

Exhibit No.:
Issues: Neosho Acquisition
Witness: Brian W. LaGrand
Exhibit Type: Direct
Sponsoring Party: Missouri-American Water Company
Case No.: WA-2026-0072
Date: April 7, 2026

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO. WA-2026-0072

DIRECT TESTIMONY

OF

BRIAN W. LAGRAN

ON BEHALF OF

MISSOURI-AMERICAN WATER COMPANY

AFFIDAVIT

I, Brian W. LaGrand, under penalty of perjury, and pursuant to Section 509.030, RSMo, state that I am Director of Rates for Missouri-American Water, that the accompanying testimony has been prepared by me or under my direction and supervision; that if inquiries were made as to the facts in said testimony, I would respond as therein set forth; and that the aforesaid testimony is true and correct to the best of my knowledge and belief.



Brian W. LaGrand

April 7, 2026

Dated

**DIRECT TESTIMONY
BRIAN W. LAGRAN
MISSOURI-AMERICAN WATER COMPANY
CASE NO.: WA-2026-0072**

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DIRECT TESTIMONY

BRIAN W. LAGRAND

I. INTRODUCTION

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Q. Please state your name and business address.

A. My name is Brian LaGrand, and my business address is 727 Craig Road, St. Louis, MO, 63141.

Q. By whom are you employed and in what capacity?

A. I am employed by American Water Works Service Company (“AWWSC”, “Service Company” or the “Company”) as the Director of Rates and Regulatory Support.

Q. Please summarize your educational background and business experience.

A. I received a Master of Business Administration degree from Washington University in St. Louis in 1998, with a concentration in Finance, and a Bachelor of Science in Business Administration degree from the University of Dayton in 1993, with a major in Accounting. After graduation from the University of Dayton, I was licensed in Ohio as a Certified Public Accountant, and was employed as an Auditor by J.D. Cloud and Associates until 1996. After graduating from Washington University, I spent two years at May Department Stores Company in the Capital Planning & Analysis department, focusing on the evaluation of capital investments. In 2000, I began working for Anheuser-Busch Companies as a Financial Analyst in the Treasury Group. My responsibilities included managing the foreign currency derivative portfolio in Risk Management and running the commercial paper and share repurchase programs in Corporate Finance. In 2005, I moved into the Business & Wholesaler Development Group as a Sr. Business Analyst, where I worked on

1 acquisitions of craft breweries and competitive analysis. In 2010, I joined AWWSC as a
2 Manager in the Corporate Finance Group. My focus included evaluation of acquisition
3 opportunities across the country and the execution of many acquisitions, including several
4 in Missouri. In November of 2016, I was promoted to my current position as Director of
5 Rates and Regulatory Support for Missouri-American Water (“MAWC”). Beginning in
6 2025, my role was transitioned from MAWC to AWWSC, and in July 2025 I also became
7 responsible for the rates and regulatory functions of Iowa-American Water.

8 **Q. What are your current employment responsibilities?**

9 A. My responsibilities as Director of Rates and Regulatory Support include the following: 1)
10 preparing and presenting all rate change applications and supporting documents and
11 exhibits as prescribed by management policies, guidelines and regulatory commission
12 requirements; 2) preparing rate analyses and studies to evaluate the effect of proposed rates
13 on the revenues, rate of return and tariff structures; 3) executing the implementation of rate
14 orders, including development of the revised tariff pricing necessary to produce the
15 proposed revenue level; 4) overseeing the preparation of revenue and capital requirements
16 analyses; and 5) providing support for financial analyses, including preparation of
17 applicable regulatory commission filings.

18 **Q. Are you generally familiar with the operations, books and records of MAWC?**

19 A. Yes.

20 **Q. Have you previously testified before the Missouri Public Service Commission?**

21 A. Yes, I have provided testimony before the Missouri Public Service Commission
22 (“Commission”) in several cases. Additionally, I have testified before the Illinois

1 Commerce Commission. A list of the cases is attached as Schedule BWL-1.

2 **Q. What is the purpose of your Direct Testimony in this proceeding?**

3 A. The purpose of my Direct Testimony is to review the relevant Missouri statute and the
4 relief that is requested, discuss the customer impacts of acquisitions generally, and Neosho
5 specifically, discuss the Staff Report and Recommendation that has been filed in this case,
6 and discuss proposed rates and tariffs.

