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Issue(s): *Depreciation*
Witness: *Amanda Coffer*
Sponsoring Party: *MoPSC Staff*
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Case No.: *ER-2024-0319*
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MISSOURI PUBLIC SERVICE COMMISSION

INDUSTRY ANALYSIS DIVISION

ENGINEERING DEPARTMENT

DIRECT TESTIMONY

OF

AMANDA COFFER

UNION ELECTRIC COMPANY,
d/b/a Ameren Missouri

CASE NO. ER-2024-0319

Jefferson City, Missouri
December 2024

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AMANDA COFFER

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DIRECT TESTIMONY

OF

AMANDA COFFER

UNION ELECTRIC COMPANY,
d/b/a Ameren Missouri

CASE NO. ER-2024-0319

Q. Please state your name and business address.

A. My name is Amanda Coffer. My business address is 200 Madison Street, Jefferson City, Missouri 65101

Q. By whom are you employed and in what capacity?

A. I am employed by the Missouri Public Service Commission ("Commission") as an Associate Engineer in the Engineering Analysis Department, Industry Analysis Division.

Q. Please describe your educational background and work experience.

A. Please refer to Schedule AC-d1 attached to this Direct testimony for my credentials and a list of cases in which I have filed testimony or recommendations.

EXECUTIVE SUMMARY

Q. What is the purpose of your direct testimony?

A. I will be providing Staff's recommendations regarding depreciation rates for Union Electric Company, d/b/a Ameren Missouri ("Ameren Missouri") plant in service.

Q. Do you provide input or work product to another Staff witness for development of an issue?

A. Yes. I provided my recommended depreciation rates to Staff's Auditing Department to use in the development of Staff's Accounting Schedules.

Q. Through this testimony, do you provide any recommendations that should specifically be reflected in the Commission's Report and Order in this case?

A. Yes. In this testimony I recommend that the Commission order the depreciation rates included as Schedule AC-d2.

DEPRECIATION

Q. What is depreciation?

A. Depreciation is the loss in value an asset experiences over time. The loss in value can be attributed to many things such as wear and tear, functional obsolescence, and environmental factors. One example that we see in everyday life is cars. A used car is less valuable than a new car of the same year and model typically due to assumed wear and tear. Two used cars of the same make and model will vary in price based on their mileage as well. And finally, two new cars of the same model, but different years will typically vary in price with the newer model year being more expensive due to obsolescence.

Staff accounts for depreciation by reducing the book value of the assets over the estimated useful life of the asset. The rate of reduction is the depreciation rate. The depreciation rate is determined by looking at historical data on asset lives, retirement costs, and salvage costs. The application of depreciation rates results in a depreciation expense that is the depreciation rate times the book value of the assets. This depreciation expense accumulates in a depreciation reserve, which offsets the original investment level for purposes of calculating rates.

Q. How is this applied to a regulated utility?

A. For a regulated utility, depreciation expense is the return of investment to investors over time. A depreciation rate is calculated that, when applied to the level of depreciable plant investment, approximates on an annual basis "the loss in service value, not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities."[1] In Missouri, the depreciation rate will also generally reflect an allowance for the net salvage value expected upon retirement of items in the plant account.

Q. How is depreciation calculated?

A. A depreciation study is performed in which the survival rates of assets, salvage rates, and associated costs of assets are tracked over time.

Q. Did Ameren Missouri provide a depreciation study?

A. Yes. Ameren Missouri provided a depreciation study through December 31, 2023.

Q. Did Staff perform its own depreciation study?

A. No. Staff has reviewed the depreciation study performed by Ameren Missouri witness John Spanos and is recommending the adoption of the majority of the requested depreciation rates, with the exception of several accounts for which Staff is currently recommending the previously ordered depreciation rates. While Staff agrees that most of

[1] 18 CFR Part 101 Uniform System of Accounts (USOA) Prescribed for Public Utilities and Licensees Subject to Provision of the Federal Power Act Definition 12.

