

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

In the Matter of the Petition of)
Missouri-American Water Company for) **File No. WO-2020-0190**
Approval to Change its Infrastructure)
System Replacement Surcharge (ISRS))

RESPONSE TO MOTION TO CHALLENGE CONFIDENTIALITY

COMES NOW Missouri-American Water Company (“MAWC”), by and through counsel, and, as its *Response to Motion to Challenge Confidentiality*, states as follows to the Missouri Public Service Commission (“Commission”):

1. On May 26, 2020, the Office of the Public Counsel (“OPC”) filed its *Motion to Challenge Confidentiality and Motion for Expedited Treatment* (“*Motion*”). In response, the Commission directed that responses to the *Motion* be filed by noon on May 27, 2020.

2. The OPC *Motion* requests that the publicly available version of the Internal Revenue Service’s (“IRS”) Private Letter Ruler Ruling (“PLR”) number 202010002 be acknowledged to be the redacted version of the Private Letter Ruling referenced as Appendix M of MAWC’s Application.¹

3. The PLRs made available by the IRS remove any identification to the taxpayer (and the subject Commission) when published. That form of publication by the IRS is used in order to remove any linkage between the PLR and the taxpayer. Care is generally taken to keep that identity protected. It is for this reason that MAWC had asked the OPC to maintain the confidentiality of the subject PLR.

4. MAWC does, however, recognize that the specific facts of this case (and the related predecessor cases), as well as the public nature of previous references to the PLR,

¹ It may also be referenced as Schedule JRW-2, to the Direct Testimony of John R. Wilde.

provide a unique situation. Given those specific facts and after further reflection, MAWC does not object to a grant of the specific, limited relief requested by the OPC *Motion*.

WHEREFORE, MAWC respectfully requests the Commission consider this *Response to Motion to Challenge Confidentiality* and issue such orders as it should find to be reasonable and just.

Respectfully submitted,



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ATTORNEYS FOR MISSOURI-AMERICAN WATER COMPANY

CERTIFICATE OF SERVICE

I hereby certify that a copy of the above and foregoing document was sent via electronic mail on this 27th day of May, 2020, to:

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