

# **SURFACE TRANSPORTATION BOARD**

## **PRESCRIPTION OF DEPRECIATION RATE**

*for*

### **SOO LINE CORPORATION**

### **BRIDGES**

### **SOO-RD-15**

*Rate Effective: January 1, 2015*

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Canadian Pacific Railway has submitted a depreciation rate for bridges of Soo Line Corporation (SOO). Life and salvage estimates supporting this rate were also provided and have been given appropriate consideration.

The depreciation rate prescribed herein replaces any rate 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 account for depreciation charges by applying to the ledger value of property, owned and used in its operations, the annual percentage rate shown herein. This rate applies to bridges of Soo Line Railroad, Milwaukee Railroad, and Delaware and Hudson Railroad and also additions to Dakota, Minnesota, and Eastern Railroad (DM&E) road property subsequent to the acquisition of DM&E by CPR. The rate does not apply to DM&E property acquired in October 2007.
- (2) The rate shall be effective from **January 1, 2015, to December 31, 2018**, or until further order of the Board.
- (3) The amortization amount for accumulated depreciation associated with this property will be issued in a separate prescription.

<b>Depreciation Rate for SOO Bridges</b>		
<b>A/C #</b>	<b>Account Name</b>	<b>Whole Life Accrual Rate</b>
6	Bridges, Trestles and Culverts	1.35%

Decided December 1, 2014, by the Surface Transportation Board, Accounting Board.