Exhibit No.:
Issue(s): *Depreciation*
Witness: *Amanda Arandia*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Surrebuttal Testimony*
Case No.: *ER-2026-0143*
Date Testimony Prepared: *September 10, 2026*

MISSOURI PUBLIC SERVICE COMMISSION

INDUSTRY ANALYSIS DIVISION

ENGINEERING ANALYSIS DEPARTMENT

SURREBUTTAL TESTIMONY

OF

AMANDA ARANDIA

EVERGY METRO, INC. d/b/a Evergy MISSOURI METRO

CASE NO. ER-2026-0143

Jefferson City, Missouri
September 2026

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SURREBUTTAL TESTIMONY

OF

AMANDA ARANDIA

EVERGY METRO, INC. d/b/a EVERGY MISSOURI METRO

CASE NO. ER-2026-0143

Q. Please state your name and business address.

A. My name is Amanda Arandia. My business address is 200 Madison Street, Jefferson City, Missouri 65101.

Q. Are you the same Amanda Arandia that provided Direct Testimony in this case?

A. Yes.

Q. What is the purpose of your surrebuttal testimony?

A. The purpose of my surrebuttal testimony is to respond to the rebuttal testimony of John Spanos regarding depreciation.

STUDY DATE

Q. Mr. Spanos contends that Staff's depreciation calculations are incorrect because Staff used June 2025 plant and reserve balances with a January 1, 2026, calculation date.[1] Is there a difference between Staff's calculation and Mr. Spanos' calculation in this regard?

[1] Rebuttal of John J. Spanos, page 14, lines 4-15.

A. Yes. Staff used the June 2025 plant and reserve balances with a January 1, 2026, calculation date, while Mr. Spanos' calculation used June 2025 as the calculation date. The difference in calculations is attributable to the study date convention within Staff's depreciation software that only allows for beginning of year calculations, beginning the year after the data.

Q. What is the practical effect of this difference?

A. The January 1, 2026, calculation date results in the recovery of the June 2025 plant balances being calculated over a period approximately six months shorter than if the calculation had been performed as of June 2025. Accordingly, Staff's rates may be slightly higher than rates calculated using a June 2025 calculation date.

Q. Does this difference have a significant effect on Staff's depreciation rates?

A. No. The difference would be expected to be on the order of approximately thousandths to hundredths of a percent.

Q. What does this mean in terms of Staff's recommended depreciation rates?

A. The difference would be small and have little to no effect on recommended rates. Staff's recommended rates are rounded to the nearest one-hundredth of a percentage point. A difference in the calculated rate of approximately 0.004 percentage points would therefore have no effect on Staff's recommended rate. Even at the upper end of the range of differences, 0.09, Staff would expect from the six-month difference in recovery period, the effect would generally be insufficient to change the recommended rate by more than one-tenth of a percentage point. Accordingly, Staff considers this difference to be insignificant for purposes of its depreciation recommendations.

Q. Does the calculation date have any effect on the depreciation parameters selected by Staff?

A. No. Staff's selection of the survivor curve, Iowa curve, and average service life was based on the historical retirement experience and the characteristics of the account and was not dependent on whether the calculation date was June 2025 or January 2026.

SURVIVOR CURVE SELECTION

Q. Mr. Spanos criticized Staff's recommended survivor curves and suggests that Staff did not adequately consider all necessary factors into its service life estimates.[2] What factors did Staff consider in making its recommendations regarding service lives for each account?

A. Staff made recommendations based on the characteristics of the accounts, historical retirement experience, and prior authorized parameters. Staff also considered Mr. Spanos' recommendations and exercised professional judgment in selecting the Iowa curve and average service life that Staff believed most reasonably represented the retirement experience.

[2] Rebuttal Testimony of John J. Spanos, page 10, line 7.

