



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

PRESCRIPTION OF DEPRECIATION RATES
for
SOO LINE CORPORATION
ROAD PROPERTY
SOO-RD-15

Rates Effective: September 1, 2015

SOO has submitted depreciation rates for its 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) SOO 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.
- (2) These depreciation rates shall be effective from September 1, 2015, or until further order of the Board.

APPROVED RATES

SOO ROAD PROPERTY DEPRECIATION RATES	
ACCOUNTS	DEPRECIATION ACCRUAL RATES
3. Grading	1.00
4. Other Right-Of-Way Expenditures	1.69
5. Tunnels and Subways	1.16
13. Fences, Snowsheds and Signs	1.25
16. Stations and Office Buildings	3.45
17. Roadway Buildings	2.22
18. Water Stations	3.33
19. Fuel Stations	2.25
20. Shops and Enginehouses	2.17
25B. TOFC/COFC Terminals	2.50
26. Communication Systems	4.00
27. Signals and Interlockers	3.70
29. Power Plants	2.22
31. Power Transmission Systems	2.00
35. Miscellaneous Structures	2.86
39. Public Improvements - Construction	2.50
44. Shop Machinery	3.64
45. Power Plant Machinery	2.86

Decided July 6, 2016, by the Surface Transportation Board, Accounting Board.