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Issue(s):	Depreciation
Witness/Type of Exhibit:	Robinett/Rebuttal
Sponsoring Party:	Public Counsel
Case No.:	ER-2024-0319

REBUTTAL TESTIMONY

OF

JOHN A. ROBINETT

Submitted on Behalf of the Office of the Public Counsel

UNION ELECTRIC COMPANY
D/B/A AMEREN MISSOURI

CASE NO. ER-2024-0319

January 17, 2025

REBUTTAL TESTIMONY
OF
JOHN A. ROBINETT
AMEREN MISSOURI

CASE NO. ER-2024-0319

Q. What is your name and what is your business address?

A. John A. Robinett, PO Box 2230, Jefferson City, Missouri 65102.

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

A. I am employed by the Missouri Office of the Public Counsel ("OPC") as a Utility Engineering Specialist.

Q. Have you previously provided testimony before the Missouri Public Service Commission?

A. Yes. Both as a former member of the Staff of the Missouri Public Service Commission ("Staff" and "Commission," respectively) and on behalf of the OPC.

Q. What is your work and educational background?

A. A copy of my work and educational experience is attached to this testimony as Schedule JAR-R-1.

Q. What is the purpose of your rebuttal testimony?

A. The purpose of my rebuttal testimony is to respond Staff and Ameren Missouri's positions regarding the depreciation rates and depreciation expense of Ameren Missouri. I will also discuss deficiencies of the depreciation study supplied by Ameren Missouri

Q. Does Ameren Missouri's depreciation study comply with Commission Rule 20 CSR 4240-3.175?

A. No. There are items that are deficient.

Q. What are the deficiencies under Commission Rule 20 CSR 4240-3.175?

A. 20 CSR 4240-3.175(1)(A)2D requires:

> Estimated date of retirement and surviving dollar investment for each warehouse, electric generating facility, combustion turbine, general office building or large structure[.]

Ameren Missouri and its consultant failed to provide as part of this depreciation study plant-in-service balances and accumulated depreciation reserves for individual combustion turbines of combustion turbine facilities. Rather, the combustion turbines are all aggregated together. The same is true for Ameren Missouri's solar generating facilities. Like the combustion turbines, these facilities are also all aggregated. Ameren Missouri and its consultant also failed to provide estimated retirement dates for the combustion turbines, solar generating facilities, and for the Maryland Heights Renewable Energy Center.

Q. What recommendations do you have related to the depreciation study?

A. To ensure that the depreciation study complies with 20 CSR 4240-3.175, I make the following recommendations.

1) Ameren Missouri should provide each combustion turbine's plant-in-service and accumulated depreciation reserves separately. At a minimum though, where multiple turbines are located at one site, Ameren Missouri should provide these values by generating facility.

2) Ameren Missouri should provide projected retirement dates for each combustion turbine. Or, at a minimum, a retirement date for combustion turbine facilities if more than one turbine is present at a location.

3) Ameren Missouri should provide each solar generating facility's plant-in-service and accumulated depreciation reserves separately.

4) Ameren Missouri should provide projected retirement dates for each solar generating facility.

5) Ameren Missouri should provide a projected retirement date for the Maryland Heights Renewable Energy Center.

6) The Commission should not allow recovery of Ameren Missouri's depreciation study until the study is resubmitted or Ameren Missouri can show that they comply with 20 CSR 4240-3.175(1)(A)2D by providing estimated retirement dates for its combustion turbines, solar facilities, and the Maryland Heights Renewable Energy Center individually and plant-in-service and accumulated depreciation reserves for each combustion turbine and solar facility individually.

Q. Did Staff perform a depreciation study?

A. No. Based on Staff witness, Ms. Amanda Coffer's direct testimony at page 3 line 17 through page 4 line 4, Staff did not perform a depreciation study. Instead, Staff adopted Ameren Missouri witness Mr. John J. Spanos's study, with a few exceptions for accounts where Staff recommends use of current ordered depreciation rates. Specifically, Ms. Coffer states:

> Q. Did Staff perform its own depreciation study?
>
> A. No. Staff has reviewed the depreciation study performed by Ameren Missouri witness John Spanos and is recommending the adoption of the majority of the requested depreciation rates, with the exception of several accounts for which Staff is currently recommending the previously ordered depreciation rates. While Staff agrees that most of Mr. Spanos' recommended deprecation rates are reasonable, there are some for which he has recommended a change greater than what is reasonable. Staff is currently experiencing issues with its depreciation software and intends to perform a depreciation study on these accounts once those issues are resolved.

