



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

PRESCRIPTION OF DEPRECIATION RATES

for

Soo Line Corporation

TRACK PROPERTY

SOO-TR-15

Rates Effective: January 1, 2015

Soo Line Corporation has submitted rates for depreciation of its track accounts. 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) Soo Line Corporation 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, 2015, until further order of the Board.

APPROVED RATES

Soo Line Corporation	
Annual Depreciation Rates for Track Property	
ACCOUNTS	DEPRECIATION RATES
<u>Ties – Account 8</u>	
Ties Density 8I > 20,000 GTM	4.38
Ties Density 8IIA > 15,000 < 20,000 GTM	3.86
Ties Density 8IIB > 10,000 < 15,000 GTM	3.95
Ties Density 8IIC > 5,000 < 10,000 GTM	4.15
Ties Density 8IID > 1,000 < 5,000 GTM	3.56
Ties Density 8IIE < 1,000 GTM	3.80
Ties Density 8IV – Yards and Sidetracks	2.83
<u>Rail / OTM – Account 9</u>	
Rail / OTM Density 9I > 20,000 GTM	3.36
Rail / OTM Density 9IIA > 15,000 < 20,000 GTM	2.89
Rail / OTM Density 9IIB > 10,000 < 15,000 GTM	2.36
Rail / OTM Density 9IIC > 5,000 < 10,000 GTM	2.22
Rail / OTM Density 9IID > 1,000 < 5,000 GTM	1.96
Rail / OTM Density 9IIE < 1,000 GTM	1.70
Rail / OTM Density 9IV Yards and Sidetracks	1.58
<u>Ballast – Account 11</u>	
Ballast Density 111 > 20,000 GTM	2.22
Ballast Density 111A > 15,000 < 20,000 GTM	2.00
Ballast Density 111B > 10,000 < 15,000 GTM	1.92
Ballast Density 111C > 5,000 < 10,000 GTM	1.82

Ballast Density 111D > 1,000 < 5,000 GTM	1.75
Ballast Density 111E < 1,000 GTM	1.67
Ballast Density 11IV Yards and Sidetracks	1.30

Decided June 17, 2016 by the Surface Transportation Board Accounting Board.