

**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-2026-0185**
Missouri West for the Issuance of a)
Depreciation Authority Order Relating to)
Their Electrical Operations)

STAFF RECOMMENDATION

COMES NOW the Staff of the Missouri Public Service Commission, and pursuant to the Commission’s *Order Directing Notice and Setting Deadlines for Intervention Applications and Staff’s Recommendation* (“Order”), issued herein on January 29, 2026, submits this Staff Recommendation, and in support thereof respectfully states as follows:

1. On January 29, 2026, Evergy Metro, Inc., d/b/a Evergy Missouri Metro (“EMM”) and Evergy Missouri West, Inc., d/b/a Evergy Missouri West (“EMW”) (collectively “Evergy Missouri”) applied for a depreciation authority order. By its Order issued that same day, the Commission ordered Staff to file a recommendation or status report indicating when it can file its recommendation no later than February 26, 2026. The Order also set an intervention deadline of February 20, 2026. No applications for intervention were filed.

2. The Memorandum accompanying this pleading, and incorporated herein by reference as Appendix A, contains Staff’s Recommendation.

3. Evergy Missouri’s application sets forth its requests as follows:
- a) issue a Depreciation Authority Order (“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 correction and changes, (2) the new plant account/locations, and (3) the new process proposals; and

- b) a waiver of the 60-day notice requirement of Commission Rule 20 CSR 4240-4.017(1), pursuant to Section (1)(D) of the rule.

4. As reflected in the accompanying Memorandum, Staff's Engineering Analysis Department has reviewed the application submitted by Evergy Missouri, the respective EMM and EMW Exhibits A and B, and Evergy Missouri responses to Staff data requests. Staff agrees that the granting of the requested DAOs and subsequent changes to Evergy Missouri's accounts will not impact customer rates and notes that these depreciation rates will be examined in EMM and EMW's next depreciation studies.

5. Staff has no objection to Evergy Missouri's request for a waiver of the 60-day notice requirement of Commission Rule 20 CSR 4240-4.017(1).

WHEREFORE, Staff submits this Staff Recommendation in accordance with the Commission's Order issued January 29, 2026, and recommends the Commission issue an order approving Evergy Missouri's requested DAO.

Respectfully submitted,

/s/ Travis J. Pringle

Travis J. Pringle

Missouri Bar No. 71128

Chief Deputy Counsel

Ray Cunneen

Missouri Bar No. 77925

Legal Counsel

P.O. Box 360

Jefferson City, Mo 65102-0360

(573) 751-5700 (Telephone)

(573) 526-1500 (Facsimile)

(Email) travis.pringle@psc.mo.gov

Attorneys 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 26th day of February 2026.

/s/ Travis J. Pringle

MEMORANDUM

TO: Missouri Public Service Commission Official Case File
File No. EO-2026-0185

FROM: /s/ Amanda Arandia 02/26/2026
Associate Engineer / Date

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

DATE: February 26, 2026

INTRODUCTION

On January 29, 2026, Evergy Missouri Metro (“EMM”) and Evergy Missouri West (“EMW”) (collectively “Evergy Missouri”) filed its request for a Depreciation Authority Order (“DAO”). On January 29, 2026, the Commission filed an order setting a deadline for Commission Staff to file either a recommendation regarding Evergy Missouri’s request, or a status report indicating when it expects to file a recommendation, by February 26, 2026.

BACKGROUND AND DISCUSSION

On February 9, 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 Missouri previously requested a DAO from the Commission to comply with FERC Order No. 898 December 13, 2024, which was previously approved by the Commission April 3, 2025.²

In its request, Evergy Missouri is requesting a waiver of the 60-day notice of filing provision at 20 CSR 4240-4.017(1) and requests the Commission grant the following:

- a) Issue a DAO authorizing EMM and EMW to utilize the depreciation rates in Exhibits A and B in its request related to:
 1. FERC 898 plant account corrections and changes,
 2. New plant account/locations, and
 3. New process proposals; and

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

² EO-2025-0040

- b) Provide Evergy Missouri such other relief that the Commission believes is necessary and appropriate and that is not inconsistent with the DAO requested.

STAFF REVIEW

Staff reviewed Evergy Missouri's request for DAO and attached Exhibits A and B which list the changes Evergy Missouri wishes to make to its accounts, as well as Evergy Missouri responses to Staff data requests. The requested changes are discussed in more detail below.

1. FERC 898 plant account corrections and changes,

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. Evergy previously requested a number of transfers related to FERC Order 898 in Case No. EO-2025-0040, which was approved by the Commission in April of 2025. This DAO includes several corrections to account numbers and descriptions, and several new transfers of assets related to FERC Order 898. As previously discussed in the Staff Recommendation in EO-2025-0040, as a result of these transfers a number of accounts have multiple subaccounts in order to maintain the current depreciation rates of all assets affected until the next rate case at which time these subaccounts will be combined and a new depreciation rate will be recommended.

2. New plant account/locations

Evergy Missouri included in its request several new accounts that it has created since its last ordered depreciation rates.

EMW

- 312002 – Iatan Common - proposed to use the same depreciation rate as 312002 Iatan Unit 1.

EMM

- 303000 – Wolf Creek – The Department of Energy granted a license extension to Wolf Creek with a 20-year term. Evergy Missouri has requested a 5% depreciation rate.
- 312002 – Hawthorn Unit 5 – proposed to use the same depreciation rate as 312002 LaCygne Unit 1.
- 346000 – Hawthorn Unit 6 – proposed to use 346 Composite depreciation rate.

3. New process proposals

Evergy Missouri has labeled these transactions “New Process Proposals”. These updates are to the account numbers of certain accounts due to a change in Evergy Missouri’s numbering system.³

STAFF RECOMMENDATION

Staff agrees that the granting of the requested DAO and the subsequent changes to Evergy Missouri’s accounts will not impact customer rates.⁴ Further, these depreciation rates will be examined in EMM and EMW’s next depreciation studies. Staff recommends the Commission issue an order approving Evergy Missouri’s requested DAO, and the attached depreciation schedules which have been updated to reflect these changes. Additionally, Staff will review the prudence of any new plant or transfers in a rate case.

³ Staff Data Request Nos. 0001 and 0002.

⁴ Request for DAO, page 5, paragraph15.

