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MECG – Exhibit 300
Direct Testimony of Brian Andrews
Case No. ER-2026-0143

Exhibit No.: 300
Issues: Depreciation
Witness: Brian C. Andrews
Type of Exhibit: Direct Testimony
Sponsoring Party: Midwest Energy Consumers Group
Case No.: ER-2026-0143
Date Testimony Prepared: June 30, 2026

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**

Direct Testimony and Schedules of

Brian C. Andrews

On behalf of

Midwest Energy Consumers Group

June 30, 2026

BRUBAKER & ASSOCIATES, INC.

Project 12018

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**

STATE OF MISSOURI)
) **SS**
COUNTY OF ST. LOUIS)

Affidavit of Brian C. Andrews

Brian C. Andrews, being first duly sworn, on his oath states:

1. My name is Brian C. Andrews. I am a consultant with Brubaker & Associates, Inc., having its principal place of business at 16690 Swingley Ridge Road, Suite 140, Chesterfield, Missouri 63017. We have been retained by Midwest Energy Consumers Group in this proceeding on their behalf.

2. Attached hereto and made a part hereof for all purposes are my direct testimony and schedules which were prepared in written form for introduction into evidence in Missouri Public Service Commission Case No. ER-2026-0143.

3. I hereby swear and affirm that the testimony and schedules are true and correct and that they show the matters and things that they purport to show.

Brian C. Andrews

Subscribed and sworn to before me this 30th day of June, 2026.

TAMMY S. KLOSSNER
Notary Public - Notary Seal
STATE OF MISSOURI
St. Charles County
My Commission Expires: Mar. 18, 2027
Commission # 15024862

Tammy S Klossner
Notary Public

BEFORE THE PUBLIC SERVICE COMMISSION
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Table of Contents to the Direct Testimony of Brian C. Andrews

I. INTRODUCTION 1

II. BOOK DEPRECIATION CONCEPTS 3

III. EVERGY'S DEPRECIATION STUDY 8

IV. TERMINAL NET SALVAGE 11

V. WOLF CREEK NUCLEAR GENERATING STATION LIFE SPAN 20

VI. IATAN UNIT 1 AND LA CYGNE UNIT 2 PROBABLE RETIREMENT DATES 27

VII. MECG PROPOSED DEPRECIATION RATES 32

VIII. CONCLUSION 33

Appendix A: Qualifications of Brian C. Andrews

Schedule BCA-1: MECG's Proposed Depreciation Rates

Schedule BCA-2: Comparison of Evergy and MECG Proposed Depreciation Rates

Schedule BCA-3: MECG's Updated Production Net Salvage Rates

Schedule BCA-4: Evergy Missouri Metro Responses to Selected MECG Data Requests

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Direct Testimony of Brian C. Andrews

I. INTRODUCTION

Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A Brian C. Andrews. My business address is 16690 Swingley Ridge Road, Suite 140, Chesterfield, MO 63017.

Q WHAT IS YOUR OCCUPATION?

A I am a consultant in the field of public utility regulation with the firm of Brubaker & Associates, Inc. ("BAI"), energy, economic and regulatory consultants.

Q PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND EXPERIENCE.

A This information is included in Appendix A to my testimony.

Q ON WHOSE BEHALF ARE YOU APPEARING IN THIS PROCEEDING?

A I am appearing on behalf of Midwest Energy Consumers Group ("MECG").

Q WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?

A The purpose of my testimony is to present MECG's adjustments to Evergy Metro, Inc.'s ("Evergy" or "Company") proposed depreciation expense. I will provide my assessment of the Company's depreciation study and propose adjustments to the terminal net salvage rates of each Production plant. I also propose to extend the retirement date of the Wolf Creek Nuclear plant.

My silence in regard to any position taken by Evergy in its filings in this proceeding does not indicate my endorsement of that position.

Q PLEASE SUMMARIZE YOUR RECOMMENDATIONS AND FINDINGS.

A My conclusions and recommendations are as follows:

1. Evergy has proposed depreciation rates based on a depreciation study conducted on plant balances as of June 30, 2025. While I support the use of Evergy's depreciation methodology, Evergy's proposed depreciation rates for certain accounts are overstated and burden the Company's customers with unnecessary and excessive depreciation expense, which inflates the revenue requirement.

2. Evergy's proposed depreciation rates would increase the Company's annual depreciation expense by $19.6 million, or approximately 9.8%. These depreciation rates are excessive due to the inclusion of terminal net salvage within the production accounts, which has never been allowed in Missouri.

3. Evergy has filed notice of intent for a 20-year license extension for Wolf Creek Nuclear plant. The depreciation rates should reflect the extremely likely possibility that this extension will be granted, extending the retirement date to 2065.

4. Evergy's 2026 Integrated Resource Plan Annual Update ("IRP" or "Annual Update") incorporates adjustments to the retirement dates for Iatan Unit 1 and La Cygne Unit 2. The depreciation rates should reflect the extension of the probable retirement dates for these units.

5. The Commission should approve MECG's proposed depreciation rates included in Schedule BCA-1.

6. As shown in Schedule BCA-2, my proposed adjustments to Evergy's depreciation rates result in a reduction of $25.37 million to Evergy's depreciation expense for the year ending June 2025.

II. BOOK DEPRECIATION CONCEPTS

Q PLEASE EXPLAIN THE PURPOSE OF BOOK DEPRECIATION ACCOUNTING.

A Book depreciation is the recognition in a utility's income statement of the consumption or use of assets to provide utility service. Book depreciation is recorded as an expense and is included in the ratemaking formula to calculate the utility's overall revenue requirement.

The basic underlying principle of utility depreciation accounting is intergenerational equity, where the customers/ratepayers who benefit from the service of assets pay all the costs for those assets during the benefit period, which is over the life of those assets.[1] The concept of intergenerational equity can be achieved through depreciation by allocating costs to customers in a systematic and rational manner that is consistent with the period of time in which customers receive the service value.[2]

Book depreciation provides for the recovery of the original cost of the utility's assets that are currently providing service. Book depreciation expense is not intended to provide for replacement of the current assets, but provides for capital recovery or return of the current investment. Generally, this capital recovery occurs over the average service life of the investment or assets. As a result, it is critical that appropriate average service lives be used to develop the depreciation rates so no generation of ratepayers is disadvantaged.

[1] Edison Electric Institute, Introduction to Depreciation for Public Utilities and Other Industries at viii (April 2013).

[2] *Id.* at 22.

In addition to capital recovery, depreciation rates also contain a provision for net salvage. Net salvage is the scrap or reuse value less the removal cost of the asset being depreciated. Accordingly, a utility will also recover the net salvage costs over the useful life of the asset.

Q PLEASE FURTHER EXPLAIN NET SALVAGE.

A As noted, net salvage is the value received from the sale or reuse of retired property (salvage value) less the cost of retiring such property (cost of removal). Net salvage can be either positive or negative. If the salvage value exceeds the cost of removal, the net salvage is positive. If the cost of removal is greater than the salvage value received as a result of retirement, the resulting net salvage is negative.

Q ARE THERE ANY DEFINITIONS OF DEPRECIATION ACCOUNTING THAT ARE UTILIZED FOR RATEMAKING PURPOSES?

A Yes. One of the most quoted definitions of depreciation accounting is the one contained in the Code of Federal Regulations:

> Depreciation, as applied to depreciable gas plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of gas plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and requirements of public authorities, and, in the case of natural gas companies, the exhaustion of natural resources.[3]

Effectively, depreciation accounting provides for the recovery of the original cost of an asset, adjusted for net salvage, over its expected useful life.

[3] 18 C.F.R. § 201.12(B).

Q WHY DOES DEPRECIATION DEPEND ON THE USEFUL LIFE OF THE ASSET?

A Generally, capital recovery of an asset occurs over the Average Service Life ("ASL") of that asset. As a result, it is critical that appropriate average service lives be used to develop the depreciation rates so that no current or future generation of ratepayers is disadvantaged, or improperly subsidized. If one generation of ratepayers is charged too much depreciation expense, then a subsequent generation must pay too little, and vice versa. A depreciation rate calculated with the proper average service life promotes intergenerational equity by ensuring that both current and future ratepayers are responsible for their appropriate share of the utility property that provides them with utility service.

Q HOW DO DEPRECIATION RATES AFFECT A UTILITY'S REVENUE REQUIREMENT?

A Depreciation expense is typically one of the largest single line items in a utility's overall revenue requirement that is ultimately recovered through tariff rates. When a utility updates its depreciation rates, it is effectively updating the amount of capital that is returned to it each year for investments that have been made to provide utility service. The depreciation rates are calculated in a depreciation study. The resulting depreciation rates are then applied to test year plant balances to determine the depreciation expense component of the utility revenue requirement.

Q HOW ARE DEPRECIATION RATES DETERMINED?

A Depreciation rates are determined in a depreciation study using a depreciation system. There are three components, each with a number of variations, used to determine a depreciation system, which is then used to estimate depreciation rates. The three basic

components are: (1) methods, (2) procedures, and (3) techniques. The choice of a depreciation system can significantly affect the resulting depreciation rates and, in turn, the revenue requirement.

Q PLEASE FURTHER DESCRIBE THE METHODS THAT ARE USED WITHIN A DEPRECIATION SYSTEM.

A There generally are three types of methods of spreading the depreciation expense over the life of property. These are the Straight Line Method, Accelerated Methods, and Deferred Methods. The Straight Line Method is the method most widely used by utility companies for accounting and ratemaking purposes as it is easy to apply and does not create intergenerational inequities because it spreads an equal portion of the plant cost across each accounting period. Accelerated Methods result in higher depreciation rates earlier in an asset's life, and lower depreciation rates later. Deferred Methods have increasing rates over an asset's life.

Q PLEASE DESCRIBE THE GROUPING PROCEDURES THAT ARE USED IN A DEPRECIATION SYSTEM.

A There are four main grouping procedures used in a depreciation system. They are: (1) the individual procedure, (2) the Broad Group (more commonly known as the Average Life Group ("ALG"), (3) the Vintage Group ("VG"), and (4) the Equal Life Group ("ELG").

The individual procedure assigns a specific depreciation rate to each individual asset. That is, each asset has its own depreciation rate based on its unique characteristics and is not grouped with other similar assets.

In the ALG Procedure, all units within a particular account or category are assumed to be part of a single group that exhibits the same life and retirement characteristics. This is the most commonly utilized procedure.

The VG and the ELG Procedures assemble sub-groups based on when assets were installed (VG Procedure) or their expected lives (ELG Procedure). These procedures assume that sub-groups within a particular account or category may exhibit unique life characteristics. As an example of the VG Procedure, it may determine that all poles installed in 1985 have a 50-year life, while all poles installed in year 1995 have a 45-year life. The ELG Procedure may assume that all poles that will attain a life of 50 years should have one depreciation rate, while poles that only attain life spans of 40 years would have a different depreciation rate. The overall group depreciation rate would be a composite of the sub-group depreciation rates.

Q PLEASE FURTHER DESCRIBE THE TECHNIQUES THAT ARE USED IN A DEPRECIATION SYSTEM.

A There are two techniques used to calculate depreciation rates: Whole Life and Remaining Life. The Whole Life Technique spreads the original cost plus net salvage of the account over the average life of the account. This technique requires that separate amortizations be made to correct for over- and under-accumulations due to changes in an account's average service life.

The Remaining Life Technique spreads the unrecovered cost plus net salvage over the remaining life of the account. The Remaining Life Technique is the most commonly used technique and it has a self-correcting nature that spreads any over- or under-accumulations over the remaining life.

Q IN YOUR EXPERIENCE, WHAT DEPRECIATION SYSTEM IS MOST COMMONLY UTILIZED TO DETERMINE UTILITY DEPRECIATION RATES FOR RATEMAKING PURPOSES?

A The most common depreciation system is one that consists of the Straight Line Method, the ALG Procedure, and the Remaining Life Technique. This system is commonly used because it offers simplicity, efficiency, and adaptability for depreciation needs. This combination ensures accurate depreciation rates for diverse asset types while accommodating changes in useful life and net salvage estimates.

III. EVERGY'S DEPRECIATION STUDY

Q HAS EVERGY PROPOSED NEW DEPRECIATION RATES IN THIS PROCEEDING?

A Yes. Evergy retained Mr. John J. Spanos of GFT Infrastructure, Inc. ("GFT") to conduct a depreciation study on Evergy's property as of June 30, 2025. This depreciation study has been filed as Schedule JJS-1.

Q WHAT DEPRECIATION SYSTEM DID EVERGY UTILIZE IN THE CALCULATION OF ITS PROPOSED DEPRECIATION RATES?

A Evergy used a depreciation system consisting of the Straight Line Method, the ALG Procedure, and the Remaining Life Technique[4] to calculate its proposed depreciation rates.

[4]Direct Testimony of John J. Spanos ("Spanos Direct") at page 5, lines 10-11.

Q HOW DOES EVERGY'S PROPOSED DEPRECIATION RATES IMPACT THE DEPRECIATION EXPENSE IN THIS PROCEEDING?

A For the depreciation study conducted on plant balances ending June 30, 2025, Evergy's proposed depreciation rates would increase depreciation expense over the currently approved depreciation rates by 9.8% - a $19.6 million increase. I summarize the change by functional group in Table 1, below.

TABLE 1

Evergy Metro 2025 Depreciation Study
Impact on Depreciation Expense
($ Millions)

Depreciable Group	Present	Proposed	Impact Amount	Impact Percent
Steam Production	$ 74.96	$ 79.29	$ 4.33	5.8%
Nuclear Production	$ 23.49	$ 35.25	$ 11.76	50.1%
Solar Production	$ 0.32	$ 0.36	$ 0.04	12.3%
Wind Production	$ 7.06	$ 3.38	$ (3.68)	-52.2%
Other Production	$ 5.02	$ 5.72	$ 0.70	14.0%
Transmission	$ 11.34	$ 13.63	$ 2.29	20.2%
Distribution	$ 59.97	$ 63.14	$ 3.17	5.3%
General	$ 17.67	$ 16.87	$ (0.80)	-4.5%
Reserve Adj. for Amortization	$ -	$ 1.82	$ 1.82	100.0%
Total Depreciable Plant	**$ 199.84**	**$ 219.47**	**$ 19.63**	**9.8%**

Source: MECG Attachment Q2.8_Comparison Schedule

As seen in Table 1, the largest proposed increase in depreciation expense is in the Nuclear Production plant, with Steam Production as the next largest increase. We see a decrease in Wind Production plant, mainly due to the 5-year increase to the retirement dates for Spearville Wind Farm Units 1 and 2.

Q HOW DO EVERGY'S PROPOSED DEPRECIATION RATES COMPARE TO THE CURRENTLY APPROVED RATES?

A As seen in Table 2 below, Evergy's proposed depreciation rates increase the overall rate by 0.29% from 3.01% to 3.30%. The breakout of the rates by depreciable group is seen in Table 2, demonstrating the largest increase in group rates is seen for Nuclear production, and that a large decrease in the overall Wind production rate is present, further illustrating the adjustments seen in the depreciation expense discussed above.

TABLE 2

Evergy Metro 2025 Depreciation Study
Impact on Depreciation Rates

Depreciable Group	Present	Proposed	Impact
Steam Production	3.55%	3.75%	0.20%
Nuclear Production	2.00%	3.00%	1.00%
Solar Production	4.00%	4.49%	0.49%
Wind Production	4.90%	2.34%	-2.56%
Other Production	2.37%	2.71%	0.34%
Transmission	2.43%	2.92%	0.49%
Distribution	2.74%	2.88%	0.14%
General	5.23%	4.99%	-0.24%
Reserve Adj. for Amortization	0.00%	0.00%	0.00%
Total Depreciable Plant	**3.01%**	**3.30%**	**0.29%**

Source: MECG Attachment Q2.8_Comparison Schedule

Q DO YOU TAKE ISSUE WITH EVERGY'S DEPRECIATION STUDY?

A While I support the use of Evergy's depreciation methodology, I do take issue with certain aspects of Evergy's depreciation study. Specifically, the inclusion of terminal net salvage is inconsistent with the established practice of this Commission and would burden current customers with unnecessary and excessive depreciation expense. Additionally, Evergy has notified the NRC that it will submit a Subsequent License

Renewal Application which would provide 20-year license extension for Wolf Creek Nuclear plant. The depreciation rates should reflect the extremely likely possibility that this extension will be granted, pushing the retirement date to 2065. Finally, Evergy has indicated its intent to extend the lives of Iatan Unit 1 and La Cygne Unit 2 in its 2026 IRP Annual Update filing.[5] As the 2026 IRP provides the best available evidence of when these units are expected to retire, the depreciation rates should reflect these updated probable retirement dates.

IV. TERMINAL NET SALVAGE

Q WHAT IS THE SUBJECT OF THIS SECTION OF YOUR TESTIMONY?

A This section addresses the terminal net salvage that the Company has included in the depreciation rates for its production plant. In the depreciation study, Company witness Spanos developed net salvage percentages for the Company's steam, solar, wind, and other production accounts that include a terminal, or final, net salvage component in addition to an interim net salvage component. For the reasons I explain below, the inclusion of terminal net salvage is inconsistent with the established practice of this Commission, the costs are neither known nor measurable, and the inclusion of these costs would burden current customers with unnecessary and excessive depreciation expense. I recommend that the Commission exclude terminal net salvage from the Company's production plant depreciation rates.

[5]Case No. EO-2026-0188, Doc. No. 4.

Q PLEASE SUMMARIZE YOUR RECOMMENDATION AND ITS EFFECT ON THE REVENUE REQUIREMENT.

A I recommend that the Commission remove the terminal net salvage component from the depreciation rates for the Company's steam, solar, wind, and other production accounts. The Company has included approximately $192.6 million of terminal net salvage in these production accounts, to be collected from customers over the remaining lives of the plants. Removing this component reduces the Company's proposed depreciation expense by approximately $8.0 million on an annual basis. My recommendation does not disturb the interim net salvage that the Company has included in its production accounts, which is supported by the Company's historical retirement experience, and which the Commission has consistently allowed. My recommendation removes only the terminal net salvage component, which is the component the Commission has consistently disallowed for production plants.

Q PLEASE EXPLAIN WHAT IS MEANT BY TERMINAL NET SALVAGE.

A Net salvage is the gross salvage realized on the retirement of an asset less the cost of removing that asset from service. For production plant, the net salvage estimate is developed in two parts. The first part is interim net salvage, which relates to the ordinary retirements that occur throughout the operating life of a facility, such as the replacement of individual pumps, valves, or sections of piping. The second part is terminal net salvage, also referred to as final net salvage, which relates to the costs expected to be incurred at the single concurrent retirement of the entire facility at the end of its life span. The Company has included both components in the net salvage percentages it developed for its production accounts. The interim component is based

on the Company's historical retirement experience. The terminal component is based on a decommissioning study prepared for the Company by 1898 & Co. and is the component I address in this section.

Q HOW DID THE COMPANY DEVELOP THE TERMINAL NET SALVAGE INCLUDED IN ITS PRODUCTION ACCOUNTS?

A The Company developed its terminal net salvage from a decommissioning study prepared by 1898 & Co. In this proceeding, the Company did not use the full dismantlement cost from that study. Instead, the Company used the lower "retire in place" cost estimate to develop the terminal net salvage rates.[6] As I explain below, the use of a retire in place estimate is informative, because the scenario it describes is not a final retirement event in the conventional sense.

Q HAS THIS COMMISSION PREVIOUSLY ADDRESSED THE INCLUSION OF TERMINAL NET SALVAGE IN PRODUCTION PLANT DEPRECIATION RATES?

A Yes. The Commission has previously addressed this issue and has consistently declined to allow terminal net salvage to be accrued in the depreciation rates for production plant. The Commission articulated its position in the Report and Order in the Empire District Electric Company rate case, Case No. ER-2004-0570, where it determined that, with respect to terminal net salvage of production plant accounts, the Commission generally has not allowed the accrual of this item because generating plants are rarely retired and any allowance for the item would necessarily be purely speculative.[7] The Commission reached a consistent result in the Laclede Gas

[6]Evergy Missouri Metro response to MECG Data Request 2.4. See Schedule BCA-4.
[7]Case No. ER-2004-0570, Report and Order, page 53.

Company proceeding, Case No. GR-99-315. The practice of excluding terminal net salvage from production plant depreciation rates has been in place since these decisions were issued in early 2005, and the Commission has continued to apply it in subsequent proceedings. This includes Evergy Metro's most recent case, ER-2022-0129, a jointly filed case with Evergy's West jurisdiction, where the Commission reaffirmed its practice of not allowing terminal net salvage in depreciation rates in its discussion of Sibley plant costs.[8]

Q WHAT STANDARD SHOULD A COST COMPONENT MEET BEFORE IT IS INCLUDED IN DEPRECIATION RATES CHARGED TO CURRENT CUSTOMERS?

