

Recommended Depreciation Rates for Everygy Generating Facilities
ER-2026-0143

	Estimated Retirement Date	Remaining Life	Net Salvage Percent (%)	Reccommended Depreciation Rate (%)
Northeast				
341000-Oth Prod-Structures & Improv	Jun-40	14.00	-4.00%	2.78%
342000-Oth Prod-Fuel Holders	Jun-40	14.00	-4.00%	2.86%
344000-Oth Prod-Generators	Jun-40	14.00	-4.00%	2.97%
345000-Oth Prod-Accessory Equip	Jun-40	14.00	-4.00%	3.45%
346000-Oth Prod-Misc Pwr Plt Equip	Jun-40	14.00	-4.00%	3.33%
Miami County				
341000-Oth Prod-Structures & Improv	Jun-48	22.00	-3.00%	3.07%
342000-Oth Prod-Fuel Holders	Jun-48	22.00	-3.00%	2.31%
344000-Oth Prod-Generators	Jun-48	22.00	-3.00%	2.07%
345000-Oth Prod-Accessory Equip	Jun-48	22.00	-3.00%	2.53%
346000-Oth Prod-Misc Pwr Plt Equip	Jun-48	22.00	-3.00%	3.56%
West Gardner				
341000-Oth Prod-Structures & Improv	Jun-48	22.00	-3.00%	3.00%
342000-Oth Prod-Fuel Holders	Jun-48	22.00	-3.00%	2.35%
344000-Oth Prod-Generators	Jun-48	22.00	-3.00%	2.33%
345000-Oth Prod-Accessory Equip	Jun-48	22.00	-3.00%	2.42%
345010-Oth Prod-Computer Hardware	Jun-48	22.00	0.00%	1.13%
346000-Oth Prod-Misc Pwr Plt Equip	Jun-48	22.00	-3.00%	3.69%
Hawthorn Common				
311000-Stm Pr-Structures & Improv	Jun-45	19.00	-3.00%	3.86%
312000-Stm Pr-Boiler Plt Equip	Jun-45	19.00	-3.00%	4.41%
314000-Stm Pr-Turbogenerator	Jun-45	19.00	-3.00%	3.36%
315000-Stm Pr-Accessory Equip	Jun-45	19.00	-3.00%	3.71%
316000-Stm Pr-Misc Power Plt Equip	Jun-45	19.00	-3.00%	3.41%
Hawthorn Unit 5				
311000-Stm Pr-Structures & Improv	Jun-45	19.00	-5.00%	3.94%
311002-35-Stm Pr-Struc-H5 Rebuild	Jun-45	19.00	-7.00%	0.49%
312000-Stm Pr-Boiler Plt Equip	Jun-45	19.00	-5.00%	4.44%
312001-Stm Pr-Boiler Unit Train	Jun-45	19.00	25.00%	1.45%
312002-Stm Pr-Boiler AQC Equip	Jun-45	19.00	-5.00%	5.71%

