

**STATE OF MISSOURI  
PUBLIC SERVICE COMMISSION**

At a session of the Public Service  
Commission held at its office in  
Jefferson City on the 19<sup>th</sup> day  
of February, 2026.

**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**  
Tracking No. JW-2026-0029  
Tracking No. JS-2026-0030

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**REPORT AND ORDER**

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**Issue Date:** February 19, 2026

**Effective Date:** March 1, 2026

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## **APPEARANCES**

### **MISSOURI-AMERICAN WATER COMPANY:**

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**Rachel Niemeier**, Missouri-American Water Company, 727 Craig Road, St. Louis, Missouri 63141.

### **STAFF OF THE MISSOURI PUBLIC SERVICE COMMISSION:**

**Casi Aslin**, P.O. Box 360, Governor Office Building, 200 Madison Street, Jefferson City, Missouri 65102.

### **OFFICE OF THE PUBLIC COUNSEL:**

**Lindsay VanGerpen**, PO Box 2230, 200 Madison Street, Jefferson City, Missouri 65102.

**REGULATORY LAW JUDGE:** Kenneth J. Seyer

## Procedural History

On September 3, 2025, Missouri-American Water Company (MAWC or “the Company”) filed a petition to establish water and sewer infrastructure rate adjustments (WSIRAs) under Sections 393.1500-1509, RSMo.<sup>1</sup> MAWC also requested that the Commission approve its proposed customer notices and filed tariff sheets to implement the WSIRAs. The tariff sheets – Tracking Nos. JW-2026-0029 and JS-2026-0030 – were suspended by the Commission until March 2, 2026.<sup>2</sup> The Company’s petition sought to recover WSIRA investment that was placed into service for the period of May 1, 2025, to July 31, 2025, with estimated costs for August 1, 2025, through October 31, 2025, also included.

The Commission issued notice of the petition, directed the Staff of the Commission (Staff) to file a recommendation, and set deadlines for filing requests to intervene, any other objections or requests for hearing, and responses to those pleadings. No requests for intervention were received.

Staff conducted an examination and investigation of MAWC’s petition and its attachments. Staff reviewed supporting workpapers, descriptions of WSIRA projects, accounting entries, and invoices representing WSIRA investment costs, as well as other applicable documentation, such as work order authorizations. Staff communicated with Company personnel to clarify the petition, when necessary. Staff also visited and inspected many sites which had WSIRA-eligible infrastructure system projects placed into service during the audited period. During the course of Staff’s review, MAWC submitted

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<sup>1</sup> Unless otherwise stated, all statutory citations are to the Revised Statutes of Missouri, as codified in the year 2016.

<sup>2</sup> Case Nos. WR-2025-0345 and SR-2025-0346 were consolidated, with Case No. WR-2025-0345 being the lead case.

to Staff updated workpapers showing actual WSIRA investments through October, which were used by Staff to calculate updated WSIRA rates. On December 2, 2025, Staff filed a memorandum and recommendation. On December 9, 2025, Staff filed an amended memorandum and recommendation due to erroneously not using the same WSIRA rate for all Rate B customers.

Staff recommended MAWC's WSIRA revenue requirement should be \$12,279,215 from St. Louis County water customers, \$3,079,305 from All Other water customers, \$1,861 from Arnold sewer customers, and \$206,769 from All Other sewer customers, for a total of \$15,567,151 for this WSIRA filing.

On December 9, 2025, MAWC responded to Staff's recommendation, stating that it did not object to Staff's calculations. The Company's response included exemplar tariffs.

The Office of the Public Counsel (Public Counsel) filed a response to Staff's recommendation in which it opposed Staff's WSIRA recovery amounts because Staff included an income tax gross-up component in its calculations even though MAWC will not pay any income taxes during the period over which it will recover the WSIRA revenues. Public Counsel stated in its response that removal of the tax gross-up would result in an approximately \$430,535 reduction in Staff's calculation of the appropriate WSIRA revenue requirement.

The parties proposed a procedural schedule that was adopted by the Commission. An evidentiary hearing was set and both written direct testimony and rebuttal testimony were filed.

