

Liberty Empire Depreciation Rates
ER-2024-0261

Account Number	Description	Depreciation Rate	Note
Production Plant			
Iatan 1			
311	Structures & Improvements	1.99%	
312	Boiler Plant Equipment	3.57%	
312	Unit Train	17.89%	
314	Turbo Generator Units	4.00%	
315	Accessory Electric Equipment	3.37%	
315.02	Computer Software-0%	0.00%	Footnote (1)
315.03	Communication Equipment	6.67%	
316	Misc. Power Plant Equipment	2.96%	
Iatan 2			
311	Structures & Improvements	2.08%	
312	Boiler Plant Equipment	3.10%	
314	Turbo Generator Units	2.58%	
315	Accessory Electric Equipment	2.56%	
315.02	Computer Software-0%	0.00%	Footnote (1)
315.03	Communication Equipment	6.67%	
316	Misc. Power Plant Equipment	0.00%	
Iatan Common			
311	Structures & Improvements	2.22%	
312	Boiler Plant Equipment	3.11%	
314	Turbo Generator Units	2.68%	
315	Accessory Electric Equipment	2.62%	
315.01	Computer Hardware	20.00%	
315.02	Computer Software-0%	0.00%	Footnote (1)
315.03	Communication Equipment	6.67%	
316	Misc. Power Plant Equipment	3.15%	
Plum Point			
311	Structures & Improvements	2.41%	
312	Boiler Point Equipment	3.23%	
312	Train Lease	7.98%	
312	Unit Train - Plum Point	8.45%	
314	Turbo Generator Units	2.84%	

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315	Accessory Electric Equipment	2.72%	
315.02	Computer Software-0%	0.00%	Footnote (1)
315.02	Computer Software-10%	10.00%	Footnote (1)
315.03	Communication Equipment	6.67%	
316	Misc. Power Plant Equipment	3.01%	

Hydro Plant

331	Structures & Improvements	2.94%
332	Reservoirs, Dams, Waterways	2.15%
333	Water Wheels, Turbines & Generators	6.60%
334	Accessory Electric Equipment	2.72%
334.03	Communication Equipment	6.67%
335	Misc. Power Plant Equipment	3.56%

Other Production Plant**Energy Center**

341	Structures & Improvements	7.33%	
342	Fuel Holders, Producers & Access.	0.00%	
343	Prime Movers	5.34%	
344	Generators	5.79%	
345	Accessory Electric Equipment	5.67%	
345.01	Computer Hardware-Energy	20.00%	
345.02	Computer Software-20%	20.00%	Footnote (1)
345.02	Computer Software-6.67%	6.67%	Footnote (1)
345.03	Communication Equipment	6.67%	
346	Misc. Power Plant Equipment	0.44%	

Energy Center FT8

341	Structures & Improvements	3.37%
342	Fuel Holders, Producers & Access.	2.95%
343	Prime Movers	4.06%
344	Generator	4.61%
345	Accessory Electric Equipment	3.45%
346	Misc. Power Plant Equipment	3.20%

Riverton Common

345.01	Computer Hardware	20.00%	
345.02	Computer Software-10%	10.00%	Footnote (1)
345.03	Communication Equipment	6.67%	

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341	Structures & Improvements	6.57%	
342	Fuel Holders, Producers & Access.	4.18%	
343	Prime Movers	5.77%	
344	Generators	4.21%	
345	Accessory Electric Equip	5.45%	
345.01	Computer Hardware	20.00%	
345.02	Computer Software-10%	10.00%	Footnote (1)
346	Misc. Power Plant Equip	6.27%	

Riverton 12

341	Structures & Improvements	2.57%	
342	Fuel Holders, Producers & Access.	2.20%	
343	Prime Movers	2.84%	
344	Generators	2.86%	
345	Accessory Electric Equipment	2.91%	
345.02	Computer Software-10%	10.00%	Footnote (1)
346	Misc. Power Plant Equipment	2.39%	

State Line 1

341	Structures & Improvements	0.73%	
342	Fuel Holders, Producers & Accessories	1.51%	
343	Prime Movers	2.92%	
344	Generators	3.69%	
345	Accessory Electric Equipment	2.97%	
345.02	Computer Software-0%	0.00%	Footnote (1)
346	Misc. Power Plant Equipment	3.59%	

