Exhibit No.:	
Issue:	*Depreciation*
Witness:	*John A. Robinett*
Sponsoring Party:	*MoPSC Staff*
Type of Exhibit:	*Rebuttal Testimony*
Case No.:	*ER-2016-0023*
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MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF DIVISION

ENGINEERING ANALYSIS UNIT

REBUTTAL TESTIMONY

OF

JOHN A. ROBINETT

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2016-0023

Jefferson City, Missouri
May 2016

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Q. Please state your name and business address.

A. John A. Robinett, P.O. Box 360, Jefferson City, Missouri 65102.

Q. By whom are you employed and in what capacity?

A. I am a Utility Engineering Specialist in the Engineering Analysis Unit, Commission Staff Division with the Missouri Public Service Commission ("Commission" or "PSC").

Q. Please describe your work and educational background.

A. A copy of my work and educational experience was provided in Appendix 1 of Staff's Cost of Service Revenue Requirement Report.

Q. Are you the same John A. Robinett that contributed to the Staff Cost of Service Revenue Requirement Report filed in this proceeding?

A. Yes, I am.

Q. How is your testimony organized?

A. I will first discuss The Empire District Electric Company's ("Empire" or "Company") request for a Riverton Reserve Deficiency Amortization discussed by Thomas J. Sullivan and Office of the Public Counsel's ("OPC") recommended method to address a reserve deficiency, discussed by Charles R. Hyneman in his direct testimony.

The second issue I will discuss is Empire's failure to collect net salvage that was built into rates on authority from an order it sought in Case No. ER-2004-0570.

Finally, I will discuss Staff's recommendations related to depreciation in this case.

Riverton Reserve Deficiency Amortization

Q. In Mr. Sullivan's direct testimony, he discusses unrecovered cost associated with Riverton Units 7, 8, and 9. What caused this deficiency?

A. In Case No. ER-2011-0004, the Empire depreciation witness, Mr. Sullivan, recommended changing to Life Span depreciation rates, and the ordered stipulation and agreement in that case amounted to a step in that direction.

Q. Why did the change in depreciation rate method create the "reserve deficiency"?

A. Empire changed how depreciation reserves are annualized as part of their depreciation study in Case No. ER-2011-0004. The change in method helped highlight a "deficient reserve" when switching to Life Span. In Case No. ER-2010-0130, Empire supplied Staff depreciation reserves on a production type basis: steam generation,[1] hydraulic generation, and other generation.[2] In Case No. ER-2011-0004 Empire separated the reserves out by individual facility for each class of production plant and thus created the "Reserve Deficiency."[3] On total Steam Production, depreciation reserves were sufficient to cover a retirement of approximately $46 million of original cost for Riverton Units 7, 8 and Common.

[1] The Steam Production depreciation group would have included Riverton Units 7 and 8 and the Common plant associated with them, along with Asbury Units 1 and 2 and Iatan 1.

[2] Riverton Unit 9 would have fallen under Other Generation, along with Riverton Units 10, 11, and 12, Energy Center Units 1, 2, 3, and 4, State line Combined Cycle and Combustion Turbine. All of the Riverton Other Production was grouped together in the 2011 case.

[3] Iatan 2 and Plum Point came into service in this case. They would have previously fallen under Steam Production.

Q. Has the change in depreciation method caused the reserve deficiency?

A. Yes. The change to the Life Span method, or its further subset remaining life, has now tied reserves specifically to an individual unit to recover over the life of a facility. Previously, reserves were aggregated by production type. The change in depreciation method has forced the deficiency issue by separating reserves by generation facility and not by type.

Q. How does Empire recommend recovering the deficiency related to the early retirement of Riverton Units 7 and 8?

A. Mr. Sullivan, Empire's depreciation consultant, recommends a five-year amortization of the Riverton reserve shortfall of Units 7 and 8 totaling $10,678,966, and a five-year amortization of the Riverton reserve shortfall of Unit 9 totaling $814,490. These values include projected costs of removal from a 2013 analysis.[4]

Q. Does Staff support Empire's recommended treatment of the recovery?

A. No. Mr. Sullivan discusses Empire's recommendation as a preferred method of recovery for this shortfall because it helps avoid an inter-generational subsidy.[5] Staff recommends that the Commission order a series of reserve transfers to cover the shortfall. I will discuss Staff's recommendation later in this testimony.

