

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of the Application of Evergy)
Metro, Inc. d/b/a Evergy Missouri Metro and)
Evergy Missouri West, Inc. d/b/a Evergy) **File No. EO-2025-0040**
Missouri West for the Issuance of a)
Depreciation Authority Order Relating to)
Their Electrical Operations)

STAFF RECOMMENDATION

COMES NOW Staff of the Missouri Public Service Commission, and pursuant to the Commission’s *Order Directing Staff to File Recommendation* (“Order”) issued herein on January 31, 2025, submits this Staff Recommendation, and in support thereof states as follows:

1. On December 13, 2024, Evergy Metro, Inc. d/b/a Evergy Missouri Metro (“EMM”) and Evergy Missouri West, Inc. d/b/a Evergy Missouri West (“EMW”) (collectively “Evergy”). applied for a depreciation authority order. By its Order issued January 31, the Commission ordered Staff to “file a recommendation on Evergy’s request for a depreciation [authority] order no later than February 11, 2025.” The Memorandum accompanying this pleading, and incorporated herein by reference, contains Staff’s Recommendation.

2. The **WHEREFORE** clause of Evergy’s application sets forth Evergy’s requests as follows:

- a) issue a Depreciation Authority Order (“DAO”) to Applicant authorizing EMM and EMW to utilize the depreciation rates in Exhibit A related to the FERC 898 plant account changes;

- b) issue a DAO to Applicant authorizing EMM to utilize a 4.00% depreciation rate for the assets recorded in Account 34401 Other Production – Solar which will be transferred to the new plant utility account series 338020 through 338080;
- c) issue a DAO to Applicant authorizing EMM to utilize a 33.33% amortization rate for the assets recorded in Account 30316 Intangible three-year Software which will be transferred to the new plant utility account 397021;
- d) Issue a DOA to Applicant authorizing EMM to utilize a 3.62% amortization rate for the assets recorded in Account 30317 Intangible Hawthorn Road Improvements.

3. As reflected in the accompanying Memorandum, Staff's Engineering Analysis Department has reviewed the application submitted by Evergy, along with its FERC 898 transfers workpaper, and recommends approval of requests b), c), and d) as requested in the application, as discussed in greater detail in the accompanying Memorandum. However, as also discussed in the accompanying Memorandum, in lieu of approval of request a) wherein Evergy requested the Commission authorize EMM and EMW to utilize the depreciation rates in Exhibit A of its application, Staff has prepared updated depreciation rate schedules which are attached to the accompanying Memorandum, which Staff recommends the Commission approve and order EMM and EMW to utilize instead of the depreciation rates in Evergy's application.

WHEREFORE, Staff submits this Staff Recommendation in accordance with the Commission's Order issued January 31, 2025, and requests the Commission issue its order approving requests b), c), and d) requested in Evergy's application and approving and ordering EMM and EMW to utilize the depreciation rate schedules prepared by Staff and submitted herewith instead of those attached to Evergy's application.

Respectfully submitted,

/s/ Jeffrey A. Keevil

Jeffrey A. Keevil

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Attorney for the Staff of the
Missouri Public Service Commission

CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, hand-delivered, or transmitted by facsimile or electronic mail to counsel of record as reflected on the certified service list maintained by the Commission in its Electronic Filing Information System this 11th day of February 2025.

/s/ Jeffrey A. Keevil

MEMORANDUM

TO: Missouri Public Service Commission Official Case File
Case No. EO-2025-0040

FROM: /s/ Amanda Arandia 02/11/2025
Associate Engineer / Date

SUBJECT: Staff Recommendation To Partially Approve Evergy Metro, Inc. d/b/a
Evergy Missouri Metro and Evergy Missouri West, Inc. d/b/a Evergy Missouri
West Request for the Issuance of a Depreciation Authority Order

DATE: February 11, 2025

INTRODUCTION

On December 13, 2024, Evergy Missouri Metro (“EMM”) and Evergy Missouri West (“EMW”), (collectively “Evergy,”) filed an application for a Depreciation Authority Order (“DAO”). Staff reviewed Evergy’s request and recommends approval of requests b), c), and d) as requested in the application and as outlined below. Additionally, in lieu of approval of request a) wherein Evergy requested the Commission authorize EMM and EMW to utilize the depreciation rates in Exhibit A of its application, Staff has prepared updated depreciation rate schedules in Attachment A hereto.

BACKGROUND AND DISCUSSION

On February 09, 2024, the Federal Energy Regulatory Commission (“FERC”) issued its Order No. 898 to go into effect January 1, 2025. This order amends the Uniform System of Accounts (USOA) for public utilities and licensees to create new accounts for wind, solar, and other renewable generating assets; create a new functional class for energy storage accounts; codify the accounting treatment of environmental credits; and create new accounts within existing functions for computer hardware, software, and communication equipment.¹

Evergy is requesting the following:

- a) Issue a DAO authorizing EMM and EMW to utilize the depreciation rates in Exhibit A in its application;
- b) Issue a DAO authorizing EMM to utilize a 4.00% depreciation rate for the assets recorded in Account 34401 Other Production – Solar, which will be transferred to the new plant utility account series 338020 through 338080;
- c) Issue a DAO authorizing EMM to utilize a 33.33% amortization rate for the assets recorded in Account 30316 Intangible three-year Software which will be transferred to the new plant utility account 397021;
- d) Issue a DAO authorizing EMM to utilize a 3.62% amortization rate for the assets recorded in Account 30317 Intangible Hawthorn Road Improvements; and

¹ [Order No. 898 | Federal Energy Regulatory Commission](#)

- e) Provide the Company such other relief that the Commission believes is necessary and appropriate and that is not inconsistent with the DAOs requested.

STAFF REVIEW

With its application Evergy submitted exhibit A which lists the changes it wishes to make to its accounts. Additionally, Evergy provided its FERC Order 898 Plant Transfers workpaper, showing the dollar amounts of each transfer. Evergy has requested that all assets transferred keep their original depreciation rates in order to ensure that there will be no impact on rate base. This method creates multiple depreciation groups within an account each having its own depreciation rate. Additionally, for all transfers the associated depreciation reserve will also be transferred.

The transactions can be categorized as three types:

1. The transfer of assets from an existing account to another existing account.

Due to the nature of these transactions as being asset transfers from one existing account to another, Staff is not recommending the approval of new depreciation groups for these accounts. These transactions are considered normal transfers and a company can make such transfers without approval from the Commission. When this happens, the assets subject to this type of normal transfer are subject to the depreciation rate of the account that they are transferred into.

