

**Exhibit No.:**

**Issue(s):**

**Witness/Type of Exhibit:**

**Sponsoring Party:**

**Case No.:**

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Depreciation  
Robinett/Surrebuttal  
Public Counsel  
GR-2024-0369

**SURREBUTTAL TESTIMONY**

**OF**

**JOHN A. ROBINETT**

Submitted on Behalf of the Office of the Public Counsel

**UNION ELECTRIC COMPANY  
D/B/A AMEREN MISSOURI**

FILE NO. GR-2024-0369

May 2, 2025

**SURREBUTTAL TESTIMONY**  
**OF**  
**JOHN A. ROBINETT**  
**AMEREN MISSOURI**  
**CASE NO. GR-2024-0369**

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

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

3 **Q. Are you the same John A. Robinett who filed direct and rebuttal testimony on behalf of**  
4 **the Missouri Office of the Public Counsel (“OPC”) in this proceeding?**

5 A. Yes.

6 **Q. What is the purpose of your surrebuttal testimony?**

7 A. The purpose of my testimony is to respond to the rebuttal testimony of Staff witness Mr.  
8 Malachi Bowman and Ameren Missouri consultant Mr. John J. Spanos related to their  
9 discussions of depreciation rate recommendations.

10 **Q. Does Staff take a position related to the Company’s use of General Plant Amortization?**

11 A. I cannot discern Staff’s position on Ameren Missouri’s use of General Plant Amortization  
12 from Mr. Bowman’s testimony. He states that Ameren Missouri was authorized use of  
13 General Plant Amortization through a stipulation and agreement in Case Number GR-  
14 2019-0077 and which the parties agreed to, again, in the GR-2021-0241 Stipulation and  
15 Agreement. Mr. Bowman does testify that General Plant Amortization is not the ideal  
16 method of accounting, as it both hinders prudence audits and fails to yield actual historical  
17 data. However, Mr. Bowman also addresses Staff’s concern with forcing Ameren Missouri  
18 to return to their old method of accounting, stating:

19 It is possible that this effort could increase costs for the company and as a  
20 result increase rates for rate-payers due to the cost of labor involved and it  
21 is unclear whether the results of doing this would be worth the investment

1 which gives reasonable cause for the Commission to consider the continued  
2 use of Vintage Year Accounting for certain accounts. <sup>1</sup>

3 **Q. Do you have concerns related to Staff's depreciation rate recommendations in Mr.**  
4 **Bowman's rebuttal testimony?**

5 A. Yes. The extent of Staff's discussion related to their updated depreciation rate  
6 recommendation is as follows:

7 Q. What corrections would staff like to make?

8 A. Upon further review of the depreciation rates Staff provided, Staff found  
9 an error in its depreciation calculations. An updated schedule is provided in  
10 schedule MB-r1.

11 Staff provides zero discussion about what the error it found was or how Staff determined this  
12 calculation was an error. Also, Staff never explained the actions taken to remedy the error or  
13 why Staff chose to take those actions. Nor does Staff discuss the impact of its recommended  
14 correction from its direct position on its proposed rates. Further, neither the depreciation  
15 schedule attached to Mr. Bowman's direct testimony, nor the depreciation schedule attached  
16 to his rebuttal testimony include Staff's recommended lives for Company assets. This  
17 information is necessary for parties such as the OPC to perform a check of Staff's calculation  
18 of depreciation rates using the recommended lives and net salvage percentages. By rough  
19 calculations it appears that Staff's change in depreciation rates drops depreciation expense by  
20 approximately 2.5 million dollars.

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<sup>1</sup> Rebuttal Testimony of Malachi Bowman, p. 8 lns 5-8, EFIS Item No. 63.

1 **Q. Mr. Spanos states, at page 13 of his rebuttal testimony, that the Company has been**  
2 **applying General Plant Amortization consistently since approximately 2010. Was**  
3 **Ameren Missouri authorized to utilized General Plant Amortization in Case Number**  
4 **GR-2010-0363?**

5 A. Not that I can find. The depreciation study and recommended rates provided by Ameren  
6 Missouri's witness on depreciation do not match the agreed-to deprecation rates attached  
7 to the stipulation and agreement filed and approved by the Commission in the 2010 rate  
8 case. Attached as Schedule JAR-S-1 is the Appendix E depreciation rates that were  
9 originally attached to the Unanimous Stipulation and Agreement filed in Case no. GR-  
10 2010-0363. The general plant depreciation rates differ from Ameren Missouri's witness in  
11 the 2010 rate case, Mr. John F. Wiedmayer, Jr. also of Gannett Fleming. Attached As  
12 Schedule JAR-S-2 are the rate recommendations from the depreciation study of plant at  
13 December 31, 2008, presented in the 2010 rate case. Review of both schedules will show  
14 that Ameren Missouri's rates were not the ordered rates for general plant in the 2010 case.

15 **Q. If Ameren Missouri was not authorized to use General Plant Amortization until GR-**  
16 **2019-0077 why does Mr. Spanos claim the utility was using General Plant amortization?**

17 A. According to Ameren Missouri's response to OPC data request number 8516, attached as  
18 Schedule JAR-S-2, Ameren Missouri Electric was authorized to utilize General Plant  
19 Amortization in case number ER-2014-0258. Ameren Missouri further provides the  
20 following as additional rationale:

21 "Due to the nature of general plant, many assets support both electric and  
22 gas operations, so applying general plant to both electric and gas general  
23 plant was necessary to avoid considerable confusion."

