

ATCO Electric Yukon

Account #: 331.00 - Structures and Improvements

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: R2
ASL: 70
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1971	5,331.19	1.29%	69	0.6638	3,539	51.5	26.08
1987	14,910.00	1.43%	213	0.5061	7,546	35.5	34.64
1989	5,378.39	1.44%	78	0.4837	2,602	33.5	35.76
1991	106.58	1.46%	2	0.4607	49	31.5	36.87
1994	12,000.00	1.49%	179	0.4250	5,100	28.5	38.56
2000	10,832.25	1.55%	168	0.3494	3,785	22.5	41.90
2010	0.00	1.68%	0	0.2099	0	12.5	47.06
2011	132,359.88	1.69%	2,243	0.1949	25,794	11.5	47.51
2012	15,637.71	1.71%	268	0.1797	2,810	10.5	47.93
2013	68,185.74	1.73%	1,179	0.1643	11,201	9.5	48.33
2014	1,247,563.64	1.75%	21,813	0.1486	185,408	8.5	48.69
2018	155,730.17	1.85%	2,882	0.0833	12,967	4.5	49.54
TOTAL	1,668,035.55		29,092		260,801		
NET SALVAGE ADJUSTMENT			0		0		
TOTAL			29,092		260,801		

COMPOSITE ANNUAL ACCRUAL RATE	1.74%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.16
COMPOSITE AVERAGE AGE (YEARS)	9.12
ELG COMPOSITE REMAINING LIFE (YEARS)	48.30

ATCO Electric Yukon

Account #: 332.00 - Reservoirs, Dams and Waterways

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: R3
ASL: 100
Net Salvage: -2%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1987	0.01	1.06%	0	0.3780	0	35.5	58.41
1989	24,275.82	1.07%	260	0.3586	8,705	33.5	59.92
1992	2,414.61	1.08%	26	0.3289	794	30.5	62.22
1993	0.00	1.08%	0	0.3189	0	29.5	62.99
1996	0.00	1.09%	0	0.2886	0	26.5	65.33
1997	0.00	1.09%	0	0.2784	0	25.5	66.11
2002	5,759.86	1.10%	64	0.2264	1,304	20.5	70.05
2003	1,394.16	1.11%	15	0.2158	301	19.5	70.84
2004	21,099.47	1.11%	234	0.2052	4,331	18.5	71.64
2005	0.00	1.11%	0	0.1946	0	17.5	72.43
2007	98,112.46	1.12%	1,096	0.1731	16,988	15.5	74.02
2008	23,435.54	1.12%	262	0.1624	3,805	14.5	74.81
2010	781,176.00	1.12%	8,788	0.1406	109,852	12.5	76.39
2011	330,357.65	1.13%	3,726	0.1297	42,844	11.5	77.17
2012	606,582.21	1.13%	6,858	0.1187	72,006	10.5	77.95
2013	41,937.80	1.13%	475	0.1077	4,516	9.5	78.73
2014	2,330,275.93	1.14%	26,483	0.0966	225,110	8.5	79.49
2016	3,093,766.79	1.14%	35,367	0.0743	229,882	6.5	80.98
2018	679,829.21	1.15%	7,826	0.0518	35,216	4.5	82.37
2019	12,866.69	1.16%	149	0.0405	521	3.5	83.00
2020	766,146.57	1.16%	8,904	0.0291	22,261	2.5	83.54
TOTAL	8,819,430.78		100,533		778,435		

NET SALVAGE ADJUSTMENT	2,011	15,569
TOTAL	102,544	794,003

COMPOSITE ANNUAL ACCRUAL RATE	1.16%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.09
COMPOSITE AVERAGE AGE (YEARS)	7.77
ELG COMPOSITE REMAINING LIFE (YEARS)	79.96

ATCO Electric Yukon

Account #: 333.00 - Water Wheels, Turbines and Generators

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: R3
ASL: 85
Net Salvage: -2%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1987	74,090.62	1.23%	913	0.4373	32,400	35.5	45.68
2000	89,392.44	1.28%	1,145	0.2883	25,771	22.5	55.55
2009	124,172.24	1.31%	1,630	0.1773	22,011	13.5	62.66
2010	463,321.15	1.32%	6,100	0.1646	76,253	12.5	63.45
2011	19,166.87	1.32%	253	0.1518	2,910	11.5	64.24
2012	1,445,098.55	1.32%	19,133	0.1390	200,894	10.5	65.03
2013	139,283.19	1.33%	1,849	0.1261	17,569	9.5	65.81
2015	21,819.91	1.34%	291	0.1002	2,186	7.5	67.36
2016	622,400.65	1.34%	8,342	0.0871	54,221	6.5	68.11
2018	217,682.68	1.35%	2,939	0.0608	13,227	4.5	69.56
2019	13,256.58	1.36%	180	0.0475	629	3.5	70.23
2020	58,522.97	1.36%	798	0.0341	1,995	2.5	70.82
2021	4,975.59	1.37%	68	0.0206	103	1.5	71.27
TOTAL	3,293,183.44		43,643		450,170		
NET SALVAGE ADJUSTMENT			873		9,003		
TOTAL			44,516		459,173		

COMPOSITE ANNUAL ACCRUAL RATE	1.35%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.14
COMPOSITE AVERAGE AGE (YEARS)	10.39
ELG COMPOSITE REMAINING LIFE (YEARS)	65.09

ATCO Electric Yukon

Account #: 334.00 - Accessory Electric Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: R2.5
ASL: 40
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1987	27,185.00	2.16%	588	0.7682	20,885	35.5	10.71
1991	12,366.51	2.26%	280	0.7122	8,807	31.5	12.73
1998	28,793.83	2.43%	698	0.5942	17,109	24.5	16.73
2000	12,896.50	2.47%	319	0.5562	7,172	22.5	17.96
TOTAL	81,241.84		1,885		53,973		
NET SALVAGE ADJUSTMENT			0		0		
TOTAL			1,885		53,973		

COMPOSITE ANNUAL ACCRUAL RATE	2.32%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.66
COMPOSITE AVERAGE AGE (YEARS)	28.93
ELG COMPOSITE REMAINING LIFE (YEARS)	14.30

ATCO Electric Yukon

Account #: 335.00 - Miscellaneous Power Plant Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: R4
ASL: 51
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1987	0.00	1.93%	0	0.6856	0	35.5	16.28
2008	1,999.86	2.07%	41	0.2995	599	14.5	33.91
2012	19,043.35	2.07%	395	0.2178	4,147	10.5	37.72
2015	13,764.19	2.08%	286	0.1559	2,145	7.5	40.62
2018	37,650.72	2.08%	784	0.0937	3,527	4.5	43.54
2019	2,517.81	2.08%	52	0.0729	184	3.5	44.51
2020	7,166.06	2.08%	149	0.0521	373	2.5	45.49
2021	10,877.94	2.09%	227	0.0313	340	1.5	46.46
2022	16,826.25	2.09%	351	0.0104	176	0.5	47.41
TOTAL	109,846.18		2,286		11,491		
NET SALVAGE ADJUSTMENT			0		0		
TOTAL			2,286		11,491		

COMPOSITE ANNUAL ACCRUAL RATE	2.08%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.10
COMPOSITE AVERAGE AGE (YEARS)	5.03
ELG COMPOSITE REMAINING LIFE (YEARS)	43.02

ATCO Electric Yukon

Account #: 341.20 - Int Combust Structures

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: R2
ASL: 40
Net Salvage: -1%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1971	149,480.65	1.73%	2,593	0.8933	133,533	51.5	6.15
1974	8,707.10	1.80%	157	0.8730	7,602	48.5	7.05
1976	15,576.34	1.85%	287	0.8580	13,364	46.5	7.70
1978	170.40	1.89%	3	0.8415	143	44.5	8.38
1982	55,338.07	1.98%	1,098	0.8039	44,486	40.5	9.88
1983	42,062.15	2.01%	845	0.7935	33,375	39.5	10.28
1985	13,952.01	2.06%	287	0.7713	10,761	37.5	11.12
1986	22,121.90	2.08%	460	0.7596	16,803	36.5	11.55
1987	283,571.11	2.11%	5,970	0.7474	211,939	35.5	12.00
1988	39,385.22	2.13%	839	0.7348	28,939	34.5	12.45
1989	29,819.59	2.15%	642	0.7217	21,521	33.5	12.92
1991	1,409.87	2.20%	31	0.6942	979	31.5	13.88
1992	10,141.91	2.23%	226	0.6798	6,894	30.5	14.37
1993	59,158.97	2.25%	1,333	0.6649	39,332	29.5	14.87
1996	8,908.07	2.33%	208	0.6174	5,500	26.5	16.42
1997	53,204.86	2.36%	1,253	0.6007	31,962	25.5	16.95
1998	54,144.48	2.38%	1,290	0.5836	31,596	24.5	17.48
1999	29,783.20	2.41%	717	0.5659	16,855	23.5	18.03
2001	186.47	2.46%	5	0.5293	99	21.5	19.12
2004	1,001.91	2.55%	25	0.4708	472	18.5	20.79
2005	243,013.04	2.57%	6,255	0.4504	109,459	17.5	21.35
2006	221,326.80	2.60%	5,762	0.4295	95,069	16.5	21.91
2007	181,455.77	2.63%	4,778	0.4082	74,066	15.5	22.47
2008	322,680.35	2.66%	8,597	0.3863	124,663	14.5	23.03
2009	18,137.02	2.70%	489	0.3640	6,602	13.5	23.59
2010	30,304.59	2.73%	827	0.3412	10,339	12.5	24.14
2011	28,306.73	2.76%	782	0.3178	8,997	11.5	24.68
2012	258,315.67	2.80%	7,232	0.2940	75,940	10.5	25.22
2013	176,150.60	2.84%	4,999	0.2696	47,489	9.5	25.74
2014	3,364,294.96	2.88%	96,831	0.2446	823,061	8.5	26.24
2016	104,146.90	2.97%	3,092	0.1930	20,099	6.5	27.18
2017	19,355.25	3.02%	585	0.1662	3,217	5.5	27.59
2018	175,464.01	3.08%	5,408	0.1387	24,336	4.5	27.95
2019	38,576.76	3.15%	1,217	0.1104	4,258	3.5	28.21
2020	41,907.61	3.24%	1,360	0.0811	3,399	2.5	28.32

ATCO Electric Yukon

Account #: 341.20 - Int Combust Structures

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
 Survivor Curve: R2
 ASL: 40
 Net Salvage: -1%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
TOTAL	6,101,560.34		166,485		2,087,147		
NET SALVAGE ADJUSTMENT			1,665		20,871		
TOTAL			168,150		2,108,019		

COMPOSITE ANNUAL ACCRUAL RATE	2.76%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.35
COMPOSITE AVERAGE AGE (YEARS)	13.67
ELG COMPOSITE REMAINING LIFE (YEARS)	23.55

ATCO Electric Yukon

Account #: 342.20 - Int Combust Fuel Holders, Producers and Accessories

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: R3
ASL: 40
Net Salvage: -1%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1971	2,905.24	1.81%	52	0.9299	2,702	51.5	3.88
1973	5,061.79	1.86%	94	0.9187	4,650	49.5	4.38
1976	8,400.29	1.93%	162	0.8994	7,555	46.5	5.20
1978	0.00	1.99%	0	0.8843	0	44.5	5.82
1982	52,075.44	2.09%	1,090	0.8475	44,135	40.5	7.29
1985	1.00	2.17%	0	0.8136	1	37.5	8.59
1986	7,089.08	2.19%	156	0.8010	5,678	36.5	9.07
1987	12,913.19	2.22%	287	0.7877	10,172	35.5	9.57
1988	86,979.73	2.24%	1,951	0.7739	67,314	34.5	10.08
1989	9,936.21	2.27%	225	0.7595	7,546	33.5	10.61
1990	14,133.96	2.29%	324	0.7444	10,521	32.5	11.16
1993	126,332.65	2.36%	2,980	0.6958	87,899	29.5	12.90
1994	92,190.19	2.38%	2,195	0.6785	62,548	28.5	13.51
1996	5,470.27	2.42%	133	0.6423	3,513	26.5	14.76
1997	54,613.60	2.44%	1,335	0.6234	34,048	25.5	15.40
1998	168,890.65	2.47%	4,164	0.6041	102,025	24.5	16.06
1999	179,776.07	2.49%	4,470	0.5843	105,036	23.5	16.72
2003	349,382.62	2.57%	8,963	0.5003	174,781	19.5	19.48
2004	816,503.82	2.58%	21,102	0.4781	390,388	18.5	20.19
2005	685,038.50	2.60%	17,832	0.4555	312,067	17.5	20.92
2006	100,239.51	2.62%	2,628	0.4325	43,358	16.5	21.65
2007	0.00	2.64%	0	0.4091	0	15.5	22.39
2008	52,742.00	2.66%	1,401	0.3853	20,320	14.5	23.14
2009	152,591.16	2.67%	4,081	0.3610	55,091	13.5	23.89
2012	109,665.17	2.72%	2,988	0.2860	31,369	10.5	26.21
2017	1,635.01	2.80%	46	0.1542	252	5.5	30.16
2018	128,056.02	2.82%	3,613	0.1270	16,257	4.5	30.95
2019	197,425.78	2.84%	5,606	0.0994	19,620	3.5	31.72
2020	10,678.66	2.86%	305	0.0715	764	2.5	32.46