7 **Q. Are any other Company witnesses providing Direct Testimony?**

8 A. Yes. Stephen Kadyk, Principle of Business Development, will be providing testimony
9 about the Neosho Application and other aspects of the transaction. Additionally, each of
10 the appraisers will provide testimony supporting the appraisal that was performed and
11 included as part of the Neosho Application.

12 **II. STAFF CONDITIONS AND ACTIONS**

13 **Q. Have you reviewed the Staff Report and Recommendation (“Staff
14 Recommendation”) that was filed on January 29, 2026?**

15 A. Yes.

16 **Q. How did Staff summarize its conclusion?**

17 A. Staff concluded that “all Tartan factors are satisfied. As such, Staff recommends that the
18 Commission grant MAWC a CCN to provide water and sewer service in the proposed
19 Neosho service area, subject to Staff’s proposed conditions.”¹

20 **Q. Does MAWC agree with Staff’s proposed conditions and actions?**

¹ Staff Report, p. 1, para. 3.

1 A. Not entirely. MAWC disagrees with Item numbers 2, 7 and 8 in the list of conditions and
2 actions. MAWC has no objection to the other fourteen (14) conditions and actions.

3 **III. STAFF CONDITION 2**

4 **Q. What is Staff Condition 2?**

5 A. Condition 2 states that the Commission should “Approve existing MAWC water tariff
6 P.S.C. MO No. 13, All Missouri Service Areas Outside of St. Louis County, and sewer
7 tariff P.S.C. MO No. 26, 13th Revised Sheet No. RT 3.1, rates for the Systems to be
8 acquired.”²

9 **Q. What is MAWC’s disagreement with Staff Condition 2?**

10 A. In MAWC’s Application, the Company proposes to charge the Neosho customers their
11 existing rates from the date of closing until such time as such rates may be changed in a
12 general rate case.³

13 **Q. What is the difference between Neosho’s existing rates and the MAWC rates
14 identified by Staff?**

15 A. For a water customer using 5,000 gallons per month, they would pay \$52.82 per month on
16 Neosho’s current rates, and \$67.01 per month on MAWC’s current rates. For a sewer
17 customer with 5,000 gallons per month of water usage, they would pay \$62.57 per month
18 on Neosho’s current rates, and \$61.03 per month on MAWC’s current rates.⁴

19 **Q. Are there any differences in the rate design of the current Neosho rates and the
20 current MAWC rates?**

² Staff Memorandum, p. 22 of 24.

³ Application and Motion for Waiver, pp. 10 – 11, para. 37.

⁴ Staff Memorandum, p. 16 of 24.

1 A. Not for the water rates. However, there is a significant difference in rate design for the
2 sewer rates. Neosho’s sewer rate includes both a fixed charge and a volumetric component.
3 This means that customers with lower water usage will have lower sewer bills. All of
4 MAWC’s current residential sewer rates are based on a flat rate. This means that the
5 monthly sewer bill remains the same, regardless of the water usage. While the sewer bills
6 are very similar for customers using 5,000 gallons of water, there are significant differences
7 for customers with low usage.

8 **Q. What is the reason cited by Staff for its recommendation as to the use of MAWC**
9 **rates?**

10 A. Staff states that “[Section] 393.320.6, RSMo requires that the acquired customers be
11 charged rates that are part of an existing service area of the acquiring utility ...that is either
12 contiguous to the small water utility, the closest geographically to the small water utility,
13 or best suited due to operational or other factors.”⁵

14 **Q. What is the exact language of the portion of the statute referenced by Staff?**

15 A. It states as follows:

16 Upon the date of the acquisition of a small water utility by a large water public
17 utility, whether or not the procedures for establishing ratemaking rate base provided
18 by this section have been utilized, the small water utility shall, for ratemaking
19 purposes, become part of an existing service area, as defined by the public service
20 commission, of the acquiring large water public utility that is either contiguous to
21 the small water utility, the closest geographically to the small water utility, or best
22 suited due to operational or other factors. This consolidation shall be approved by
23 the public service commission in its order approving the acquisition.⁶
24

25 **Q. Does the statute say that the acquired customers will be charged rates that are part**

⁵ Staff Memorandum, p. 16 of 24.