State Line Common

341	ASDL Structures & Improvements	2.31%	
342	Fuel Holders, Producers & Accessories	0.00%	
343	Prime Movers	3.38%	
345	Accessory Electric Equipment	2.99%	
345.01	Computer Hardware	20.00%	
345.02	Computer Software-0%	0.00%	Footnote (1)
345.02	Computer Software-10%	10.00%	Footnote (1)
345.02	Computer Software-20%	20.00%	Footnote (1)
345.03	Communication Equipment	6.67%	

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346	Misc. Power Plant Equipment	1.80%	
State Line CC			
341	Structures and Improvements	2.36%	
342	Fuel Holders, Producers & Accessories	0.00%	
343	Prime Movers	2.80%	
344	Generators	2.96%	
345	Accessory Electric Equipment	2.58%	
345.01	Computer Hardware	20.00%	
345.02	Computer Software-0%	0.00%	Footnote (1)
346	Misc. Power Plant Equipment	2.80%	
Asbury Wind Services			
338.21	Structures & Improvements	2.07%	
338.3	Computer Hardware	20.00%	
338.31	Computer Software-10%	10.00%	Footnote (1)
338.32	Communication Equipment	6.67%	
338.33	Misc Power Plant Eq	1.96%	
338.33	Misc Power Plant Eq-Lease	0.00%	
340	Land	0.00%	
341	Structures	2.07%	
342	Fuel Holders	1.29%	
345	Access. Electric	0.63%	
346	Misc. Equipment	1.96%	
Wind Production		3.33%	
Solar Production		4.00%	
Transmission Plant			
351.03	Communication Equipment	6.67%	
352	Structures & Improvements	1.07%	
353	Station Equipment	2.44%	
354	Towers and Fixtures	1.17%	
355	Poles and Fixtures	3.60%	
356	Overhead Conductors & Devices	1.82%	
Distribution Plant			
361	Structures & Improvements	1.94%	
362	Station Equipment	2.11%	
363.01	Computer Hardware	20.00%	

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363.02	Computer Software-0%	0.00%	Footnote (1)
363.02	Computer Software-10%	10.00%	Footnote (1)
363.02	Computer Software-14.29%	14.29%	Footnote (1)
363.02	Computer Software-20%	20.00%	Footnote (1)
364	Poles, Towers, & Fixtures	5.05%	
365	Overhead Conductors & Devices	3.10%	
366	Underground Conduit	1.76%	
367	Underground Conductors & Devices	1.56%	
368	Line Transformers	1.88%	
369	Services	3.32%	
370	Meters	4.39%	
370.1	Meters-AMI	5.00%	
370.99	Distribution Unassigned	0.00%	
371	Meter Installations/Private Lights	3.48%	
371.1	EV Chargers on Cust Prem	5.00%	
371.2	EV Chargers Residential	0.00%	
371.3	EV Charges Ready	0.00%	
371.4	EV Charges Commercial	0.00%	
371.5	EV Charges School	0.00%	
373	Street Lighting and Signal Systems	3.90%	
375	Charging Stations	0.00%	

General Plant

389	Land/Land Rights	0.00%	
390	Structures & Improvements	1.73%	
391	Office Furniture & Equipment	5.00%	
391.1	Computer Equipment	20.00%	
391.2	Furniture Lease	0.00%	
392	Transportation Equipment	5.20%	
393	Stores Equipment	2.86%	
394	Tools, Shop, & Garage Equipment	5.00%	
395	Laboratory Equipment	5.00%	
396	Power Operated Equipment	4.62%	
397	Communication Equipment	6.67%	
397.01	Computer Hardware	20.00%	
397.01	Computer Hardware-Lease	0.00%	
397.02	Computer Software-0%	0.00%	Footnote (1)
397.02	Computer Software-10%	10.00%	Footnote (1)
397.02	Computer Software-14.29%	14.29%	Footnote (1)
397.02	Computer Software-16.67%	16.67%	Footnote (1)
397.02	Computer Software-20%	20.00%	Footnote (1)
397.02	Computer Software-25%	25.00%	Footnote (1)

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397.02	Computer Software-33.33%	33.33%	Footnote (1)
397.02	Computer Software-5%	5.00%	Footnote (1)
397.03	Communication Equipment	6.67%	
398	Miscellaneous Equipment	2.94%	

Footnotes:

1. Amortization Schedule for Software Accounts