

# **SURFACE TRANSPORTATION BOARD**

## **PRESCRIPTION OF DEPRECIATION RATES**

*for*

**UNION PACIFIC RAILROAD COMPANY**

**ROAD PROPERTY**

**UP-RD-09**

*Rates Effective: January 1, 2009*

---

Union Pacific Railroad Company (UP) 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) Union Pacific Railroad Company (UP) shall account for depreciation charges by applying to the ledger value of road property, owned and used in its operations, the annual component percentage rates shown herein.
- (2) The rates shall be effective from **January 1, 2009, to December 31, 2014**, or until further order of the Board.
- (3) Amortization of the variance between book accumulated depreciation and the calculated guideline for road property is not required.

| UP ROAD PROPERTY DEPRECIATION RATES |                                 |           |
|-------------------------------------|---------------------------------|-----------|
| A/C #                               | ACCOUNT NAME                    | DEPN RATE |
| 3                                   | Grading                         | 1.16%     |
| 4                                   | Other Right-Of-Way Expend.      | 2.56%     |
| 5                                   | Tunnels and Subways             | 0.85%     |
| 6                                   | Bridges, Trestles, and Culverts | 1.41%     |
| 13                                  | Fences, Snowsheds, & Signs      | 1.69%     |
| 16                                  | Station and Office Buildings    | 3.27%     |
| 17                                  | Roadway Buildings               | 3.09%     |
| 18                                  | Water Stations                  | 2.63%     |
| 19                                  | Fuel Stations                   | 3.23%     |
| 20                                  | Shops and Enginehouses          | 2.15%     |
| 24                                  | Coal and Ore Wharves            | 2.56%     |
| 25                                  | TOFC/COFC Terminals             | 2.70%     |
| 26                                  | Communications Systems          | 3.23%     |
| 27                                  | Signals and Interlockers        | 2.86%     |
| 31                                  | Power Transmission Systems      | 2.27%     |
| 35                                  | Miscellaneous Structures        | 2.50%     |
| 37                                  | Roadway Machines                | 5.94%     |
| 39                                  | Public Improvements-Construct.  | 2.13%     |
| 44                                  | Shop Machinery                  | 3.68%     |

Decided January 23, 2009, by the Surface Transportation Board, Accounting Board.

Anne Quinlan  
Acting Secretary