Account 354 – Transmission Towers and Fixtures

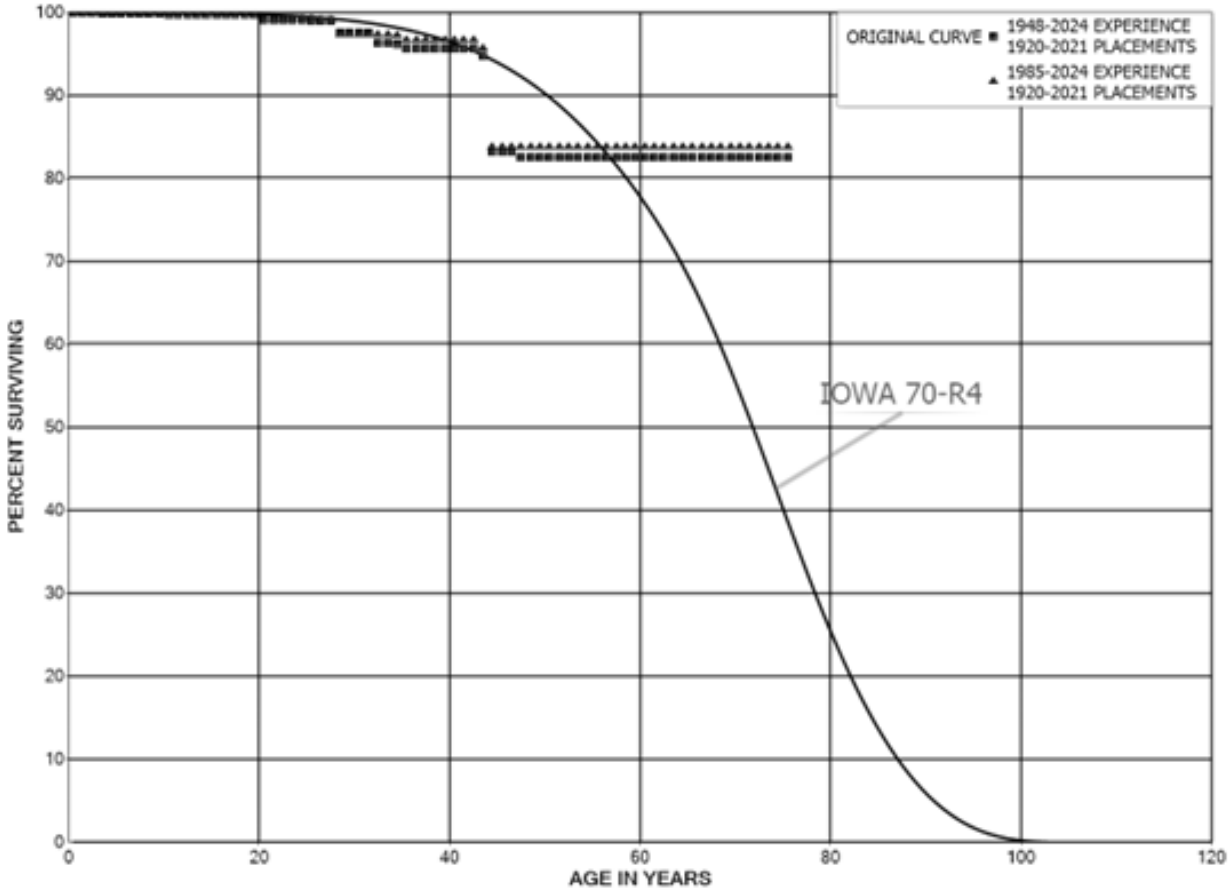
Q. Mr. Spanos criticizes Staff's selection of the 80-R4 survivor curve for Account 354, stating that the curve projects that ten percent of the assets in the account will survive to age 100 or older.[3] What is Staff's response?

A. While Staff recognizes that an Iowa curve that predicts any amount of plant surviving to 100 years should be scrutinized, Staff finds it reasonable for this account, because the historical data includes assets that have survived 100 years. Additionally, this account contains assets that are over 100 years old and are still in service.

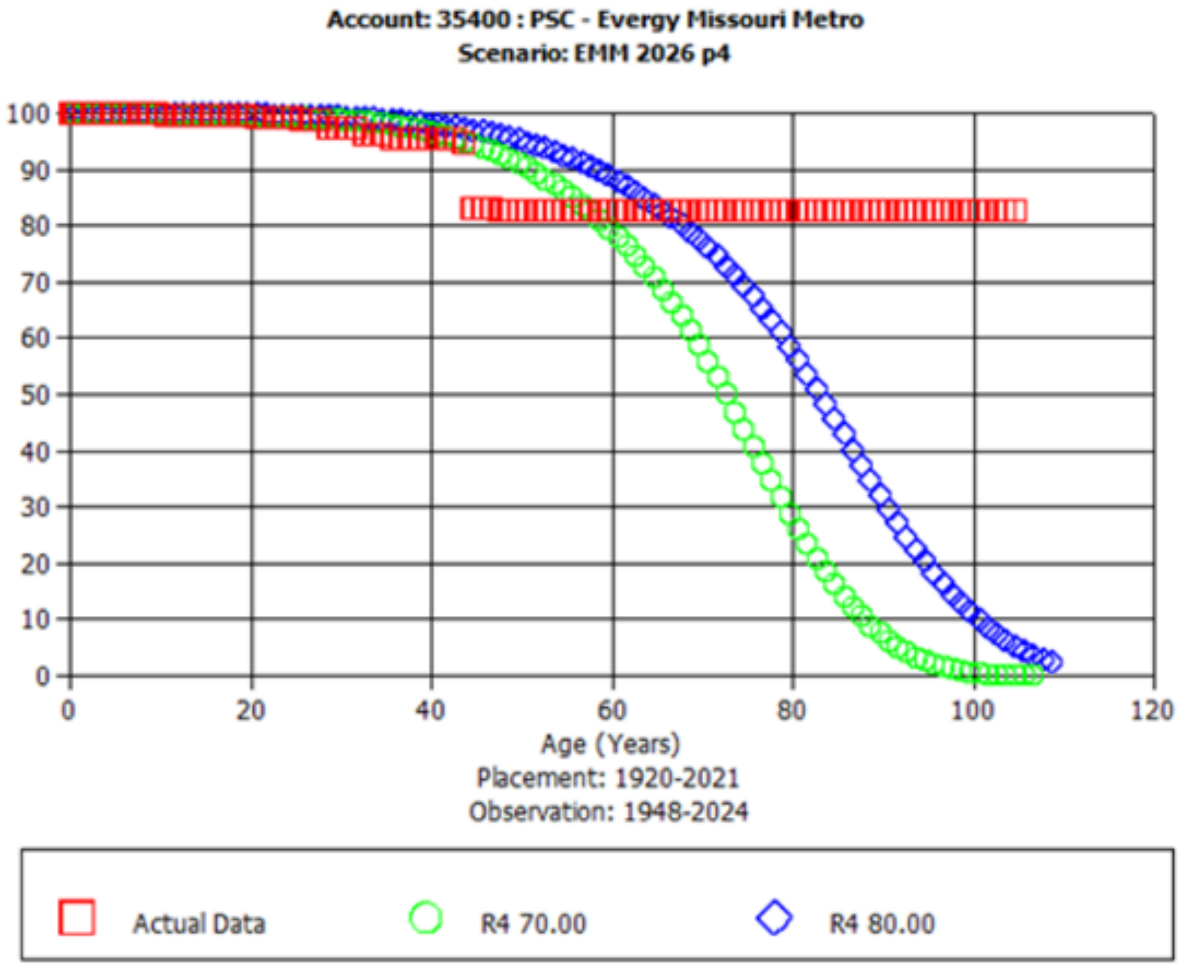
Q. How did Staff make this determination?

