



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

**PRESCRIPTION OF DEPRECIATION RATES
for
SOO LINE CORPORATION & KANSAS CITY
SOUTHERN RAILWAY COMPANY
TRACK PROPERTY
SOO/KCSR-TR-25**

Rates Effective: January 1, 2025

Soo Line Corporation & Kansas City Southern Railway Company (SOO/KCSR) has submitted depreciation rates for its **track property**. 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 & Kansas City Southern Railway Company (SOO/KCSR) 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, 2025**, or until further order of the Board.

Soo Line Corporation & Kansas City Southern Railway Company		
Track Property		
ACCOUNT		DEPRECIATION RATES
<u>KANSAS CITY SOUTHERN</u>		
8 Ties		
8.11	Wood - Density Class I	
	New Assets	3.97
	Acquired Assets	5.35
8.12	Concrete - Density Class I	
	New Assets	2.16
	Acquired Assets	2.88
8.21	Wood - Density Class II	
	New Assets	3.33
	Acquired Assets	4.74
8.41	Wood - Density Class IV	
	New Assets	2.29
	Acquired Assets	3.55
8.42	Concrete and Steel - Density Class IV	
	New Assets	1.70
	Acquired Assets	1.75
9 Rails and OTM		
9.10	Density Class I	
	New Assets	3.00
	Acquired Assets	4.03
9.20	Density Class II	
	New Assets	2.61
	Acquired Assets	4.05
9.40	Density Class IV	
	New Assets	1.98
	Acquired Assets	2.84
9.90	OTM	
	New Assets	2.83
	Acquired Assets	3.77
11 Ballast		
11.10	Density Class I	
	New Assets	3.33
	Acquired Assets	4.23
11.20	Density Class II	
	New Assets	2.63
	Acquired Assets	3.37
11.40	Density Class IV	
	New Assets	2.22
	Acquired Assets	2.84
<u>TEXAS MEXICAN RAILWAY</u>		
8 Ties		
8.11	Wood - Density Class I	
	New Assets	3.97
	Acquired Assets	5.13
8.21	Wood - Density Class II	
	New Assets	3.32
	Acquired Assets	3.78

Soo Line Corporation & Kansas City Southern Railway Company		
Track Property		
ACCOUNT		DEPRECIATION RATES
<u>TEXAS MEXICAN RAILWAY (cont.)</u>		
8 Ties (cont.)		
8.41	Wood - Density Class IV	
	New Assets	2.29
	Acquired Assets	3.56
8.42	Concrete and Steel - Density Class IV	
	New Assets	1.70
	Acquired Assets	1.78
9 Rails and OTM		
9.10	Density Class I	
	New Assets	3.00
	Acquired Assets	3.40
9.20	Density Class II	
	New Assets	2.61
	Acquired Assets	2.83
9.40	Density Class IV	
	New Assets	1.98
	Acquired Assets	2.74
9.90	OTM	
	New Assets	2.83
	Acquired Assets	3.61
11 Ballast		
11.10	Density Class I	
	New Assets	3.33
	Acquired Assets	4.13
11.20	Density Class II	
	New Assets	2.63
	Acquired Assets	2.88
11.40	Density Class IV	
	New Assets	2.22
	Acquired Assets	2.73
<u>SUPERIOR TIE AND TIMBER</u>		
9 Rails and OTM		
9.40	Density Class IV	
	New Assets	1.98
	Acquired Assets	2.56
11 Ballast		
11.40	Density Class IV	
	New Assets	2.22
	Acquired Assets	2.31
<u>MERIDIAN SPEEDWAY, LLC</u>		
8 Ties		
8.11	Wood - Density Class I	
	New Assets	3.97
	Acquired Assets	5.45
8.41	Wood - Density Class IV	
	New Assets	2.29
	Acquired Assets	3.42

Soo Line Corporation & Kansas City Southern Railway Company Track Property		
ACCOUNT		DEPRECIATION RATES
<u>MERIDIAN SPEEDWAY, LLC (cont.)</u>		
9 Rails and OTM		
9.10	Density Class I	
	New Assets	3.00
	Acquired Assets	4.17
9.40	Density Class IV	
	New Assets	1.98
	Acquired Assets	2.69
9.90	OTM	
	New Assets	2.83
	Acquired Assets	3.43
11 Ballast		
11.10	Density Class I	
	New Assets	3.33
	Acquired Assets	4.31
11.40	Density Class IV	
	New Assets	2.22
	Acquired Assets	2.77

Decided June 23, 2025 by the Surface Transportation Board's Accounting Board members Ramirez, Staton.