

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

2009 CALCULATION OF DEPRECIATION REDUCTION DUE TO REMOVAL OF FSRS

Line No.	Acct.	Description	Cross Ref.	2009 Opening PPE	NOTE: Depreciation Rate	Depreciation on Opening Balance	Capital Additions	Depreciation on Capital Additions	2009 Total Depreciation
1		Production - Hydro							
2									
3	422 00	Hydro Structures		259	0.34%	1	-	-	1
4	423 00	Hydro Resv, Dams & Waterways		1,206	0.34%	4	687	1	5
5	425 00	Hydro Generators		273	0.34%	1	-	-	1
6	426 00	Hydro Accessory Electrical Equip		105	0.34%	-	-	-	-
7	427 00	Hydro Misc Equip		24	0.34%	-	-	-	-
8		Total Production - Hydro		1,867		6	687	1	7
9									
10		Production - Diesel							
11	442 00	Structures and improvement - Other		1,498	0.00%	-	-	-	-
12	444 00	Fuel Holders, Proucers, & Acc. Equipment - Other		2,223	0.90%	20	386	2	22
13	445 00	Generating Equipment & Prime Mover - Other		8,792	0.37%	33	1,530	3	36
14	446 00	Accessory Electric Equipment - Other		2,232	0.00%	-	390	-	-
15	447 00	Misc. Power Plant Equipment - Other		670	0.16%	1	117	-	1
16		Total Production - Diesel		15,416		54	2,424	5	59
17									
18		Transmission							
19	457 00	Substation Equipment		1,401	0.00%	-	-	-	-
20		Total Transmission		1,401		-	-	-	-
21									
22		Distribution Plant							
23	471 00	Land Rights		929	0.00%	-	-	-	-
24	473 00	Poles, Towers & Fixtures		24,430	1.60%	391	1,612	13	404
25	474 00	Overhead Conductor		16,278	1.88%	306	1,065	10	316
26	474 10	Services - Overhead		2,489	0.00%	-	165	-	-
27	475 00	Underground Conductor		18,811	0.11%	21	1,246	1	22
28	475 10	Services - Underground		2,749	0.00%	-	182	-	-
29	476 10	Meters		1,181	0.00%	-	(341)	-	-
30	476 30	AMR - Meters		338	0.00%	-	2,720	-	-
31	477 10	Substation Equipment		3,132	0.00%	-	580	-	-
32	478 10	Street Lighting		8,197	0.41%	34	487	1	35
33	478 20	Sentinel Lights		285	-0.34%	(1)	-	-	(1)
34	479 10	Line Transformers		18,907	0.15%	28	1,178	1	29
35		Total Distribution Plant		97,725		779	8,893	26	805
36									
37		General Plant							
38	482 00	Structures & Improvements		3,383	-0.16%	(5)	161	-	(5)
39	483 00	Office Furniture & Equipment		194	0.00%	-	(28)	-	-
40	483.20	Computer Equipment		38	0.00%	-	(1)	-	-
41	484 00	Transportation & Mobile Equipment		2,354	-2.16%	(51)	172	(2)	(53)
42	485 00	Tool & Work Equipment		492	-	-	(2)	-	-
43	486 00	Communication Structures & Equipment		593	-	-	54	-	-
44	488 20	Company Housing		407	-0.27%	(1)	19	-	(1)
45	491 00	Franchise & Consent		1	0.00%	-	-	-	-
46	496 xx	New ATCO-CIS		1,488	0.00%	-	-	-	-
47	496 05	Oracle Financials		235	0.00%	-	-	-	-
48		Total General Plant		9,187		(57)	375	(2)	(59)
49									
50		Plant Studied		125,597		782	12,379	30	812
51		Plant Not Studied -Land		479					
52		Total Plant	S.8.6 L.6	126,076					
53									