

**Society of Depreciation Professionals  
25th Annual Meeting  
September 18-20, 2011  
Georgian Terrace Hotel  
Atlanta, GA**

\*\*\*\*AGENDA\*\*\*\*

**Sunday, September 18, 2011**

12:00 – 5:00 pm      Training

**5:30 – 7:20 pm      Welcome and Gathering Reception at Georgian Terrace Hotel**

**Monday, September 19, 2011**

7:30 – 8:30am      Registration & CONTINENTAL BREAKFAST

8:30 – 8:45 am      Opening Remarks  
Rob Pierce, CDP, President  
John Spanos, CDP, Vice President and Program Chair  
Overview of Atlanta

8:45 - 9:35 am      **Rate Making Challenges and Remedies**  
Mark Heinemann and Tim Zeldenrust - Power Plan Consultants

9:35 – 10:25 am      **Determination of Cost of Capital for a Regulated Utility**  
Paul Hunt - Southern California Edison

10:25 – 10:35 am      Break

10:35 - 11:25 am      **Theoretical Reserve Imbalances and Impact on  
Regulatory Reporting and Accounting**  
Tony Biacci, Florida Power and Light

11:25 – 12:15 pm      **Depreciation Methods and Revenue Requirements**  
Rick Fisher, Southern California Edison

12:15 – 1:30 pm      LUNCH AND ANNUAL BUSINESS MEETING  
*Sponsored by Gannett Fleming, Inc*

1:30 - 2:20 pm      **Depreciation Issues - The Kansas Generic Case**  
William Dunkel – William Dunkel & Associates  
Tom Petersen – Atmos Energy Corp  
John Johnson – Atmos Energy Corp

2:20 - 3:20 pm      **PP&E under IFRS: Componentization**  
Kyle Long - Price Waterhouse Coopers  
Chris Lorenz - Price Waterhouse Coopers

3:20 – 3:30 pm      Break

- 3:30 – 4:30 p.m.      **Concurrent Breakouts Sessions**
- Session A – Paul Hunt – Cost of Capital  
Rick Fisher – Revenue Requirements
- Session B – Chris Lorenz – IFRS issues  
Kyle Long
- Session C – William Dunkel – Depreciation Issues

**6:00 – 8:00 pm      Monday Evening Reception**  
**Engine 11**  
*Co-Sponsored by AUS Consultants and PowerPlan*

*Join us for a relaxing evening at Engine 11, just around the corner from The Georgian Terrace. Engine 11 is a pub housed in the circa 1909 firehouse building which is often referred to by many Atlantans as “the spotted dog.” Don’t miss out on sitting around the station talking to your colleagues from Society of Depreciation!*

**Tuesday, September 20, 2011**

- 7:45 – 8:30 am      CONTINENTAL BREAKFAST
- 8:30 – 9:20 am      **Depreciation - The Last 25 years**  
Earl Robinson - AUS Consultants
- 9:20 – 10:20 am      **Regulatory Perspective on Depreciation**  
Dr. Susan Jensen - Surface Transportation Board  
Scott Armstrong - Virginia State Corporation Commission  
Gayle Freier - Arkansas Public Service Commission
- 10:20 - 10:30 am      Break
- 10: 30 – 11:30 am      **Accounting Update**  
John Lacey
- 11:30 – 11:45 am      Closing Statements and Adjournment