⁶ Section 393.320.6, RSMo (emphasis added).

1 **of an existing service area of the acquiring utility, as Staff claims?**

2 A. No, it does not.

3 **Q. What is your understanding of what it means for the small water utility to become**
4 **part of an existing service area for ratemaking purposes?**

5 A. While I am not an attorney, my understanding of the “becoming part of an existing service
6 area for ratemaking purposes” is that in the Company’s next rate case, the acquired
7 customers shall be included in an existing tariff group when new rates are established by
8 the Commission, and not required to have standalone tariffs. This allows for the cost of
9 service for the entire tariff group to be shared by all customers, including the acquired
10 customers.

11 **Q. To your knowledge, has Section 393.320.6, RSMO been amended since it was first**
12 **added to the statute in 2013?**

13 A. No.

14 **Q. Since that language was added in 2013, how many systems has the Company**
15 **acquired?**

16 A. The Company has acquired 34 systems since the statute was amended in 2013. These
17 systems are listed in Schedule BWL-2.

18 **Q. Would all of those systems have qualified as a “small water utility” as that phrase is**
19 **defined in Section 393.320.1(2)?**

20 A. Yes.

21 **Q. Of those 34 acquired systems, did Staff ever recommend that the acquired system**

1 water and sewer assets. Condition 8 recommends that MAWC establish an acquisition
2 regulatory asset for the difference between the appraised value and Staff’s calculated NBV.
3 Rate recovery of this regulatory asset will be determined in MAWC’s next general rate
4 case.”⁷ Staff’s NBV calculation details are included in Schedule BWL-3 – Confidential.

5 **Q. What is the reason cited by Staff for its approach taken in Conditions 7 and 8?**

6 A. Staff states that “. . . when comparing the appraisal price/purchase price to Staff’s
7 calculated NBV of assets, there is an acquisition adjustment.” Further, they state that their
8 recommendation as to the regulatory asset is made “[i]n order to comply with 393.320
9 RSMo . . .”⁸

10 **Q. What is the relevant portion of Section 393.320, RSMo, in regard to this proposed**
11 **transaction?**

12 A. Section 393.320.5(1) states as follows:

13 The lesser of the purchase price or the appraised value, together with the reasonable and
14 prudent transaction, closing, and transition costs incurred by the large water public utility,
15 shall constitute the ratemaking rate base for the small water utility as acquired by the
16 acquiring large water public utility.⁹

17
18 **Q. What is the lesser of the purchase price or the appraised value in this case?**

19 A. The appraised value and the purchase price are both \$34.5 million in this case.¹⁰

20 **Q. If the Commission finds MAWC’s acquisition of the Neosho Water and Sewer systems**
21 **assets to be in the public interest, what ratemaking rate base should the Commission**
22 **establish in this case?**

⁷ Staff Memorandum, p. 23 of 24 (emphasis added)).

⁸ Staff Memorandum, p. 21 of 24.

⁹ Section 393.320.5(1), RSMo.

¹⁰ \$17.4 million for water and \$17.1 million for sewer.

1 A. The Commission should establish ratemaking rate base of \$34.5 million.

2 **Q. Would Staff's proposed treatment in Conditions 7 and 8 result in a ratemaking rate**
3 **base of \$34.5 million being established in this case?**

4 A. No. The amount in Condition 8 will not be a part of MAWC's ratemaking rate base until
5 the Company's next general rate case, at best. This is counter to the statutory requirement
6 that the ratemaking rate base be established in this case as the lesser of the purchase price
7 or the appraised value, together with reasonable and prudent transaction, closing, and
8 transition costs.

9 **Q. Does Staff's recommendation as to Condition 8 assume that the regulatory asset will**
10 **be recoverable?**

11 A. No. Item 8 specifically states that "Rate recovery of this regulatory asset will be
12 determined in MAWC's next general rate case."¹¹

13 **Q. In your experience, is the recoverability of a regulatory asset considered to have been**
14 **established at the time of its creation?**

15 A. No. The recovery of a regulatory asset is most commonly established in a general rate
16 case.

17 **Q. How would Staff's proposed accounting compare to the Company's proposed**
18 **accounting?**

19 A. The specific details of the comparison are included on Schedule BWL-4 – Confidential.
20 In addition to Staff's proposed regulatory asset, one significant difference is the way the

¹¹ Staff Memorandum, p. 23 of 24.

