



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

PRESCRIPTION OF DEPRECIATION RATES
for
DAKOTA, MINNESOTA & EASTERN RAILROAD
ROAD PROPERTY
DM&E-RD-16

Rates Effective: January 1, 2016

Soo Line Corporation has submitted depreciation rates for the DM&E, 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) DM&E shall account for depreciation charges by applying to the ledger value of road property, owned and used in its operations, the depreciation accrual rates shown herein. These rates apply to the DM&E and its consolidated entity, Iowa, Chicago and Eastern Railroad.(ICE)
- (2) These depreciation rates shall be effective from January 1, 2016, or until further order of the Board.

APPROVED RATES

DM&E ROAD PROPERTY DEPRECIATION RATES		
ACCOUNTS	DEPRECIATION ACCRUAL RATES	
3. Grading	1.46	
4. Other Right-Of-Way Expenditures	1.69	
6. Bridges	3.25	
16. Stations and Office Buildings	3.45	
17. Roadway Buildings	2.22	
19. Fuel Stations	2.27	
20. Shops and Enginehouses	2.17	
26. Communication Systems	4.00	
27. Signals and Interlockers	3.70	
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35. Miscellaneous Structures	2.86	
39. Public Improvements Construction	2.50	

Decided August 29, 2016, by the Surface Transportation Board, Accounting Board.