Liberty Empire Depreciation Rates ER-2024-0261

Account Number	Description	Depreciation Rate	Note
Production Plant			
	latan 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%	
	latan 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%	
	latan 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%	
J1 4	Turbo deficiator diffts	2.0 4 /0	

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%	
Hyrdo 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 P	lant		
	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%	
340	Wise. I ower Flant Equipment	3.2070	
2.5.04	Riverton Common	00.5557	
345.01	Computer Hardware	20.00%	
345.02	Computer Software-10%	10.00%	Footnote (1)
345.03	Communication Equipment	6.67%	

	Riverton 9, 10, 11		
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%	
341 342	Structures & Improvements Fuel Holders, Producers & Accessories	0.73% 1.51%	
	•		
342	Fuel Holders, Producers & Accessories	1.51%	
342 343	Fuel Holders, Producers & Accessories Prime Movers	1.51% 2.92%	
342 343 344	Fuel Holders, Producers & Accessories Prime Movers Generators	1.51% 2.92% 3.69%	Footnote (1)
342 343 344 345	Fuel Holders, Producers & Accessories Prime Movers Generators Accessory Electric Equipment	1.51% 2.92% 3.69% 2.97%	Footnote (1)
342 343 344 345 345.02	Fuel Holders, Producers & Accessories Prime Movers Generators Accessory Electric Equipment Computer Software-0%	1.51% 2.92% 3.69% 2.97% 0.00%	Footnote (1)
342 343 344 345 345.02	Fuel Holders, Producers & Accessories Prime Movers Generators Accessory Electric Equipment Computer Software-0%	1.51% 2.92% 3.69% 2.97% 0.00%	Footnote (1)
342 343 344 345 345.02	Fuel Holders, Producers & Accessories Prime Movers Generators Accessory Electric Equipment Computer Software-0% Misc. Power Plant Equipment	1.51% 2.92% 3.69% 2.97% 0.00%	Footnote (1)
342 343 344 345 345.02 346	Fuel Holders, Producers & Accessories Prime Movers Generators Accessory Electric Equipment Computer Software-0% Misc. Power Plant Equipment	1.51% 2.92% 3.69% 2.97% 0.00% 3.59%	Footnote (1)
342 343 344 345 345.02 346	Fuel Holders, Producers & Accessories Prime Movers Generators Accessory Electric Equipment Computer Software-0% Misc. Power Plant Equipment State Line Common ASDL Structures & Improvements	1.51% 2.92% 3.69% 2.97% 0.00% 3.59%	Footnote (1)
342 343 344 345 345.02 346	Fuel Holders, Producers & Accessories Prime Movers Generators Accessory Electric Equipment Computer Software-0% Misc. Power Plant Equipment State Line Common ASDL Structures & Improvements Fuel Holders, Producers & Accessories	1.51% 2.92% 3.69% 2.97% 0.00% 3.59%	Footnote (1)
342 343 344 345 345.02 346 341 342 343	Fuel Holders, Producers & Accessories Prime Movers Generators Accessory Electric Equipment Computer Software-0% Misc. Power Plant Equipment State Line Common ASDL Structures & Improvements Fuel Holders, Producers & Accessories Prime Movers	1.51% 2.92% 3.69% 2.97% 0.00% 3.59% 2.31% 0.00% 3.38%	Footnote (1)
342 343 344 345 345.02 346 341 342 343 345	Fuel Holders, Producers & Accessories Prime Movers Generators Accessory Electric Equipment Computer Software-0% Misc. Power Plant Equipment State Line Common ASDL Structures & Improvements Fuel Holders, Producers & Accessories Prime Movers Accessory Electric Equipment	1.51% 2.92% 3.69% 2.97% 0.00% 3.59% 2.31% 0.00% 3.38% 2.99%	Footnote (1)
342 343 344 345 345.02 346 341 342 343 345 345.01	Fuel Holders, Producers & Accessories Prime Movers Generators Accessory Electric Equipment Computer Software-0% Misc. Power Plant Equipment State Line Common ASDL Structures & Improvements Fuel Holders, Producers & Accessories Prime Movers Accessory Electric Equipment Computer Hardware	1.51% 2.92% 3.69% 2.97% 0.00% 3.59% 2.31% 0.00% 3.38% 2.99% 20.00%	
342 343 344 345 345.02 346 341 342 343 345 345.01 345.02	Fuel Holders, Producers & Accessories Prime Movers Generators Accessory Electric Equipment Computer Software-0% Misc. Power Plant Equipment State Line Common ASDL Structures & Improvements Fuel Holders, Producers & Accessories Prime Movers Accessory Electric Equipment Computer Hardware Computer Software-0%	1.51% 2.92% 3.69% 2.97% 0.00% 3.59% 2.31% 0.00% 3.38% 2.99% 20.00% 0.00%	Footnote (1)
342 343 344 345 345.02 346 341 342 343 345 345.01 345.02 345.02	Fuel Holders, Producers & Accessories Prime Movers Generators Accessory Electric Equipment Computer Software-0% Misc. Power Plant Equipment State Line Common ASDL Structures & Improvements Fuel Holders, Producers & Accessories Prime Movers Accessory Electric Equipment Computer Hardware Computer Software-0% Computer Software-10%	1.51% 2.92% 3.69% 2.97% 0.00% 3.59% 2.31% 0.00% 3.38% 2.99% 20.00% 0.00% 10.00%	Footnote (1) Footnote (1)

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%	

Exhibit A

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

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