

SUBJECT TO CHANGE

SOCIETY OF DEPRECIATION PROFESSIONALS – 2025 SUNDAY TRAINING

INTRODUCTION TO DEPRECIATION

SUNDAY, SEPTEMBER 14

10:30 AM Continental Brunch

11:05 AM – 11:15 AM	Welcome to SDP Training	<i>Dane Watson, PE, CDP</i>
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11:15 AM – 11:45 AM	Overview of Life, Net Salvage, and Depreciation	<i>Dane Watson, PE, CDP Rebecca Richards, CDP</i>
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11:45 AM – 12:15 PM	Group Depreciation Accounting; Component v. Group Depreciation; Importance and Challenges in Depreciation	<i>Dane Watson, PE, CDP Rebecca Richards, CDP</i>
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12:15 PM – 12:45 PM	Property Data for Life and Salvage Analyses	<i>Larry Kennedy, CDP Rebecca Richards, CDP</i>
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12:45 PM – 1:00 PM Break

1:00 PM – 1:45 PM	Overview of Group Depreciation Models	<i>John Wiedmayer, CDP Melissa Howard, PE, CDP</i>
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1:45 PM – 2:45 PM	Overview of Actuarial Models	<i>John Wiedmayer, CDP Melissa Howard, PE, CDP</i>
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2:45 PM – 3:00 PM Break

3:00 PM – 4:00 PM	Overview of Simulation Models	<i>Susan Jensen, PhD, CDP Jason Powery, CDP</i>
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4:00 PM – 4:45 PM	Overview of Net Salvage Analyses	<i>John Wiedmayer, CDP Jason Powery, CDP</i>
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4:45 PM – 4:55 PM	Overview of SDP Courses	<i>Susan Jensen, PhD, CDP Jason Powery, CDP</i>
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DEPRECIATION REGULATION, AI, AND CURRENT ISSUES PANEL

SUNDAY, SEPTEMBER 14

10:30 AM Continental Brunch

11:05 AM – 11:15 AM **Welcome to SDP Training** *Susan Jensen, PhD, CDP*

11:15 AM – 1:00 PM **Depreciation and Regulation** *Hon. Branko Terzic*

- Refresher on Regulation of Public Utilities
- Establishment of the Revenue Requirement
- Depreciation Considerations
- Rate of Return Estimation
- Determination of Cost of Service and Rate Design
- Current and Recurring Issues

Amanda Nori, CDP

1:00 PM – 1:15 PM Break

1:15 PM – 3:00 PM **AI and Generative AI** *Rich Bennett, CDP*

- Overview and Impact on Utilities
- Implications for Depreciation of Electric Utilities
- Implications for the Conduct of Depreciation Studies

Rick Fisher, CDP

Kevin Murphy, HData

3:00 PM – 3:15 PM Break

3:15 PM – 4:45 PM **Current Issues Discussion** *Ned Allis, CDP*

- Issues Currently before Regulators
(e.g., Renewal Credits)
- Decarbonization Update
- EVs and Energy Storage Issues
- Topics Suggested by Attendees

Hon. Branko Terzic

Dane Watson, PE, CDP

Larry Kennedy, CDP

4:45 PM – 4:55 PM **Overview of SDP Courses** *Dane Watson, PE, CDP*