

Exhibit No.:
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Sponsoring Party:
Case No.:

Depreciation
Robinett/Rebuttal
Public Counsel
ER-2026-0143

REBUTTAL TESTIMONY

OF

JOHN A. ROBINETT

Submitted on Behalf of the Office of the Public Counsel

**EVERGY METRO, INC. D/B/A
EVERGY MISSOURI METRO**

CASE NOS. ER-2026-0143

August 11, 2026

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REBUTTAL TESTIMONY
OF
JOHN A. ROBINETT
EVERGY MISSOURI METRO
CASE NO. ER-2026-0143

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 testimony on behalf of the Missouri**
4 **Office of the Public Counsel (“OPC”) in this proceeding?**

5 A. Yes.

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

7 A. The purpose of my rebuttal testimony is to respond to the direct testimonies of Commission
8 Staff witness Ms. Amanda Arandia and Midwest Energy Consumers Group witness Mr.
9 Brian C. Andrews related to their depreciation recommendations on Wolf Creek Solar
10 facility.

11 **Wolf Creek Depreciation**

12 **Q. What was your direct position related to recommended depreciation rates for the Wolf**
13 **Creek Nuclear Facility?**

14 A. In my direct testimony I recommended depreciation rates based on a 2045 retirement date for
15 Wolf Creek Nuclear facility. Rates were developed using -2% net salvage value with a
16 remaining life for the facility of nineteen years. The following table was the recommended
17 rates for the Wolf Creek Nuclear Facility:

	Estimated Retirement Date	Remaining Life	Net Salvage Percent (%)	Reccommended Depreciation Rate (%)
Wolf Creek				
321000-Nucl Pr-Structures & Improv	6/30/2045	19	-2.00%	1.89%
322000-Nucl Pr-Reactor Plt Eq	6/30/2045	19	-2.00%	2.33%
323000-Nucl Pr-Turbine/Generator	6/30/2045	19	-2.00%	2.24%
324000-Nucl Pr-Accessory Equip	6/30/2045	19	-2.00%	2.61%
325000-Nucl Pr-Misc Power Plt Eq	6/30/2045	19	-2.00%	3.41%

Q. What position did MCEG take related to Wolf Creek?

A. MCEG witness Mr. Brian C. Andrews recommended depreciation rates with a retirement date of 2065 for the Wolf Creek Nuclear facility. Attached to Mr. Andrews testimony was MCEG data request number 2.25 found in Schedule BCA-4 pages 15 and 16.

Q. Are you changing your position?

A. Yes.

Q. Why?

A. I had sent data requests at the time of direct testimony, but had not received the answers in time for the direct testimony recommendation. OPC data requests 8511 and 8523 attached as schedule JAR-R-1 are Evergy Missouri Metro's response to questions about steps taken to extend the current operating license for the Wolf Creek Nuclear facility.

Q. What is your position now?

A. I am recommending different depreciation rates which are based on a revised Wolf Creek retirement date of 2065.

Q. How did you calculate your revised rates?

A. I utilized Staff plant-in-service and accumulated depreciation reserve balances through December 31, 2025, from their direct accounting schedules. I utilized a negative two percent

1 net salvage value and multiplied the original cost plant-in-service by 1.02% to calculate out
2 the total amount that would need to be recovered for each account. Next, I present the
3 Commission with two options for the accumulated depreciation reserve. One calculation I
4 utilized accumulated depreciation reserves as of December 31, 2025, to calculated out the
5 remaining balance needed to be collected. The other option presented was that I added
6 accumulated depreciation reserve projections of another six months bringing reserves up to
7 June 30, 2026, and then determined how much remained to be collected. The utility is still
8 collecting depreciation all the way through the effective date of new rates so these are the best
9 historical estimates for values to collect from customers but will not reflect the actual value at
10 the time new rates are effective. Accumulated reserves are subtracted from the total amount
11 needed to be collected (original cost and net salvage component) to give the remaining balance
12 that needs to be collected from Evergy Missouri Metro's customers. The remaining balance
13 to be collected is then divided by the remaining life of the unit to get the annual amount needed
14 to be collected over the remaining life of the assets to make the utility whole for the original
15 cost and interim net salvage component. Once the annual amount is determined it is divided
16 by the original cost plant-in-service balance to give the depreciation rates for the assets in each
17 account. The following table are my updated recommended depreciation rates for the Wolf
18 Creek Nuclear Facility:

	Estimated Retirement Date	Remaining Life	Net Salvage Percent (%)	Reccommended Depreciation Rate (%)
Wolf Creek				
321000-Nucl Pr-Structures & Improv	6/30/2065	39	-2.00%	0.91%
322000-Nucl Pr-Reactor Plt Eq	6/30/2065	39	-2.00%	1.23%
323000-Nucl Pr-Turbine/Generator	6/30/2065	39	-2.00%	1.10%
324000-Nucl Pr-Accessory Equip	6/30/2065	39	-2.00%	1.13%
325000-Nucl Pr-Misc Power Plt Eq	6/30/2065	39	-2.00%	1.30%

Q. What is the value of the extension of twenty years for the Wolf Creek Nuclear have on depreciation expense?

A. Based on my calculations the value is roughly an annual decrease of \$13 million dollars to the revenue requirement. Attached as Schedule JAR-R-2 are the calculations of depreciation rates for Wolf Creek discussed above.

Conclusion

Q. What recommendations do you have for the Commission?

A. I recommend that the commission approve depreciation rates for Wolf Creek Nuclear facility consistent with a projected retirement date of 2065 as Mr. Andrew's of MECG recommended in direct testimony and as I have calculated and presented in this rebuttal testimony.

Q. Does this conclude your rebuttal testimony?

A. Yes, it does.

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

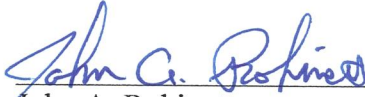
In the Matter of Evergy Metro, Inc.)
d/b/a Evergy Missouri Metro's Request)
for Authority to Implement a General) Case No. ER-2026-0143
Rate Increase for Electric Service)

AFFIDAVIT OF JOHN A. ROBINETT

STATE OF MISSOURI)
) ss
COUNTY OF COLE)

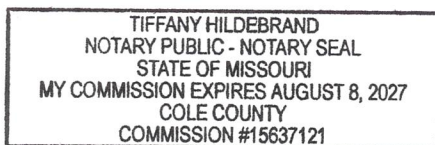
John A. Robinett, of lawful age and being first duly sworn, deposes and states:

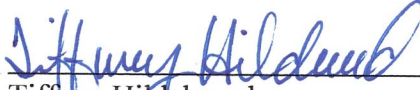
1. My name is John A. Robinett. I am a Utility Engineering Specialist for the Office of the Public Counsel.
2. Attached hereto and made a part hereof for all purposes is my rebuttal testimony.
3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to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



John A. Robinett
Utility Engineering Specialist

Subscribed and sworn to me this 10th day of August 2026.





Tiffany Hildebrand
Notary Public

My Commission expires August 8, 2027.