A A cost included in current depreciation rates should be known and measurable. The Commission's stated reason for excluding terminal net salvage from production plant has been that the costs are speculative, meaning that both the timing of the final retirement and the dollar amount of the final retirement cost are too uncertain to be charged to current customers. The existence of a consultant's cost estimate does not, by itself, satisfy this standard. The relevant question is whether the timing and the amount of the future cost are sufficiently certain that current customers should begin paying for them now. As I explain below, the terminal net salvage the Company has included does not meet this standard in either dimension.

Q IS THE TIMING OF THE FINAL RETIREMENTS SUFFICIENTLY CERTAIN?

A No. The Company's own resource planning does not project the retirement of these production facilities within the near term, and in most cases does not project their

[8]Case No. ER-2022-0129, Amended Report and Order, p. 39.

retirement within the planning horizon at all. In response to discovery, the Company stated that its 2026 Integrated Resource Plan assumes the retirement of La Cygne Unit 1 in March 2038 and assumes no other production plant retirements within the planning horizon through 2045.[9] The Company is therefore proposing that current customers begin prepaying the cost of removing facilities that the Company itself does not plan to retire for more than a decade, and in most cases does not plan to retire within the period its own resource plan addresses. The uncertainty surrounding retirement dates this far in the future is the same uncertainty the Commission identified in the Empire District proceeding when it declined to allow terminal net salvage for production plant.

Q IS THE AMOUNT OF THE TERMINAL NET SALVAGE SUFFICIENTLY CERTAIN?

A No, and the basis the Company used illustrates why. As I noted above, the Company developed its terminal net salvage from the retire in place cost estimate. Under a retire in place scenario, the facility is not physically dismantled and removed at the end of its life. Instead, the plant is placed in a stable condition and left standing. The Company's decommissioning consultant described the retire in place estimate as the work needed to return the plant to a condition suitable for an indefinite period from a physical and environmental safety perspective.[10] An indefinite holding state is not a discrete final retirement event, and the ongoing monitoring and maintenance associated with it more closely resemble continuing operating costs than a one-time terminal removal cost. The Company also confirmed that, under a retire in place scenario, it is not legally required to abate and dispose of asbestos and is required only to monitor for friable

[9]Evergy Missouri Metro response to MECG Data Request 2.20. See Schedule BCA-4.
[10]Evergy Missouri Metro response to MECG Data Request 2.18. See Schedule BCA-4.

asbestos over time.[11] The cost figure the Company placed in rates therefore corresponds to a scenario that has neither a fixed date nor a fixed cost, which confirms that the amount is not known and measurable.

Q IS THERE A REASONABLE PROSPECT THAT THESE GENERATION SITES WILL BE REUSED RATHER THAN RETIRED AND ABANDONED?

A Yes. Evergy Missouri Metro is planning for substantial load growth driven by data center and other large load development in its service territory. In its 2026 Integrated Resource Plan Annual Update, the Company reports increasing resource needs inclusive of higher large load customer growth beginning in 2026 and exceeding 300 MW by 2031, and notes that a large load customer included in its 2025 plan has signed an Energy Service Agreement that increases the certainty of large load committed in the Company's forecast.[12] Beyond the load already committed in its forecast, the Company describes a further pipeline of prospective large load customers in its Metro jurisdiction, and the broader Evergy system pipeline of prospective large load customers exceeds 15 GW, as reported by Evergy in early 2026.[13] This load growth has materially affected the Company's resource and retirement planning. The Company states that the risk balance has shifted due to rapid load growth, the need for reliable dispatchable capacity, higher development costs, and the slowing of decarbonization and environmental restrictions, and that the 2026 Annual Update

[11]Evergy Missouri Metro response to MECG Data Request 2.17. See Schedule BCA-4.

[12]Evergy Missouri Metro, 2026 Integrated Resource Plan Annual Update (May 2026), Section 1.3.

[13]Evergy Missouri Metro, 2026 Integrated Resource Plan Annual Update (May 2026), Section 14.2 (Metro large load customer pipeline); Evergy, Inc., Q4 2025 Earnings Call (February 19, 2026) (statement of David Campbell, Chairman and CEO, that Evergy's economic development pipeline grew to over 15 gigawatts).

accordingly delays planned coal retirement dates relative to the 2025 Annual Update.[14] To meet its growing needs, the Company's Preferred Plan adds firm dispatchable generation in its own territory, including a simple-cycle gas turbine in 2031 and a one-half share of a combined-cycle gas turbine in 2032, with additional gas-fired resources selected through 2044.[15] An existing generation site carries established transmission interconnection, water access, cooling infrastructure, switchyard facilities, and an existing environmental and permitting footprint. These attributes make an existing generation site significantly less expensive to redevelop for new generation than an undeveloped site. In an environment in which the Company needs substantial new generating capacity, the reasonable expectation is that these sites will be considered for replacement generation rather than cleared and abandoned.

Q ARE YOU AWARE OF RETIRED GENERATION SITES BEING USED FOR NEW POWER PLANTS?

A Yes. Ameren Missouri recently had its Big Hollow Energy center approved, which includes an 800MW natural gas plant at the site of the retired Rush Island Coal Plant. Prior to that, Ameren Missouri also received approval for an 800 MW natural gas plant at the site of the retired Meramec Energy Center. Likewise, Ameren has proposed in its 2025 IRP[16] to construct up to 3,300 MW of new combined cycle capacity at the existing Sioux coal-fired site. Like Ameren, Evergy can take use of its existing sites for the next generation of power plants.

[14]Evergy Missouri Metro, 2026 Integrated Resource Plan Annual Update (May 2026), Section 2.5.

[15]*Ibid.,* at Section 1.3.

[16]https://s21.q4cdn.com/448935352/files/doc_downloads/2025/03/25-02-28-2025-Change-in-Preferred-Plan-Report-Public.pdf.

Q HOW DOES THE PROSPECT OF SITE REUSE IMPACT THE RECOVERY OF TERMINAL NET SALVAGE FROM CURRENT CUSTOMERS?

A If a generation site is reused for replacement generation, the work required to prepare the site for the new plant is properly considered a cost of constructing the new plant, recovered from the customers that the new plant serves. It is not a terminal cost of the retired plant to be prepaid by current customers. Recovering site preparation costs from current customers, when that work will in fact be performed to enable a future revenue-producing facility, would require current customers to bear a portion of the capital cost of generation that will serve future customers, including the large load customers driving the need for the new generation. That result is contrary to the matching principle that depreciation is intended to serve, under which the customers who benefit from the consumption of plant pay for the cost of that plant. Furthermore, this option would be less costly than developing a new generation site for the current ratepayers.

Q IF TERMINAL NET SALVAGE IS EXCLUDED FROM CURRENT DEPRECIATION RATES, IS THE COMPANY AT RISK OF BEING UNABLE TO RECOVER THESE COSTS?

A No. Excluding terminal net salvage from current depreciation rates does not prevent the Company from recovering prudently incurred removal costs in the future. The Company uses the remaining life method of depreciation, which contains a self-correcting mechanism. If and when the timing and amount of a final retirement cost become known and measurable, the depreciation parameters can be updated in a future depreciation study and the costs recovered over the then-remaining life of the affected plant. The Company is therefore protected against the loss of recovery for

prudent costs, while current customers are protected against prepaying for costs that are not yet known, not yet measurable, and may ultimately be borne by the customers of replacement generation.

Q WHAT DO YOU CONCLUDE REGARDING THE TERMINAL NET SALVAGE INCLUDED IN THE COMPANY'S PRODUCTION PLANT DEPRECIATION RATES?

A I conclude that the terminal net salvage component does not meet the standard for inclusion in the depreciation rates charged to current customers. The Commission has consistently excluded terminal net salvage from production plant depreciation rates since 2005 on the grounds that the costs are speculative. The timing of the final retirements is uncertain, as the Company's own resource plan does not project these retirements for many years and in most cases not within its planning horizon. The cost is uncertain, as the Company relied on a retire-in-place estimate that corresponds to an indefinite holding state rather than a defined final retirement.

The Company's substantial load growth makes the reuse of these generation sites a reasonable expectation, in which event the associated site preparation costs are properly recovered from the customers of the replacement generation. For these reasons, it is my opinion that the terminal net salvage component should be removed from the Company's steam, solar, wind, and other production accounts. This adjustment reduces the Company's proposed depreciation expense by approximately $8.0 million annually and removes approximately $192.6 million of speculative cost recovery from the depreciation rates. I recommend that the Commission adopt this adjustment.

V. WOLF CREEK NUCLEAR GENERATING STATION LIFE SPAN

Q WHAT IS THE SUBJECT OF THIS SECTION OF YOUR TESTIMONY?

A This section addresses the probable retirement date, or life span, that the Company used for the Wolf Creek Nuclear Generating Station in its depreciation study. The Company used a probable retirement date of June 2045 for Wolf Creek, which corresponds to the expiration of its Wolf Creek current operating license. For the reasons I explain below, the most reasonable estimate of the probable retirement date for Wolf Creek is no longer 2045, and I recommend that the Commission use a probable retirement date of 2065 for the purpose of calculating depreciation on the Wolf Creek assets.

Q PLEASE SUMMARIZE YOUR RECOMMENDATION AND ITS EFFECT ON THE REVENUE REQUIREMENT.

A I recommend that the Commission extend the probable retirement date used for Wolf Creek from 2045 to 2065, an increase of twenty years. This is consistent with the additional twenty-year term of the subsequent license renewal application that Wolf Creek's operator has filed notice of its intent to pursue. Extending the probable retirement date spreads the recovery of the remaining Wolf Creek investment over a longer remaining life, which reduces the Company's proposed depreciation expense by approximately $10.0 million on an annual basis. My recommendation aligns the depreciation of Wolf Creek with the most reasonable current estimate of the period over which Wolf Creek will provide service to customers. In the alternative, if the Commission prefers not to adopt a specific revised retirement date for Wolf Creek at this time, I recommend that the Commission maintain the currently approved depreciation rates for the Wolf Creek nuclear accounts, which produce a depreciation

expense substantially similar to the expense that would result from a 2065 retirement date. I describe this alternative later in this section.

Q HOW DID THE COMPANY ESTABLISH THE WOLF CREEK LIFE SPAN USED IN THE DEPRECIATION STUDY?

A The depreciation study states that the life span for Wolf Creek is based on the length of the operating license established by the Nuclear Regulatory Commission ("NRC"), and that the probable retirement date estimated for Wolf Creek is June 2045.[17] The 2045 date therefore reflects the expiration of Wolf Creek's current NRC operating license. The Company confirmed in discovery that the 2045 date is the same date that has been used in the Company's recent cases and that it corresponds to the current license expiration.[18]

Q IS THE METHODOLOGY OF TYING THE NUCLEAR LIFE SPAN TO THE OPERATING LICENSE A REASONABLE ONE?

A Yes. Tying the probable retirement date of a nuclear unit to the term of its NRC operating license is a reasonable and standard methodology, because the license defines the period over which the unit is authorized to operate. My recommendation does not dispute this methodology. My recommendation reflects the fact that the license-based methodology now points to a probable retirement date of 2065 rather than 2045, because the operator has formally taken the first regulatory step toward extending the operating license by an additional twenty years.

[17]Depreciation Study (Schedule JJS-1), Part III, at pages III-7 to III-8.
[18]Evergy Missouri Metro response to MECG Data Request 2.24. See Schedule BCA-4.

Q PLEASE DESCRIBE THE LICENSING HISTORY OF WOLF CREEK.

A Wolf Creek began commercial operation in 1985 under an original NRC operating license with a forty-year term that expired in 2025. In 2008, the NRC granted Wolf Creek an initial license renewal that added twenty years to the operating license and extended its expiration to March 2045.[19] The 2045 date that the Company used in its depreciation study is therefore not an original license term. It already reflects a completed license renewal. The relevance of this history is that Wolf Creek has already proceeded through the NRC license renewal process once and obtained a twenty-year extension. The continued operation of Wolf Creek beyond its original license term is not a hypothetical matter because it has already occurred.

Q IS THERE A RECENT DEVELOPMENT THAT POTENTIALLY IMPACTS THE PROBABLE RETIREMENT DATE FOR WOLF CREEK?

A Yes. On December 11, 2025, the Wolf Creek Nuclear Operating Corporation filed with the NRC a notice of intent to pursue a subsequent license renewal for Wolf Creek, stating that it plans to submit the Subsequent License Renewal Application in the first quarter of 2030.[20] The Company confirmed in discovery that, under the current NRC regulatory framework, an approved subsequent license renewal would extend the Wolf Creek operating license by an additional twenty years, from its current expiration of March 11, 2045 to March 11, 2065.[21] The operator has therefore taken the first formal regulatory step toward extending the operating license to 2065.

[19]The NRC granted Wolf Creek's initial operating license renewal in 2008, extending the operating license from a forty-year term to a sixty-year term.

[20]Wolf Creek Nuclear Operating Corporation, Notice of Intent to Pursue Subsequent License Renewal for Wolf Creek Generating Station, December 11, 2025 (NRC ADAMS Accession No. ML25345A467).

[21]Evergy Missouri Metro response to MECG Data Request 2.25. See Schedule BCA-4.

Q WHAT IS THE MOST REASONABLE ESTIMATE OF THE PROBABLE RETIREMENT DATE FOR WOLF CREEK?

A The most reasonable estimate is 2065. The depreciation study states that estimated retirement dates should not be interpreted as commitments to retire plants on those dates, but rather as reasonable estimates subject to modification in the future as circumstances dictate.[22] Circumstances now warrant modification of the Wolf Creek date. The operator has noticed its intent to pursue a subsequent license renewal that would extend the license to 2065, Wolf Creek has already obtained one license renewal, and Wolf Creek continues to operate as a long-term component of the Company's generating fleet. Under the license-based methodology that the Company itself applied, and under the study's own standard that retirement dates are reasonable estimates subject to modification, the best available information now supports a probable retirement date of 2065.

Q WHAT IS THE EFFECT ON CURRENT CUSTOMERS OF USING A DATE OF 2045 IN CALCULATING DEPRECIATION EXPENSE WHEN WOLF CREEK IS LIKELY TO OPERATE TO 2065?

A Using a 2045 probable retirement date when Wolf Creek is most reasonably expected to operate to 2065 unnecessarily accelerates the cost recovery of the Wolf Creek investment and overstates the depreciation expense charged to current customers. Depreciation should allocate the cost of an asset over the period during which the asset provides service. If the cost recovery of Wolf Creek is compressed into a period ending in 2045, current customers will pay depreciation expense at a rate that recovers Wolf

[22]Depreciation Study (Schedule JJS-1), Part III, at page III-7.

Creek's cost more quickly than Wolf Creek assets are consumed in providing service. The result is that current customers bear a depreciation burden that would otherwise be spread equitably over the additional twenty years during which Wolf Creek is expected to continue serving customers. Extending the probable retirement date to 2065 corrects this inequity and produces a more reasonable depreciation expense for the Nuclear production plant accounts.

Q THE SUBSEQUENT LICENSE RENEWAL APPLICATION HAS NOT YET BEEN FILED OR APPROVED. DOES THAT MAKE IT INAPPROPRIATE TO EXTEND THE LIFE SPAN NOW?

A No. Depreciation is established on the basis of the most reasonable estimate of an asset's service life given the best available information, not on the basis of certainty. The depreciation study itself recognizes this, characterizing retirement dates as reasonable estimates subject to modification as circumstances dictate. On that standard, 2065 is now the more reasonable estimate, for the reasons I have described.

Furthermore, the remaining life method of depreciation that the Company uses contains a self-correcting mechanism. If the subsequent license renewal is ultimately not pursued or not approved, the depreciation parameters for Wolf Creek can be updated in a future depreciation study, and the remaining investment recovered over the then-remaining life, so that the Company is protected against any loss of costs to be recovered. The risk runs in the other direction under the Company's proposal. If the probable retirement date is left at 2045 and Wolf Creek operates to 2065, current customers will have paid an excessive depreciation expense for twenty years to recover an asset that continued to serve them and future customers throughout that period.

Q ARE THERE ADDITIONAL CONSIDERATIONS THAT SUPPORT THE CONTINUED OPERATION OF WOLF CREEK TO 2065?

A Yes. Wolf Creek is a baseload nuclear unit that provides a substantial quantity of carbon-free energy and that has operated reliably over a long period. The Company is in a documented period of substantial load growth driven by data center and other large load development in its service territory, which increases the value of a reliable baseload generating unit. These considerations support the reasonableness of the expectation that the Company and Wolf Creek's operator will continue to operate Wolf Creek through a subsequent license term, consistent with the operator's noticed intent to pursue the subsequent license renewal.

Q ARE YOU AWARE OF A SIMILAR NUCLEAR LIFE EXTENSION PROPOSED FOR ANY OTHER MISSOURI UTILITY?

A Yes. It is my understanding that Ameren Missouri will also file a license extension proposed for its Callaway nuclear plant. I would note that Wolf Creek and Callaway nuclear plants are very similarly constructed plants.

Q YOU REFERRED TO AN ALTERNATIVE RECOMMENDATION. PLEASE EXPLAIN IT.

A Yes. My primary recommendation is to extend the probable retirement date for Wolf Creek to 2065, for the reasons I have described. I recognize that the Commission may prefer not to adopt a specific revised retirement date for a nuclear unit at this time, given that the subsequent license renewal application is not scheduled to be filed until 2030. If the Commission takes that view, there is an alternative that reaches substantially the same result without requiring the Commission to select a particular

future retirement date. The Company proposed to increase the annual depreciation expense for its nuclear production plant by approximately $11.8 million relative to the currently approved level, from approximately $23.5 million to approximately $35.3 million. Extending the Wolf Creek retirement date to 2065 reduces the Company's proposed nuclear depreciation expense by approximately $10.0 million annually, which leaves the resulting nuclear depreciation expense approximately $1.8 million above the currently approved level. The depreciation expense produced by a 2065 retirement date is therefore very close to the currently approved level. As a result, the Commission can reach substantially the same outcome by maintaining the currently approved depreciation rates for the Wolf Creek nuclear accounts. This alternative allows the Commission to avoid setting a specific revised retirement date while still declining to adopt the acceleration of nuclear depreciation expense that the Company has proposed.

Q WHAT DO YOU CONCLUDE REGARDING THE WOLF CREEK LIFE SPAN?

A I conclude that the 2045 probable retirement date the Company used for Wolf Creek no longer reflects the most reasonable estimate of the period over which Wolf Creek will provide service. Wolf Creek has already obtained one twenty-year license renewal, the operator has noticed its intent to pursue a subsequent twenty-year renewal that would extend the license to 2065, and Wolf Creek continues to serve as a long-term baseload resource during a period of substantial load growth. Under the Company's own license-based methodology and the study's own standard that retirement dates are reasonable estimates subject to modification, the best available information supports a probable retirement date of 2065. Using the 2045 date overstates the

depreciation expense charged to current customers and recovers the Wolf Creek investment more quickly than Wolf Creek is consumed in service.

For these reasons, it is my opinion that the probable retirement date for Wolf Creek should be extended to 2065. This adjustment reduces the Company's proposed depreciation expense by approximately $10.0 million annually. I recommend that the Commission adopt this adjustment. In the alternative, if the Commission prefers not to adopt a specific revised retirement date at this time, I recommend that the Commission maintain the currently approved depreciation rates for the Wolf Creek nuclear accounts, which produce a depreciation expense substantially similar to the result of a 2065 retirement date.

VI. IATAN UNIT 1 AND LA CYGNE UNIT 2 PROBABLE RETIREMENT DATES

Q WHAT IS THE SUBJECT OF THIS SECTION OF YOUR TESTIMONY?

A This section addresses the probable retirement dates that the Company used for two of its steam production units, Iatan Unit 1 and La Cygne Unit 2, in its depreciation study. The Company used a probable retirement date of March 2040 for each of these two units. For the reasons I explain below, those dates are inconsistent with the Company's own current resource planning, which no longer projects the retirement of either unit within its planning horizon. I recommend that the Commission extend the probable retirement date for Iatan Unit 1 and for La Cygne Unit 2 to June 2045 for the purpose of calculating depreciation rates for these units.

Q PLEASE SUMMARIZE YOUR RECOMMENDATION AND ITS EFFECT ON THE REVENUE REQUIREMENT.

