



**The Empire District Electric Company**

**A Liberty Utilities Company**

Case No. ER-2019-0374

OPC Data Request – 1014

Data Request Received: 03/09/20

Request No. 1014

Submitted by: Robert Schallenberg

Date of Response: 3/24/2020

Respondent: Mark Timpe

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**REQUEST:**

What is the life span of Liberty-Empire's long-term assets? When was that life span determined? Please provide each and every document supporting that life span determination.

**OBJECTION:**

Liberty-Empire objects to the portion of the DR asking for "each and every document" on the bases that it is vague, overbroad, and unduly burdensome, and seeks information that is not relevant or reasonably calculated to lead to the discovery of admissible evidence in this proceeding.

Subject to and without waiving this objection, Liberty-Empire will provide a timely response to this DR.

**RESPONSE:**

Provisions for depreciation are computed at straight-line rates in accordance with GAAP consistent with rates approved by regulatory authorities. These rates are applied to the various classes of utility assets on a composite basis. Provisions for depreciation for our other segment are computed at straight-line rates over the estimated useful lives of the properties. As noted in the Annual Depreciation Rates table on page 19 of Empire's 2018 audited financial statement, the Company average depreciation factor was 3.0% for 2018 which translates into an average asset life of 33.33 years.