



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

PRESCRIPTION OF DEPRECIATION RATES
for
SOO LINE CORPORATION
ROLLING STOCK AND OTHER PLANT ACCOUNTS
SOO-EQ/RD-16

Rates Effective: October 31, 2016

SOO Line Corporation (SOO) has submitted depreciation rates for its Rolling Stock and Other Plant 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 (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 from **October 31, 2016**, or until further order of the Board.

SOO LINE CORPORATION ROLLING STOCK and OTHER PLANT PROPERTY DEPRECIATION RATES		
Account		Depreciation Rates
SOO Line Railroad Company		
Account 25 – TOFC/COFC Terminals		
25C	TOFC/COFC Terminals	6.43
Account 37 – Roadway Machines		
37	Roadway Machines	4.09
Account 52 – Locomotives		
52A	Diesel Locomotive-Yard	2.81
52B	Diesel Locomotive-Road	2.81
Account 53 – Freight-Train Cars		
53B	Box-Plain 50 Foot and Longer	2.50
53D	Box-Equipped	2.33
53E&F	Gondola-Plain(F) & Equipped(E)	2.50
53G	Hopper-Covered	2.06
53H	Hopper-Open Top-General Service	2.17
53J	Refrigerator-Nonmechanical	2.14
53N	Flat-Other (Bulkhead)	1.86
53P	Cabooses	2.63
53Q	Flat Multi-level & Auto Racks	3.00
Account 54 – Passenger-Train Cars		
54	Passenger-Train Cars	2.86
Account 55 – Highway Revenue Equipment		
55	Highway Revenue Equipment	8.18
Account 57 – Work Equipment		
57	Work Equipment	1.56
Account 58 – Miscellaneous Equipment		
58	Miscellaneous Equipment	10.56
Dakota, Minnesota & Eastern Railway Corporation (DME)		
Account 25 – TOFC/COFC Terminals		
25C	TOFC/COFC Terminals	6.43
Account 37 – Roadway Machines		
37	Roadway Machines	4.09

SOO LINE CORPORATION ROLLING STOCK and OTHER PLANT PROPERTY DEPRECIATION RATES		
Account		Depreciation Rates
Account 52 – Locomotives		
52A	Diesel Locomotive-Yard	2.81
52B	Diesel Locomotive-Road	2.81
Account 53 – Freight-Train Cars		
53B	Box-Plain 50 Foot and Longer	2.50
53D	Box-Equipped	2.33
53E&F	Gondola-Plain(F) & Equipped(E)	2.50
53G	Hopper-Covered	2.06
53H	Hopper-Open Top-General Service	2.17
53J	Refrigerator-Nonmechanical	2.14
53N	Flat-Other (Bulkhead)	1.86
53P	Cabooses	2.63
53Q	Flat Multi-level & Auto Racks	3.00
Account 54 – Passenger-Train Cars		
54	Passenger-Train Cars	2.86
Account 55 – Highway Revenue Equipment		
55	Highway Revenue Equipment	8.18
Account 57 – Work Equipment		
57	Work Equipment	1.56
Account 58 – Miscellaneous Equipment		
58	Miscellaneous Equipment	10.56
Delaware and Hudson Railway Company, Inc. (DH)		
Account 25 – TOFC/COFC Terminals		
25C	TOFC/COFC Terminals	6.43
Account 37 – Roadway Machines		
37	Roadway Machines	4.09
Account 52 – Locomotives		
52A	Diesel Locomotive-Yard	2.81
52B	Diesel Locomotive-Road	2.81
Account 53 – Freight-Train Cars		
53B	Box-Plain 50 Foot and Longer	2.50
53D	Box-Equipped	2.33
53E&F	Gondola-Plain(F) & Equipped(E)	2.50
53G	Hopper-Covered	2.06

SOO LINE CORPORATION ROLLING STOCK and OTHER PLANT PROPERTY DEPRECIATION RATES		
Account		Depreciation Rates
53H	Hopper-Open Top-General Service	2.17
53J	Refrigerator-Nonmechanical	2.14
53N	Flat-Other (Bulkhead)	1.86
53P	Cabooses	2.63
53Q	Flat Multi-level & Auto Racks	3.00
Account 54 – Passenger-Train Cars		
54	Passenger-Train Cars	2.86
Account 55 – Highway Revenue Equipment		
55	Highway Revenue Equipment	8.18
Account 57 – Work Equipment		
57	Work Equipment	1.56
Account 58 – Miscellaneous Equipment		
58	Miscellaneous Equipment	10.56

Decided February 6, 2017, by the Surface Transportation Board, Accounting Board.