A I recommend that the Commission extend the probable retirement date used for Iatan Unit 1 from March 2040 to June 2045 and extend the probable retirement date used for La Cygne Unit 2 and La Cygne Common from March 2040 to June 2045. Extending these dates spreads the recovery of the remaining investment in each unit over a longer remaining life, which reduces the Company's proposed depreciation expense by approximately $7.3 million on an annual basis. My recommendation aligns the depreciation rates of these units with the Company's own current resource plan, which is the best available evidence of the period over which these units are expected to remain in service.

Q WHAT PROBABLE RETIREMENT DATES DID THE COMPANY USE FOR THESE TWO UNITS IN ITS DEPRECIATION STUDY?

A The depreciation study uses a probable retirement date of March 2040 for Iatan Unit 1 and a probable retirement date of March 2040 for La Cygne Unit 2.[23] These dates apply across the steam production accounts for each unit, including structures and improvements, boiler plant equipment, turbogenerator units, and accessory electric equipment. The Company confirmed in discovery that the March 2040 date for Iatan Unit 1 has been in place and approved for the last several cases, and that the date for La Cygne Unit 2 was increased from 2038 to 2040 in this case.[24]

[23]Schedule JJS-1, Part III, at page III-6 (page 38 of the schedule).
[24]Evergy Missouri Metro responses to MECG Data Requests 2.22 and 2.23. See Schedule BCA-4.

Q HOW DOES THE COMPANY'S CURRENT RESOURCE PLANNING TREAT THESE TWO UNITS?

A The Company's 2026 Integrated Resource Plan Annual Update no longer projects the retirement of either Iatan Unit 1 or La Cygne Unit 2 within its planning horizon. Table 3 of the 2026 Annual Update compares the retirements assumed in the Company's 2025 Preferred Plan to those assumed in its 2026 Preferred Plan. The 2025 Preferred Plan assumed the retirement of La Cygne Unit 2 in March 2040 and Iatan Unit 1 in March 2040. The 2026 Preferred Plan removes both of those retirements and assumes only the retirement of La Cygne Unit 1, in March 2038.[25] The Company confirmed this in discovery, stating that its 2026 IRP assumes the retirement of La Cygne Unit 1 in March 2038 and assumes no other production plant retirements within the planning horizon through 2045.[26]

Q WHY DID THE COMPANY'S RESOURCE PLAN MOVE THESE RETIREMENTS BEYOND ITS PLANNING HORIZON?

A The Company explained in its 2026 Annual Update that the balance of risk affecting its coal fleet has shifted. The Company stated that it continues to plan for the measured retirement of its coal fleet over time, but that the risk balance has shifted due to rapid load growth, the need for reliable dispatchable capacity, higher development costs, and the slowing of decarbonization and environmental restrictions, and that the 2026 Annual Update accordingly delays planned retirement dates relative to the 2025 Annual Update.[27] The same load growth that the Company identifies as a reason to keep these

[25]Evergy Missouri Metro, 2026 Integrated Resource Plan Annual Update (May 2026), Table 3 (Evergy Metro Preferred Plan Comparison).
[26]Evergy Missouri Metro response to MECG Data Request 2.20. See Schedule BCA-4.
[27]Evergy Missouri Metro, 2026 Integrated Resource Plan Annual Update (May 2026), Section 2.5.

units in service longer is reflected throughout the Company's current resource plan, which delays coal retirements and adds new firm dispatchable generation across the planning horizon.

Q WHAT IS THE EFFECT OF THE INCONSISTENCY BETWEEN THE DEPRECIATION STUDY AND THE RESOURCE PLAN?

A The depreciation study recovers the cost of Iatan Unit 1 and La Cygne Unit 2 over a service period ending in March 2040, while the Company's own current resource plan expects both units to remain in service beyond that date and beyond the planning horizon through 2045. The depreciation study therefore recovers the cost of these units more quickly than the Company expects to consume them in providing service. Depreciation should allocate the cost of an asset over the period during which the asset provides service, using the most reasonable estimate of that period. The Company's most recent resource plan is the best available evidence of when these units are expected to retire, and that evidence does not support a March 2040 retirement date for either unit.

Q WHY DO YOU RECOMMEND A DATE OF JUNE 2045 RATHER THAN A LATER DATE?

A June 2045 is a conservative date that is directly supported by the Company's resource plan. The Company's 2026 Annual Update establishes that neither Iatan Unit 1 nor La Cygne Unit 2 is projected to retire within the planning horizon through 2045, which means the resource plan supports a retirement date for each unit no earlier than the end of that horizon. June 2045 reflects the near edge of the period the Company's own plan supports. I have not proposed a later date, even though the resource plan and

the long life spans the Company has cited for these units could support one, because June 2045 is the most modest extension that conforms the depreciation study to the Company's current resource planning. This date is also consistent with the June 2045 probable retirement date the Company uses for the Hawthorne Plant.

Q WHAT DO YOU CONCLUDE REGARDING THE PROBABLE RETIREMENT DATES FOR IATAN UNIT 1 AND LA CYGNE UNIT 2?

A I conclude that the March 2040 probable retirement dates the Company used for Iatan Unit 1 and La Cygne Unit 2 do not reflect the most reasonable estimate of the period over which these units will provide service. The Company's own 2026 IRP Annual Update no longer projects the retirement of either unit within its planning horizon through 2045, and the Company has explained that load growth and the need for reliable dispatchable capacity have caused it to keep these units in service longer. Using a March 2040 date overstates the depreciation expense charged to current customers and recovers the investment in these units more quickly than the Company expects to consume them. For these reasons, it is my opinion that the probable retirement date for Iatan Unit 1 and for La Cygne Unit 2 should each be extended to June 2045. This adjustment reduces the Company's proposed depreciation expense by approximately $7.3 million annually. I recommend that the Commission adopt this adjustment.

VII. MECG PROPOSED DEPRECIATION RATES

Q HAVE YOU CALCULATED DEPRECIATION RATES BASED ON YOUR RECOMMENDED ADJUSTMENTS?

A Yes. I present MECG's proposed depreciation rates in Schedule BCA-1, which incorporates the removal of terminal net salvage, the 20-year extension to the life of the Wolf Creek Nuclear Plant, and the updated retirement dates of Iatan Unit 1, La Cygne Unit 2, and La Cygne Common from March 2040 to June 2045 . Table 3, below, illustrates the MECG proposed depreciation rates and expense by functional group, resulting in an overall annual depreciation expense of $194.10 million, or a 2.92% depreciation rate.

TABLE 3

MECG Proposed Depreciation Rates and Expense for Electric Plant as of June 30, 2025

Depreciable Group	Expense	Rate
Steam Production	$ 64.62	3.06%
Nuclear Production	$ 25.22	2.15%
Solar Production	$ 0.34	4.22%
Wind Production	$ 3.01	2.08%
Other Production	$ 5.45	2.58%
Transmission	$ 13.63	2.92%
Distribution	$ 63.14	2.88%
General	$ 16.87	4.99%
Reserve Adj. for Amortization	$ 1.82	0.00%
Total Depreciable Plant	**$ 194.10**	**2.92%**

Source: Schedule BCA-1

Q HOW DO MECG'S PROPOSED DEPRECIATION RATES IMPACT THE DEPRECIATION EXPENSE IN THIS PROCEEDING?

A As developed in Schedule BCA-2, I present a comparison for each account based on the June 2025 plant balances. Table 4, below, summarizes the differences in the depreciation expense according to plant balances detailed in Schedule JJS-1.

The MECG recommended depreciation rates would reduce the Company's proposed depreciation expense as of June 30, 2025 by $25.37 million.

TABLE 4

Comparison of Evergy and MECG Proposed Depreciation Rates and Expense for Electric Plant as of June 30, 2025

Depreciable Group	Evergy Expense	Evergy Rate	MECG Expense	MECG Rate	Difference Expense Amount	Difference Expense Percent	Difference Rate
Steam Production	$ 79.29	3.75%	$ 64.62	3.06%	$ (14.67)	-18.50%	-0.69%
Nuclear Production	$ 35.25	3.00%	$ 25.22	2.15%	$ (10.03)	-28.46%	-0.85%
Solar Production	$ 0.36	4.49%	$ 0.34	4.22%	$ (0.02)	-5.97%	-0.27%
Wind Production	$ 3.38	2.34%	$ 3.01	2.08%	$ (0.37)	-11.07%	-0.26%
Other Production	$ 5.72	2.71%	$ 5.45	2.58%	$ (0.28)	-4.81%	-0.13%
Transmission	$ 13.63	2.92%	$ 13.63	2.92%	$ -	0.00%	0.00%
Distribution	$ 63.14	2.88%	$ 63.14	2.88%	$ -	0.00%	0.00%
General	$ 16.87	4.99%	$ 16.87	4.99%	$ -	0.00%	0.00%
Reserve Adj. for Amortization	$ 1.82	0.00%	$ 1.82	0.00%	$ -	0.00%	0.00%
Total Depreciable Plant	**$ 219.47**	**3.30%**	**$ 194.10**	**2.92%**	**$ (25.37)**	**-11.56%**	**-0.38%**

Source: Schedule BCA-2

VIII. CONCLUSION

Q PLEASE SUMMARIZE YOUR CONCLUSIONS AND RECOMMENDATIONS.

A I recommend the Commission approve MECG's deprecation rates presented in Schedule BCA-1.

As I have demonstrated throughout my testimony, the inclusion of terminal net salvage is inconsistent with the established practice of this Commission, the costs are

neither known nor measurable, and the inclusion of these costs would burden current customers with unnecessary and excessive depreciation expense. Therefore, terminal net salvage should be excluded from the Company's production plant depreciation rates.

The Commission should also calculate Evergy's depreciation rates related to its Wolf Creek nuclear assets with a retirement date of 2065, corresponding with a 20-year extension of the operating license, as indicated by Wolf Creek's operator, who has filed notice regarding this extension. If the Commission does not wish to set a specific retirement date at this time, I recommend the Commission retain the currently approved depreciation rates for Wolf Creek.

Finally, Evergy's depreciation rates for Iatan Unit 1, La Cygne Unit 2, and La Cygne Common should be calculated using a retirement date that aligns with the best available evidence and expectation of how long these units are expected to remain in service. The March 2040 retirement date utilized in the Company's depreciation study is no longer the best available retirement date. Instead, a retirement date of June 2045 should be utilized to follow the assumptions within the Company's 2026 IRP.

Q DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A Yes, it does.

Qualifications of Brian C. Andrews

Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A Brian C. Andrews. My business address is 16690 Swingley Ridge Road, Suite 140, Chesterfield, MO 63017.

Q PLEASE STATE YOUR OCCUPATION.

A I am a consultant in the field of public utility regulation and a Principal with the firm of Brubaker & Associates, Inc. ("BAI"), energy, economic and regulatory consultants.

Q PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND PROFESSIONAL EMPLOYMENT EXPERIENCE.

A I received a Bachelor of Science Degree in Electrical Engineering from the Washington University in St. Louis/University of Missouri - St. Louis Joint Engineering Program. I have also received a Master of Science Degree in Applied Economics from Georgia Southern University.

I have attended training seminars on multiple topics including class cost of service, depreciation, power risk analysis, production cost modeling, cost-estimation for transmission projects, transmission line routing, MISO load serving entity fundamentals and more.

I am a member and a former President of the Society of Depreciation Professionals. I have been awarded the designation of Certified Depreciation Professional ("CDP") by the Society of Depreciation Professionals. I am also a certified Engineer Intern in the State of Missouri.

As a Principal at BAI, and as an Associate, Senior Consultant, Consultant, Associate Consultant and Assistant Engineer before that, I have been involved with

several regulated and competitive electric service issues. These have included book depreciation, fuel and purchased power cost, transmission planning, transmission line routing, resource planning including renewable portfolio standards compliance, electric price forecasting, class cost of service, power procurement, and rate design. This has involved use of power flow, production cost, cost of service, and various other analyses and models to address these issues, utilizing, but not limited to, various programs such as Strategist, RealTime, PSS/E, MatLab, R Studio, ArcGIS, Excel, and the United States Department of Energy/Bonneville Power Administration's Corona and Field Effects ("CAFÉ") Program. In addition, I have received extensive training on the PLEXOS Integrated Energy Model and the EnCompass Power Planning Software. I have provided testimony on many of these issues before the Public Service Commissions in Arizona, Arkansas, California, Colorado, Florida, Illinois, Indiana, Kansas, Kentucky, Louisiana, Michigan, Minnesota, Missouri, Montana, New Mexico, Oklahoma, South Carolina, Texas, Virginia, and Washington DC.

BAI was formed in April 1995. BAI provides consulting services in the economic, technical, accounting, and financial aspects of public utility rates and in the acquisition of utility and energy services through RFPs and negotiations, in both regulated and unregulated markets. Our clients include large industrial and institutional customers, some utilities and, on occasion, state regulatory agencies. We also prepare special studies and reports, forecasts, surveys and siting studies, and present seminars on utility-related issues.

In general, we are engaged in energy and regulatory consulting, economic analysis and contract negotiation.

EVERGY METRO, INC.

SUMMARY OF MECG ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL ACCRUAL RATES RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	TOTAL ACCRUAL AMOUNT	TOTAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	STEAM PRODUCTION PLANT										
311.00	STRUCTURES AND IMPROVEMENTS										
	HAWTHORN COMMON	6-2045	80-R2	*	(3)	9,207,790.97	2,727,622	6,756,403	347,953	3.78	19.4
	HAWTHORN UNIT 5	6-2045	80-R2	*	(5)	13,269,962.61	4,002,308	9,931,153	516,406	3.89	19.2
	HAWTHORN UNIT 9	6-2045	80-R2	*	(6)	1,196,375.67	458,635	809,523	42,066	3.52	19.2
	IATAN COMMON	6-2070	80-R2	*	(12)	68,552,365.07	13,187,417	63,591,232	1,555,400	2.27	40.9
	IATAN UNIT 1	6-2045	80-R2	*	(6)	6,198,235.90	1,852,405	4,717,725	243,735	3.93	19.4
	LACYGNE COMMON	6-2045	80-R2	*	(3)	60,837,720.51	17,265,660	45,397,192	2,323,793	3.82	19.5
	LACYGNE UNIT 1	3-2038	80-R2	*	(3)	10,991,493.79	5,506,859	5,814,380	471,575	4.29	12.3
	LACYGNE UNIT 2	6-2045	80-R2	*	(5)	3,105,585.76	994,677	2,266,188	117,819	3.79	19.2
	TOTAL STRUCTURES AND IMPROVEMENTS					173,359,530.28	45,995,583	139,283,796	5,618,747	3.24	
312.00	BOILER PLANT EQUIPMENT										
	HAWTHORN COMMON	6-2045	50-S0	*	(3)	1,646,321.16	317,718	1,377,993	74,019	4.50	18.6
	HAWTHORN UNIT 5	6-2045	50-S0	*	(5)	84,737,007.58	17,522,255	71,451,603	3,962,897	4.68	18.0
	HAWTHORN UNIT 9	6-2045	50-S0	*	(6)	23,083,181.79	10,851,903	13,616,269	791,478	3.43	17.2
	IATAN COMMON	6-2070	50-S0	*	(12)	113,621,629.57	38,033,617	89,222,608	2,807,858	2.47	31.8
	IATAN UNIT 1	6-2045	50-S0	*	(6)	231,698,140.00	100,166,104	145,433,924	8,277,328	3.57	17.6
	LACYGNE COMMON	6-2045	50-S0	*	(3)	71,257,830.40	24,757,473	48,638,092	2,672,347	3.75	18.2
	LACYGNE UNIT 1	3-2038	50-S0	*	(3)	204,710,613.93	96,434,070	114,417,863	9,532,908	4.66	12.0
	LACYGNE UNIT 2	6-2045	50-S0	*	(5)	180,971,213.55	58,736,051	131,283,724	7,364,531	4.07	17.8
	TOTAL BOILER PLANT EQUIPMENT					911,725,937.98	346,819,190	615,442,077	35,483,365	3.89	
312.01	BOILER PLANT EQUIPMENT - UNIT TRAINS		25-R2.5		25	10,608,674.04	5,042,797	2,913,708	312,474	2.95	9.3
312.02	BOILER PLANT EQUIPMENT - AQC										
	HAWTHORN UNIT 5	6-2045	50-S0	*	(5)	238,205.97	(8,268)	258,384	13,745	5.77	18.8
	IATAN COMMON	6-2070	50-S0	*	(12)	28,957.39	0	32,432	867	2.99	37.4
	LACYGNE COMMON	6-2045	50-S0	*	(3)	149,808.91	0	154,303	8,255	5.51	18.7
	LACYGNE UNIT 1	3-2038	50-S0	*	(3)	2,422,335.61	1,371,776	1,123,230	93,014	3.84	12.1
	LACYGNE UNIT 2	6-2045	50-S0	*	(5)	168,900.03	0	177,345	9,287	5.50	19.1
	TOTAL BOILER PLANT EQUIPMENT - AQC					3,008,207.91	1,363,508	1,745,694	125,168	4.16	
314.00	TURBOGENERATOR UNITS										
	HAWTHORN COMMON	6-2045	60-R1.5	*	(3)	64,047.87	25,033	40,937	2,162	3.38	18.9
	HAWTHORN UNIT 5	6-2045	60-R1.5	*	(5)	60,346,515.45	25,333,250	38,030,591	2,054,930	3.41	18.5
	HAWTHORN UNIT 9	6-2045	60-R1.5	*	(6)	10,785,512.56	3,652,491	7,780,152	415,876	3.86	18.7
	IATAN COMMON	6-2070	60-R1.5	*	(12)	3,111,270.03	955,088	2,529,534	68,506	2.20	36.9
	IATAN UNIT 1	6-2045	60-R1.5	*	(6)	50,336,135.77	16,933,872	36,422,431	1,959,669	3.89	18.6
	LACYGNE COMMON	6-2045	60-R1.5	*	(3)	520,228.49	173,562	362,273	19,025	3.66	19.0
	LACYGNE UNIT 1	3-2038	60-R1.5	*	(3)	30,270,937.32	13,308,027	17,871,038	1,458,920	4.82	12.2
	LACYGNE UNIT 2	6-2045	60-R1.5	*	(5)	21,638,180.64	9,977,327	12,742,763	689,125	3.18	18.5
	TOTAL TURBOGENERATOR UNITS					177,072,828.13	70,358,651	115,779,719	6,668,213	3.77	
315.00	ACCESSORY ELECTRIC EQUIPMENT										
	HAWTHORN COMMON	6-2045	50-S0.5	*	(3)	2,146,173.21	697,561	1,512,997	81,435	3.79	18.6
	HAWTHORN UNIT 5	6-2045	50-S0.5	*	(5)	16,006,089.23	4,702,844	12,103,550	665,842	4.16	18.2
	HAWTHORN UNIT 9	6-2045	50-S0.5	*	(6)	8,370,517.94	3,998,532	4,874,217	276,628	3.30	17.6
	IATAN COMMON	6-2070	50-S0.5	*	(12)	15,094,835.08	4,564,841	12,341,374	380,181	2.52	32.5
	IATAN UNIT 1	6-2045	50-S0.5	*	(6)	31,060,128.32	15,783,990	17,139,746	967,318	3.11	17.7
	LACYGNE COMMON	6-2045	50-S0.5	*	(3)	3,568,647.24	259,681	3,416,026	187,162	5.24	18.3
	LACYGNE UNIT 1	3-2038	50-S0.5	*	(3)	10,804,255.78	6,296,352	4,832,031	417,271	3.86	11.6
	LACYGNE UNIT 2	6-2045	50-S0.5	*	(5)	8,966,606.52	4,605,107	4,809,830	286,227	3.19	16.8
	TOTAL ACCESSORY ELECTRIC EQUIPMENT					96,017,253.32	40,908,908	61,029,772	3,262,065	3.40	
315.010	ACCESSORY ELECTRIC EQUIPMENT - COMPUTER HARDWARE										
	HAWTHORN COMMON		8-SQ		0	370,375.79	322,298	48,078	17,068	4.61	2.8

EVERGY METRO, INC.