Q. Do you agree that Staff utilized the currently ordered depreciation rates where it determined Ameren Missouri's recommendations were unreasonable?

A. Not entirely. In some instances where Staff recommended a different depreciation rate, it did not recommend what the Commission ordered in Ameren Missouri's last rate case, Case Number ER-2022-0337.

For example, for account 316 Miscellaneous Equipment associated with the Sioux production facility, Ameren Missouri recommended a 7.66% rate. Staff recommended an 8.44% rate. However, the stipulation and agreement from Case Number ER-2022-0337, specified the depreciation rate for that account was 8.5%. Also at the Sioux facility, account 316.21 Miscellaneous Equipment Office Furniture, Staff recommends a 5.4% depreciation rate. However, the last case included a rate of 5%, which mirrors what Ameren Missouri recommended in this case. Similarly, for Solar Facilities Large, Staff recommends a 3.75% rate, which is the rate Ameren Missouri recommends for small solar facilities generators. In this case, Ameren Missouri recommends a depreciation rate of 3.89% for Solar Facilities Large, which is the ordered rate from Case Number ER-2022-0337.

Q. Do you have any other concerns about Staff's recommended depreciation rates?

A. Yes. It may be due to the timing of the data utilized by Staff, but it is recommending a set of depreciation rates for the Rush Island facility, even though the Commission allowed Ameren Missouri to securitize the under recovered value of the facility and an estimated value for retirement and dismantlement costs. I do not recommend depreciation rates for this facility as the units were retired in October 2024.

Q. Do you have any concerns about Staff's or Ameren's recommended depreciation rates?

A. Yes. My next concern is related to the use of remaining life depreciation techniques on accounts that have previously been approved for General Plant Amortization.

Q. What is General Plant Amortization?

A. General Plant Amortization and Vintage Year Accounting are two names for the same method of amortization of assets. However, this amortization method is distinct from depreciation expense, which is calculated using the historical experience of the average lives of the assets contained in an account. General Plant Amortization/Vintage Year Accounting, by contrast, covers a defined period over which the company may recover costs for capital investments in specific accounts which will not be tied to the actual life of the assets in the future.

Q. Has the Federal Energy Regulatory Commission ("FERC") provided any guidance on the issue of General Plant Amortization or Vintage Year Accounting?

A. Yes. FERC issued Accounting Release Number 15 (AR-15), Vintage Year Accounting for General Plant Accounts, effective January 1, 1997. AR-15 allows utilities to use a simplified method of accounting for general plant assets, (referred to as "General Property") excluding structures and improvements. The AR-15 accounting release allows high-volume, low-cost assets to be amortized over their associated useful life, eliminates the need to track individual assets, and allows a retirement to be booked at the end of the theoretical depreciable life. FERC's AR-15 lists certain general plant accounts for which Vintage Year Accounting might be reasonable.

Q. What concerns do you have regarding General Plant Amortization?

A. General Plant Amortization threatens the Commission's ability to perform a prudence review of plant added into these accounts due to this amortization method failing to track retirement units and original costs. Under the General Plant Amortization method, only two values matter: 1) the total additions for an account in a vintage year and 2) the amortization period over which the original investment can be recouped. The total additions do not reflect the costs per retirement unit, which prevents parties from auditing these additions based on cost per unit.

General Plant Amortization does not yield historical data for depreciation that will differ from the amortization period for the select account. Therefore, any future depreciation study could not properly analyze the actual lives of the asset and match the actual lives with an appropriate depreciation rate. Under General Plant Amortization, amortization periods are not necessarily related to the useful life of the assets. Instead, the retirement booking relates to the retirement of dollars. Depreciation is designed to determine the appropriate return of investment to the company's shareholders based on the useful lives of its assets. With General Plant Amortization, however, plant assets may retire prior to the amortization period or may survive many years past the amortization period. This method could mask the appropriate recovery period for Ameren Missouri's assets. General Plant Amortization creates a circular loop of information feeding the depreciation study data on a going forward basis.

