



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

PRESCRIPTION OF DEPRECIATION RATES

for

**Soo Line Corporation
EQUIPMENT PROPERTY
SOO-EQ-13**

Rates Effective: January 1, 2013

Soo Line Corporation has submitted rates for depreciation of its equipment accounts. 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 shall account for depreciation charges by applying to the ledger value of equipment property, owned and used in its operations, the annual depreciation rates shown herein.
- (2) The rates shall be effective **January 1, 2013**, until further order of the Board.

APPROVED RATES

SOO LINE CORPORATION		
Annual Depreciation Rates for Equipment Property		
Account		Depreciation Rates
<u>Locomotives - Account 52</u>		
52.01	Locomotives - Yard	3.00
52.02	Locomotives - Road	2.43
<u>Freight Cars - Account 53</u>		
53.02	Freight Cars - Box 50 ft And Greater	2.09
53.03	Freight Cars - Box Equipped	2.80
53.05	Freight Cars - Gondola Equipped	2.63
53.06	Freight Cars - Hopper Cover	1.94
53.07	Freight Cars - Hopper Open Top	2.37
53.09	Freight Cars - Refrigerator	1.98
53.14	Freight Cars - Flat Other	2.06
53.16	Freight Cars - Caboose	2.63
53.12	Freight Cars - Flat Multi-Level	3.00
<u>Highway Revenue Equipment – Account 55.03</u>		8.64
<u>Work Equipment - Account 57.00</u>		1.56
<u>Miscellaneous Equipment - Account 58.05</u>		10.67
<u>Computer Systems and Word Processing Equipment- Account 59.00</u>		16.67
25.03	TOFC/COFC Equipment	6.79
37.00	Roadways Machines	4.72

Decided May 25, 2016, by the Surface Transportation Board Accounting, Board.