

Missouri-American Water Company
Name of Issuing Corporation

For

All Missouri Service Areas
Community, Town or City

**Rules and Regulations Governing the Rendering of
Water Service**

Taxable Advances and Contributions in Aid of Construction

Any Federal, State or Local income tax incurred by the Company due to the receipt of taxable Advances or Contributions in Aid of Construction, as defined by the Internal Revenue Service, the State of Missouri, or other taxing authority, and not otherwise paid by a third party, will be paid by the Company. Such income taxes shall be segregated in a deferred account for inclusion in rate base in the Company's next general rate proceeding.

*
*
*
*
*

* *Indicates new rate or text*

+ *Indicates change*

Date of Issue: August 21, 2018

Effective Date: September 20, 2018

Issued By: Cheryl Norton, President
727 Craig Road, St. Louis, MO 63141