2. The transfer of assets from an existing account to a new account created in response to FERC order 898.

FERC order 898 creates new subfunctions and accounts for wind, solar, and other non-hydro renewable generating assets, establishes a new functional class and accounts for energy storage accounts, and creates new accounts for computer hardware, software, and communication equipment within existing functions that do not already include them. In response to this order Evergy has proposed to create 53 new accounts with 242 new subgroups. Staff has expressed concern over the number of subgroups that Evergy is proposing to create. The only thing that sets some of these subgroups apart is the original location of the transferred assets. Evergy has explained that the reason for the excessive number of subgroups is so that assets moved into these new accounts can keep their previously ordered depreciation rates until the next rate case at which time these subgroups within an account will be combined and a new depreciation rate will be recommended. For example, new account 324010 has 3 subgroups,

- 324010-Nuc Pr-Comp Hardware – assets in this account were transferred in from account 325 and has 3.16% depreciation rate.
- 324010-Nuc Pr-Comp Hardware 39100 – assets in this account were transferred in from account 391.01 and has 5% depreciation rate.
- 324010-Nuc Pr-Comp Hardware 39102 – assets in this account were transferred in from account 391.02 and has 12.5% depreciation rate.

Staff would expect to see all of these subgroups combined into one account in the next rate case with a depreciation rate, average life, and net salvage values proposed which are descriptive of the assets in the account.

3. The transfer of assets from an account that is new since the last rate case, to a new account created in response to FERC order 898.

Evergy has a few new accounts since its last depreciation study for which the Commission has not already ordered a depreciation rate. Evergy is requesting the following for EMM:

- 4.00% depreciation rate for the assets recorded in Account 34401 Other Production – Solar which will be transferred to the new plant utility account series 338020 through 338080.
- 33.33% amortization rate for the assets recorded in Account 30316 Intangible three-year Software, which will be transferred to the new plant utility account 397021.
- 3.62% amortization rate for the assets recorded in Account 30317 Intangible Hawthorn Road Improvements.

STAFF RECOMMENDATION

Staff has reviewed the application submitted by Evergy along with its FERC 898 transfers workpaper and recommends approval of requests b), c), and d) as requested in the application and as outlined herein. Staff recommends the Commission approve the updated schedule of depreciation rate schedules provided by Staff and attached as attachment A. Additionally, Staff will review the prudence of any transfers in a rate case.

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AFFIDAVIT OF AMANDA ARANDIA

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW AMANDA ARANDIA, and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Staff Recommendation, in Memorandum form*; and that the same is true and correct according to her best knowledge and belief.

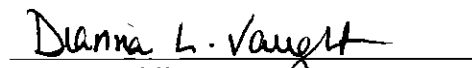
Further the Affiant sayeth not.


AMANDA ARANDIA

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 10th day of February 2025.

DIANNA L. VAUGHT
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: July 18, 2027
Commission Number: 15207377


Notary Public

EVERGY MISSOURI WEST
DEPRECIATION RATE SCHEDULE
EO-2025-0040

Account Number	Account Description	Probable Retirement Date	Average Life	Net Salvage %	Depreciation Rate
30371.00	Intangible Hawthorn Road Improvements				3.62%
STEAM PRODUCTION PLANT					
311.00	<i>Structures and Improvements</i>				
	latan Unit 1	Jun-40	85	-5	3.33%
	latan Unit 2	Jun-70	85	-13	2.36%
	latan Common	Jun-70	85	-11	2.34%
	Jeffrey Energy Center Unit 1	Jun-40	85	-4	1.20%
	Jeffrey Energy Center Unit 2	Jun-40	85	-5	1.22%
	Jeffrey Energy Center Unit 3	Jun-40	85	-5	1.26%
	Jeffrey Energy Center Common	Jun-40	85	-3	3.25%
	Lake Road Boiler 1				5.05%
	Lake Road Boiler 2				5.89%
	Lake Road Boiler 4				3.81%
	Lake Road Boiler 5				5.87%
	Lake Road Boiler 8				5.26%
	Lake Road Boilers Common				5.82%
	Lake Road Common	Dec-35	85	-3	5.04%
	Lake Road Boilers Composite Rate	Dec-35	85	-2	5.33%
	Lake Road Unit 1	Dec-35	85	-4	4.03%
	Lake Road Unit 2	Dec-35	85	-4	4.04%
	Lake Road Unit 3	Dec-35	85	-4	4.15%
	Lake Road Unit 4	Dec-35	85	-2	4.67%
315010	<i>Computer Hardware</i>				
	GMO - 315010 Cp Hrdw LRBoiler#8 CEM				5.91%
	GMO - 315010 Cp Hrdw LakeRoad CEM				5.60%
	GMO - 315010 Cp Hrdw LRUnit#4 CEM				5.89%
	GMO - 315010 Cp Hrdw LRBoiler#4 CEM				9.00%
	GMO - 315010 Cp Hrdw LRCommon CEM				8.59%
	GMO - 315010 Cp Hrdw LRUnit#4				8.32%
	GMO - 315010 Cp Hrdw LRCommon Mis				5.87%
	GMO - 315010 Cp Hrdw LRBoiler#4 Mis				6.40%
	GMO - 315010 Cp Hrdw LRBoiler#5 Mis				5.96%
	GMO - 315010 Cp Hrdw LRBoiler#8 Mis				6.57%
	GMO - 315010 Cp Hrdw latC				12.50%
	GMO - 315010 Cp Hrdw Jef				12.50%
	GMO - 315010 Cp Hrdw LakeRoad Mis				12.50%
315020	<i>Computer Software 5Yrs</i>				

	GMO - 315020-latan Software	AMORTIZED			20.00%
	GMO - 315020-Lake Road Software	AMORTIZED			20.00%
	GMO - 315020 Lake Road Boiler #5				6.32%
	GMO - 315020 Lake Road CommonBoiler				6.37%
	GMO - 315020 Lake Road Unit #4	Dec-35			5.89%
	GMO - 315020 Lake Road Unit#4 31202	Dec-35			8.32%
315029	Software Indust Steam				
	Prod-Indust Stm-Common Boilers-Rs-1080				2.22%
315030	Communication Equipment				
	GMO - 315030 latan1	AMORTIZED			3.70%
	GMO - 315030 latan2	AMORTIZED			3.70%
	GMO - 315030 latan Common	AMORTIZED			3.70%
	GMO - 315030 Lake Road Common	AMORTIZED			3.70%
312.00	Boiler Plant Equipment				
	latan Unit 1	Jun-40	55	-5	4.51%
	latan Unit 2	Jun-70	55	-13	2.90%
	latan Common	Jun-70	55	-11	2.84%
	Jeffrey Energy Center Unit 1	Jun-40	55	-4	1.16%
	Jeffrey Energy Center Unit 2	Jun-40	55	-5	0.78%
	Jeffrey Energy Center Unit 3	Jun-40	55	-5	0.73%
	Jeffrey Energy Center Common	Jun-40	55	-3	3.30%
	Lake Road Boiler 1				6.26%
	Lake Road Boiler 2				6.24%
	Lake Road Boiler 3				6.92%
	Lake Road Boiler 4				6.19%
	Lake Road Boiler 5				6.32%
	Lake Road Boiler 8				5.91%
	Lake Road Boilers Common				6.37%
	Lake Road Common	Dec-35	55	-3	5.60%
	Lake Road Boilers Composite Rate	Dec-35	55	-3	6.11%
	Lake Road Unit 1	Dec-35	55	-4	6.58%
	Lake Road Unit 2	Dec-35	55	-4	6.15%
	Lake Road Unit 3	Dec-35	55	-4	7.06%
	Lake Road Unit 4	Dec-35	55	-2	5.89%
312.02	Boiler Plant Equipment - Pollution Control Equipment				
	latan Unit 1	Jun-40	50	-5	6.62%
	Jeffrey Energy Center Unit 1	Jun-40	50	-4	6.09%
	Jeffrey Energy Center Unit 2	Jun-40	50	-5	6.24%
	Jeffrey Energy Center Unit 3	Jun-40	50	-5	6.28%
	Jeffrey Energy Center Common	Jun-40	50	-3	6.14%
	Lake Road Unit 4	Dec-35	50	-2	8.32%
	Lake Road Boiler 4				9.00%
	Lake Road Boiler 5				9.14%