Q. Does Staff agree with OPC's claim that Empire is seeking to recover a deficiency related to Asbury/ Riverton Reserve Deficiency?[6]

A. No. Staff understands that Empire is seeking an amortization for Riverton Units 7, 8, and 9, but not for Asbury Unit 2. However, on line 18 of Schedule BSO-2, which is attached to the Direct Testimony of Company witness Bryan S. Owens, it shows a plant

[4] Sullivan Direct, page 6, lines 3-21; Sullivan schedule TJS-2 Table 5-5 page 20.

[5] Sullivan Direct, page 7, lines 1-7.

[6] Hyneman Direct, page 26, line 18 - page 27, line 3.

addition for "Asbury/Riverton Reserve Deficiency." Staff maintains that the Company should clarify that Asbury costs are not included in this plant addition.

Q. Does Staff agree with OPC's claim that a reserve deficiency cannot exist for utility plant that is already retired?[7]

A. No. As discussed above, a deficiency exists in these depreciation accounts due to a change in depreciation accrual method in Case No. ER-2011-0004, which resulted in facility-specific depreciation reserve and plant-in-service, as opposed to previous practices of recording plant and reserves based on generation asset groups. Under the Life Span method, when Staff reviewed reserves for Riverton Units 7 and 8 with regard to the retirement of Unit 7 in June 2014, depreciation reserves for Units 7 and 8 were grouped together and were sufficient to cover the retirement of Unit 7. However, when Riverton Unit 8 was retired in May of 2015, depreciation reserves for that group were no longer sufficient to cover the original cost of that unit. The retirement of Riverton Unit 7 may not have created a deficiency, but the subsequent retirement of Riverton Unit 8 resulted in negative reserves in the Riverton Steam accounts.

Q. Does Staff agree with OPC's position that Empire's shareholders should bear the burden of the loss on retirement of assets?[8]

A. No. OPC discussed the burden of loss based on the sale of utility assets, but there has not been a sale of assets at this point. The plant that has been retired is still owned by Empire. Further, there are sufficient funds in other production facilities that have been collected from ratepayers that can be used to offset the deficiency that exists for these accounts.

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[7] Hyneman Direct, page 27, lines 4-7.

[8] Hyneman Direct, page 31, lines 5-9.

Q. What does Staff recommend regarding the deficiency of Riverton Units 7 and 8 if it does not agree with Empire's or OPC's positions?

A. Staff reviewed the unrecovered reserves associated with the retirement of Riverton Units 7 and 8. Staff estimates that accounts related to Riverton Units 7 and 8 are under-recovered by $7.8 million. As the Company and Staff previously agreed in Case No. ER-2012-0345:

> Should the retirement of Riverton 7 or 8 create a reserve deficiency under Generally Accepted Accounting Principles (GAAP), the signatories agree to support a reasonable request by Empire for accounting authority pursuant to Accounting Standard 980 (FAS 71) to reallocate the depreciation reserve to cover the cost of removal of such plant.[9]

Staff recommends the following transfers of reserves to cover the deficiency and an approximate value for cost of removal:

DEPR GRP	**FERC USOA DESCR**	**Adjustments**
RIVERTON 7&8		
311R	Structures	$ 3,442,188
312R	Boiler Plant	$ 4,831,496
314R	Turbogenerators	$ 1,390,628
315R	Access. Electric	$ 410,252
316R	Misc. Equipment	-$ 41,047
IATAN 1		
316I	Misc. Equipment	-$ 436,275
ENERGY CENTER		
341E	Structures	-$ 697,697
342E	Fuel Holders	-$ 791,573
344E	Generators	-$ 3,894,864
346E	Misc. Equipment	-$ 2,046,394

[9] Case No. ER-2012-0345, *Non-Unanimous Stipulation and Agreement*, page 2, item 6 (EFIS item 217), filed 02/22/2013.