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

AFFIDAVIT OF AMANDA ARANDIA

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

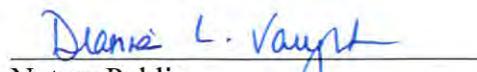
COMES NOW AMANDA ARANDIA and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Staff Recommendation, in Memorandum form*; and that the same is true and correct according to her best knowledge and belief.

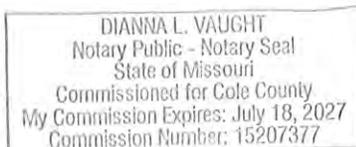
Further the Affiant sayeth not.


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 23rd day of February 2026.


Notary Public



**EVERGY MISSOURI METRO
DEPRECIATION RATE SCHEDULE
EO-2026-0185**

ACCOUNT NUMBER	ACCOUNT NAME	DEPRECIATION RATE	
STEAM PRODUCTION PLANT			
30316	<i>Intangible 3 year Software</i>	33.33%*	AMORTIZED
30317	<i>Intangible Hawthorn Road Improvements</i>	3.62%*	
303000	<i>303000 - Misc Intang - Wolf Creek</i>	5.00%*	AMORTIZED
311	<i>Structures And Improvements</i>		
	<i>Hawthorn Common</i>	3.62%	
	<i>Hawthorn Unit 5</i>	3.45%	
	<i>Hawthorn Unit 9</i>	3.46%	
	<i>Iatan Common</i>	2.28%	
	<i>Iatan Unit 1</i>	4.62%	
	<i>LaCygne Common</i>	4.81%	
	<i>LaCygne Unit 1</i>	6.34%	
	<i>LaCygne Unit 2</i>	4.38%	
312	<i>Boiler Plant Equipment</i>		
	<i>Hawthorn Common</i>	3.93%	
	<i>Hawthorn Unit 5</i>	3.98%	
	<i>Hawthorn Unit 9</i>	3.61%	
	<i>Iatan Common</i>	2.70%	
	<i>Iatan Unit 1</i>	4.48%	
	<i>LaCygne Common</i>	4.76%	
	<i>LaCygne Unit 1</i>	6.78%	
	<i>LaCygne Unit 2</i>	4.63%	
312.01	<i>Boiler Plant Equipment - Unit Trains</i>	4.00%	
312.02	<i>Boiler Plant Equipment - AQC</i>		
	<i>LaCygne Unit 1</i>	0.47%	
312002	<i>312002 - Steam Prod - Boiler AQC - Hawthorn 5</i>	0.47%	

ACCOUNT NUMBER	ACCOUNT NAME	DEPRECIATION RATE
314	<i>Turbogenerator Units</i>	
	<i>Hawthorn Common</i>	3.52%
	<i>Hawthorn Unit 5</i>	3.12%
	<i>Hawthorn Unit 9</i>	3.17%
	<i>Iatan Common</i>	2.26%
	<i>Iatan Unit 1</i>	3.73%
	<i>LaCygne Common</i>	4.69%
	<i>LaCygne Unit 1</i>	5.28%
	<i>LaCygne Unit 2</i>	3.22%
315	<i>Accessory Electric Equipment</i>	
	<i>Hawthorn Common</i>	3.28%
	<i>Hawthorn Unit 5</i>	3.54%
	<i>Hawthorn Unit 9</i>	3.15%
	<i>Iatan Common</i>	2.46%
	<i>Iatan Unit 1</i>	3.70%
	<i>LaCygne Common</i>	3.81%
	<i>LaCygne Unit 1</i>	4.67%
	<i>LaCygne Unit 2</i>	3.03%
315010	<i>Computer Hardware</i>	
	<i>315010-Stm Comp Hrdw Hawthorn5</i>	3.98%
	<i>315010-Stm Comp Hrdw Hawthorn9</i>	3.61%
	<i>315010-Stm Comp Hardwr IatCom</i>	2.70%
	<i>315010-Stm Comp Hardwr Iat1</i>	4.48%
	<i>315010-Stm Comp Hardwr LaCygn Com</i>	4.76%
	<i>315010-Stm Comp Hardwr LaCygne1</i>	6.78%
	<i>315010-Stm Comp Hardwr LaCygne2</i>	4.63%
	<i>315010-Stm Comp Hardwr LaCygne1 AQC</i>	0.47%
	<i>315010-Stm Comp Hardwr Iat2</i>	2.15%
	<i>315010-Stm Comp Hrdw Hawthorn</i>	3.28%
	<i>315010-Stm Comp Hrdw Hawthorn5 Mis</i>	3.54%
	<i>315010-Stm Comp Hrdw Hawthorn9 Mis</i>	3.15%
	<i>315010-Stm Comp Hrdwr IatCom MisUPS</i>	2.46%
	<i>315010-Stm Comp Hardwr Iat1 Mis</i>	3.70%

ACCOUNT NUMBER	ACCOUNT NAME	DEPRECIATION RATE
	<i>315010-Stm Cp Hdwr Lacygncom Contrl</i>	<i>3.81%</i>
	<i>315010-Stm Comp Hardwr LaCygne1 Mis</i>	<i>4.67%</i>
	<i>315010-Stm Comp Hardwr LaCygne2 Mis</i>	<i>3.03%</i>
	<i>315010-Stm Comp Hardwr lat2 Mis</i>	<i>2.37%</i>
	<i>315010-Stm Comp Hrdwr latCom MisSer</i>	<i>3.23%</i>
	<i>315010-Stm Comp Hrdw Hawthorn Mis</i>	<i>12.50%</i>
	<i>315010-Stm Comp Hardwr latCom Mis</i>	<i>12.50%</i>
	<i>315010-Stm Comp Hdwr LaCygCom Mis</i>	<i>12.50%</i>
<i>315011</i>	<i>315011-Stm Comp Hardw Hawthorn5</i>	<i>0.72%</i>
<i>315020</i>	<i>Computer Software 5 Yrs</i>	
	<i>315020-Stm Software Haw 5Yrs</i>	<i>20.00%</i>
	<i>315020-Stm Software latc 5Yrs</i>	<i>20.00%</i>
	<i>315020-Stm Software lat1 5Yrs</i>	<i>20.00%</i>
	<i>315020-Stm Software lat2 5Yrs</i>	<i>20.00%</i>
	<i>315020-Stm Software Lac 5Yrs</i>	<i>20.00%</i>
	<i>315020-Stm-Pr-LaCygne1 Software</i>	<i>6.78%</i>
	<i>315020-Stm-Pr-LaCygne2 Software</i>	<i>4.63%</i>
	<i>315020-Stm Pr-latanCom Software</i>	<i>2.46%</i>
	<i>315020-Stm Pr-latan1</i>	<i>3.70%</i>
	<i>315020-Stm-Pr-LaCygneCom Software</i>	<i>3.81%</i>
	<i>315020-Stm Pr-latan2</i>	<i>2.37%</i>
<i>315030</i>	<i>Communication Equipment</i>	
	<i>315030-latan 1 Communication Fiber</i>	<i>3.70%</i>
	<i>315030-Lacygne 2</i>	<i>3.03%</i>
	<i>315030-Hawthorn Com Communication</i>	<i>2.86%</i>
	<i>315030-Hawthorn 5 Communication</i>	<i>2.86%</i>
	<i>315030-latan 1 Communication</i>	<i>2.86%</i>
	<i>315030-latan 2 Communication</i>	<i>2.86%</i>
	<i>315030 - latan Common Communication</i>	<i>2.86%</i>
	<i>315030-LaCygne Com Communication</i>	<i>2.86%</i>
	<i>315030-LaCygne 1 Communication</i>	<i>2.86%</i>
	<i>315030-LaCygne 2 Communication</i>	<i>2.86%</i>