Q. Could you please explain exactly what you mean?

A. Depreciation studies determine depreciation rates using the experienced mortality, *i.e.*, the historical retirement data, of the assets in an account. In other words, you observe how long

plant is lasting before it needs to be retired to determine its average usable or "service" life. However, under the General Plant Amortization method of accounting, plant is retired, from a bookkeeping perspective, as soon as it is "fully accrued" (*i.e.* the accumulated depreciation reserve has been met or exceeded the original cost of the plant). Therefore, plant will be retired at the end of its calculated average service life regardless of whether the plant is still in use. Because the retirements are being driven by the average service life and the average service life is the time before the plant is retired, a circular loop is created where the retirement dictates the average service life, and the average service life dictates the retirement.

Q. How would someone faced with this circular loop be able to change a General Plant Amortization in a future rate proceeding?

A. In order to change a General Plant Amortization rate in the future, one would need to review two potential things. The first would be the retirement data for the account one is trying to change. However, that account will only show that the current ordered amortization period is the appropriate value for the retirement rate. The second is similar utilities and their ordered depreciation rates.

Q. Please identify the accounts for which the Commission has approved Ameren Missouri's use of General Plant Amortization?

A. Accounts 316.21, 316.22, 316.23, 325.21, 325.22, 325.23, 335.21, 335.22, 335.23, 346.21, 346.22, 346.23, 390.05, 391.0, 391.2, 392.05, 393, 394, 394.05, 395, 397, 397.05 and 398.

Q. Do you agree with Staff's and Ameren Missouri's use of remaining life depreciation on General Plant Amortization accounts?

A. No.

Q. Why?

A. The rationale behind the movement to the General Plant Amortization method for general plant is that previously utilities were required to track the lives and locations of many small, short-lived assets, which created a burden. Now, with the approval of General Plant Amortization, utilities are required to track the dollars placed into service annually and recover them over the set amortization period.

Q. Does Ameren Missouri or Staff explain why the depreciation rate changes are occurring for general plant accounts?

A. No. Neither Staff nor Ameren Missouri presented evidence that a change in technology occurred or that similarly situated utilities were experiencing a shortening of lives as support for adjusting the depreciation rates upwards for these assets.

Q. What depreciation rates do you recommend for the general plant amortization accounts?

A. I recommend the depreciation rates that are consistent with the recommended amortization periods that were agreed to in the stipulation and agreement, which the Commission approved in Case Number ER-2022-0337. The accounts and rates from Case Number ER-

2022-0337 are:

Account 316.21	Miscellaneous Power Plant Equipment- Office Furniture	5.00%
Account 316.22	Miscellaneous Power Plant Equipment- Office Equipment	6.67%
Account 316.23	Power Plant Equipment- Computers	20.00%
Account 325.21	Miscellaneous Power Plant Equipment- Office Furniture	5.00%
Account 325.22	Miscellaneous Power Plant Equipment- Office Equipment	6.67%
Account 325.23	Power Plant Equipment- Computers	20.00%
Account 335.21	Miscellaneous Power Plant Equipment- Office Furniture	5.00%
Account 335.22	Miscellaneous Power Plant Equipment- Office Equipment	6.67%
Account 335.23	Power Plant Equipment- Computers	20.00%
Account 346.21	Miscellaneous Power Plant Equipment- Office Furniture	5.00%
Account 346.22	Miscellaneous Power Plant Equipment- Office Equipment	6.67%
Account 346.23	Power Plant Equipment- Computers	20.00%
Account 391	Office Furniture and Equipment-Furniture	5.00%
Account 391.20	Office Furniture and Equipment-Personal Computers	20.00%
Account 391.30	Office Furniture and Equipment-Equipment	5.00%
Account 393	Stores Equipment	5.00%
Account 394	Tools, Shop, and Garage Equipment	5.00%
Account 395	Laboratory Equipment	5.00%
Account 397	Communication Equipment	6.67%
Account 398	Miscellaneous Equipment	5.00%

Q. Turning away from the accounts that utilize the General Plant Amortization method, what sources did you use to calculate your recommended depreciation rates?

A. I utilized the accounting schedules associated with Staff's Direct Testimony for the plant-in-service values and accumulated depreciation reserves, which I then used to calculate the current rate base and the remaining amount to collect for each facility. I also utilized the projected retirement rates found in Ameren Missouri's depreciation study. Additionally, I utilized the net salvage percentages presented in Ameren Missouri's and Staff's Direct Testimonies for the production accounts.

