



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

PRESCRIPTION OF DEPRECIATION RATES
for
UNION PACIFIC RAILROAD COMPANY
CONCRETE TIE FAILURES
UP-TR2-19

Rates Effective: January 1, 2019

Union Pacific Railroad Company (UP) has submitted depreciation rates for its **Concrete Tie Failures**. 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 **Concrete Tie Failures**, owned and used in its operations, the annual component percentage rates shown herein.
- (2) The rates shall be effective **January 1, 2019**, or until further order of the Board.

UP DEPRECIATION RATES	
Concrete Tie Failures	
Account	Depreciation Rate
8 Concrete Tie Failures	43.86%

Decided June 11, 2019 by the Surface Transportation Board's Accounting Board members Ramirez, Staton, Dusenberry.