

**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       |        |  |            |                  |                   |                                 |                   |                                   |                         |