Q. How did you calculate your recommended depreciation rates?

A. First, to calculate the total amount that Ameren Missouri needs to collect for each facility I multiplied the original plant-in-service cost by the sum of one minus the net salvage percentage. In some instances, the net salvage percentage was negative. This means that at the asset's retirement date the cost of removal exceeds the salvage value of the asset. This, in turn, means Ameren Missouri must collect more than the original cost of the asset to fully recover for it. For example, a negative ten percent net salvage percentage means the utility must recover an additional ten percent of the original cost to cover the expected cost of removal.

Second, to calculate the remaining amount that Ameren Missouri must collect for each asset, I subtracted the accumulated depreciation reserve amount from the amount to be collected over the life of the assets that I calculated in Step 1. It is important to note that none of these calculations consider the ultimate dismantlement/make safe costs for the production facilities, which Ameren Missouri may seek to recover later.[1]

Third, to calculate the amount that Ameren Missouri must collect each year, I divided the remaining value to be collected (as calculated in Step Two) by the remaining life of each of the production facilities. For this calculation, all of the assets for each production facility are considered to have the same retirement date.

Finally, I divided the annual accrual value from Step Three by the original cost/plant-in-service value. This result is the depreciation rate for the account.

[1] I am not aware of any Commission decisions that allow terminal salvage in depreciation rates. In addition, securitization allows for the collection of dismantlement and retirement costs, which can be trued-up based on actual spends.

Q. Which of Ameren Missouri's production facilities did you analyze?

A. I analyzed all of Ameren Missouri's production facilities, including: the Sioux Steam Production Plant, the Labadie Steam Production Units, the Callaway Nuclear Production Plant, the Osage Hydraulic Production Plant, the Keokuk Hydraulic Production Plant, the Taum Sauk Hydraulic Production Plant, the combustion turbines, the High Prairie Wind Production Plant, the Atchison Wind Production Plant, the Maryland Heights Renewable Energy Center, and Ameren's solar facilities.

Q. Why did you choose these facilities to analyze?

A. These facilities are all of Ameren Missouri's production facilities. As discussed, earlier Ameren Missouri failed to provide projected retirement dates for the combustion turbines and solar facilities individually. Therefore, I utilized the remaining life as calculated by Mr. Spanos to determine the projected retirement date for the fleet of solar facilities and combustion turbine facilities. I utilized the same method for the Maryland Heights Renewable Energy Center but that is a singular unit.

Q. What are your recommended depreciation rates for these facilities?

A. My recommended depreciation rates for the steam facilities are as follows:

	Plant account Description	OPC Depreciation Rate Recommendation
Sioux		
311	Structures	7.31%
312	Boiler Plant Equipment	5.53%
314	Turbogenerator unit	4.86%
315	Accessory Electric Equipment	5.33%
316	Misc. Power Plant Equipment	9.00%
Labadie		
311	Structures	3.67%
312	Boiler Plant Equipment	3.83%
314	Turbogenerator unit	3.12%
315	Accessory Electric Equipment	2.99%
316	Misc. Power Plant Equipment	5.08%

My recommended depreciation rates for the nuclear facility are as follows:

	Plant account Description	OPC Depreciation Rate Recommendation
Callaway		
321	Structures	1.66%
322	Reactor Plant Equipment	2.78%
323	Turbogenerator unit	2.53%
324	Accessory Electric Equipment	2.39%
325	Misc. Power Plant Equipment	3.03%

My recommended depreciation rates for the hydraulic facilities are as follows:

	Plant account Description	OPC Depreciation Rate Recommendation
Osage		
331	Structures	3.68%
332	Reservoirs	3.12%
333	Water Wheels/ Generators	2.93%
334	Accessory Electric Equipment	2.93%
335	Misc. Power Plant Equipment	3.90%
Keokuk		
331	Structures	2.90%
332	Reservoirs	2.49%
333	Water Wheels/ Generators	2.72%
334	Accessory Electric Equipment	2.50%
335	Misc. Power Plant Equipment	2.44%
Taum Sauk		
331	Structures	1.28%
332	Reservoirs	1.60%
333	Water Wheels/ Generators	1.77%
334	Accessory Electric Equipment	1.58%
335	Misc. Power Plant Equipment	1.40%

My recommended depreciation rates for the other generating facilities are as follows:

