

**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 a Water and Sewer Infrastructure Rate Adjustment (WSIRA) ) **Case No. WR-2025-0345**

**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.<sup>1</sup>

**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](mailto:casi.aslin@psc.mo.gov)

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<sup>1</sup> 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 21<sup>st</sup> day of January 2026.

**/s/ Casi Aslin**