

**Yukon Electrical 2008-2009 Phase I General Rate Application
YUB Order 2009-2**

2008 CALCULATION OF DEPRECIATION REDUCTION DUE TO REMOVAL OF FSRS

Line No.	Acct.	Description	Cross Ref.	2008 Opening PPE	Depreciation Rate	Depreciation on Opening Balance	Capital Additions	Depreciation on Capital Additions	2008 Total Depreciation
1		Production - Hydro							
2									-
3	422 00	Hydro Structures		259	0.34%	1	449	1	2
4	423 00	Hydro Resv, Dams & Waterways		757	0.34%	3	-	-	3
5	425 00	Hydro Generators		273	0.34%	1	-	-	1
6	426 00	Hydro Accessory Electrical Equip		105	0.34%	-	-	-	-
7	427 00	Hydro Misc Equip		24	0.34%	-	-	-	-
8		Total Production - Hydro		1,418		5	449	1	6
9									
10		Production - Diesel							
11	442 00	Structures and improvement - Other		1,498	0.00%	-	-	-	-
12	444 00	Fuel Holders, Proucers, & Acc. Equipment - Other		2,137	0.90%	19	98	-	19
13	445 00	Generating Equipment & Prime Mover - Other		8,444	0.37%	31	391	1	32
14	446 00	Accessory Electric Equipment - Other		2,142	0.00%	-	102	-	-
15	447 00	Misc. Power Plant Equipment - Other		643	0.16%	1	31	-	1
16		Total Production - Diesel		14,864		51	621	1	52
17									
18		Transmission							
19	457 00	Substation Equipment		1,401	0.00%	-	-	-	-
20		Total Transmission		1,401		-	-	-	-
21									
22		Distribution Plant							
23	471 00	Land Rights		929	0.00%	-	-	-	-
24	473 00	Poles, Towers & Fixtures		22,740	1.60%	364	1,689	14	378
25	474 00	Overhead Conductor		15,092	1.88%	284	1,186	11	295
26	474 10	Services - Overhead		2,306	0.00%	-	183	-	-
27	475 00	Underground Conductor		17,426	0.11%	19	1,385	1	20
28	475 10	Services - Underground		2,547	0.00%	-	202	-	-
29	476 10	Meters		1,263	0.00%	-	(82)	-	-
30	476 30	AMR - Meters		8	0.00%	-	-	-	-
31	477 10	Substation Equipment		3,132	0.00%	-	-	-	-
32	478 10	Street Lighting		7,699	0.41%	32	498	1	33
33	478 20	Sentinel Lights		285	-0.34%	(1)	-	-	(1)
34	479 10	Line Transformers		17,596	0.15%	26	1,311	1	27
35		Total Distribution Plant		91,023		724	6,372	28	752
36									
37		General Plant							
38	482 00	Structures & Improvements		3,184	-0.16%	(5)	199	-	(5)
39	483 00	Office Furniture & Equipment		220	0.00%	-	(25)	-	-
40	483.20	Computer Equipment		37	0.00%	-	0	-	-
41	484 00	Transportation & Mobile Equipment		2,207	-2.16%	(48)	147	(2)	(50)
42	485 00	Tool & Work Equipment		501	-	-	(9)	-	-
43	486 00	Communication Structures & Equipment		491	-	-	102	-	-
44	488 20	Company Housing		388	-0.27%	(1)	19	-	(1)
45	491 00	Franchise & Consent		1	0.00%	-	-	-	-
46	496 xx	New ATCO-CIS		-	0.00%	-	1,488	-	-
47	496 05	Oracle Financials		235	0.00%	-	-	-	-
48		Total General Plant		7,266		(54)	1,921	(2)	(56)
49									
50		Plant Studied		115,972		726	9,363	28	754
51		Plant Not Studied - Land		479					
52		Total Plant	S.8.6 L.6	116,451					
53									