	Plant account Description	OPC Depreciation Rate
Combustion Turbines		
341	Structures	2.31%
322	Fuel Holders	2.43%
344	Generator	1.81%
345	Accessory Electric Equipment	2.04%
346	Misc. Power Plant Equipment	1.71%
High Prairie Wind		
341	Structures	3.43%
344	Generator	3.39%
345	Accessory Electric Equipment	3.39%
346	Misc. Power Plant Equipment	3.38%
Atchison Wind		
341	Structures	3.29%
344	Generator	3.31%
345	Accessory Electric Equipment	3.27%
346	Misc. Power Plant Equipment	2.70%
Solar		
341	Structures	3.64%
344	Generator	3.80%
344	Generator-Large	4.08%
345	Accessory Electric Equipment	4.01%
346	Misc. Power Plant Equipment	3.13%
Maryland Heights		
344	Generator-Turbines other	-1.80%

The negative 1.80% depreciation rate for the Maryland Heights facility indicates that the account is over accrued. This occurred because Ameren Missouri has estimated a forty percent salvage value for the facility, which means that Ameren Missouri expects to receive forty percent of the original cost at the time of retirement as salvage. This, in turn, means that for the asset to be fully accrued Ameren Missouri will only need to collect sixty percent of the

original cost. The current accumulated depreciation reserves sit higher than the sixty percent of original cost, which means ratepayers have paid more than the needed value. The negative depreciation rate sets up a return to customers to account for the over collection when salvage is considered.

If the Commission wishes to avoid a negative depreciation rate for this facility, I recommend a zero percent depreciation rate be ordered for this unit.

Q. What are the depreciation expenses you calculated for the production facilities?

A. The following tables show my calculated depreciation expense for each of the production facilities.

	Plant account Description	Plant-in-service 12/31/2024	Depreciation Rate	Depreciation Expense
Sioux				
311	Structures	88,539,548	7.31%	6,470,477.94
312	Boiler Plant Equipment	1,122,994,170	5.53%	62,129,962.93
314	Turbogenerator unit	176,171,065	4.86%	8,569,682.46
315	Accessory Electric Equipment	136,181,734	5.33%	7,260,573.00
316	Misc. Power Plant Equipment	26,698,867	9.00%	2,404,107.79
				86,834,804.11
Labadie				
311	Structures	150,372,111	3.67%	5,519,079.29
312	Boiler Plant Equipment	1,240,626,221	3.83%	47,514,252.00
314	Turbogenerator unit	330,940,324	3.12%	10,313,443.71
315	Accessory Electric Equipment	121,095,796	2.99%	3,615,473.44
316	Misc. Power Plant Equipment	114,436,335	5.08%	5,811,173.21
				72,773,421.65

	Plant account Description	Plant-in-service 12/31/2024	Depreciation Rate	Depreciation Expense
Callaway				
321	Structures	1,002,748,512	1.66%	16,656,407.91
322	Reactor Plant Equipment	1,532,990,896	2.78%	42,611,323.65
323	Turbogenerator unit	550,481,292	2.53%	13,931,140.10
324	Accessory Electric Equipment	305,083,866	2.39%	7,279,691.61
325	Misc. Power Plant Equipment	181,259,863	3.03%	5,500,957.66

	Plant account Description	Plant-in-service	Depreciation Rate	Depreciation Expense
Combustion Turbines				
341	Structures	48,304,118	2.31%	1,117,134.40
322	Fuel Holders	48,731,597	2.43%	1,183,422.39
344	Generator	1,046,771,892	1.81%	18,928,840.70
345	Accessory Electric Equipmen	83,038,115	2.04%	1,692,605.67
346	Misc. Power Plant Equipment	10,487,603	1.71%	179,622.01
				23,101,625.17
High Prairie Wind				
341	Structures	48,059,137	3.43%	1,649,054.90
344	Generator	530,650,214	3.39%	18,012,309.93
345	Accessory Electric Equipmen	75,410,290	3.39%	2,552,813.05
346	Misc. Power Plant Equipment	15,499	3.38%	524.00
				22,214,701.88
Atchison Wind				
341	Structures	31,862,732	3.29%	1,048,079.70
344	Generator	431,932,363	3.31%	14,293,316.78
345	Accessory Electric Equipmen	52,526,283	3.27%	1,717,662.97
346	Misc. Power Plant Equipment	10,894	2.70%	294.11
				17,059,353.56
Solar				
341	Structures	3,279,013	3.64%	119,518.97
344	Generator	38,192,548	3.80%	1,450,924.46
344	Generator-Large	969,714,032	4.08%	39,516,011.71
345	Accessory Electric Equipmen	7,828,061	4.01%	313,907.85
346	Misc. Power Plant Equipment	52,422	3.13%	1,639.44
				41,402,002.43
Maryland Heights				
344	Generator-Turbines other	7,832,286	-1.80%	-140,898.22

Q. How do your calculated depreciation expenses for these facilities compare to Staff's and Ameren Missouri's depreciation expenses?