Mr. Spanos' recommended deprecation rates are reasonable, there are some for which he has recommended a change greater than what is reasonable. Staff is currently experiencing issues with its depreciation software and intends to perform a depreciation study on these accounts once those issues are resolved. Staff is currently recommending the continued use of the existing depreciation rates for the following accounts:

58 LABADIE STEAM PRODUCTION PLANT

- 312.03 BOILER PLANT EQUIPMENT - ALUMINUM COAL CARS

50 COMMON STEAM - STORMWATER

- 311 STRUCTURES AND IMPROVEMENTS
- 312 BOILER PLANT EQUIPMENT
- 315 ACCESSORY ELECTRIC EQUIPMENT
- 316 MISCELLANEOUS POWER PLANT EQUIPMENT

65 CALLAWAY NUCLEAR PRODUCTION PLANT

- 324 ACCESSORY ELECTRIC EQUIPMENT

HP HIGH PRAIRIE WIND FARM

- 346.4 MISCELLANEOUS POWER PLANT EQUIPMENT

OTHER PRODUCTION PLANT

- 344.1 GENERATORS - MARYLAND HEIGHTS LANDFILL CTG

TRANSMISSION PLANT

- 356 OVERHEAD CONDUCTORS AND DEVICES

DISTRIBUTION PLANT

- 371 INSTALLATIONS ON CUSTOMERS' PREMISES
- 373 STREET LIGHTING AND SIGNAL SYSTEMS

GENERAL PLANT

- 390 STRUCTURES AND IMPROVEMENTS MISCELLANEOUS STRUCTURES - OLD

PLANT AND RESERVE BALANCES

Q. Is Staff recommending any adjustments to plant or reserve balances?

A. Yes. Staff noticed a negative plant balance in Steam Production Plant Account 316.21. In response to Staff DR No. 649, Ameren Missouri stated that the negative plant balance in 316.21 is related to the Meramec Energy Center furniture account. They stated that the furniture has now been relocated to the Labadie plant. Staff recommends the negative plant balance be transferred to Labadie account 316.21.

Staff also noticed negative reserve balances in Steam Production Plant Common accounts 311, 312, 314, 315, 316, and 316.21, and Taum Sauk account 332. In response to Staff DR No. 649 Ameren Missouri stated that these negative balances are the result of removal costs and retirements exceeding depreciation over the course of time. For the Steam Production Plant Common accounts Staff is recommending the negative reserve balances be reallocated to the matching account for the Sioux facility; for Taum Sauk account 332 Staff is recommending the negative reserve balance be reallocated to Taum Sauk account 333.

Q. Does Staff have any concerns with any of the plant and reserve balances?

A. Yes. Staff has concerns with some of the plant and reserve accounts not matching. For example, balances in the Steam Production Plant Common accounts which are labeled as group 50 in Ameren Missouri's attachment 4 to Staff Data Request (DR) No. 456. There are several accounts in this group for which Ameren Missouri's Continuing Property Record "CPR" does not show any plant; however, the general ledger includes balances in the reserves. Additionally, group 50 was historically associated with the Meramec facility. Staff also has concerns about the life data provided in response to Staff DR No. 456 not matching

Ameren Missouri's CPR. Staff has submitted a data request asking for clarification and will follow-up in later rounds of testimony.

RECOMMENDATIONS

Q. What are Staff's recommendations for the Commission?

A. Staff recommends the Commission order Ameren Missouri to use the depreciation rates attached to this testimony in Schedule AC-d2 and recommends the following plant and reserve balance adjustments:

- Negative plant balance in Steam Production Plant Common account 316.21 to Labadie account 316.21.
- Negative reserve balances in Steam Production Plant Common accounts 311, 312, 314, 315, 316, and 316.21, to the matching account for the Sioux facility.
- Negative reserve balance in Taum Sauk account 332 to Taum Sauk account 333.

Q. Does this conclude your direct testimony?

A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to Adjust Its Revenues for Electric Service	)))	Case No. ER-2024-0319

AFFIDAVIT OF AMANDA COFFER

STATE OF MISSOURI	)	
	)	ss.
COUNTY OF COLE	)	

COMES NOW AMANDA COFFER and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Direct Testimony of Amanda Coffer*; and that the same is true and correct according to her best knowledge and belief.

Further the Affiant sayeth not.

Amanda Coffer

AMANDA COFFER

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 22nd day of November 2024.

D. SUZIE MANKIN
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: April 04, 2025
Commission Number: 12412070

D Suzie Mankin

Notary Public

Amanda Coffer

Present Position:

I am an Associate Engineer in the Engineering Analysis Department, of the Industry Analysis Division of the Missouri Public Service Commission.

Educational Background and Work Experience:

I received my Bachelor of Science in Chemical Engineering from the University of Missouri in 2012. I was employed by the Missouri Department of Natural Resources as an Environmental Engineer from 2015 through 2018. I have been employed by the Commission since 2018.