1 transaction would be recorded in utility plant in service.

2 **Q. How would MAWC record this transaction on its books?**

3 A. MAWC would ultimately record the \$34.5 million purchase price in utility plant in service,
4 as that is MAWC's original cost.

5 **Q. Is there guidance provided in the NARUC Uniform System of Accounts**
6 **(“USOA”)Accounting Instructions regarding the recording of this transaction?**

7 A. Yes. Utility Plant Instructions 2 and 5 address the recording of Utility Plant in Service and
8 other plant assets by a public utility.

9 **Q. Does the NARUC “USOA define “Utility”?**

10 A. Yes. “Utility” is defined as follows:

11 “Utility” as used herein and when not otherwise indicated in the context, means any public
12 utility to which this system of accounts is applicable.¹²

13

14 **Q. Is the USOA applicable to the City of Neosho’s recordkeeping?**

15 A. No. The USOA is only applicable to a regulated water or sewer utility.

16 **Q. What guidance is provided in Utility Plant Instruction 2?**

17 A. Utility Plant Instruction 2 directs new utility plant to be recorded at cost. It states, in part¹³:

18 A. All amounts included in the accounts for utility plant, acquired as an operating unit or
19 system, shall be stated at the cost incurred by the person who first devoted the property to
20 utility service and all other utility plant shall be included in the accounts at the cost incurred
21 by the utility except as otherwise provided in the texts of the intangible plant accounts.

22

23 **Q. What guidance is provided in Utility Plant Instruction 5?**

¹² Uniform System of Accounts for Class A and B Water Utilities 1976, Definitions

¹³ Uniform System of Accounts for Class A and B Water Utilities 1976, Utility Plant Instruction 2

1 A. Utility Plant Instruction 5 covers utility plant purchased or sold that is acquired via a
2 purchase or a merger. Utility plant instruction 5 states, in part¹⁴:

3 A. When utility plant constituting an operating unit or system is acquired by purchase,
4 merger, consolidation, liquidation, or otherwise, including expenses incidental thereto
5 properly includible in utility plant, shall be charged to account 106, Utility Plant Purchased
6 or Sold.

7 B. The accounting for the acquisition, shall then be completed as follows: (1) The original
8 cost of the plant, estimated if not known, shall be credited to account 106, Utility Plant
9 Purchased or Sold, and concurrently charged to the appropriate utility plant in service
10 accounts and to account 104, Utility Plant Lease to Others, account 105, Property Held for
11 Future Use, and account 107, Construction Work in Progress, as appropriate.
12

13 **Q. Does the NARUC USOA define “Original Cost”?**

14 A. Yes. “Original Cost” is defined as follows:

15 “Original Cost,” as applied to utility plant, means the cost of such property to the person
16 first devoting it to public service.¹⁵
17

18 **Q. How are those accounting instructions different?**

19 A. Utility Plant Instruction 2 covers utility plant that is new investment made by the utility,
20 and should be recorded at the cost incurred by the person first devoting the asset to “utility
21 service.” This has not happened with the plant in question as Neosho is not a “utility,” as
22 it is defined in the USOA. Utility Plant Instruction 5 covers utility plant that is acquired
23 by the utility, and should be recorded at the cost to the first person devoting the asset to
24 “public service.”

25 **Q. Does Section 393.320, RSMo, recognize a difference between the situation where the**
26 **small water utility is a public utility, as described in Section 386.020, RSMo, and the**
27 **situation where the small water utility is not a public utility, such as a municipality,**

¹⁴ Uniform System of Accounts for Class A and B Water Utilities 1976, Utility Plant Instruction 5

¹⁵ Uniform System of Accounts for Class A and B Water Utilities 1976, Definitions

1 **water district, or some other entity?**

2 A. Yes. Section 393.320.5(1), RSMo, treats those two situations differently.

3 **Q. Does either Instruction 2 or Instruction 5 of the USOA call for the recording of any**
4 **part of the purchase price as a regulatory asset?**

5 A. No.

6 **Q. What does Section 393.320, RSMo, state in regard to the purchase price in the**
7 **situation presented by the Neosho transaction?**

8 A. That “the purchase price . . . together with the reasonable and prudent transaction, closing,
9 and transition costs incurred by the large water public utility, shall constitute the
10 ratemaking rate base for the small water utility as acquired by the acquiring large water
11 public utility. . . .”

