

**EMPIRE DISTRICT ELECTRIC
COMPARISON OF DEPRECIATION ACCRUAL RATES
COMPANY ERRATA DIRECT RATES AND STAFF PROPOSED REVISED**

Acct	Description	Plant Balance 12/31/2019	Current Depreciation Rate	Current Depreciation Expense	Company Proposed Rebuttal Schedule DAW-2		Staff Proposed Revised			
					Proposed Depreciation Rate	Proposed Annual Accrual \$	Difference	Proposed Depreciation Rate	Proposed Annual Accrual \$	Difference
Structures and Improvements										
311	latan 1	4,100,103	1.20%	49,201	2.20%	90,026	40,825	1.99%	81,592	(8,434)
311	latan 2	20,954,482	1.20%	251,454	1.86%	390,719	139,265	2.08%	435,853	45,135
311	latan Common	18,326,824	1.20%	219,922	1.90%	348,998	129,076	2.22%	406,855	57,858
311	Plum Point	20,567,779	1.20%	246,813	2.17%	447,293	200,480	2.41%	495,683	48,390
	Subtotal	63,949,188		767,390		1,277,036	509,645		1,419,984	142,949
Boiler Plant Equipment										
312	latan 1	77,454,486	1.92%	1,487,126	3.51%	2,718,108	1,230,982	3.57%	2,765,125	47,017
312	latan 2	146,505,300	1.92%	2,812,902	2.32%	3,405,910	593,009	3.10%	4,541,664	1,135,754
312	latan Common	40,075,479	1.92%	769,449	2.30%	922,641	153,192	3.11%	1,246,347	323,707
312	Plum Point	53,845,333	1.92%	1,033,830	2.58%	1,391,295	357,464	3.23%	1,739,204	347,910
	Subtotal	317,880,598		6,103,307		8,437,954	2,334,647		10,292,341	1,854,387
Train Equipment										
312	Train Iatan 1 Unit Train	329,005	1.92%	6,317	7.05%	23,200	16,883	17.89%	58,859	35,659
312	Train Plum Point Train Lease	5,196,478	1.92%	99,772	6.82%	354,382	254,610	7.98%	414,679	60,297
312	Train Plum Point Unit Train	12,311	1.92%	236	6.73%	828	592	8.45%	1,040	212
	Subtotal	5,537,793		106,326		378,410	272,084		474,578	96,168
Turbogenerator Equipment										
314	latan 1	15,311,358	1.63%	249,575	3.39%	519,481	269,906	4.00%	612,454	92,973
314	latan 2	49,060,461	1.63%	799,686	2.28%	1,118,683	318,997	2.58%	1,265,760	147,077
314	latan Common	1,290,680	1.63%	21,038	2.26%	29,230	8,192	2.68%	34,590	5,360
314	Plum Point	17,270,336	1.63%	281,506	2.52%	435,114	153,608	2.84%	490,478	55,363
	Subtotal	82,932,835		1,351,805		2,102,508	750,703		2,403,282	300,774
Accessory Electric Equipment										
315	latan 1	8,401,393	1.85%	155,426	3.29%	276,187	120,761	3.37%	283,127	6,940
315	latan 2	12,340,511	1.85%	228,299	2.31%	285,674	57,374	2.56%	315,917	30,243
315	latan Common	5,085,098	1.85%	94,074	2.31%	117,370	23,296	2.62%	133,230	15,859
315	Plum Point	5,390,591	1.85%	99,726	2.53%	136,262	36,536	2.72%	146,624	10,363
	Subtotal	31,217,593		577,525		815,493	237,967		878,898	63,405
Miscellaneous Power Plant Equipment										