ATCO Electric Yukon

Account #: 342.20 - Int Combust Fuel Holders, Producers and Accessories

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: R3
ASL: 40
Net Salvage: -1%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
TOTAL	3,430,727.61		88,181		1,619,609		
NET SALVAGE ADJUSTMENT			882		16,196		
TOTAL			89,063		1,635,805		

COMPOSITE ANNUAL ACCRUAL RATE	2.60%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.48
COMPOSITE AVERAGE AGE (YEARS)	18.80
ELG COMPOSITE REMAINING LIFE (YEARS)	20.24

ATCO Electric Yukon

Account #: 343.20 - Int Combust Generators

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: S2
ASL: 26
Net Salvage: -5%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1970	1,791.00	0.00%	0	1.0000	1,791	52.5	0.00
1971	18,448.00	0.00%	0	1.0000	18,448	51.5	0.00
1972	2,059.02	1.96%	40	0.9902	2,039	50.5	0.50
1973	6,287.07	2.00%	126	0.9881	6,212	49.5	0.60
1974	16,354.04	2.03%	332	0.9850	16,109	48.5	0.74
1975	7,547.20	2.07%	156	0.9814	7,407	47.5	0.90
1976	0.00	2.10%	0	0.9775	0	46.5	1.07
1977	27,873.45	2.14%	596	0.9732	27,126	45.5	1.25
1981	4,599.09	2.30%	106	0.9534	4,385	41.5	2.03
1982	22,695.13	2.34%	531	0.9477	21,508	40.5	2.24
1983	8,025.17	2.38%	191	0.9416	7,557	39.5	2.45
1984	6,948.44	2.43%	169	0.9353	6,499	38.5	2.66
1985	1,157.99	2.48%	29	0.9285	1,075	37.5	2.89
1986	62,113.75	2.52%	1,568	0.9214	57,229	36.5	3.12
1987	155.25	2.57%	4	0.9138	142	35.5	3.35
1988	48,440.16	2.63%	1,272	0.9057	43,873	34.5	3.59
1989	180,373.20	2.68%	4,831	0.8972	161,827	33.5	3.84
1990	80,983.83	2.73%	2,213	0.8881	71,922	32.5	4.09
1991	763,897.82	2.79%	21,303	0.8785	671,055	31.5	4.36
1992	5,536.31	2.85%	158	0.8682	4,807	30.5	4.63
1993	762,082.20	2.91%	22,146	0.8573	653,309	29.5	4.91
1994	2,361.74	2.97%	70	0.8456	1,997	28.5	5.20
1996	282,528.27	3.09%	8,742	0.8199	231,657	26.5	5.82
1997	622,890.67	3.16%	19,683	0.8058	501,922	25.5	6.15
1998	335,951.52	3.23%	10,842	0.7907	265,631	24.5	6.49
1999	94,533.12	3.30%	3,116	0.7745	73,219	23.5	6.84
2000	33,218.56	3.37%	1,118	0.7573	25,156	22.5	7.21
2002	6,723.20	3.51%	236	0.7191	4,835	20.5	8.01
2003	14,852.10	3.58%	532	0.6981	10,368	19.5	8.43
2004	4,873.74	3.65%	178	0.6756	3,293	18.5	8.88
2009	3,165.49	4.00%	126	0.5394	1,708	13.5	11.53
2010	148,128.20	4.06%	6,010	0.5072	75,123	12.5	12.15
2011	424,408.76	4.11%	17,462	0.4731	200,809	11.5	12.81
2012	369,281.16	4.17%	15,387	0.4375	161,559	10.5	13.50
2013	2,223,240.63	4.21%	93,674	0.4003	889,902	9.5	14.23
2014	2,772,344.30	4.25%	117,937	0.3616	1,002,466	8.5	15.01
2015	12,339.24	4.29%	529	0.3216	3,968	7.5	15.82
2016	1,882,812.94	4.32%	81,256	0.2805	528,164	6.5	16.67
2017	1,380,815.06	4.34%	59,877	0.2385	329,324	5.5	17.56

ATCO Electric Yukon

Account #: 343.20 - Int Combust Generators

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: S2
ASL: 26
Net Salvage: -5%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
2018	524,663.61	4.35%	22,828	0.1958	102,725	4.5	18.48
2019	410,659.95	4.36%	17,905	0.1526	62,668	3.5	19.44
2020	2,356,513.06	4.37%	102,862	0.1091	257,156	2.5	20.41
2021	2,743,838.51	4.37%	119,823	0.0655	179,735	1.5	21.40
2022	1,834,555.08	4.37%	80,123	0.0218	40,062	0.5	22.40
TOTAL	20,512,067.03		836,086		6,737,766		
NET SALVAGE ADJUSTMENT			41,804		336,888		
TOTAL			877,890		7,074,654		

COMPOSITE ANNUAL ACCRUAL RATE	4.28%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.34
COMPOSITE AVERAGE AGE (YEARS)	9.27
ELG COMPOSITE REMAINING LIFE (YEARS)	15.81

ATCO Electric Yukon

Account #: 345.20 - Int Combust Accessory

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: R3
ASL: 35
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1971	48,892.21	1.87%	916	0.9652	47,192	51.5	1.86
1972	16,367.43	1.90%	311	0.9602	15,715	50.5	2.10
1973	12,675.52	1.93%	245	0.9549	12,104	49.5	2.34
1974	698.38	1.96%	14	0.9495	663	48.5	2.58
1976	782.05	2.02%	16	0.9384	734	46.5	3.05
1977	4,720.32	2.05%	97	0.9325	4,402	45.5	3.30
1981	3,895.02	2.18%	85	0.9057	3,528	41.5	4.32
1982	24,651.92	2.22%	546	0.8978	22,132	40.5	4.61
1983	5,928.99	2.25%	133	0.8893	5,273	39.5	4.92
1984	9,095.34	2.29%	208	0.8801	8,005	38.5	5.24
1986	24,622.41	2.36%	580	0.8596	21,166	36.5	5.96
1987	141,423.26	2.39%	3,379	0.8482	119,959	35.5	6.35
1989	87,504.88	2.46%	2,150	0.8230	72,015	33.5	7.21
1990	111,324.63	2.49%	2,772	0.8091	90,074	32.5	7.67
1991	14,955.00	2.52%	377	0.7944	11,881	31.5	8.15
1992	27,277.24	2.55%	697	0.7789	21,246	30.5	8.66
1993	44,604.10	2.59%	1,153	0.7626	34,014	29.5	9.18
1994	9,356.98	2.62%	245	0.7455	6,975	28.5	9.73
1997	126,077.88	2.70%	3,410	0.6897	86,950	25.5	11.48
1998	118,939.57	2.73%	3,251	0.6696	79,644	24.5	12.09
1999	151,423.93	2.76%	4,181	0.6489	98,258	23.5	12.72
2000	173,520.80	2.79%	4,839	0.6275	108,886	22.5	13.36
2001	152,758.70	2.82%	4,302	0.6055	92,492	21.5	14.01
2002	30,735.63	2.84%	874	0.5828	17,913	20.5	14.67
2003	0.00	2.87%	0	0.5595	0	19.5	15.35
2004	2,950.64	2.90%	85	0.5357	1,581	18.5	16.04
2005	4,960.69	2.92%	145	0.5112	2,536	17.5	16.74
2006	20,447.09	2.95%	602	0.4861	9,939	16.5	17.45
2007	60,561.92	2.97%	1,799	0.4604	27,884	15.5	18.16
2008	192,279.65	2.99%	5,758	0.4342	83,487	14.5	18.89
2009	8,766.27	3.02%	265	0.4074	3,572	13.5	19.64
2010	3,223.43	3.04%	98	0.3801	1,225	12.5	20.38
2011	52,856.96	3.06%	1,619	0.3523	18,621	11.5	21.14
2012	247,936.82	3.09%	7,650	0.3240	80,322	10.5	21.91
2013	666,567.05	3.11%	20,709	0.2951	196,734	9.5	22.69
2014	448,398.89	3.13%	14,025	0.2659	119,215	8.5	23.47
2015	1,109,061.65	3.15%	34,921	0.2362	261,906	7.5	24.26
2016	107,466.12	3.17%	3,406	0.2060	22,139	6.5	25.05
2017	55,750.31	3.19%	1,779	0.1755	9,782	5.5	25.85

ATCO Electric Yukon

Account #: 345.20 - Int Combust Accessory

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: R3
ASL: 35
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
2018	832,342.86	3.21%	26,732	0.1445	120,294	4.5	26.64
TOTAL	5,155,802.54		154,372		1,940,458		
NET SALVAGE ADJUSTMENT			0		0		
TOTAL			154,372		1,940,458		

COMPOSITE ANNUAL ACCRUAL RATE	2.99%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.38
COMPOSITE AVERAGE AGE (YEARS)	13.51
ELG COMPOSITE REMAINING LIFE (YEARS)	20.24

ATCO Electric Yukon

Account #: 346.20 - Int Combust Miscellaneous

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: R3
ASL: 40
Net Salvage: -2%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1971	2,835.14	1.81%	51	0.9299	2,636	51.5	3.88
1979	4,179.21	2.01%	84	0.8759	3,661	43.5	6.16
1982	20,317.08	2.09%	425	0.8475	17,219	40.5	7.29
1987	14,434.04	2.22%	320	0.7877	11,370	35.5	9.57
1991	31,443.29	2.31%	727	0.7288	22,914	31.5	11.72
1992	92,241.67	2.34%	2,155	0.7125	65,726	30.5	12.30
1993	198.09	2.36%	5	0.6958	138	29.5	12.90
1996	76.70	2.42%	2	0.6423	49	26.5	14.76
1997	0.00	2.44%	0	0.6234	0	25.5	15.40
1998	18,203.30	2.47%	449	0.6041	10,996	24.5	16.06
1999	7,529.37	2.49%	187	0.5843	4,399	23.5	16.72
2000	0.00	2.51%	0	0.5640	0	22.5	17.40
2003	18.90	2.57%	0	0.5003	9	19.5	19.48
2004	0.00	2.58%	0	0.4781	0	18.5	20.19
2005	18,356.25	2.60%	478	0.4555	8,362	17.5	20.92
2006	31,692.32	2.62%	831	0.4325	13,708	16.5	21.65
2007	266,783.79	2.64%	7,042	0.4091	109,145	15.5	22.39
2008	26,941.49	2.66%	716	0.3853	10,380	14.5	23.14
2009	37,878.94	2.67%	1,013	0.3610	13,676	13.5	23.89
2010	8,942.89	2.69%	241	0.3364	3,008	12.5	24.66
2011	105,116.94	2.71%	2,846	0.3114	32,734	11.5	25.43
2012	36,847.20	2.72%	1,004	0.2860	10,540	10.5	26.21
2013	25,406.83	2.74%	696	0.2603	6,614	9.5	26.99
2014	647.69	2.76%	18	0.2343	152	8.5	27.78
2015	68,491.52	2.77%	1,899	0.2079	14,240	7.5	28.57
2016	74,067.02	2.79%	2,065	0.1812	13,422	6.5	29.37
2017	42,550.52	2.80%	1,193	0.1542	6,563	5.5	30.16
2018	41,985.76	2.82%	1,184	0.1270	5,330	4.5	30.95
2019	19,928.53	2.84%	566	0.0994	1,980	3.5	31.72
2020	76,081.28	2.86%	2,176	0.0715	5,440	2.5	32.46
2021	35,281.60	2.89%	1,018	0.0433	1,528	1.5	33.14
2022	5,275.19	2.93%	155	0.0147	77	0.5	33.62

ATCO Electric Yukon

Account #: 346.20 - Int Combust Miscellaneous

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
 Survivor Curve: R3
 ASL: 40
 Net Salvage: -2%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
TOTAL	1,113,752.55		29,547		396,019		
NET SALVAGE ADJUSTMENT			591		7,920		
TOTAL			30,137		403,939		

COMPOSITE ANNUAL ACCRUAL RATE	2.71%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.36
COMPOSITE AVERAGE AGE (YEARS)	14.07
ELG COMPOSITE REMAINING LIFE (YEARS)	23.83

ATCO Electric Yukon

Account #: 347.20 - Renewable Energy Storage

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
 Survivor Curve: R3
 ASL: 25
 Net Salvage: 0%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
2021	3,536,262.09	4.58%	161,951	0.0687	242,926	1.5	20.34
TOTAL	3,536,262.09		161,951		242,926		

NET SALVAGE ADJUSTMENT	0	0
TOTAL	161,951	242,926

COMPOSITE ANNUAL ACCRUAL RATE	4.58%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.07
COMPOSITE AVERAGE AGE (YEARS)	1.50
ELG COMPOSITE REMAINING LIFE (YEARS)	20.34