A. Staff began by plotting the retirement experience for Account 354 and comparing it to the survivor curve (shown first below) developed by Mr. Spanos in his depreciation study.

[3] Rebuttal Testimony of John J. Spanos, page 10, lines 8-14, through page 11, lines 1-8.


ORIGINAL CURVE ■ 1948-2024 EXPERIENCE 1920-2021 PLACEMENTS
▲ 1985-2024 EXPERIENCE 1920-2021 PLACEMENTS
IOWA 70-R4
PERCENT SURVIVING
AGE IN YEARS
100
90
80
70
60
50
40
30
20
10
0
0
20
40
60
80
100
120

1



First Above - Account 354 Survivor curve from Mr. Spanos' depreciatoin study, Second above - Account 354 survivor curve from Staff's depreciation study

Both curves show a relatively flat portion just above the 80-percent survivor level. The flat portion in Mr. Spanos' curve ends before age 80, while the corresponding portion of Staff's curve extends beyond age 100. This difference is attributable to Mr. Spanos' exclusion of some of the historical experience associated with the longer-lived assets in the account, whereas Staff's analysis incorporated that historical experience.

Staff recognizes that excluding certain data from a study is an accepted depreciation practice and is appropriate when the excluded experience is not representative of expected future experience. In this case, however, Staff determined

that the longer-lived historical experience was relevant and should not be excluded because it provides information regarding the longevity of the assets in this account, which includes assets that have survived beyond 100 years.

Q. Did Staff consider any other factors when making this determination?

A. Yes. Staff also reviewed the observed life table, the surviving percent report and the assets recorded in the Continuing Property Record ("CPR").

Q. What is the observed life table and what does it show?

A. The observed life table is the tabulated data from which the survivor curve is plotted. It represents the retirement experience of the account by age interval. The first thing that Staff noted in the observed life is that the age interval for retirements reaches to 104.5 years, which shows that this account has experienced long-lived assets – past 100 years. Next, Staff looked at the retirement experience for these age intervals, which shows that there have not been many retirements in this account. Staff then looked at the percent surviving at the beginning of each age interval, which has decreased very slowly over time, remaining above 90% through age 43.5, and above 80% through the remainder of the experience – through age 104.5 years. This data is indicative of an account with long-lived assets, and few retirements.

Q. What is the surviving percent report?

A. The surviving percent report compares the actual percentage of plant surviving at each age interval with the percentage that would be expected to survive at each age under selected survivor curves. Staff used the report to compare the historical

retirement experience for Account 354 with Mr. Spanos' 70-R4 curve and Staff's selected 80-R4 curve.

Age (YRS)	Actual (%)	70 R4 (%)	80 R4 (%)
0	100	100	100
5.5	99.87	99.99	99.99
10.5	99.75	99.96	99.97
15.5	99.75	99.9	99.93
20.5	99.12	99.75	99.84
25.5	98.99	99.46	99.67
30.5	97.51	98.9	99.35
35.5	95.6	97.92	98.82
40.5	95.6	96.26	97.93
45.5	83.14	93.65	96.54
50.5	82.47	89.75	94.45
55.5	82.47	84.25	91.43
60.5	82.47	76.92	87.28
65.5	82.47	67.11	81.82
70.5	82.47	53.91	74.87
75.5	82.47	38.57	65.79
80.5	82.47	24.01	54.1
85.5	82.47	12.68	40.7
90.5	82.47	5.34	27.59
95.5	82.47	1.5	16.61
100.5	82.47	0.17	8.62
104.5	82.47	0	4.38

At the younger ages, both curves closely approximate the actual surviving percentages. Beginning at approximately age 35.5, the curves begin to diverge. From approximately age 45.5 through age 60.5, the 70-R4 curve is generally closer to the actual experience than the 80-R4 curve.