As part of the procedural schedule, the parties were directed to file a list of issues to be decided by the Commission. The subsequent joint list of issues filed identified a single issue to be decided by the Commission:

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

An evidentiary hearing was held on January 28, 2026, at the Commission's offices in Jefferson City and via WebEx.<sup>3</sup> During the evidentiary hearing, the Commission admitted the testimony of witnesses and received exhibits into evidence.

Post-hearing briefs were filed on February 9, 2026, and the case was deemed submitted for the Commission's decision on that date.<sup>4</sup>

**Findings of Fact**

1. MAWC is a wholly-owned subsidiary of American Water Works Company (American Water).<sup>5</sup> MAWC provides water service to approximately 486,000 customers and sewer service to approximately 24,000 customers throughout the state of Missouri.<sup>6</sup>

2. MAWC is a "water corporation," "sewer corporation," and a "public utility," as those terms are defined at Section 386.020, RSMo (Supp. 2025). MAWC is thus subject to the jurisdiction of the Commission.<sup>7</sup>

3. Public Counsel is a party to this case pursuant to Section 386.710(2), RSMo, and by Commission Rule 20 CSR 4240-2.010(10).

4. Staff is a party to this case pursuant to Section 386.071, RSMo, and

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<sup>3</sup> Tr. Vol. 2. Note: all other transcript references are to Transcript, Volume 2 (Evidentiary Hearing held on January 28, 2026).

<sup>4</sup> Commission Rule 20 CSR 4240-2.150(1).

<sup>5</sup> Ex. 3, Schlessman Direct, p. 2.

<sup>6</sup> MAWC's *Petition to Establish a Water and Sewer Infrastructure Rate Adjustment and Motion for Approval of Customer Notice*, filed September 3, 2025, pp. 1-2.

<sup>7</sup> MAWC's *Petition to Establish a Water and Sewer Infrastructure Rate Adjustment and Motion for Approval of Customer Notice*, filed September 3, 2025, p. 2.

Commission Rule 20 CSR 4240-2.010(10).

5. The Commission finds that any given witness's qualifications and overall credibility are not dispositive as to each and every portion of that witness's testimony. The Commission gives each item or portion of a witness's testimony individual weight based upon the detail, depth, knowledge, expertise, and credibility demonstrated with regard to that specific testimony.<sup>8</sup>

6. Any finding of fact reflecting that the Commission has made a determination between conflicting evidence is indicative that the Commission attributed greater weight to that evidence and found the source of that evidence more credible and more persuasive than that of the conflicting evidence.<sup>9</sup>

7. The Commission approved a 7.00% overall post-tax weighted average cost of capital for WSIRA purposes in MAWC's last rate case – Case No. WR-2024-0320.<sup>10</sup>

8. MAWC used a pre-tax return of 8.47% for the recommended WSIRA revenue requirement.<sup>11</sup> Staff agreed with MAWC's methodology.<sup>12</sup> Use of a pre-tax return of 8.47% results in an after-tax return of 7.00%.<sup>13</sup>

9. Public Counsel used a pre-tax return of 8.12% for the recommended WSIRA revenue requirement.<sup>14</sup> Use of a pre-tax return of 8.12% results in an after-tax

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<sup>8</sup> Witness credibility is solely a matter for the fact-finder, "which is free to believe none, part, or all of the testimony". *State ex rel. Public Counsel v. Missouri Public Service Comm'n*, 289 S.W.3d 240, 247 (Mo. App. 2009).

<sup>9</sup> An administrative agency, as fact finder, also receives deference when choosing between conflicting evidence. *State ex rel. Missouri Office of Public Counsel v. Public Service Comm'n of State*, 293 S.W.3d 63, 80 (Mo. App. 2009).

<sup>10</sup> Ex. 1, *LaGrand Direct Testimony*, p. 5; Ex. 201, *McMellen Rebuttal Testimony*, p. 3.

<sup>11</sup> Ex. 1, *LaGrand Direct Testimony*, pp. 5-6.

