

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

In the Matter of the Petition of Missouri-)	
American Water Company for Approval to)	<u>Case No. WR-2025-0345</u>
Establish a Water and Sewer)	
Infrastructure Rate Adjustment (WSIRA))	

STATEMENT OF POSITION

COME NOW the Staff of the Missouri Public Service Commission (“Staff”),
by and through counsel, and submits this *Statement of Position*.

**1. Should the gross-up on income taxes be included in the WSIRA
revenue requirement?**

Staff Position: Yes. Taxes included in the current WSIRA recommendation include current and deferred taxes. If taxes are to be included in rates, there should be a tax gross-up applied to the overall revenue requirement whether in a general rate case or a WSIRA case.¹

WHEREFORE, Staff respectfully submits this *Statement of Position* for the Commission’s information and consideration.

Respectfully submitted,

/s/ Casi Aslin
Casi Aslin
Missouri Bar No. 67934
Attorney for the Staff of the
Missouri Public Service Commission
P.O. Box 360
Jefferson City, MO 65102
(573) 751-8517
casi.aslin@psc.mo.gov

¹ Rebuttal Testimony of Amanda C. McMellen, pg. 2, ln. 25—pg. 3, ln. 2.

CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed or hand-delivered, transmitted by facsimile or electronically mailed to all parties and or counsel of record on this 21st day of January 2026.

/s/ Casi Aslin