However, at approximately age 60.5, the 70 R4 curve begins to decline more rapidly and the 80-R4 curve remains closer to the actual surviving percentages. By age 70.5, the actual surviving percentage is 82.47 percent, compared to 53.91 percent under the 70-R4 curve and 74.87 percent under the 80-R4 curve. At age 80.5, the actual surviving

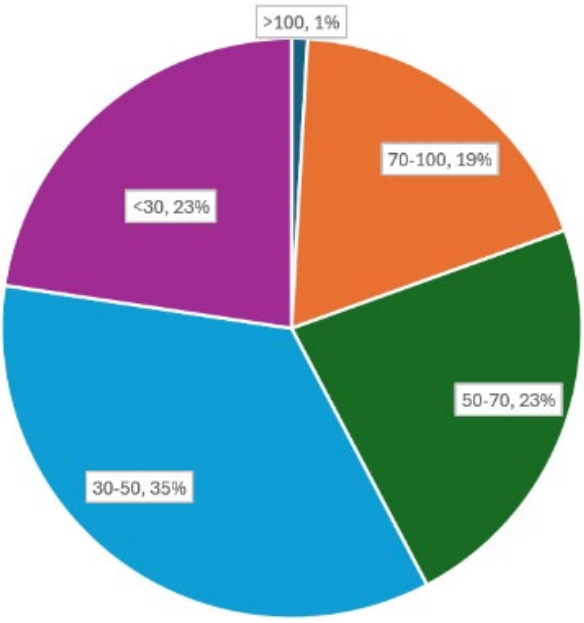
percentage remains at 82.47 percent, compared to 24.01 percent under the 70-R4 curve and 54.10 percent under the 80-R4 curve.

At the more advanced ages, neither Iowa curve closely matches the actual surviving percentages. This is because the observed experience for this account contains a large population of long-lived survivors, resulting in a relatively flat survivor pattern at the advanced ages. In contrast, the Iowa survivor curves continue to decline as age increases and therefore do not reproduce the extended flat portion of the observed experience.

While neither curve fully captures this aspect of the observed experience, the 80-R4 curve retains substantially more of the long-lived survivors than the 70-R4 curve and therefore provides a more reasonable representation of the overall observed retirement experience. For example, at age 90.5, the actual surviving percentage is 82.47 percent, compared to 5.34 percent under the 70-R4 curve and 27.59 percent under the 80-R4 curve. At age 100.5, the actual surviving percentage is 82.47 percent, compared to 0.17 percent under the 70-R4 curve and 8.62 percent under the 80-R4 curve.

Q. What did Staff review in the CPR?

A. Staff reviewed the age distribution of the assets currently recorded in EMM's CPR for Account 354. The chart below shows the age distribution of the existing plant in the account. Approximately 43 percent of the plant is 50 years old or older, approximately 20 percent is older than 70 years, and approximately 1 percent is older than 100 years.



Q. Why did Staff select 80-R4 rather than the 70-R4 curve?

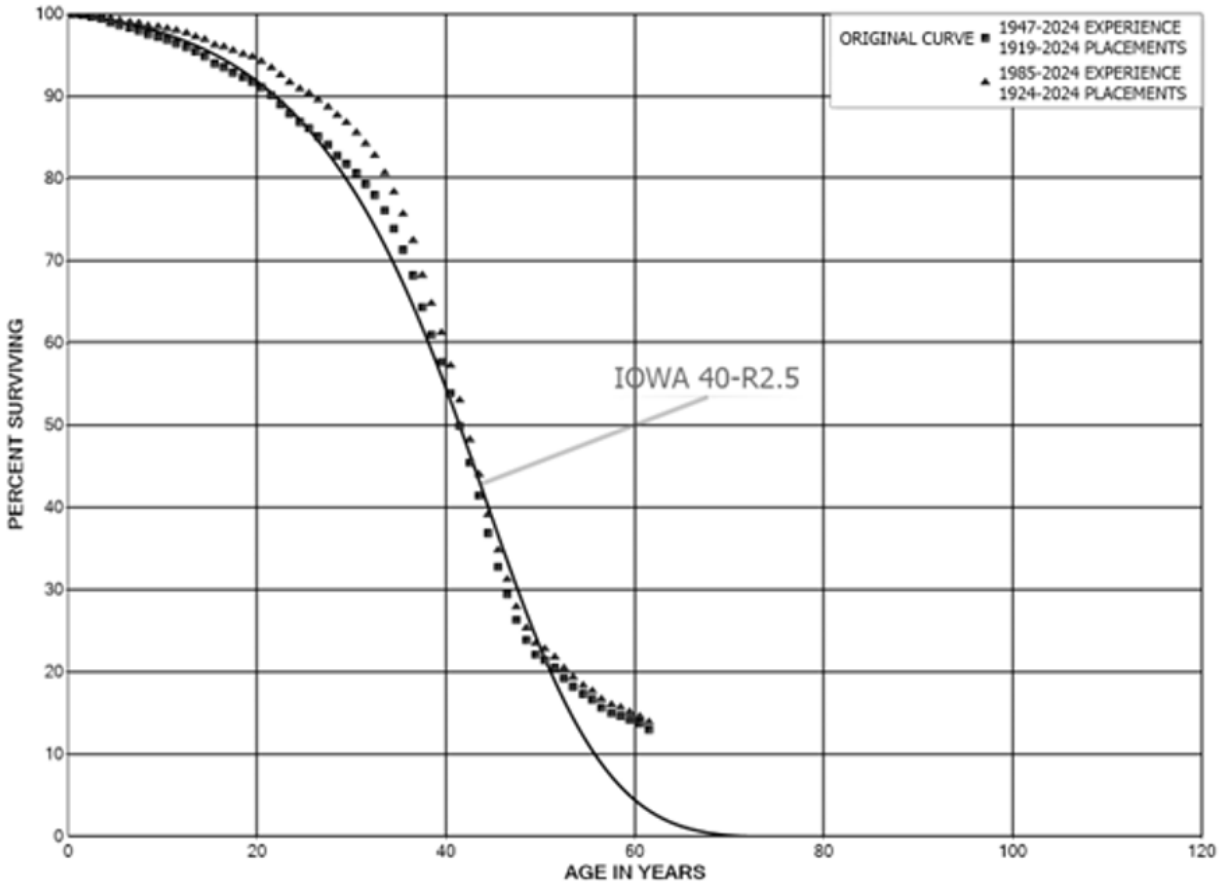
A. Staff selected 80-R4 because, in Staff's professional judgment, it provides a more reasonable representation of the overall observed retirement experience, including the long-lived survivors. While the 70-R4 curve may provide a closer fit to portions of the observed experience at earlier ages, it does not give sufficient consideration to the long-lived survivors reflected in the observed data.

