

**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     )     File No.: EO-2026-0185  
Evergy Missouri West for the Issuance of a     )  
Depreciation Authority Order Relating to     )  
their Electrical Operations     )

**APPLICATION OF EVERGY MISSOURI METRO AND EVERGY MISSOURI WEST  
FOR A DEPRECIATION AUTHORITY ORDER**

COME NOW, Evergy Metro, Inc. d/b/a Evergy Missouri Metro (“EMM”) and Evergy Missouri West, Inc. d/b/a Evergy Missouri West (“EMW”)(collectively, the “Company” or “Applicants”) and, pursuant to Mo. Rev. Stat. 386.250 and 393.1401<sup>1</sup> and 20 CSR 4240-2.060, hereby request that the Missouri Public Service Commission (“Commission”) issue a Depreciation Authority Order (“DAO”) authorizing EMM and EMW to depreciate certain accounts with a specific depreciation rate.

1. EMM is a corporation duly organized and existing under the laws of the State of Missouri, with its principal office and place of business at 1200 Main Street, Kansas City, Missouri 64105. EMM is primarily engaged in the business of generating, transmitting, distributing, and selling electric energy in portions of eastern Kansas and western Missouri. EMM is an electric corporation and public utility as defined in Section 386.020 Mo. Rev. Stat. (2000), as amended. A Certificate of Good Standing was filed with the Commission in Case No. EN-2020-0063 and is incorporated herein by reference in accordance with 20 CSR 4240-2.060(1)(G). EMM is an electric corporation and public utility as defined in Section 386.020, Mo. Rev. Stat. (2010), as amended.

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<sup>1</sup> Unless otherwise noted, all citations are to the Revised Statutes of Missouri (2010), as amended to date.

2. EMM holds Certificates of Convenience and Necessity from the Commission to transact business as an electric public utility in certain areas of the State of Missouri. In addition, EMM has heretofore filed with this Commission a certified copy of the Articles of Consolidation under which it was organized and of all amendments thereto.

3. EMM has no pending actions or final unsatisfied judgments or decisions against it from any state or federal agency or court that involve customer services or rates, which action, judgment, or decision has occurred within three years of the date of this application, except for: *Show Me Ethanol, LLC v. Evergy Missouri Metro*, File No. EC-2026-0064.

4. EMW is a Delaware corporation with its principal office and place of business at 1200 Main Street, Kansas City, Missouri 64105. It is primarily engaged in providing electric and steam utility service in western Missouri to the public in its certified areas. EMW is an “heating company” and a “public utility” subject to the jurisdiction, supervision, and control of the Commission under Chapters 386 and 393.

5. A certificate of authority for EMW to do business in Missouri as a foreign corporation was filed with the Commission in Case No. HN-2020-0065 and is incorporated by reference pursuant to 20 CSR 4240-2.060(1)(G).

6. EMM and EMW are wholly owned subsidiaries of Evergy, Inc. (“Evergy”). The other public utility wholly owned by Evergy is Evergy Kansas Central, Inc. (“EKC”). EMM and EMW have no annual report or regulatory assessment fees that are overdue.

7. EMW has no pending actions or final unsatisfied judgments or decisions against it from any state or federal agency or court that involve customer services or rates, which action, judgment, or decision has occurred within three years of the date of this application.

8. In addition to serving counsel named below, all correspondence, pleadings, notices, orders, and other communications regarding this proceeding should be sent to:

Ronald A. Klote  
Senior Director - Regulatory Affairs  
Eversource, Inc.  
1200 Main Street  
Kansas City MO 64105  
(816) 652-1298  
[ronald.klote@eversource.com](mailto:ronald.klote@eversource.com)

Anthony R. Westenkirchner  
Senior Paralegal, Legal Department  
Eversource, Inc.  
1200 Main Street  
Kansas City MO 64105  
(816) 652-1100  
[anthony.westenkirchner@eversource.com](mailto:anthony.westenkirchner@eversource.com)

9. Data requests concerning this Application should be addressed to [Regulatory.Affairs@eversource.com](mailto:Regulatory.Affairs@eversource.com).

