

SURFACE TRANSPORTATION BOARD

PRESCRIPTION OF DEPRECIATION RATES

for

SOO LINE RAILWAY COMPANY

BRIDGE & TRACK PROPERTY

SOO-TR-18

Depreciation Rates Effective: January 1, 2018

SOO Line Railway (SOO) has submitted proposed depreciation rates to be used to depreciate its bridges and track property. Life and salvage estimates supporting these depreciation rates were approved in conjunction with **SOO-TR-18**.

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 Railway (SOO) shall calculate depreciation for SOO bridges & track property, owned and used in its operations, using the depreciation rates shown herein.
- (2) The amortization amounts shall be reported in the SOO R-1 Schedules as directed in Depreciation Message January 15, 2016.
- (3) The depreciation rates shall be effective from **January 1, 2018**, or until further order of the Board.

TABLE 1. CURVES, ASLs, DEPRECIATION RATES FOR SOO PROPERTY				
ACCOUNT		CURVE	ASL	DEPRECIAT. RATE
6	Bridges, Trestles, & Culverts	R3	77	1.30
8I	Ties Density I	R4	31	4.52
8IIA	Ties Density IIA	R4	35	3.86
8IIB	Ties Density IIB	R2.5	38	3.95
8IIC	Ties Density IIC	R3	41	4.14
8IID	Ties Density IID	R2	45	3.55
8IIE	Ties Density IIE	S1.5	53	3.59
8IV	Ties Density IV	R2.5	60	2.84
9I	Rail/OTM Density I	R1.5	30	3.13
9IIA	Rail/OTM Density IIA	R2.5	35	2.89
9IIB	Rail/OTM Density IIB	L1.5	42	2.36
9IIC	Rail/OTM Density IIC	R3	45	2.22
9IID	Rail/OTM Density IID	L2.5	50	1.96
9IIE	Rail/OTM Density IIE	R1	58	1.75
9IV	Rail/OTM Density IV	L2	60	1.64
11I	Ballast Density I	R4	47	2.13
11IIA	Ballast Density IIA	S4	50	2.00
11IIB	Ballast Density IIB	S6	54	1.85
11IIC	Ballast Density IIC	R1.5	54	1.85
11IID	Ballast Density IID	S1.5	55	1.82
11IIE	Ballast Density IIE	S0.5	58	1.72
11IV	Ballast Density IV	S1.5	80	1.25

Decided August 1, 2018, by the Surface Transportation Board, Accounting Board.