

# **SURFACE TRANSPORTATION BOARD**

## **PRESCRIPTION OF DEPRECIATION RATE**

*for*

**UNION PACIFIC RAILROAD COMPANY**

**CONCRETE TIE OTM (ACCOUNT 9.06)**

**UP-TR-13**

*Rate Effective: January 1, 2013*

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Union Pacific Railroad Company (UP) has submitted a revised depreciation rate for its *Concrete Tie Other Track Material (Account 9.06)*. Documentation supporting the revised rate was also provided and has been given appropriate consideration.

The depreciation rate prescribed herein replaces the rate prescribed in **UP-TR-11**. Beginning on the effective date of this prescription, the railroad is prohibited from using any rate other than that 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) Union Pacific Railroad Company (UP) shall account for depreciation charges by applying to the ledger value of *Concrete Tie Other Track Material (Account 9.06)*, owned and used in its operations, the annual component percentage rate shown herein.
- (2) The rate shall be effective from **January 1, 2013 to December 31, 2018** or until further order of the Board.
- (3) The property in *Concrete Tie Other Track Material (Account 9.06)* is being depreciated on a going forward basis beginning January 1, 2013; therefore, no amortization of any accumulated depreciation variance is required at this time.

<b>UP DEPRECIATION RATE FOR CONCRETE TIE OTM (ACCOUNT 9.06)</b>		
<b>A/C #</b>	<b>ACCOUNT NAME</b>	<b>DEPN RATE</b>
9.06	Concrete Tie Other Track Material	6.00%

Decided June 13, 2011, by the Surface Transportation Board, Accounting Board.