SUMMARY OF MECG ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL ACCRUAL RATES RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	TOTAL ACCRUAL AMOUNT	TOTAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	HAWTHORN UNIT 5		8-SQ	0	2,547,856.88	2,327,901	219,956	54,989	2.16	4.0
	HAWTHORN UNIT 9		8-SQ	0	571,781.35	571,781	0	0	- **	-
	IATAN COMMON		8-SQ	0	1,033,005.91	836,726	196,280	59,354	5.75	3.3
	IATAN UNIT 1		8-SQ	0	1,676,026.43	1,676,026	0	0	- **	-
	IATAN UNIT 2		8-SQ	0	753,236.73	753,236	1	0	- **	-
	LACYGNE COMMON		8-SQ	0	2,316,725.78	2,239,878	76,848	16,007	0.69	4.8
	LACYGNE UNIT 1		8-SQ	0	977,907.73	977,908	(0)	0	- **	-
	LACYGNE UNIT 2		8-SQ	0	543,249.74	543,250	(0)	0	- **	-
	TOTAL ACCESSORY ELECTRIC EQUIPMENT - COMPUTER HARDWARE				10,790,166.34	10,249,004	541,162	147,418	1.37	
315.020	ACCESSORY ELECTRIC EQUIPMENT - COMPUTER SOFTWARE									
	HAWTHORN COMMON		5-SQ	0	86,576.31	86,576	0	0	- ***	-
	HAWTHORN UNIT 5		5-SQ	0	522,875.00	522,875	0	0	- ***	-
	IATAN COMMON		5-SQ	0	896,395.00	896,395	0	0	- ***	-
	IATAN UNIT 1		5-SQ	0	1,373,226.83	1,373,227	(0)	0	- ***	-
	IATAN UNIT 2		5-SQ	0	458,149.74	458,150	(0)	0	- ***	-
	LACYGNE COMMON		5-SQ	0	617,711.74	617,712	0	0	- ***	-
	LACYGNE UNIT 1		5-SQ	0	1,398,759.58	1,398,760	(0)	0	- ***	-
	LACYGNE UNIT 2		5-SQ	0	1,555,215.04	1,555,215	(0)	0	- ***	-
	TOTAL ACCESSORY ELECTRIC EQUIPMENT - COMPUTER SOFTWARE				6,908,909.24	6,908,910	(1)	0	-	
315.030	ACCESSORY ELECTRIC EQUIPMENT - COMMUNICATION EQUIPMENT									
	HAWTHORN COMMON		35-SQ	0	131,275.98	91,585	39,691	3,341	2.55	11.9
	HAWTHORN UNIT 5		35-SQ	0	885,105.44	637,932	247,173	25,459	2.88	9.7
	IATAN COMMON		35-SQ	0	266,339.29	178,754	87,585	7,877	2.96	11.1
	IATAN UNIT 1		35-SQ	0	41,953.99	25,213	16,741	914	2.18	18.3
	IATAN UNIT 2		35-SQ	0	4,468.39	1,292	3,176	140	3.14	22.6
	LACYGNE COMMON		35-SQ	0	390,697.88	251,472	139,226	11,301	2.89	12.3
	LACYGNE UNIT 1		35-SQ	0	2,366.54	2,027	340	68	2.87	5.0
	LACYGNE UNIT 2		35-SQ	0	206,719.62	161,980	44,740	4,968	2.40	9.0
	TOTAL ACCESSORY ELECTRIC EQUIPMENT - COMMUNICATION EQUIPMENT				1,928,927.13	1,350,255	578,672	54,068	2.80	
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	HAWTHORN COMMON	6-2045	45-S0.5	* (3)	5,664,389.88	2,159,101	3,675,220	203,121	3.59	18.1
	HAWTHORN UNIT 5	6-2045	45-S0.5	* (5)	3,758,982.98	1,143,692	2,803,240	172,441	4.59	16.3
	HAWTHORN UNIT 9	6-2045	45-S0.5	* (6)	181,718.07	48,608	144,013	8,415	4.63	17.1
	IATAN COMMON	6-2070	45-S0.5	* (12)	3,156,501.92	596,689	2,938,593	99,516	3.15	29.5
	IATAN UNIT 1	6-2045	45-S0.5	* (6)	5,400,979.87	1,381,325	4,343,714	248,633	4.60	17.5
	LACYGNE COMMON	6-2045	45-S0.5	* (3)	3,560,094.31	851,581	2,815,317	156,551	4.40	18.0
	LACYGNE UNIT 1	3-2038	45-S0.5	* (3)	1,538,807.28	502,160	1,082,811	92,508	6.01	11.7
	LACYGNE UNIT 2	6-2045	45-S0.5	* (5)	870,090.86	260,390	653,205	41,409	4.76	15.8
	MISCELLANEOUS		45-S0.5	0	861,696.14	242,936	618,760	18,564	2.15	33.3
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT				24,993,261.31	7,186,483	19,074,873	1,041,158	4.17	
	TOTAL STEAM PRODUCTION PLANT				**1,416,413,695.68**	**536,183,290**	**956,389,472**	**52,712,677**	**3.72**	
	HAWTHORN UNIT 5 REBUILD									
311.02	STRUCTURES AND IMPROVEMENTS	6-2045	80-R2	* (7)	4,471,080.31	4,367,104	416,952	21,690	0.49	19.2
312.03	BOILER PLANT EQUIPMENT	6-2045	50-S0	* (7)	107,690,419.91	81,390,913	33,837,836	1,980,169	1.84	17.1
315.01	ACCESSORY ELECTRIC EQUIPMENT	6-2045	50-S0.5	* (7)	17,282,101.91	16,220,895	2,270,954	133,054	0.77	17.1
316.01	MISCELLANEOUS POWER PLANT EQUIPMENT	6-2045	45-S0.5	* (7)	1,202,141.27	1,131,371	154,920	9,456	0.79	16.4
	TOTAL HAWTHORN 5 REBUILD				**130,645,743.40**	**103,110,283**	**36,680,662**	**2,144,368**	**1.64**	
	IATAN UNIT 2									
311.04	STRUCTURES AND IMPROVEMENTS	6-2070	80-R2	* (12)	49,032,818.67	29,769,072	25,147,685	611,277	1.25	41.1
312.04	BOILER PLANT EQUIPMENT	6-2070	50-S0	* (12)	354,511,676.98	202,698,326	194,354,752	5,925,017	1.67	32.8
314.04	TURBOGENERATOR UNITS	6-2070	60-R1.5	* (12)	126,507,966.11	48,561,527	93,127,395	2,489,975	1.97	37.4
315.04	ACCESSORY ELECTRIC EQUIPMENT	6-2070	50-S0.5	* (12)	32,011,309.84	13,504,505	22,348,162	681,037	2.13	32.8

EVERGY METRO, INC.

SUMMARY OF MECG ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL ACCRUAL RATES RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	TOTAL ACCRUAL AMOUNT	TOTAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
316.04	MISCELLANEOUS POWER PLANT EQUIPMENT	6-2070	45-S0.5	*	(12)	2,798,882.26	1,309,181	1,825,567	58,857	2.10	31.0
	TOTAL IATAN UNIT 2					**564,862,653.86**	**295,842,611**	**336,803,561**	**9,766,162**	**1.73**	
	GRAND TOTAL STEAM PRODUCTION PLANT					**2,111,922,092.94**	**935,136,184**	**1,329,873,696**	**64,623,207**	**3.06**	
	NUCLEAR PRODUCTION PLANT										
321.00	STRUCTURES AND IMPROVEMENTS	6-2065	95-R2.5	*	(4)	272,120,200.15	179,729,792	103,275,216	2,774,478	1.02	37.2
322.00	REACTOR PLANT EQUIPMENT	6-2065	60-R2	*	(4)	561,812,427.98	324,660,694	259,624,231	8,326,466	1.48	31.2
323.00	TURBOGENERATOR UNITS	6-2065	45-S1.5	*	(4)	120,801,450.08	71,710,531	53,922,977	2,332,395	1.93	23.1
324.00	ACCESSORY ELECTRIC EQUIPMENT	6-2065	50-S0.5	*	(4)	95,445,443.42	50,005,453	49,257,808	1,857,265	1.95	26.5
324.010	ACCESSORY ELECTRIC EQUIPMENT - COMPUTER HARDWARE		8-SQ		0	41,854,748.26	29,987,403	11,867,345	5,709,519	13.64	2.1
324.020	ACCESSORY ELECTRIC EQUIPMENT - COMPUTER SOFTWARE - 5-YEAR		5-SQ		0	18,745,763.91	15,425,080	3,320,684	1,363,420	7.27	2.4
324.023	ACCESSORY ELECTRIC EQUIPMENT - COMPUTER SOFTWARE - 10-YEAR		10-SQ		0	17,316,088.94	3,523,155	13,792,934	1,708,446	9.87	8.1
324.030	ACCESSORY ELECTRIC EQUIPMENT - COMMUNICATION EQUIPMENT		35-SQ		0	3,361,859.93	1,212,464	2,149,396	134,641	4.00	16.0
325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	6-2065	45-R1	*	(4)	43,016,136.18	16,004,536	28,732,246	1,015,062	2.36	28.3
	TOTAL NUCLEAR PRODUCTION PLANT					**1,174,474,118.85**	**692,259,108**	**525,942,837**	**25,221,693**	**2.15**	
	SOLAR PRODUCTION PLANT										
338.020	STRUCTURES AND IMPROVEMENTS - SOLAR										
	HAWTHORN SOLAR	6-2052	40-S3	*	(2)	883,176.39	107,238	793,602	30,247	3.42	26.2
338.040	PANELS - SOLAR										
	HAWTHORN SOLAR	6-2052	30-S2.5	*	(2)	4,120,812.24	538,320	3,664,908	155,049	3.76	23.6
	MISCELLANEOUS SOLAR	6-2038	30-S2.5	*	(1)	526,292.89	275,380	256,176	22,067	4.19	11.6
	TOTAL PANELS - SOLAR					4,647,105.13	813,700	3,921,084	177,115	3.81	
338.050	COLLECTION SYSTEMS - SOLAR										
	HAWTHORN SOLAR	6-2052	30-S2.5	*	(2)	1,326,001.97	161,008	1,191,514	50,409	3.80	23.6
338.070	INVERTERS - SOLAR										
	HAWTHORN SOLAR	6-2052	10-S2.5	*	(2)	366,639.78	44,519	329,454	46,866	12.78	7.0
338.080	ACCESSORY ELECTRIC EQUIPMENT - SOLAR										
	HAWTHORN SOLAR	6-2052	25-S2.5	*	(2)	883,522.09	107,280	793,912	37,736	4.27	21.0
	TOTAL SOLAR PRODUCTION PLANT					**8,106,445.36**	**1,233,745**	**7,029,566**	**342,373**	**4.22**	**20.5**
	WIND PRODUCTION PLANT										
338.210	STRUCTURES AND IMPROVEMENTS - WIND										
	SPEARVILLE COMMON	6-2035	60-R3	*	(1)	3,257,329.25	2,501,525	788,378	79,779	2.45	9.9
	SPEARVILLE UNIT 1	6-2031	60-R3	*	0	2,657,893.28	2,625,129	32,764	5,502	0.21	6.0
	SPEARVILLE UNIT 2	6-2035	60-R3	*	0	3,038,640.78	2,237,753	800,888	80,997	2.67	9.9
	TOTAL STRUCTURES AND IMPROVEMENTS - WIND					8,953,863.31	7,364,407	1,622,030	166,278	1.86	
338.230	TURBINES - WIND										
	SPEARVILLE COMMON	6-2035	45-R2.5	*	(1)	160,320.21	119,963	41,961	4,247	2.65	9.9
	SPEARVILLE UNIT 1	6-2031	45-R2.5	*	0	54,854,645.39	51,604,062	3,250,583	547,554	1.00	5.9
	SPEARVILLE UNIT 2	6-2035	45-R2.5	*	0	67,999,837.74	49,103,838	18,896,000	1,950,112	2.87	9.7
	TOTAL TURBINES - WIND					123,014,803.34	100,827,863	22,188,544	2,501,912	2.03	
338.240	TOWERS AND FIXTURES - WIND										
	SPEARVILLE UNIT 1	6-2031	40-R3	*	0	269,006.53	124,640	144,367	24,159	8.98	6.0
	SPEARVILLE UNIT 2	6-2035	40-R3	*	0	274,429.39	93,955	180,474	18,208	6.63	9.9
	TOTAL TOWERS AND FIXTURES - WIND					543,435.92	218,595	324,841	42,367	7.80	

EVERGY METRO, INC.

SUMMARY OF MECG ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL ACCRUAL RATES RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	TOTAL ACCRUAL AMOUNT	TOTAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
338.260	COLLECTION SYSTEMS - WIND									
	SPEARVILLE COMMON	6-2035	30-R2.5 *	(1)	6,570,332.76	5,324,822	1,311,214	148,947	2.27	8.8
338.270	GENERATORS - WIND									
	SPEARVILLE UNIT 1	6-2031	40-S1.5 *	0	4,628.06	2,596	2,032	341	7.37	6.0
	SPEARVILLE UNIT 2	6-2035	40-S1.5 *	0	4,476.75	3,030	1,447	146	3.27	9.9
	TOTAL GENERATORS - WIND				9,104.81	5,626	3,479	488	5.36	
338.290	ACCESSORY ELECTRIC EQUIPMENT - WIND									
	SPEARVILLE COMMON	6-2035	45-R3 *	(1)	3,247,258.82	2,697,396	582,336	60,020	1.85	9.7
	SPEARVILLE UNIT 1	6-2031	45-R3 *	0	87,808.06	22,604	65,204	10,891	12.40	6.0
	SPEARVILLE UNIT 2	6-2035	45-R3 *	0	114,488.68	98,903	15,586	1,583	1.38	9.8
	TOTAL ACCESSORY ELECTRIC EQUIPMENT - WIND				3,449,555.56	2,818,903	663,125	72,494	2.10	
338.300	ACCESSORY ELECTRIC EQUIPMENT - COMPUTER HARDWARE - WIND									
	SPEARVILLE COMMON		8-SQ	0	388,362.44	284,706	103,656	35,282	9.08	2.9
338.320	ACCESSORY ELECTRIC EQUIPMENT - COMMUNICATION EQUIPMENT - WIND									
	SPEARVILLE COMMON		35-SQ	0	1,183,915.49	577,890	606,025	35,065	2.96	17.3
338.330	MISCELLANEOUS POWER PLANT EQUIPMENT - WIND									
	SPEARVILLE COMMON	6-2035	35-S2.5 *	(1)	150,468.53	129,731	22,242	2,271	1.51	9.8
	TOTAL WIND PRODUCTION PLANT				**144,263,842.16**	**117,552,542**	**26,845,157**	**3,005,104**	**2.08**	
	OTHER PRODUCTION PLANT									
341.00	STRUCTURES AND IMPROVEMENTS									
	NORTHEAST COMBUSTION TURBINES	6-2040	65-R2.5 *	(3)	934,021.04	608,452	353,590	24,113	2.58	14.7
	WEST GARDNER COMBUSTION TURBINES	6-2048	65-R2.5 *	(2)	2,340,270.97	863,447	1,523,629	69,251	2.96	22.0
	MIAMI COUNTY COMBUSTION TURBINES	6-2048	65-R2.5 *	(2)	1,208,005.72	428,641	803,524	36,520	3.02	22.0
	HAWTHORN UNIT 6	6-2045	65-R2.5 *	(2)	121,955.13	49,419	74,975	3,896	3.19	19.2
	HAWTHORN UNIT 7	6-2045	65-R2.5 *	(2)	377,919.48	184,958	200,520	10,575	2.80	19.0
	HAWTHORN UNIT 8	6-2045	65-R2.5 *	(2)	329,756.75	34,653	301,699	15,372	4.66	19.6
	TOTAL STRUCTURES AND IMPROVEMENTS				5,311,929.09	2,169,570	3,257,938	159,727	3.01	
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES									
	NORTHEAST COMBUSTION TURBINES	6-2040	50-R2.5 *	(3)	1,202,650.37	769,385	469,345	35,112	2.92	13.4
	WEST GARDNER COMBUSTION TURBINES	6-2048	50-R2.5 *	(2)	1,729,821.37	887,809	876,608	42,982	2.48	20.4
	MIAMI COUNTY COMBUSTION TURBINES	6-2048	50-R2.5 *	(2)	1,059,474.62	553,635	527,029	25,936	2.45	20.3
	HAWTHORN UNIT 6	6-2045	50-R2.5 *	(2)	564,905.89	325,932	250,272	13,993	2.48	17.9
	HAWTHORN UNIT 7	6-2045	50-R2.5 *	(2)	1,786,673.51	523,767	1,298,640	68,134	3.81	19.1
	HAWTHORN UNIT 8	6-2045	50-R2.5 *	(2)	1,719,602.54	407,850	1,346,145	70,053	4.07	19.2
	TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES				8,063,128.30	3,468,378	4,768,039	256,210	3.18	
344.00	GENERATORS									
	NORTHEAST COMBUSTION TURBINES	6-2040	60-R2 *	(3)	40,648,098.57	25,360,841	16,506,700	1,156,714	2.85	14.3
	WEST GARDNER COMBUSTION TURBINES	6-2048	60-R2 *	(2)	64,773,964.63	33,510,385	32,559,059	1,522,583	2.35	21.4
	MIAMI COUNTY COMBUSTION TURBINES	6-2048	60-R2 *	(2)	14,734,658.37	8,468,535	6,560,817	308,021	2.09	21.3
	HAWTHORN UNIT 6	6-2045	60-R2 *	(2)	34,002,607.04	17,679,828	17,002,831	896,821	2.64	19.0
	HAWTHORN UNIT 7	6-2045	60-R2 *	(2)	12,134,857.45	8,050,921	4,326,633	233,118	1.92	18.6
	HAWTHORN UNIT 8	6-2045	60-R2 *	(2)	15,011,420.67	8,342,576	6,969,073	369,543	2.46	18.9
	TOTAL GENERATORS				181,305,606.73	101,413,086	83,925,113	4,486,801	2.47	
345.00	ACCESSORY ELECTRIC EQUIPMENT									
	NORTHEAST COMBUSTION TURBINES	6-2040	50-R2.5 *	(3)	6,862,292.28	3,821,514	3,246,647	236,136	3.44	13.7
	WEST GARDNER COMBUSTION TURBINES	6-2048	50-R2.5 *	(2)	3,911,952.96	1,942,802	2,047,391	99,172	2.54	20.6
	MIAMI COUNTY COMBUSTION TURBINES	6-2048	50-R2.5 *	(2)	1,119,178.76	530,526	611,037	29,510	2.64	20.7

EVERGY METRO, INC.