ACCOUNT NUMBER	ACCOUNT NAME	DEPRECIATION RATE
316	Miscellaneous Power Plant Equipment	
	Hawthorn Common	4.51%
	Hawthorn Unit 5	4.60%
	Hawthorn Unit 9	4.60%
	Iatan Common	3.23%
	Iatan Unit 1	5.61%
	LaCygne Common	5.42%
	LaCygne Unit 1	8.22%
	LaCygne Unit 2	5.50%
	Misc Gen Plt - Gen Equip & Tools	4.53%
	<u>Hawthorn Unit 5 Rebuild</u>	
311.02	Structures And Improvements	0.48%
312.03	Boiler Plant Equipment	0.68%
315.01	Accessory Electric Equipment	0.72%
316.01	Miscellaneous Power Plant Equipment	0.81%
	<u>Iatan Unit 2</u>	
311.04	Structures And Improvements	1.72%
312.04	Boiler Plant Equipment	2.15%
314.04	Turbogenerator Units	2.15%
315.04	Accessory Electric Equipment	2.37%
316.04	Miscellaneous Power Plant Equipment	2.60%
NUCLEAR PRODUCTION PLANT		
321	Structures And Improvements	1.30%
322	Reactor Plant Equipment	1.58%
323	Turbogenerator Units	2.25%
324	Accessory Electric Equipment	2.12%
324010	Computer Hardware	
	324010-Nuc Pr-Comp Hardware	3.16%
	324010 - Nuc Pr - Comp Hardware	2.12%
	324010-Nuc Pr-Comp Hardware 39100	5.00%
	324010-Nuc Pr-Comp Hardware 39102	12.50%

ACCOUNT NUMBER	ACCOUNT NAME	DEPRECIATION RATE
324020	<i>Computer Software 5 Yrs</i>	
	<i>324020-Nuclear Software 5 Yrs</i>	<i>20.00%</i>
324023	<i>324023 - Nuclear Software 10 Yrs</i>	<i>10.00%</i>
324030	<i>324030 - Nucl Pr - Communication Equip</i>	<i>2.86%</i>
325	<i>Miscellaneous Power Plant Equipment</i>	<i>3.16%</i>
328	<i>Disallowance</i>	<i>1.60%</i>
SOLAR PRODUCTION PLANT		
338020	<i>Solar Structures</i>	
	<i>338020 Solar Strt Hawthorn</i>	<i>4.00%</i>
	<i>Other Production - Solar</i>	<i>4.01%</i>
338040	<i>Solar Panels</i>	
	<i>338040 Solar Panel Hawthorn</i>	<i>4.00%</i>
	<i>Other Production - Solar</i>	<i>4.01%</i>
338050	<i>Solar Collector System</i>	
	<i>338050 Solar Collect Hawthorn</i>	<i>4.00%</i>
	<i>Other Production - Solar</i>	<i>4.01%</i>
338060	<i>Solar Generater Step</i>	
	<i>338060 Solar GSU Hawthorn</i>	<i>4.00%</i>
	<i>Other Production - Solar</i>	<i>4.01%</i>
338070	<i>Solar Inverters</i>	
	<i>338070 Solar Inverter Hawthorn</i>	<i>4.00%</i>
	<i>Other Production - Solar</i>	<i>4.01%</i>
338080	<i>Solar Accessory Equip</i>	
	<i>338080 Solar Accessry Hawthorn</i>	<i>4.00%</i>
	<i>Other Production - Solar</i>	<i>4.01%</i>

AMORTIZED

ACCOUNT NUMBER	ACCOUNT NAME	DEPRECIATION RATE
338300	338300 - Wind Comp Hrd	9.65%
WIND PRODUCTION PLANT		
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 SpearvilleCom	5.59%
	338300-Wind Comp Hrd SpearvilleCom391	12.50%

ACCOUNT NUMBER	ACCOUNT NAME	DEPRECIATION RATE
338320	<i>Communication Equipment</i>	
	338320-Wind-Commun SpearvilleCom	2.86%
338330	<i>Miscellaneous Power Plant Equipment</i>	
	338330-Wind-Misc Speareville Com 344	4.60%
	338330-Wind-Misc Speareville Com	9.65%
OTHER PRODUCTION PLANT		
311	<i>Northast Facility Bulk Oil</i>	1.65%
312	<i>Northast Facility Bulk Oil</i>	2.73%
315	<i>Northast Facility Bulk Oil</i>	3.22%
316	<i>Northast Facility Bulk Oil</i>	2.28%
341	<i>Structures And Improvements</i>	
	<i>Northeast Combustion Turbines</i>	3.89%
	<i>West Gardner Combustion Turbines</i>	2.92%
	<i>Miami County Combustion Turbines</i>	2.75%
	<i>Hawthorn Unit 6</i>	2.92%
	<i>Hawthorn Unit 7</i>	2.76%
	<i>Hawthorn Unit 8</i>	2.69%
342	<i>Fuel Holders, Producers, And Accessories</i>	
	<i>Northeast Combustion Turbines</i>	2.85%
	<i>West Gardner Combustion Turbines</i>	2.57%
	<i>Miami County Combustion Turbines</i>	2.51%
	<i>Hawthorn Unit 6</i>	2.50%
	<i>Hawthorn Unit 7</i>	3.16%
	<i>Hawthorn Unit 8</i>	3.34%
344	<i>Generators</i>	
	<i>Northeast Combustion Turbines</i>	2.89%
	<i>West Gardner Combustion Turbines</i>	2.16%
	<i>Miami County Combustion Turbines</i>	2.10%
	<i>Hawthorn Unit 6</i>	2.61%
	<i>Hawthorn Unit 7</i>	1.99%
	<i>Hawthorn Unit 8</i>	1.98%

