



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

**PRESCRIPTION OF DEPRECIATION RATES**  
*for*  
**SOO LINE CORPORATION**  
**ROAD PROPERTY**  
**SOO-RD-24**

*Rates Effective: January 1, 2024*

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Soo Line Corporation (SOO) has submitted depreciation rates for its **road 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 (SOO) shall account for depreciation charges by applying to the ledger value of **road property**, owned and used in its operations, the annual depreciation rates shown herein.
- (2) The rates shall be effective **January 1, 2024**, or until further order of the Board.

<b>SOO LINE CORPORATION</b>		
<b>Road Property</b>		
<b>ACCOUNT</b>		<b>DEPRECIATION RATES</b>
<b><u>SOO</u></b>		
3	Grading	1.00
6	Bridges, Trestles, & Culverts	1.30
<b><u>DM&amp;E</u></b>		
3	Grading	1.45
6	Bridges and Culverts	3.38

Decided February 25, 2026 by the Surface Transportation Board's Accounting Board members Ramirez, Nunnally, Chen.