SUMMARY OF MECG ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL ACCRUAL RATES RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	TOTAL ACCRUAL AMOUNT	TOTAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	HAWTHORN UNIT 6	6-2045	50-R2.5 *	(2)	1,283,542.13	550,631	758,582	42,435	3.31	17.9
	HAWTHORN UNIT 7	6-2045	50-R2.5 *	(2)	1,231,393.82	695,976	560,045	30,882	2.51	18.1
	HAWTHORN UNIT 8	6-2045	50-R2.5 *	(2)	798,382.66	453,386	360,964	19,964	2.50	18.1
	TOTAL ACCESSORY ELECTRIC EQUIPMENT				15,206,742.61	7,994,835	7,584,665	458,097	3.01	
345.010	ACCESSORY ELECTRIC EQUIPMENT - COMPUTER HARDWARE									
	NORTHEAST COMBUSTION TURBINES		8-SQ	0	77,241.77	69,607	7,635	2,564	3.32	3.0
	WEST GARDNER COMBUSTION TURBINES		8-SQ	0	158,154.19	118,884	39,270	11,660	7.37	3.4
	MIAMI COUNTY COMBUSTION TURBINES		8-SQ	0	85,463.39	85,463	0	0	- **	-
	HAWTHORN UNIT 6		8-SQ	0	253,473.25	253,473	0	0	- **	-
	HAWTHORN UNIT 7		8-SQ	0	87,860.35	87,860	0	0	0.00 **	1.0
	HAWTHORN UNIT 8		8-SQ	0	79,921.88	79,922	(0)	0	- **	-
	TOTAL ACCESSORY ELECTRIC EQUIPMENT - COMPUTER HARDWARE				742,114.83	695,210	46,905	14,224	1.92	
345.020	ACCESSORY ELECTRIC EQUIPMENT - COMPUTER SOFTWARE									
	WEST GARDNER COMBUSTION TURBINES		5-SQ	0	56,124.77	56,125	0	0	- ***	-
	MIAMI COUNTY COMBUSTION TURBINES		5-SQ	0	13,697.16	13,697	0	0	- ***	-
	HAWTHORN UNIT 6		5-SQ	0	274,217.01	219,374	54,843	54,843	20.00	1.0
	TOTAL ACCESSORY ELECTRIC EQUIPMENT - COMPUTER SOFTWARE				344,038.94	289,196	54,843	54,843	15.94	
345.030	ACCESSORY ELECTRIC EQUIPMENT - COMMUNICATION EQUIPMENT									
	NORTHEAST COMBUSTION TURBINES		35-SQ	0	16,665.44	5,175	11,490	573	3.44	20.1
	WEST GARDNER COMBUSTION TURBINES		35-SQ	0	38,264.94	23,069	15,196	536	1.40	28.4
	TOTAL ACCESSORY ELECTRIC EQUIPMENT - COMMUNICATION EQUIPMENT				54,930.38	28,245	26,686	1,109	2.02	
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	NORTHEAST COMBUSTION TURBINES	6-2040	45-R2.5 *	(3)	160,396.96	91,947	73,262	5,189	3.24	14.1
	WEST GARDNER COMBUSTION TURBINES	6-2048	45-R2.5 *	(2)	142,274.71	31,099	114,021	5,283	3.71	21.6
	MIAMI COUNTY COMBUSTION TURBINES	6-2048	45-R2.5 *	(2)	45,992.88	11,322	35,591	1,651	3.59	21.6
	HAWTHORN UNIT 6	6-2045	45-R2.5 *	(2)	36,764.13	0	37,499	1,958	5.33	19.2
	HAWTHORN UNIT 7	6-2045	45-R2.5 *	(2)	1,839.48	104	1,773	92	4.98	19.3
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT				387,268.16	134,472	262,146	14,173	3.66	
	TOTAL OTHER PRODUCTION PLANT				**211,415,759.04**	**116,192,992**	**99,926,336**	**5,445,183**	**2.58**	
	TOTAL PRODUCTION PLANT				**3,650,182,258.35**	**1,862,374,571**	**1,989,617,592**	**98,637,560**	**2.70**	
	TRANSMISSION PLANT[1]									
351.010	COMPUTER HARDWARE		8-SQ	0	5,819.95	2,184	3,636	727	12.49	5.0
351.030	COMMUNICATION EQUIPMENT		35-SQ	0	31,515,344.06	8,279,406	23,235,938	1,685,003	5.35	13.8
352.00	STRUCTURES AND IMPROVEMENTS		65-R3	(15)	5,232,001.61	2,119,885	3,896,917	86,283	1.65	45.2
353.00	STATION EQUIPMENT		58-R1	(20)	181,967,917.02	34,098,090	184,263,410	3,825,816	2.10	48.2
354.00	TOWERS AND FIXTURES		70-R4	(15)	2,331,330.61	2,314,574	366,456	5,660	0.24	64.7
354.05	TOWERS AND FIXTURES - SUBTRANSMISSION		70-R4	(15)	5,423.58	5,705	532	57	1.05	9.3
355.00	POLES AND FIXTURES		60-R2	(80)	151,372,629.79	40,437,752	232,032,982	4,648,241	3.07	49.9
355.05	POLES AND FIXTURES - SUBTRANSMISSION		60-R2	(80)	11,716,504.90	9,674,516	11,415,193	734,436	6.27	15.5
356.00	OVERHEAD CONDUCTORS AND DEVICES		60-R2.5	(60)	58,783,742.28	26,602,746	67,451,242	1,730,166	2.94	39.0
356.05	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION		60-R2.5	(60)	11,398,871.06	8,401,796	9,836,398	587,647	5.16	16.7
357.00	UNDERGROUND CONDUIT		65-R4	(50)	5,870,866.22	1,219,200	7,587,099	179,694	3.06	42.2
357.05	UNDERGROUND CONDUIT - SUBTRANSMISSION		65-R4	0	532,149.54	110,706	421,444	8,251	1.55	51.1
358.00	UNDERGROUND CONDUCTORS AND DEVICES		60-R4	(10)	6,046,581.67	1,332,304	5,318,936	134,831	2.23	39.4
358.05	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION		60-R4	(10)	192,951.68	37,396	174,851	3,583	1.86	48.8
	TOTAL TRANSMISSION PLANT				**466,972,133.97**	**134,636,260**	**546,005,033**	**13,630,395**	**2.92**	
	DISTRIBUTION PLANT[1]									
361.00	STRUCTURES AND IMPROVEMENTS		65-R2	(15)	9,455,340.43	5,079,546	5,794,095	125,110	1.32	46.3
362.00	STATION EQUIPMENT		53-R1.5	(15)	290,226,820.54	57,541,873	276,218,971	6,561,430	2.26	42.1

EVERGY METRO, INC.

SUMMARY OF MECG ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL ACCRUAL RATES RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	TOTAL ACCRUAL AMOUNT	TOTAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
363.030	COMMUNICATION EQUIPMENT		35-SQ	0	7,361,387.90	2,425,841	4,935,547	172,382	2.34	28.6
364.00	POLES, TOWERS AND FIXTURES		50-R2	(80)	350,156,601.88	136,389,907	493,891,976	12,986,714	3.71	38.0
365.00	OVERHEAD CONDUCTORS AND DEVICES		52-R1	(60)	248,793,269.51	61,605,859	336,463,373	8,493,906	3.41	39.6
366.00	UNDERGROUND CONDUIT		65-R2.5	(50)	283,361,029.85	76,383,915	348,657,630	6,892,181	2.43	50.6
367.00	UNDERGROUND CONDUCTORS AND DEVICES		57-R1.5	(25)	454,328,499.01	107,271,313	460,639,310	10,194,854	2.24	45.2
368.00	LINE TRANSFORMERS		40-R2.5	(10)	267,634,818.25	91,599,795	202,798,505	7,551,273	2.82	26.9
369.00	SERVICES		60-R2.5	(50)	132,224,086.60	70,945,040	127,391,090	2,489,486	1.88	51.2
370.00	METERS		30-L0.5	(2)	31,899,801.58	22,832,090	9,705,708	456,082	1.43	21.3
370.20	METERS - AMI		18-R1.5	0	72,325,947.08	13,015,560	59,310,387	4,542,947	6.28	13.1
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES		23-R2.5	(15)	17,787,520.08	4,767,043	15,688,605	1,158,160	6.51	13.5
371.10	INSTALLATIONS ON CUSTOMERS' PREMISES - ELECTRIC VEHICLE CHARGING		10-S4	0	6,819,972.65	4,792,111	2,027,862	828,108	12.14	2.4
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		23-L0.5	(15)	17,993,827.95	9,190,573	11,502,329	688,165	3.82	16.7
	TOTAL DISTRIBUTION PLANT				**2,190,368,923.31**	**663,840,465**	**2,355,025,389**	**63,140,798**	**2.88**	
	GENERAL PLANT[1]									
387.030	ENERGY STORAGE EQUIPMENT		15-L3	0	736,250.02	214,755	521,495	36,399	4.94	14.3
390.00	STRUCTURES AND IMPROVEMENTS		45-S0	(20)	85,917,348.59	23,541,209	79,559,609	2,293,302	2.67	34.7
391.00	OFFICE FURNITURE AND EQUIPMENT									
	FURNITURE AND EQUIPMENT		20-SQ	0	10,101,211.07	4,275,871	5,825,340	505,232	5.00	11.5
	FURNITURE AND EQUIPMENT - WOLF CREEK		20-SQ	0	3,333,477.92	1,835,775	1,497,703	166,666	5.00	9.0
	TOTAL OFFICE FURNITURE AND EQUIPMENT				13,434,688.99	6,111,646	7,323,043	671,898	5.00	
392.00	TRANSPORTATION EQUIPMENT									
	AUTOS		8-R3	20	506,775.03	189,922	215,498	50,490	9.96	4.3
	LIGHT TRUCKS		8-R1.5	20	4,297,046.21	2,998,763	438,874	85,715	1.99	5.1
	HEAVY TRUCKS		10-L2.5	20	20,983,643.20	11,871,355	4,915,560	844,865	4.03	5.8
	TRACTORS		14-R2	20	652,436.79	330,859	191,091	17,668	2.71	10.8
	TRAILERS		30-S0	20	2,290,398.97	510,211	1,322,108	53,999	2.36	24.5
	TOTAL TRANSPORTATION EQUIPMENT				28,730,300.20	15,901,110	7,083,130	1,052,737	3.66	
393.00	STORES EQUIPMENT		25-SQ	0	296,012.36	190,123	105,889	11,839	4.00	8.9
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		30-SQ	0	7,571,489.50	2,102,039	5,469,451	252,018	3.33	21.7
395.00	LABORATORY EQUIPMENT		30-SQ	0	4,939,358.42	2,150,000	2,789,358	164,661	3.33	16.9
396.00	POWER OPERATED EQUIPMENT		15-L2	20	19,159,729.29	11,634,970	3,692,814	289,291	1.51	12.8
397.010	COMPUTER HARDWARE		8-SQ	0	72,824,223.45	35,946,213	36,878,010	9,100,630	12.50	4.1
397.030	COMMUNICATION EQUIPMENT		35-SQ	0	103,369,101.81	33,650,540	69,718,562	2,959,251	2.86	23.6
398.00	MISCELLANEOUS EQUIPMENT		30-SQ	0	1,197,395.07	343,011	854,384	39,897	3.33	21.4
	TOTAL GENERAL PLANT				**338,175,897.70**	**131,785,616**	**213,995,746**	**16,871,923**	**4.99**	
	RESERVE ADJUSTMENT FOR AMORTIZATION									
391.00	OFFICE FURNITURE and EQUIPMENT									
	FURNITURE AND EQUIPMENT					(288,537)		57,707 ****		
	FURNITURE AND EQUIPMENT - WOLF CREEK					(2,525)		505 ****		
	TOTAL OFFICE FURNITURE AND EQUIPMENT					(291,062)		58,212		
393.00	STORES EQUIPMENT					11,376		(2,275) ****		
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT					(188,709)		37,742 ****		
395.00	LABORATORY EQUIPMENT					(17,452)		3,490 ****		
397.010	COMPUTER HARDWARE					(5,984,274)		1,196,855 ****		
397.030	COMMUNICATION EQUIPMENT					(2,539,100)		507,820 ****		
398.00	MISCELLANEOUS EQUIPMENT					(70,950)		14,190 ****		
	TOTAL RESERVE ADJUSTMENT FOR AMORTIZATION					**(9,080,172)**		**1,816,034**		
	TOTAL DEPRECIABLE PLANT				**6,645,699,213.33**	**2,783,556,739**	**5,104,643,760**	**194,096,710**	**2.92**	
	ACCOUNTS NOT STUDIED									
397.021	COMPUTER SOFTWARE - 3-YEAR				31,525,205.05	15,423,596				
397.022	COMPUTER SOFTWARE - 5-YEAR				279,944,659.17	185,886,391				

EVERGY METRO, INC.

SUMMARY OF MECG ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL ACCRUAL RATES RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF JUNE 30, 2025	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	TOTAL ACCRUAL AMOUNT	TOTAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
397.023	COMPUTER SOFTWARE - 10-YEAR				163,314,444.80	134,108,162				
397.024	COMPUTER SOFTWARE - 15-YEAR				167,738,349.94	63,159,848				
	TOTAL ACCOUNTS NOT STUDIED				**642,522,658.96**	**398,577,997**				
	NONDEPRECIABLE PLANT									
311.00	STRUCTURES AND IMPROVEMENTS - MONTROSE				3,504,162.42	614,505				
311.00	STRUCTURES AND IMPROVEMENTS - BULK OIL FACILITY				519,299.46	32,960				
312.00	BOILER PLANT EQUIPMENT - MONTROSE					3,033				
312.00	BOILER PLANT EQUIPMENT - BULK OIL FACILITY				313,995.06	220,080				
315.00	ACCESSORY ELECTRIC EQUIPMET - BULK OIL FACILITY				13,010.10	11,190				
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT - MONTROSE				101,819.27	18,947				
316.00	STRUCTURES AND IMPROVEMENTS - BULK OIL FACILITY				158,546.24	1,049				
	TOTAL NONDEPRECIABLE PLANT				**4,610,832.55**	**901,764**				
	TOTAL ELECTRIC PLANT				**7,292,832,704.84**	**3,183,036,500**				

* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.
** DEPRECIATION RATE WILL BE 12.50% BASED ON A 8-YEAR AMORTIZATION PERIOD AND 0 PERCENT NET SALVAGE.
*** DEPRECIATION RATE WILL BE 20.00% BASED ON A 5-YEAR AMORTIZATION PERIOD AND 0 PERCENT NET SALVAGE.
**** 5-YEAR AMORTIZATION OF ADJUSTED RESERVE RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING.

Notes:

[1] MECG is not proposing any adjustments to the Company's Transmission, Distribution, and General Plant depreciation parameters or rates. Therefore, to avoid rounding issues, all TD&G annual accruals are set equal to those seen in Schedule JJS-1, Table 1.

EVERGY METRO, INC.

