



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

PRESCRIPTION OF DEPRECIATION RATES
for
SOO LINE CORPORATION
TRACK PROPERTY
SOO-TR-20

Rates Effective: January 1, 2020

Soo Line Corporation (SOO) 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 (SOO) 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, 2020**, or until further order of the Board.

SOO LINE CORPORATION		
Track Property		
ACCOUNT	DEPRECIATION RATES	
<u>DM&E and ICE</u>		
8 Ties		
8IIA	Ties Density II-A	15.91
8IIB	Ties Density II-B	14.09
8IIC	Ties Density II-C	14.06
8IID	Ties Density II-D	12.96
8IIE	Ties Density II-E	14.01
8IV	Ties Density IV	13.76
9 Rails and Other Track Material (OTM)		
9IIA	Rail/OTM Density II-A	4.42
9IIB	Rail/OTM Density II-B	3.82
9IIC	Rail/OTM Density II-C	4.78
9IID	Rail/OTM Density II-D	4.51
9IIE	Rail/OTM Density II-E	3.56
9IV	Rail/OTM Density IV	4.16
11 Ballast		
11IIA	Ballast Density II-A	7.32
11IIB	Ballast Density II-B	7.47
11IIC	Ballast Density II-C	4.71
11IID	Ballast Density II-D	5.22
11IIE	Ballast Density II-E	5.07
11IV	Ballast Density IV	5.50

Decided June 5, 2020 by the Surface Transportation Board's Accounting Board members Ramirez, Chen, Dusenberry.