ATCO Electric Yukon

Account #: 353.00 - Station Equipment

ELG - Whole Life
Survivor Curve: R3
ASL: 50
Net Salvage: 0%
Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1957	8,481.84	1.43%	121	0.9348	7,929	65.5	4.57
1960	3,229.85	1.47%	48	0.9217	2,977	62.5	5.31
1961	657.80	1.49%	10	0.9170	603	61.5	5.56
1963	1,015.95	1.52%	15	0.9070	921	59.5	6.10
1964	213.85	1.54%	3	0.9016	193	58.5	6.39
1965	410.15	1.56%	6	0.8959	367	57.5	6.68
1966	62.60	1.57%	1	0.8899	56	56.5	6.99
1967	5,878.36	1.59%	94	0.8835	5,194	55.5	7.32
1968	14,018.01	1.61%	226	0.8769	12,292	54.5	7.65
1969	25,261.00	1.63%	411	0.8699	21,973	53.5	8.00
1970	17,772.00	1.64%	292	0.8625	15,328	52.5	8.37
1971	3,930.00	1.66%	65	0.8547	3,359	51.5	8.76
1974	41,250.75	1.71%	705	0.8290	34,198	48.5	10.00
1975	1,183.87	1.73%	20	0.8197	970	47.5	10.45
1981	4,153.38	1.82%	76	0.7550	3,136	41.5	13.47
1982	3,210.00	1.83%	59	0.7429	2,385	40.5	14.02
1984	9,590.00	1.86%	179	0.7175	6,881	38.5	15.16
1985	14,603.26	1.88%	274	0.7042	10,284	37.5	15.75
1986	43,015.79	1.89%	814	0.6907	29,709	36.5	16.35
1988	21,596.39	1.92%	415	0.6625	14,307	34.5	17.58
1989	18,476.14	1.93%	357	0.6479	11,970	33.5	18.21
1992	231,307.73	1.97%	4,566	0.6021	139,278	30.5	20.15
1993	460,428.37	1.99%	9,150	0.5863	269,934	29.5	20.82
1996	147,978.24	2.03%	2,998	0.5369	79,443	26.5	22.86
1997	442.56	2.04%	9	0.5198	230	25.5	23.56
1999	62,040.09	2.06%	1,280	0.4848	30,077	23.5	24.97
2000	4,081.39	2.08%	85	0.4669	1,906	22.5	25.69

TOTAL 1,144,289.37 22,279 705,900

NET SALVAGE ADJUSTMENT 0 0

TOTAL 22,279 705,900

COMPOSITE ANNUAL ACCRUAL RATE 1.95%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.62

COMPOSITE AVERAGE AGE (YEARS) 32.16

ELG COMPOSITE REMAINING LIFE (YEARS) 19.42

ATCO Electric Yukon

Account #: 360.10 - Land Rights

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: R3
ASL: 75
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1971	1,500.00	1.28%	19	0.6600	990	51.5	26.53
1979	198.05	1.33%	3	0.5782	115	43.5	31.73
1994	12,700.80	1.41%	179	0.4020	5,106	28.5	42.40
1995	44,975.18	1.42%	637	0.3893	17,507	27.5	43.15
1996	46,085.52	1.42%	655	0.3764	17,348	26.5	43.90
1997	140,113.75	1.43%	1,997	0.3635	50,928	25.5	44.66
1998	50,522.14	1.43%	723	0.3504	17,703	24.5	45.42
1999	50,004.19	1.44%	718	0.3372	16,863	23.5	46.19
2000	49,670.66	1.44%	715	0.3240	16,091	22.5	46.95
2001	55,348.17	1.44%	799	0.3106	17,189	21.5	47.73
2002	34,647.85	1.45%	502	0.2971	10,293	20.5	48.51
2003	61,972.64	1.45%	901	0.2835	17,568	19.5	49.29
2004	65,843.58	1.46%	960	0.2698	17,764	18.5	50.07
2005	204,323.33	1.46%	2,989	0.2560	52,307	17.5	50.86
2006	46,254.29	1.47%	679	0.2421	11,199	16.5	51.65
2007	69,728.37	1.47%	1,026	0.2281	15,908	15.5	52.44
2008	103,657.56	1.48%	1,530	0.2141	22,191	14.5	53.23
2009	72,924.99	1.48%	1,080	0.1999	14,580	13.5	54.02
2010	86,743.57	1.49%	1,289	0.1857	16,107	12.5	54.82
2011	75,648.81	1.49%	1,127	0.1714	12,963	11.5	55.61
2012	62,943.96	1.49%	941	0.1569	9,878	10.5	56.40
2013	50,400.79	1.50%	756	0.1424	7,179	9.5	57.19
2014	69,137.10	1.50%	1,040	0.1279	8,840	8.5	57.98
2015	128,628.27	1.51%	1,941	0.1132	14,561	7.5	58.75
2016	121,651.61	1.51%	1,843	0.0984	11,977	6.5	59.52
2017	73,745.00	1.52%	1,121	0.0836	6,166	5.5	60.28
2018	104,499.46	1.53%	1,595	0.0687	7,179	4.5	61.00
2019	64,342.86	1.53%	987	0.0537	3,454	3.5	61.70
2020	80,416.36	1.54%	1,240	0.0386	3,101	2.5	62.33
2021	66,128.16	1.55%	1,028	0.0233	1,542	1.5	62.82
2022	65,932.17	1.58%	1,039	0.0079	520	0.5	62.94

ATCO Electric Yukon

Account #: 360.10 - Land Rights

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
 Survivor Curve: R3
 ASL: 75
 Net Salvage: 0%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
TOTAL	2,160,689.19		32,059		425,115		
NET SALVAGE ADJUSTMENT			0		0		
TOTAL			32,059		425,115		

COMPOSITE ANNUAL ACCRUAL RATE	1.48%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.20
COMPOSITE AVERAGE AGE (YEARS)	13.47
ELG COMPOSITE REMAINING LIFE (YEARS)	53.97

ATCO Electric Yukon

Account #: 362.00 - Station Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: R2.5
ASL: 40
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1960	2,946.56	1.53%	45	0.9547	2,813	62.5	2.97
1968	15,739.76	1.69%	266	0.9220	14,512	54.5	4.61
1969	882.00	1.71%	15	0.9172	809	53.5	4.83
1971	39,959.05	1.76%	704	0.9071	36,247	51.5	5.27
1972	2,089.52	1.79%	37	0.9017	1,884	50.5	5.51
1973	56,550.00	1.81%	1,024	0.8959	50,666	49.5	5.75
1974	446.22	1.83%	8	0.8899	397	48.5	6.00
1976	333,091.33	1.89%	6,280	0.8767	292,014	46.5	6.54
1977	70,884.17	1.91%	1,354	0.8694	61,629	45.5	6.83
1979	14,954.00	1.96%	293	0.8535	12,764	43.5	7.47
1980	80,834.73	1.99%	1,607	0.8448	68,289	42.5	7.81
1981	126,329.84	2.01%	2,543	0.8356	105,555	41.5	8.17
1985	41,957.20	2.11%	887	0.7930	33,270	37.5	9.79
1986	90,153.83	2.14%	1,929	0.7809	70,400	36.5	10.24
1987	335,797.16	2.16%	7,267	0.7682	257,975	35.5	10.71
1988	60,907.24	2.19%	1,333	0.7550	45,988	34.5	11.19
1989	36,582.03	2.21%	809	0.7413	27,118	33.5	11.69
1990	132,200.60	2.24%	2,957	0.7270	96,109	32.5	12.20
1991	247,175.42	2.26%	5,588	0.7122	176,030	31.5	12.73
1992	98,559.29	2.28%	2,252	0.6968	68,677	30.5	13.27
1993	126,853.41	2.31%	2,928	0.6809	86,380	29.5	13.82
1994	36,541.56	2.33%	852	0.6646	24,284	28.5	14.38
1996	196,092.49	2.38%	4,664	0.6303	123,605	26.5	15.54
1997	1,451.70	2.40%	35	0.6125	889	25.5	16.13
1999	43,128.94	2.45%	1,056	0.5754	24,817	23.5	17.34
2000	47,547.61	2.47%	1,175	0.5562	26,444	22.5	17.96
2001	166,569.67	2.50%	4,156	0.5364	89,356	21.5	18.58
2005	467,741.65	2.59%	12,109	0.4530	211,910	17.5	21.13
2006	22,338.61	2.61%	584	0.4311	9,630	16.5	21.78
2012	1,375,919.17	2.76%	37,996	0.2900	398,960	10.5	25.71
2015	372,901.66	2.85%	10,613	0.2135	79,601	7.5	27.63
2016	302,795.93	2.88%	8,714	0.1871	56,641	6.5	28.25
2017	1,466,640.79	2.91%	42,713	0.1602	234,924	5.5	28.84
2018	559,239.43	2.95%	16,503	0.1328	74,264	4.5	29.39
2019	64,783.18	3.00%	1,941	0.1049	6,793	3.5	29.88
2020	390,668.04	3.05%	11,923	0.0763	29,807	2.5	30.27
2021	60,901.41	3.13%	1,906	0.0469	2,859	1.5	30.45
2022	53,317.60	3.28%	1,746	0.0164	873	0.5	30.03

ATCO Electric Yukon

Account #: 362.00 - Station Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
 Survivor Curve: R2.5
 ASL: 40
 Net Salvage: 0%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
TOTAL	7,543,472.80		198,816		2,905,181		
NET SALVAGE ADJUSTMENT			0		0		
TOTAL			198,816		2,905,181		

COMPOSITE ANNUAL ACCRUAL RATE	2.64%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.39
COMPOSITE AVERAGE AGE (YEARS)	16.53
ELG COMPOSITE REMAINING LIFE (YEARS)	22.24

ATCO Electric Yukon

Account #: 362.10 - System Communication & Control

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: SQ
ASL: 15
Net Salvage: -1%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
2008	59,380.00	6.67%	3,959	0.9667	57,401	14.5	0.50
2009	47,209.25	6.67%	3,147	0.9000	42,488	13.5	1.50
2010	225,923.88	6.67%	15,062	0.8333	188,270	12.5	2.50
2011	49,344.03	6.67%	3,290	0.7667	37,830	11.5	3.50
2012	72,958.39	6.67%	4,864	0.7000	51,071	10.5	4.50
2013	76,752.11	6.67%	5,117	0.6333	48,610	9.5	5.50
2014	34,478.58	6.67%	2,299	0.5667	19,538	8.5	6.50
2015	141,922.35	6.67%	9,461	0.5000	70,961	7.5	7.50
2016	66,684.33	6.67%	4,446	0.4333	28,897	6.5	8.50
2017	132,217.11	6.67%	8,814	0.3667	48,480	5.5	9.50
2018	32,252.50	6.67%	2,150	0.3000	9,676	4.5	10.50
2019	10,356.22	6.67%	690	0.2333	2,416	3.5	11.50
2020	23,127.58	6.67%	1,542	0.1667	3,855	2.5	12.50
2021	3,895.49	6.67%	260	0.1000	390	1.5	13.50
TOTAL	976,501.82		65,100		609,881		
NET SALVAGE ADJUSTMENT			651		6,099		
TOTAL			65,751		615,980		

COMPOSITE ANNUAL ACCRUAL RATE	6.73%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.63
COMPOSITE AVERAGE AGE (YEARS)	9.37
ELG COMPOSITE REMAINING LIFE (YEARS)	5.63

ATCO Electric Yukon

Account #: 364.00 - Poles, Towers and Fixtures

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: R2
ASL: 50
Net Salvage: -20%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1958	3,014.82	1.39%	42	0.8940	2,695	64.5	7.65
1959	3,422.64	1.40%	48	0.8889	3,042	63.5	7.94
1960	48,394.05	1.41%	684	0.8836	42,759	62.5	8.24
1961	19,369.15	1.43%	277	0.8781	17,007	61.5	8.54
1962	16,975.57	1.44%	245	0.8724	14,809	60.5	8.85
1963	22,284.97	1.46%	325	0.8665	19,310	59.5	9.17
1964	25,277.40	1.47%	372	0.8604	21,748	58.5	9.49
1965	20,974.41	1.49%	312	0.8540	17,913	57.5	9.83
1966	70,219.67	1.50%	1,053	0.8475	59,510	56.5	10.17
1967	30,279.07	1.51%	459	0.8407	25,455	55.5	10.52
1968	71,615.07	1.53%	1,095	0.8336	59,701	54.5	10.88
1969	97,453.67	1.54%	1,505	0.8263	80,530	53.5	11.24
1970	10,075.57	1.56%	157	0.8188	8,250	52.5	11.62
1971	13,083.50	1.57%	206	0.8110	10,610	51.5	12.00
1972	111,428.67	1.59%	1,772	0.8029	89,466	50.5	12.40
1973	78,641.88	1.61%	1,262	0.7946	62,485	49.5	12.80
1974	70,225.46	1.62%	1,138	0.7859	55,193	48.5	13.21
1975	134,478.26	1.64%	2,200	0.7770	104,495	47.5	13.63
1976	91,446.88	1.65%	1,510	0.7679	70,218	46.5	14.06
1977	219,000.94	1.67%	3,650	0.7584	166,091	45.5	14.49
1978	188,718.82	1.68%	3,175	0.7487	141,286	44.5	14.94
1979	188,249.29	1.70%	3,196	0.7386	139,047	43.5	15.39
1980	87,518.64	1.71%	1,500	0.7283	63,741	42.5	15.85
1981	112,395.13	1.73%	1,944	0.7177	80,667	41.5	16.32
1982	343,923.89	1.75%	6,002	0.7068	243,090	40.5	16.80
1983	131,949.30	1.76%	2,324	0.6956	91,787	39.5	17.28
1984	252,092.60	1.78%	4,480	0.6841	172,469	38.5	17.77
1985	742,058.44	1.79%	13,305	0.6724	498,946	37.5	18.27
1986	255,348.72	1.81%	4,620	0.6603	168,612	36.5	18.78
1987	399,533.43	1.83%	7,293	0.6480	258,885	35.5	19.29
1988	323,554.52	1.84%	5,958	0.6353	205,562	34.5	19.80
1989	564,635.35	1.86%	10,490	0.6224	351,421	33.5	20.33
1990	1,075,712.07	1.87%	20,162	0.6092	655,276	32.5	20.85
1991	756,376.28	1.89%	14,302	0.5956	450,523	31.5	21.38
1992	1,129,199.31	1.91%	21,541	0.5818	656,989	30.5	21.92
1993	1,568,659.94	1.92%	30,188	0.5677	890,543	29.5	22.46
1994	976,175.31	1.94%	18,952	0.5533	540,125	28.5	23.01
1995	881,718.03	1.96%	17,269	0.5386	474,903	27.5	23.56
1996	897,955.88	1.98%	17,743	0.5236	470,188	26.5	24.11