ACCOUNT NUMBER	ACCOUNT NAME	DEPRECIATION RATE	
345	<i>Accessory Electric Equipment</i>		
	<i>Northeast Combustion Turbines</i>	1.33%	
	<i>West Gardner Combustion Turbines</i>	2.23%	
	<i>Miami County Combustion Turbines</i>	2.24%	
	<i>Hawthorn Unit 6</i>	2.12%	
	<i>Hawthorn Unit 7</i>	2.26%	
	<i>Hawthorn Unit 8</i>	2.29%	
345010	<i>Computer Hardware</i>		
	<i>345010-Othpr Cphrdw WestGardner</i>	2.16%	
	<i>345010-Othpr Cphrdw MiamiCnty</i>	2.10%	
	<i>345010-Othpr Cphrdw Hawthorn6</i>	2.61%	
	<i>345010-Othpr Cphrdw Hawthorn7</i>	1.99%	
	<i>345010-Othpr Cphrdw Hawthorn8</i>	1.98%	
	<i>345010-Othpr Cphrdw Northeast</i>	12.50%	
	<i>345010-Othpr Cphrdw WestGardner 391</i>	12.50%	
	<i>345010-Othpr Cphrdw Northeast 397</i>	2.86%	
345020	<i>Computer Software 5 Yrs</i>		
	<i>345020-Othprod Software WestG 5Yrs</i>	20.00%	AMORTIZED
	<i>345020-Othprod Software Miami 5Yrs</i>	20.00%	AMORTIZED
	<i>345020 - Othprod Software Hawthorn6</i>	20.00%	AMORITZED
345030	<i>Communication Equipment</i>		
	<i>345030-Othpr Commun WestGardner 391</i>	12.50%	
	<i>345030-Othpr Commun Northeast</i>	2.86%	
	<i>345030-Othpr Commun WestGardner</i>	2.86%	
346	<i>Miscellaneous Power Plant Equipment</i>		
	<i>Northeast Combustion Turbines</i>	4.75%	
	<i>West Gardner Combustion Turbines</i>	3.69%	
	<i>Miami County Combustion Turbines</i>	3.70%	
	<i>Hawthorn Unit 7</i>	2.29%	

ACCOUNT NUMBER	ACCOUNT NAME	DEPRECIATION RATE
346000	346000 - Other Prod - Misc Pwr Plt Equip - Hawthorn Unit 6	4.35%
344.01	Othr Production - Solar	4.01%
	Hawthorn Solar	4.00%
341.02	Structures And Improvements	
	Spearville Common	4.44%
	Spearville Unit 1	4.44%
	Spearville Unit 2	4.44%
344.02	Generators	
	Spearville Common	4.60%
	Spearville Unit 1	5.07%
	Spearville Unit 2	4.84%
345.02	Accessory Electric Equipment	
	Spearville Common	5.59%
	Spearville Unit 1	5.59%
346.02	Miscellaneous Power Plant Equipment	
	Spearville Common	9.65%
	Spearville Unit 1	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%

ACCOUNT NUMBER	ACCOUNT NAME	DEPRECIATION RATE
351035	351035-Trsm-Communication Tline	2.50%
351037	351037-Trsm-Communication Sub	4.40%
352	Structures And Improvements	1.57%
352.01	Structures And Improvements- WC	1.57%
352003	Structures and Improvements - MO GROSS UP AFUDC	1.57%
353	Station Equipment	1.97%
353.01	Station Equipment - WC	1.97%
353003	Station Equipment - MO GROSS UP AFUDC	1.97%
353.03	Station Equipment - Communication Equipment	4.40%
354	Towers And Fixtures	1.72%
354.05	Towers And Fixtures - Subtransmission	1.71%
355	Poles And Fixtures	2.98%
355.01	Poles And Fixtures - WC	2.98%
355003	Poles And Fixtures - MO GROSS UP AFUDC	2.98%
355.05	Poles And Fixtures - Subtransmission	2.98%
356	Overhead Conductors And Devices	2.50%
356.01	Overhead Conductors And Devices - WC	2.50%
356003	Overhead Conductors And Devices - MO GROSS UP AFUDC	2.50%
356.05	Overhead Conductors And Devices - Subtransmission	2.50%
357	Underground Conduit	1.54%
357.05	Underground Conduit - Subtransmission	1.54%
358	Underground Conductors And Devices	1.67%
358.05	Underground Conductors And Devices - Subtransmission	1.67%
DISTRIBUTION PLANT		
361	Structures And Improvements	1.84%
362	Station Equipment	1.92%
362.03	Station Equipment - Communication Equipment	4.20%
363	Storage Battery Equipment	6.67%
363010	363010 - Dist Comp Hardware	12.50%

ACCOUNT NUMBER	ACCOUNT NAME	DEPRECIATION RATE
363030	<i>Communication Equipment</i>	
	363030-Dist Communication Sub	1.92%
	363030-Dist Communication Sub 36203	4.20%
	363030-Dist Communication Sub 397	2.86%
	363030 - Dist Communication Sub 391	12.50%
363037	<i>363037-Dist Communication Sub</i>	2.86%
364	<i>Poles, Towers, And Fixtures</i>	3.83%
365	<i>Overhead Conductors And Devices</i>	3.00%
366	<i>Underground Conduit</i>	2.23%
367	<i>Underground Conductors And Devices</i>	2.27%
368	<i>Line Transformers</i>	2.26%
369	<i>Services</i>	2.50%
370	<i>Meters</i>	3.33%
370.20	<i>Meters - AMI</i>	5.00%
371	<i>Installations On Customers' Premises</i>	5.23%
371.01	<i>Install On Customers' Premises - EV Stations</i>	10.00%
373	<i>Street Lighting And Signal Systems</i>	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	<i>Structures And Improvements</i>	2.66%
	<u><i>Office Furniture And Equipment</i></u>	
391	<i>Furniture And Equipment</i>	5.00%
391.01	<i>Furniture And Equipment - Wolf Creek</i>	5.00%
391.02	<i>Computer Equipment</i>	12.50%