10. The Company requests the authorization of depreciation rates for existing plant utility accounts that were transferred to new plant utility accounts due to the implementation of FERC Order 898. This request is similar to what the Company requested in Case No. EO-2025-0040. The current request includes a limited number of corrections to the order issued in Case No. EO-2025-0040 for EMW. In June 2023, FERC issued Order 898 to update the Uniform System of Accounts (USOA) for certain categories of assets including solar and wind generation, energy storage, environmental credits and computer hardware, software, and communications equipment. The Company created new plant and O&M accounts for solar and wind renewable generation and energy storage as well as created new plant and O&M accounts within existing functions for computer software, hardware, and communication equipment. The effective date of FERC Order 898 was January 1, 2025, with prospective application required. The authorized rate for the old

plant utility account will be used for the assets transferred to the new plant utility account until rates are approved in the next depreciation study.

11. In addition to the request for authorization of depreciation rates related to the FERC changes, there are three new depreciation/amortization rates for EMM and one new depreciation rate for EMW that the Applicants' request the authorization of a depreciation rate until rates are approved in the next depreciation study. These new rates are: (1) EMM maintains depreciation reserves by location and unit and EMM has two new plant/location accounts (a) for plant account 312002 at the Hawthorn Unit 5 location, EMM proposes to use the same rate as authorized for the same plant account at the LaCygne Unit 1 location 312002 of 0.47% as the new assets at Hawthorn Unit 5 are the same type of assets as located at LaCygne Unit 1, (b) for plant account 346000 at the Hawthorn Unit 6 location, EMM proposes to use the composite rate of all locations for account 346000 of 4.35%. In other words, EMM proposing to use the composite rate of the individual current authorized rates for account 346000 at locations Northeast, West Gardner, Miami County and Hawthorn Unit 7. (2) EMW maintains depreciation reserves by location and unit and EMW has one new plant/location account. For plant account 312002 at the Iatan Common location, EMW proposes to use the same rate as authorized for the same plant account at the Iatan 1 location 312002 of 6.62%. (3) For EMM's Intangible Account 303000 for Wolf Creek License, EMM proposes to amortize over the new 20-year license extension or 5% annually. The Department of Energy granted a 20-year license extension to Wolf Creek with a 20-year term starting March 11, 2025.

12. EMM and EMW each have a proposed process change that directly affects the plant account numbering. (1) EMW currently has existing authorized rates for Iatan Unit 2 accounts for 311000, 312000, 314000, 315000 and 316000. EMW proposes to use 311004, 312004, 314004,

315004 and 316004 for Iatan Unit 2 locations using the existing respective authorized rates for Iatan Unit 2, which are the same accounts used by Evergy Metro. Evergy Metro is the controlling company for Iatan Unit 2, which uses the “004” sub-account for Iatan 2 location depreciation rates. By aligning EMW and EMM to use the same plant sub-accounts for Iatan Unit 2, the Company will improve efficiency and consistency across both jurisdictions when there is any activity that occurs at Iatan Unit 2. This change would not impact the existing rates for Iatan Unit 2 at either jurisdiction, only the associated plant account at EMW. (2) EMM currently has existing authorized rates for the Missouri Gross Up AFUDC transmission accounts 352002, 353002, 355002 and 356002. These transmission accounts were re-assigned to use 352003, 353003, 355003 and 356003 respectively for consistency and powerplant numbering after the implementation of FERC Order 898. The Company requests to use the same authorized depreciation rates as the former plant account. Note, there is an existing authorized depreciation rate for 353003 for Communication Equipment but all assets in this account were transferred to 351030 with the implementation of FERC Order 898.

13. See attached **Exhibit A** for a listing of all plant utility account proposed changes for EMM and attached **Exhibit B** for a listing of all plant utility account corrections and proposed changes for EMW. The requested rates would be used until rates are approved in the next depreciation study.

14. The Company presumes that the depreciation rates established in this case will be reviewed when EMM and EMW submits the next depreciation study and the associated depreciation rates are authorized by the Commission.

15. Granting the DAO requested herein will not impact customer rates. Although a DAO puts the Company in a position where it can, in future rate proceedings, request

depreciation expense recovery in rates, a Commission order authorizing a DAO carries with it no guarantee that such rate recovery will be allowed. The Company will seek recovery of these costs in general rate case proceedings.

### **WAIVER OF 60-DAY NOTICE RULE**

16. The Commission's General Provisions regarding its Standards of Conduct include a 60-day notice of filing provision at 20 CSR 4240-4.017(1) ("Rule") which states:

Any person that intends to file a case shall file a notice with the secretary of the commission a minimum of sixty (60) days prior to filing such case. Such notice shall detail the type of case and issues likely to be before the commission and shall include a summary of all communication regarding substantive issues likely to be in the case before the filing party and the office of the commission that occurred in the ninety (90) days prior to filing the notice.

