

ANALYSIS OF CHANGE IN DEPRECIATION

	2008	2009
Applied for Total Depreciation Expense - Schedule 7.1 Line 4	4,365	4,837
Approved Total Depreciation Expense - Revised Schedule 7.1 Line 4	3,354	3,661
Difference (Reduction)	(1,011)	(1,176)
Breakdown of Difference		
Net Negative Salvage Removal - Life See Attachment 6 & 7	(754)	(812)
Net Negative Salvage Removal - True Up Note 1	(191)	(191)
Subtotal	(945)	(1,003)
Reduced Capital (Per Board Direction 20,23) Note 2	(6)	(115)
Reduced Meters rate from 9.00% to 4.06% due to AMR Note 3	(62)	(58)
Rounding	2	
	(1,011)	(1,176)

Note 1

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TABLE 2. CALCULATED ACCRUED DEPRECIATION, BOOK ACCUMULATED DEPRECIATION AND DETERMINATION OF ANNUAL PROVISION FOR TRUE-UP RELATED TO ESTIMATED ORIGINAL COST AT DECEMBER 31, 2007 SALVAGE ANALYSIS

Note 2

Carcross Diesel			-2,000
Weighted average depreciation rate Schedule 7.3 Lines 11-15 (See (a) below)	(a)		3.83%
1/2 year			(38)
Reduced AMR per Schedule 9.1 Line 12			
Weighted average depreciation rate Schedule 7.3 Lines 29-31 (See (b) below)			4.23%
1/2 year 2009			(81)
1/2 year 2008 & Full year 2009	(7)	>>>>full year>>>	(15)
Reduced meter retirements			
Rate per Schedule 7.3 Line 29			4.06%
1/2 year 2009			17
Increase Capital - purchase power - Schedule 9.1 Line 3			
Rate			3.36%
1/2 year 2009			1
1/2 year 2008 & Full year 2009	1	>>>>full year>>>	2
Note 2 - TOTAL			-115

Note 3

2008 Opening Balance Schedule 7.2 Line 29	1,263	1,181
Depreciation: Original rate 9.00% less revised 4.06% (existing) : Schedule 7.2 Line 29	4.94%	4.94%
Reduction in Depreciation	62	58

WEIGHTED AVERAGE DEPRECIATION - Note 2

Acct.	Description	Allocation %	Allocation % Schedule 7.3	Depreciation Rate	Weighted Depreciation
(a) AMR					
476 10	Meters	555,000	14.4%	4.1%	0.58%
476 30	AMR - Meters	2,720,000	70.6%	4.5%	3.20%
477 10	Substation Equip	580,000	15.0%	2.9%	0.44%
		\$ 3,855,000	100.0%		4.23%
(b) Carcross Diesel					
444 00	Fuel Holders, Pro	320,125	16.0%	3.90%	0.62%
445 00	Generating Equip	1,263,254	63.2%	4.06%	2.56%
446 00	Accessory Electric	320,406	16.0%	3.00%	0.48%
447 00	Misc. Power Plan	96,215	4.8%	3.31%	0.16%
		\$ 2,000,000	100.0%		3.83%