ATCO Electric Yukon

Account #: 364.00 - Poles, Towers and Fixtures

ELG - Whole Life
Survivor Curve: R2
ASL: 50
Net Salvage: -20%
Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1997	747,239.51	1.99%	14,896	0.5083	379,847	25.5	24.66
1998	669,970.32	2.01%	13,475	0.4928	330,129	24.5	25.22
1999	762,510.42	2.03%	15,473	0.4769	363,619	23.5	25.78
2000	587,731.35	2.05%	12,034	0.4607	270,763	22.5	26.34
2001	627,376.35	2.07%	12,962	0.4442	278,687	21.5	26.90
2002	980,485.00	2.09%	20,443	0.4274	419,086	20.5	27.46
2003	771,498.94	2.10%	16,235	0.4103	316,576	19.5	28.02
2004	1,279,261.04	2.12%	27,172	0.3929	502,675	18.5	28.58
2005	967,663.42	2.14%	20,749	0.3752	363,099	17.5	29.14
2006	1,346,983.76	2.16%	29,161	0.3572	481,155	16.5	29.69
2007	1,069,384.07	2.19%	23,379	0.3389	362,377	15.5	30.24
2008	1,603,024.45	2.21%	35,399	0.3202	513,282	14.5	30.78
2009	1,575,100.28	2.23%	35,142	0.3012	474,412	13.5	31.32
2010	1,861,322.87	2.25%	41,970	0.2819	524,624	12.5	31.85
2011	3,221,077.74	2.28%	73,432	0.2622	844,463	11.5	32.37
2012	3,862,446.32	2.31%	89,065	0.2421	935,181	10.5	32.87
2013	2,647,222.93	2.33%	61,779	0.2217	586,898	9.5	33.35
2014	2,569,305.46	2.36%	60,725	0.2009	516,166	8.5	33.81
2015	1,516,396.25	2.40%	36,329	0.1797	272,468	7.5	34.24
2016	1,432,647.42	2.43%	34,831	0.1580	226,402	6.5	34.63
2017	1,298,162.43	2.47%	32,078	0.1359	176,430	5.5	34.97
2018	1,499,163.71	2.52%	37,733	0.1133	169,799	4.5	35.23
2019	2,189,713.59	2.57%	56,320	0.0900	197,119	3.5	35.38
2020	1,899,634.86	2.64%	50,197	0.0661	125,494	2.5	35.34
2021	2,295,289.28	2.74%	62,979	0.0412	94,468	1.5	34.95
2022	1,992,891.28	2.94%	58,553	0.0147	29,276	0.5	33.54

TOTAL 53,306,939.65 1,195,263 17,239,841

NET SALVAGE ADJUSTMENT 239,053 3,447,968

TOTAL 1,434,316 20,687,809

COMPOSITE ANNUAL ACCRUAL RATE 2.69%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.39

COMPOSITE AVERAGE AGE (YEARS) 15.91

ELG COMPOSITE REMAINING LIFE (YEARS) 29.49

ATCO Electric Yukon

Account #: 365.00 - Overhead Conductors and Devices

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: R3
ASL: 50
Net Salvage: -5%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1948	32.58	1.30%	0	0.9688	32	74.5	2.40
1949	112.48	1.31%	1	0.9653	109	73.5	2.64
1950	15.81	1.33%	0	0.9617	15	72.5	2.88
1951	139.38	1.34%	2	0.9581	134	71.5	3.13
1952	206.23	1.35%	3	0.9544	197	70.5	3.37
1953	1,131.15	1.37%	15	0.9506	1,075	69.5	3.61
1954	2,638.00	1.38%	36	0.9468	2,498	68.5	3.85
1955	418.31	1.40%	6	0.9429	394	67.5	4.09
1956	2,743.00	1.41%	39	0.9389	2,575	66.5	4.33
1957	922.06	1.43%	13	0.9348	862	65.5	4.57
1958	5,559.00	1.44%	80	0.9306	5,173	64.5	4.81
1959	8,040.00	1.46%	117	0.9262	7,447	63.5	5.06
1960	71,973.12	1.47%	1,061	0.9217	66,339	62.5	5.31
1961	9,293.00	1.49%	139	0.9170	8,522	61.5	5.56
1962	11,837.13	1.51%	178	0.9121	10,797	60.5	5.83
1963	14,243.14	1.52%	217	0.9070	12,918	59.5	6.10
1964	10,540.74	1.54%	162	0.9016	9,503	58.5	6.39
1965	14,533.83	1.56%	226	0.8959	13,020	57.5	6.68
1966	43,767.33	1.57%	689	0.8899	38,947	56.5	6.99
1967	33,874.97	1.59%	539	0.8835	29,930	55.5	7.32
1968	64,545.53	1.61%	1,039	0.8769	56,599	54.5	7.65
1969	117,632.09	1.63%	1,913	0.8699	102,323	53.5	8.00
1970	25,394.19	1.64%	417	0.8625	21,902	52.5	8.37
1971	18,655.91	1.66%	310	0.8547	15,945	51.5	8.76
1972	107,966.04	1.68%	1,810	0.8465	91,398	50.5	9.15
1973	86,034.28	1.69%	1,456	0.8380	72,095	49.5	9.57
1974	56,233.32	1.71%	961	0.8290	46,619	48.5	10.00
1975	144,327.88	1.73%	2,491	0.8197	118,300	47.5	10.45
1976	106,131.65	1.74%	1,848	0.8099	85,955	46.5	10.92
1977	143,689.86	1.76%	2,526	0.7997	114,911	45.5	11.40
1978	87,933.75	1.77%	1,559	0.7891	69,392	44.5	11.89
1979	74,787.68	1.79%	1,338	0.7782	58,196	43.5	12.40
1980	121,058.02	1.80%	2,184	0.7668	92,825	42.5	12.93
1981	84,726.45	1.82%	1,541	0.7550	63,970	41.5	13.47
1982	209,647.97	1.83%	3,846	0.7429	155,744	40.5	14.02
1983	132,046.38	1.85%	2,442	0.7304	96,442	39.5	14.58
1984	119,721.59	1.86%	2,231	0.7175	85,898	38.5	15.16
1985	677,899.61	1.88%	12,731	0.7042	477,408	37.5	15.75
1986	133,681.75	1.89%	2,530	0.6907	92,328	36.5	16.35

ATCO Electric Yukon

Account #: 365.00 - Overhead Conductors and Devices

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: R3
ASL: 50
Net Salvage: -5%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1987	326,419.26	1.91%	6,222	0.6767	220,895	35.5	16.96
1988	239,184.34	1.92%	4,593	0.6625	158,448	34.5	17.58
1989	332,285.34	1.93%	6,426	0.6479	215,272	33.5	18.21
1990	679,027.03	1.95%	13,224	0.6329	429,776	32.5	18.85
1991	518,395.28	1.96%	10,165	0.6177	320,206	31.5	19.50
1992	484,198.03	1.97%	9,559	0.6021	291,551	30.5	20.15
1993	792,443.85	1.99%	15,749	0.5863	464,584	29.5	20.82
1994	459,071.59	2.00%	9,183	0.5701	261,716	28.5	21.49
1995	357,630.07	2.01%	7,200	0.5536	197,994	27.5	22.17
1996	559,669.49	2.03%	11,338	0.5369	300,464	26.5	22.86
1997	519,675.61	2.04%	10,593	0.5198	270,126	25.5	23.56
1998	409,806.91	2.05%	8,404	0.5024	205,905	24.5	24.26
1999	410,555.25	2.06%	8,470	0.4848	199,040	23.5	24.97
2000	473,984.29	2.08%	9,835	0.4669	221,296	22.5	25.69
2001	463,162.81	2.09%	9,666	0.4487	207,814	21.5	26.42
2002	510,584.75	2.10%	10,715	0.4302	219,660	20.5	27.15
2003	423,598.69	2.11%	8,938	0.4115	174,298	19.5	27.89
2004	147,517.61	2.12%	3,129	0.3925	57,895	18.5	28.64
2005	793,470.21	2.13%	16,921	0.3732	296,123	17.5	29.39
2006	1,160,185.18	2.14%	24,869	0.3537	410,337	16.5	30.15
2007	1,574,935.33	2.15%	33,929	0.3339	525,903	15.5	30.92
2008	1,516,746.00	2.16%	32,837	0.3139	476,134	14.5	31.69
2009	938,542.77	2.18%	20,417	0.2937	275,634	13.5	32.47
2010	1,351,276.53	2.19%	29,536	0.2732	369,198	12.5	33.25
2011	1,556,126.35	2.20%	34,173	0.2525	392,987	11.5	34.04
2012	1,647,092.22	2.21%	36,338	0.2316	381,547	10.5	34.83
2013	1,405,487.27	2.22%	31,150	0.2105	295,925	9.5	35.62
2014	1,652,045.73	2.23%	36,782	0.1893	312,651	8.5	36.41
2015	897,321.03	2.24%	20,071	0.1678	150,532	7.5	37.21
2016	748,284.56	2.25%	16,816	0.1461	109,305	6.5	38.00
2017	429,138.61	2.26%	9,691	0.1242	53,300	5.5	38.78
2018	413,292.00	2.27%	9,381	0.1021	42,215	4.5	39.56
2019	405,403.99	2.28%	9,254	0.0799	32,390	3.5	40.31
2020	419,787.60	2.30%	9,646	0.0574	24,115	2.5	41.02
2021	448,877.77	2.32%	10,403	0.0348	15,604	1.5	41.65
2022	583,847.01	2.35%	13,731	0.0118	6,866	0.5	42.02

ATCO Electric Yukon

Account #: 365.00 - Overhead Conductors and Devices

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
 Survivor Curve: R3
 ASL: 50
 Net Salvage: -5%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
TOTAL	28,793,205.57		608,054		10,716,439		
NET SALVAGE ADJUSTMENT			30,403		535,822		
TOTAL			638,457		11,252,261		

COMPOSITE ANNUAL ACCRUAL RATE	2.22%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.39
COMPOSITE AVERAGE AGE (YEARS)	18.49
ELG COMPOSITE REMAINING LIFE (YEARS)	29.14

ATCO Electric Yukon

Account #: 365.10 - Overhead Services

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: R2.5
ASL: 50
Net Salvage: -8%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1945	1,929.05	1.23%	24	0.9530	1,838	77.5	3.82
1946	414.58	1.24%	5	0.9500	394	76.5	4.03
1947	476.35	1.25%	6	0.9469	451	75.5	4.23
1948	569.49	1.27%	7	0.9438	538	74.5	4.43
1949	673.48	1.28%	9	0.9407	634	73.5	4.64
1950	808.02	1.29%	10	0.9374	757	72.5	4.84
1951	900.65	1.31%	12	0.9341	841	71.5	5.05
1952	1,366.00	1.32%	18	0.9306	1,271	70.5	5.25
1953	2,438.26	1.33%	33	0.9271	2,261	69.5	5.46
1954	3,195.49	1.35%	43	0.9235	2,951	68.5	5.68
1955	2,768.70	1.36%	38	0.9197	2,546	67.5	5.89
1956	3,320.78	1.38%	46	0.9159	3,041	66.5	6.11
1957	3,589.68	1.39%	50	0.9119	3,273	65.5	6.33
1958	1,132.87	1.41%	16	0.9077	1,028	64.5	6.56
1959	1,388.10	1.42%	20	0.9034	1,254	63.5	6.79
1960	1,530.98	1.44%	22	0.8989	1,376	62.5	7.03
1961	1,748.81	1.45%	25	0.8943	1,564	61.5	7.27
1962	5,272.12	1.47%	78	0.8894	4,689	60.5	7.53
1963	2,496.71	1.49%	37	0.8842	2,208	59.5	7.79
1964	4,404.72	1.50%	66	0.8788	3,871	58.5	8.07
1965	3,196.13	1.52%	49	0.8732	2,791	57.5	8.35
1966	4,560.96	1.53%	70	0.8672	3,955	56.5	8.65
1967	6,638.16	1.55%	103	0.8610	5,715	55.5	8.96
1968	7,372.66	1.57%	116	0.8544	6,299	54.5	9.29
1969	7,420.34	1.58%	118	0.8475	6,289	53.5	9.62
1970	11,612.42	1.60%	186	0.8403	9,758	52.5	9.98
1971	11,518.03	1.62%	186	0.8327	9,591	51.5	10.35
1972	12,853.22	1.63%	210	0.8248	10,601	50.5	10.73
1973	13,394.75	1.65%	221	0.8165	10,937	49.5	11.13
1974	19,262.84	1.67%	321	0.8078	15,561	48.5	11.54
1975	33,412.56	1.68%	562	0.7988	26,691	47.5	11.96
1976	37,355.41	1.70%	634	0.7894	29,490	46.5	12.40
1977	41,260.07	1.71%	707	0.7797	32,170	45.5	12.86
1978	61,717.22	1.73%	1,067	0.7696	47,496	44.5	13.32
1979	50,268.17	1.75%	877	0.7591	38,158	43.5	13.81
1980	40,531.56	1.76%	714	0.7483	30,328	42.5	14.30
1981	49,288.64	1.78%	875	0.7371	36,330	41.5	14.80
1982	28,410.17	1.79%	509	0.7256	20,613	40.5	15.32
1983	40,104.53	1.81%	725	0.7137	28,622	39.5	15.85