	Lake Road Common	Dec-35	50	-3	8.59%
	Lake Road Boilers Composite Rate	Dec-35	50	-3	9.03%
	Lake Road Boilers Common		50	-3	8.59%
312.05	<i>Boiler Plant Equipment - Bags And Catalyst</i>				
	latan Unit 1	Jun-40	10	-5	
	latan Unit 2	Jun-70	10	-13	
	latan Common	Jun-70	10	-11	
312.09	Lr Indust Steam-Boiler Plant				2.00%
314.00	<i>Turbogenerator Units</i>				
	latan Unit 1	Jun-40	55	-5	3.98%
	latan Unit 2	Jun-70	55	-13	2.86%
	latan Common	Jun-70	55	-11	2.77%
	Jeffrey Energy Center Unit 1	Jun-40	55	-4	1.93%
	Jeffrey Energy Center Unit 2	Jun-40	55	-5	1.57%
	Jeffrey Energy Center Unit 3	Jun-40	55	-5	1.62%
	Jeffrey Energy Center Common	Jun-40	55	-3	2.79%
	Lake Road Boiler 1				6.81%
	Lake Road Boiler 5				6.46%
	Lake Road Boilers Common				5.77%
	Lake Road Common	Dec-35	55	-3	5.20%
	Lake Road Boilers Composite Rate	Dec-35	55	-2	5.51%
	Lake Road Unit 1	Dec-35	55	-4	3.84%
	Lake Road Unit 2	Dec-35	55	-4	3.86%
	Lake Road Unit 3	Dec-35	55	-4	3.87%
	Lake Road Unit 4	Dec-35	55	-2	3.87%
315.00	<i>Accessory Electric Equipment</i>				
	latan Unit 1	Jun-40	60	-5	4.17%
	latan Unit 2	Jun-70	60	-13	2.70%
	latan Common	Jun-70	60	-11	2.59%
	Jeffrey Energy Center Unit 1	Jun-40	60	-4	0.38%
	Jeffrey Energy Center Unit 2	Jun-40	60	-5	2.00%
	Jeffrey Energy Center Unit 3	Jun-40	60	-5	0.16%
	Jeffrey Energy Center Common	Jun-40	60	-3	2.54%
	Lake Road Boiler 1				2.99%
	Lake Road Boiler 2				5.30%
	Lake Road Boiler 4				5.21%
	Lake Road Boiler 5				5.42%
	Lake Road Boiler 8				4.28%
	Lake Road Boilers Common				5.87%
	Lake Road Common	Dec-35	60	-3	4.39%
	Lake Road Boilers Composite Rate	Dec-35	60	-2	5.37%
	Lake Road Unit 1	Dec-35	60	-4	5.80%
	Lake Road Unit 2	Dec-35	60	-4	5.57%

	Lake Road Unit 3	Dec-35	60	-4	3.11%
	Lake Road Unit 4	Dec-35	60	-2	4.41%
316.00	<i>Miscellaneous Power Plant Equipment</i>				
	Iatan Unit 1	Jun-40	40	-5	4.87%
	Iatan Unit 2	Jun-70	40	-13	3.35%
	Iatan Common	Jun-70	40	-11	3.30%
	Jeffrey Energy Center Unit 1	Jun-40	40	-4	4.37%
	Jeffrey Energy Center Unit 2	Jun-40	40	-5	4.46%
	Jeffrey Energy Center Unit 3	Jun-40	40	-5	4.82%
	Jeffrey Energy Center Common	Jun-40	40	-3	4.31%
	Lake Road Boiler 1				6.92%
	Lake Road Boiler 2				6.86%
	Lake Road Boiler 4				6.40%
	Lake Road Boiler 5				5.96%
	Lake Road Boiler 8				6.57%
	Lake Road Boilers Common				6.40%
	Lake Road Common	Dec-35	40	-3	6.10%
	Lake Road Boilers Composite Rate	Dec-35	40	-2	6.31%
	Lake Road Unit 2		40	-3	6.10%
	Lake Road Unit 4	Dec-35	40	-2	5.83%
SOLAR					
338020	<i>Solar Structures</i>				
	GMO - 338020 Solar Strt Greenwd2019	Jun-41			4.38%
	GMO - 338020 Solar Strt Greenwd	Jun-41			3.02%
	GMO - 338020 Solar Strt Hawthorn				4.00%
	Other Production - Solar				4.00%
338040	<i>Solar Panels</i>				
	GMO - 338040 Solar Panel Greenwd	Jun-41			3.02%
	GMO - 338040 Solar Panel Hawthorn				4.00%
	Other Production - Solar				4.00%
338050	<i>Solar Collector System</i>				
	GMO - 338050 Solar Collect Greenwd	Jun-41			3.02%
	GMO - 338050 Solar Collect Hawthorn				4.00%
	Other Production - Solar				4.00%
338060	<i>Solar Generater Step</i>				
	GMO - 338060 Solar GSU Greenwd	Jun-41			3.02%
	GMO - 338060 Solar GSU Hawthorn				4.00%
	Other Production - Solar				4.00%
338070	<i>Solar Inverters</i>				
	GMO - 338070 Solar Inverter Greenwd	Jun-41			3.02%

