



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

PRESCRIPTION OF DEPRECIATION RATES
for
SOO LINE CORPORATION
EQUIPMENT PROPERTY
SOO-EQ-23

Rates Effective: January 1, 2023

Soo Line Corporation (SOO) has submitted depreciation rates for its **equipment 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 **equipment property**, owned and used in its operations, the annual depreciation rates shown herein.
- (2) The rates shall be effective **January 1, 2023**, or until further order of the Board.

SOO LINE CORPORATION		
Equipment Property		
ACCOUNT		DEPRECIATION RATES
<u>SOO</u>		
52A	Diesel Locomotives - Yard	2.43
52B	Diesel Locomotives - Road	2.81
53B	Box – Plain 50 Foot and Longer	2.13
53E	Gondola - Plain	2.14
53F	Gondola – Equipped	2.14
53G	Hopper – Covered	2.11
53H	Hopper – Open Top – General Service	2.17
53Q	Flat Multi-Level and Auto Racks	2.68
55	Highway Revenue Equipment	7.92
57	Work Equipment	2.13
58	Miscellaneous Equipment	9.50
<u>DM&E</u>		
52A	Diesel Locomotives - Yard	2.43
52B	Diesel Locomotives - Road	2.81
53B	Box – Plain 50 Foot and Longer	2.13
53E	Gondola - Plain	2.14
53F	Gondola – Equipped	2.14
53G	Hopper – Covered	2.11
53H	Hopper – Open Top – General Service	2.17
55	Highway Revenue Equipment	7.92
57	Work Equipment	2.13
58	Miscellaneous Equipment	9.50
<u>D&H</u>		
52A	Diesel Locomotives - Yard	2.43
52B	Diesel Locomotives - Road	2.81
53P	Caboose	3.39
58	Miscellaneous Equipment	9.50
<u>CMQ US Inc.</u>		
52B	Diesel Locomotives - Road	2.81
57	Work Equipment	2.13
58	Miscellaneous Equipment	9.50
<u>CPR</u>		
52B	Diesel Locomotives - Road	2.81

Decided May 23, 2023 by the Surface Transportation Board's Accounting Board members Ramirez, Staton, Dusenberry.