

**STATE OF MISSOURI
PUBLIC SERVICE COMMISSION**

At a session of the Public Service Commission held at its office in Jefferson City on the 30th day of April, 2025.

In the Matter of the Application of Evergy)
Missouri West, Inc. d/b/a Evergy Missouri)
West for the Issuance of a Depreciation)
Authority Order Relating to its Steam/Heat)
Operations)

File No. HO-2025-0244

**ORDER APPROVING APPLICATION FOR
DEPRECIATION AUTHORITY**

Issue Date: April 30, 2025

Effective Date: May 10, 2025

On March 11, 2025, Evergy Missouri West, Inc. d/b/a Evergy Missouri West (Evergy) filed an application for a depreciation authority order. Evergy also requested waiver of the Commission's 60-day notice requirement under Commission Rule 20 CSR 4240-4.017.

The Commission issued notice and set an intervention deadline. No applications to intervene were received.

Evergy requests the Commission authorize a depreciation rate for an existing plant utility account that will be transferred to a new plant utility account due to the implementation of Federal Energy Regulatory Commission (FERC) Order 898, which became effective on January 1, 2025. The FERC order updates the Uniform System of Accounts (USOA) for solar and wind generation, energy storage, environmental credits and computer hardware, software and communications equipment. The authorized rate for Evergy's old plant utility account will be used for the assets transferred to the new

plant utility account. A depreciation rate order does not impact customer rates, but Evergy can seek recovery of depreciation expense recovery in a general rate case.

On April 11, 2025, the Staff of the Commission (Staff) filed a recommendation that the Commission issue the requested depreciation authority order. The filing also recommended approval of the currently effective depreciation rate for the assets transferred to the new plant utility account. No objections to Staff's recommendation were filed.

The Commission has the authority, "in its discretion, to prescribe uniform methods of keeping accounts, records and books, to be observed" by public utilities.¹ As provided by Section 393.240.2, RSMo, the Commission may "ascertain and determine and by order fix the proper and adequate rates of depreciation of the several classes of property" of public utilities. All provisions of Chapter 393, RSMo, in reference to keeping of accounts, are applicable to heating companies.² Evergy also meets the definition of a "heating company," as defined by Section 386.020(20), RSMo.³

The Commission has reviewed and considered Evergy's application and Staff's recommendation. The Commission finds the application should be approved, as recommended by Staff. As previously noted, FERC Order 898 became effective on January 1, 2025. Accordingly, the Commission finds it reasonable to make this order effective in less than 30 days.

In addition, given the need for Evergy to record entries with the appropriate

¹ Section 393.140(4), RSMo. Unless otherwise stated, all statutory citations are to the Revised Statutes of Missouri, as codified in the year 2016.

² Section 393.290, RSMo.

³ Per Section 393.120, RSMo, "[t]he provisions of section 386.020 defining words, phrases, and terms, shall apply to and determine the meaning of all such words, phrases or terms as used in sections 393.110 to 393.290."

depreciation rates as soon as possible, the Commission finds good cause under Commission Rule 20 CSR 4240-4.017(1)(D) to waive the 60-day notice requirement.

THE COMMISSION ORDERS THAT:

1. Evergy's application for a depreciation authority order is granted and Evergy is authorized to use the depreciation rate contained in Staff's recommendation filed on April 11, 2025.
2. The 60-day notice requirement of Commission Rule 20 CSR 4240-4.017(1) is waived.
3. This order shall become effective on May 10, 2025.
4. This file shall be closed on May 11, 2025.

BY THE COMMISSION



Nancy Dippell

Nancy Dippell
Secretary

Hahn, Ch., Coleman, Kolkmeier,
and Mitchell CC., concur.

Seyer, Regulatory Law Judge

MISSOURI PUBLIC SERVICE COMMISSION

April 30, 2025

File/Case No. HO-2025-0244

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Enclosed find a certified copy of an Order or Notice issued in the above-referenced matter(s).

Sincerely,



**Nancy Dippell
Secretary**

Recipients listed above with a valid e-mail address will receive electronic service. Recipients without a valid e-mail address will receive paper service.