	GMO - 338070 Solar Inverter Hawthorn				4.00%
	Other Production - Solar				4.00%
338080	Solar Accessory Equip				
	GMO - 338080 Solar Accessry Greenwd	Jun-41			3.02%
	GMO - 338080 Solar Accessry Hawthorn				4.00%
	Other Production - Solar				4.00%
OTHER RENEWABLES					
	339020	GMO - 339020 OthRen Strut StJoe	Jun-42		3.01%
	339030	GMO - 339030 OthRen Fuel StJoe	Jun-42		3.29%
	339060	GMO - 339090 OthRen CpHrdw StJoe342			3.29%
	339080	GMO - 339080 OthRen Accesry StJoe			3.80%
	339090	GMO - 339060 OthRen Genrtr StJoe			2.91%
	339090	GMO - 339090 OthRen CpHrdw StJoe			2.91%
	339090	GMO - 339120 OthRen Misc StJoe			4.63%
	339120	GMO - 339090 OthRen CpHrdw StJoe391			12.50%
OTHER PRODUCTION PLANT					
341.00	Structures And Improvements				
	Greenwood Unit 1	Jun-35	60	-1	4.08%
	Greenwood Unit 2	Jun-35	60	-1	4.14%
	Greenwood Unit 3	Jun-35	60	-1	4.17%
	Greenwood Unit 4	Jun-35	60	-1	3.78%
	Greenwood Common	Jun-35	60	-1	5.24%
	Nevada Plant	Jun-35	60	-1	4.74%
	South Harper Unit 1	Jun-50	60	-3	2.80%
	South Harper Unit 2	Jun-50	60	-3	2.80%
	South Harper Unit 3	Jun-50	60	-3	2.81%
	South Harper Common	Jun-50	60	-2	2.85%
	Crossroads Unit 1	Jun-47	60	-2	1.93%
	Crossroads Unit 2	Jun-47	60	-2	1.88%
	Crossroads Unit 3	Jun-47	60	-2	1.88%
	Crossroads Unit 4	Jun-47	60	-2	1.88%
	Crossroads Common	Jun-47	60	-2	3.01%
	Lake Road Unit 5	Dec-35	60	-2	3.49%
	Lake Road Unit 6	Dec-35	60	-1	3.40%
	Lake Road Unit 7	Dec-35	60	-1	3.42%
	Ralph Green Plant	Jun-35	60	-1	4.21%
	Landfill Gas Turbine	Jun-42	60	-1	3.01%
	Dogwood				3.44%
341.10	Structures And Improvements - Solar				
	Greenwood Solar	Jun-41	40	-2	4.38%
342.00	Fuel Holders, Producers And Accessories				

Greenwood Unit 1	Jun-35	60	-1	2.67%
Greenwood Unit 2	Jun-35	60	-1	2.12%
Greenwood Unit 3	Jun-35	60	-1	3.61%
Greenwood Unit 4	Jun-35	60	-1	0.87%
Greenwood Common	Jun-35	60	-1	1.81%
Nevada Plant	Jun-35	60	-1	2.80%
South Harper Unit 1	Jun-50	60	-3	1.94%
South Harper Unit 2	Jun-50	60	-3	1.94%
South Harper Unit 3	Jun-50	60	-3	1.94%
South Harper Common	Jun-50	60	-2	1.91%
Crossroads Unit 1	Jun-47	60	-3	2.03%
Crossroads Unit 2	Jun-47	60	-3	2.46%
Crossroads Unit 3	Jun-47	60	-3	2.03%
Crossroads Unit 4	Jun-47	60	-3	2.03%
Crossroads Common	Jun-47	60	-2	1.99%
Lake Road Unit 5	Dec-35	60	-2	3.18%
Lake Road Unit 7	Dec-35	60	-1	1.63%
Ralph Green Plant	Jun-35	60	-1	2.77%
Landfill Gas Turbine	Jun-42	60	-1	3.29%
Dogwood				2.46%
343.00 Prime Movers				
Greenwood Unit 1	Jun-35	55	-1	0.91%
Greenwood Unit 2	Jun-35	55	-1	0.89%
Greenwood Unit 3	Jun-35	55	-1	0.96%
Greenwood Unit 4	Jun-35	55	-1	4.81%
Greenwood Common	Jun-35	55	-1	1.32%
Nevada Plant	Jun-35	55	-1	0.23%
South Harper Unit 1	Jun-50	55	-3	1.11%
South Harper Unit 2	Jun-50	55	-3	1.15%
South Harper Unit 3	Jun-50	55	-3	1.13%
South Harper Common	Jun-50	55	-2	2.54%
Crossroads Unit 1	Jun-47	55	-2	1.19%
Crossroads Unit 2	Jun-47	55	-2	1.16%
Crossroads Unit 3	Jun-47	55	-2	1.08%
Crossroads Unit 4	Jun-47	55	-2	1.07%
Lake Road Unit 5	Dec-35	55	-2	2.10%
Lake Road Unit 6	Dec-35	55	-1	
Lake Road Unit 7	Dec-35	55	-1	
Ralph Green Plant	Jun-35	55	-1	1.40%
Landfill Gas Turbine	Jun-42	55	-1	3.80%
Dogwood				1.31%
344.00 Generators				
Greenwood Unit 1	Jun-35	50	-1	0.78%
Greenwood Unit 2	Jun-35	50	-1	0.37%
Greenwood Unit 3	Jun-35	50	-1	0.40%

	Greenwood Unit 4	Jun-35	50	-1	1.10%
	Nevada Plant	Jun-35	50	-1	
	South Harper Unit 1	Jun-50	50	-3	1.58%
	South Harper Unit 2	Jun-50	50	-3	1.58%
	South Harper Unit 3	Jun-50	50	-3	1.58%
	Crossroads Unit 1	Jun-47	50	-2	1.59%
	Crossroads Unit 2	Jun-47	50	-2	1.59%
	Crossroads Unit 3	Jun-47	50	-2	1.52%
	Crossroads Unit 4	Jun-47	50	-2	1.59%
	Crossroads Common	Jun-47	50	-2	3.28%
	Lake Road Unit 5	Dec-35	50	-2	0.64%
	Lake Road Unit 6	Dec-35	50	-1	1.20%
	Lake Road Unit 7	Dec-35	50	-1	2.65%
	Ralph Green Plant	Jun-35	50	-1	0.03%
	Landfill Gas Turbine	Jun-42	50	-1	2.91%
	Dogwood				1.28%
344.01	<i>Generators - Solar</i>				
	Greenwood Solar	Jun-41	30	-2	3.02%
	Hawthorn Solar		25		4.00%
	Other Solar Production				4.00%
345.00	<i>Accessory Electric Equipment</i>				
	Greenwood Unit 1	Jun-35	50	-1	2.86%
	Greenwood Unit 2	Jun-35	50	-1	2.11%
	Greenwood Unit 3	Jun-35	50	-1	2.97%
	Greenwood Unit 4	Jun-35	50	-1	2.84%
	Greenwood Common	Jun-35	50	-1	3.51%
	Nevada Plant	Jun-35	50	-1	3.08%
	South Harper Unit 1	Jun-50	50	-3	2.33%
	South Harper Unit 2	Jun-50	50	-3	2.33%
	South Harper Unit 3	Jun-50	50	-3	2.33%
	South Harper Common	Jun-50	50	-2	2.30%
	Crossroads Unit 1	Jun-47	50	-2	2.70%
	Crossroads Unit 2	Jun-47	50	-2	2.72%
	Crossroads Unit 3	Jun-47	50	-2	3.71%
	Crossroads Unit 4	Jun-47	50	-2	2.72%
	Crossroads Common	Jun-47	50	-2	3.32%
	Lake Road Unit 5	Dec-35	50	-2	5.58%
	Lake Road Unit 6	Dec-35	50	-1	3.81%
	Lake Road Unit 7	Dec-35	50	-1	4.29%
	Landfill Gas Turbine				3.08%
	Ralph Green Plant	Jun-35	50	-1	2.47%
	Dogwood				2.91%
345020	<i>Computer Software 5 Yr</i>				
	GMO - 345020 OthPr Software RalphGr				2.77%