ATCO Electric Yukon

Account #: 365.10 - Overhead Services

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: R2.5
ASL: 50
Net Salvage: -8%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1984	39,429.28	1.82%	718	0.7015	27,659	38.5	16.38
1985	32,242.68	1.84%	592	0.6890	22,214	37.5	16.93
1986	50,445.94	1.85%	934	0.6761	34,106	36.5	17.49
1987	67,604.35	1.87%	1,262	0.6629	44,816	35.5	18.05
1988	66,178.57	1.88%	1,246	0.6494	42,978	34.5	18.62
1989	78,911.26	1.90%	1,497	0.6356	50,157	33.5	19.21
1990	88,047.57	1.91%	1,684	0.6215	54,721	32.5	19.79
1991	93,078.97	1.93%	1,794	0.6071	56,505	31.5	20.39
1992	159,551.04	1.94%	3,099	0.5923	94,508	30.5	20.99
1993	111,656.42	1.96%	2,185	0.5773	64,460	29.5	21.60
1994	63,639.22	1.97%	1,255	0.5620	35,764	28.5	22.21
1995	53,625.79	1.99%	1,065	0.5464	29,299	27.5	22.83
1997	41,631.73	2.02%	840	0.5142	21,409	25.5	24.09
1998	44,053.07	2.03%	895	0.4977	21,927	24.5	24.72
1999	36,742.54	2.05%	752	0.4809	17,671	23.5	25.36
2000	26,920.52	2.06%	555	0.4639	12,488	22.5	26.00
2001	22,647.94	2.08%	470	0.4465	10,112	21.5	26.65
2002	56,491.98	2.09%	1,182	0.4289	24,227	20.5	27.30
2003	53,444.89	2.11%	1,126	0.4109	21,961	19.5	27.95
2004	64,062.25	2.12%	1,360	0.3927	25,157	18.5	28.61
2005	59,287.17	2.14%	1,268	0.3742	22,185	17.5	29.27
2006	158,396.21	2.15%	3,412	0.3554	56,296	16.5	29.92
2007	185,287.16	2.17%	4,021	0.3364	62,322	15.5	30.58
2008	216,453.65	2.19%	4,732	0.3170	68,618	14.5	31.24
2009	129,027.25	2.20%	2,842	0.2974	38,371	13.5	31.90
2010	28,748.64	2.22%	638	0.2775	7,977	12.5	32.55
2011	219,908.43	2.24%	4,920	0.2573	56,582	11.5	33.19
2012	135,348.46	2.26%	3,053	0.2368	32,055	10.5	33.84
2013	116,495.95	2.27%	2,650	0.2161	25,172	9.5	34.47
2014	17,974.34	2.29%	412	0.1950	3,505	8.5	35.08
2015	19,038.89	2.32%	441	0.1737	3,307	7.5	35.68
2016	163,679.17	2.34%	3,828	0.1520	24,882	6.5	36.26
2017	273,963.53	2.36%	6,477	0.1300	35,623	5.5	36.80
2018	320,361.54	2.39%	7,666	0.1077	34,497	4.5	37.29
2019	313,658.74	2.43%	7,612	0.0849	26,643	3.5	37.70
2020	209,778.04	2.47%	5,181	0.0617	12,953	2.5	37.99
2021	465,911.33	2.53%	11,790	0.0380	17,684	1.5	38.02
2022	429,924.71	2.64%	11,371	0.0132	5,685	0.5	37.31

ATCO Electric Yukon

Account #: 365.10 - Overhead Services

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
 Survivor Curve: R2.5
 ASL: 50
 Net Salvage: -8%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
TOTAL	5,234,251.90		115,638		1,654,681		
			9,251		132,375		
NET SALVAGE ADJUSTMENT							
TOTAL			124,889		1,787,056		

COMPOSITE ANNUAL ACCRUAL RATE	2.39%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.34
COMPOSITE AVERAGE AGE (YEARS)	16.17
ELG COMPOSITE REMAINING LIFE (YEARS)	29.90

ATCO Electric Yukon

Account #: 367.00 - Underground Conductor and Devices

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2022**

ELG - Whole Life
Survivor Curve: R3
ASL: 50
Net Salvage: -10%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1969	106.98	1.63%	2	0.8699	93	53.5	8.00
1971	65.00	1.66%	1	0.8547	56	51.5	8.76
1973	4,692.37	1.69%	79	0.8380	3,932	49.5	9.57
1974	0.00	1.71%	0	0.8290	0	48.5	10.00
1975	0.00	1.73%	0	0.8197	0	47.5	10.45
1976	58,767.26	1.74%	1,024	0.8099	47,595	46.5	10.92
1977	531.59	1.76%	9	0.7997	425	45.5	11.40
1978	199,341.50	1.77%	3,535	0.7891	157,307	44.5	11.89
1979	15,128.96	1.79%	271	0.7782	11,773	43.5	12.40
1980	711,898.34	1.80%	12,844	0.7668	545,872	42.5	12.93
1981	1,794.32	1.82%	33	0.7550	1,355	41.5	13.47
1982	49,311.39	1.83%	905	0.7429	36,633	40.5	14.02
1983	67,646.31	1.85%	1,251	0.7304	49,407	39.5	14.58
1984	32,676.52	1.86%	609	0.7175	23,445	38.5	15.16
1985	61,229.70	1.88%	1,150	0.7042	43,121	37.5	15.75
1986	21,965.42	1.89%	416	0.6907	15,171	36.5	16.35
1987	181,124.12	1.91%	3,453	0.6767	122,571	35.5	16.96
1988	70,261.38	1.92%	1,349	0.6625	46,545	34.5	17.58
1989	1,380,913.06	1.93%	26,705	0.6479	894,628	33.5	18.21
1990	230,887.64	1.95%	4,496	0.6329	146,135	32.5	18.85
1991	95,294.60	1.96%	1,869	0.6177	58,862	31.5	19.50
1992	736,477.56	1.97%	14,540	0.6021	443,456	30.5	20.15
1993	996,540.23	1.99%	19,805	0.5863	584,239	29.5	20.82
1994	267,822.74	2.00%	5,357	0.5701	152,685	28.5	21.49
1995	1,124,713.96	2.01%	22,643	0.5536	622,672	27.5	22.17
1996	533,259.01	2.03%	10,803	0.5369	286,285	26.5	22.86
1997	1,120,397.24	2.04%	22,838	0.5198	582,379	25.5	23.56
1998	658,133.08	2.05%	13,497	0.5024	330,676	24.5	24.26
1999	875,078.79	2.06%	18,053	0.4848	424,244	23.5	24.97
2000	527,543.67	2.08%	10,947	0.4669	246,302	22.5	25.69
2001	1,723,813.98	2.09%	35,974	0.4487	773,450	21.5	26.42
2002	1,011,242.38	2.10%	21,222	0.4302	435,049	20.5	27.15
2003	1,150,116.13	2.11%	24,269	0.4115	473,238	19.5	27.89
2004	997,611.57	2.12%	21,164	0.3925	391,526	18.5	28.64
2005	724,497.68	2.13%	15,450	0.3732	270,382	17.5	29.39
2006	738,887.65	2.14%	15,838	0.3537	261,332	16.5	30.15
2007	826,505.65	2.15%	17,806	0.3339	275,987	15.5	30.92
2008	795,810.82	2.16%	17,229	0.3139	249,819	14.5	31.69
2009	1,218,501.00	2.18%	26,508	0.2937	357,853	13.5	32.47

ATCO Electric Yukon

Account #: 367.00 - Underground Conductor and Devices

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: R3
ASL: 50
Net Salvage: -10%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
2010	628,798.14	2.19%	13,744	0.2732	171,801	12.5	33.25
2011	843,733.02	2.20%	18,528	0.2525	213,078	11.5	34.04
2012	2,461,714.22	2.21%	54,310	0.2316	570,253	10.5	34.83
2013	803,799.81	2.22%	17,815	0.2105	169,240	9.5	35.62
2014	954,641.21	2.23%	21,255	0.1893	180,667	8.5	36.41
2015	837,312.69	2.24%	18,729	0.1678	140,465	7.5	37.21
2016	734,845.18	2.25%	16,514	0.1461	107,342	6.5	38.00
2017	443,348.74	2.26%	10,012	0.1242	55,065	5.5	38.78
2018	1,202,526.65	2.27%	27,296	0.1021	122,831	4.5	39.56
2019	3,141,330.31	2.28%	71,708	0.0799	250,978	3.5	40.31
2020	1,481,484.45	2.30%	34,041	0.0574	85,103	2.5	41.02
2021	443,693.84	2.32%	10,283	0.0348	15,424	1.5	41.65
2022	990,884.19	2.35%	23,304	0.0118	11,652	0.5	42.02
TOTAL	34,178,702.05		731,480		11,460,397		
NET SALVAGE ADJUSTMENT			73,148		1,146,040		
TOTAL			804,628		12,606,437		

COMPOSITE ANNUAL ACCRUAL RATE	2.35%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.37
COMPOSITE AVERAGE AGE (YEARS)	16.31
ELG COMPOSITE REMAINING LIFE (YEARS)	30.59

ATCO Electric Yukon

Account #: 367.10 - Underground Services

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: R4
ASL: 50
Net Salvage: -5%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1978	2,755.57	1.85%	51	0.8211	2,262	44.5	9.70
1979	15,366.53	1.86%	286	0.8087	12,427	43.5	10.29
1980	4,370.91	1.87%	82	0.7959	3,479	42.5	10.90
1981	13,175.01	1.89%	249	0.7828	10,313	41.5	11.52
1982	5,156.15	1.90%	98	0.7693	3,966	40.5	12.15
1983	4,044.66	1.91%	77	0.7554	3,055	39.5	12.79
1984	5,734.88	1.93%	110	0.7412	4,251	38.5	13.44
1985	1,832.94	1.94%	36	0.7267	1,332	37.5	14.10
1986	42,547.17	1.95%	830	0.7118	30,283	36.5	14.78
1987	64,194.61	1.96%	1,259	0.6965	44,709	35.5	15.47
1988	55,304.09	1.97%	1,091	0.6808	37,651	34.5	16.18
1989	62,240.43	1.98%	1,235	0.6648	41,375	33.5	16.89
1990	61,426.79	1.99%	1,225	0.6484	39,826	32.5	17.63
1991	85,226.42	2.01%	1,709	0.6316	53,829	31.5	18.37
1992	150,993.79	2.01%	3,042	0.6145	92,785	30.5	19.13
1993	198,047.92	2.02%	4,008	0.5971	118,245	29.5	19.91
1994	84,018.97	2.03%	1,708	0.5793	48,671	28.5	20.70
1995	123,144.19	2.04%	2,513	0.5612	69,110	27.5	21.50
1996	221,170.72	2.05%	4,531	0.5428	120,060	26.5	22.32
1997	123,953.81	2.06%	2,548	0.5242	64,975	25.5	23.15
1998	98,346.70	2.06%	2,028	0.5053	49,692	24.5	23.99
1999	70,109.27	2.07%	1,450	0.4861	34,082	23.5	24.84
2000	12,680.25	2.07%	263	0.4667	5,918	22.5	25.71
2001	62,770.30	2.08%	1,305	0.4471	28,067	21.5	26.58
2002	69,373.01	2.08%	1,446	0.4273	29,647	20.5	27.47
2003	71,600.96	2.09%	1,496	0.4074	29,169	19.5	28.37
2004	204,633.43	2.09%	4,284	0.3873	79,245	18.5	29.27
2005	145,509.78	2.10%	3,051	0.3670	53,399	17.5	30.19
2006	230,506.56	2.10%	4,842	0.3466	79,887	16.5	31.11
2007	157,416.61	2.10%	3,311	0.3260	51,325	15.5	32.04
2008	91,178.50	2.11%	1,921	0.3054	27,847	14.5	32.98
2009	38,558.89	2.11%	813	0.2847	10,978	13.5	33.92
2010	93,447.69	2.11%	1,973	0.2639	24,660	12.5	34.87
2011	212,890.85	2.11%	4,499	0.2430	51,736	11.5	35.82
2012	145,662.97	2.12%	3,081	0.2221	32,349	10.5	36.78
2013	126,930.93	2.12%	2,687	0.2011	25,525	9.5	37.74
2014	24,030.73	2.12%	509	0.1801	4,327	8.5	38.71
2015	4,963.38	2.12%	105	0.1590	789	7.5	39.68
2016	363,687.24	2.12%	7,714	0.1379	50,138	6.5	40.65

