

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

2009 CALCULATION OF DEPRECIATION REDUCTION DUE TO REMOVAL OF FSRS

| Line No. | Acct. | Description | Cross Ref. | 2009 Opening PPE | NOTE: Depreciation Rate | Depreciation on Opening Balance | Capital Additions | Depreciation on Capital Additions | 2009 Total Depreciation |
|----------|--------|--|------------|------------------|-------------------------|---------------------------------|-------------------|-----------------------------------|-------------------------|
| 1 | | Production - Hydro | | | | | | | |
| 2 | | | | | | | | | |
| 3 | 422 00 | Hydro Structures | | 259 | 0.34% | 1 | - | - | 1 |
| 4 | 423 00 | Hydro Resv, Dams & Waterways | | 1,206 | 0.34% | 4 | 687 | 1 | 5 |
| 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 | | 1,867 | | 6 | 687 | 1 | 7 |
| 9 | | | | | | | | | |
| 10 | | Production - Diesel | | | | | | | |
| 11 | 442 00 | Structures and improvement - Other | | 1,498 | 0.00% | - | - | - | - |
| 12 | 444 00 | Fuel Holders, Proucers, & Acc. Equipment - Other | | 2,223 | 0.90% | 20 | 386 | 2 | 22 |
| 13 | 445 00 | Generating Equipment & Prime Mover - Other | | 8,792 | 0.37% | 33 | 1,530 | 3 | 36 |
| 14 | 446 00 | Accessory Electric Equipment - Other | | 2,232 | 0.00% | - | 390 | - | - |
| 15 | 447 00 | Misc. Power Plant Equipment - Other | | 670 | 0.16% | 1 | 117 | - | 1 |
| 16 | | Total Production - Diesel | | 15,416 | | 54 | 2,424 | 5 | 59 |
| 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 | | 24,430 | 1.60% | 391 | 1,612 | 13 | 404 |
| 25 | 474 00 | Overhead Conductor | | 16,278 | 1.88% | 306 | 1,065 | 10 | 316 |
| 26 | 474 10 | Services - Overhead | | 2,489 | 0.00% | - | 165 | - | - |
| 27 | 475 00 | Underground Conductor | | 18,811 | 0.11% | 21 | 1,246 | 1 | 22 |
| 28 | 475 10 | Services - Underground | | 2,749 | 0.00% | - | 182 | - | - |
| 29 | 476 10 | Meters | | 1,181 | 0.00% | - | (341) | - | - |
| 30 | 476 30 | AMR - Meters | | 338 | 0.00% | - | 2,720 | - | - |
| 31 | 477 10 | Substation Equipment | | 3,132 | 0.00% | - | 580 | - | - |
| 32 | 478 10 | Street Lighting | | 8,197 | 0.41% | 34 | 487 | 1 | 35 |
| 33 | 478 20 | Sentinel Lights | | 285 | -0.34% | (1) | - | - | (1) |
| 34 | 479 10 | Line Transformers | | 18,907 | 0.15% | 28 | 1,178 | 1 | 29 |
| 35 | | Total Distribution Plant | | 97,725 | | 779 | 8,893 | 26 | 805 |
| 36 | | | | | | | | | |
| 37 | | General Plant | | | | | | | |
| 38 | 482 00 | Structures & Improvements | | 3,383 | -0.16% | (5) | 161 | - | (5) |
| 39 | 483 00 | Office Furniture & Equipment | | 194 | 0.00% | - | (28) | - | - |
| 40 | 483.20 | Computer Equipment | | 38 | 0.00% | - | (1) | - | - |
| 41 | 484 00 | Transportation & Mobile Equipment | | 2,354 | -2.16% | (51) | 172 | (2) | (53) |
| 42 | 485 00 | Tool & Work Equipment | | 492 | - | - | (2) | - | - |
| 43 | 486 00 | Communication Structures & Equipment | | 593 | - | - | 54 | - | - |
| 44 | 488 20 | Company Housing | | 407 | -0.27% | (1) | 19 | - | (1) |
| 45 | 491 00 | Franchise & Consent | | 1 | 0.00% | - | - | - | - |
| 46 | 496 xx | New ATCO-CIS | | 1,488 | 0.00% | - | - | - | - |
| 47 | 496 05 | Oracle Financials | | 235 | 0.00% | - | - | - | - |
| 48 | | Total General Plant | | 9,187 | | (57) | 375 | (2) | (59) |
| 49 | | | | | | | | | |
| 50 | | Plant Studied | | 125,597 | | 782 | 12,379 | 30 | 812 |
| 51 | | Plant Not Studied -Land | | 479 | | | | | |
| 52 | | Total Plant | S.8.6 L.6 | 126,076 | | | | | |
| 53 | | | | | | | | | |