17. Under Section (1)(D) of the Rule, Applicants seek a waiver of this requirement because good cause exists under the facts of this case as the Company has had no communication with the Commission on this matter before filing this Application. Accordingly, good cause exists for a waiver of the Rule in this proceeding.

**WHEREFORE**, for the reasons stated above, the Company requests that the Commission grant the Company's application and:

a) Issue a DAO to Applicant authorizing EMM and EMW to utilize the depreciation rates in their respective Exhibits A and B related to (1) the FERC 898 plant account corrections and changes, (2) the new plant account/locations and (3) the new process proposals; and

b) Provide the Company with such other relief that the Commission believes is necessary and appropriate and that is not inconsistent with the DAOs requested in this application.

Respectfully submitted,

*/s/ Roger W. Steiner*

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Roger W. Steiner MBN#39586  
Cole Bailey MBN#77628  
Evergy, Inc.  
1200 Main Street, 17<sup>th</sup> Floor  
Kansas City, Missouri 64105  
Telephone: (816) 556-2314  
E-mail: [Roger.Steiner@evergy.com](mailto:Roger.Steiner@evergy.com)  
[Cole.Bailey@evergy.com](mailto:Cole.Bailey@evergy.com)

James M. Fischer, MBN 27543  
Fischer & Dority, P.C.  
Phone: (573) 353-8647  
Email: [jfischerpc@aol.com](mailto:jfischerpc@aol.com)  
2081 Honeysuckle Lane  
Jefferson City, MO 65109

**ATTORNEY FOR EVERGY MISSOURI  
METRO AND EVERGY MISSOURI WEST**

**DECLARATION OF RONALD A. KLOTE**

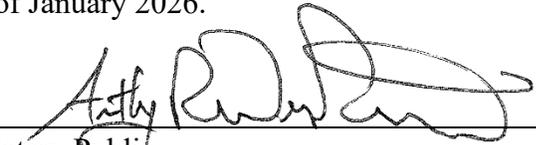
STATE OF MISSOURI     )  
  )  
COUNTY OF JACKSON    )        ss

I, Ronald A. Klote, state that I am Senior Director—Regulatory Affairs for Evergy, Inc., that I have reviewed the foregoing pleading, that I am familiar with its contents, that the statements contained therein are true and correct to the best of my knowledge and belief.

Under penalty of perjury, I declare that the foregoing is true and correct to the best of my knowledge and belief.

  
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Ronald A. Klote

Subscribed and sworn before me this 29<sup>th</sup> day of January 2026.

  
\_\_\_\_\_  
Notary Public

My commission expires: April 26, 2029



**CERTIFICATE OF SERVICE**

I hereby certify that a true and copy of the foregoing application was emailed on this 29<sup>th</sup> day of January 2026, to the Office of the General Counsel and the Office of the Public Counsel.

*/s/ Roger W. Steiner*

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Roger W. Steiner

# Evergy MO METRO

Acct	Location	Rate Per Order	Account Description/Location	Rate Proposed	Source FERC 898 Trf	Other Comments
<b>1. New Acct &amp; assets for the location</b>						
303000	Wolf Creek	New	303000 - Misc Intang - Wolf Creek	5.00%	NA	new WC license extension (see note below)
312002	Hawthorn Unit 5	New	312002 - Steam Prod - Boiler AQC - Hawthorn Unit 5	0.47%	NA	new assets approx \$450k, propose to use the same as LaCygne Unit 1 Acct 312002, same type of assets
346000	Hawthorn Unit 6	New	346000 - Other Prod - Misc Pwr Plt Equip - Hawthorn Unit 6	4.35%	NA	new assets, approx \$70k, propose to use the composite Acct 346 rate
<b>2. New Process Proposal</b>						
Old Acct					New Acct	
352002	Transmission	1.57%	To use "003" instead of "002" for MO AFUDC Gross Up Transmission Accts	1.57%	352003	<div style="border: 1px solid black; padding: 5px;">                     Order has authorized rates for 352.02, 353.02, 355.02 and 356.02.                      Transferred all assets to 352.03, 353.03, 355.03 and 356.03 for consistency &amp; due to Plant Acct numbering                      Note: Former 353.03 for Communication Equip was all transferred to 351030 due to FERC 898                 </div>
353002	Transmission	1.97%		1.97%	353003	
355002	Transmission	2.98%		2.98%	355003	
356002	Transmission	2.50%		2.50%	356003	
<b>3. FERC 898 related</b>						
315030	Iatan Common	New	315030-Iatan Common Communication	2.86%	39700	Ferc 898 trf
324010	Wolf Creek	New	324010-Nucl Pr-Comp Hardware	2.12%	32400	Ferc 898 trf
324023	Wolf Creek	New	324023-Nuclear Software 10 Yrs	10.00%	30303	Ferc 898 trf
324030	Wolf Creek	New	324030-Nucl Pr-Communication Equip	2.86%	39700	Ferc 898 trf
338300	Spearville Common	New	338300-Wind Comp Hrd	9.65%	34602	Ferc 898 trf
345020	Hawthorn Unit 6	New	345020-Othprod Software Hawthorn6	20.00%	30302	Ferc 898 trf
363010	Distribution	New	363010-Dist Comp Hardware	12.50%	39102	Ferc 898 related but new assets, other computer hardware previously in acct 39102 was 8 year life of 12.5%
363030	Distribution	New	363030-Dist Communication Sub 391	12.50%	39102	Ferc 898 trf