COMPARISON OF EVERGY METRO AND MECG DEPRECIATION MODELS
RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2025	EVERGY METRO[1] RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	MECG MODEL[2] RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	DELTA RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(2)	(8)	(9)	(10)	(11)	(12)=(11)/(2)	(13) = (8) - (3)	(14) = (9) - (4)	(15) = (10) - (5)	(16) = (11) - (6)	(17) = (12) - (7)
	STEAM PRODUCTION PLANT																
311.00	STRUCTURES AND IMPROVEMENTS																
	HAWTHORN COMMON	9,207,790.97	06-2045	80-R2	* (7)	366,978	3.99	06-2045	80-R2	* (3)	347,953	3.78	-	TRUE	4	(19,025)	(0.21)
	HAWTHORN UNIT 5	13,269,962.61	06-2045	80-R2	* (8)	537,239	4.05	06-2045	80-R2	* (5)	516,406	3.89	-	TRUE	3	(20,833)	(0.16)
	HAWTHORN UNIT 9	1,196,375.67	06-2045	80-R2	* (9)	43,940	3.67	06-2045	80-R2	* (6)	42,066	3.52	-	TRUE	3	(1,874)	(0.15)
	IATAN COMMON	68,552,365.07	06-2070	80-R2	* (17)	1,639,740	2.39	06-2070	80-R2	* (12)	1,555,400	2.27	-	TRUE	5	(84,340)	(0.12)
	IATAN UNIT 1	6,198,235.90	03-2040	80-R2	* (12)	353,212	5.70	06-2045	80-R2	* (6)	243,735	3.93	5	TRUE	6	(109,477)	(1.77)
	LACYGNE COMMON	60,837,720.51	03-2040	80-R2	* (10)	3,422,421	5.63	06-2045	80-R2	* (3)	2,323,793	3.82	5	TRUE	7	(1,098,628)	(1.81)
	LACYGNE UNIT 1	10,991,493.79	03-2038	80-R2	* (11)	543,180	4.94	03-2038	80-R2	* (3)	471,575	4.29	-	TRUE	8	(71,605)	(0.65)
	LACYGNE UNIT 2	3,105,585.76	03-2040	80-R2	* (11)	170,976	5.51	06-2045	80-R2	* (5)	117,819	3.79	5	TRUE	6	(53,157)	(1.72)
	TOTAL STRUCTURES AND IMPROVEMENTS	173,359,530.28				7,077,686	4.08				5,618,747	3.24				(1,458,939)	(0.84)
312.00	BOILER PLANT EQUIPMENT																
	HAWTHORN COMMON	1,646,321.16	06-2045	50-S0	* (7)	77,598	4.71	06-2045	50-S0	* (3)	74,019	4.50	-	TRUE	4	(3,579)	(0.21)
	HAWTHORN UNIT 5	84,737,007.58	06-2045	50-S0	* (8)	4,105,912	4.85	06-2045	50-S0	* (5)	3,962,897	4.68	-	TRUE	3	(143,015)	(0.17)
	HAWTHORN UNIT 9	23,083,181.79	06-2045	50-S0	* (9)	832,292	3.61	06-2045	50-S0	* (6)	791,478	3.43	-	TRUE	3	(40,814)	(0.18)
	IATAN COMMON	113,621,629.57	06-2070	50-S0	* (17)	2,989,685	2.63	06-2070	50-S0	* (12)	2,807,858	2.47	-	TRUE	5	(181,827)	(0.16)
	IATAN UNIT 1	231,698,140.00	03-2040	50-S0	* (12)	11,846,806	5.11	06-2045	50-S0	* (6)	8,277,328	3.57	5	TRUE	6	(3,569,478)	(1.54)
	LACYGNE COMMON	71,257,830.40	03-2040	50-S0	* (10)	3,879,860	5.44	06-2045	50-S0	* (3)	2,672,347	3.75	5	TRUE	7	(1,207,513)	(1.69)
	LACYGNE UNIT 1	204,710,613.93	03-2038	50-S0	* (11)	10,910,410	5.33	03-2038	50-S0	* (3)	9,532,908	4.66	-	TRUE	8	(1,377,502)	(0.67)
	LACYGNE UNIT 2	180,971,213.55	03-2040	50-S0	* (11)	10,453,413	5.78	06-2045	50-S0	* (5)	7,364,531	4.07	5	TRUE	6	(3,088,882)	(1.71)
	TOTAL BOILER PLANT EQUIPMENT	911,725,937.98				45,095,976	4.95				35,483,365	3.89				(9,612,611)	(1.05)
312.01	BOILER PLANT EQUIPMENT - UNIT TRAINS	10,608,674.04		25-R2.5	25	312,630	2.95		25-R2.5	25	312,474	2.95		TRUE	0	(156)	(0.00)
312.02	BOILER PLANT EQUIPMENT - AQC																
	HAWTHORN UNIT 5	238,205.97	06-2045	50-S0	* (8)	14,127	5.93	06-2045	50-S0	* (5)	13,745	5.77	-	TRUE	3	(382)	(0.16)
	IATAN COMMON	28,957.39	06-2070	50-S0	* (17)	909	3.14	06-2070	50-S0	* (12)	867	2.99	-	TRUE	5	(42)	(0.15)
	LACYGNE COMMON	149,808.91	03-2040	50-S0	* (10)	11,681	7.80	06-2045	50-S0	* (3)	8,255	5.51	5	TRUE	7	(3,426)	(2.29)
	LACYGNE UNIT 1	2,422,335.61	03-2038	50-S0	* (11)	109,860	4.54	03-2038	50-S0	* (3)	93,014	3.84	-	TRUE	8	(16,846)	(0.70)
	LACYGNE UNIT 2	168,900.03	03-2040	50-S0	* (11)	13,083	7.75	06-2045	50-S0	* (5)	9,287	5.50	5	TRUE	6	(3,796)	(2.25)
	TOTAL BOILER PLANT EQUIPMENT - AQC	3,008,207.91				149,660	4.98				125,168	4.16				(24,492)	(0.81)
314.00	TURBOGENERATOR UNITS																
	HAWTHORN COMMON	64,047.87	06-2045	60-R1.5	* (7)	2,298	3.59	06-2045	60-R1.5	* (3)	2,162	3.38	-	TRUE	4	(136)	(0.21)
	HAWTHORN UNIT 5	60,346,515.45	06-2045	60-R1.5	* (8)	2,154,771	3.57	06-2045	60-R1.5	* (5)	2,054,930	3.41	-	TRUE	3	(99,841)	(0.16)
	HAWTHORN UNIT 9	10,785,512.56	06-2045	60-R1.5	* (9)	433,381	4.02	06-2045	60-R1.5	* (6)	415,876	3.86	-	TRUE	3	(17,505)	(0.16)
	IATAN COMMON	3,111,270.03	06-2070	60-R1.5	* (17)	72,733	2.34	06-2070	60-R1.5	* (12)	68,506	2.20	-	TRUE	5	(4,227)	(0.14)
	IATAN UNIT 1	50,336,135.77	03-2040	60-R1.5	* (12)	2,819,319	5.60	06-2045	60-R1.5	* (6)	1,959,669	3.89	5	TRUE	6	(859,650)	(1.71)
	LACYGNE COMMON	520,228.49	03-2040	60-R1.5	* (10)	27,975	5.38	06-2045	60-R1.5	* (3)	19,025	3.66	5	TRUE	7	(8,950)	(1.72)
	LACYGNE UNIT 1	30,270,937.32	03-2038	60-R1.5	* (11)	1,659,524	5.48	03-2038	60-R1.5	* (3)	1,458,920	4.82	-	TRUE	8	(200,604)	(0.66)
	LACYGNE UNIT 2	21,638,180.64	03-2040	60-R1.5	* (11)	1,008,845	4.66	06-2045	60-R1.5	* (5)	689,125	3.18	5	TRUE	6	(319,720)	(1.48)
	TOTAL TURBOGENERATOR UNITS	177,072,828.13				8,178,846	4.62				6,668,213	3.77				(1,510,633)	(0.85)
315.00	ACCESSORY ELECTRIC EQUIPMENT																
	HAWTHORN COMMON	2,146,173.21	06-2045	50-S0.5	* (7)	86,142	4.01	06-2045	50-S0.5	* (3)	81,435	3.79	-	TRUE	4	(4,707)	(0.22)
	HAWTHORN UNIT 5	16,006,089.23	06-2045	50-S0.5	* (8)	692,707	4.33	06-2045	50-S0.5	* (5)	665,842	4.16	-	TRUE	3	(26,865)	(0.17)
	HAWTHORN UNIT 9	8,370,517.94	06-2045	50-S0.5	* (9)	291,123	3.48	06-2045	50-S0.5	* (6)	276,628	3.30	-	TRUE	3	(14,495)	(0.18)
	IATAN COMMON	15,094,835.08	06-2070	50-S0.5	* (17)	403,611	2.67	06-2070	50-S0.5	* (12)	380,181	2.52	-	TRUE	5	(23,430)	(0.15)
	IATAN UNIT 1	31,060,128.32	03-2040	50-S0.5	* (12)	1,405,454	4.52	06-2045	50-S0.5	* (6)	967,318	3.11	5	TRUE	6	(438,136)	(1.41)
	LACYGNE COMMON	3,568,647.24	03-2040	50-S0.5	* (10)	264,218	7.40	06-2045	50-S0.5	* (3)	187,162	5.24	5	TRUE	7	(77,056)	(2.16)
	LACYGNE UNIT 1	10,804,255.78	03-2038	50-S0.5	* (11)	493,512	4.57	03-2038	50-S0.5	* (3)	417,271	3.86	-	TRUE	8	(76,241)	(0.71)
	LACYGNE UNIT 2	8,966,606.52	03-2040	50-S0.5	* (11)	411,166	4.59	06-2045	50-S0.5	* (5)	286,227	3.19	5	TRUE	6	(124,939)	(1.40)
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	96,017,253.32				4,047,933	4.22				3,262,065	3.40				(785,868)	(0.82)
315.010	ACCESSORY ELECTRIC EQUIPMENT - COMPUTER HARDWARE																
	HAWTHORN COMMON	370,375.79		8-SQ	0	17,067	4.61		8-SQ	0	17,068	4.61		TRUE	0	1	(0.00)
	HAWTHORN UNIT 5	2,547,856.88		8-SQ	0	54,989	2.16		8-SQ	0	54,989	2.16		TRUE	0	(0)	(0.00)
	HAWTHORN UNIT 9	571,781.35		8-SQ	0	0	-		8-SQ	0	0	-		TRUE	0	0	-
	IATAN COMMON	1,033,005.91		8-SQ	0	59,355	5.75		8-SQ	0	59,354	5.75		TRUE	0	(1)	(0.00)
	IATAN UNIT 1	1,676,026.43		8-SQ	0	0	-		8-SQ	0	0	-		TRUE	0	0	-
	IATAN UNIT 2	753,229.73		8-SQ	0	0	-		8-SQ	0	0	-		TRUE	0	0	-
	LACYGNE COMMON	2,316,725.78		8-SQ	0	16,007	0.69		8-SQ	0	16,007	0.69		TRUE	0	0	0.00
	LACYGNE UNIT 1	977,907.73		8-SQ	0	0	-		8-SQ	0	0	-		TRUE	0	0	-
	LACYGNE UNIT 2	543,249.74		8-SQ	0	0	-		8-SQ	0	0	-		TRUE	0	0	-
	TOTAL ACCESSORY ELECTRIC EQUIPMENT - COMPUTER HARDWARE	10,790,166.34				147,418	1.37				147,418	1.37				(0)	(0.00)
315.020	ACCESSORY ELECTRIC EQUIPMENT - COMPUTER SOFTWARE																
	HAWTHORN COMMON	86,576.31		5-SQ	0	0	-		5-SQ	0	0	-		TRUE	0	0	-
	HAWTHORN UNIT 5	522,875.00		5-SQ	0	0	-		5-SQ	0	0	-		TRUE	0	0	-
	IATAN COMMON	896,395.00		5-SQ	0	0	-		5-SQ	0	0	-		TRUE	0	0	-
	IATAN UNIT 1	1,373,226.83		5-SQ	0	0	-		5-SQ	0	0	-		TRUE	0	0	-
	IATAN UNIT 2	458,149.74		5-SQ	0	0	-		5-SQ	0	0	-		TRUE	0	0	-
	LACYGNE COMMON	617,711.74		5-SQ	0	0	-		5-SQ	0	0	-		TRUE	0	0	-
	LACYGNE UNIT 1	1,398,759.58		5-SQ	0	0	-		5-SQ	0	0	-		TRUE	0	0	-
	LACYGNE UNIT 2	1,555,215.04		5-SQ	0	0	-		5-SQ	0	0	-		TRUE	0	0	-
	TOTAL ACCESSORY ELECTRIC EQUIPMENT - COMPUTER SOFTWARE	6,908,909.24				0	-				0	-				0	-
315.030	ACCESSORY ELECTRIC EQUIPMENT - COMMUNICATION EQUIPMENT																
	HAWTHORN COMMON	131,275.98		35-SQ	0	3,340	2.54		35-SQ	0	3,341	2.55		TRUE	0	1	0.01
	HAWTHORN UNIT 5	885,105.44		35-SQ	0	25,459	2.88		35-SQ	0	25,459	2.88		TRUE	0	(0)	(0.00)
	IATAN COMMON	266,339.29		35-SQ	0	7,875	2.96		35-SQ	0	7,877	2.96		TRUE	0	2	(0.00)
	IATAN UNIT 1	41,953.99		35-SQ	0	915	2.18		35-SQ	0	914	2.18		TRUE	0	(1)	(0.00)
	IATAN UNIT 2	4,468.39		35-SQ	0	140	3.13		35-SQ	0	140	3.14		TRUE	0	0	0.01
	LACYGNE COMMON	390,697.88		35-SQ	0	11,300	2.89		35-SQ	0	11,301	2.89		TRUE	0	1	0.00
	LACYGNE UNIT 1	2,366.54		35-SQ	0	68	2.87		35-SQ	0	68	2.87		TRUE	0	(0)	0.00
	LACYGNE UNIT 2	206,719.62		35-SQ	0	4,968	2.40		35-SQ	0	4,968	2.40		TRUE	0	0	0.00
	TOTAL ACCESSORY ELECTRIC EQUIPMENT - COMMUNICATION EQUIPMENT	1,928,927.13				54,065	2.80				54,068	2.80				3	0.00
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT																
	HAWTHORN COMMON	5,664,389.88	06-2045	45-S0.5	* (7)	215,796	3.81	06-2045	45-S0.5	* (3)	203,121	3.59	-	TRUE	4	(12,675)	(0.22)
	HAWTHORN UNIT 5	3,758,982.98	06-2045	45-S0.5	* (8)	179,614	4.78	06-2045	45-S0.5	* (5)	172,441	4.59	-	TRUE	3	(7,173)	(0.19)
	HAWTHORN UNIT 9	181,718.07	06-2045	45-S0.5	* (9)	8,740	4.81	06-2045	45-S0.5	* (6)	8,415	4.63	-	TRUE	3	(325)	(0.18)
	IATAN COMMON	3,156,501.92	06-2070	45-S0.5	* (17)	104,984	3.33	06-2070	45-S0.5	* (12)	99,516	3.15	-	TRUE	5	(5,468)	(0.18)
	IATAN UNIT 1	5,400,979.87	03-2040	45-S0.5	* (12)	347,235	6.43	06-2045	45-S0.5	* (6)	248,633	4.60	5	TRUE	6	(98,602)	(1.83)
	LACYGNE COMMON	3,560,094.31	03-2040	45-S0.5	* (10)	223,137	6.27	06-2045	45-S0.5	* (3)	156,551	4.40	5	TRUE	7	(66,586)	(1.87)
	LACYGNE UNIT 1	1,538,807.28	03-2038	45-S0.5	* (11)	103,144	6.70	03-2038	45-S0.5	* (3)	92,508	6.01	-	TRUE	8	(10,636)	(0.69)
	LACYGNE UNIT 2	870,890.86	03-2040	45-S0.5	* (11)	56,526	6.50	06-2045	45-S0.5	* (5)	41,409	4.76	5	TRUE	6	(15,117)	(1.74)
	MISCELLANEOUS	861,696.14		45-S0.5	0	18,566	2.15		45-S0.5	0	18,564	2.15		TRUE	0	(2)	0.00
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	24,993,261.31				1,257,742	5.03				1,041,158	4.17				(216,584)	(0.87)
	TOTAL STEAM PRODUCTION PLANT	**1,416,413,695.68**				**66,321,956**	**4.68**				**52,712,677**	**3.72**				**(13,609,279)**	**(0.96)**
	HAWTHORN UNIT 5 REBUILD																
311.02	STRUCTURES AND IMPROVEMENTS	4,471,080.31	06-2045	80-R2	* (10)	28,672	0.64	06-2045	80-R2	* (7)	21,690	0.49	-	TRUE	3	(6,982)	(0.15)
312.03	BOILER PLANT EQUIPMENT	107,690,419.91	06-2045	50-S0	* (10)	2,170,275	2.02	06-2045	50-S0	* (7)	1,980,169	1.84	-	TRUE	3	(190,106)	(0.18)

Schedule BCA-2
Page 1 of 4

EVERGY METRO, INC.

COMPARISON OF EVERGY METRO AND MECG DEPRECIATION MODELS
RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2025	EVERGY METRO[1] RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	MECG MODEL[2] RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	DELTA RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(2)	(8)	(9)	(10)	(11)	(12)=(11)/(2)	(13) = (8) - (3)	(14) = (9) - (4)	(15) = (10) - (5)	(16) = (11) - (6)	(17) = (12) - (7)
315.01	ACCESSORY ELECTRIC EQUIPMENT	17,282,101.91	06-2045	50-S0.5	* (10)	163,506	0.95	06-2045	50-S0.5	* (7)	133,054	0.77	-	TRUE	3	(30,452)	(0.18)
316.01	MISCELLANEOUS POWER PLANT EQUIPMENT	1,202,141.27	06-2045	45-S0.5	* (10)	11,667	0.97	06-2045	45-S0.5	* (7)	9,456	0.79	-	TRUE	3	(2,211)	(0.18)
	TOTAL HAWTHORN 5 REBUILD	**130,645,743.40**				**2,374,120**	**1.82**				**2,144,368**	**1.64**				**(229,752)**	**(0.18)**
	IATAN UNIT 2																
311.04	STRUCTURES AND IMPROVEMENTS	49,032,818.67	06-2070	80-R2	* (17)	671,027	1.37	06-2070	80-R2	* (12)	611,277	1.25	-	TRUE	5	(59,750)	(0.12)
312.04	BOILER PLANT EQUIPMENT	354,511,676.98	06-2070	50-S0	* (17)	6,470,359	1.83	06-2070	50-S0	* (12)	5,925,017	1.67	-	TRUE	5	(545,342)	(0.16)
314.04	TURBOGENERATOR UNITS	126,507,966.11	06-2070	60-R1.5	* (17)	2,659,755	2.10	06-2070	60-R1.5	* (12)	2,489,975	1.97	-	TRUE	5	(169,780)	(0.13)
315.04	ACCESSORY ELECTRIC EQUIPMENT	32,011,309.84	06-2070	50-S0.5	* (17)	730,319	2.28	06-2070	50-S0.5	* (12)	681,037	2.13	-	TRUE	5	(49,282)	(0.15)
316.04	MISCELLANEOUS POWER PLANT EQUIPMENT	2,798,882.26	06-2070	45-S0.5	* (17)	63,423	2.27	06-2070	45-S0.5	* (12)	58,857	2.10	-	TRUE	5	(4,566)	(0.17)
	TOTAL IATAN UNIT 2	**564,862,653.86**				**10,594,883**	**1.88**				**9,766,162**	**1.73**				**(828,721)**	**(0.15)**
	GRAND TOTAL STEAM PRODUCTION PLANT	**2,111,922,092.94**				**79,290,959**	**3.75**				**64,623,207**	**3.06**				**(14,667,752)**	**(0.69)**
	NUCLEAR PRODUCTION PLANT																
321.00	STRUCTURES AND IMPROVEMENTS	272,120,200.15	06-2045	95-R2.5	* (2)	5,027,375	1.85	06-2065	95-R2.5	* (4)	2,774,478	1.02	20	TRUE	(2)	(2,252,797)	(0.83)
322.00	REACTOR PLANT EQUIPMENT	561,812,427.98	06-2045	60-R2	* (2)	13,649,556	2.43	06-2065	60-R2	* (4)	8,326,466	1.48	20	TRUE	(2)	(5,323,090)	(0.95)
323.00	TURBOGENERATOR UNITS	120,801,450.08	06-2045	45-S1.5	* (2)	3,245,712	2.69	06-2065	45-S1.5	* (4)	2,332,395	1.93	20	TRUE	(2)	(913,317)	(0.76)
324.00	ACCESSORY ELECTRIC EQUIPMENT	95,445,443.42	06-2045	50-S0.5	* (2)	2,809,541	2.94	06-2065	50-S0.5	* (4)	1,857,265	1.95	20	TRUE	(2)	(952,276)	(0.99)
324.010	ACCESSORY ELECTRIC EQUIPMENT - COMPUTER HARDWARE	41,854,748.26		8-SQ	0	5,709,518	13.64		8-SQ	0	5,709,519	13.64		TRUE	0	1	0.00
324.020	ACCESSORY ELECTRIC EQUIPMENT - COMPUTER SOFTWARE - 5-YEAR	18,745,763.91		5-SQ	0	1,363,420	7.27		5-SQ	0	1,363,420	7.27		TRUE	0	0	0.00
324.023	ACCESSORY ELECTRIC EQUIPMENT - COMPUTER SOFTWARE - 10-YEAR	17,316,088.94		10-SQ	0	1,708,446	9.87		10-SQ	0	1,708,446	9.87		TRUE	0	0	(0.00)
324.030	ACCESSORY ELECTRIC EQUIPMENT - COMMUNICATION EQUIPMENT	3,361,859.93		35-SQ	0	134,642	4.00		35-SQ	0	134,641	4.00		TRUE	0	(1)	0.00
325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	43,016,136.18	06-2045	45-R1	* (2)	1,606,842	3.74	06-2065	45-R1	* (4)	1,015,062	2.36	20	TRUE	(2)	(591,780)	(1.38)
	TOTAL NUCLEAR PRODUCTION PLANT	**1,174,474,118.85**				**35,254,952**	**3.00**				**25,221,693**	**2.15**				**(10,033,259)**	**(0.85)**
	SOLAR PRODUCTION PLANT																
338.020	STRUCTURES AND IMPROVEMENTS - SOLAR																
	HAWTHORN SOLAR	883,176.39	06-2052	40-S3	* (8)	32,276	3.65	06-2052	40-S3	* (2)	30,247	3.42	-	TRUE	6	(2,029)	(0.23)
338.040	PANELS - SOLAR																
	HAWTHORN SOLAR	4,120,812.24	06-2052	30-S2.5	* (8)	165,629	4.02	06-2052	30-S2.5	* (2)	155,049	3.76	-	TRUE	6	(10,580)	(0.26)
	MISCELLANEOUS SOLAR	526,292.89	06-2038	30-S2.5	* (1)	22,096	4.20	06-2038	30-S2.5	* (1)	22,067	4.19	-	TRUE	0	(29)	(0.01)
	TOTAL PANELS - SOLAR	4,647,105.13				187,725	4.04				177,115	3.81				(10,610)	(0.23)
338.050	COLLECTION SYSTEMS - SOLAR																
	HAWTHORN SOLAR	1,326,001.97	06-2052	30-S2.5	* (8)	53,813	4.06	06-2052	30-S2.5	* (2)	50,409	3.80	-	TRUE	6	(3,404)	(0.26)
338.070	INVERTERS - SOLAR																
	HAWTHORN SOLAR	366,639.78	06-2052	10-S2.5	* (8)	49,993	13.64	06-2052	10-S2.5	* (2)	46,866	12.78	-	TRUE	6	(3,127)	(0.86)
338.080	ACCESSORY ELECTRIC EQUIPMENT - SOLAR																
	HAWTHORN SOLAR	883,522.09	06-2052	25-S2.5	* (8)	40,291	4.56	06-2052	25-S2.5	* (2)	37,736	4.27	-	TRUE	6	(2,555)	(0.29)
	TOTAL SOLAR PRODUCTION PLANT	**8,106,445.36**				**364,098**	**4.49**				**342,373**	**4.22**				**(21,725)**	**(0.27)**
	WIND PRODUCTION PLANT																
338.210	STRUCTURES AND IMPROVEMENTS - WIND																
	SPEARVILLE COMMON	3,257,329.25	06-2035	60-R3	* (3)	86,363	2.65	06-2035	60-R3	* (1)	79,779	2.45	-	TRUE	2	(6,584)	(0.20)
	SPEARVILLE UNIT 1	2,657,893.28	06-2031	60-R3	* (2)	14,441	0.54	06-2031	60-R3	* 0	5,502	0.21	-	TRUE	2	(8,939)	(0.33)
	SPEARVILLE UNIT 2	3,038,640.78	06-2035	60-R3	* (2)	87,133	2.87	06-2035	60-R3	* 0	80,997	2.67	-	TRUE	2	(6,136)	(0.20)
	TOTAL STRUCTURES AND IMPROVEMENTS - WIND	8,953,863.31				187,937	2.10				166,278	1.86				(21,659)	(0.24)
338.230	TURBINES - WIND																
	SPEARVILLE COMMON	160,320.21	06-2035	45-R2.5	* (3)	4,572	2.85	06-2035	45-R2.5	* (1)	4,247	2.65	-	TRUE	2	(325)	(0.20)
	SPEARVILLE UNIT 1	54,854,645.39	06-2031	45-R2.5	* (2)	733,677	1.34	06-2031	45-R2.5	* 0	547,554	1.00	-	TRUE	2	(186,323)	(0.34)
	SPEARVILLE UNIT 2	67,999,837.74	06-2035	45-R2.5	* (2)	2,091,621	3.08	06-2035	45-R2.5	* 0	1,950,112	2.87	-	TRUE	2	(141,509)	(0.21)
	TOTAL TURBINES - WIND	123,014,803.34				2,830,070	2.30				2,501,912	2.03				(328,158)	(0.27)
338.240	TOWERS AND FIXTURES - WIND																
	SPEARVILLE UNIT 1	269,006.53	06-2031	40-R3	* (2)	25,083	9.32	06-2031	40-R3	* 0	24,159	8.98	-	TRUE	2	(924)	(0.34)
	SPEARVILLE UNIT 2	274,429.39	06-2035	40-R3	* (2)	18,765	6.84	06-2035	40-R3	* 0	18,208	6.63	-	TRUE	2	(557)	(0.21)
	TOTAL TOWERS AND FIXTURES - WIND	543,435.92				43,848	8.07				42,367	7.80				(1,481)	(0.27)
338.260	COLLECTION SYSTEMS - WIND																
	SPEARVILLE COMMON	6,570,332.76	06-2035	30-R2.5	* (3)	164,225	2.50	06-2035	30-R2.5	* (1)	148,947	2.27	-	TRUE	2	(15,278)	(0.23)
338.270	GENERATORS - WIND																
	SPEARVILLE UNIT 1	4,628.06	06-2031	40-S1.5	* (2)	357	7.71	06-2031	40-S1.5	* 0	341	7.37	-	TRUE	2	(16)	(0.34)
	SPEARVILLE UNIT 2	4,476.75	06-2035	40-S1.5	* (2)	155	3.46	06-2035	40-S1.5	* 0	146	3.27	-	TRUE	2	(9)	(0.19)
	TOTAL GENERATORS - WIND	9,104.81				512	5.62				488	5.36				(24)	(0.27)
338.290	ACCESSORY ELECTRIC EQUIPMENT - WIND																
	SPEARVILLE COMMON	3,247,258.82	06-2035	45-R3	* (3)	66,730	2.05	06-2035	45-R3	* (1)	60,020	1.85	-	TRUE	2	(6,710)	(0.20)
	SPEARVILLE UNIT 1	87,808.06	06-2031	45-R3	* (2)	11,186	12.74	06-2031	45-R3	* 0	10,891	12.40	-	TRUE	2	(295)	(0.34)
	SPEARVILLE UNIT 2	114,488.68	06-2035	45-R3	* (2)	1,809	1.58	06-2035	45-R3	* 0	1,583	1.38	-	TRUE	2	(226)	(0.20)
	TOTAL ACCESSORY ELECTRIC EQUIPMENT - WIND	3,449,555.56				79,725	2.31				72,494	2.10				(7,231)	(0.21)
338.300	ACCESSORY ELECTRIC EQUIPMENT - COMPUTER HARDWARE - WIND																
	SPEARVILLE COMMON	388,362.44		8-SQ	0	35,283	9.09		8-SQ	0	35,282	9.08		TRUE	0	(1)	(0.01)
338.320	ACCESSORY ELECTRIC EQUIPMENT - COMMUNICATION EQUIPMENT - WIND																
	SPEARVILLE COMMON	1,183,915.49		35-SQ	0	35,065	2.96		35-SQ	0	35,065	2.96		TRUE	0	(0)	0.00
338.330	MISCELLANEOUS POWER PLANT EQUIPMENT - WIND																
	SPEARVILLE COMMON	150,468.53	06-2035	35-S2.5	* (3)	2,581	1.72	06-2035	35-S2.5	* (1)	2,271	1.51	-	TRUE	2	(310)	(0.21)
	TOTAL WIND PRODUCTION PLANT	**144,263,842.16**				**3,379,246**	**2.34**				**3,005,104**	**2.08**				**(374,142)**	**(0.26)**
	OTHER PRODUCTION PLANT																
341.00	STRUCTURES AND IMPROVEMENTS																
	NORTHEAST COMBUSTION TURBINES	934,021.04	06-2040	65-R2.5	* (5)	25,403	2.72	06-2040	65-R2.5	* (3)	24,113	2.58	-	TRUE	2	(1,290)	(0.14)
	WEST GARDNER COMBUSTION TURBINES	2,340,270.97	06-2048	65-R2.5	* (3)	70,332	3.01	06-2048	65-R2.5	* (2)	69,251	2.96	-	TRUE	1	(1,081)	(0.05)
	MIAMI COUNTY COMBUSTION TURBINES	1,208,005.72	06-2048	65-R2.5	* (4)	37,631	3.12	06-2048	65-R2.5	* (2)	36,520	3.02	-	TRUE	2	(1,111)	(0.10)
	HAWTHORN UNIT 6	121,955.13	06-2045	65-R2.5	* (6)	4,151	3.40	06-2045	65-R2.5	* (2)	3,896	3.19	-	TRUE	4	(255)	(0.21)
	HAWTHORN UNIT 7	377,919.48	06-2045	65-R2.5	* (6)	11,374	3.01	06-2045	65-R2.5	* (2)	10,575	2.80	-	TRUE	4	(799)	(0.21)
	HAWTHORN UNIT 8	329,756.75	06-2045	65-R2.5	* (6)	16,049	4.87	06-2045	65-R2.5	* (2)	15,372	4.66	-	TRUE	4	(677)	(0.21)
	TOTAL STRUCTURES AND IMPROVEMENTS	5,311,929.09				164,940	3.11				159,727	3.01				(5,213)	(0.10)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES																
	NORTHEAST COMBUSTION TURBINES	1,202,650.37	06-2040	50-R2.5	* (5)	37,072	3.08	06-2040	50-R2.5	* (3)	35,112	2.92	-	TRUE	2	(1,960)	(0.16)
	WEST GARDNER COMBUSTION TURBINES	1,729,821.37	06-2048	50-R2.5	* (3)	43,854	2.54	06-2048	50-R2.5	* (2)	42,982	2.48	-	TRUE	1	(872)	(0.06)
	MIAMI COUNTY COMBUSTION TURBINES	1,059,474.62	06-2048	50-R2.5	* (4)	26,993	2.55	06-2048	50-R2.5	* (2)	25,936	2.45	-	TRUE	2	(1,057)	(0.10)