	GMO - 345020 OthPr Software Grwd1				0.91%
	GMO - 345020 OthPr Software Grwd2				0.89%
	GMO - 345020 OthPr Software Grwd3				0.96%
	GMO - 345020 OthPr Software Grwd4				4.81%
	GMO - 345020 OthPr Software LR CT5				2.10%
345030	Communication Equip				
	Gmo - 345030 Othpr Commun Grwdcom				3.70%
	Gmo - 345030 Othpr Commun Nevada				3.70%
	Gmo - 345030 Othpr Commun Ralphgr				3.70%
	Gmo - 345030 Othpr Commun Sh				3.70%
345010	Computer Hardware				
	GMO - 345010 OthPr CpHrdw LR CT5				3.18%
	GMO - 345010 OthPr CpHrdw LR CT6				0.00%
	GMO - 345010 OthPr CpHrdw LR CT7				1.63%
	GMO - 345010 OthPr CpHrdw RalGr				2.77%
	GMO - 345010 OthPr CpHrdw Crss1				1.19%
	GMO - 345010 OthPr CpHrdw Crss2				1.16%
	GMO - 345010 OthPr CpHrdw Crss3				1.08%
	GMO - 345010 OthPr CpHrdw Crss4				1.07%
	GMO - 345010 OthPr CpHrdw Grwd Com				1.32%
	GMO - 345010 OthPr CpHrdw Grwd1				0.91%
	GMO - 345010 OthPr CpHrdw Grwd2				0.89%
	GMO - 345010 OthPr CpHrdw Grwd3				0.96%
	GMO - 345010 OthPr CpHrdw Grwd4				4.81%
	GMO - 345010 OthPr CpHrdw RalGr 343				1.40%
	GMO - 345010 OthPr CpHrdw SH1				1.11%
	GMO - 345010 OthPr CpHrdw SH2				1.15%
	GMO - 345010 OthPr CpHrdw SH3				1.13%
	GMO - 345010 OthPr CpHrdw SHCom				2.54%
	GMO - 345010 OthPr CpHrdw Grwd1 344				0.78%
	GMO - 345010 OthPr CpHrdw Grwd2 344				0.37%
	GMO - 345010 OthPr CpHrdw RalGr 344				0.03%
	GMO - 345010 OthPr CpHrdw Grwd1 345				2.86%
	GMO - 345010 OthPr CpHrdw Grwd 391				12.50%
	GMO - 345010 OthPr CpHrdw Nevada				12.50%
	GMO - 345010 OthPr CpHrdw RalGr 391				12.50%
	GMO - 345010 OthPr CpHrdw SHCom 391				12.50%
	GMO - 345010 OthPr CpHrdw Grwd 397				3.70%
346.00	Miscellaneous Power Plant Equipment				
	Greenwood Common	Jun-35	40	-1	6.28%
	Nevada Plant	Jun-35	40	-1	6.48%
	South Harper Common	Jun-50	40	-2	2.40%
	Crossroads Common	Jun-47	40	-2	3.71%
	Lake Road Unit 5				5.45%

	Lake Road Common	Dec-35	40	-1	5.45%
	Ralph Green Plant	Jun-35	40	-1	6.75%
	Landfill Gas Turbine	Jun-42	40	-1	4.63%
	Dogwood				4.95%
TRANSMISSION PLANT					
351010	Computer Hardware				1.77%
351030	Gmo - 351030 Trans Commun Sub				1.77%
351030	Gmo - 351030 Trans Commun Sub 35303				4.00%
351030	Gmo - 351030 Trans Commun Tline				2.43%
351030	Gmo - 351030 Trans Commun Sub 391				12.50%
351030	Gmo - 351030 Trans Commun Sub 397				3.70%
352.00	Structures And Improvements		70	-5	1.50%
353.00	Station Equipment		62	-10	1.77%
353.03	Station Equipment - Communication Equipment		25	0	4.00%
354.00	Towers And Fixtures		65	-20	1.85%
354.05	Towers And Fixtures - Subtransmission		65	-20	1.85%
355.00	Poles And Fixtures		65	-75	2.70%
355.05	Poles And Fixtures - Subtransmission		65	-75	2.70%
356.00	Overhead Conductors And Devices		70	-70	2.43%
356.05	Overhead Conductors And Devices - Subtransmission		70	-70	2.43%
357.00	Underground Conduit		45	0	2.22%
357.05	Underground Conduit - Subtransmission				2.22%
358.00	Underground Conductors And Devices		50	0	2.00%
358.05	Underground Conductors And Devices - Subtransmission		50	0	1.99%
DISTRIBUTION F					
361.00	Structures And Improvements		70	-10	1.57%
362.00	Station Equipment		60	-10	1.84%
363.00	Battery Storage		10		10.00%
363010	Computer Hardware				12.50%
363030	Gmo - 363030 Dist Communication				1.84%
363030	Gmo - 363030 Dist Communication 397				3.70%
364.00	Poles, Towers And Fixtures		58	-120	3.78%
365.00	Overhead Conductors And Devices		61	-70	2.79%
366.00	Underground Conduit		50	-60	3.20%
367.00	Underground Conductors And Devices		47	-55	3.30%
368.00	Line Transformers		45	-25	2.77%
369.01	Services - Overhead		65	-125	3.47%
369.02	Services - Underground		42	-30	3.09%
370.00	Meters		37	-50	4.05%
370.01	Meters - Load Research Meters		20	0	5.00%
370.02	Meters - Ami		20	0	5.00%
371.00	Installations On Customers' Premises		35	-20	3.43%
371.01	Electric Vehicle Charging Stations		10	0	10.00%
373.00	Street Lighting And Signal Systems		30	-20	4.00%