12 **Q. How many acquisitions has MAWC completed using the appraisal method pursuant**
13 **to Section 393.320, RSMo?**

14 A. The Company has completed ten such transactions.

15 **Q. Is the accounting MAWC is proposing in this case consistent with those prior ten**
16 **transactions?**

17 A. Yes. What MAWC is proposing in this case is identical to the accounting methodology
18 utilized in the prior cases.

19 **Q. What impact would using Staff’s proposed approach have on the overall cost of**
20 **service for this transaction and what would the impact on customers be?**

21 A. One unknown component is the amortization life of Staff’s proposed regulatory asset, and

1 that would not be known until MAWC’s next general rate case, after this transaction has
 2 closed. However, for purposes of this comparison, I am assuming a 10 year amortization
 3 for the regulatory asset. The comparison shows that the cost of service under Staff’s
 4 approach would be 39.1% higher for water, 30.2% higher for sewer, and 34.8% higher
 5 overall. Water customers would be impacted \$0.41 per month, and sewer customers would
 6 be impacted nearly \$2.00 per month¹⁶ by Staff’s proposed accounting treatment. These
 7 impacts are summarized in Table BWL-1.

Table BWL-1

	Cost of Service Differential	Customer Impact
Water	39.1%	\$0.41
Sewer	30.2%	\$1.98
Total	34.8%	\$2.39

8
 9 **Q. Do you see a future issue from a regulatory accounting perspective that would be
 10 associated with Staff’s recommendations as to Conditions 7 and 8?**

11 A. Yes, as it relates to the treatment of retirements going forward. Under typical regulatory
 12 accounting, when an asset is retired it would be removed from both utility plant in service
 13 and from accumulated reserve. Under Staff’s proposal, a portion of the value related to
 14 those assets is contained in their proposed regulatory asset. The regulatory asset would not
 15 be reduced when retirements occur. This can create a mismatch over time.

16 **Q. What do you recommend that the Commission order as to MAWC’s ratemaking rate
 17 base associated with the Neosho water and sewer assets?**

18 A. That the ratemaking rate base for Neosho water be established as \$17.4 million and the

¹⁶ The cost differentials and customer impacts are detailed in Schedule BWL-4 – Confidential.

1 ratemaking rate base for Neosho sewer be established as \$17.1 million.

2 **Q. Does this conclude your Direct Testimony?**

3 **A. Yes.**

Brian W. LaGrand
Missouri American Water
Director of Rates & Regulatory

Case Participation

Case Number	Case Type	Testimony Issues
Cases Before Missouri Public Service Commission		
WR-2025-0345	WSIRA	Direct: Water & Sewer Infrastructure Rate Adjustment Rebuttal: Water & Sewer Infrastructure Rate Adjustment
WR-2024-0320	General Rate Case	Direct: Test Year, Regulatory Lag, Production Cost Tracker, Revenue Requirement, Company Accounting Schedules, Minimum Filing Requirements, Acquisitions, Rate Case Expense, Allowance for Funds Used During Construction, Expired Amortizations, Prior Rate Case Matters. Supplemental Direct: Test Year, Discrete Adjustments, Revenue Requirement, Corrections Rebuttal/Surrebuttal/Sur-Surrebuttal: Revenue Requirement, Test Year & True Up, Discrete Adjustments, Rate Case Expense, Acquisitions & Divestitures, Certain Tax Matters, Deferral Mechanisms, Trackers, Low-Income Programs, Expired Amortizations, EADIT Amortizations, District Allocations, Tariff Matters, Customer Notices, Return on Meters
WR-2022-0303	General Rate Case	Direct: Test Year, Regulatory Lag, Production Cost Tracker, Revenue Requirement, Company Accounting Schedules, Minimum Filing Requirements, Acquisitions, Rate Case Expense, Excess ADIT Stub Period Rebuttal: Revenue Requirement, Acquisitions, Test Year & Discrete Adjustments, Rate Case Expense, Certain Tax Matters, Customer Late Fees, Affiliate Transactions, Deferral Mechanisms, Low-Income Programs, EADIT Stub Period Amortization, District Allocations Surrebuttal: Discrete Adjustments, Deferral Mechanisms, Engineered Coatings, Lead Service Lines, City of Purcell, Rate Case Expense, WSIRA Pre-Tax Return, Earned ROE, Expense Trackers, Affiliate Transactions
WA-2021-0376	Application for Certificate	Direct: Eureka Acquisition Surrebuttal: Eureka Acquisition
WU-2020-0417	Accounting Authority Order	Direct: COVID-19 Deferral, Accounting Authority Order
WR-2020-0344	General Rate Case	Direct: Company Accounting Schedules, Acquisitions, Revenue Requirement, Capital Structure, Revenues, Rate Base, Depreciation Expense, Rate Case Expense, Minimum Filing Requirements, Pension and OPEB Expense, Pension and OPEB Tracker, Property Taxes, Credit Card Fees Revenue Requirement Rebuttal: Revenue Requirement, Capital Structure, Present Rate Revenues, Rate Base, Engineered Coatings, Allowance for Funds Used During