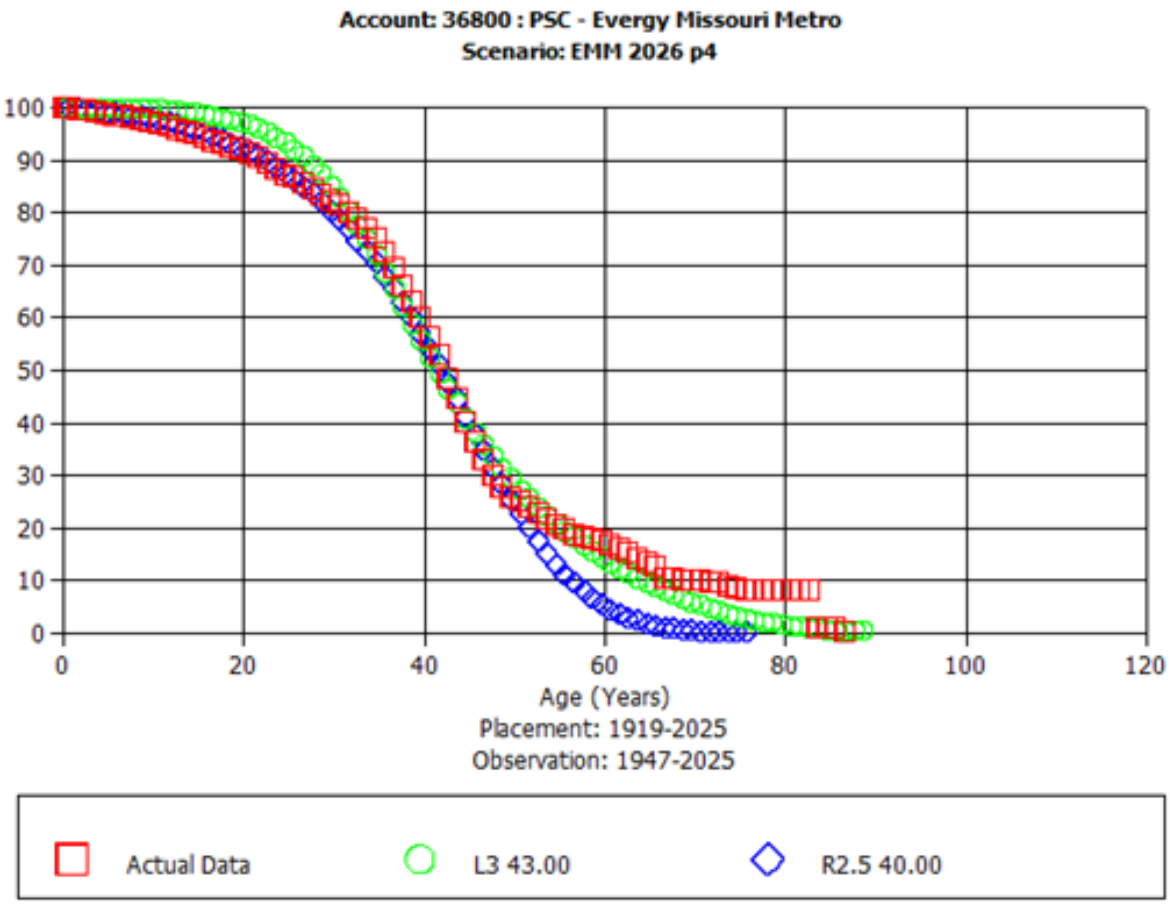
Account 368 – Line Transformers

Q. Mr. Spanos criticizes Staff's selection of the 43-L3 survivor curve for Account 368 and recommends a 40-R2.5 curve (shown first below) instead.[4] Why did Staff select 43-L3?

[4] Rebuttal Testimony of John J. Spanos, page 11, lines 9-12 through page 12, lines 1-11.

A. Staff selected the 43-L3 survivor curve because, in Staff's professional judgment, it provided a more reasonable representation of the overall observed retirement experience. While the 40-R2.5 curve provides a somewhat closer fit to portions of the beginning of the observed curve, Staff's 43-L3 curve provides a better representation of the middle and tail of the observed experience.