Note: The Department of Energy granted a license extension to Wolf Creek with the 20-year term starting March 11, 2025. As a condition to obtaining approval to extend Wolf Creek's operating license, a number of inspections to validate the plant was capable of safely operating over the requested term of the license extension were performed.

# Evergy MO West

Acct	Location	Rate Per Order	Account Description/Location	Rate Proposed	Source FERC898 Trf	Comments
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## 1. New Acct & assets for the location

312002	latan Common	New	312002 - Steam Prod - Boiler AQC - latan Common	6.62%	NA	New asset, approx \$16k, Propose to use the same as latan Unit 1 for 312002
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## 2. New Process Proposal

Acct	Location	Rate Per Order	Account Description/Location	Rate Proposed	New Acct	Comments
311000	latan Unit 2	2.36%	311004 - Steam Prod - Structures - latan Unit 2	2.36%	311004	<div style="border: 1px solid black; padding: 5px;">                     METRO - the Controlling Company for latan 2, uses "004" for separate latan 2 rates                      By aligning MO West and METRO to use the same plant accounts for latan 2,                      would improve efficiency and consistency across both jurisdictions. This change                      would not impact the existing authorized rates for latan 2 at either jurisdiction, only                      the associated plant account on MO West.                 </div>
312000	latan Unit 2	2.90%	312004 - Steam Prod - Boiler Plt Equip - latan Unit 2	2.90%	312004	
314000	latan Unit 2	2.86%	314004 - Steam Prod - Turbogenerator - latan Unit 2	2.86%	314004	
315000	latan Unit 2	2.70%	315004 - Steam Prod - Accessory Equip - latan Unit 2	2.70%	315004	
316000	latan Unit 2	3.35%	316004 - Steam Prod - Misc Pwr Plt Equip - latan Unit 2	3.35%	316004	

## 3. FERC 898 related - Corrections to DAO Ordered April 2025 (Docket EO-2025-0040):

Order	Order	Order	Acct/Descrip S/b	Rate S/b	Source FERC898 Trf	Comments
<b>Correction #1</b>						
339060	GMO - 339090 OthRen CpHrdw StJoe342	3.29%	GMO - 339060 OthRen CpHrdw StJoe	2.91%	344 Landfill Gas	flip descrip & rate to go with the plant acct
339090	GMO - 339060 OthRen CpHrdw StJoe	2.91%	GMO - 339090 OthRen CpHrdw StJoe342	3.29%	342 Landfill Gas	flip descrip & rate to go with the plant acct
<b>Correction #2</b>						
339090	GMO - 339120 OthRen Misc StJoe	4.63%	GMO - 339090 OthRen CpHrdw StJoe391	12.50%	391 Landfill Gas	flip descrip & rate to go with the plant acct
339120	GMO - 339090 OthRen CpHrdw StJoe391	12.50%	GMO - 339120 OthRen Misc StJoe	4.63%	346 Landfill Gas	flip descrip & rate to go with the plant acct
<b>Correction #3</b>						
351030	GMO - 351030 Trans Common Sub 397	3.70%	GMO - 351037 Trans Commun Sub 397	3.70%	397	Chg Acct and Descrip to be 351037 rather than 351030
<b>Correction #4</b>						
391.01	391.01 - Office Furniture and Equipment	5.00%	391.00 - Office Furniture and Equipment	5.00%	NA	Chg Acct and Descrip to be 391.00 rather than 391.01