ACCOUNT NUMBER	ACCOUNT NAME	DEPRECIATION RATE	
	<u>Transportation Equipment</u>		
392	Autos	9.62%	
392.01	Light Trucks	11.00%	
392.02	Heavy Trucks	7.70%	
392.03	Tractors	5.92%	
392.04	Trailers	2.75%	
393	Stores Equipment	4.00%	
394	Tools, Shop, And Garage Equipment	3.33%	
395	Laboratory Equipment	3.33%	
396	Power Operated Equipment	5.34%	
397	Communication Equipment	2.86%	
397.01	Communication Equipment - WC	2.86%	
397.02	Communication Equipment - MO GROSS UP AFUDC	2.86%	
397010	Computer Hardware		
	397010-Gen-Computer Hardware	12.50%	
	397010-Gen Computer Hardware 397	2.86%	
397021	397021-General Software 3 Yrs	33.33%	AMORTIZED
397022	397022-General Software 5Yrs	20.00%	AMORTIZED
397023	397023-General Software 10Yrs	10.00%	AMORTIZED
397024	397024-General Software 15Yrs	6.67%	AMORTIZED
397030	397030-Communication Equip	2.86%	
398	Miscellaneous Equipment	3.33%	

*Intangible accounts which will not be listed in subsequent depreciation rate schedules.

**EVERGY MISSOURI WEST
DEPRECIATION RATE SCHEDULE
EO-2026-0185**

Account Number	Account Description	Depreciation Rate
STEAM PRODUCTION PLANT		
311	<i>Structures and Improvements</i>	
	<i>Iatan Unit 1</i>	3.33%
	<i>Iatan Common</i>	2.34%
	<i>Jeffrey Energy Center Unit 1</i>	1.20%
	<i>Jeffrey Energy Center Unit 2</i>	1.22%
	<i>Jeffrey Energy Center Unit 3</i>	1.26%
	<i>Jeffrey Energy Center Common</i>	3.25%
	<i>Lake Road Boiler 1</i>	5.05%
	<i>Lake Road Boiler 2</i>	5.89%
	<i>Lake Road Boiler 4</i>	3.81%
	<i>Lake Road Boiler 5</i>	5.87%
	<i>Lake Road Boiler 8</i>	5.26%
	<i>Lake Road Boilers Common</i>	5.82%
	<i>Lake Road Common</i>	5.04%
	<i>Lake Road Boilers Composite Rate</i>	5.33%
	<i>Lake Road Unit 1</i>	4.03%
	<i>Lake Road Unit 2</i>	4.04%
	<i>Lake Road Unit 3</i>	4.15%
	<i>Lake Road Unit 4</i>	4.67%
311004	<i>Iatan Unit 2</i>	2.36%
312	<i>Boiler Plant Equipment</i>	
	<i>Iatan Unit 1</i>	4.51%
	<i>Iatan Common</i>	2.84%
	<i>Jeffrey Energy Center Unit 1</i>	1.16%
	<i>Jeffrey Energy Center Unit 2</i>	0.78%
	<i>Jeffrey Energy Center Unit 3</i>	0.73%
	<i>Jeffrey Energy Center Common</i>	3.30%
	<i>Lake Road Boiler 1</i>	6.26%
	<i>Lake Road Boiler 2</i>	6.24%
	<i>Lake Road Boiler 3</i>	6.92%

Account Number	Account Description	Depreciation Rate
	<i>Lake Road Boiler 4</i>	6.19%
	<i>Lake Road Boiler 5</i>	6.32%
	<i>Lake Road Boiler 8</i>	5.91%
	<i>Lake Road Boilers Common</i>	6.37%
	<i>Lake Road Common</i>	5.60%
	<i>Lake Road Boilers Composite Rate</i>	6.11%
	<i>Lake Road Unit 1</i>	6.58%
	<i>Lake Road Unit 2</i>	6.15%
	<i>Lake Road Unit 3</i>	7.06%
	<i>Lake Road Unit 4</i>	5.89%
312004	<i>latan Unit 2</i>	2.90%
312.02	<i>Boiler Plant Equipment - Pollution Control Equipment</i>	
	<i>latan Unit 1</i>	6.62%
	<i>Jeffrey Energy Center Unit 1</i>	6.09%
	<i>Jeffrey Energy Center Unit 2</i>	6.24%
	<i>Jeffrey Energy Center Unit 3</i>	6.28%
	<i>Jeffrey Energy Center Common</i>	6.14%
	<i>Lake Road Unit 4</i>	8.32%
	<i>Lake Road Boiler 4</i>	9.00%
	<i>Lake Road Boiler 5</i>	9.14%
	<i>Lake Road Common</i>	8.59%
	<i>Lake Road Boilers Composite Rate</i>	9.03%
	<i>Lake Road Boilers Common</i>	8.59%
312002	<i>312 - Steam Prod - Boiler AQC - Iatan Common</i>	6.62%
314	<i>Turbogenerator Units</i>	
	<i>latan Unit 1</i>	3.98%
	<i>latan Common</i>	2.77%
	<i>Jeffrey Energy Center Unit 1</i>	1.93%
	<i>Jeffrey Energy Center Unit 2</i>	1.57%
	<i>Jeffrey Energy Center Unit 3</i>	1.62%
	<i>Jeffrey Energy Center Common</i>	2.79%
	<i>Lake Road Boiler 1</i>	6.81%

