

SURFACE TRANSPORTATION BOARD**DECISION****SUB-ORDER NO. 300-L*****The matter of prescribing depreciation rates for use in
computing depreciation charges for railroads*****Issued to****THE KANSAS CITY SOUTHERN RAILWAY COMPANY**

The Kansas City Southern Railway Company submitted its annual calculation of depreciation rates following the procedure prescribed in Sub-Order No. R-300-H. The rates apply to property of Kansas City Southern Consolidated, including property of Louisiana and Arkansas.

The submission has been given appropriate consideration. This order prescribes depreciation rates for equipment and road property, including track, for the period specified below.

IT IS ORDERED:

- (1) Kansas City Southern Railway Company (KCS) shall account for depreciation charges by applying to the ledger value of equipment and road property, including track, owned and used in its operations the annual component percentage rates shown in Tables 1, 2, and 3, respectively.
- (2) The composite rates are valid for the period January 1, 1994, to December 31, 1996.
- (3) KCS shall submit supplemental schedules for R-1 Schedules 412 and 415 showing the amortization adjustment included in the depreciation expense for each account.