316	latan 1	1,350,362	1.96%	26,467	3.62%	48,830	22,363	2.96%	39,971	(8,860)
316	latan 2	350,002	1.96%	6,860	2.82%	9,853	2,993		0	(9,853)
316	latan Common	728,527	1.96%	14,279	2.80%	20,420	6,141	3.50%	25,498	5,078
316	Plum Point	2,968,456	1.96%	58,182	2.96%	87,883	29,701	3.01%	89,351	1,468
	Subtotal	5,397,348		105,788		166,987	61,199		154,820	(12,167)
	Total Production	506,915,355		9,012,142		13,178,388	4,166,246		15,623,903	2,445,515
Ozark Beach										
331	Ozark Beach	1,667,686	1.65%	27,517	2.80%	46,654	19,138	3.42%	57,035	10,381
332	Ozark Beach	3,488,976	1.63%	56,870	2.63%	91,749	34,879	7.72%	269,349	177,600
333	Ozark Beach	4,407,908	1.46%	64,355	2.90%	127,750	63,395	6.60%	290,922	163,172
334	Ozark Beach	1,507,679	1.45%	21,861	2.48%	37,401	15,539	2.98%	44,929	7,528
335	Ozark Beach	1,178,648	2.41%	28,405	3.36%	39,645	11,239	3.60%	42,431	2,787
	Subtotal	12,250,897		199,009		343,199	144,189		704,666	361,467

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Acct	Description	Company Proposed Rebuttal Schedule DAW-2					Staff Proposed Revised			
		Plant Balance 12/31/2019	Current Depreciation Rate	Current Depreciation Expense	Proposed Depreciation Rate	Proposed Annual Accrual \$	Difference	Proposed Depreciation Rate	Proposed Annual Accrual \$	Difference
Structures and Improvements										
341	Asbury Wind Service	14,617,752	1.20%	175,413	2.08%	303,855	128,442	2.07%	302,587	(1,268)
341	Energy Center	3,218,722	1.81%	58,259	7.76%	249,723	191,464	7.33%	235,932	(13,791)
341	Energy Center FT8	1,124,306	1.81%	20,350	2.80%	31,451	11,101	3.37%	37,889	6,438
341	Riverton 12	18,481,560	2.84%	524,876	2.52%	465,489	(59,387)	2.57%	474,976	9,487
341	Riverton 9, 10, 11	10,260,696	1.81%	185,719	5.01%	514,050	328,331	6.57%	674,128	160,078
341	State Line 1	1,111,584	1.81%	20,120	2.66%	29,604	9,485	0.73%	8,115	(21,490)
341	State Line CC	8,478,109	2.84%	240,778	2.33%	197,389	(43,389)	2.36%	200,083	2,694
341	State Line Common	3,792,572	2.84%	107,709	2.38%	90,291	(17,418)	2.31%	87,608	(2,682)
	Subtotal	61,085,301		1,333,224		1,881,852	548,628		2,021,319	139,467
Fuel Holders										
342	Asbury Wind Service	2,427,505	1.92%	46,608	1.99%	48,309	1,701	1.29%	31,315	(16,994)
342	Energy Center	1,362,770	3.78%	51,513	5.24%	71,351	19,838	0.00%	0	(71,351)
342	Energy Center FT8	1,453,119	3.78%	54,928	2.88%	41,907	(13,021)	2.95%	42,867	960
342	Riverton 12	945,601	2.84%	26,855	2.20%	20,822	(6,034)	2.20%	20,803	(18)
342	Riverton 9, 10, 11	604,025	3.78%	22,832	3.88%	23,464	632	4.18%	25,248	1,784
342	State Line 1	3,244,382	3.78%	122,638	2.74%	88,995	(33,643)	1.51%	48,990	(40,005)