<sup>12</sup> Ex. 202, *Amended Staff Recommendation, Appendix A: Amended Memorandum*, p. 5.

<sup>13</sup> Ex. 3, *Schlessman Direct Testimony*, p. 6; Ex. 1, *LaGrand Direct Testimony*, pp. 5-6.

<sup>14</sup> Ex. 300, *Riley Direct Testimony, Sch. JSR-D-02*, pp. 2-3.

return of 6.73%.<sup>15</sup>

10. Federal income tax expense is not deductible for federal income tax purposes and state income tax expense is not deductible for state income tax purposes. Therefore, when considering a revenue requirement for regulated ratemaking purposes, the tax expense collected in rates must be adjusted to cover the required tax on the dollars collected in rates for tax expense. This adjustment is referred to as a tax gross-up. A tax gross-up is needed for establishing the revenue requirement in a general rate case as well as in the WSIRA.<sup>16</sup>

11. For both federal and state income tax returns, taxable income is determined by subtracting allowable tax expense deductions from gross revenues. Any allowable expense deductions in excess of gross revenue is allowed to be carried forward for income tax purposes.<sup>17</sup>

12. American Water files consolidated income tax returns that include MAWC. Any loss for income tax purposes of MAWC would be applied towards the consolidated taxable income of American Water. A loss to be carried over to future years would be recorded as a deferred income tax asset.<sup>18</sup>

13. A tax gross-up amount is typically calculated and included in the ratemaking revenue requirement to ensure that a company is allowed an opportunity to recover its full Commission-authorized income, even after it pays income taxes.<sup>19</sup>

14. The calculation of tax on tax – or the tax gross-up – allows the company the

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<sup>15</sup> Ex. 1, *LaGrand Direct Testimony*, p. 6; Ex. 201, *McMellen Rebuttal Testimony*, p. 3.

<sup>16</sup> Ex. 3, *Schlessman Direct Testimony*, pp. 3-4.

<sup>17</sup> Tr. 28 (Schlessman).

<sup>18</sup> Tr. 28-29 (Schlessman).

<sup>19</sup> Ex. 300, *Riley Direct Testimony*, p. 2.

opportunity to collect the full amount of its Commission-authorized revenues while paying the income taxes owed on the amount it collects.<sup>20</sup>

15. In Public Counsel's gross-up calculation example,<sup>21</sup> if the composite federal and state rate is 23.84%, the Company would need to collect not \$23,840 ( $\$100,000 \times 0.2384$ ) for taxes, but rather \$31,300 ( $\$100,000 \times 1/(1-0.2384)$ ) in order to have an opportunity to recover the authorized revenues of \$100,000. In other words, the Company would need to collect \$131,300 to be left with the authorized revenues of \$100,000.<sup>22</sup>

16. The "standard composite tax rate" is the combination of the federal and state tax rates that are in effect under current law. Included in the rate is the benefit of the deductibility of state taxes for federal purposes and the deductibility of federal taxes for state purposes.<sup>23</sup>

17. Over the life of an asset, current tax expense equals total tax expense. In the first year that a company places a piece of equipment into service, by recognizing an accelerated depreciation deduction for income tax purposes, but a straight-line depreciation rate for book purposes, the company would not pay tax in the first year. However, over the life of the property, the company owes the same amount of tax regardless of the tax treatment of the property.<sup>24</sup>

18. Public Counsel contends that MAWC does not pay income tax and will not do so for the foreseeable future. Therefore, allowing inclusion of the income tax gross-up in this case is unnecessary and overcompensates the Company.<sup>25</sup>

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<sup>20</sup> Ex. 300, *Riley Direct Testimony*, pp. 3-6.

<sup>21</sup> Ex. 300, *Riley Direct Testimony*, pp. 2-6.

<sup>22</sup> Ex. 4, *Schlessman Rebuttal Testimony*, p. 2.

<sup>23</sup> Ex. 4, *Schlessman Rebuttal Testimony*, p. 2.

<sup>24</sup> Ex. 4, *Schlessman Rebuttal Testimony*, p. 3.