Case History:

Case Number	Utility	Type	Issue
EC-2020-0252	Evergy West	Electric	Formal Complaint
EO-2019-0315	KCPL	Electric	RES Compliance Report
EO-2019-0317	KCPL	Electric	RES Compliance Plan
EO-2019-0396	City of Gallatin	Electric	Addendum to Territorial Agreement
EO-2020-0060	Farmers' Electric	Electric	Territorial Agreement
EO-2020-0329	Evergy Metro	Electric	RES Compliance
EO-2020-0331	Evergy Metro	Electric	RES Compliance
EO-2020-0341	Evergy Metro	Electric	Vegetation Management Report
EO-2020-0342	Evergy West	Electric	Vegetation Management Report
EO-2021-0001	Empire	Electric	Reliability Compliance Report
ET-2021-0082	Ameren	Electric	Surge Protection Program
SA-2019-0161	United Services	Sewer	Depreciation
SR-2019-0157	S.K.&M.	Sewer	Depreciation
EA-2020-0371	Ameren	Electric	CCN Application Requirements
EO-2021-0163	SEMO	Electric	Change of Supplier
EO-2021-0345	Evergy Metro	Electric	RES Compliance
EO-2021-0346	Evergy West	Electric	RES Compliance
EO-2021-0347	Evergy Metro	Electric	RES Compliance
EO-2021-0348	Evergy West	Electric	RES Compliance
SA-2022-0014	Elm Hills	Sewer	Depreciation

Case Number	Utility	Type	Issue
SA-2022-0029	Mid Mo Sanitation	Sewer	Depreciation
EE-2022-0074	Ameren	Electric	Variance Request
WA-2021-0391/SA-2021-0392	Missouri American Water	Water/Sewer	Depreciation
WA-2022-0049	Missouri American Water	Water/Sewer	Depreciation
ER-2021-0240	Ameren	Electric	Rate Case
ER-2021-0312	Empire	Electric	Rate Case
ER-2022-0129	Evergy	Electric	Rate Case – Green Pricing Plan
WA-2023-0003	Confluence Rivers	Water/Sewer	Depreciation
GR-2022-0179	Spire	Gas	Depreciation
EA-2022-0244	Ameren	Electric	Renewable Energy
WR-2022-0303	Missouri American Water	Water/Sewer	Depreciation
ER-2022-0337	Ameren	Electric	Solar Rebate Tariff, Landfill and Solar In-Service Criteria
ET-2023-0197	Empire	Electric	Solar Rebate Tariff
EO-2023-0361	Evergy Metro	Electric	RES Compliance
EO-2023-0362	Evergy West	Electric	RES Compliance
WR-2023-0344	Raytown	Water	Depreciation
EE-2024-0007	Ameren	Electric	Variance
EO-2024-0301	Evergy Metro	Electric	RES Compliance Report
EO-2024-0299	Evergy Metro	Electric	RES Compliance Plan
GR-2024-0106	Liberty Midstates	Gas	Depreciation
SR-2024-0306	TBJ Sewer	Sewer	Depreciation
ER-2024-0189	Evergy West	Electric	Depreciation, Continuing Property Record, Steam Allocations
WR-2024-0104	Liberty Water	Water	Depreciation

Ameren Missouri
Schedule of Depreciation Rates
ER-2024-0319

	DEPRECIABLE PLANT	Net Salvage	Depreciation Rate
	STEAM PRODUCTION PLANT		
53	***SIOUX STEAM PRODUCTION PLANT***		
311	STRUCTURES AND IMPROVEMENTS	-1	5.89
312	BOILER PLANT EQUIPMENT	-2	7
314	TURBOGENERATOR UNITS	-1	6.27
315	ACCESSORY ELECTRIC EQUIPMENT	0	7.09
316	MISCELLANEOUS POWER PLANT EQUIPMENT	-5	8.44
316.21	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE	0	5.4
316.22	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT	0	6.67
316.23	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS	0	20
58	***LABADIE STEAM PRODUCTION PLANT***		
311	STRUCTURES AND IMPROVEMENTS	-2	3.86
312	BOILER PLANT EQUIPMENT	-5	3.95
312.03	BOILER PLANT EQUIPMENT - ALUMINUM COAL CARS	25	0.14
314	TURBOGENERATOR UNITS	-3	3.2
315	ACCESSORY ELECTRIC EQUIPMENT	-1	3.17
316	MISCELLANEOUS POWER PLANT EQUIPMENT	-2	4.55
316.21	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE	0	5
316.22	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT	0	6.67
316.23	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS	0	20
63	***RUSH ISLAND STEAM PRODUCTION PLANT***		
311	STRUCTURES AND IMPROVEMENTS	-1	3.95
312	BOILER PLANT EQUIPMENT	-5	4.14
314	TURBOGENERATOR UNITS	-2	3.49
315	ACCESSORY ELECTRIC EQUIPMENT	-1	3.72
316	MISCELLANEOUS POWER PLANT EQUIPMENT	-1	5.35

