

SURFACE TRANSPORTATION BOARD

PRESCRIPTION OF DEPRECIATION AMORTIZATION

for

SOO LINE CORPORATION

BRIDGES

SOO-RD-AM-15

Amortization Amounts Effective: January 1, 2015

Canadian Pacific Railway has submitted proposed amounts to be used to amortize the variance between book accumulated depreciation and the calculated guideline for bridges of Soo Line Corporation (SOO). Life and salvage estimates supporting these amortization amounts were approved in conjunction with **SOO-RD-15**.

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 rate other than that 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) Canadian Pacific Railway (CPR) shall amortize the variance between book accumulated depreciation and the calculated guideline for bridges, owned and used in its operations, using the annual depreciation amortization amount shown herein. This amortization amount applies to bridges of Soo Line Railroad, Milwaukee Railroad, Delaware and Hudson Railroad and additions to Dakota, Minnesota, and Eastern Railroad (DM&E) bridges subsequent to the acquisition of DM&E by CPR. The amortization amount does not apply to DM&E property acquired in October 2007.
- (2) The amortization amount shall be reported in the SOO R-1 Annual Report Schedules as directed by Depreciation Message April 2013.
- (3) This annual depreciation amortization amount shall be effective from **January 1, 2015, to December 31, 2018**, or until further order of the Board.

Accumulated Depreciation Annual Amortization for SOO Bridges		
A/C #	Account Name	Accumulated Depreciation Amortization (\$)
6	Bridges, Trestles and Culverts	\$51,628

Decided December 22, 2014, by the Surface Transportation Board, Accounting Board.