

# ***SDP 2011 TRAINING***

## ***PREPARING AND DEFENDING A DEPRECIATION STUDY***

The course **Preparing and Defending a Depreciation Study** is an expansive course that is excellent for *depreciation professionals* involved in preparing depreciation studies and also for *managers* wanting to know more about the projects for which they are responsible. The instructors begin with a brief review of life analysis models, net salvage, and depreciation models. The course proceeds to valuable 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 and 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