342	State Line CC	204,374	2.84%	5,804	2.36%	4,831	(973)		0	(4,831)
342	State Line Common	226,749	2.84%	6,440	2.23%	5,057	(1,383)		0	(5,057)
	Subtotal	10,468,527		337,618		304,735	(32,883)		169,223	(135,511)
Prime Movers										
343	Energy Center	26,745,015	1.93%	516,179	5.25%	1,404,968	888,789	5.34%	1,428,184	23,216
343	Energy Center FT8	50,019,596	1.93%	965,378	3.23%	1,617,116	651,738	4.06%	2,030,796	413,680
343	Riverton 12	151,665,737	2.84%	4,307,307	2.80%	4,246,899	(60,408)	2.84%	4,307,307	60,408
343	Riverton 9, 10, 11	8,571,372	1.93%	165,427	4.55%	390,402	224,974	5.77%	494,568	104,166
343	State Line 1	26,906,444	1.93%	519,294	3.19%	857,754	338,460	2.92%	785,668	(72,086)
343	State Line CC	111,386,515	2.84%	3,163,377	2.68%	2,984,432	(178,945)	2.80%	3,118,822	134,390
343	State Line Common	843,733	2.84%	23,962	3.28%	27,716	3,754	3.38%	28,518	802
	Subtotal	376,138,412		9,660,925		11,529,287	1,868,362		12,193,863	664,576
Generators										
344	Energy Center	6,595,022	1.82%	120,029	7.75%	511,125	391,096	5.79%	381,852	(129,273)
344	Energy Center FT8	5,123,305	1.82%	93,244	4.33%	222,009	128,765	4.61%	236,184	14,175
344	Riverton 12	21,746,822	2.84%	617,610	2.68%	581,926	(35,683)	2.86%	621,959	40,033
344	Riverton 9, 10, 11	1,779,491	1.82%	32,387	3.33%	59,269	26,882	4.21%	74,917	15,648
344	State Line 1	7,813,342	1.82%	142,203	3.69%	288,546	146,344	3.69%	288,312	(234)
344	State Line CC	30,294,250	2.84%	860,357	2.67%	808,147	(52,209)	2.96%	896,710	88,563
	Subtotal	73,352,233		1,865,830		2,471,023	605,194		2,499,934	28,911
Access. Electric										
345	Asbury Wind Service	189,248	1.85%	3,501	2.19%	4,147	646	0.63%	1,192	(2,955)
345	Energy Center	2,376,137	3.54%	84,115	6.26%	148,646	64,531	5.67%	134,727	(13,919)
345	Energy Center FT8	3,539,970	3.54%	125,315	3.27%	115,815	(9,500)	3.45%	122,129	6,314
345	Riverton 12	26,044,063	2.84%	739,651	2.81%	730,987	(8,664)	2.91%	757,882	26,895
345	Riverton 9, 10, 11	1,793,586	3.54%	63,493	4.82%	86,401	22,908	5.45%	97,750	11,350
345	State Line 1	3,329,037	3.54%	117,848	3.51%	116,975	(873)	2.97%	98,872	(18,102)
345	State Line CC	8,144,447	2.84%	231,302	2.75%	223,739	(7,563)	2.58%	210,127	(13,613)
345	State Line Common	2,933,783	2.84%	83,319	2.98%	87,549	4,230	2.99%	87,720	171
	Subtotal	48,350,271		1,448,545		1,514,259	65,714		1,510,400	(3,859)

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		Plant Balance 12/31/2019	Current Depreciation Rate	Current Depreciation Expense	Proposed Depreciation Rate	Proposed Annual Accrual \$	Difference	Proposed Depreciation Rate	Proposed Annual Accrual \$	Difference
