

SDP 2009 TRAINING

PREPARING AND DEFENDING A DEPRECIATION STUDY

The course **Preparing and Defending a Depreciation Study** is an expansive course that is appropriate not only for *depreciation professionals* involved in preparing depreciation studies but also for *managers* wanting to know more about the projects for which they are responsible. The course begins with a brief review of life analysis models, net salvage, and depreciation models. The course continues with hands-on experience in developing life and salvage estimates and depreciation rates that take into consideration company and technology impacts.

The course also includes a discussion of the content of a depreciation study report. The course concludes with a discussion of presenting and defending life and salvage estimates. Ample opportunity is provided during class and at informal evening receptions to ask questions of the expert instructors as well as network with fellow attendees from utilities, State and Federal commissions, and consulting firms. You will receive up to **22 CPE credits** for this course.

PREPARING AND DEFENDING A DEPRECIATION STUDY

Review of Life Analysis Models

Actuarial Analyses
SPR Analyses

Review of Net Salvage

Nuclear Decommissioning
Fossil Dismantlement
FASB 143 & 47
Mass Property
Developing Ratios

Review of Depreciation Models

Procedures (Average Life Group, Equal Life Group, Broad Group, Vintage Group)
Techniques (Whole Life, Remaining Life)

Developing a Depreciation Rate

Developing Life & Salvage Estimates
Developing Depreciation Rates

Company and Technology Impacts

***PREPARING AND DEFENDING A DEPRECIATION STUDY -
cont'd***

Preparing a Depreciation Study Report

Rate Case Procedure

Recommended Content to Satisfy Requirements of Commissions and Interveners

Defending a Depreciation Study

Preparing to be a Rate Case Witness

Presenting and Defending Life/Salvage Estimates

Witnessing Techniques