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Hawthorn Unit 5 Continued				
312003-35-Stm Pr-Boiler-H5Rebuild	Jun-45	19.00	-7.00%	1.65%
314000-Stm Pr-Turbogenerator	Jun-45	19.00	-5.00%	3.32%
315000-Stm Pr-Accessory Equip	Jun-45	19.00	-5.00%	3.98%
315001-35-Stm Pr-Acc-H5 Rebuild	Jun-45	19.00	-7.00%	0.69%
316000-Stm Pr-Misc Power Plt Equip	Jun-45	19.00	-5.00%	3.92%
316001-35-St Pr-Misc Eq-H5Rebuild	Jun-45	19.00	-7.00%	0.68%
Hawthorn Unit 9				
311000-Stm Pr-Structures & Improv	Jun-45	19.00	-6.00%	3.56%
312000-Stm Pr-Boiler Plt Equip	Jun-45	19.00	-6.00%	3.10%
314000-Stm Pr-Turbogenerator	Jun-45	19.00	-6.00%	3.80%
315000-Stm Pr-Accessory Equip	Jun-45	19.00	-6.00%	3.06%
316000-Stm Pr-Misc Power Plt Equip	Jun-45	19.00	-6.00%	2.88%
Hawthorn 6 Combustion Turbine				
341000-Oth Prod-Structures & Improv	Jun-45	19.00	-2.00%	3.24%
342000-Oth Prod-Fuel Holders	Jun-45	19.00	-2.00%	2.33%
344000-Oth Prod-Generators	Jun-45	19.00	-2.00%	2.63%
345000-Oth Prod-Accessory Equip	Jun-45	19.00	-2.00%	3.11%
346000-Oth Prod-Misc Pwr Plt Equip	Jun-45	19.00	-2.00%	5.37%
Hawthorn 7 Combustion Turbine				
341000-Oth Prod-Structures & Improv	Jun-45	19.00	-3.00%	2.85%
342000-Oth Prod-Fuel Holders	Jun-45	19.00	-3.00%	3.88%
344000-Oth Prod-Generators	Jun-45	19.00	-3.00%	1.93%
345000-Oth Prod-Accessory Equip	Jun-45	19.00	-3.00%	2.45%
346000-Oth Prod-Misc Pwr Plt Equip	Jun-45	19.00	-3.00%	5.12%
Hawthorn 8 Combustion Turbine				
341000-Oth Prod-Structures & Improv	Jun-45	19.00	-3.00%	4.87%
342000-Oth Prod-Fuel Holders	Jun-45	19.00	-3.00%	4.17%
344000-Oth Prod-Generators	Jun-45	19.00	-3.00%	2.50%
345000-Oth Prod-Accessory Equip	Jun-45	19.00	-3.00%	2.18%
346000-Oth Prod-Misc Pwr Plt Equip	Jun-45	19.00	-3.00%	0.00%

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Iatan Common				
311000-Stm Pr-Structures & Improv	Jun-70	44.00	-11.00%	2.09%
312000-Stm Pr-Boiler Plt Equip	Jun-70	44.00	-11.00%	1.79%
312001-Stm Pr-Boiler Unit Train	Jun-70	44.00	-11.00%	1.44%
314000-Stm Pr-Turbogenerator	Jun-70	44.00	-11.00%	1.86%
315000-Stm Pr-Accessory Equip	Jun-70	44.00	-11.00%	1.78%
316000-Stm Pr-Misc Power Plt Equip	Jun-70	44.00	-11.00%	2.09%
Iatan Unit 1				
311000-Stm Pr-Structures & Improv	Mar-46	19.75	-5.00%	3.80%
312000-Stm Pr-Boiler Plt Equip	Mar-46	19.75	-5.00%	3.13%
314000-Stm Pr-Turbogenerator	Mar-46	19.75	-5.00%	3.61%
315000-Stm Pr-Accessory Equip	Mar-46	19.75	-5.00%	2.74%
316000-Stm Pr-Misc Power Plt Equip	Mar-46	19.75	-5.00%	4.02%
Iatan Unit 2				
311004-Stm Pr-Structure Iatan 2	Jun-70	44.00	-12.00%	1.17%
312004-Stm Pr-Boiler Plt Iatan 2	Jun-70	44.00	-12.00%	1.25%
314004-Stm Pr-Turbogenerator Iatan2	Jun-70	44.00	-12.00%	1.67%
315004-Stm Pr-Accessory Eq Iatan 2	Jun-70	44.00	-12.00%	1.59%
316004-Stm Pr-Misc PwrPlt Eq Iatan2	Jun-70	44.00	-12.00%	1.48%
Spearville I				
338210-Wind-Structures	Jun-31	5.00	0.00%	0.25%
338230-Wind-Turbines	Jun-31	5.00	0.00%	1.19%
338240-Wind-Towers and Fixtures	Jun-31	5.00	0.00%	10.73%
338270-Wind-Generater Step-Up (GSU)	Jun-31	5.00	0.00%	8.78%
338290-Wind-Accessory Equip	Jun-31	5.00	0.00%	14.85%
Spearville II				
338210-Wind-Structures	Jun-35	9.00	0.00%	2.93%
338230-Wind-Turbines	Jun-35	9.00	0.00%	3.09%
338240-Wind-Towers and Fixtures	Jun-35	9.00	0.00%	7.31%
338270-Wind-Generater Step-Up (GSU)	Jun-35	9.00	0.00%	3.59%
338290-Wind-Accessory Equip	Jun-35	9.00	0.00%	1.51%

