



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

**PRESCRIPTION OF DEPRECIATION RATES**

*for*

**SOO LINE CORPORATION**

**TRACK PROPERTY**

**SOO-TR-24**

*Rates Effective: January 1, 2024*

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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, 2024**, or until further order of the Board.

<b>SOO LINE CORPORATION</b>		
<b>Track Property</b>		
<b>ACCOUNT</b>		<b>DEPRECIATION RATES</b>
<b><u>SOO</u></b>		
ACCOUNT 8, TIES		
8I	Ties Density I	3.87
8IIA	Ties Density II-A	3.37
8IIB	Ties Density II-B	3.47
8IIC	Ties Density II-C	3.46
8IID	Ties Density II-D	2.89
8IIE	Ties Density II-E	2.64
8IV	Ties Density IV	2.25
ACCOUNT 9, RAILS AND OTM		
9I	Rails and OTM - Density I	3.03
9IIA	Rails and OTM - Density II-A	2.73
9IIB	Rails and OTM - Density II-B	2.48
9IIC	Rails and OTM - Density II-C	2.33
9IID	Rails and OTM - Density II-D	2.06
9IIE	Rails and OTM - Density II-E	1.74
9IV	Rails and OTM - Density IV	1.65
ACCOUNT 11, BALLAST		
11I	Ties Density I	2.04
11IIA	Ties Density II-A	2.00
11IIB	Ties Density II-B	1.92
11IIC	Ties Density II-C	1.92
11IID	Ties Density II-D	1.82
11IIE	Ties Density II-E	1.72
11IV	Ties Density IV	1.25
<b><u>DM&amp;E</u></b>		
8	Ties	0.66
9	Rail/OTM	6.56
11	Ballast	6.04

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