



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

PRESCRIPTION OF DEPRECIATION RATES
for
SOO LINE CORPORATION
ROAD PROPERTY
SOO-RD-22

Rates Effective: January 1, 2022

Soo Line Corporation (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 Line Corporation (SOO) shall account for depreciation charges by applying to the ledger value of **road property**, owned and used in its operations, the annual depreciation rates shown herein.
- (2) The rates shall be effective **January 1, 2022**, or until further order of the Board.

SOO LINE CORPORATION		
Road Property		
ACCOUNT		DEPRECIATION RATES
<u>SOO</u>		
3	Grading	1.00
4	Other right-of-way expenditures	1.69
5	Tunnels and subways	1.16
13	Fences, snowsheds, and signs	1.54
16	Station and office buildings	3.03
17	Roadway buildings	2.33
18	Water stations	2.50
19	Fuel stations	2.00
20	Shops and enginehouses	2.11
25B	TOFC/COFC Terminals	2.50
26	Communication Systems	5.26
27	Signals and Interlockers	3.85
29	Powers Plants	2.33
31	Power Transmission Systems	1.92
35	Miscellaneous Structures	2.86
39	Public Improvements - Construction	2.38
44	Shop Machinery	3.07
45	Power Plant Machinery	3.03
<u>DM&E</u>		
3	Grading	1.00
4	Other right-of-way expenditures	1.69
13	Fences, snowsheds, and signs	1.54
16	Station and office buildings	3.03
17	Roadway buildings	2.33
18	Water stations	2.50
19	Fuel stations	2.00
20	Shops and enginehouses	2.11
26	Communication Systems	5.26
27	Signals and Interlockers	3.85
31	Power Transmission Systems	1.92
35	Miscellaneous Structures	2.86
39	Public Improvements - Construction	2.38
44	Shop Machinery	3.07
<u>D&H</u>		
3	Grading	1.00
4	Other right-of-way expenditures	1.69
5	Tunnels and subways	1.16
13	Fences, snowsheds, and signs	1.54
16	Station and office buildings	3.03
17	Roadway buildings	2.33
20	Shops and enginehouses	2.11
25B	TOFC/COFC Terminals	2.50
26	Communication Systems	5.26
27	Signals and Interlockers	3.85
31	Power Transmission Systems	1.92
35	Miscellaneous Structures	2.86
39	Public Improvements - Construction	2.38
44	Shop Machinery	3.07

SOO LINE CORPORATION		
Road Property		
ACCOUNT		DEPRECIATION RATES
<u>CMQ US Inc.</u>		
16	Station and office buildings	3.03
27	Signals and Interlockers	3.85
39	Public Improvements - Construction	2.38

Decided February 11, 2022 by the Surface Transportation Board's Accounting Board members Ramirez, Chen, Dusenberry.