

SURFACE TRANSPORTATION BOARD

PRESCRIPTION OF DEPRECIATION RATE

for

UNION PACIFIC RAILROAD COMPANY

EQUIPMENT PROPERTY: AIRCRAFT

UP-EQ-15

Rate Effective: January 1, 2015

Union Pacific Railroad Company (UP) has submitted a depreciation rate for its aircraft property. Life and salvage estimates supporting this rate were also provided and have been given appropriate consideration.

The depreciation rate prescribed herein replaces any rate previously prescribed for the subject property. 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 UP aircraft, owned and used in its operations, the annual depreciation rate shown herein.
- (2) The rate shall be effective from **January 1, 2015, through December 31, 2017**, or until further order of the Board.

Union Pacific Railroad Company Annual Depreciation Rate for UP Aircraft		
Account Name		Depreciation Rate
58.01	Aircraft	3.00%

Decided March 10, 2015, by the Surface Transportation Board, Accounting Board.