Case No. EA-2014-0136

Interim Plant Account Classifications and Depreciation Rates For Use With Solar Plant Additions Subject to This CCN Until Addressed in a Subsequent Rate Case

Acco	unt Description	Depreciation%	Net Salvage %
340	Land and Land Rights	0.00	0
341	Structures and Improvements	2.31	(2)
344	Solar Generation	5.00	0
345	Accessory Electric Equipment	2.59	(2)
346	Miscellaneous Other Production F	Plant 3.81	(2)