A. The following table compares the depreciation expense for each of the previously discussed production facilities as calculated by myself, Staff, and Ameren Missouri using Staff's plant-in-service values as of December 31,2024.

	OPC	Staff	Ameren Missouri
Sioux	$ 86,834,804	$ 106,779,166	$ 89,098,294
Labadie	$ 72,773,422	$ 74,444,780	$ 74,444,780
Callaway	$ 85,979,521	$ 90,963,143	$ 93,678,390
Osage	$ 6,406,790	$ 6,451,203	$ 6,451,203
Keokuk	$ 6,885,785	$ 7,240,278	$ 7,240,278
Taum Sauk	$ 2,871,785	$ 3,453,405	$ 3,453,405
Combustion Turbines	$ 23,101,625	$ 22,324,014	$ 22,324,014
High Prarie Wind	$ 22,214,702	$ 23,733,468	$ 23,733,617
Atchison Wind	$ 17,059,354	$ 18,306,121	$ 18,306,121
Solar	$ 41,402,002	$ 37,995,324	$ 39,352,924
Maryland Heights	$ (140,898)	$ 65,008	$ 140,198
Total	**$ 365,388,892**	**$ 391,755,910**	**$ 378,223,224**

Q. In your opinion what are driving the differences between your recommended depreciation rates and expense from that of Staff and Ameren Missouri?

A. The primary differences between my recommendation and Ameren Missouri's that I am aware of appear to be driven by a difference in timing relating to the plant-in-service and accumulated depreciation reserves, as well as in many instances one less year of remaining life tied to the data that was used for the calculations. Ameren Missouri utilized December 31, 2023 plant and reserve balances, where I utilized Staff's direct accounting run values that included data through December 31, 2024. Additionally I do not recommend the use of remaining life on top of the use of general plant amortization, however differences related to this recommendation are not considered in the above totals as they are a comparison of production facilities' depreciation expense. There may also be additional factors that are causing the differences of which I am not aware at the time of this testimony.

The differences between my recommendations and Staff's recommendations are driven by many of the same factors just discussed for Ameren Missouri, as Staff has

adopted a large portion of Ameren Missouri's recommended depreciation rates. As previously discussed, Staff also utilized stipulated and agreed to and then Commission ordered depreciation rates from Case Number ER-2022-0337. One issue that may not be readily seen or known from that case is that since the 2022 case the projected retirement date for the Sioux facility has changed. Ameren Missouri in their study is now projecting a retirement date of 2032, but Staff's testimony in the 2022 case listed Sioux as a probable retirement date of 2030. Due to the size of the remaining net book value of the Sioux facility, this two-year difference will certainly change the valuation. Also as previously discussed there are three accounts for which Staff makes recommendations that do not match either current ordered depreciation rates or Ameren Missouri's that will also contribute to some of the differences between my calculated depreciation rates and expense from Staff.

Q. What is your recommendation?

A. I recommend the Commission adopt my depreciation rates for the six production facilities. These rates decrease depreciation expense by $26,367,018 from that calculated by Staff and $12,834,332 from Ameren Missouri when using Staff's plant-in-service and accumulated reserve balances.

Q. Does this conclude your rebuttal testimony?

A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to Adjust Its Revenues for Electric Service	)))	Case No. ER-2024-0319

AFFIDAVIT OF JOHN A. ROBINETT

STATE OF MISSOURI)
) **ss**
COUNTY OF COLE)

John A. Robinett, of lawful age and being first duly sworn, deposes and states:

1. My name is John A. Robinett. I am a Utility Engineering Specialist for the Office of the Public Counsel.

2. Attached hereto and made a part hereof for all purposes is my rebuttal testimony.

3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.

John A. Robinett
Utility Engineering Specialist

Subscribed and sworn to me this 16th day of January 2025.

TIFFANY HILDEBRAND
NOTARY PUBLIC - NOTARY SEAL
STATE OF MISSOURI
MY COMMISSION EXPIRES AUGUST 8, 2027
COLE COUNTY
COMMISSION #15637121

Tiffany Hildebrand
Notary Public

My Commission expires August 8, 2027.