STATE LINE UNIT 1		
341S	Structures	-$ 528,654
346S	Misc. Equipment	-$ 127,963
STATE LINE CC		
342C	Fuel Holders	-$ 1,510,097

This is similar to transfers recommended by Staff witness Arthur W. Rice, PE, agreed upon in a *Non-Unanimous Stipulation and Agreement as to Depreciation*,[10] and ordered by the Commission in a recent Ameren Missouri docket, Case No. ER-2014-0258.[11]

Q. Do Staff's recommended adjustments cover the $7.8 million under-recovery estimate for Riverton Units 7 and 8?

A. Yes. In addition, since Staff recommends adjustments to Riverton 7 and 8 totaling approximately $10 million, the transfer takes the total reserve for Riverton's steam plant from the current negative value to a positive value that is greater than the remaining Riverton steam plant that is still in service. This additional value should help to cover the cost of removal, dismantlement cost, and the cost of site clean-up.

Q. When all of the steam plant at Riverton is eventually retired, will the reserves cover the cost of removal for Riverton Units 7 and 8?

A. Since the actual cost of removal is unknown and the date that the work will take place is not known, no one knows the cost of removal. Said another way, the cost of removal is not known and measurable. In response to Staff Data Request No. 0125, the Company provided a copy of a 2013 estimate. However, in response to Staff Data Request No. 0135, the Company stated, "The projected costs will be revised based on actual

[10] Case No. ER-2014-0258 (EFIS item 414).

[11] Case No. ER-2014-0258, *Order Approving Stipulation and Agreement as to Depreciation* (EFIS item 439).

contractor's bids, scrap pricing, inflation, and other factors. At this time, there have been no actual costs to report."

Q. Does Staff agree with the statement above?

A. Yes. The cost of removal is not known and measurable at this time. Staff would note that the date that the remaining steam plant at Riverton is retired and the date that dismantlement of the Riverton steam plant takes place will affect the amount of reserves that are available to offset those costs.

Q. Please explain why the timing of the retirement and removal will affect the amount of reserves available.

A. Salvage values and costs of dismantlement can change over time. In addition to the $2.2 million reserve balance that Staff is recommending based on September 2015 rate base values, the Company has recommended a three-year remaining life of the common steam plant at Riverton. Staff recommends a 10% depreciation rate on the remaining assets related to Riverton steam production plant. This rate equates to approximately $300,000 of annual depreciation expense. If the common facilities are removed from service and dismantled prior to the three-year estimate, Empire will not book additional depreciation expense that may offset the future unknown dismantlement cost of Riverton Units 7, 8, and Common.

Q. If the Riverton steam plant is under-recovered after all the plant has been retired and removed, would Staff recommend that an adjustment be made to address any residual balance?

A. Yes. Staff would expect that an adjustment that Staff and the Company previously agreed to in Case No. ER-2012-0345 would be used to address any residual balance. This adjustment would be similar to transfers recommended by Staff witness

Arthur W. Rice, PE, agreed upon in a *Non-Unanimous Stipulation and Agreement as to Depreciation,*[12] and ordered by the Commission in a recent Ameren Missouri docket, Case No. ER-2014-0258.[13] The future adjustment would also be consistent with Staff's recommendation of transfers in this case. Since the final costs are not known and measurable at this time, it is possible that the balance could be either positive or negative. In either case, Staff believes an adjustment to address the balance would be appropriate.

Q. Does Staff agree that there is a reserve deficiency related to Riverton 9 as indicated in Table 5-5 of Schedule TJS-2 page 20?

A. No. Depreciation reserves for Riverton Units 9, 10, and 11 are booked together. The retirement of Riverton Unit 9 original cost did not create negative reserves for this group.

Q. Please summarize Staff's recommendations related to the deficiency of Riverton Units 7 and 8.

A. Staff recommends that the Commission deny Empire's request to amortize unrecovered reserve related to Riverton Units 7 and 8. Staff recommends that the Commission order Empire to book the transfer of reserves recommended by Staff to cover the shortfall of reserves.

Q. On page 7 of Mr. Sullivan's direct testimony, he stated that Empire's 5-year amortization would mitigate a potential for inter-generational subsidy. How is the issue of a potential inter-generational subsidy mitigated using Staff's recommendation of adjusting the reserves to offset the reserve deficiency?

[12] Case No. ER-2014-0258 (EFIS item 414).

[13] Case No. ER-2014-0258, *Order Approving Stipulation and Agreement as to Depreciation* (EFIS item 439).