	DEPRECIABLE PLANT	Net Salvage	Depreciation Rate
316.21	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE	0	5
316.22	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT	0	6.67
316.23	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS	0	20
50	***COMMON STEAM***		
311	STRUCTURES AND IMPROVEMENTS	0	15.07
312	BOILER PLANT EQUIPMENT	-2	13.13
315	ACCESSORY ELECTRIC EQUIPMENT	-1	14.91
316	MISCELLANEOUS POWER PLANT EQUIPMENT	0	16.07
316.21	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE	0	5
316.22	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT	0	6.67
316.23	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS	0	20
	NUCLEAR PRODUCTION PLANT		
65	***CALLAWAY NUCLEAR PRODUCTION PLANT***		
321	STRUCTURES AND IMPROVEMENTS	-1	1.71
322	REACTOR PLANT EQUIPMENT	-3	2.95
323	TURBOGENERATOR UNITS	-4	3.03
324	ACCESSORY ELECTRIC EQUIPMENT	-1	1.57
325	MISCELLANEOUS POWER PLANT EQUIPMENT	-2	3.93
325.21	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE	0	5
325.22	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT	0	6.67
325.23	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS	0	20
	HYDRAULIC PRODUCTION PLANT		
52	***OSAGE HYDRAULIC PRODUCTION PLANT***		
331	STRUCTURES AND IMPROVEMENTS	-2	3.79
332	RESERVOIRS, DAMS, AND WATERWAYS	-1	3.14
333	WATER WHEELS, TURBINES, AND GENERATORS	-7	2.88
334	ACCESSORY ELECTRIC EQUIPMENT	-5	3.11

	DEPRECIABLE PLANT	Net Salvage	Depreciation Rate
335	MISCELLANEOUS POWER PLANT EQUIPMENT	0	3.65
335.21	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE	0	5
335.22	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT	0	6.67
335.23	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS	0	20
336	ROADS, RAILROADS, AND BRIDGES	0	1.83
54	***TAUM SAUK HYDRAULIC PRODUCTION PLANT***		
331	STRUCTURES AND IMPROVEMENTS	-6	1.43
332	RESERVOIRS, DAMS, AND WATERWAYS	-3	2.39
333	WATER WHEELS, TURBINES, AND GENERATORS	-27	2.05
334	ACCESSORY ELECTRIC EQUIPMENT	-24	2.13
335	MISCELLANEOUS POWER PLANT EQUIPMENT	0	2.13
335.21	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE	0	5
335.22	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT	0	6.67
335.23	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS	0	20
336	ROADS, RAILROADS, AND BRIDGES	0	1.61
59	***KEOKUK HYDRAULIC PRODUCTION PLANT***		
331	STRUCTURES AND IMPROVEMENTS	-2	3.03
332	RESERVOIRS, DAMS, AND WATERWAYS	-1	2.5
333	WATER WHEELS, TURBINES, AND GENERATORS	-9	2.86
334	ACCESSORY ELECTRIC EQUIPMENT	-8	2.76
335	MISCELLANEOUS POWER PLANT EQUIPMENT	0	3.1
335.21	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE	0	5
335.22	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT	0	6.67
335.23	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS	0	20
336	ROADS, RAILROADS, AND BRIDGES	0	1.19

	DEPRECIABLE PLANT	Net Salvage	Depreciation Rate
HP	***HIGH PRAIRIE WIND FARM***		
341.4	STRUCTURES AND IMPROVEMENTS	0	3.48
344.4	GENERATORS	-1	3.64
345.4	ACCESSORY ELECTRIC EQUIPMENT	-1	3.64
346.4	MISCELLANEOUS POWER PLANT EQUIPMENT	0	2.63
346.21	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE	0	5
346.22	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT	0	6.67
346.23	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS	0	20
AT	***ATCHISON WIND FARM***		
341.4	STRUCTURES AND IMPROVEMENTS	0	3.39
344.4	GENERATORS	-1	3.56
345.4	ACCESSORY ELECTRIC EQUIPMENT	-1	3.52
346.4	MISCELLANEOUS POWER PLANT EQUIPMENT	0	2.36
346.21	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE	0	5
346.22	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT	0	6.67
346.23	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS	0	20
	OTHER PRODUCTION PLANT		
341	STRUCTURES AND IMPROVEMENTS	-5	2.56
341.2	STRUCTURES AND IMPROVEMENTS - SOLAR	0	3.98
342	FUEL HOLDERS, PRODUCERS, AND ACCESSORIES	-5	2.08
344	GENERATORS	-5	1.73
344.1	GENERATORS - MARYLAND HEIGHTS LANDFILL CTG	40	0.83
344.2	GENERATORS - SOLAR	0	3.75
345	ACCESSORY ELECTRIC EQUIPMENT	-5	2.15
345.2	ACCESSORY ELECTRIC EQUIPMENT - SOLAR	0	0.86
346	MISCELLANEOUS POWER PLANT EQUIPMENT	0	1.71
346.2	MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	0	1.91
346.21	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE	0	5