Account Number	Account Description	Depreciation Rate
	<i>Lake Road Boiler 5</i>	6.46%
	<i>Lake Road Boilers Common</i>	5.77%
	<i>Lake Road Common</i>	5.20%
	<i>Lake Road Boilers Composite Rate</i>	5.51%
	<i>Lake Road Unit 1</i>	3.84%
	<i>Lake Road Unit 2</i>	3.86%
	<i>Lake Road Unit 3</i>	3.87%
	<i>Lake Road Unit 4</i>	3.87%
314004	<i>latan Unit 2</i>	2.86%
315	<i>Accessory Electric Equipment</i>	
	<i>latan Unit 1</i>	4.17%
	<i>latan Common</i>	2.59%
	<i>Jeffrey Energy Center Unit 1</i>	0.38%
	<i>Jeffrey Energy Center Unit 2</i>	2.00%
	<i>Jeffrey Energy Center Unit 3</i>	0.16%
	<i>Jeffrey Energy Center Common</i>	2.54%
	<i>Lake Road Boiler 1</i>	2.99%
	<i>Lake Road Boiler 2</i>	5.30%
	<i>Lake Road Boiler 4</i>	5.21%
	<i>Lake Road Boiler 5</i>	5.42%
	<i>Lake Road Boiler 8</i>	4.28%
	<i>Lake Road Boilers Common</i>	5.87%
	<i>Lake Road Common</i>	4.39%
	<i>Lake Road Boilers Composite Rate</i>	5.37%
	<i>Lake Road Unit 1</i>	5.80%
	<i>Lake Road Unit 2</i>	5.57%
	<i>Lake Road Unit 3</i>	3.11%
	<i>Lake Road Unit 4</i>	4.41%
315004	<i>latan Unit 2</i>	2.70%

Account Number	Account Description	Depreciation Rate	
315010	Computer Hardware		
	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	Computer Software 5Yrs		
	GMO - 315020-Iatan Software	20.00%	AMORTIZED
	GMO - 315020-Lake Road Software	20.00%	AMORTIZED
	GMO - 315020 Lake Road Boiler #5	6.32%	
	GMO - 315020 Lake Road CommonBoiler	6.37%	
	GMO - 315020 Lake Road Unit #4	5.89%	
	GMO - 315020 Lake Road Unit#4 31202	8.32%	
315030	Communication Equipment		
	GMO - 315030 Iatan1	3.70%	AMORTIZED
	GMO - 315030 Iatan2	3.70%	AMORTIZED
	GMO - 315030 Iatan Common	3.70%	AMORTIZED
	GMO - 315030 Lake Road Common	3.70%	AMORTIZED
316	Miscellaneous Power Plant Equipment		
	Iatan Unit 1	4.87%	
	Iatan Common	3.30%	
	Jeffrey Energy Center Unit 1	4.37%	
	Jeffrey Energy Center Unit 2	4.46%	
	Jeffrey Energy Center Unit 3	4.82%	
	Jeffrey Energy Center Common	4.31%	

Account Number	Account Description	Depreciation Rate
	<i>Lake Road Boiler 1</i>	6.92%
	<i>Lake Road Boiler 2</i>	6.86%
	<i>Lake Road Boiler 4</i>	6.40%
	<i>Lake Road Boiler 5</i>	5.96%
	<i>Lake Road Boiler 8</i>	6.57%
	<i>Lake Road Boilers Common</i>	6.40%
	<i>Lake Road Common</i>	6.10%
	<i>Lake Road Boilers Composite Rate</i>	6.31%
	<i>Lake Road Unit 2</i>	6.10%
	<i>Lake Road Unit 4</i>	5.83%
316004	<i>latan Unit 2</i>	3.35%
SOLAR		
338020	<i>Solar Structures</i>	
	<i>GMO - 338020 Solar Strt Greenwd2019</i>	4.38%
	<i>GMO - 338020 Solar Strt Greenwd</i>	3.02%
	<i>GMO - 338020 Solar Strt Hawthorn</i>	4.00%
	<i>Other Production - Solar</i>	4.00%
338040	<i>Solar Panels</i>	
	<i>GMO - 338040 Solar Panel Greenwd</i>	3.02%
	<i>GMO - 338040 Solar Panel Hawthorn</i>	4.00%
	<i>Other Production - Solar</i>	4.00%
338050	<i>Solar Collector System</i>	
	<i>GMO - 338050 Solar Collect Greenwd</i>	3.02%
	<i>GMO - 338050 Solar Collect Hawthorn</i>	4.00%
	<i>Other Production - Solar</i>	4.00%
338060	<i>Solar Generater Step</i>	
	<i>GMO - 338060 Solar GSU Greenwd</i>	3.02%
	<i>GMO - 338060 Solar GSU Hawthorn</i>	4.00%
	<i>Other Production - Solar</i>	4.00%

Account Number	Account Description	Depreciation Rate
338070	<i>Solar Inverters</i>	
	<i>GMO - 338070 Solar Inverter Greenwd</i>	3.02%
	<i>GMO - 338070 Solar Inverter Hawthorn</i>	4.00%
	<i>Other Production - Solar</i>	4.00%
338080	<i>Solar Accessory Equip</i>	
	<i>GMO - 338080 Solar Accessry Greenwd</i>	3.02%
	<i>GMO - 338080 Solar Accessry Hawthorn</i>	4.00%
	<i>Other Production - Solar</i>	4.00%
OTHER RENEWABLES		
339020	<i>GMO - 339020 OthRen Strut StJoe</i>	3.01%
339030	<i>GMO - 339030 OthRen Fuel StJoe</i>	3.29%
339060	<i>GMO - 339060 OthRen Genrtr StJoe</i>	2.91%
339080	<i>GMO - 339080 OthRen Accesry StJoe</i>	3.80%
339090	<i>GMO - 339090 OthRen CpHrdw StJoe342</i>	3.29%
339090	<i>GMO - 339090 OthRen CpHrdw StJoe</i>	2.91%
339090	<i>GMO - 339090 OthRen CpHrdw StJoe391</i>	12.50%
339120	<i>GMO - 339120 OthRen Misc StJoe</i>	4.63%
OTHER PRODUCTION PLANT		
341	<i>Structures And Improvements</i>	
	<i>Greenwood Unit 1</i>	4.08%
	<i>Greenwood Unit 2</i>	4.14%
	<i>Greenwood Unit 3</i>	4.17%
	<i>Greenwood Unit 4</i>	3.78%
	<i>Greenwood Common</i>	5.24%
	<i>Nevada Plant</i>	4.74%
	<i>South Harper Unit 1</i>	2.80%
	<i>South Harper Unit 2</i>	2.80%
	<i>South Harper Unit 3</i>	2.81%
	<i>South Harper Common</i>	2.85%
	<i>Crossroads Unit 1</i>	1.93%
	<i>Crossroads Unit 2</i>	1.88%
	<i>Crossroads Unit 3</i>	1.88%
	<i>Crossroads Unit 4</i>	1.88%