First Above - Account 368 Survivor curve from Mr. Spanos' depreciatoin study, Second Above - Account 368 survivor curve from Staff's depreciation study

Staff also reviewed the observed life table and considered the distribution of retirements by age. Staff noted that most of the observed retirement dollars occurred before age 40. This indicates that the observed retirement experience is substantially weighted toward younger ages which is consistent with the left-modal characteristics of the 43-L3 curve.

Staff then used the surviving percent report to compare the actual surviving percentage at each age with the surviving percentages projected by the 43-L3 curve and the 40-R2.5 curve. A summary of the comparison is shown below.

Age (YRS)	Actual	40 R2.5	43 L3
0	100	100	100
5.5	98.64	99	100
10.5	96.96	97.49	99.78
15.5	94.18	95.07	98.82
20.5	91.36	91.35	96.53
25.5	86.62	85.85	91.63
30.5	81.34	77.97	81.99
35.5	72.55	67.05	67.44
40.5	56.36	52.83	51.27
45.5	36.2	36.58	37.18
50.5	24.82	21.45	26.54
55.5	19.71	10.38	18.72
60.5	16.64	3.94	12.79
65.5	12.27	1.04	8.23
70.5	9.68	0.1	4.86
75.5	8.09	0	2.56
80.5	7.98	0	1.15
85.5	0.83	0	0.41

The comparison shows that, from approximately ages 20 to 30, the 40-R2.5 curve generally provides a closer fit to the observed surviving percentages. From approximately ages 30 to 45, the two curves are relatively close to the observed experience, with each providing a closer fit at different ages. Beginning at approximately age 45.5, however, the 40-R2.5 curve begins to decline more rapidly. As a result, the 43-L3 curve provides a progressively closer representation of the observed experience at the more advanced ages.

Although the 43-L3 curve does not reproduce the full extent of the observed surviving population at the most advanced ages, it provides a substantially closer representation of the observed tail than the 40-R2.5 curve. Staff considered both the concentration of observed retirements at the younger ages and the long-lived survivors reflected in the observed experience in determining that 43-L3 provides the more reasonable overall representation of the account's retirement experience.

NET SALVAGE

Account 392 – Transportation Equipment

Q. Mr. Spanos argues that Staff's recommended net salvage rate for Account 392 does not adequately consider future expectations.[5] Do you agree?

A. No. Staff recognizes that the age of future retirements is relevant to estimating future net salvage. However, Mr. Spanos' expectation that future retirements will include older vintages does not, by itself, establish the magnitude of any resulting change in net salvage. Further, future retirements may not necessarily consist exclusively of the older vintages. The account will continue to contain assets of varying ages, and future retirements may include both older and newer vintages.

Q. What does Staff's historical analysis indicate regarding the appropriate net salvage rate?

A. Staff analyzed the historical net salvage experience using both three-year and five-year moving averages, considering both more recent experience and the longer historical period. The moving-average indications generally support an appropriate net salvage range of approximately 20 percent to 24 percent. Staff's recommended net salvage rate of 23 percent falls within that range and is therefore supported by the historical experience of the account.

[5] Rebuttal Testimony of John J. Spanos, page 13, lines 11-23

Terminal Net Salvage

Q. Mr. Spanos argues that Staff's exclusion of terminal net salvage is inconsistent with the Uniform System of Accounts. Do you agree?

A. No. Staff agrees that net salvage is a component of the service value of depreciable property and that service value should be allocated over the service life of the property. However, Staff does not interpret the Uniform System of Accounts to require including estimated terminal net salvage in current depreciation rates. As explained in my direct testimony, Staff distinguished between interim net salvage, which is based on net salvage associated with routine retirements that has already occurred, and terminal net salvage, which represents an estimated future cost associated with the final retirement of a facility.

Staff's exclusion of terminal net salvage was based on the Commission's prior treatment of these estimated future costs, including the Commission's determination in Case No. ER-2016-0285 that terminal net salvage should not be included where the actual cost is unknown, cannot be measured, and is speculative. This decision also recognized that if amounts collected from customers for terminal net salvage exceed the actual cost ultimately incurred, there would be no feasible way to return those amounts to the customers who paid them.

Q. Does Staff's position mean that terminal net salvage costs will never be incurred?

A. No. Staff recognizes that costs associated with the final retirement of generating facilities may ultimately be incurred. The issue in this proceeding is not

whether such costs may exist, but whether the amount of those future costs is sufficiently established to be included in depreciation rates charged to customers today. The Commission has previously determined that the speculative nature of such costs is a basis for excluding terminal net salvage from current depreciation rates. Staff continues to rely on that treatment in this proceeding.

Q. Mr. Spanos also relies on the Commission's decision in Laclede Gas Company, Case No. GR-2001-629, in support of its position. Why did Staff not rely on that decision in developing its recommendation?

A. Staff considered the Commission's decision in the Laclede Gas Company case as well as the Commission's subsequent treatment of terminal net salvage in depreciation proceedings, including Case Nos. ER-2016-0285 and ER-2022-0130. The Commission's more recent treatment of terminal net salvage provides more relevant precedent for the depreciation issues presented in this case.

Q. Does Staff agree that terminal net salvage should be included in the depreciation rates in this case?

A. No. Staff continues to recommend that terminal net salvage not be included in the depreciation rates.

AMORTIZATION

General Plant Reserve Adjustments

Q. Mr. Spanos states that Staff proposed an additional $4.3 million reserve adjustment for amortization, which, when combined with his $9.1 million reserve

adjustment, would result in a total adjustment of approximately $13.4 million.[6] Is that an accurate characterization of Staff's recommendation?