Storage					
387020	GMO - 387020 Storage Structures				10.00%
387030	GMO - 387030 Storage Equipment				10.00%
387050	GMO - 387050 Storage Collector Sys				10.00%
387060	GMO - 387060 Storage GSU				10.00%
387070	GMO - 387070 Storage Inverters				10.00%
387080	GMO - 387080 Storage Comp Hrdw				10.00%
387100	GMO - 387100 Storage Comm Equip				10.00%
387110	GMO - 387110 Storage Misc Equip				10.00%
GENERAL PLAN I					
390.00	Structures And Improvements		40	-15	2.87%
<i>Office Furniture And Equipment</i>					
391.01	Office Furniture And Equipment	AMORTIZED	20		5.00%
391.02	Computers	AMORTIZED	8		12.50%
<i>Transportation Equipment</i>					
392.00	Transportation Equipment - Autos		8	20	10.00%
392.01	Transportation Equipment - Light Trucks		9	20	8.89%
392.02	Transportation Equipment - Heavy Trucks		12	20	6.66%
392.03	Transportation Equipment - Tractors		15	20	5.34%
392.04	Transportation Equipment - Trailers		19	20	4.21%
393.00	Stores Equipment	AMORTIZED	25		4.00%
394.00	Tools, Shop And Garage Equipment	AMORTIZED	25		4.00%
395.00	Laboratory Equipment	AMORTIZED	30		3.33%
396.00	Power Operated Equipment		19	15	4.47%
397.00	Communication Equipment	AMORTIZED	27		3.70%
397010	Gmo - 397010 Gen Computer Hardwr				12.50%
397010	Gmo - 397010 Gen Computer Hardwr397				3.70%
397021	Computer Software 3 Yrs	AMORTIZED			33.33%
397022	GMO - 397022 General Software 5 yrs	AMORTIZED			20.00%
397030	Gmo - 397030 General Communequip391				12.50%
397030	Gmo - 397030 General Commun Equip				3.70%
398.00	Miscellaneous Equipment	AMORTIZED	25		4.00%

EVERGY MISSOURI METRO
DEPRECIATION RATE SCHEDULE
EO-2025-0040

ACCOUNT NUMBER	ACCOUNT NAME	AVERAGE SERVICE LIFE	NET SALVAGE	DEPRECIATION RATE
STEAM PRODUCTION PLANT				
311	<i>Structures And Improvements</i>			
	<i>Hawthorn Common</i>	85	-3%	3.62%
	<i>Hawthorn Unit 5</i>	85	-5%	3.45%
	<i>Hawthorn Unit 9</i>	85	-6%	3.46%
	<i>Iatan Common</i>	85	-11%	2.28%
	<i>Iatan Unit 1</i>	85	-5%	4.62%
	<i>Lacygne Common</i>	85	-2%	4.81%
	<i>Lacygne Unit 1</i>	85	-4%	6.34%
	<i>Lacygne Unit 2</i>	85	-4%	4.38%
312	<i>Boiler Plant Equipment</i>			
	<i>Hawthorn Common</i>	50	-3%	3.93%
	<i>Hawthorn Unit 5</i>	50	-5%	3.98%
	<i>Hawthorn Unit 9</i>	50	-6%	3.61%
	<i>Iatan Common</i>	50	-11%	2.70%
	<i>Iatan Unit 1</i>	50	-5%	4.48%
	<i>Lacygne Common</i>	50	-2%	4.76%
	<i>Lacygne Unit 1</i>	50	-4%	6.78%
	<i>Lacygne Unit 2</i>	50	-4%	4.63%
312.01	<i>Boiler Plant Equipment - Unit Trains</i>	25	0%	4.00%
312.02	<i>Boiler Plant Equipment - Aqc</i>			
	<i>Lacygne Unit 1</i>	50	-4%	0.47%
312.05	<i>Boiler Plant Equipment - Bags And Catalysts</i>			
	<i>Hawthorn Unit 5</i>	8	0%	12.49%
	<i>Hawthorn Unit 9</i>	8	0%	12.50%
	<i>Iatan Common</i>	8	0%	12.47%
	<i>Iatan Unit 1</i>	8	0%	12.50%
	<i>Iatan Unit 2</i>	8	0%	12.49%
	<i>Lacygne Common</i>	8	0%	12.51%
	<i>Lacygne Unit 1</i>	8	0%	12.59%
	<i>Lacygne Unit 2</i>	8	0%	12.49%
314	<i>Turbogenerator Units</i>			
	<i>Hawthorn Common</i>	60	-3%	3.52%
	<i>Hawthorn Unit 5</i>	60	-5%	3.12%
	<i>Hawthorn Unit 9</i>	60	-6%	3.17%

	<i>Iatan Common</i>	60	-11%	2.26%
	<i>Iatan Unit 1</i>	60	-5%	3.73%
	<i>Lacygne Common</i>	60	-2%	4.69%
	<i>Lacygne Unit 1</i>	60	-4%	5.28%
	<i>Lacygne Unit 2</i>	60	-4%	3.22%
315	<i>Accessory Electric Equipment</i>			
	<i>Hawthorn Common</i>	50	-3%	3.28%
	<i>Hawthorn Unit 5</i>	50	-5%	3.54%
	<i>Hawthorn Unit 9</i>	50	-6%	3.15%
	<i>Iatan Common</i>	50	-11%	2.46%
	<i>Iatan Unit 1</i>	50	-5%	3.70%
	<i>Lacygne Common</i>	50	-2%	3.81%
	<i>Lacygne Unit 1</i>	50	-4%	4.67%
	<i>Lacygne Unit 2</i>	50	-4%	3.03%
315010	<i>Computer Hardware</i>			
	315010-Stm Comp Hrdw Hawthorn5			3.98%
	315010-Stm Comp Hrdw Hawthorn9			3.61%
	315010-Stm Comp Hardwr Iatcom			2.70%
	315010-Stm Comp Hardwr Iat1			4.48%
	315010-Stm Comp Hardwr Lacygn Com			4.76%
	315010-Stm Comp Hardwr Lacygne1			6.78%
	315010-Stm Comp Hardwr Lacygne2			4.63%
	315010-Stm Comp Hardwr Lacygne1 Aqc			0.47%
	315010-Stm Comp Hardwr Iat2			2.15%
	315010-Stm Comp Hrdw Hawthorn			3.28%
	315010-Stm Comp Hrdw Hawthorn5 Mis			3.54%
	315010-Stm Comp Hrdw Hawthorn9 Mis			3.15%
	315010-Stm Comp Hrdwr Iatcom Misups			2.46%
	315010-Stm Comp Hardwr Iat1 Mis			3.70%
	315010-Stm Cp Hdwr Lacygncom Contrl			3.81%
	315010-Stm Comp Hardwr Lacygne1 Mis			4.67%
	315010-Stm Comp Hardwr Lacygne2 Mis			3.03%
	315010-Stm Comp Hardwr Iat2 Mis			2.37%
	315010-Stm Comp Hrdwr Iatcom Misser			3.23%
	315010-Stm Comp Hrdw Hawthorn Mis			12.50%
	315010-Stm Comp Hardwr Iatcom Mis			12.50%
	315010-Stm Comp Hdwr Lacygncom Mis			12.50%
315011	<i>Computer Hrdw Haw 5 Retire</i>			0.72%
315020	<i>Computer Software 5 Yrs</i>			
	315020-Stm Software Haw 5Yrs			20.00%
	315020-Stm Software Iatc 5Yrs			20.00%
	315020-Stm Software Iat1 5Yrs			20.00%
	315020-Stm Software Iat2 5Yrs			20.00%