Account Number	Account Description	Depreciation Rate
	<i>Crossroads Common</i>	3.01%
	<i>Lake Road Unit 5</i>	3.49%
	<i>Lake Road Unit 6</i>	3.40%
	<i>Lake Road Unit 7</i>	3.42%
	<i>Ralph Green Plant</i>	4.21%
	<i>Landfill Gas Turbine</i>	3.01%
	<i>Dogwood</i>	3.44%
341.01	<i>Structures And Improvements - Solar</i>	
	<i>Greenwood Solar</i>	4.38%
342	<i>Fuel Holders, Producers And Accessories</i>	
	<i>Greenwood Unit 1</i>	2.67%
	<i>Greenwood Unit 2</i>	2.12%
	<i>Greenwood Unit 3</i>	3.61%
	<i>Greenwood Unit 4</i>	0.87%
	<i>Greenwood Common</i>	1.81%
	<i>Nevada Plant</i>	2.80%
	<i>South Harper Unit 1</i>	1.94%
	<i>South Harper Unit 2</i>	1.94%
	<i>South Harper Unit 3</i>	1.94%
	<i>South Harper Common</i>	1.91%
	<i>Crossroads Unit 1</i>	2.03%
	<i>Crossroads Unit 2</i>	2.46%
	<i>Crossroads Unit 3</i>	2.03%
	<i>Crossroads Unit 4</i>	2.03%
	<i>Crossroads Common</i>	1.99%
	<i>Lake Road Unit 5</i>	3.18%
	<i>Lake Road Unit 7</i>	1.63%
	<i>Ralph Green Plant</i>	2.77%
	<i>Landfill Gas Turbine</i>	3.29%
	<i>Dogwood</i>	2.46%

Account Number	Account Description	Depreciation Rate
343	<i>Prime Movers</i>	
	<i>Greenwood Unit 1</i>	0.91%
	<i>Greenwood Unit 2</i>	0.89%
	<i>Greenwood Unit 3</i>	0.96%
	<i>Greenwood Unit 4</i>	4.81%
	<i>Greenwood Common</i>	1.32%
	<i>Nevada Plant</i>	0.23%
	<i>South Harper Unit 1</i>	1.11%
	<i>South Harper Unit 2</i>	1.15%
	<i>South Harper Unit 3</i>	1.13%
	<i>South Harper Common</i>	2.54%
	<i>Crossroads Unit 1</i>	1.19%
	<i>Crossroads Unit 2</i>	1.16%
	<i>Crossroads Unit 3</i>	1.08%
	<i>Crossroads Unit 4</i>	1.07%
	<i>Lake Road Unit 5</i>	2.10%
	<i>Lake Road Unit 6</i>	0.00%
	<i>Lake Road Unit 7</i>	0.00%
	<i>Ralph Green Plant</i>	1.40%
	<i>Landfill Gas Turbine</i>	3.80%
	<i>Dogwood</i>	1.31%
344	<i>Generators</i>	
	<i>Greenwood Unit 1</i>	0.78%
	<i>Greenwood Unit 2</i>	0.37%
	<i>Greenwood Unit 3</i>	0.40%
	<i>Greenwood Unit 4</i>	1.10%
	<i>Nevada Plant</i>	0.00%
	<i>South Harper Unit 1</i>	1.58%
	<i>South Harper Unit 2</i>	1.58%
	<i>South Harper Unit 3</i>	1.58%
	<i>Crossroads Unit 1</i>	1.59%
	<i>Crossroads Unit 2</i>	1.59%
	<i>Crossroads Unit 3</i>	1.52%
	<i>Crossroads Unit 4</i>	1.59%
	<i>Crossroads Common</i>	3.28%

Account Number	Account Description	Depreciation Rate
	<i>Lake Road Unit 5</i>	0.64%
	<i>Lake Road Unit 6</i>	1.20%
	<i>Lake Road Unit 7</i>	2.65%
	<i>Ralph Green Plant</i>	0.03%
	<i>Landfill Gas Turbine</i>	2.91%
	<i>Dogwood</i>	1.28%
344.01	<i>Generators - Solar</i>	
	<i>Greenwood Solar</i>	3.02%
	<i>Hawthorn Solar</i>	4.00%
	<i>Other Solar Production</i>	4.00%
345	<i>Accessory Electric Equipment</i>	
	<i>Greenwood Unit 1</i>	2.86%
	<i>Greenwood Unit 2</i>	2.11%
	<i>Greenwood Unit 3</i>	2.97%
	<i>Greenwood Unit 4</i>	2.84%
	<i>Greenwood Common</i>	3.51%
	<i>Nevada Plant</i>	3.08%
	<i>South Harper Unit 1</i>	2.33%
	<i>South Harper Unit 2</i>	2.33%
	<i>South Harper Unit 3</i>	2.33%
	<i>South Harper Common</i>	2.30%
	<i>Crossroads Unit 1</i>	2.70%
	<i>Crossroads Unit 2</i>	2.72%
	<i>Crossroads Unit 3</i>	3.71%
	<i>Crossroads Unit 4</i>	2.72%
	<i>Crossroads Common</i>	3.32%
	<i>Lake Road Unit 5</i>	5.58%
	<i>Lake Road Unit 6</i>	3.81%
	<i>Lake Road Unit 7</i>	4.29%
	<i>Landfill Gas Turbine</i>	3.08%
	<i>Ralph Green Plant</i>	2.47%
	<i>Dogwood</i>	2.91%

Account Number	Account Description	Depreciation Rate
345020	Computer Software 5 Yr	
	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%