Misc. Equipment										
346	Asbury Wind Service	863,529	1.96%	16,925	2.42%	20,934	4,009	1.96%	16,925	(4,009)
346	Energy Center	2,055,149	3.94%	80,973	6.98%	143,388	62,415	0.44%	9,043	(134,345)
346	Energy Center FT8	1,038,755	3.94%	40,927	2.95%	30,641	(10,286)	3.20%	33,240	2,599
346	Riverton 12	2,825,894	2.83%	79,973	2.52%	71,114	(8,859)	2.39%	67,539	(3,575)
346	Riverton 9, 10, 11	1,822,822	3.94%	71,819	6.02%	109,753	37,934	6.27%	114,291	4,538
346	State Line 1	363,651	3.94%	14,328	4.43%	16,094	1,766	3.59%	13,055	(3,039)
346	State Line CC	2,979,887	2.83%	84,331	3.21%	95,670	11,339	2.80%	83,437	(12,233)
346	State Line Common	1,052,548	2.83%	29,787	3.23%	34,015	4,228	2.85%	29,998	(4,017)
	Subtotal	13,002,233		419,063		521,609	102,546		367,527	(154,082)
	Total Other Production	582,396,976		15,065,204		18,222,765	3,157,562		18,762,267	539,502
	Total Generation Plant	1,101,563,228		24,276,355		31,744,352	7,467,997		35,090,836	3,346,484
Transmission										
352	Structures and Improvements	4,662,676	2.01%	93,720	1.60%	74,483	(19,237)	1.07%	49,891	(24,592)
353	Station Equipment	189,861,296	2.18%	4,138,976	2.43%	4,618,030	479,054	2.44%	4,632,616	14,586
354	Tower	2,945,558	1.83%	53,904	1.49%	43,872	(10,032)	1.17%	34,463	(9,409)
355	Poles and Fixtures	102,153,632	3.19%	3,258,701	3.43%	3,506,804	248,103	3.60%	3,677,531	170,727
356	Overhead Conductor	100,276,752	2.09%	2,095,784	1.96%	1,965,322	(130,462)	1.82%	1,825,037	(140,285)
	Grand Total	399,899,913		9,641,085		10,208,510	567,426		10,219,537	11,026
Distribution										
361	Structures and Improvements	33,920,439	1.98%	671,625	1.98%	671,432	(192)	1.94%	658,057	(13,376)
362	Station Equipment	157,388,739	2.44%	3,840,285	2.22%	3,499,965	(340,320)	2.11%	3,320,902	(179,063)
364	Poles & Fixtures	226,564,820	2.43%	5,505,525	4.31%	9,764,515	4,258,990	5.05%	11,441,523	1,677,008
365	OH Conductor	221,006,697	2.10%	4,641,141	3.06%	6,773,285	2,132,145	3.10%	6,851,208	77,922
366	UG Conduit	51,186,998	2.97%	1,520,254	2.23%	1,139,482	(380,772)	1.76%	900,891	(238,591)
367	UG Conductor	72,210,458	3.61%	2,606,798	2.27%	1,639,987	(966,811)	1.56%	1,126,483	(513,503)
368	Line Transformers	132,533,159	2.51%	3,326,582	2.16%	2,860,814	(465,768)	1.88%	2,491,623	(369,191)
369	Services	94,079,050	3.03%	2,850,595	3.60%	3,389,529	538,934	3.32%	3,123,424	(266,104)
370	Meters	16,123,373	"(1)	0		0	0	4.39%	707,816	707,816
	Arkansas	193,567	1.94%	3,755	3.99%	7,714	3,959	4.39%	8,498	784
	Kansas	606,086	2.28%	13,819	3.98%	24,103	10,284	4.39%	26,607	2,504
	Missouri	7,842,594	2.27%	178,027	4.28%	335,418	157,391	4.39%	344,290	8,872
