



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

PRESCRIPTION OF DEPRECIATION RATES

for

SOO LINE CORPORATION

ROAD PROPERTY

SOO-RD-19

Depreciation Rates Effective: January 1, 2019

SOO Line Corporation (SOO) has submitted depreciation rates for its **road 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 **road 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 Road Property		
ACCOUNT	DEPRECIATION RATES	
3	Grading	1.00%
4	Other right-of-way expenditures	1.69%
5	Tunnels and subways	1.16%
13	Fences, snowsheds, and signs	1.25%
16	Station and office buildings	3.45%
17	Roadway buildings	2.33%
18	Water stations	2.86%
19	Fuel stations	2.00%
20	Shops and enginehouses	2.20%
25B	TOFC/COFC Terminals	2.50%
26	Communication Systems	4.55%
27	Signals and Interlockers	3.33%
29	Powers Plants	2.33%
31	Power Transmission Systems	1.92%
35	Miscellaneous Structures	2.86%
39	Public Improvements - Construction	2.22%
44	Shop Machinery	3.37%
45	Power Plant Machinery	2.70%

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