

# **SURFACE TRANSPORTATION BOARD**

## **PRESCRIPTION OF DEPRECIATION AMORTIZATION**

*for*

### **SOO LINE RAILWAY COMPANY**

#### **BRIDGES & TRACK PROPERTY**

##### **SOO-TR-AM-18**

*Amortization Amounts Effective: January 1, 2018*

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SOO Railway (SOO) has submitted proposed amounts to be used to amortize the variance between book accumulated depreciation and the calculated guideline for its bridges & track property. Life and salvage estimates supporting these amortization amounts were approved in conjunction with **SOO-TR-18**.

The amortization amounts prescribed herein replace any depreciation amortization amounts previously prescribed for the subject property. Beginning on the effective date of this prescription, the railroad is prohibited from using any amortization amounts 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 amortize the variance between book accumulated depreciation and the calculated guideline for SOO bridges & track property, owned and used in its operations, using the total annual depreciation amortization of **\$2,083,310**.
- (2) The amortization amounts shall be reported in the BNSF R-1 Schedules as directed in Depreciation Message January 15, 2016.
- (3) The amortization amounts shall be effective from **January 1, 2018** or until further order of the Board

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