

**STATE OF MISSOURI
PUBLIC SERVICE COMMISSION**

At a session of the Public Service Commission held at its office in Jefferson City on the 3rd day of April, 2025.

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)
Missouri West for the Issuance of a)
Depreciation Authority Order Relating to)
their Electrical Operations)

File No. EO-2025-0040

**ORDER APPROVING APPLICATION FOR
DEPRECIATION AUTHORITY ORDER**

Issue Date: April 3, 2025

Effective Date: April 13, 2025

On December 13, 2024, Evergy Metro, Inc. d/b/a Evergy Missouri Metro and Evergy Missouri West, Inc. d/b/a Evergy Missouri West (collectively “Evergy”) applied for a depreciation authority order. Evergy is a public utility and electric corporation, subject to the Commission’s jurisdiction.

The Commission issued notice and set an intervention deadline. No applications to intervene were received.

Evergy requests the Commission authorize depreciation rates for existing plant utility accounts that will be transferred to new plant utility accounts due to the implementation of Federal Energy Regulatory Commission (FERC) Order 898, which became effective on January 1, 2025. The FERC order updates the Uniform System of Accounts (USOA) for solar and wind generation, energy storage, environmental credits and computer hardware, software and communications equipment. The authorized rate for Evergy’s old plant utility account will be used for the assets transferred to the new

plant utility account. Evergy also seeks approval of three new depreciation rates for Evergy Missouri Metro. A depreciation rate order does not impact customer rates, but Evergy can seek recovery of depreciation expense recovery in a general rate case.

The Staff of the Commission (Staff) filed a recommendation along with proposed depreciation rates. The Office of the Public Counsel (Public Counsel) filed a response to Staff's recommendation opposing a 33.33% amortization rate for assets recorded in Account 30316 - Intangible Three-Year Software.

On February 27, 2025, Staff filed a motion for leave to file corrected depreciation rates along with corrected depreciation rate schedules. Evergy filed a response to Staff's recommendation asking that the Commission approve Staff's corrected depreciation rates. Public Counsel filed a pleading withdrawing its objection.

The Commission has the authority, "in its discretion, to prescribe uniform methods of keeping accounts, records and books, to be used by public utilities."¹ As provided by Section 393.240.2, RSMo. the Commission may "ascertain and determine and by order fix the proper and adequate rates of depreciation of the several classes of property" of public utilities, including electric corporations.

The Commission has reviewed and considered Evergy's application, Staff's recommendation, and Evergy and Public Counsel's responses. The Commission finds the application should be approved, as recommended by Staff. As previously noted, FERC Order 898 became effective on January 1, 2025. Accordingly, the Commission finds it reasonable to make this order effective in less than 30 days.

¹ Section 393.140(4), RSMo.

THE COMMISSION ORDERS THAT:

1. Evergy's application for a depreciation authority order is granted and Evergy is authorized to use the depreciation rates contained in Staff's Corrected Depreciation Rates Schedules filed on February 27, 2025.
2. This order shall become effective on April 13, 2025.
3. This file shall be closed on April 14, 2025.



BY THE COMMISSION

Nancy Dippell

Nancy Dippell
Secretary

Hahn, Ch., Coleman, Kolkmeier,
and Mitchell CC., concur.

Clark, Senior Regulatory Law Judge

STATE OF MISSOURI

OFFICE OF THE PUBLIC SERVICE COMMISSION

I have compared the preceding copy with the original on file in this office and I do hereby certify the same to be a true copy therefrom and the whole thereof.

WITNESS my hand and seal of the Public Service Commission,
at Jefferson City, Missouri, this 3rd day of April 2025.



Nancy Dippell

Nancy Dippell
Secretary

MISSOURI PUBLIC SERVICE COMMISSION

April 3, 2025

File/Case No. EO-2025-0040

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Enclosed find a certified copy of an Order or Notice issued in the above-referenced matter(s).

Sincerely,



**Nancy Dippell
Secretary**

Recipients listed above with a valid e-mail address will receive electronic service. Recipients without a valid e-mail address will receive paper service.