	DEPRECIABLE PLANT	Net Salvage	Depreciation Rate
346.22	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT	0	6.67
346.23	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS	0	20
346.4	Miscellaneous powerplant equipment - wind - other	0	2.6
	TRANSMISSION PLANT		
352	STRUCTURES AND IMPROVEMENTS	-5	1.66
353	STATION EQUIPMENT	-10	2.03
354	TOWERS AND FIXTURES	-55	3
355	POLES AND FIXTURES	-105	3.65
356	OVERHEAD CONDUCTORS AND DEVICES	-40	1.82
359	ROADS AND TRAILS	0	1.33
	DISTRIBUTION PLANT		
361	STRUCTURES AND IMPROVEMENTS	-5	1.73
362	STATION EQUIPMENT	-10	1.85
364	POLES AND FIXTURES	-155	4.33
365	OVERHEAD CONDUCTORS AND DEVICES	-50	2.33
366	UNDERGROUND CONDUIT	-60	2.29
367	UNDERGROUND CONDUCTORS AND DEVICES	-45	2.62
368	LINE TRANSFORMERS	0	1.96
369.1	OVERHEAD SERVICES	-175	3.63
369.2	UNDERGROUND SERVICES	-100	2.71
370	METERS	-1	25.78
370.1	METERS - AMI	-1	5.58
371	INSTALLATIONS ON CUSTOMERS' PREMISES	0	1.23
373	STREET LIGHTING AND SIGNAL SYSTEMS	-30	2.47
	GENERAL PLANT		
390	STRUCTURES AND IMPROVEMENTS MISCELLANEOUS STRUCTURES - OLD	-10	4.07
	LARGE STRUCTURES	-10	2.88
390.05	STRUCTURES AND IMPROVEMENTS - TRAINING ASSETS	0	-
391	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	0	5.42
391.2	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	0	20.19

	DEPRECIABLE PLANT	Net Salvage	Depreciation Rate
391.3	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	0	8.06
392	TRANSPORTATION EQUIPMENT	15	5.06
392.05	TRANSPORTATION EQUIPMENT - TRAINING ASSETS	0	-
393	STORES EQUIPMENT	0	5.08
394	TOOLS, SHOP, AND GARAGE EQUIPMENT	0	5.18
394.05	TOOLS, SHOP, AND GARAGE EQUIPMENT - TRAINING ASSETS	0	-
395	LABORATORY EQUIPMENT	0	4.99
396	POWER OPERATED EQUIPMENT	15	6.87
397	COMMUNICATION EQUIPMENT	0	6.79
397.05	COMMUNICATION EQUIPMENT - TRAINING ASSETS	0	-
398	MISCELLANEOUS EQUIPMENT	0	5.02
	New Additions for Large Wind Farms		
341.4	Structures and Improvements	0.00	3.47
344.4	Generators	0.00	3.67
345.4	Accessory Electric Equipment	0.00	3.67
346.4	Miscellaneous Power Plant Equipment	0.00	3.63
	New Additions for Small Wind Farms		
341.4	Structures and Improvements	0.00	4.15
344.4	Generators	0.00	4.34
345.4	Accessory Electric Equipment	0.00	4.32
346.4	Miscellaneous Power Plant Equipment	0.00	4.22
	New Additions for Large Solar		
341.2	Structures and Improvements	0.00	3.47
344.2	Generators	0.00	3.89
345.2	Accessory Electric Equipment	0.00	3.83
346.2	Miscellaneous Power Plant Equipment	0.00	3.82
	New Additions for Energy Storage Equipment and Surge Protectors		
348	Energy Storage Equipment	0.00	10
351	Energy Storage Equipment	0.00	10
363	Storage Battery Equipment	0.00	10
370.2	Meters - Surge Protection Devices	0.00	6.85