A. No. Staff is not proposing an additional $4.3 million reserve adjustment on top of Mr. Spanos' proposed $9.1 million adjustment. Staff's recommended reserve adjustment for amortization is approximately $4.3 million in total. Therefore, Staff's recommendation is approximately $4.8 million less than Mr. Spanos' proposed $9.1 million adjustment.

Q. How did Staff determine its proposed reserve adjustment?

A. Staff calculated a theoretical amortization reserve for each amortization account based on the original cost, vintage year, age, and applicable amortization period of the plant. Staff then compared the resulting theoretical reserve with the allocated book reserve for each account. The difference between the theoretical reserve and the allocated book reserve represents Staff's proposed reserve adjustment.

Q. Mr. Spanos contends that Staff's theoretical reserve is inaccurate because of the ages of the assets.[7] How did Staff account for the age of the assets in calculating the theoretical reserve?

A. Staff calculated the theoretical reserve at the vintage level. For each vintage, Staff considered the original cost, the applicable amortization period, and the age of the plant to determine the portion of the amortization period that had elapsed and

[6] Rebuttal Testimony of John J. Spanos, page 19, lines 3-9.
[7] Rebuttal Testimony of John J. Spanos, page 20, lines 10-13.

the resulting theoretical reserve. Thus, the calculation specifically recognizes the ages of the assets within each amortization account.

FERC 898 Amortizations

Q. Mr. Spanos criticized Staff calculating its own rates because it did not disagree with Mr. Spanos' amortization periods.[8] If Staff agreed with Mr. Spanos' proposed amortization periods, why did Staff perform its own calculations of the amortization rates?

A. Staff's agreement with Mr. Spanos' proposed amortization periods did not eliminate the need for Staff to independently evaluate the calculations supporting the proposed rates. Staff performed the calculations as part of its review of EMM's depreciation study. Staff's independent calculations are part of Staff's due diligence in evaluating EMM's filing and ensuring that the rates used in Staff's recommendation are supported by the underlying data.

Q. Mr. Spanos contends that Staff incorrectly calculated the composite remaining life for the FERC 898 amortization accounts.[9] How does Staff respond?

A. While Staff does not agree with Mr. Spanos' contention, Staff reviewed Mr. Spanos' proposed calculation and agrees that it is a reasonable method for determining a composite remaining life. Staff has no objection to using this approach for the FERC 898 amortization accounts.

[8] Rebuttal Testimony of John J. Spanos, page 20, lines 17-19.
[9] Rebuttal Testimony of John J. Spanos, page 20, lines 20-22.

Q. Mr. Spanos also contends that Staff incorrectly calculated the annual amortization rate.[10] How does Staff respond?

A. Staff's calculation of the annual amortization rate was based on the remaining balance to be amortized, the composite remaining life, and the original cost of the plant. Specifically, Staff calculated the rate by dividing the remaining balance by the composite remaining life and then dividing that amount by original cost. This is mathematically equivalent to calculating the annual accrual and dividing the annual accrual by original cost, which is the approach described by Mr. Spanos.

Q. Does Staff's acceptance of Mr. Spanos' method for calculating composite remaining life mean that Staff agrees that his proposed amortization rates should be adopted?

A. No. Staff's agreement with Mr. Spanos' proposed amortization periods, and its acceptance of Mr. Spanos' method for calculating composite remaining life, do not require Staff to adopt his proposed amortization rates. Staff calculated its own rates as part of its independent review of his depreciation study. While many of Staff's calculated rates are the same as Mr. Spanos' recommended rates, the rates are not identical for every account. Therefore, Staff is recommending the amortization rates provided in Schedule AA-s1.

Q. Does this conclude your surrebuttal testimony?

A. Yes it does.

[10] Rebuttal Testimony of John J. Spanos, page 21, lines 11-19.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of Evergy Metro, Inc. d/b/a Evergy Missouri Metro's Request for Authority to Implement a General Rate Increase for Electric Service	))))	Case No. ER-2026-0143

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 *Surrebuttal / True-Up Direct Testimony of Amanda Arandia*; and that the same is true and correct according to her best knowledge and belief.

Further the Affiant sayeth not.

Amanda Arandia
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 9th day of September 2026.