EVERGY METRO, INC.

COMPARISON OF EVERGY METRO AND MECG DEPRECIATION MODELS
RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2025

			EVERGY METRO[1]					MECG MODEL[2]					DELTA				
	DEPRECIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2025	RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(2)	(8)	(9)	(10)	(11)	(12)=(11)/(2)	(13) = (8) - (3)	(14) = (9) - (4)	(15) = (10) - (5)	(16) = (11) - (6)	(17) = (12) - (7)
	HAWTHORN UNIT 6	564,905.89	06-2045	50-R2.5	(6)	15,268	2.70	06-2045	50-R2.5	(2)	13,993	2.48	-	TRUE	4	(1,275)	(0.22)
	HAWTHORN UNIT 7	1,786,673.51	06-2045	50-R2.5	(6)	71,937	4.03	06-2045	50-R2.5	(2)	68,134	3.81	-	TRUE	4	(3,803)	(0.22)
	HAWTHORN UNIT 8	1,719,602.54	06-2045	50-R2.5	(6)	73,672	4.28	06-2045	50-R2.5	(2)	70,053	4.07	-	TRUE	4	(3,619)	(0.21)
	TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES	8,063,128.30				268,796	3.33				256,210	3.18				(12,586)	(0.16)
344.00	GENERATORS																
	NORTHEAST COMBUSTION TURBINES	40,648,098.57	06-2040	60-R2	(5)	1,216,343	2.99	06-2040	60-R2	(3)	1,156,714	2.85	-	TRUE	2	(59,629)	(0.14)
	WEST GARDNER COMBUSTION TURBINES	64,773,964.63	06-2048	60-R2	(3)	1,553,065	2.40	06-2048	60-R2	(2)	1,522,583	2.35	-	TRUE	1	(30,482)	(0.05)
	MIAMI COUNTY COMBUSTION TURBINES	14,734,658.37	06-2048	60-R2	(4)	321,920	2.18	06-2048	60-R2	(2)	308,021	2.09	-	TRUE	2	(13,899)	(0.09)
	HAWTHORN UNIT 6	34,002,607.04	06-2045	60-R2	(6)	969,186	2.85	06-2045	60-R2	(2)	896,821	2.64	-	TRUE	4	(72,365)	(0.21)
	HAWTHORN UNIT 7	12,134,857.45	06-2045	60-R2	(6)	259,364	2.14	06-2045	60-R2	(2)	233,118	1.92	-	TRUE	4	(26,246)	(0.22)
	HAWTHORN UNIT 8	15,011,420.67	06-2045	60-R2	(6)	401,731	2.68	06-2045	60-R2	(2)	369,543	2.46	-	TRUE	4	(32,188)	(0.22)
	TOTAL GENERATORS	181,305,606.73				4,721,609	2.60				4,486,801	2.47				(234,808)	(0.13)
345.00	ACCESSORY ELECTRIC EQUIPMENT																
	NORTHEAST COMBUSTION TURBINES	6,862,292.28	06-2040	50-R2.5	(5)	247,783	3.61	06-2040	50-R2.5	(3)	236,136	3.44	-	TRUE	2	(11,647)	(0.17)
	WEST GARDNER COMBUSTION TURBINES	3,911,952.96	06-2048	50-R2.5	(3)	101,124	2.59	06-2048	50-R2.5	(2)	99,172	2.54	-	TRUE	1	(1,952)	(0.05)
	MIAMI COUNTY COMBUSTION TURBINES	1,119,178.76	06-2048	50-R2.5	(4)	30,611	2.74	06-2048	50-R2.5	(2)	29,510	2.64	-	TRUE	2	(1,101)	(0.10)
	HAWTHORN UNIT 6	1,283,542.13	06-2045	50-R2.5	(6)	45,341	3.53	06-2045	50-R2.5	(2)	42,435	3.31	-	TRUE	4	(2,906)	(0.22)
	HAWTHORN UNIT 7	1,231,393.82	06-2045	50-R2.5	(6)	33,633	2.73	06-2045	50-R2.5	(2)	30,882	2.51	-	TRUE	4	(2,751)	(0.22)
	HAWTHORN UNIT 8	798,382.66	06-2045	50-R2.5	(6)	21,750	2.72	06-2045	50-R2.5	(2)	19,964	2.50	-	TRUE	4	(1,786)	(0.22)
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	15,206,742.61				480,242	3.16				458,097	3.01				(22,145)	(0.15)
345.010	ACCESSORY ELECTRIC EQUIPMENT - COMPUTER HARDWARE																
	NORTHEAST COMBUSTION TURBINES	77,241.77		8-SQ	0	2,564	3.32		8-SQ	0	2,564	3.32		TRUE	0	(0)	(0.00)
	WEST GARDNER COMBUSTION TURBINES	158,154.19		8-SQ	0	11,660	7.37		8-SQ	0	11,660	7.37		TRUE	0	(0)	0.00
	MIAMI COUNTY COMBUSTION TURBINES	85,463.39		8-SQ	0	0	-		8-SQ	0	0	-		TRUE	0	0	-
	HAWTHORN UNIT 6	253,473.25		8-SQ	0	0	-		8-SQ	0	0	-		TRUE	0	0	-
	HAWTHORN UNIT 7	87,860.35		8-SQ	0	0	-		8-SQ	0	0	0.00		TRUE	0	0	0.00
	HAWTHORN UNIT 8	79,921.88		8-SQ	0	0	-		8-SQ	0	0	-		TRUE	0	0	-
	TOTAL ACCESSORY ELECTRIC EQUIPMENT - COMPUTER HARDWARE	742,114.83				14,224	1.92				14,224	1.92				(0)	(0.00)
345.020	ACCESSORY ELECTRIC EQUIPMENT - COMPUTER SOFTWARE																
	WEST GARDNER COMBUSTION TURBINES	56,124.77		5-SQ	0	0	-		5-SQ	0	0	-		TRUE	0	0	-
	MIAMI COUNTY COMBUSTION TURBINES	13,697.16		5-SQ	0	0	-		5-SQ	0	0	-		TRUE	0	0	-
	HAWTHORN UNIT 6	274,217.01		5-SQ	0	54,843	20.00		5-SQ	0	54,843	20.00		TRUE	0	0	(0.00)
	TOTAL ACCESSORY ELECTRIC EQUIPMENT - COMPUTER SOFTWARE	344,038.94				54,843	15.94				54,843	15.94				0	0.00
345.030	ACCESSORY ELECTRIC EQUIPMENT - COMMUNICATION EQUIPMENT																
	NORTHEAST COMBUSTION TURBINES	16,665.44		35-SQ	0	573	3.44		35-SQ	0	573	3.44		TRUE	0	(0)	(0.00)
	WEST GARDNER COMBUSTION TURBINES	38,264.94		35-SQ	0	536	1.40		35-SQ	0	536	1.40		TRUE	0	(0)	(0.00)
	TOTAL ACCESSORY ELECTRIC EQUIPMENT - COMMUNICATION EQUIPMENT	54,930.38				1,109	2.02				1,109	2.02				(0)	(0.00)
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT																
	NORTHEAST COMBUSTION TURBINES	160,396.96	06-2040	45-R2.5	(5)	5,427	3.38	06-2040	45-R2.5	(3)	5,189	3.24	-	TRUE	2	(238)	(0.14)
	WEST GARDNER COMBUSTION TURBINES	142,274.71	06-2048	45-R2.5	(3)	5,350	3.76	06-2048	45-R2.5	(2)	5,283	3.71	-	TRUE	1	(67)	(0.05)
	MIAMI COUNTY COMBUSTION TURBINES	45,992.88	06-2048	45-R2.5	(4)	1,694	3.68	06-2048	45-R2.5	(2)	1,651	3.59	-	TRUE	2	(43)	(0.09)
	HAWTHORN UNIT 6	36,764.13	06-2045	45-R2.5	(6)	2,035	5.54	06-2045	45-R2.5	(2)	1,958	5.33	-	TRUE	4	(77)	(0.21)
	HAWTHORN UNIT 7	1,839.48	06-2045	45-R2.5	(6)	95	5.16	06-2045	45-R2.5	(2)	92	4.98	-	TRUE	4	(3)	(0.18)
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	387,268.16				14,601	3.77				14,173	3.66				(428)	(0.11)
	TOTAL OTHER PRODUCTION PLANT	**211,415,759.04**				**5,720,364**	**2.71**				**5,445,183**	**2.58**				**(275,181)**	**(0.13)**
	TOTAL PRODUCTION PLANT	**3,650,182,258.35**				**124,009,619**	**3.40**				**98,637,560**	**2.70**				**(25,372,059)**	**(0.70)**
	TRANSMISSION PLANT																
351.010	COMPUTER HARDWARE	5,819.95		8-SQ	0	727	12.49		8-SQ	0	727	12.49		TRUE	0	0	0.00
351.030	COMMUNICATION EQUIPMENT	31,515,344.06		35-SQ	0	1,685,003	5.35		35-SQ	0	1,685,003	5.35		TRUE	0	0	(0.00)
352.00	STRUCTURES AND IMPROVEMENTS	5,232,001.61		65-R3	(15)	86,283	1.65		65-R3	(15)	86,283	1.65		TRUE	0	0	(0.00)
353.00	STATION EQUIPMENT	181,967,917.02		58-R1	(20)	3,825,816	2.10		58-R1	(20)	3,825,816	2.10		TRUE	0	0	0.00
354.00	TOWERS AND FIXTURES	2,331,360.85		70-R4	(15)	5,660	0.24		70-R4	(15)	5,660	0.24		TRUE	0	0	0.00
354.05	TOWERS AND FIXTURES - SUBTRANSMISSION	5,423.58		70-R4	(15)	57	1.05		70-R4	(15)	57	1.05		TRUE	0	0	0.00
355.00	POLES AND FIXTURES	151,372,629.79		60-R2	(80)	4,648,241	3.07		60-R2	(80)	4,648,241	3.07		TRUE	0	0	0.00
355.05	POLES AND FIXTURES - SUBTRANSMISSION	11,716,504.90		60-R2	(80)	734,436	6.27		60-R2	(80)	734,436	6.27		TRUE	0	0	(0.00)
356.00	OVERHEAD CONDUCTORS AND DEVICES	58,783,742.28		60-R2.5	(60)	1,730,166	2.94		60-R2.5	(60)	1,730,166	2.94		TRUE	0	0	0.00
356.05	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	11,398,871.06		60-R2.5	(60)	587,647	5.16		60-R2.5	(60)	587,647	5.16		TRUE	0	0	(0.00)
357.00	UNDERGROUND CONDUIT	5,870,822.22		65-R4	(50)	179,694	3.06		65-R4	(50)	179,694	3.06		TRUE	0	0	0.00
357.05	UNDERGROUND CONDUIT - SUBTRANSMISSION	532,149.54		65-R4	0	8,251	1.55		65-R4	0	8,251	1.55		TRUE	0	0	0.00
358.00	UNDERGROUND CONDUCTORS AND DEVICES	6,046,581.67		60-R4	(10)	134,831	2.23		60-R4	(10)	134,831	2.23		TRUE	0	0	(0.00)
358.05	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMISSION	192,951.68		60-R4	(10)	3,583	1.86		60-R4	(10)	3,583	1.86		TRUE	0	0	(0.00)
	TOTAL TRANSMISSION PLANT	**466,972,133.97**				**13,630,395**	**2.92**				**13,630,395**	**2.92**				**0**	**-**
	DISTRIBUTION PLANT																
361.00	STRUCTURES AND IMPROVEMENTS	9,455,340.43		65-R2	(15)	125,110	1.32		65-R2	(15)	125,110	1.32		TRUE	0	0	0.00
362.00	STATION EQUIPMENT	290,226,820.54		53-R1.5	(15)	6,561,430	2.26		53-R1.5	(15)	6,561,430	2.26		TRUE	0	0	0.00
363.030	COMMUNICATION EQUIPMENT	7,361,387.90		35-SQ	0	172,382	2.34		35-SQ	0	172,382	2.34		TRUE	0	0	0.00
364.00	POLES, TOWERS AND FIXTURES	350,156,601.88		50-R2	(80)	12,986,714	3.71		50-R2	(80)	12,986,714	3.71		TRUE	0	0	(0.00)
365.00	OVERHEAD CONDUCTORS AND DEVICES	248,793,269.51		52-R1	(60)	8,493,906	3.41		52-R1	(60)	8,493,906	3.41		TRUE	0	0	0.00
366.00	UNDERGROUND CONDUIT	283,361,029.85		65-R2.5	(50)	6,892,181	2.43		65-R2.5	(50)	6,892,181	2.43		TRUE	0	0	0.00
367.00	UNDERGROUND CONDUCTORS AND DEVICES	454,328,499.01		57-R1.5	(25)	10,194,854	2.24		57-R1.5	(25)	10,194,854	2.24		TRUE	0	0	0.00
368.00	LINE TRANSFORMERS	267,634,818.25		40-R2.5	(10)	7,551,273	2.82		40-R2.5	(10)	7,551,273	2.82		TRUE	0	0	0.00
369.00	SERVICES	132,224,086.60		60-R2.5	(50)	2,489,486	1.88		60-R2.5	(50)	2,489,486	1.88		TRUE	0	0	0.00
370.00	METERS	31,899,801.58		30-L0.5	(2)	456,082	1.43		30-L0.5	(2)	456,082	1.43		TRUE	0	0	(0.00)
370.20	METERS - AMI	72,325,947.08		18-R1.5	0	4,542,947	6.28		18-R1.5	0	4,542,947	6.28		TRUE	0	0	0.00
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	17,787,520.08		23-R2.5	(15)	1,158,160	6.51		23-R2.5	(15)	1,158,160	6.51		TRUE	0	0	0.00
371.10	INSTALLATIONS ON CUSTOMERS' PREMISES - ELECTRIC VEHICLE CHARGING STATI	6,819,972.65		10-S4	0	828,108	12.14		10-S4	0	828,108	12.14		TRUE	0	0	0.00
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	17,993,827.95		23-L0.5	(15)	688,165	3.82		23-L0.5	(15)	688,165	3.82		TRUE	0	0	0.00
	TOTAL DISTRIBUTION PLANT	**2,190,368,923.31**				**63,140,798**	**2.88**				**63,140,798**	**2.88**				**0**	**0.00**
	GENERAL PLANT																
387.030	ENERGY STORAGE EQUIPMENT	736,250.02		15-L3	0	36,399	4.94		15-L3	0	36,399	4.94		TRUE	0	0	0.00
390.00	STRUCTURES AND IMPROVEMENTS	85,917,348.59		45-S0	(20)	2,293,302	2.67		45-S0	(20)	2,293,302	2.67		TRUE	0	0	(0.00)
391.00	OFFICE FURNITURE AND EQUIPMENT																
	FURNITURE AND EQUIPMENT	10,101,211.07		20-SQ	0	505,232	5.00		20-SQ	0	505,232	5.00		TRUE	0	0	0.00
	FURNITURE AND EQUIPMENT - WOLF CREEK	3,333,477.92		20-SQ	0	166,666	5.00		20-SQ	0	166,666	5.00		TRUE	0	0	(0.00)
	TOTAL OFFICE FURNITURE AND EQUIPMENT	13,434,688.99				671,898	5.00				671,898	5.00				0	-
392.00	TRANSPORTATION EQUIPMENT																
	AUTOS	506,775.03		8-R3	20	50,490	9.96		8-R3	20	50,490	9.96		TRUE	0	0	0.00
	LIGHT TRUCKS	4,297,046.21		8-R1.5	20	85,715	1.99		8-R1.5	20	85,715	1.99		TRUE	0	0	0.00
	HEAVY TRUCKS	20,983,643.20		10-L2.5	20	844,865	4.03		10-L2.5	20	844,865	4.03		TRUE	0	0	(0.00)
	TRACTORS	652,436.79		14-R2	20	17,668	2.71		14-R2	20	17,668	2.71		TRUE	0	0	(0.00)
	TRAILERS	2,290,398.97		30-S0	20	53,999	2.36		30-S0	20	53,999	2.36		TRUE	0	0	(0.00)
	TOTAL TRANSPORTATION EQUIPMENT	28,730,300.20				1,052,737	3.66				1,052,737	3.66				0	(0.00)
393.00	STORES EQUIPMENT	296,012.36		25-SQ	0	11,839	4.00		25-SQ	0	11,839	4.00		TRUE	0	0	(0.00)
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	7,571,489.50		30-SQ	0	252,018	3.33		30-SQ	0	252,018	3.33		TRUE	0	0	(0.00)

EVERGY METRO, INC.

