

STATE OF MISSOURI  
PUBLIC SERVICE COMMISSION

In the matter of the investigation  
of the revenue effects upon  
Missouri utilities of the Tax  
Reform Act of 1986.

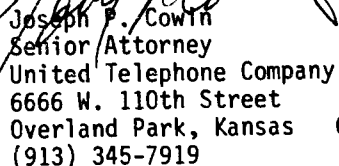
Case No. A0-87-48

STATEMENT OF JOSEPH P. COWIN

Joseph P. Cowin, coming now before the Public Service Commission of the State of Missouri and pursuant to Rule 4 CSR 240-2.040 (3) (C) of the Commission Rules, certifies as follows:

1. that he is a member of the Bar of the Supreme Court of Ohio and is duly licensed to practice law in the State of Ohio;
2. that neither he, nor any member of his Law Department, is under disbarment by such Court;
3. that J. Richard Smith, 6666 West 110th Street, Overland Park, Kansas 66211, a member of the Missouri Bar having an office within the State of Missouri, is co-counsel in this matter, such office being the United Telephone Company of Missouri office at 217 East McCarty Street, Jefferson City, Missouri 65101.

Respectfully submitted,

  
Joseph P. Cowin  
Senior Attorney  
United Telephone Company of Missouri  
6666 W. 110th Street  
Overland Park, Kansas 66211  
(913) 345-7919

CERTIFICATE OF SERVICE

I certify that the foregoing was served by U.S. mail on all parties of record on this 2th day of December, 1986.

  
Joseph P. Cowin

**FILED**

DEC 15 1986

PUBLIC SERVICE COMMISSION