ATCO Electric Yukon

Account #: 367.10 - Underground Services

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: R4
ASL: 50
Net Salvage: -5%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
2017	231,742.56	2.12%	4,918	0.1167	27,048	5.5	41.62
2018	291,250.91	2.12%	6,184	0.0955	27,828	4.5	42.60
2019	530,252.08	2.12%	11,264	0.0744	39,425	3.5	43.57
2020	537,542.63	2.13%	11,425	0.0531	28,564	2.5	44.55
2021	424,947.06	2.13%	9,038	0.0319	13,557	1.5	45.52
2022	701,411.17	2.13%	14,932	0.0106	7,466	0.5	46.47
TOTAL	6,266,150.02		131,227		1,615,271		
NET SALVAGE ADJUSTMENT			6,561		80,764		
TOTAL			137,788		1,696,035		

COMPOSITE ANNUAL ACCRUAL RATE	2.20%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.27
COMPOSITE AVERAGE AGE (YEARS)	12.54
ELG COMPOSITE REMAINING LIFE (YEARS)	35.23

ATCO Electric Yukon

Account #: 368.00 - Line Transformers

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: R2.5
ASL: 45
Net Salvage: -10%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1946	63.09	1.28%	1	0.9797	62	76.5	1.58
1947	1,242.88	1.29%	16	0.9735	1,210	75.5	2.05
1948	1,616.79	1.30%	21	0.9696	1,568	74.5	2.34
1950	28.96	1.33%	0	0.9622	28	72.5	2.84
1951	15,430.61	1.34%	207	0.9588	14,795	71.5	3.07
1952	20,900.00	1.36%	283	0.9555	19,969	70.5	3.29
1953	2,758.00	1.37%	38	0.9521	2,626	69.5	3.50
1954	5,453.44	1.39%	76	0.9487	5,174	68.5	3.70
1955	21,326.43	1.40%	299	0.9453	20,160	67.5	3.91
1956	3,729.00	1.42%	53	0.9419	3,512	66.5	4.11
1958	2,255.00	1.45%	33	0.9346	2,107	64.5	4.51
1959	18,726.00	1.47%	274	0.9308	17,430	63.5	4.72
1960	37,016.01	1.48%	549	0.9268	34,308	62.5	4.93
1961	10,822.00	1.50%	162	0.9228	9,987	61.5	5.14
1962	9,436.00	1.52%	143	0.9186	8,668	60.5	5.36
1963	24,530.00	1.54%	377	0.9143	22,427	59.5	5.58
1964	6,995.00	1.56%	109	0.9098	6,364	58.5	5.80
1965	13,727.00	1.57%	216	0.9051	12,424	57.5	6.03
1966	36,590.20	1.59%	583	0.9002	32,937	56.5	6.27
1967	61,913.07	1.61%	998	0.8950	55,413	55.5	6.51
1968	177,071.34	1.63%	2,890	0.8896	157,521	54.5	6.76
1969	36,493.00	1.65%	603	0.8839	32,256	53.5	7.03
1970	45,527.28	1.67%	761	0.8779	39,967	52.5	7.30
1971	67,125.06	1.69%	1,136	0.8715	58,501	51.5	7.59
1972	75,913.83	1.71%	1,300	0.8648	65,651	50.5	7.89
1973	65,804.62	1.73%	1,140	0.8577	56,442	49.5	8.21
1974	67,285.46	1.75%	1,180	0.8502	57,208	48.5	8.54
1975	104,042.68	1.77%	1,845	0.8423	87,636	47.5	8.89
1976	70,134.81	1.79%	1,258	0.8340	58,491	46.5	9.26
1977	92,907.67	1.81%	1,685	0.8252	76,669	45.5	9.64
1978	133,602.57	1.83%	2,450	0.8160	109,020	44.5	10.03
1979	188,980.12	1.85%	3,503	0.8063	152,381	43.5	10.45
1980	187,743.62	1.87%	3,517	0.7962	149,485	42.5	10.88
1981	181,134.58	1.89%	3,429	0.7857	142,310	41.5	11.32
1982	123,812.27	1.91%	2,368	0.7747	95,912	40.5	11.78
1983	63,640.58	1.93%	1,230	0.7632	48,570	39.5	12.26
1984	57,282.99	1.95%	1,118	0.7513	43,036	38.5	12.75
1985	197,459.74	1.97%	3,891	0.7390	145,914	37.5	13.25
1986	202,199.86	1.99%	4,023	0.7262	146,838	36.5	13.76

ATCO Electric Yukon

Account #: 368.00 - Line Transformers

ELG - Whole Life
Survivor Curve: R2.5
ASL: 45
Net Salvage: -10%
Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1987	493,936.52	2.01%	9,921	0.7130	352,185	35.5	14.29
1988	304,226.18	2.03%	6,168	0.6994	212,780	34.5	14.83
1989	483,558.52	2.05%	9,894	0.6854	331,434	33.5	15.38
1990	673,211.99	2.06%	13,899	0.6710	451,726	32.5	15.94
1991	763,913.50	2.08%	15,914	0.6562	501,285	31.5	16.50
1992	683,977.28	2.10%	14,375	0.6410	438,437	30.5	17.08
1993	940,572.96	2.12%	19,941	0.6254	588,267	29.5	17.67
1994	503,337.45	2.14%	10,764	0.6095	306,776	28.5	18.26
1995	468,313.85	2.16%	10,101	0.5932	277,786	27.5	18.86
1996	652,994.55	2.18%	14,205	0.5765	376,429	26.5	19.47
1997	452,806.05	2.19%	9,933	0.5594	253,298	25.5	20.08
1998	494,057.52	2.21%	10,929	0.5420	267,763	24.5	20.71
1999	361,452.09	2.23%	8,062	0.5242	189,465	23.5	21.33
2000	321,574.43	2.25%	7,232	0.5060	162,726	22.5	21.96
2001	457,298.39	2.27%	10,369	0.4875	222,938	21.5	22.60
2002	537,402.29	2.29%	12,285	0.4686	251,848	20.5	23.24
2003	740,112.16	2.30%	17,057	0.4494	332,619	19.5	23.89
2004	1,074,065.92	2.32%	24,956	0.4298	461,681	18.5	24.54
2005	1,386,408.26	2.34%	32,475	0.4099	568,311	17.5	25.19
2006	1,477,907.31	2.36%	34,900	0.3896	575,844	16.5	25.85
2007	1,586,356.93	2.38%	37,766	0.3690	585,379	15.5	26.50
2008	1,947,313.08	2.40%	46,741	0.3480	677,737	14.5	27.16
2009	1,715,648.43	2.42%	41,521	0.3267	560,540	13.5	27.82
2010	1,413,295.11	2.44%	34,490	0.3051	431,130	12.5	28.48
2011	1,788,373.87	2.46%	44,016	0.2830	506,184	11.5	29.13
2012	2,209,414.04	2.48%	54,853	0.2607	575,960	10.5	29.78
2013	1,444,118.65	2.51%	36,176	0.2380	343,671	9.5	30.42
2014	1,193,952.11	2.53%	30,188	0.2149	256,601	8.5	31.05
2015	1,415,874.91	2.55%	36,150	0.1915	271,127	7.5	31.67
2016	1,666,072.76	2.58%	42,983	0.1677	279,389	6.5	32.26
2017	829,750.69	2.61%	21,650	0.1435	119,075	5.5	32.83
2018	1,690,577.00	2.64%	44,670	0.1189	201,015	4.5	33.35
2019	1,901,009.45	2.68%	50,966	0.0938	178,382	3.5	33.80
2020	1,458,464.60	2.73%	39,809	0.0682	99,522	2.5	34.14
2021	1,162,894.01	2.80%	32,535	0.0420	48,803	1.5	34.24
2022	1,740,199.10	2.93%	50,917	0.0146	25,459	0.5	33.68

ATCO Electric Yukon

Account #: 368.00 - Line Transformers

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: R2.5
ASL: 45
Net Salvage: -10%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
TOTAL	40,867,163.52		982,579		14,278,547		
			98,258		1,427,855		
NET SALVAGE ADJUSTMENT							
TOTAL			1,080,836		15,706,402		

COMPOSITE ANNUAL ACCRUAL RATE	2.64%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.38
COMPOSITE AVERAGE AGE (YEARS)	15.83
ELG COMPOSITE REMAINING LIFE (YEARS)	26.32

ATCO Electric Yukon

Account #: 370.00 - Conventional Meters

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: R0.5
ASL: 15
Net Salvage: -2%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1973	2,890.66	0.00%	0	1.0000	2,891	49.5	0.00
1974	1,065.68	0.00%	0	1.0000	1,066	48.5	0.00
1975	2,135.54	0.00%	0	1.0000	2,136	47.5	0.00
1976	2,772.22	0.00%	0	1.0000	2,772	46.5	0.00
1977	2,160.36	0.00%	0	1.0000	2,160	45.5	0.00
1978	3,746.59	0.00%	0	1.0000	3,747	44.5	0.00
1979	468.92	0.00%	0	1.0000	469	43.5	0.00
1980	4,344.54	0.00%	0	1.0000	4,345	42.5	0.00
1981	3,588.21	0.00%	0	1.0000	3,588	41.5	0.00
1982	5,232.71	0.00%	0	1.0000	5,233	40.5	0.00
1983	562.52	0.00%	0	1.0000	563	39.5	0.00
1984	2,268.84	0.00%	0	1.0000	2,269	38.5	0.00
1985	4,581.74	0.00%	0	1.0000	4,582	37.5	0.00
1986	4,570.19	0.00%	0	1.0000	4,570	36.5	0.00
1987	8,609.54	0.00%	0	1.0000	8,610	35.5	0.00
1988	8,594.55	0.00%	0	1.0000	8,595	34.5	0.00
1989	27,447.62	0.00%	0	1.0000	27,448	33.5	0.00
1990	11,618.17	0.00%	0	1.0000	11,618	32.5	0.00
1991	9,697.83	0.00%	0	1.0000	9,698	31.5	0.00
1992	35,072.97	0.00%	0	1.0000	35,073	30.5	0.00
1993	62,568.13	3.33%	2,086	0.9833	61,525	29.5	0.50
1994	6,205.20	3.41%	212	0.9725	6,034	28.5	0.81
1995	9,796.96	3.48%	341	0.9574	9,379	27.5	1.22
1996	8,617.32	3.55%	306	0.9420	8,117	26.5	1.63
1997	16,136.16	3.63%	586	0.9266	14,953	25.5	2.02
1998	44,705.48	3.72%	1,663	0.9112	40,736	24.5	2.39
1999	71,622.77	3.81%	2,729	0.8954	64,132	23.5	2.74
2000	110,805.59	3.91%	4,329	0.8791	97,407	22.5	3.10
2001	37,428.20	4.01%	1,501	0.8620	32,264	21.5	3.44
2002	32,540.02	4.12%	1,340	0.8441	27,466	20.5	3.79
2003	94,230.62	4.23%	3,987	0.8251	77,746	19.5	4.13
2004	114,023.97	4.35%	4,961	0.8049	91,777	18.5	4.48
2005	15,995.63	4.48%	716	0.7834	12,532	17.5	4.84
2006	8,685.31	4.61%	400	0.7606	6,606	16.5	5.19
2007	20,106.31	4.75%	955	0.7362	14,802	15.5	5.55
2008	8,163.63	4.90%	400	0.7102	5,797	14.5	5.92
2009	15,041.35	5.05%	760	0.6824	10,264	13.5	6.28
2010	155,947.42	5.22%	8,144	0.6528	101,799	12.5	6.65
2011	202,099.91	5.40%	10,917	0.6212	125,545	11.5	7.01

ATCO Electric Yukon

Account #: 370.00 - Conventional Meters

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: R0.5
ASL: 15
Net Salvage: -2%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
2012	297,661.19	5.60%	16,656	0.5876	174,892	10.5	7.37
2013	335,954.20	5.81%	19,511	0.5517	185,350	9.5	7.72
2014	174,543.28	6.04%	10,545	0.5135	89,634	8.5	8.05
2015	270,854.06	6.30%	17,077	0.4729	128,075	7.5	8.36
2016	148,678.82	6.61%	9,823	0.4294	63,846	6.5	8.64
2017	155,592.81	6.96%	10,832	0.3829	59,577	5.5	8.86
2018	62,549.42	7.39%	4,625	0.3328	20,814	4.5	9.02
2019	109,502.07	7.95%	8,701	0.2781	30,452	3.5	9.09
2020	115,924.09	8.70%	10,080	0.2174	25,201	2.5	9.00
2021	28,274.80	9.85%	2,785	0.1477	4,177	1.5	8.65
2022	80,881.96	12.22%	9,887	0.0611	4,943	0.5	7.68
TOTAL	2,956,566.08		166,854		1,737,272		
NET SALVAGE ADJUSTMENT			3,337		34,745		
TOTAL			170,191		1,772,018		

COMPOSITE ANNUAL ACCRUAL RATE	5.76%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.60
COMPOSITE AVERAGE AGE (YEARS)	12.39
ELG COMPOSITE REMAINING LIFE (YEARS)	6.53

