BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of the Petition of)
Missouri-American Water Company)
for Approval to Establish an	Case No. WO-2018-0373
Infrastructure System Replacement)
Surcharge (ISRS))
	,

Position Statement

COMES NOW the Office of the Public Counsel ("OPC") and for its *Position*Statement, states as follows:

1. In determining MAWC's ISRS rates in this case, under the applicable statute, may MAWC's accumulated deferred income tax (ADIT) balance in rate base be reduced by the ADIT asset resulting from its net operating loss(es), if any?

No, MAWC's accumulated deferred income tax (ADIT) balance in rate base may not be reduced by an ADIT asset MAWC may have recorded as a result of its consolidated net operating loss(es), if any.

WHEREFORE, the Office of the Public Counsel respectfully submits the forgoing *Position Statement*.

Respectfully submitted, OFFICE OF THE PUBLIC COUNSEL

By: /s/ John Clizer John Clizer (#69043) Associate Counsel P.O. Box 2230

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CERTIFICATE OF SERVICE

I hereby certify that copies of the forgoing have been mailed, emailed, or hand-delivered to all counsel of record this 16th day of November, 2018.

/s/ John Clizer