A. The potential for an inter-generational subsidy issue arises only because of the deficiency created when Empire requested to use the Life Span method of depreciation. Empire's recommendation for amortization is unnecessary, as there are sufficient depreciation reserves within the Generation accounts to cover the reserve deficiency in the Riverton accounts. Staff's recommendation transfers reserves from other accounts that would have been included in the Steam Generation accounts and Other Generation accounts. Had the Mass Asset method of depreciation still been in effect, total reserves between Riverton Units 7 and 8, Asbury Units 1 and 2, and Iatan 1 would have been sufficient to retire the original cost of Riverton 7 and 8 without sending those total Steam Generation group reserves negative.

Q. Does Staff agree that the potential for an inter-generational subsidy can be mitigated in the future?[14]

A. Yes. Consistent with the Report and Order from ER-2004-0570, Staff has not included terminal net salvage in its depreciation rate calculation. The remaining life formula and the ability to adjust depreciation rates periodically will provide a reasonable and straightforward basis to recover the cost of these assets over their useful life.

<u>Inconsistency with Report and Order Case No. ER-2004-0570</u>

Q. What issue is the basis for Staff's assertion that Empire is inconsistent with the Report and Order from Case No. ER-2004-0570?

A. Staff's issue relates to the collection of net salvage in depreciation rates when that collection is not being booked due to the Company's decision to set depreciation rates to 0.

[14] Sullivan Direct, page 7, lines 8-14.

Q. How was this issue discovered?

A. In its review of Empire's depreciation study, Staff discovered depreciation rate recommendations of 0 percent for five accounts on a going-forward basis. These accounts are: State Line Combined Cycle plant account 342 Fuel Holders, State Line Combustion Turbine account 341 Structures and Improvements, Energy Center Units 1 and 2 accounts 342 Fuel Holders, account 344 Generators, and account 346 Miscellaneous Power Equipment. Staff submitted nine data requests related to the recommendation of 0 percent depreciation rates. Empire's responses indicate that it is setting depreciation rates to 0 percent for accounts where reserves are equal to or higher than original cost.

Q. Has Staff witnessed other instances where Empire prematurely stopped depreciation accrual without Missouri Public Service Commission approval?

A. Yes. In Case No. ER-2011-0004, Robinett Surrebuttal, Staff identified that the sale of one of Empire's unit trains had been improperly handled and needed additional investigation. In Case No. ER-2012-0345, Staff investigated that unit train and made the following statement in the Cost of Service Report for Case No. ER-2012-0345:

> The second issue related to the steel unit train at the Asbury generating facility is that the Company stopped recording accrual of depreciation expense on the unit train from April 2007 through November 2007 when the unit train was sold. The Company continued to collect depreciation during the entire time of the lease when the Company was receiving income from a non-utility party. The Company fully collected the original cost of the unit train in March of 2007. In April of 2007 the Company stopped accumulating depreciation on the unit train, which would mean the Company was then collecting those dollars built into rates associated with the unit train depreciation expense as profit rather than booking an accrual to accumulated depreciation reserves, as the Commission previously ordered in Case No. ER-2005-0470. Staff recommends an adjustment to the depreciation reserves for account 312 with a total Company addition of $248,137 for

> stopped depreciation accrual related to the eight (8) months prior to the sale of the unit train.[15]

Empire, as part of the approved *Stipulation and Agreement* in Case No. ER-2012-0345, agreed to make the reserve adjustments to properly reflect the sale and stopped depreciation accrual of the unit train at the Asbury facility to Asbury account 312 Boiler Equipment.

Q. What is the authoritative source that Empire uses to justify the stopping of depreciation accrual?

A. In response to Data Request No. 0147, Empire cited a Report and Order from Case No. ER-90-138. This Report and Order approved a *Stipulation and Agreement* with depreciation rates attached. A note on the schedule of depreciation rates states, "* Note: Account fully accrued and no depreciation expense to be taken until Plant Balance exceeds the Reserve for Depreciation." Only two accounts are denoted with an asterisk; they are Hydraulic Production account numbers 333 Turbines & Generators and 334 Accessory Electric Equipment.

The accounting schedules filed with Staff's direct case in ER-90-138 reflected no depreciation expense for those two accounts, meaning Staff did not recommend depreciation expense to be collected or booked for those two accounts in that case. However, that situation differs from the case at hand, in which, from 2005 to present, Staff recommended and the Commission approved depreciation expense related to the stopped accounts, in which the company was collecting from ratepayers but not booking.