	Oklahoma	270,608	2.27%	6,143	3.31%	8,953	2,810	4.39%	11,880	2,927
370.2	AMI Meters	0	2.58%	0	5.00%	0	0		0	0
371	Installation on Customer Premises	18,016,326	5.15%	927,841	4.76%	857,150	(70,691)	3.48%	626,968	(230,182)
373	Street Lighting & Signals	20,745,396	2.36%	489,591	3.50%	725,905	236,314	3.90%	809,070	83,165
375	Charging Stations	161,631	5.00%	8,082	4.96%	8,013	(68)	5.05%	8,162	149
	Grand Total	1,052,849,941		26,590,062		31,706,266	5,116,204		32,457,403	751,138

Note (1) Compay proposes regulatory asset for meters to be retired with AMI Deployment

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		Plant Balance 12/31/2019	Current Depreciation Rate	Current Depreciation Expense	Proposed Depreciation Rate	Proposed Annual Accrual \$	Difference	Proposed Depreciation Rate	Proposed Annual Accrual \$	Difference
General Depreciated										
390	Structures and Improvements	15,799,445	2.84%	448,704	2.22%	351,447	(97,257)	1.73%	273,330	(78,116)
392	Transportation Equipment	20,855,658	7.00%	1,459,896	7.70%	1,606,718	146,821	5.20%	1,084,494	(522,223)
396	Power Operated Equipment	22,685,866	6.27%	1,422,404	6.75%	1,532,327	109,923	4.62%	1,048,087	(484,240)
		<u>59,340,969</u>		<u>3,331,004</u>		<u>3,490,492</u>	<u>159,487</u>		<u>2,405,912</u>	<u>(1,084,580)</u>
General Amortized										
After retirement of assets > ASL										
391	Office Furniture	5,094,783	4.96%	252,701	5.00%	254,739	2,038	5.00%	254,739	0
391.3	Computer Equipment	7,364,562	10.09%	743,084	20.00%	1,472,912	729,828	20.00%	1,472,912	0
393	Stores Equipment	2,048,422	3.14%	64,320	2.86%	58,526	(5,794)	2.86%	58,526	0
394	Tools, Shop & Garage Equip	6,507,104	4.34%	282,408	5.00%	325,355	42,947	5.00%	325,355	0
395	Laboratory Equipment	2,292,710	2.58%	59,152	5.00%	114,635	55,484	5.00%	114,635	0
397	Communication Equipment	6,673,337	4.04%	269,603	6.67%	444,889	175,286	6.67%	444,889	0
398	Miscellaneous Equipment	257,045	4.42%	11,361	2.94%	7,560	(3,801)	2.94%	7,560	0
	Amortize Reserve Difference					(185,443)	(185,443)		(185,443)	0
		<u>30,237,962</u>		<u>1,682,630</u>		<u>2,493,175</u>	<u>810,545</u>		<u>2,493,175</u>	<u>0</u>
	Total Plant	<u>2,643,892,013</u>		<u>65,521,136</u>		<u>79,642,795</u>	<u>14,121,659</u>		<u>82,666,863</u>	<u>3,024,068</u>

Proposed Company numbers incorporate errata detailed in Exhibit DAW-R-2.

EMPIRE DISTRICT ELECTRIC COMPANY
DEPRECIATION SCHEDULE

DEPRECIABLE GROUP	Company Proposed				Staff Proposed				
	PROB. RET. DATE	LIFE	SURVIVOR CURVE	NET SALV. PCT.	PROB. RET. DATE	SURVIVOR CURVE	NET SALV. PCT.	REM. LIFE RATE	COMP. REM. LIFE
	311 Structures & Improvements								
IATAN 1	Dec-40	90 R1.5		-7.00%	Dec-40	77-L1.5	-7	1.99	19.1
IATAN 2	Dec-70	90 R1.5		-7.00%	Dec-70	77-L1.5	-7	2.08	44.2
IATAN COMMON	Dec-70	90 R1.5		-7.00%	Dec-70	77-L1.5	-7	2.22	44.6
PLUM POINT	Dec-60	90 R1.5		-7.00%	Dec-60	77-L1.5	-7	2.41	37.3
312 Boiler Plant Equipment									
IATAN 1	Dec-40	55 R0.5		-10.00%	Dec-40	40-S0.5	-10	3.57	17.6
IATAN 2	Dec-70	55 R0.5		-10.00%	Dec-70	40-S0.5	-10	3.10	31.2
IATAN COMMON	Dec-70	55 R0.5		-10.00%	Dec-70	40-S0.5	-10	3.11	30.5
GROUP 4100	Dec-60	55 R0.5		-10.00%	Dec-60	40-S0.5	-10	3.23	28.6
312.1 Unit Train/Train Lease									
IATAN 1 UNIT TRAIN		15 SQ		0.00%		15-SQ	0	17.89	2.5
PLUM POINT TRAIN LEASE		15 SQ		0.00%		15-SQ	0	7.98	5
UNIT TRAIN PLUM POINT		15 SQ		0.00%		15-SQ	0	8.45	8.5
314 Turbogenerator Units									
IATAN 1	Dec-40	60 L1		-15.00%	Dec-40	52-S1.5	-15	4.00	18.8
IATAN 2	Dec-70	60 L1		-15.00%	Dec-70	52-S1.5	-15	2.58	38.9
IATAN COMMON	Dec-70	60 L1		-15.00%	Dec-70	52-S1.5	-15	2.68	38.3
PLUM POINT	Dec-60	60 L1		-15.00%	Dec-60	52-S1.5	-15	2.84	34.5
315 Accessory Electric Equipment									
IATAN 1	Dec-40	50 S0.5		-8.00%	Dec-40	50-S0.5	-8	3.37	18.5
IATAN 2	Dec-70	50 S0.5		-8.00%	Dec-70	50-S0.5	-8	2.56	36.9
IATAN COMMON	Dec-70	50 S0.5		-8.00%	Dec-70	50-S0.5	-8	2.62	36.6
PLUM POINT	Dec-60	50 S0.5		-8.00%	Dec-60	50-S0.5	-8	2.72	32.6
316 Misc. Power Plant Equipment									
IATAN 1	Dec-40	40 L0.5		-4.00%	Dec-40	40-L0.5	-4	2.96	16.9
IATAN 2	Dec-70	40 L0.5		-4.00%	Dec-70	40-L0.5	-4		
IATAN COMMON	Dec-70	40 L0.5		-4.00%	Dec-70	40-L0.5	-4	3.15	30.7
PLUM POINT	Dec-60	40 L0.5		-4.00%	Dec-60	40-L0.5	-4	3.01	27.2
331 Structures & Improvements	Dec-53	100 R1.5		-10.00%	Dec-53	70-03	-10	3.42	27.6
332 Reservoirs, Dams, & Waterways Water Wheels, Turbines, &	Dec-53	85 R0.5		-10.00%	Dec-53	35-L1.5	-10	7.72	8.3
333 Generators	Dec-53	90 S6		-10.00%	Dec-53	90-S6	-10	6.60	13.7
334 Accessory Electric Equipment	Dec-53	70 L2.5		-10.00%	Dec-53	60-L2.5	-10	2.98	26.7
335 Misc. Power Plant Equipment	Dec-53	45 R0.5		0.00%	Dec-53	80-O4	0	3.60	26.3
341 Structures & Improvements									
ASBURY WIND SERVICES	Dec-57	75 R3		-2.00%	Dec-57	75-R3	-2	2.07	35.4
ENERGY CENTER	Dec-26	75 R3		-2.00%	Dec-26	75-R3	-2	7.33	7
ENERGY CENTER FT8	Dec-43	75 R3		-2.00%	Dec-43	75-R3	-2	3.37	23.5
RIVERTON 12	Dec-57	75 R3		-2.00%	Dec-57	75-R3	-2	2.57	37.2
RIVERTON 9, 10, 11	Dec-33	75 R3		-2.00%	Dec-33	75-R3	-2	6.57	11.9
STATE LINE 1	Dec-40	75 R3		-2.00%	Dec-40	75-R3	-2	0.73	20.4
STATE LINE CC	Dec-51	75 R3		-2.00%	Dec-51	75-R3	-2	2.36	30.8
STATE LINE COMMON	Dec-51	75 R3		-2.00%	Dec-51	75-R3	-2	2.31	30.7
Fuel Holders, Producers &									
342 Access.									
ASBURY WIND SERVICES	Dec-57	75 R2.5		-2.00%	Dec-57	75-R2.5	-2	1.29	34.9
ENERGY CENTER	Dec-26	75 R2.5		-2.00%	Dec-26	75-R2.5	-2		
ENERGY CENTER FT8	Dec-43	75 R2.5		-2.00%	Dec-43	75-R2.5	-2	2.95	23.3
RIVERTON 12	Dec-57	75 R2.5		-2.00%	Dec-57	75-R2.5	-2	2.20	35.9
RIVERTON 9, 10, 11	Dec-33	75 R2.5		-2.00%	Dec-33	75-R2.5	-2	4.18	13.7
STATE LINE 1	Dec-40	75 R2.5		-2.00%	Dec-40	75-R2.5	-2	1.51	20.2
STATE LINE CC	Dec-51	75 R2.5		-2.00%	Dec-51	75-R2.5	-2		31
STATE LINE COMMON	Dec-51	75 R2.5		-2.00%	Dec-51	75-R2.5	-2		
343 Prime Movers									
ENERGY CENTER	Dec-26	50 R1.5		-2.00%	Dec-26	50-R2	-2	5.34	6.7
ENERGY CENTER FT8	Dec-43	50 R1.5		-2.00%	Dec-43	50-R2	-2	4.06	21.8
RIVERTON 12	Dec-57	50 R1.5		-2.00%	Dec-57	50-R2	-2	2.84	33.8
RIVERTON 9, 10, 11	Dec-33	50 R1.5		-2.00%	Dec-33	50-R2	-2	5.77	13
STATE LINE 1	Dec-40	50 R1.5		-2.00%	Dec-40	50-R2	-2	2.92	18.7
STATE LINE CC	Dec-51	50 R1.5		-2.00%	Dec-51	50-R2	-2	2.80	26.8
STATE LINE COMMON	Dec-51	50 R1.5		-2.00%	Dec-51	50-R2	-2	3.38	29.7
344 Generators									
ENERGY CENTER	Dec-26	55 R1		-1.00%	Dec-26	50-R1	-1	5.79	6.8
ENERGY CENTER FT8	Dec-43	55 R1		-1.00%	Dec-43	50-R1	-1	4.61	22.1
RIVERTON 12	Dec-57	55 R1		-1.00%	Dec-57	50-R1	-1	2.86	31.7
RIVERTON 9, 10, 11	Dec-33	55 R1		-1.00%	Dec-33	50-R1	-1	4.21	12.5
STATE LINE 1	Dec-40	55 R1		-1.00%	Dec-40	50-R1	-1	3.69	18.9

STATE LINE CC	Dec-51	55 R1	-1.00%	Dec-51	50-R1	-1	2.96	26.6
345 Accessory Electric Equipment								
ASBURY WIND SERVICES	Dec-57	55 R0.5	0.00%	Dec-57	55-R0.5	-5	0.63	27
ENERGY CENTER	Dec-26	55 R0.5	0.00%	Dec-26	55-R0.5	-5	5.67	6.7
ENERGY CENTER COMMON	Dec-43	55 R0.5	0.00%	Dec-43	55-R0.5	-5	3.45	21.3
RIVERTON 12	Dec-57	55 R0.5	0.00%	Dec-57	55-R0.5	-5	2.91	31.9
RIVERTON 9, 10, 11	Dec-33	55 R0.5	0.00%	Dec-33	55-R0.5	-5	5.45	13.1
STATE LINE 1	Dec-40	55 R0.5	0.00%	Dec-40	55-R0.5	-5	2.97	18.9
STATE LINE CC	Dec-51	55 R0.5	0.00%	Dec-51	55-R0.5	-5	2.58	27
STATE LINE COMMON	Dec-51	55 R0.5	0.00%	Dec-51	55-R0.5	-5	2.99	27.5
346 Misc. Power Plant Equipment								
ASBURY WIND SERVICES	Dec-57	55 R2.5	-5.00%	Dec-57	60-R2.5	-5	1.96	33.8
ENERGY CENTER	Dec-26	55 R2.5	-5.00%	Dec-26	60-R2.5	-5	0.44	7
ENERGY CENTER FT8	Dec-43	55 R2.5	-5.00%	Dec-43	60-R2.5	-5	3.20	22.7
RIVERTON 12	Dec-57	55 R2.5	-5.00%	Dec-57	60-R2.5	-5	2.39	35.2
RIVERTON 9, 10, 11	Dec-33	55 R2.5	-5.00%	Dec-33	60-R2.5	-5	6.27	13.8
STATE LINE 1	Dec-40	55 R2.5	-5.00%	Dec-40	60-R2.5	-5	3.59	20.6
STATE LINE CC	Dec-51	55 R2.5	-5.00%	Dec-51	60-R2.5	-5	2.80	29.1
STATE LINE COMMON	Dec-51	55 R2.5	-5.00%	Dec-51	60-R2.5	-5	1.80	46.4
352 Structures & Improvements		70 R2.5	-10.00%		80-R3	-10	1.07	71.3
353 Station Equipment		50 R1.5	-20.00%		50-S1	-20	2.44	39.1
354 Towers & Fixtures		75 R4	-10.00%		75-R4	-10	1.17	64.2
355 Poles & Fixtures		59 L4	-100.00%		59-L4	-100	3.60	47.2
Overhead Conductors & Devices		65 R3	-25.00%		70-L3	-25	1.82	52.9
361 Structures & Improvements		52 R2	-10.00%		55-R1.5	-10	1.94	47.4
362 Station Equipment		55 R1.5	-15.00%		51-R1.5	-15	2.11	42.3
364 Poles, Towers & Fixtures		51 R4	-125.00%		51-R4	-125	5.05	34.9
Overhead Conductors & Devices		64 R2.5	-100.00%		64-R2.5	-100	3.10	48.4
366 Underground Conduit		53 L3	-20.00%		53 -L3	-20	1.76	43.9
Underground Conductors & Devices		54 R2	-25.00%		54-R2	-25	1.56	44.7
368 Line Transformers		50 L1.5	-10.00%		50-L1.5	-10	1.88	39.2
369 Overhead Services		54 R5	-100.00%		54-R5	-100	3.32	38.6
370 Meters		30 R1.5	-2.00%		30-R1.5	-2	4.39	16
370.1 AMI Meters		20 R2	0.00%		NA	NA	NA	NA
Installations on Customers'								
371 Premises		28 R2	-40.00%		28-R2	-40	3.48	17.6
Street Lighting & Signal								
373 Systems		45 R0.5	-60.00%		45-R0.5	-60	3.90	34.7
375 Charging Stations		20 SQ	0.00%		20-SQ	0	5.00	17.5
390 Structures & Improvements		45 R1	-5.00%		45-R1	-10	1.73	35.9
391.1 Office Furniture & Equipment		20 SQ	0.00%		20-SQ	0	5.00	12.2
391.3 COMPUTER EQUIPMENT		5 SQ	0.00%		5-SQ	0	20.00	3.5
392 Transportation Equipment		11 L3	10.00%		13-L2	10	5.20	10.3
393 Stores Equipment		35 SQ	0.00%		35-SQ	0	2.86	31.9
Tools, Shop & Garage								
394 Equipment		20 SQ	0.00%		20-SQ	0	5.00	15
395 Laboratory Equipment		20 SQ	0.00%		20-SQ	0	5.00	16.8
396 Power Oper. Eqpt.		13 L3	5.00%		17-L3	5	4.62	12.6
397 Communication Equipment		15 SQ	0.00%		15-SQ	0	6.67	6
398 Miscellaneous Equipment		34 SQ	0.00%		34-SQ	0	2.94	27.3