<sup>25</sup> Ex. 300, *Riley Direct Testimony*, p. 2.

19. The Company demonstrated that what is ultimately owed and currently payable are different, but equal over the life of the timing difference. Because the Company has an obligation to pay the government in the future, a deferred tax liability is recorded on the balance sheet to signify that obligation.<sup>26</sup>

20. Starting with the 2024 tax return, filed in October of 2025, MAWC and American Water are required to make Corporate Alternative Minimum Tax (CAMT) payments.<sup>27</sup>

21. Tax expense is the total of current and deferred taxes because regardless of whether the tax bill is due in the current year, it will be due in the future.<sup>28</sup>

22. In Appendix C, supporting documents accompanying MAWC's petition, the amount of total tax deductions includes the value of both the repairs deduction and the depreciation deduction.<sup>29</sup>

23. Appendix C contains an amount, labeled "Book/Tax Depreciation Temporary Difference," that represents the difference between the WSIRA plant additions straight-line depreciation expense that will be used for ratemaking and accelerated depreciation expense deduction used for income tax purposes.<sup>30</sup>

24. The Accumulated Deferred Income Tax (ADIT) amount calculated by MAWC reduces the rate base and lowers the customer revenue requirement.<sup>31</sup>

25. There is tax expense even if there is no current income tax because of a timing difference. The deduction, in totality, is no different between book and tax, only the

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<sup>26</sup> Ex. 4, *Schlessman Rebuttal Testimony*, pp. 3-4.

<sup>27</sup> Ex. 4, *Schlessman Rebuttal Testimony*, p. 5.

<sup>28</sup> Ex. 4, *Schlessman Rebuttal Testimony*, p. 6.

<sup>29</sup> Tr. 22 (LaGrand).

<sup>30</sup> Tr. 23 (LaGrand).

<sup>31</sup> Tr. 24 (LaGrand).

timing of it. The tax expense in total, both current and deferred, does not change.<sup>32</sup>

26. The gross-up is inseparable from the tax expense because the tax expense is not an allowable tax deduction.<sup>33</sup>

27. MAWC's initial calculation of ADIT does not include the income tax gross-up.<sup>34</sup>

28. The only time there is an opportunity for a utility to recover the income tax gross-up is at the point of initial ratemaking treatment.<sup>35</sup>

29. Staff uses the same income tax gross-up methodology for both the WSIRA and Infrastructure System Replacement Surcharge (ISRS) surcharge mechanisms. That methodology does not consider the actual revenues or deductions reported on federal or state income tax returns.<sup>36</sup> The income tax gross-up methodology used in this case by Staff is the same as it uses in major rate cases and its accounting schedules.<sup>37</sup>

30. During a rate case, the income tax gross-up is not specifically applied to plant additions but is calculated on net income and included in Staff tax accounting schedules.<sup>38</sup>

31. A utility would not be able to recover adequate revenues to be made whole regarding its Commission-authorized rate of return or earnings on rate base without including the income tax gross-up dollars.<sup>39</sup>

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<sup>32</sup> Tr. 30 (Schlessman).

<sup>33</sup> Tr. 31 (Schlessman).

<sup>34</sup> Tr. 35 (Schlessman).

<sup>35</sup> Tr. 38 (Schlessman).

<sup>36</sup> Tr. 41-42 (Majors).

<sup>37</sup> Tr. 48 (Majors).

<sup>38</sup> Tr. 48-49 (Majors).

<sup>39</sup> Tr. 49 (Majors).

## Conclusions of Law

A. MAWC is a “water corporation,” “sewer corporation,” and a “public utility,” as defined in Sections 386.020(59), 386.020(49), and 386.020(43), RSMo (Supp. 2025), respectively. Thus, MAWC is subject to the personal jurisdiction, supervision, control and regulation of the Commission under Chapters 386 and 393 of the Missouri Revised Statutes. The Commission’s subject-matter jurisdiction over MAWC’s WSIRA request is established under Section 393.150, RSMo.