	315020-Stm Software Lac 5Yrs			20.00%
	315020-Stm-Pr-Lacygne1 Software			6.78%
	315020-Stm-Pr-Lacygne2 Software			4.63%
	315020-Stm Pr-Iatancom Software			2.46%
	315020-Stm Pr-Iatan1			3.70%
	315020-Stm-Pr-Lacygnecom Software			3.81%
	315020-Stm Pr-Iatan2			2.37%
	315030 Communication Equipment			
	315030-Iatan 1 Communication Fiber			3.70%
	315030-Lacygne 1 Communicatn Fiber			3.03%
	315030-Hawthorn Com Communication			2.86%
	315030-Hawthorn 5 Communication			2.86%
	315030-Iatan 1 Communication			2.86%
	315030-Iatan 2 Communication			2.86%
	315030-Lacygne Com Communication			2.86%
	315030-Lacygne 1 Communication			2.86%
	315030-Lacygne 2 Communication			2.86%
	316 Miscellaneous Power Plant Equipment			
	<i>Hawthorn Common</i>	43	-3%	4.51%
	<i>Hawthorn Unit 5</i>	43	-5%	4.60%
	<i>Hawthorn Unit 9</i>	43	-6%	4.60%
	<i>Iatan Common</i>	43	-11%	3.23%
	<i>Iatan Unit 1</i>	43	-5%	5.61%
	<i>Lacygne Common</i>	43	-2%	5.42%
	<i>Lacygne Unit 1</i>	43	-4%	8.22%
	<i>Lacygne Unit 2</i>	43	-4%	5.50%
	<i>Miscellaneous</i>	43	0%	4.53%
	<i>Hawthorn Unit 5 Rebuild</i>			
	<i>311.02 Structures And Improvements</i>	85	-7%	0.48%
	<i>312.03 Boiler Plant Equipment</i>	50	-7%	0.68%
	<i>315.01 Accessory Electric Equipment</i>	50	-7%	0.72%
	<i>316.01 Miscellaneous Power Plant Equipment</i>	43	-7%	0.81%
	<i>Iatan Unit 2</i>			
	<i>311.04 Structures And Improvements</i>	85	-12%	1.72%
	<i>312.04 Boiler Plant Equipment</i>	50	-12%	2.15%
	<i>314.04 Turbogenerator Units</i>	60	-12%	2.15%
	<i>315.04 Accessory Electric Equipment</i>	50	-12%	2.37%
	<i>316.04 Miscellaneous Power Plant Equipment</i>	43	-12%	2.60%
	NUCLEAR PRODUCTION PLANT			
	<i>321 Structures And Improvements</i>	95	-2%	1.65%
	<i>322 Reactor Plant Equipment</i>	60	-2%	2.29%
	<i>323 Turbogenerator Units</i>	45	-2%	2.73%

324	<i>Accessory Electric Equipment</i>	50	-2%	2.44%
324010	<i>Computer Hardware</i>			
	324010-Nuc Pr-Comp Hardware			3.16%
	324010-Nuc Pr-Comp Hardware 39100			5.00%
	324010-Nuc Pr-Comp Hardware 39102			12.50%
324020	<i>Computer Software 5 Yrs</i>			
	324020-Nuclear Software 5 Yrs	0.2		20.00%
325	<i>Miscellaneous Power Plant Equipment</i>	45	-2%	3.10%
SOLAR				
338040	338040-Solar Panels			4.01%
WIND				
338210	<i>Structures</i>			
	338210-Wind Strt-Spearville Unit1			5.07%
	338210-Wind Strt-Spearville Unit2			4.84%
	338210-Wind Strt-Spearville Com344			4.60%
	338210-Wind Strt-Spearville Com			4.44%
338230	<i>Turbines</i>			
	338230-Wind Turbine-Spearvilleunit1			5.07%
	338230-Wind Turbine-Spearvilleunit2			4.84%
	338230-Wind Turbine-Spearvillecom			4.60%
338240	<i>Towers And Fixtures</i>			
	338240-Wind Tower Spearville 1			4.44%
	338240-Wind Tower Spearville 2			4.44%
338260	<i>Collector System</i>			
	338260-Wind Collect Spearvillecom			4.60%
338270	<i>Generator Step</i>			
	338270-Wind Gsu Spearvilleunit1			5.07%
	338270-Wind Gsu Spearvilleunit2			4.84%
338290	<i>Accessory Equipment</i>			
	338290-Wind Access Spearvilleunit1			5.07%
	338290-Wind Access Spearvilleunit2			4.84%
	338290-Wind Access Spearvillecom			4.60%
	338290-Wind Access Spearvillecom345			5.59%
338300	<i>Computer Hardware</i>			
	338300-Wind Comp Hrd Spearvillcom			5.59%

338300-Wind Comp Hrd Spearvllcom391		12.50%		
338320 Communication Equipment				
338320-Wind-Commun Spearvillecom		2.86%		
338330 Miscellaneous Power Plant Equipment				
338330-Wind-Misc Speareville Com 344		4.60%		
338330-Wind-Misc Speareville Com		9.65%		
OTHER PRODUCTION PLANT				
341 Structures And Improvements				
Northeast Combustion Turbines		70	-4%	3.89%
West Gardner Combustion Turbines		70	-3%	2.92%
Miami County Combustion Turbines		70	-3%	2.75%
Hawthorn Unit 6		70	-2%	2.92%
Hawthorn Unit 7		70	-3%	2.76%
Hawthorn Unit 8		70	-3%	2.69%
342 Fuel Holders, Producers, And Accessories				
Northeast Combustion Turbines		50	-4%	2.85%
West Gardner Combustion Turbines		50	-3%	2.57%
Miami County Combustion Turbines		50	-3%	2.51%
Hawthorn Unit 6		50	-2%	2.50%
Hawthorn Unit 7		50	-3%	3.16%
Hawthorn Unit 8		50	-3%	3.34%
344 Generators				
Northeast Combustion Turbines		55	-4%	2.89%
West Gardner Combustion Turbines		55	-3%	2.16%
Miami County Combustion Turbines		55	-3%	2.10%
Hawthorn Unit 6		55	-2%	2.61%
Hawthorn Unit 7		55	-3%	1.99%
Hawthorn Unit 8		55	-3%	1.98%
345 Accessory Electric Equipment				
Northeast Combustion Turbines		50	-4%	1.33%
West Gardner Combustion Turbines		50	-3%	2.23%
Miami County Combustion Turbines		50	-3%	2.24%
Hawthorn Unit 6		50	-2%	2.12%
Hawthorn Unit 7		50	-3%	2.26%
Hawthorn Unit 8		50	-3%	2.29%
345010 Computer Hardware				
345010-Othpr Cphrdw Westgardner		2.16%		
345010-Othpr Cphrdw Miamicnty		2.10%		
345010-Othpr Cphrdw Hawthorn6		2.61%		
345010-Othpr Cphrdw Hawthorn7		1.99%		