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Spearville Common				
338210-Wind-Structures	Jun-35	9.00	0.00%	2.58%
338230-Wind-Turbines	Jun-35	9.00	0.00%	2.80%
338260-Wind-Collector System	Jun-35	9.00	0.00%	2.11%
338290-Wind-Accessory Equip	Jun-35	9.00	0.00%	1.88%
338330-Wind-Misc Pwr Plant Equip	Jun-35	9.00	0.00%	1.53%
Lacygne Common				
311000-Stm Pr-Structures & Improv	Mar-46	19.75	-2.00%	3.73%
312000-Stm Pr-Boiler Plt Equip	Mar-46	19.75	-2.00%	3.41%
312001-Stm Pr-BoilerAQC	Mar-46	19.75	25.00%	3.80%
314000-Stm Pr-Turbogenerator	Mar-46	19.75	-2.00%	3.48%
315000-Stm Pr-Accessory Equip	Mar-46	19.75	-2.00%	4.80%
316000-Stm Pr-Misc Power Plt Equip	Mar-46	19.75	-2.00%	3.95%
Lacygne Unit 1				
311000-Stm Pr-Structures & Improv	Mar-38	11.75	-4.00%	4.59%
312000-Stm Pr-Boiler Plt Equip	Mar-38	11.75	-4.00%	4.84%
312002-Stm Pr-Boiler AQC Equip	Mar-38	11.75	-4.00%	4.03%
314000-Stm Pr-Turbogenerator	Mar-38	11.75	-4.00%	5.11%
315000-Stm Pr-Accessory Equip	Mar-38	11.75	-4.00%	3.89%
316000-Stm Pr-Misc Power Plt Equip	Mar-38	11.75	-4.00%	6.07%
Lacygne Unit 2				
311000-Stm Pr-Structures & Improv	Mar-46	19.75	-4.00%	3.64%
312000-Stm Pr-Boiler Plt Equip	Mar-46	19.75	-4.00%	3.62%
312000-Stm Pr-Boiler Plt Equip AQC	Mar-46	19.75	-4.00%	5.27%
314000-Stm Pr-Turbogenerator	Mar-46	19.75	-4.00%	2.93%
315000-Stm Pr-Accessory Equip	Mar-46	19.75	-4.00%	2.67%
316000-Stm Pr-Misc Power Plt Equip	Mar-46	19.75	-4.00%	3.75%
Wolf Creek				
321000-Nucl Pr-Structures & Improv	Jun-45	19.00	-2.00%	1.89%
322000-Nucl Pr-Reactor Plt Eq	Jun-45	19.00	-2.00%	2.33%
323000-Nucl Pr-Turbine/Generator	Jun-45	19.00	-2.00%	2.24%
324000-Nucl Pr-Accessory Equip	Jun-45	19.00	-2.00%	2.61%
325000-Nucl Pr-Misc Power Plt Eq	Jun-45	19.00	-2.00%	3.41%

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Solar				
338040-Solar-Panels	Jun-38	12.00	-2.00%	4.14%
Hawthorn Solar				
338020-Solar-Structures	Jun-52	26.00	0.00%	3.38%
338040-Solar-Panels 338050-Solar-Collector System	Jun-52	26.00	-2.00%	3.42%
338070-Solar-Inverters	Jun-52	26.00	0.00%	3.38%
338080-Solar-Accessory Equip	Jun-52	26.00	0.00%	3.38%