Q. Is Empire stopping accruals on either of the Hydraulic Production accounts as was authorized by the Report and Order in Case No. ER-90-138?

[15] Case No. ER-2012-0345, *Staff Cost of Service Report*, page 100, line 26 - page 101, line 5 (EFIS item 123) filed 11/30/2012.

A. No. Empire stopped accrual on the following accounts for a period of time since 2005:

Riverton Units 7 and 8 accounts 314 and 316,
Energy Center Units 1 and 2 accounts 342, 344, and 346,
State Line CT accounts 341 and 346,
State Line CC account 342,
Iatan 1 account 316I,
Iatan Common accounts 314IC, 315IC, and 316IC,
Transmission account 352I related to Iatan, and
Transmission account 354 Towers and Fixtures.

Q. Does Staff agree with Empire that the Report and Order in Case No. ER-90-138 that approved a *Stipulation and Agreement* that had a depreciation schedule with a footnote that gives Empire authority to stop booking depreciation accruals on the accounts you just mentioned?

A. No. As I mentioned earlier, that order only applied to the two hydraulic production accounts, which are not included in the list of accounts for which Empire has stopped booking depreciation accruals. It is my understanding that stipulations and agreements typically have language that does not bind parties and usually contains language that spells out that the agreement was made solely for the purposes of settling the case.

No stipulations and agreements or orders in Empire rate cases since ER-90-138 have included similar language that addresses stopping depreciation expense. Even if the Commission were to determine that the footnote language from that case authorized depreciation expense to 0 for the two accounts specified in the stipulation and agreement, that case from 1990 did not apply generally to all accounts. The Report and Order approving the stipulation and agreement in Case No. ER-90-138 has no precedential value in subsequent cases due to the order not specifically accepting and ordering a footnote on a depreciation schedule as the policy of the Commission going forward. If the Commission wanted to authorize similar treatment to other accounts subsequent to ER-90-138, it would have needed to specify so in later orders.

As I mentioned previously, in ER-90-138, Staff understands the Commission's order to have authorized Empire to stop booking depreciation, but the Company also was not allowed to collect depreciation for those specified accounts. In this case, the Company continued to collect depreciation expense, despite not booking it in the appropriate accounts.

Q. Is Empire's recommended 0 percent depreciation rates consistent with the *Stipulation and Agreement* in Case No. ER-90-138?

A. No. In Case No. ER-90-138 Staff recommended a depreciation rate for the hydraulic accounts that were over/fully accrued, however, no expense was built into the case for those accounts. Empire's recommended 0 percent depreciation rate recommendation is also not built in to expense in this case, but it does not give a scenario when the accounts are no longer fully accrued due to plant additions or cost of removal.

Q. What was the issue in Case No. ER-2004-0570 that conflicts with the Report and Order in Case No. ER-90-138?

A. In Case No. ER-2004-0570, Empire sought the inclusion of net salvage in the depreciation rate. For a period of time preceding that case, cost of removal was treated as an expense. The other order that addressed inclusion of net salvage into the depreciation rates for gas companies was Case No.GR-99-315. Net salvage is gross salvage minus cost of removal.

When a component of net salvage is included in the depreciation rate, it changes the amount of recovery to either more than or less than the original cost needed to be collected. When net salvage is positive, meaning salvage value is greater than cost of removal, the entity will recover less than original cost. When net salvage is negative, meaning cost of removal exceeds the salvage value of retired plant, the entity will need to collect more than original cost to cover the cost to get rid of retired plant.

The schedule of depreciation rates attached to the *Stipulation and Agreem*ent in ER-90-138 has a foot note that states: "Account fully accrued and no depreciation expense is to be taken until the plant balance exceeds the Reserve for Depreciation." Reserve balances in that case exceeded what should have been collected, original cost plus cost of removal, by seventeen and twenty-seven percent for Hydraulic Production account numbers 333 Turbines & Generators and 334 Accessory Electric Equipment, respectively. The depreciation rates recommended by Staff member Melvin T. Love in Case No. ER-90-138 contained a component of net salvage which Staff interprets to be similar to what was ordered in Case No. ER-2004-0570 that added net salvage back into the depreciation rates that overrode the brief practice of expensing cost of removal. The ordered *Stipulation and Agreement* from Case No. ER-90-138 specified two hydraulic accounts to not collect or book depreciation expense until Plant in Service exceed accumulated reserves. The accounts were given depreciation rates, but accounting schedules did not include depreciation expense in the case; the accounts reserves exceeded the value of original cost and the additional portion needed to be collected for net salvage. The footnote may cause issues in that it could be interpreted to stop accrual when accumulated reserves match original cost of plant in service and would potentially not include collecting the net salvage component.