Account Number	Account Description	Depreciation Rate
	<i>GMO - 345010 OthPr CpHrdw Grwd1 345</i>	<i>2.86%</i>
	<i>GMO - 345010 OthPr CpHrdw Grwd 391</i>	<i>12.50%</i>
	<i>GMO - 345010 OthPr CpHrdw Nevada</i>	<i>12.50%</i>
	<i>GMO - 345010 OthPr CpHrdw RalGr 391</i>	<i>12.50%</i>
	<i>GMO - 345010 OthPr CpHrdw SHCom 391</i>	<i>12.50%</i>
	<i>GMO - 345010 OthPr CpHrdw Grwd 397</i>	<i>3.70%</i>
<i>346</i>	<i>Miscellaneous Power Plant Equipment</i>	
	<i>Greenwood Common</i>	<i>6.28%</i>
	<i>Nevada Plant</i>	<i>6.48%</i>
	<i>South Harper Common</i>	<i>2.40%</i>
	<i>Crossroads Common</i>	<i>3.71%</i>
	<i>Lake Road Unit 5</i>	<i>5.45%</i>
	<i>Lake Road Common</i>	<i>5.45%</i>
	<i>Ralph Green Plant</i>	<i>6.75%</i>
	<i>Landfill Gas Turbine</i>	<i>4.63%</i>
	<i>Dogwood</i>	<i>4.95%</i>
TRANSMISSION PLANT		
<i>351010</i>	<i>Computer Hardware</i>	<i>1.77%</i>
<i>351030</i>	<i>Gmo - 351030 Trans Commun Sub</i>	<i>1.77%</i>
<i>351030</i>	<i>Gmo - 351030 Trans Commun Sub 35303</i>	<i>4.00%</i>
<i>351030</i>	<i>Gmo - 351030 Trans Commun Tline</i>	<i>2.43%</i>
<i>351030</i>	<i>Gmo - 351030 Trans Commun Sub 391</i>	<i>12.50%</i>
<i>351037</i>	<i>Gmo - 351037 Trans Commun Sub 397</i>	<i>3.70%</i>
<i>352</i>	<i>Structures And Improvements</i>	<i>1.50%</i>
<i>353</i>	<i>Station Equipment</i>	<i>1.77%</i>
<i>353.03</i>	<i>Station Equipment - Communication Equipment</i>	<i>4.00%</i>
<i>354</i>	<i>Towers And Fixtures</i>	<i>1.85%</i>
<i>354.05</i>	<i>Towers And Fixtures - Subtransmission</i>	<i>1.85%</i>
<i>355</i>	<i>Poles And Fixtures</i>	<i>2.70%</i>
<i>355.05</i>	<i>Poles And Fixtures - Subtransmission</i>	<i>2.70%</i>
<i>356</i>	<i>Overhead Conductors And Devices</i>	<i>2.43%</i>
<i>356.05</i>	<i>Overhead Conductors And Devices - Subtransmission</i>	<i>2.43%</i>
<i>357</i>	<i>Underground Conduit</i>	<i>2.22%</i>
<i>357.05</i>	<i>Underground Conduit - Subtransmission</i>	<i>2.22%</i>

Account Number	Account Description	Depreciation Rate
358	<i>Underground Conductors And Devices</i>	2.00%
358.05	<i>Underground Conductors And Devices - Subtransmission</i>	1.99%
DISTRIBUTION PLANT		
361	<i>Structures And Improvements</i>	1.57%
362	<i>Station Equipment</i>	1.84%
363	<i>Battery Storage</i>	10.00%
363010	<i>Computer Hardware</i>	12.50%
363030	<i>Gmo - 363030 Dist Communication</i>	1.84%
363030	<i>Gmo - 363030 Dist Communication 397</i>	3.70%
364	<i>Poles, Towers And Fixtures</i>	3.78%
365	<i>Overhead Conductors And Devices</i>	2.79%
366	<i>Underground Conduit</i>	3.20%
367	<i>Underground Conductors And Devices</i>	3.30%
368	<i>Line Transformers</i>	2.77%
369.01	<i>Services - Overhead</i>	3.47%
369.02	<i>Services - Underground</i>	3.09%
370	<i>Meters</i>	4.05%
370.01	<i>Meters - Load Research Meters</i>	5.00%
370.02	<i>Meters - Ami</i>	5.00%
371	<i>Installations On Customers' Premises</i>	3.43%
371.01	<i>Electric Vehicle Charging Stations</i>	10.00%
373	<i>Street Lighting And Signal Systems</i>	4.00%
Storage		
387020	<i>GMO - 387020 Storage Structures</i>	10.00%
387030	<i>GMO - 387030 Storage Equipment</i>	10.00%
387050	<i>GMO - 387050 Storage Collector Sys</i>	10.00%
387060	<i>GMO - 387060 Storage GSU</i>	10.00%
387070	<i>GMO - 387070 Storage Inverters</i>	10.00%
387080	<i>GMO - 387080 Storage Comp Hrdw</i>	10.00%
387100	<i>GMO - 387100 Storage Comm Equip</i>	10.00%
387110	<i>GMO - 387110 Storage Misc Equip</i>	10.00%

Account Number	Account Description	Depreciation Rate	
GENERAL PLANT			
390	Structures And Improvements	2.87%	
	Office Furniture And Equipment		
391.00	391.00 - Office Furniture And Equipment	5.00%	AMORTIZED
391.02	Computers	12.50%	AMORTIZED
	Transportation Equipment		
392	Transportation Equipment - Autos	10.00%	
392.01	Transportation Equipment - Light Trucks	8.89%	
392.02	Transportation Equipment - Heavy Trucks	6.66%	
392.03	Transportation Equipment - Tractors	5.34%	
392.04	Transportation Equipment - Trailers	4.21%	
	Stores Equipment		
393	Stores Equipment	4.00%	AMORTIZED
394	Tools, Shop And Garage Equipment	4.00%	AMORTIZED
395	Laboratory Equipment	3.33%	AMORTIZED
396	Power Operated Equipment	4.47%	
	Communication Equipment		
397	Communication Equipment	3.70%	AMORTIZED
397010	Gmo - 397010 Gen Computer Hardwr	12.50%	
397010	Gmo - 397010 Gen Computer Hardwr397	3.70%	
397021	Computer Software 3 Yrs	33.33%	AMORTIZED
397022	GMO - 397022 General Software 5 yrs	20.00%	AMORTIZED
397030	Gmo - 397030 General Communequip391	12.50%	
397030	Gmo - 397030 General Commun Equip	3.70%	
	Miscellaneous Equipment		
398	Miscellaneous Equipment	4.00%	AMORTIZED