ATCO Electric Yukon

Account #: 371.00 - Automated Meters

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: R2.5
ASL: 15
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
2007	785.27	5.38%	42	0.8334	654	15.5	3.10
2008	29,141.98	5.56%	1,620	0.8059	23,484	14.5	3.49
2009	11,806.31	5.74%	677	0.7743	9,141	13.5	3.94
2010	13,357.05	5.91%	789	0.7387	9,867	12.5	4.42
2011	6,219.42	6.08%	378	0.6992	4,349	11.5	4.95
2013	15,771.89	6.41%	1,012	0.6094	9,611	9.5	6.09
2014	13,602.37	6.58%	895	0.5593	7,608	8.5	6.70
2015	1,403.85	6.75%	95	0.5060	710	7.5	7.32
2016	303.13	6.91%	21	0.4494	136	6.5	7.96
2018	3,414.18	7.26%	248	0.3267	1,116	4.5	9.27
2019	5,284.98	7.45%	394	0.2607	1,378	3.5	9.93
2020	3,182.36	7.66%	244	0.1915	609	2.5	10.56
2022	68,796.38	8.36%	5,752	0.0418	2,876	0.5	11.46
TOTAL	173,069.17		12,166		71,540		
NET SALVAGE ADJUSTMENT			0		0		
TOTAL			12,166		71,540		

COMPOSITE ANNUAL ACCRUAL RATE	7.03%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.41
COMPOSITE AVERAGE AGE (YEARS)	6.86
ELG COMPOSITE REMAINING LIFE (YEARS)	7.78

ATCO Electric Yukon

Account #: 373.00 - Street Lights

ELG - Whole Life
Survivor Curve: R3
ASL: 30
Net Salvage: -10%
Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1974	2,209.62	2.04%	45	0.9870	2,181	48.5	0.64
1975	230.46	2.07%	5	0.9827	226	47.5	0.84
1977	35,773.75	2.14%	765	0.9727	34,796	45.5	1.28
1978	21,033.63	2.17%	457	0.9671	20,341	44.5	1.52
1979	9,518.16	2.21%	210	0.9612	9,149	43.5	1.76
1980	129,990.76	2.25%	2,922	0.9552	124,165	42.5	1.99
1981	27,774.85	2.29%	635	0.9489	26,356	41.5	2.23
1982	69,084.60	2.33%	1,608	0.9425	65,110	40.5	2.47
1983	113,988.36	2.37%	2,701	0.9358	106,673	39.5	2.71
1984	93,653.94	2.41%	2,259	0.9288	86,989	38.5	2.95
1985	28,824.06	2.46%	708	0.9214	26,559	37.5	3.20
1986	340,204.29	2.50%	8,515	0.9135	310,780	36.5	3.46
1987	129,576.89	2.55%	3,303	0.9049	117,260	35.5	3.73
1988	209,962.68	2.60%	5,451	0.8956	188,049	34.5	4.02
1989	572,762.96	2.64%	15,139	0.8855	507,172	33.5	4.33
1990	263,652.15	2.69%	7,093	0.8744	230,536	32.5	4.67
1991	148,554.77	2.74%	4,067	0.8623	128,100	31.5	5.03
1992	87,268.15	2.78%	2,430	0.8492	74,104	30.5	5.42
1993	347,202.45	2.83%	9,827	0.8349	289,884	29.5	5.83
1994	236,298.55	2.88%	6,795	0.8196	193,660	28.5	6.27
1995	304,211.37	2.92%	8,884	0.8031	244,298	27.5	6.74
1996	107,223.57	2.96%	3,178	0.7854	84,217	26.5	7.24
1997	410,697.19	3.01%	12,349	0.7667	314,891	25.5	7.76
1998	212,374.34	3.05%	6,474	0.7469	158,625	24.5	8.30
1999	249,752.73	3.09%	7,716	0.7261	181,336	23.5	8.87
2000	207,305.11	3.13%	6,488	0.7042	145,987	22.5	9.45
2001	356,313.06	3.17%	11,292	0.6814	242,781	21.5	10.05
2002	194,757.23	3.21%	6,247	0.6576	128,072	20.5	10.67
2003	588,194.07	3.25%	19,091	0.6329	372,279	19.5	11.31
2004	504,727.00	3.28%	16,570	0.6073	306,539	18.5	11.96
2005	104,929.16	3.32%	3,483	0.5809	60,953	17.5	12.63
2006	797,287.60	3.36%	26,752	0.5536	441,402	16.5	13.30
2007	509,536.19	3.39%	17,275	0.5255	267,769	15.5	13.99
2008	216,502.63	3.42%	7,415	0.4966	107,515	14.5	14.70
2009	577,449.69	3.46%	19,971	0.4669	269,609	13.5	15.41
2010	186,126.57	3.49%	6,498	0.4364	81,227	12.5	16.14
2011	459,391.21	3.52%	16,185	0.4052	186,132	11.5	16.88
2012	514,985.50	3.55%	18,305	0.3732	192,200	10.5	17.63
2013	321,177.04	3.58%	11,513	0.3405	109,375	9.5	18.40

ATCO Electric Yukon

Account #: 373.00 - Street Lights

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: R3
ASL: 30
Net Salvage: -10%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
2014	133,869.65	3.61%	4,838	0.3072	41,126	8.5	19.17
2015	248,214.00	3.64%	9,043	0.2732	67,821	7.5	19.95
2016	370,451.51	3.67%	13,601	0.2386	88,407	6.5	20.74
2017	447,433.88	3.70%	16,554	0.2035	91,045	5.5	21.53
2018	461,619.90	3.73%	17,210	0.1678	77,446	4.5	22.32
2019	873,127.13	3.76%	32,810	0.1315	114,834	3.5	23.11
2020	798,738.20	3.79%	30,273	0.0948	75,683	2.5	23.88
2021	380,300.60	3.83%	14,564	0.0574	21,846	1.5	24.61
2022	232,425.69	3.89%	9,047	0.0195	4,523	0.5	25.19
TOTAL	13,636,686.90		448,562		7,020,032		
NET SALVAGE ADJUSTMENT			44,856		702,003		
TOTAL			493,418		7,722,035		

COMPOSITE ANNUAL ACCRUAL RATE	3.62%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.57
COMPOSITE AVERAGE AGE (YEARS)	17.13
ELG COMPOSITE REMAINING LIFE (YEARS)	13.86

ATCO Electric Yukon

Account #: 373.10 - Sentinel Lights

ELG - Whole Life
Survivor Curve: R2
ASL: 23
Net Salvage: 10%
Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2022

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1967	2,498.81	0.00%	0	1.0000	2,499	55.5	0.00
1973	1,471.00	0.00%	0	1.0000	1,471	49.5	0.00
1974	16,335.32	0.00%	0	1.0000	16,335	48.5	0.00
1975	4,754.00	0.00%	0	1.0000	4,754	47.5	0.00
1976	14,611.55	0.00%	0	1.0000	14,612	46.5	0.00
1977	10,540.00	0.00%	0	1.0000	10,540	45.5	0.00
1978	15,931.01	0.00%	0	1.0000	15,931	44.5	0.00
1979	29,321.00	0.00%	0	1.0000	29,321	43.5	0.00
1980	18,970.00	2.33%	441	0.9884	18,749	42.5	0.50
1981	17,037.00	2.38%	406	0.9879	16,831	41.5	0.51
1982	9,135.00	2.43%	222	0.9836	8,985	40.5	0.68
1983	10,835.00	2.48%	268	0.9777	10,593	39.5	0.90
1984	18,869.01	2.52%	476	0.9710	18,321	38.5	1.15
1985	10,510.57	2.57%	270	0.9637	10,129	37.5	1.41
1986	31,912.79	2.62%	836	0.9560	30,510	36.5	1.68
1987	14,087.95	2.67%	376	0.9480	13,355	35.5	1.95
1988	13,496.10	2.72%	368	0.9396	12,682	34.5	2.22
1989	7,391.51	2.78%	205	0.9310	6,882	33.5	2.48
1990	2,665.60	2.84%	76	0.9220	2,458	32.5	2.75
1991	2,562.75	2.90%	74	0.9125	2,339	31.5	3.02
1992	9,651.98	2.96%	286	0.9025	8,711	30.5	3.30
1993	0.00	3.02%	0	0.8918	0	29.5	3.58
1997	15,872.16	3.29%	523	0.8400	13,332	25.5	4.86
1999	157.01	3.44%	5	0.8075	127	23.5	5.60
2018	3,550.54	5.06%	179	0.2275	808	4.5	15.28
2020	1,933.57	5.38%	104	0.1344	260	2.5	16.10
2021	1,386.82	5.62%	78	0.0843	117	1.5	16.30

TOTAL 285,488.05 5,193 270,649

NET SALVAGE ADJUSTMENT -519 -27,065

TOTAL 4,674 243,584

COMPOSITE ANNUAL ACCRUAL RATE 1.64%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.85

COMPOSITE AVERAGE AGE (YEARS) 38.80

ELG COMPOSITE REMAINING LIFE (YEARS) 1.52

ATCO Electric Yukon

Account #: 390.00 - Structures and Improvements

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: L3
ASL: 40
Net Salvage: -5%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1972	59,482.48	1.68%	999	0.8480	50,438	50.5	9.06
1973	16,635.00	1.70%	283	0.8427	14,019	49.5	9.24
1974	46,735.00	1.73%	807	0.8375	39,140	48.5	9.41
1976	1,500.00	1.78%	27	0.8271	1,241	46.5	9.72
1977	1,015.00	1.81%	18	0.8220	834	45.5	9.85
1979	14,807.00	1.87%	276	0.8118	12,020	43.5	10.08
1981	12,462.00	1.93%	241	0.8015	9,988	41.5	10.28
1982	21,706.00	1.97%	427	0.7962	17,282	40.5	10.37
1984	24,285.00	2.04%	495	0.7848	19,060	38.5	10.56
1986	2,778.08	2.12%	59	0.7720	2,145	36.5	10.78
1987	379,195.74	2.15%	8,169	0.7648	290,015	35.5	10.92
1988	87,857.59	2.19%	1,928	0.7570	66,506	34.5	11.08
1989	3,500.00	2.23%	78	0.7484	2,619	33.5	11.26
1990	45,253.00	2.27%	1,029	0.7389	33,440	32.5	11.48
1991	1,424,433.43	2.31%	32,947	0.7286	1,037,845	31.5	11.73
1992	300,985.15	2.35%	7,078	0.7173	215,886	30.5	12.02
1993	109,074.17	2.39%	2,606	0.7049	76,883	29.5	12.35
1994	16,316.02	2.43%	396	0.6914	11,281	28.5	12.72
1995	31,752.72	2.46%	781	0.6767	21,488	27.5	13.14
1996	25,776.27	2.49%	643	0.6610	17,037	26.5	13.59
1997	55,730.18	2.53%	1,408	0.6440	35,892	25.5	14.09
1998	83,574.87	2.56%	2,135	0.6260	52,316	24.5	14.64
1999	9,019.44	2.58%	233	0.6069	5,474	23.5	15.22
2000	50,931.86	2.61%	1,328	0.5867	29,884	22.5	15.85
2001	11,512.98	2.63%	303	0.5657	6,513	21.5	16.51
2002	25,441.90	2.65%	675	0.5438	13,835	20.5	17.20
2003	0.00	2.67%	0	0.5212	0	19.5	17.92
2004	48,669.62	2.69%	1,310	0.4979	24,232	18.5	18.66
2005	3,289.66	2.71%	89	0.4740	1,559	17.5	19.42
2006	84,538.13	2.72%	2,304	0.4496	38,009	16.5	20.20
2007	23,036.74	2.74%	631	0.4247	9,784	15.5	20.99
2008	76,025.95	2.75%	2,094	0.3994	30,365	14.5	21.80
2009	7,335.25	2.77%	203	0.3737	2,741	13.5	22.63
2010	98,128.40	2.78%	2,728	0.3475	34,101	12.5	23.47
2011	64,924.42	2.79%	1,812	0.3210	20,839	11.5	24.33
2012	186,651.84	2.80%	5,228	0.2941	54,892	10.5	25.20
2013	508,000.19	2.81%	14,270	0.2669	135,567	9.5	26.10
2014	914,155.05	2.82%	25,741	0.2393	218,802	8.5	27.01
2015	29,500.77	2.82%	832	0.2116	6,242	7.5	27.95

ATCO Electric Yukon

Account #: 390.00 - Structures and Improvements

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: L3
ASL: 40
Net Salvage: -5%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
2016	33,934.25	2.82%	959	0.1836	6,231	6.5	28.90
2017	60,958.73	2.83%	1,723	0.1555	9,478	5.5	29.87
2018	30,477.69	2.83%	862	0.1273	3,879	4.5	30.86
2019	41,662.51	2.83%	1,178	0.0990	4,124	3.5	31.85
2020	104,343.06	2.83%	2,951	0.0707	7,378	2.5	32.85
2022	19,879.23	2.83%	562	0.0141	281	0.5	34.85
TOTAL	5,197,272.37		130,848		2,691,587		
NET SALVAGE ADJUSTMENT			6,542		134,579		
TOTAL			137,391		2,826,167		

COMPOSITE ANNUAL ACCRUAL RATE	2.64%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.54
COMPOSITE AVERAGE AGE (YEARS)	21.94
ELG COMPOSITE REMAINING LIFE (YEARS)	18.35