1 **Q. Do you see a problem with Ameren Missouri Gas using General Plant Amortization**  
2 **years prior to any Commission authorization?**

3 A. Yes. Utilities cannot just decide they are going to do what provides the most benefit to  
4 themselves without the knowledge or consideration of Commission Staff or the OPC. I am  
5 not of aware of Ameren bringing this issue to the Commission for a decision to avoid  
6 confusion on how assets were to be treated between shared assets with the electric and gas  
7 utility.

8 Ameren essentially unilaterally decided, without Commission authorization, to treat assets  
9 for the gas utility in this manner consistent with their electric utility since they were  
10 shared/allocated assets between the two utility types. It is important to note that Ameren  
11 Missouri Gas did not file a general rate proceeding between cases GR-2010-0363 and GR-  
12 2019-0077. There may be assets that Ameren Missouri Gas stopped depreciating, whether  
13 the assets were retired or still in-service, potentially exceeding the amortization period in  
14 the electric utility without authorization. While Ameren Missouri's consultant proposed  
15 General Plant Amortization in the 2010 case, it clearly was not implemented based on the  
16 ordered rates from Case Number GR-2010-0363.

17 **Q. If the stipulated rates were not Ameren Missouri's, who's recommendation was**  
18 **included in the stipulation and ordered by the Commission?**

19 A. Based on my review, Staff's recommended depreciation rates were stipulated to in the 2010  
20 rate case. They can be found in Schedule DCW-1 of the appendices attached to Staff's direct  
21 cost of service report.

1 **Q. Did Staff recommend General Plant Amortization during the 2010 case?**

2 A. No. Review of the Staff direct cost of service report does not discuss General Plant  
3 Amortization. Attached as Schedule JAR-S-3 is the portions of the direct cost of service  
4 report from the 2010 rate case.

5 **Q. Do you have any other concerns you believe need to be addressed?**

6 A. No. I issued discovery related to Ameren Missouri's continuing property records ("CPR")  
7 that contain assets in the CPR with a zero balance that were provided in response to OPC  
8 data requests 8500-8505. Then I asked follow-up data requests, seeking original cost of the  
9 assets and when the plant balances were taken to zero for each of the \$0.00 assets in the  
10 responses to OPC data request numbers 8500-8505. Ameren Missouri provided the Excel  
11 files that name original cost of the assets and when the asset became a zero balance. In  
12 addition to the Excel files Ameren Missouri provided the following response to data  
13 requests 8510-8515:

14 The assets with \$0 are inactive assets that exist as an artifact in our records  
15 and do not exist as an active asset in our CPR. Attached is a listing with the  
16 previous value and date the value changed.

17 **Q. Did anything in Ameren Missouri's response to OPC data request 8500-8505 give any**  
18 **indication that the CPR contained inactive assets?**

19 A. No.

20 **Q. When did Ameren Missouri's provide supplemental responses to OPC data request**  
21 **8500-8505?**

22 A I received supplemental responses to OPC data request number 8500-8505 on May 1, 2025,  
23 that removed the assets in the original CPRs that had \$0.00 balances. With a statement that  
24 read:

1                   The previous response included more information (inactive assets) than the  
2                   current property inventory that was requested.

3                   Attached as Schedule JAR-S-5 is Ameren Missouri's response to OPC data request number  
4                   8517, which sought why Ameren Missouri had included "inactive assets" in the continuing  
5                   property record.

6   **Q.    What recommendations do you have related to Ameren Missouri's CPR?**

7   A.    Currently I have no recommendations related to Ameren Missouri's continuing property  
8           record, as my issues with the CPR appear to be the result of a mistake in the query process of  
9           getting the data.

10 **Q.    Does this conclude your surrebuttal testimony?**

11 A.    Yes, it does.

**BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI**

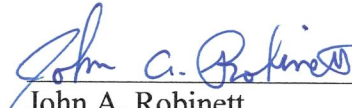
In the Matter of Union Electric Company d/b/a     )  
Ameren Missouri's Tariffs to Adjust Its         )  
Revenues for Natural Gas Service                 )     Case No. GR-2024-0369

**AFFIDAVIT OF JOHN A. ROBINETT**

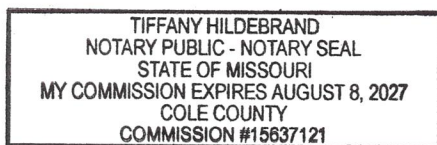
STATE OF MISSOURI     )  
                                       )     ss  
COUNTY OF COLE     )

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

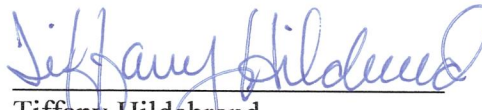
1. My name is John A. Robinett. I am a Utility Engineering Specialist for the Office of the Public Counsel.
2. Attached hereto and made a part hereof for all purposes is my surrebuttal testimony.
3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.

  
\_\_\_\_\_  
John A. Robinett  
Utility Engineering Specialist

Subscribed and sworn to me this 30<sup>th</sup> day of April 2025.



My Commission expires August 8, 2027.

  
\_\_\_\_\_  
Tiffany Hildebrand  
Notary Public