COMPARISON OF EVERGY METRO AND MECG DEPRECIATION MODELS
RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2025

	DEPRECIABLE GROUP	ORIGINAL COST AS OF JUNE 30, 2025	EVERGY METRO[1] RETIREMENT DATE	EVERGY METRO[1] SURVIVOR CURVE	EVERGY METRO[1] NET SALVAGE PERCENT	EVERGY METRO[1] CALCULATED ANNUAL ACCRUAL AMOUNT	EVERGY METRO[1] CALCULATED ANNUAL ACCRUAL RATE	MECG MODEL[2] RETIREMENT DATE	MECG MODEL[2] SURVIVOR CURVE	MECG MODEL[2] NET SALVAGE PERCENT	MECG MODEL[2] CALCULATED ANNUAL ACCRUAL AMOUNT	MECG MODEL[2] CALCULATED ANNUAL ACCRUAL RATE	DELTA RETIREMENT DATE	DELTA SURVIVOR CURVE	DELTA NET SALVAGE PERCENT	DELTA CALCULATED ANNUAL ACCRUAL AMOUNT	DELTA CALCULATED ANNUAL ACCRUAL RATE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(2)	(8)	(9)	(10)	(11)	(12)=(11)/(2)	(13) = (8) - (3)	(14) = (9) - (4)	(15) = (10) - (5)	(16) = (11) - (6)	(17) = (12) - (7)
395.00	LABORATORY EQUIPMENT	4,939,358.42		30-SQ	0	164,661	3.33		30-SQ	0	164,661	3.33		TRUE	0	0	0.00
396.00	POWER OPERATED EQUIPMENT	19,159,729.29		15-L2	20	289,291	1.51		15-L2	20	289,291	1.51		TRUE	0	0	(0.00)
397.010	COMPUTER HARDWARE	72,824,223.45		8-SQ	0	9,100,630	12.50		8-SQ	0	9,100,630	12.50		TRUE	0	0	(0.00)
397.030	COMMUNICATION EQUIPMENT	103,369,101.81		35-SQ	0	2,959,251	2.86		35-SQ	0	2,959,251	2.86		TRUE	0	0	0.00
398.00	MISCELLANEOUS EQUIPMENT	1,197,395.07		30-SQ	0	39,897	3.33		30-SQ	0	39,897	3.33		TRUE	0	0	0.00
	TOTAL GENERAL PLANT	**338,175,897.70**				**16,871,923**	**4.99**				**16,871,923**	**4.99**				**0**	**-**
	RESERVE ADJUSTMENT FOR AMORTIZATION																
391.00	OFFICE FURNITURE and EQUIPMENT																
	FURNITURE AND EQUIPMENT					57,707 ****					57,707 ****					0	
	FURNITURE AND EQUIPMENT - WOLF CREEK					505 ****					505 ****					0	
	TOTAL OFFICE FURNITURE AND EQUIPMENT					58,212					58,212					0	
393.00	STORES EQUIPMENT					(2,275) ****					(2,275) ****					0	
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT					37,742 ****					37,742 ****					0	
395.00	LABORATORY EQUIPMENT					3,490 ****					3,490 ****					0	
397.010	COMPUTER HARDWARE					1,196,855 ****					1,196,855 ****					0	
397.030	COMMUNICATION EQUIPMENT					507,820 ****					507,820 ****					0	
398.00	MISCELLANEOUS EQUIPMENT					14,190 ****					14,190 ****					0	
	TOTAL RESERVE ADJUSTMENT FOR AMORTIZATION					**1,816,034**					**1,816,034**					**0**	
	TOTAL DEPRECIABLE PLANT	**6,645,699,213.33**				**219,468,769**	**3.30**				**194,096,710**	**2.92**				**(25,372,059)**	**(0.38)**
	ACCOUNTS NOT STUDIED																
397.021	COMPUTER SOFTWARE - 3-YEAR	31,525,205.05															
397.022	COMPUTER SOFTWARE - 5-YEAR	279,944,659.17															
397.023	COMPUTER SOFTWARE - 10-YEAR	163,314,444.80															
397.024	COMPUTER SOFTWARE - 15-YEAR	167,738,349.94															
	TOTAL ACCOUNTS NOT STUDIED	**642,522,658.96**															
	NONDEPRECIABLE PLANT																
311.00	STRUCTURES AND IMPROVEMENTS - MONTROSE	3,504,162.42															
311.00	STRUCTURES AND IMPROVEMENTS - BULK OIL FACILITY	519,299.46															
312.00	BOILER PLANT EQUIPMENT - MONTROSE																
312.00	BOILER PLANT EQUIPMENT - BULK OIL FACILITY	313,995.06															
315.00	ACCESSORY ELECTRIC EQUIPMET - BULK OIL FACILITY	13,010.10															
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT - MONTROSE	101,819.27															
316.00	STRUCTURES AND IMPROVEMENTS - BULK OIL FACILITY	158,546.24															
	TOTAL NONDEPRECIABLE PLANT	**4,610,832.55**															
	TOTAL ELECTRIC PLANT	**7,292,832,704.84**															

* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.
** DEPRECIATION RATE WILL BE 12.50% BASED ON A 8-YEAR AMORTIZATION PERIOD AND 0 PERCENT NET SALVAGE.
*** DEPRECIATION RATE WILL BE 20.00% BASED ON A 5-YEAR AMORTIZATION PERIOD AND 0 PERCENT NET SALVAGE.
**** 5-YEAR AMORTIZATION OF ADJUSTED RESERVE RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING.

Sources:
[1] Schedule JJS-1, Table 1
[2] Schedule BCA-1

EVERGY METRO, INC.

MECG'S PRODUCTION NET SALVAGE RATES
CALCULATION OF TERMINAL AND INTERIM RETIREMENTS AS A PERCENT OF TOTAL RETIREMENTS

LOCATION	TOTAL PROJECTED RETIREMENTS	TOTAL TERMINAL RETIREMENTS AMOUNT	TOTAL TERMINAL RETIREMENTS (%)	TOTAL INTERIM RETIREMENTS AMOUNT	TOTAL INTERIM RETIREMENTS (%)
(1)	(2)	(3)	(4)=(3)/(2)	(5)	(6)=(5)/(2)
STEAM PRODUCTION					
HAWTHORN UNIT 5	(178,356,763.82)	(143,625,658.39)	80.53	(34,731,105.43)	19.47
HAWTHORN UNIT 5 REBUILD	(130,645,743.40)	(92,811,904.71)	71.04	(37,833,838.69)	28.96
HAWTHORN UNIT 9	(43,617,306.03)	(33,047,340.52)	75.77	(10,569,965.51)	24.23
HAWTHORN COMMON	(18,728,723.09)	(16,193,997.17)	86.47	(2,534,725.92)	13.53
IATAN UNIT 1	(327,784,827.11)	(248,892,192.77)	75.93	(78,892,634.34)	24.07
IATAN UNIT 2	(560,385,303.86)	(270,172,822.83)	48.21	(290,212,481.03)	51.79
IATAN COMMON	(203,021,358.06)	(104,009,844.87)	51.23	(99,011,513.19)	48.77
LACYGNE UNIT 1	(260,738,443.71)	(226,005,015.65)	86.68	(34,733,428.06)	13.32
LACYGNE UNIT 2	(218,025,761.76)	(168,094,393.99)	77.10	(49,931,367.77)	22.90
LACYGNE COMMON	(143,219,465.26)	(124,435,970.74)	86.88	(18,783,494.52)	13.12
TOTAL STEAM PRODUCTION	**(2,084,523,696.10)**	**(1,427,289,141.64)**	**68.47**	**(657,234,554.46)**	**31.53**
NUCLEAR PRODUCTION					
WOLF CREEK UNIT 1	(1,174,474,118.85)	(562,104,772.48)	47.86	(612,369,346.37)	52.14
TOTAL NUCLEAR PRODUCTION	**(1,174,474,118.85)**	**(562,104,772.48)**	**47.86**	**(612,369,346.37)**	**52.14**
OTHER PRODUCTION					
NORTHEAST COMBUSTION TURBINES	(49,807,459.22)	(40,141,009.65)	80.59	(9,666,449.57)	19.41
WEST GARDNER COMBUSTION TURBINES	(72,898,284.64)	(60,078,044.32)	82.41	(12,820,240.32)	17.59
MIAMI COUNTY COMBUSTION TURBINES	(18,167,310.35)	(14,839,450.18)	81.68	(3,327,860.17)	18.32
HAWTHORN UNIT 6	(36,009,774.32)	(31,274,594.60)	86.85	(4,735,179.72)	13.15
HAWTHORN UNIT 7	(15,532,683.74)	(12,950,051.10)	83.37	(2,582,632.64)	16.63
HAWTHORN UNIT 8	(17,859,162.62)	(15,238,158.06)	85.32	(2,621,004.56)	14.68
SUBTOTAL OTHER PRODUCTION	**(210,274,674.89)**	**(174,521,307.91)**	**83.00**	**(35,753,366.98)**	**17.00**
SOLAR PRODUCTION					
HAWTHORN SOLAR	(7,580,152.47)	(3,836,247.93)	50.61	(3,743,904.54)	49.39
MISCELLANEOUS SOLAR	(526,292.89)	(380,054.82)	72.21	(146,238.07)	27.79
SOLAR PRODUCTION	**(8,106,445.36)**	**(4,216,302.75)**	**52.01**	**(3,890,142.61)**	**47.99**
WIND PRODUCTION					
SPEARVILLE COMMON	(13,385,709.57)	(11,290,757.92)	84.35	(2,094,951.65)	15.65
SPEARVILLE UNIT 1	(57,873,981.32)	(55,630,578.78)	96.12	(2,243,402.54)	3.88
SPEARVILLE UNIT 2	(71,431,873.34)	(66,688,725.36)	93.36	(4,743,147.98)	6.64
TOTAL WIND PRODUCTION	**(142,691,564.23)**	**(133,610,062.06)**	**93.64**	**(9,081,502.17)**	**6.36**
TOTAL OTHER PRODUCTION	**(361,072,684.48)**	**(312,347,672.72)**	**86.51**	**(48,725,011.76)**	**13.49**
TOTAL PRODUCTION	**(3,620,070,499.43)**	**(2,301,741,586.84)**		**(1,318,328,912.59)**	

Note:
Iatan Unit 1, La Cygne Unit 2, La Cygne Common, and Wolf Creek Unit 1 have been updated based on MECG life extension.
All other values are set to Evergy Metro totals and proportions.

EVERGY METRO, INC.

MECG'S PRODUCTION NET SALVAGE RATES
CALCULATION OF WEIGHTED NET SALVAGE PERCENT

ACCOUNT	TERMINAL RETIREMENTS RETIREMENTS (%)	TERMINAL RETIREMENTS NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS (%)	INTERIM RETIREMENTS NET SALVAGE (%)	WEIGHTED AVERAGE NET SALVAGE %
(1)	(2)	(3)	(4)	(5)	(6)=(2)*(3)+(4)*(5)
STEAM PRODUCTION					
HAWTHORN UNIT 5	80.53	0	19.47	(24)	(5)
HAWTHORN UNIT 5 REBUILD	71.04	0	28.96	(24)	(7)
HAWTHORN UNIT 9	75.77	0	24.23	(24)	(6)
HAWTHORN COMMON	86.47	0	13.53	(24)	(3)
IATAN UNIT 1	75.93	0	24.07	(24)	(6)
IATAN UNIT 2	48.21	0	51.79	(24)	(12)
IATAN COMMON	51.23	0	48.77	(24)	(12)
LACYGNE UNIT 1	86.68	0	13.32	(24)	(3)
LACYGNE UNIT 2	77.10	0	22.90	(24)	(5)
LACYGNE COMMON	86.88	0	13.12	(24)	(3)
NUCLEAR PRODUCTION					
WOLF CREEK UNIT 1	47.86	0	52.14	(8)	(4)
OTHER PRODUCTION					
NORTHEAST COMBUSTION TURBINES	80.59	0	19.41	(13)	(3)
WEST GARDNER COMBUSTION TURBINES	82.41	0	17.59	(13)	(2)
MIAMI COUNTY COMBUSTION TURBINES	81.68	0	18.32	(13)	(2)
HAWTHORN UNIT 6	86.85	0	13.15	(13)	(2)
HAWTHORN UNIT 7	83.37	0	16.63	(13)	(2)
HAWTHORN UNIT 8	85.32	0	14.68	(13)	(2)
SOLAR PRODUCTION					
HAWTHORN	50.61	0	49.39	(4)	(2)
MISCELLANEOUS	72.21	0	27.79	(4)	(1)
WIND PRODUCTION					
SPEARVILLE COMMON	84.35	0	15.65	(4)	(1)
SPEARVILLE UNIT 1	96.12	0	3.88	(4)	0
SPEARVILLE UNIT 2	93.36	0	6.64	(4)	0

Evergy Missouri Metro
Case Name: 2026 Evergy MO Metro Rate Case
Case Number: ER-2026-0143

Requestor Lyskowski Danny -
Response Provided May 28, 2026

Question:2.4
Please provide all workpapers in complete electronic format, with all formulas and links intact, supporting the terminal net salvage rates in JJS-2 Table 3, including a tie-out of terminal retirement values listed in Table 2 to the dismantlement costs found in Mr. Kopp's Schedule JTK-2. If the source of these values is not Schedule JTK-2, then please provide information to directly tie these values to their sources.

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: PUBLIC
Statement: This response is Public. No Confidential Statement is needed.

Response:

Please refer to the attachment, Q2.4_Decommissioning Costs, for the requested information. In the attachment, the "Retire in Place" decommissioning amounts for each production plant in the "Summary" tab were used in determining the terminal net salvage rates rather than the "Full Decom" costs.

Information provided by: John Spanos, Gannett Fleming President

Attachment(s): Q2.4_Decommissioning Costs

Missouri Verification:

Internal Use Only

I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

Evergy Missouri Metro
Case Name: 2026 Evergy MO Metro Rate Case
Case Number: ER-2026-0143

Requestor Lyskowski Danny -
Response Provided May 28, 2026

Question:2.17
Please refer to Page 13 of Schedule JTK-2, where is states, "Any remaining asbestos would be abated and safely disposed of." Please answer or provide the following:

a. For each plant, please provide an estimate of the cost associated with abating and disposing of the asbestos.

b. Please explain if Evergy has any legal obligations to abate and dispose of the asbestos.

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: PUBLIC
Statement: This response is Public. No Confidential Statement is needed.

Response:

(a) Please see each Plant's full demolition appendix, provided as a supporting workpaper for Mr. Kopp, which includes line items for asbestos abatement, where applicable. These cost estimates are inclusive of both abatement and disposal. The supporting workpapers to the February 6, 2026 rate case filing were provided to MECG's council via "secure email" from Anthony Westenkirchner, Evergy Sr Paralegal, on March 12, 2026.

(b) The EPA has several standards and regulations which dictate the allowable use and safe methods of disposal for asbestos. Key regulation includes The Asbestos National Emissions Standards for Hazardous Air Pollutants (NESHAP) which includes provisions for demolition of asbestos-containing structures and the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) which addresses abandoned hazardous waste sites in the US. OSHA also has several standards related to Asbestos including General and Construction Standards. Under such regulations, Evergy would be legally required to fully abate and safely dispose of all on-site asbestos when demolishing the facilities, but is not required to abate asbestos under a retire-in-place scenario. However, if it is

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not abated, Evergy will be required to monitor for any friable asbestos, which will then need to mitigated.

Information provided by: Jeff Kopp, Sr Managing Director, 1898 & Co.

Attachment(s):

Missouri Verification:

I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

Internal Use Only

Evergy Missouri Metro
Case Name: 2026 Evergy MO Metro Rate Case
Case Number: ER-2026-0143

Requestor Lyskowski Danny -
Response Provided May 28, 2026

Question:2.18
Please refer to Page 13 of Schedule JTK-2, section 3.2. Please identify any legal obligations Evergy is bound to for the retirement in place assumptions. Additionally, please segregate the Retirement in Place cost estimates by activities which are required by law or other regulations, and which are not required by law or other regulations.

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: PUBLIC
Statement: This response is Public. No Confidential Statement is needed.

Response:

The primary sources of legal obligations and liability for retired-in-place facilities stems from environmental contamination and premises liability. For premises liability, Evergy will be required to maintain certain services (and associated insurance) such as site security, fire hydrant service, etc. at site, as discussed in Jeff Kopp's direct testimony. For environmental contamination requirements, the retire-in-place estimates includes costs to remove mercury and universal waste as well as for the remediation and closure of ponds, coal piles, and landfills. As discussed in Response 2.17, asbestos may remain in place on units which are retired-in-place, subject to ongoing monitoring. Although presented in greater detail in JTK's initial direct filing, 1898 & Co. considers all work and costs estimated within the retirement in place estimates as prudent and required to return the plant to a condition suitable for an indefinite period from a physical and environmental safety perspective.

Information provided by: Jeff Kopp, Sr Managing Director, 1898 & Co.

Attachment(s):

Internal Use Only

Missouri Verification:

I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

Evergy Missouri Metro
Case Name: 2026 Evergy MO Metro Rate Case
Case Number: ER-2026-0143

Requestor Lyskowski Danny -
Response Provided May 28, 2026

Question:2.20
Please provide the production plant retirement dates assumed in Evergy's most recent Integrated Resource Plan.

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: PUBLIC
Statement: This response is Public. No Confidential Statement is needed.

Response:
See Table 3 of the 2026 IRP. La Cygne 1 March 2038. No other retirement dates are assumed in the planning horizon through 2045.

Information provided by: Kelli Merwald, Sr. Mgr. Fundamental Analysis

Attachment(s):

Missouri Verification:
I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently

discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

Evergy Missouri Metro
Case Name: 2026 Evergy MO Metro Rate Case
Case Number: ER-2026-0143

Requestor Lyskowski Danny -
Response Provided May 28, 2026

Question:2.22
Please refer to Page 38 of Schedule JJS-1 and provide all supporting documentation, analysis, or studies that support the 2040 retirement date for the Iatan Unit 1 and 2070 retirement date for Iatan Unit 2.

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: PUBLIC
Statement: This response is Public. No Confidential Statement is needed.

Response:

The 2040 probable retirement date for Iatan Unit 1 has been in place and approved for the last few cases. The probable retirement date for Iatan Unit 2 was increased from 2060 to 2070 in this case. This represents Company plans as well as life spans consistent with others in the industry. The 60 year life span is common for similar facilities in the industry that do not require special environmental changes that would either shut down the facility or anticipate major rehabilitation to the units.

Information provided by: John Spanos, Gannett Fleming President

Attachment(s):

Internal Use Only

Missouri Verification:

I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

Evergy Missouri Metro
Case Name: 2026 Evergy MO Metro Rate Case
Case Number: ER-2026-0143

Requestor Lyskowski Danny -
Response Provided May 28, 2026

Question:2.23
Please refer to Page 38 of Schedule JJS-1 and provide all supporting documentation, analysis, or studies that support the 2038 retirement date for the LaCygne Unit 1 and 2040 retirement date for LaCygne Unit 2.

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: PUBLIC
Statement: This response is Public. No Confidential Statement is needed.

Response:

The 2038 probable retirement date for LaCygne Unit 1 has been in place and approved for the last few cases. The probable retirement date for LaCygne Unit 2 was increased from 2038 to 2040 in this case. This represents Company plans for the unit and is still reasonable for a life span consistent with others in the industry. A 60 year life span is common for similar facilities in the industry that do not require special environmental changes that would either shut down the facility or anticipate major rehabilitation to the units. Both LaCygne Units are slightly longer at 65 and 63 respectively but consistent with Company outlook based on utilization within the generating fleet.

Information provided by: John Spanos, Gannett Fleming President

Attachment(s):

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Missouri Verification:

I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

Evergy Missouri Metro
Case Name: 2026 Evergy MO Metro Rate Case
Case Number: ER-2026-0143

Requestor Lyskowski Danny -
Response Provided May 28, 2026

Question:2.24
Please refer to Page 38 of Schedule JJS-1 and provide all supporting documentation, analysis, or studies that support the 2045 retirement date for Wolf Creek.

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: PUBLIC
Statement: This response is Public. No Confidential Statement is needed.

Response:

The 2045 probable retirement date for Wolf Creek is the same as has been in place for the last few cases. This is consistent with the FERC license date, which is the standard practice for such facilities.

Also, the Department of Energy granted an operating license extension to Wolf Creek with the 20-year term starting March 11, 2025.

Information provided by: John Spanos, Gannett Fleming President

Attachment(s):

Missouri Verification:

Internal Use Only

I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

Evergy Missouri Metro
Case Name: 2026 Evergy MO Metro Rate Case
Case Number: ER-2026-0143

Requestor Lyskowski Danny -
Response Provided May 28, 2026

Question:2.25
On December 11, 2025, the Wolf Creek Nuclear Operating Corporation announced its intent to file for a Subsequent License Renewal Application ("SLRA") in the first quarter of 2030. Please provide a detailed narrative explaining what the new retirement date will be if this SLRA is approved by the NRC

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: PUBLIC
Statement: This response is Public. No Confidential Statement is needed.

Response:

The current operating license for Wolf Creek Generating Station (WCGS) expires at midnight on March 11, 2045. Under the current NRC regulatory framework, an approved Subsequent License Renewal Application would renew the WCGS operating license for an additional 20 years, expiring at midnight on March 11, 2065.

Information provided by: Dustin Hamman, Director Nuclear and Regulatory Affairs

Attachment(s): None

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Missouri Verification:

I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs