

Appendix C
The Empire District Electric Company
Staff Recommended Annual Depreciation Rates for Iatan 2
Using 6/15/2011 Projected RPA Values

<u>Account Number</u>	<u>Account Description</u>	Iatan 2 Depreciation <u>Rate (%)</u>
STEAM PRODUCTION PLANT		
311.06	Iatan 2 Structures and Improvements	1.54%
312.06	Iatan 2 Boiler Plant Equipment	1.78%
314.06	Iatan 2 Turbogenerator Units	1.71%
315.06	Iatan 2 Accessory Electric Equipment	1.99%
316.06	Iatan 2 Miscellaneous Power Plant Equipment	1.86%