B. Sections 393.130 and 393.140, RSMo, mandate that the Commission ensure all utilities are providing safe and adequate service and that all rates set by the Commission are just and reasonable. Section 393.150.2, RSMo, makes clear that at any hearing involving a requested rate increase the burden of proof to show the proposed increase is just and reasonable rests on the corporation seeking the rate increase. As the party requesting the rate increase, MAWC bears the burden of proving that its proposed WSIRAs are just and reasonable. To carry its burden of proof, MAWC must meet the preponderance of the evidence standard.<sup>40</sup> In order to meet this standard, MAWC must convince the Commission it is “more likely than not” that MAWC’s proposed WSIRAs are just and reasonable.<sup>41</sup>

C. Section 393.1506(1), RSMo (Supp. 2025), states, in part, that

... a water or sewer corporation that provides water service to more than eight thousand customer connections, sewer service to more than eight thousand customer connections, or a combination of either to more than eight thousand customer connections may file a

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<sup>40</sup> *Bonney v. Environmental Engineering, Inc.*, 224 S.W.3d 109, 120 (Mo. App. 2007); *State ex rel. Amrine v. Roper*, 102 S.W.3d 541, 548 (Mo. banc 2003); *Rodriguez v. Suzuki Motor Corp.*, 936 S.W.2d 104, 110 (Mo. banc 1996), citing to, *Addington v. Texas*, 441 U.S. 418, 423, 99 S.Ct. 1804, 1808, 60 L.Ed.2d 323, 329 (1979).

<sup>41</sup> *Holt v. Director of Revenue, State of Mo.*, 3 S.W.3d 427, 430 (Mo. App. 1999); *McNear v. Rhoades*, 992 S.W.2d 877, 885 (Mo. App. 1999); *Rodriguez v. Suzuki Motor Corp.*, 936 S.W.2d 104, 109-111 (Mo. banc 1996); *Wollen v. DePaul Health Center*, 828 S.W.2d 681, 685 (Mo. banc 1992).

petition and proposed rate schedules with the commission to establish or change a WSIRA that will provide for the recovery of the appropriate pretax revenues associated with the eligible infrastructure system projects, less the appropriate pretax revenues associated with any retired utility plant that is being replaced by the eligible infrastructure system projects.

MAWC is a water corporation and sewer corporation that provides water service to more than 8,000 customer connections and provides sewer service to more than 8,000 customer connections. Therefore, MAWC is eligible to establish or change both water and sewer WSIRAs.

D. Section 393.1503(1), RSMo (Supp. 2025), states, in part,

As used in sections 393.1500 to 393.1509, the following terms shall mean:

(1) “Appropriate pretax revenues”, the revenues necessary to produce net operating income equal to:

(a) The water or sewer corporation’s pretax weighted cost of capital multiplied by the net original cost of eligible infrastructure system projects, including recognition of accumulated deferred income taxes and accumulated depreciation associated with eligible infrastructure system projects which are included in the petition to establish or change a WSIRA, plus accumulated deferred income taxes and accumulated depreciation associated with any eligible infrastructure system projects in a currently effective WSIRA implemented pursuant to section 393.1506 and 393.1509;

(b) The state, federal, and local income or excise taxes applicable to such revenues;

E. Section 393.1509(4), RSMo (Supp. 2025), states, in part, “In determining the appropriate pretax revenues, the commission shall consider only the following factors:

(1) The current state, federal, and local income or excise tax rates, including any income tax deductions; . . . .”

## Decision

Public Counsel's position is that MAWC does not pay income tax now or in the foreseeable future and that allowing inclusion of the income tax gross-up would overcompensate the Company. Notwithstanding evidence in the record that MAWC paid taxes for the 2024 tax year and anticipates doing so for the next several years, regardless of whether the Company is required to pay income taxes in any given year, the income tax gross-up is necessary to allow it to recover revenues for the income tax dollars it collects from customers associated with the return on the WSIRA plant additions.

