

**STATE OF MISSOURI  
PUBLIC SERVICE COMMISSION**

At a session of the Public Service  
Commission held at its office in  
Jefferson City on the 5<sup>th</sup> day of  
November, 2014.

In the Matter of the Application of Kansas City	)	
Power & Light Company for the Issuance of a	)	<b><u>File No. EO-2015-0088</u></b>
Depreciation Authority Order Relating to Its	)	
Electrical Operations	)	

**ORDER GRANTING APPLICATION FOR DEPRECIATION AUTHORITY**

Issue Date: November 5, 2014

Effective Date: December 5, 2014

On October 3, 2014, Kansas City Power & Light Company ("KCP&L") filed an application for a depreciation authority order authorizing KCP&L to depreciate certain accounts with a specific depreciation rate. KCP&L requests that it be authorized to 1) utilize a 4.82% depreciation rate for Account 34401-Other Production- Solar; 2) utilize a 7.15% depreciation rate for Account 34602-Other Production-Miscellaneous Power Plant Equipment-Wind; and 3) utilize a 11.76% depreciation rate for Account 36300-Distribution-Energy Storage Equipment. No persons or entities applied to intervene in this matter.

On October 22, 2014, the Staff of the Commission filed a recommendation that the Commission approve the proposed depreciation rates for Accounts 34401 and 36300, but change the depreciation rate for Account 34602 from 7.15% to 5.00%. On October 31, 2014, KCP&L filed a reply to Staff's recommendation stating that it accepts the recommendation and requests that the Commission issue an order consistent with the recommendation.

The Commission has the authority to "ascertain and determine and by order fix the proper and adequate rates of depreciation of the several classes of property" for electrical

corporations.<sup>1</sup> Neither this governing statute nor any other law requires a hearing before approving the unopposed application.<sup>2</sup> Because this is a non-contested case, the Commission acts on evidence that is not formally adduced and preserved.<sup>3</sup> There is no evidentiary record.<sup>4</sup> Consequently, the Commission bases its decision on the parties' verified filings.

The Commission has reviewed and considered KCP&L's verified application and Staff's verified recommendation. Based on the Commission's independent and impartial review, the Commission concludes that the application should be approved with the depreciation rate for Account 34602 as recommended by Staff.

**THE COMMISSION ORDERS THAT:**

1. Kansas City Power & Light Company's application filed on October 3, 2014 is granted, except that Kansas City Power & Light Company shall utilize a 5.00% depreciation rate for Account 34602-Other Production-Miscellaneous Power Plant Equipment-Wind.
2. This order shall be effective on December 5, 2014.
3. This file may be closed on December 6, 2014.



R. Kenney, Chm., Stoll, W. Kenney,  
Hall, and Rupp, CC., concur.

Bushmann, Senior Regulatory Law Judge

**BY THE COMMISSION**

A handwritten signature in cursive script that reads "Morris L. Woodruff".

Morris L. Woodruff  
Secretary

<sup>1</sup> Section 393.240.2, RSMo 2000.

<sup>2</sup> *State ex rel. Rex Deffenderfer Ent., Inc. v. Public Service Commission*, 776 S.W.2d 494, 496 (Mo. App., W.D. 1989).

<sup>3</sup> *State ex rel. Public Counsel v. Public Service Comm'n*, 210 S.W.3d 344, 353-355 (Mo. App. 2006).

<sup>4</sup> *Id.* The competent and substantial evidence standard of Article V, Section 18, does not apply to administrative cases in which a hearing is not required by law." *Id.*