYS

Ant R Stewart
 TREASURER



Norfolk Southern Corporation
 Accounts Payable
 110 Franklin Road
 Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

Vendor Number: 3560000334
 Check Number: 8979141
 Payment Number: 2000322696
 Payment Date: 03/15/2013
 Email Address: acctapcheckinginquiry@nscorp.com
 Phone: 1-877-888-8489

Invoice Number	Invoice Date	Comment	Document Number	Gross Amount	Discount	Net Amount
JEFFERSON 2/13	02/28/2013	ab8xw al jefferson county s&u february 2013	4002643230	119,002.65	0.00	119,002.65
Check Total:						\$119,002.65

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Norfolk Southern Railway Company, vendor account
 For itself and/or as Agent for Operating Subsidiaries and Corporate Affiliates

Mechovia Bank, N.A.

Number 8979141

68,7270
2500

DATE: 03/15/2013

ONE HUNDRED NINETEEN THOUSAND TWO DOLLARS AND 65 CENTS

Pay To: JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

PAY \$*****119,002.65

VOID AFTER 180 DAYS

Anta R. Bennett
 TREASURER



Norfolk Southern Corporation
 Accounts Payable
 110 Franklin Road
 Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

Vendor Number: 3560000334
 Check Number: 8985328
 Payment Number: 2000347371
 Payment Date: 04/17/2013
 Email Address: acctapcheckinquiry@nscorp.com
 Phone: 1-877-888-8489

Invoice Number	Invoice Date	Comment	Document Number	Gross Amount	Discount	Net Amount
JEFFERSON 3/13	03/31/2013	ab8xw al jefferson county s&u march 2013	4002844890	129,856.07	0.00	129,856.07
Check Total:						\$129,856.07

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Norfolk Southern Railway Company, vendor account
 For itself and/or as Agent for Operating Subsidiaries and Corporate Affiliates

Nashovia Bank, N.A. Number 8985328

68-7276
2568

DATE: 04/17/2013

ONE HUNDRED TWENTY-NINE THOUSAND EIGHT HUNDRED FIFTY-SIX DOLLARS AND 07 CENTS

Pay To JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

PAY \$*****129,856.07

VOID AFTER 180 DAYS

Maria R. Stewart
 TREASURER



Norfolk Southern Corporation
 Accounts Payable
 110 Franklin Road
 Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

Vendor Number: 3560000334
 Check Number: 8990416
 Payment Number: 2000367842
 Payment Date: 05/16/2013
 Email Address: acclapcheckinquiry@nscorp.com
 Phone: 1-877-888-8489

Invoice Number	Invoice Date	Comment	Document Number	Gross Amount	Discount	Net Amount
JEFFERSON 4/13	04/30/2013	ab8xw al jefferson county s&u april 2013	4003022131	125,576.36	0.00	125,576.36
Check Total:						\$125,576.36

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Norfolk Southern Railway Company, Vendor account
 For itself and/or as Agent for Operating Subsidiaries and Corporate Affiliates

Wachovia Bank, N.A. Number 8990416

88,726
256

DATE: 05/16/2013

ONE HUNDRED TWENTY-FIVE THOUSAND FIVE HUNDRED SEVENTY-SIX DOLLARS AND 36 CENTS

Pay to
 JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

PAY \$*****125,576.36

VOID AFTER 180 DAYS

Marta R. Brewitt
 TREASURER



Norfolk Southern Corporation
 Accounts Payable
 110 Franklin Road
 Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

Vendor Number: 3560000334
 Check Number: 8995593
 Payment Number: 2000388147
 Payment Date: 06/17/2013
 Email Address: acctapcheckinginquiry@nscorp.com
 Phone: 1-877-888-8489

Invoice Number	Invoice Date	Comment	Document Number	Gross Amount	Discount	Net Amount
JEFFERSON 5/13	05/31/2013	ab8xw al jefferson county s&u may 2013	4003196016	95,199.21	0.00	95,199.21
Check Total:						\$95,199.21

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Norfolk Southern Railway Company, Vendor account
 For itself and/or as Agent for Operating Subsidiaries and Corporate Affiliates

Wachovia Bank, N.A. Number 8995593

68-7270
2568

DATE: 06/17/2013

NINETY-FIVE THOUSAND ONE HUNDRED NINETY-NINE DOLLARS AND 21 CENTS

Pay To JEFFERSON COUNTY DEPT OF REVENUE
 PO Box 830710
 BIRMINGHAM AL 35283-0710

PAY \$*****95,199.21

VOID AFTER 180 DAYS

Marta R. Stewart
 TREASURER