The revenues MAWC collects through the WSIRA to pay income taxes resulting from its return earnings are not tax deductible. WSIRA-related income taxes collected from customers that are not paid in the same year as collected are deferred and applied as an offset to MAWC's rate base. The Company's WSIRA repairs and plant additions related allowable depreciation expense deduction creates a timing difference with the depreciation expense included in rates.

The ADIT deduction from rate base does not include the income tax gross-up. ADIT quantifies the amount of income tax owed to the taxing authorities that has not yet been paid but has been collected from customers in rates.

The gross-up methodology used by MAWC and Staff in this case is the same methodology used in ISRS and general rate cases.

Using the 8.12% pre-tax rate of return proposed by Public Counsel results in an after-tax rate of return of 6.73%, while the pre-tax rate of return of 8.47% advocated by MAWC and Staff results in the Commission-approved after-tax rate of return of 7.00%. Allowing the gross-up ensures MAWC the opportunity to earn its authorized rate of return

by properly including tax expense in the revenue requirement, making it whole in recovering the costs of its WSIRA investments. Therefore, the Commission rejects Public Counsel's position and approves the use of the pre-tax rate of return advocated by Staff and MAWC that will result in a total WSIRA revenue requirement of \$15,567,151.

## **Conclusion**

The Commission, having considered the competent and substantial evidence upon the whole record, makes the above findings of fact and conclusions of law. The positions and arguments of all of the parties have been considered by the Commission in making these findings. Any failure to specifically address a piece of evidence, position, or argument of any party does not indicate that the Commission did not consider relevant evidence, but indicates rather that omitted material is not dispositive of this decision.

Based upon its review of the whole record, the Commission concludes that MAWC has met its burden of proof to show that the gross-up on income taxes should be included in the WSIRA revenue requirement.

By statute, orders of the Commission become effective in 30 days, unless the Commission establishes a different effective date.<sup>42</sup> To allow MAWC the opportunity to implement the approved just and reasonable rates as soon as practicable, the Commission finds it reasonable to make this order effective in less than 30 days.

### **THE COMMISSION ORDERS THAT:**

1. The tariffs sheets filed by MAWC on September 3, 2025, and assigned Tracking Nos. JW-2026-0029 and JS-2026-0030, are rejected.
2. MAWC is authorized to establish WSIRAs for water and sewer service and

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<sup>42</sup> Section 386.490.2, RSMo.

to file tariff sheets to recover WSIRA revenues and rates as set out in the exemplar tariff sheets attached to its December 9, 2025, response to Staff's recommendation.

3. MAWC shall file compliance tariff sheets as set out in the exemplar tariff sheets attached to its December 9, 2025, response to Staff's recommendation.

4. The Commission delegates to the regulatory law judge in this case its authority to approve any compliance tariff sheets.

5. The customer notices contained in the appendices to MAWC's petition are approved.

6. This Report and Order shall become effective on March 1, 2026.



**BY THE COMMISSION**

A handwritten signature in black ink that reads "Nancy Dippell". The signature is written in a cursive, flowing style.

Nancy Dippell  
Secretary

Hahn, Ch., Coleman, Kolkmeier,  
and Mitchell CC., concur and certify compliance  
with the provisions of Section 536.080, RSMo (2016).

Seyer, Regulatory Law Judge

**STATE OF MISSOURI**

**OFFICE OF THE PUBLIC SERVICE COMMISSION**

I have compared the preceding copy with the original on file in this office and I do hereby certify the same to be a true copy therefrom and the whole thereof.

**WITNESS** my hand and seal of the Public Service Commission, at Jefferson City, Missouri, this 19<sup>th</sup> day of February 2026.



*Nancy Dippell*  
\_\_\_\_\_  
Nancy Dippell  
Secretary

**MISSOURI PUBLIC SERVICE COMMISSION**

**February 19, 2026**

**File/Case No. WR-2025-0345**

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**Enclosed find a certified copy of an Order or Notice issued in the above-referenced matter(s).**

*Sincerely,*



**Nancy Dippell  
Secretary**

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Recipients listed above with a valid e-mail address will receive electronic service. Recipients without a valid e-mail address will receive paper service.