



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

PRESCRIPTION OF DEPRECIATION RATES

for

SOO LINE CORPORATION

EQUIPMENT PROPERTY

SOO-EQ-19

Depreciation Rates Effective: January 1, 2019

SOO Line Corporation (SOO) has submitted depreciation rates for its **equipment property**. Life and salvage estimates supporting these depreciation rates were also provided and have been given appropriate consideration.

The depreciation rates prescribed herein replace any depreciation rates previously prescribed for the subject property. Beginning on the effective date of this prescription, the railroad is prohibited from using any depreciation 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 (SOO) shall account for depreciation charges by applying to the ledger value of **equipment property**, owned and used in its operations, the depreciation rates shown herein.
- (2) The depreciation rates shall be effective **January 1, 2019**, or until further order of the Board.

SOO LINE CORPORATION	
Depreciation Rates for Equipment Property	
ACCOUNT	DEPRECIATION RATES
59 Computer Equipment	16.67%

Decided May 8, 2019, by the Surface Transportation Board's Accounting Board members Ramirez, Staton, Dusenberry.