345010-Othpr Cphrdw Hawthorn8				1.98%
345010-Othpr Cphrdw Northeast				12.50%
345010-Othpr Cphrdw Westgardner 391				12.50%
345010-Othpr Cphrdw Northeast 397				2.86%
345020 Computer Software 5 Yrs				
345020-Othprod Software Westg 5Yrs		AMORTIZED		20.00%
345020-Othprod Software Miami 5Yrs		AMORTIZED		20.00%
345030 Communication Equipment				
345030-Othpr Commun Westgardner 391				12.50%
345030-Othpr Commun Northeast				2.86%
345030-Othpr Commun Westgardner				2.86%
346 Miscellaneous Power Plant Equipment				
Northeast Combustion Turbines	45	-4%		4.75%
West Gardner Combustion Turbines	45	-3%		3.69%
Miami County Combustion Turbines	45	-3%		3.70%
Hawthorn Unit 7	45	-3%		2.29%
Solar Production Plant				
344.01 Generators - Solar				
Wind Production Plant				
341.02 Structures And Improvements				
Spearville Common	60	0%		4.44%
Spearville Unit 1	60	0%		4.44%
Spearville Unit 2	60	0%		4.44%
344.02 Generators				
Spearville Common	45	0%		4.60%
Spearville Unit 1	45	0%		5.07%
Spearville Unit 2	45	0%		4.84%
345.02 Accessory Electric Equipment				
Spearville Common	45	0%		5.59%
Spearville Unit 1	45	0%		5.59%
346.02 Miscellaneous Power Plant Equipment				
Spearville Common	35	0%		9.65%
Spearville Unit 1	35	0%		18.74%
TRANSMISSION PLANT				
351010 351010-Trans Comp Hardware				12.50%
351030 Communication Equipment				
351030-Trsm-Communication Sub				1.97%

	351030-Trsm-Communication Sub 35303			4.40%
	351030-Trsm-Communication Tline			2.50%
	351030-Trsm-Communication Sub 391			12.50%
	351030-Trsm-Communication Sub 397			2.86%
351035	351035-Trsm-Communication Tline			2.50%
351037	351037-Trsm-Communication Sub			4.40%
352	Structures And Improvements	70	-10%	1.57%
353	Station Equipent	60	-18%	1.97%
353.03	Station Equipment - Communication Equipment	25	-10%	4.40%
354	Towers And Fixtures	70	-20%	1.72%
354.05	Towers And Fixtures - Subtransmission	70	-20%	1.71%
355	Poles And Fixtures	62	-85%	2.98%
355.05	Poles And Fixtures - Subtransmission	62	-85%	2.98%
356	Overhead Conductors And Devices	60	-50%	2.50%
356.05	Overhead Conductors And Devices - Subtransmissio	60	-50%	2.50%
357	Underground Conduit	65	0%	1.54%
357.05	Underground Conduit - Subtransmission	65	0%	1.54%
358	Underground Conductors And Devices	60	0%	1.67%
358.05	Underground Conductors And Devices - Subtransmi.	60	0%	1.67%
DISTRIBUTION PLANT				
361	Structures And Improvements	60	-10%	1.84%
362	Station Equipment	57	-10%	1.92%
362.03	Station Equipment - Communication Equipment	25	-5%	4.20%
363	Storage Battery Equipment	15	0%	6.67%
363030	Communication Equipment			
	363030-Dist Communication Sub			1.92%
	363030-Dist Communication Sub 36203			4.20%
	363030-Dist Communication Sub 397			2.86%
363037	363037-Dist Communication Sub			2.86%
364	Poles, Towers, And Fixtures	47	-80%	3.83%
365	Overhead Conductors And Devices	50	-50%	3.00%
366	Underground Conduit	65	-45%	2.23%
367	Underground Conductors And Devices	53	-20%	2.27%
368	Line Transformers	42	5%	2.26%
369	Services	60	-50%	2.50%
370	Meters	30	0%	3.33%
370.2	Meters - Ami	20	0%	5.00%
371	Installations On Customers' Premises	22	-15%	5.23%
371.1	Install On Customers' Premises - Ev Stations	10	0%	10.00%
373	Street Lighting And Signal Systems	23	-10%	4.79%
STORAGE				
387020	387020 - Storage Structures			6.67%

387030	387030 - Storage Equipment			6.67%
387050	387050 - Storage Collector Sys			6.67%
387060	387060 - Storage Gsu			6.67%
387070	387070 - Storage Inverters			6.67%
387080	387080 - Storage Comp Hrdw			6.67%
387100	387100 - Storage Comm Equip			6.67%
387110	387110 - Storage Misc Equip			6.67%
GENERAL PLANT				
390	Structures And Improvements	45	-20%	2.66%
<i>Office Furniture And Equipment</i>				
391	Furniture And Equipment	20	0%	5.00%
391.01	Furniture And Equipment - Wolf Creek	20	0%	5.00%
391.02	Computer Equipment	8	0%	12.50%
<i>Transportation Equipment</i>				
392	Autos	8	23%	9.62%
392.01	Light Trucks	7	23%	11.00%
392.02	Heavy Trucks	10	23%	7.70%
392.03	Tractors	13	23%	5.92%
392.04	Trailers	28	23%	2.75%
393	Stores Equipment	25	0%	4.00%
394	Tools, Shop, And Garage Equipment	30	0%	3.33%
395	Laboratory Equipment	30	0%	3.33%
396	Power Operated Equipment	15	20%	5.34%
397	Communication Equipment	35	0%	2.86%
397010	Computer Hardware			
	397010-Gen-Computer Hardware			12.50%
	397010-Gen Computer Hardware 397			2.86%
397021	397021-General Software 3 Yrs	AMORTIZED		33.33%
397022	397022-General Software 5Yrs	AMORTIZED		20.00%
397023	397023-General Software 10Yrs	AMORTIZED		10.00%
397024	397024-General Software 15Yrs	AMORTIZED		6.67%
39703	397030-Communication Equip			2.86%
398	Miscellaneous Equipment	30	0%	3.33%