Q. What is Staff's recommendation related to stopped depreciation accruals for Empire?

A. In the case at hand, Case No. ER-2016-0023, Staff calculated and recommends $3,082,367 of positive adjustments to depreciation reserves to reflect depreciation accruals that should have been booked during the period when depreciation rates were set to 0 percent. However, because of issues transitioning from paper to electronic records, and because of the brief period of time where cost of removal was expensed, a total value of stopped depreciation is not easily determinable.

The adjustments to reserves for the affected accounts are as follows:

ESTIMATED ACCRUED DEPRECIATION ADJUSTMENTS
EMPIRE DISTRICT ELECTRIC COMPANY
ER-2016-0023
2005-2015

Plant/ Facility	Depreciation Group		Adjustment
Energy Center	342E	Fuel Holders, Producers & Access	$480,325
	344E	Generators	$742,576
	345E	Accessory Electric Equipment	$60,329
	346E	Miscellaneous Power Plant Equipment	$537,488
		Plant Total	$1,820,717
Energy Center FT8	342FT	Fuel Holders, Producers & Access	$3,354
Iatan	312IT	Boiler Plant Equipment	$15,724
	316IT	Miscellaneous Power Plant Equipment	$35,459
		Plant Total	$51,183
Iatan 2	316I2	Miscellaneous Power Plant Equipment	$526,273
Iatan Common	314IC	Turbogenerator Units	$2
	315IC	Accessory Electric Equipment	$25
		Plant Total	$27
Iatan Transmission	352I	Structures & Improvements	$25,213
	353I	Station Equipment	$11,339
		Plant Total	$36,552
Riverton	314R	Turbogenerator Units	$166,558
	315R	Accessory Electric Equipment	$94,621
	316R	Miscellaneous Power Plant Equipment	$24
		Plant Total	$261,203

Plant/ Facility	Depreciation Group		Adjustment
Stateline	341S	Structures & Improvements	$227,197
	346S	Miscellaneous Power Plant Equipment	$85,345
		Plant Total	$312,542
Stateline CC	342C	Fuel Holders, Producers & Access	$62,170
Transmission	354	Towers & Fixtures	$8,345
		GRAND TOTAL	$3,082,367

Staff Recommendations

Q. What are Staff's Recommendations for depreciation-related issues in this case?

A. Staff recommends the Commission:

1. Order Empire to use the depreciation rates attached in Appendix 3 to Staff's Cost of Service - Revenue Requirement Report in Schedule JAR(DEP) – d1.

2. Order Empire to book the adjustments to depreciation reserves related to stopped depreciation. Staff's recommended reserve adjustments are found in the table on page 94 of Staff's Cost of Service - Revenue Requirement Report and the table on page 15-16 of this rebuttal testimony.

3. Order Empire to perform the reserve transfers proposed by Staff to cover the reserve shortfall at Riverton Units 7 and 8. Staff's recommended transfers are found in the table on page 95 of Staff's Cost of Service - Revenue Requirement Report and the table on page 5-6 of this rebuttal testimony.

4. Not authorize the amortization recommended by Empire to recover the under-recovery of reserves at Riverton Units 7 and 8.

Q. Does this conclude your rebuttal testimony?

A. Yes.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of The Empire District Electric Company's Request for Authority to Implement a General Rate Increase for Electric Service	)))	Case No. ER-2016-0023

AFFIDAVIT OF JOHN A. ROBINETT

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW JOHN A. ROBINETT and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing REBUTTAL TESTIMONY; and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

John A. Robinett

JOHN A. ROBINETT

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 29th day of April, 2016.

D. SUZIE MANKIN
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: December 12, 2016
Commission Number: 12412070

D Suzie Mankin
Notary Public