D. SUZIE MANKIN
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: April 04, 2029
Commission Number: 12412070

D Suzie Mankin
Notary Public

EVERGY MISSOURI METRO
AMORTIZED ACCOUNTS
EO-2026-0185

ACCOUNT NUMBER	ACCOUNT NAME	AMORTIZATION PERIOD	AMORTIZATION RATE	REMAINING LIFE (YRS)	REMAINING LIFE AMORTIZATION RATE
315.010	*Computer Hardware*				
	Hawthorn Common	*8*	*12.50%*	*2.81*	*4.62%*
	Hawthorn Unit 5	*8*	*12.50%*	*4.00*	*2.16%*
	Hawthorn Unit 9	*8*	*12.50%*	*Fully Amortized*	*Fully Amortized*
	Iatan Common	*8*	*12.50%*	*3.38*	*5.62%*
	Iatan Unit 1	*8*	*12.50%*	*Fully Amortized*	*Fully Amortized*
	Iatan Unit 2	*8*	*12.50%*	*Fully Amortized*	*Fully Amortized*
	Lacygne Common	*8*	*12.50%*	*4.94*	*0.67%*
	Lacygne Unit 1	*8*	*12.50%*	*Fully Amortized*	*Fully Amortized*
	Lacygne Unit 2	*8*	*12.50%*	*Fully Amortized*	*Fully Amortized*
315.020	*Computer Software 5 Yrs*				
	Hawthorn Common	*5*	*20%*	*Fully Amortized*	*Fully Amortized*
	Hawthorn Unit 5	*5*	*20%*	*Fully Amortized*	*Fully Amortized*
	Iatan Common	*5*	*20%*	*Fully Amortized*	*Fully Amortized*
	Iatan Unit 1	*5*	*20%*	*Fully Amortized*	*Fully Amortized*
	Iatan Unit 2	*5*	*20%*	*Fully Amortized*	*Fully Amortized*
	Lacygne Common	*5*	*20%*	*Fully Amortized*	*Fully Amortized*
	Lacygne Unit 1	*5*	*20%*	*Fully Amortized*	*Fully Amortized*
	Lacygne Unit 2	*5*	*20%*	*Fully Amortized*	*Fully Amortized*

315.030	*Communication Equipment*				
	Hawthorn Common	*35*	*2.86%*	*11.88*	*2.55%*
	Hawthorn Unit 5	*35*	*2.86%*	*9.71*	*2.88%*
	Iatan Common	*35*	*2.86%*	*11.12*	*2.96%*
	Iatan Unit 1	*35*	*2.86%*	*18.32*	*2.18%*
	Iatan Unit 2	*35*	*2.86%*	*22.64*	*3.14%*
	Lacygne Common	*35*	*2.86%*	*12.32*	*2.89%*
	Lacygne Unit 1	*35*	*2.86%*	*5.00*	*2.87%*
	Lacygne Unit 2	*35*	*2.86%*	*9.01*	*2.40%*
324.01	*Computer Hardware*	*8*	*12.50%*	*2.09*	*13.59%*
324.02	*Computer Software 5 Yrs*	*5*	*20.00%*	*2.46*	*7.19%*
324.023	*324023 - Nuclear Software 10 Yrs*	*10*	*10.00%*	*8.07*	*9.87%*
324.03	*324030 - Nucl Pr - Communication Equip*	*35*	*2.86%*	*15.96*	*4.00%*
338.300	*Computer Hardware*				
	Spearville Common	*8*	*12.50%*	*2.94*	*9.08%*
338.320	*Communication Equipment*				
	Spearville Common	*35*	*2.86%*	*17.28*	*2.96%*
345.010	*Computer Hardware*				
	Northeast Combustion Turbines	*8*	*12.50%*	*2.98*	*3.32%*
	West Gardner Combustion Turbines	*8*	*12.50%*	*3.37*	*7.37%*
	Miami County Combustion Turbines	*8*	*12.50%*	*N/A*	*N/A*
	Hawthorn Unit 6	*8*	*12.50%*	*N/A*	*N/A*

	Hawthorn Unit 7	*8*	*12.50%*	*N/A*	*N/A*
	Hawthorn Unit 8	*8*	*12.50%*	*N/A*	*N/A*
345.020	*Computer Software 5 Yrs*				
	West Gardner Combustion Turbines	*5*	*20.00%*	*N/A*	*N/A*
	Miami County Combustion Turbines	*5*	*20.00%*	*N/A*	*N/A*
	Hawthorn Unit 6	*5*	*20.00%*	*N/A*	*N/A*
345.030	*Communication Equipment*				
	Northeast Combustion Turbines	*35*	*2.86%*	*20.06*	*3.44%*
	West Gardner Combustion Turbines	*35*	*2.86%*	*28.37*	*1.40%*
351.010	*Computer Hardware*	*8*	*12.50%*	*5.00*	*12.49%*
351.030	*Communication Equipment*	*35*	*2.86%*	*13.79*	*5.35%*
362.030	*Communication Equipment*	*35*	*2.86%*	*28.63*	*2.34%*
391	*Furniture And Equipment*	*20*	*5.00%*	*N/A*	*N/A*
391.01	*Furniture And Equipment - Wolf Creek*	*20*	*5.00%*	*N/A*	*N/A*
393	*Stores Equipment*	*25*	*4.00%*	*N/A*	*N/A*
394	*Tools, Shop, And Garage Equipment*	*30*	*3.33%*	*N/A*	*N/A*
395	*Laboratory Equipment*	*30*	*3.33%*	*N/A*	*N/A*
397.01	*Computer Hardware*	*8*	*12.50%*	*N/A*	*N/A*
397.03	*Communication Equipment*	*35*	*2.86%*	*N/A*	*N/A*
397.021	*397021-General Software 3 Yrs*	*3*	*33.33%*	*N/A*	*N/A*
397.022	*397022-General Software 5Yrs*	*5*	*20.00%*	*N/A*	*N/A*

397.023	*397023-General Software 10Yrs*	*10*	*10.00%*	*N/A*	*N/A*
397.024	*397024-General Software 15Yrs*	*15*	*6.67%*	*N/A*	*N/A*
398	*Miscellaneous Equipment*	*30*	*3.33%*	*N/A*	*N/A*