ATCO Electric Yukon

Account #: 390.01 - Structures and Improvements - Houses

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: R3
ASL: 40
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1981	5,448.00	2.07%	113	0.8576	4,672	41.5	6.89
1983	3,328.00	2.12%	71	0.8368	2,785	39.5	7.70
1986	12,922.45	2.19%	284	0.8010	10,350	36.5	9.07
1988	27,878.53	2.24%	625	0.7739	21,575	34.5	10.08
1989	2,150.47	2.27%	49	0.7595	1,633	33.5	10.61
1994	47,598.40	2.38%	1,133	0.6785	32,294	28.5	13.51
1995	1,870.05	2.40%	45	0.6606	1,235	27.5	14.13
1996	3,034.23	2.42%	74	0.6423	1,949	26.5	14.76
1997	9,320.80	2.44%	228	0.6234	5,811	25.5	15.40
1999	21,561.08	2.49%	536	0.5843	12,597	23.5	16.72
2000	8,693.67	2.51%	218	0.5640	4,903	22.5	17.40
2003	3,969.00	2.57%	102	0.5003	1,986	19.5	19.48
2005	9,940.88	2.60%	259	0.4555	4,529	17.5	20.92
2006	26,786.84	2.62%	702	0.4325	11,586	16.5	21.65
2007	48,132.03	2.64%	1,270	0.4091	19,691	15.5	22.39
2008	56,889.23	2.66%	1,512	0.3853	21,918	14.5	23.14
2009	1,543.92	2.67%	41	0.3610	557	13.5	23.89
2010	7,346.76	2.69%	198	0.3364	2,472	12.5	24.66
2011	367.33	2.71%	10	0.3114	114	11.5	25.43
2012	1,425.00	2.72%	39	0.2860	408	10.5	26.21
2013	7,049.02	2.74%	193	0.2603	1,835	9.5	26.99
2014	2,995.65	2.76%	83	0.2343	702	8.5	27.78
2015	40,666.92	2.77%	1,127	0.2079	8,455	7.5	28.57
2016	55,913.72	2.79%	1,559	0.1812	10,133	6.5	29.37
2017	31,907.18	2.80%	895	0.1542	4,921	5.5	30.16
2020	12,813.29	2.86%	366	0.0715	916	2.5	32.46

TOTAL 451,552.45 11,730 190,028

NET SALVAGE ADJUSTMENT 0 0

TOTAL 11,730 190,028

COMPOSITE ANNUAL ACCRUAL RATE 2.60%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.42

COMPOSITE AVERAGE AGE (YEARS) 16.95

ELG COMPOSITE REMAINING LIFE (YEARS) 21.78

ATCO Electric Yukon

Account #: 391.00 - Office Furniture and Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: SQ
ASL: 15
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
2005	0.00	0.00%	0	1.0000	0	17.5	0.00
2006	0.00	0.00%	0	1.0000	0	16.5	0.00
2008	10,493.44	6.67%	700	0.9667	10,144	14.5	0.50
2009	858.00	6.67%	57	0.9000	772	13.5	1.50
2010	10,095.47	6.67%	673	0.8333	8,413	12.5	2.50
2011	71,272.97	6.67%	4,752	0.7667	54,643	11.5	3.50
2012	36,986.83	6.67%	2,466	0.7000	25,891	10.5	4.50
2013	32,666.81	6.67%	2,178	0.6333	20,689	9.5	5.50
2014	20,480.63	6.67%	1,365	0.5667	11,606	8.5	6.50
2015	4,105.37	6.67%	274	0.5000	2,053	7.5	7.50
2016	20,681.89	6.67%	1,379	0.4333	8,962	6.5	8.50
2017	10,787.76	6.67%	719	0.3667	3,956	5.5	9.50
2018	1,496.41	6.67%	100	0.3000	449	4.5	10.50
2019	27,623.95	6.67%	1,842	0.2333	6,446	3.5	11.50
2020	3,745.66	6.67%	250	0.1667	624	2.5	12.50
2021	11,942.37	6.67%	796	0.1000	1,194	1.5	13.50
2022	14,282.00	6.67%	952	0.0333	476	0.5	14.50

TOTAL 277,519.56 18,501 156,316

NET SALVAGE ADJUSTMENT 0 0

TOTAL 18,501 156,316

COMPOSITE ANNUAL ACCRUAL RATE 6.67%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.56

COMPOSITE AVERAGE AGE (YEARS) 8.45

ELG COMPOSITE REMAINING LIFE (YEARS) 6.55

ATCO Electric Yukon

Account #: 391.10 - Computer Hardware & Voice and Data Network Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: SQ
ASL: 5
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
2013	0.00	0.00%	0	1.0000	0	9.5	0.00
2014	0.00	0.00%	0	1.0000	0	8.5	0.00
2015	0.00	0.00%	0	1.0000	0	7.5	0.00
2016	0.00	0.00%	0	1.0000	0	6.5	0.00
2018	10,437.84	20.00%	2,088	0.9000	9,394	4.5	0.50
2019	22,141.40	20.00%	4,428	0.7000	15,499	3.5	1.50
2020	4,566.67	20.00%	913	0.5000	2,283	2.5	2.50
2021	23,561.08	20.00%	4,712	0.3000	7,068	1.5	3.50

TOTAL 60,706.99 12,141 34,245

NET SALVAGE ADJUSTMENT 0 0

TOTAL 12,141 34,245

COMPOSITE ANNUAL ACCRUAL RATE 20.00%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.56

COMPOSITE AVERAGE AGE (YEARS) 2.82

ELG COMPOSITE REMAINING LIFE (YEARS) 2.18

ATCO Electric Yukon

Account #: 391.22 - Computer Software and Applications Major (10 YR)

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: SQ
ASL: 10
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
2008	0.00	0.00%	0	1.0000	0	14.5	0.00
2009	0.00	0.00%	0	1.0000	0	13.5	0.00
2013	46.87	10.00%	5	0.9500	45	9.5	0.50
2014	292,425.70	10.00%	29,243	0.8500	248,562	8.5	1.50
2018	156,905.79	10.00%	15,691	0.4500	70,608	4.5	5.50
2019	258,295.88	10.00%	25,830	0.3500	90,404	3.5	6.50
2020	18,999.17	10.00%	1,900	0.2500	4,750	2.5	7.50
2021	50,751.52	10.00%	5,075	0.1500	7,613	1.5	8.50

TOTAL 777,424.93 77,742 421,980

NET SALVAGE ADJUSTMENT 0 0

TOTAL 77,742 421,980

COMPOSITE ANNUAL ACCRUAL RATE 10.00%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.54

COMPOSITE AVERAGE AGE (YEARS) 5.43

ELG COMPOSITE REMAINING LIFE (YEARS) 4.57

ATCO Electric Yukon

Account #: 392.20 - Transportation Equipment, Fleet Vehicles, Category 2

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: L3
ASL: 12
Net Salvage: 10%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1998	0.00	3.94%	0	0.9655	0	24.5	0.88
2006	39,956.89	5.27%	2,107	0.8701	34,765	16.5	2.46
2007	14,580.02	5.50%	802	0.8530	12,437	15.5	2.67
2008	0.00	5.76%	0	0.8356	0	14.5	2.85
2009	41,195.57	6.06%	2,497	0.8183	33,712	13.5	3.00
2010	82,394.26	6.41%	5,281	0.8012	66,014	12.5	3.10
2011	0.00	6.81%	0	0.7827	0	11.5	3.19
2012	380,636.44	7.24%	27,548	0.7599	289,252	10.5	3.32
2013	304,280.65	7.68%	23,367	0.7295	221,985	9.5	3.52
2014	539,380.05	8.10%	43,687	0.6885	371,339	8.5	3.85
2015	136,958.23	8.46%	11,593	0.6349	86,951	7.5	4.31
2017	106,276.20	8.98%	9,546	0.4940	52,506	5.5	5.63
2018	181,175.06	9.16%	16,599	0.4123	74,695	4.5	6.41
2019	146,274.50	9.30%	13,608	0.3256	47,628	3.5	7.25
2020	226,136.70	9.40%	21,250	0.2349	53,125	2.5	8.14
2021	307,105.63	9.44%	28,978	0.1415	43,467	1.5	9.10
2022	449,331.34	9.44%	42,414	0.0472	21,207	0.5	10.09

TOTAL 2,955,681.54 249,278 1,409,082

NET SALVAGE ADJUSTMENT -24,928 -140,908

TOTAL 224,350 1,268,174

COMPOSITE ANNUAL ACCRUAL RATE 7.59%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.43

COMPOSITE AVERAGE AGE (YEARS) 6.13

ELG COMPOSITE REMAINING LIFE (YEARS) 5.92

ATCO Electric Yukon

Account #: 392.30 - Transportation Equipment, Fleet Vehicles, Category 3

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: L3
ASL: 15
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1988	4,868.01	2.86%	139	0.9853	4,796	34.5	0.52
1989	24,222.19	2.93%	710	0.9823	23,793	33.5	0.60
1994	113,616.41	3.34%	3,795	0.9518	108,144	28.5	1.44
2006	61,748.17	4.93%	3,045	0.8137	50,242	16.5	3.78
2007	373,492.44	5.16%	19,275	0.7999	298,761	15.5	3.88
2010	27,749.48	5.97%	1,657	0.7463	20,709	12.5	4.25
2013	89,979.43	6.75%	6,070	0.6409	57,669	9.5	5.32
2014	40,112.84	6.94%	2,785	0.5901	23,671	8.5	5.90
2015	747,035.98	7.10%	53,051	0.5326	397,884	7.5	6.58
2016	409,103.64	7.23%	29,585	0.4701	192,300	6.5	7.33
2017	353,569.75	7.34%	25,955	0.4038	142,755	5.5	8.12
2019	140,662.00	7.50%	10,546	0.2624	36,911	3.5	9.84
2020	330,506.83	7.54%	24,906	0.1884	62,264	2.5	10.77
2021	6,805.12	7.55%	514	0.1132	770	1.5	11.75
2022	33,500.00	7.55%	2,529	0.0377	1,264	0.5	12.75
TOTAL	2,756,972.29		184,561		1,421,934		
NET SALVAGE ADJUSTMENT			0		0		
TOTAL			184,561		1,421,934		

COMPOSITE ANNUAL ACCRUAL RATE	6.69%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.52
COMPOSITE AVERAGE AGE (YEARS)	8.75
ELG COMPOSITE REMAINING LIFE (YEARS)	6.87

ATCO Electric Yukon

Account #: 392.40 - Transportation Equipment, Fleet Vehicles, Category 4

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2022

ELG - Whole Life
Survivor Curve: L0
ASL: 12
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1997	8,261.55	3.45%	285	0.8805	7,274	25.5	3.46
2010	21,334.86	5.54%	1,183	0.6930	14,785	12.5	5.54
2012	21,718.70	6.12%	1,328	0.6421	13,946	10.5	5.85
2014	129,342.09	6.83%	8,835	0.5806	75,097	8.5	6.14
2019	34,285.70	9.99%	3,426	0.3497	11,991	3.5	6.51
2020	16,560.00	11.16%	1,848	0.2789	4,619	2.5	6.46

TOTAL 231,502.90 16,905 127,712

NET SALVAGE ADJUSTMENT 0 0

TOTAL 16,905 127,712

COMPOSITE ANNUAL ACCRUAL RATE 7.30%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.55

COMPOSITE AVERAGE AGE (YEARS) 8.49

ELG COMPOSITE REMAINING LIFE (YEARS) 6.04

ATCO Electric Yukon

Account #: 394.00 - Tools, Shop, Garage, Stores and Laboratory Equipment

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2022**

ELG - Whole Life
Survivor Curve: SQ
ASL: 15
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
2003	0.00	0.00%	0	1.0000	0	19.5	0.00
2004	0.00	0.00%	0	1.0000	0	18.5	0.00
2005	0.00	0.00%	0	1.0000	0	17.5	0.00
2006	0.00	0.00%	0	1.0000	0	16.5	0.00
2008	45,514.89	6.67%	3,034	0.9667	43,998	14.5	0.50
2009	37,388.92	6.67%	2,493	0.9000	33,650	13.5	1.50
2010	176,091.78	6.67%	11,739	0.8333	146,743	12.5	2.50
2011	66,921.00	6.67%	4,461	0.7667	51,306	11.5	3.50
2012	141,609.35	6.67%	9,441	0.7000	99,127	10.5	4.50
2013	85,263.56	6.67%	5,684	0.6333	54,000	9.5	5.50
2014	122,854.15	6.67%	8,190	0.5667	69,617	8.5	6.50
2015	112,105.28	6.67%	7,474	0.5000	56,053	7.5	7.50
2016	152,909.30	6.67%	10,194	0.4333	66,261	6.5	8.50
2017	159,127.83	6.67%	10,609	0.3667	58,347	5.5	9.50
2018	73,418.20	6.67%	4,895	0.3000	22,025	4.5	10.50
2019	208,390.93	6.67%	13,893	0.2333	48,625	3.5	11.50
2020	106,310.28	6.67%	7,087	0.1667	17,718	2.5	12.50
2021	153,811.34	6.67%	10,254	0.1000	15,381	1.5	13.50
2022	70,983.22	6.67%	4,732	0.0333	2,366	0.5	14.50
TOTAL	1,712,700.03		114,180		785,217		

NET SALVAGE ADJUSTMENT	0	0
TOTAL	114,180	785,217

COMPOSITE ANNUAL ACCRUAL RATE	6.67%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.46
COMPOSITE AVERAGE AGE (YEARS)	6.88
ELG COMPOSITE REMAINING LIFE (YEARS)	8.12