Case Number	Case Type	Testimony Issues
		Construction, Depreciation Expense, Amortization Expense, OPEB Expense, Rate Case Expense, Affiliate Transactions, Credit Card Fees, and Property Taxes Rate Design Rebuttal: Corporate Allocations, Special Contracts, Customer Classifications Surrebuttal: Rate Design, Revenues AFUDC, Amortization of Regulatory Assets, Affiliate Transactions, COVID-19 AAO Deferral, Working Capital, Capital Spending Projections, Engineered Coatings, Lead Service Lines, Property Tax Tracker, Credit Card Fees, Rate Case Expense
WO-2020-0190	ISRS	Direct: Infrastructure System Replacement Surcharge
WO-2018-0184	ISRS	Direct: Infrastructure System Replacement Surcharge Rebuttal: Infrastructure System Replacement Surcharge
WO-2017-0393	ISRS	Direct: Infrastructure System Replacement Surcharge
WR-2017-0285	General Rate Case	Direct: Company Accounting Schedules, Acquisitions, Revenue Requirement, Revenues, Rate Design, Rate Base, Depreciation Expense, Amortization Expense, Rate Case Expense, Minimum Filing Requirements Revenue Requirement Rebuttal: Revenue Requirement, Present Rate Revenues, Rate Base, Depreciation Expense, Amortization Expense, Rate Case Expense Rate Design Rebuttal: Water & Sewer Cost Allocations, Arnold Rates, Miscellaneous Fees, Fire Tariffs Surrebuttal: Water Rate Design, Fixed Charge, Offset Mechanism, Sewer Rate Design, Miscellaneous Fees, Low Income Tariff, Property Taxes, Customer Usage, Depreciation Expense, Negative Depreciation Reserves, Regulatory Deferrals, Rate Case Expense, Working Capital
WU-2017-0351	Accounting Authority Order	Direct: Property Tax Expense, Accounting Authority Order Surrebuttal: Property Tax Expense, Accounting Authority Order
WU-2017-0296	Accounting Authority Order	Direct: Lead Service Line Replacement program, Cost Recovery, Accounting Authority Order Rebuttal: Accounting Authority Order, Cost Recovery Surrebuttal: Accounting Treatment
WA-2012-0066	Application for Certificate	Direct: Financial Analysis of Saddlebrooke Acquisition
Cases Before Illinois Commerce Commission		
15-0458	Acquisition of the City of Grafton Sewer	Direct: Rate, Financial and Accounting aspects of the acquisition
14-0105	Acquisition of Hardin County Water	Direct: Rate, Financial and Accounting aspects of the acquisition, Illinois Small Systems Viability Act
13-0073	Acquisition of the City of Grafton Water	Direct: Rate, Financial and Accounting aspects of the acquisition

Missouri American Water
WA-2026-0072

Case Number	System	Application Date	MAWC Rate Proposal	Staff Rate Recommendation	Commission Approved Rates
WO-2014-0113 SO-2014-0116	Emerald Pointe	10/25/13	W - Emerald Pointe S - MAWC	W - Emerald Pointe S - Emerald Pointe	W - Emerald Pointe S - Emerald Pointe
WA-2015-0019	Anna Meadows	03/12/14	W - Anna Meadows S - Anna Meadows	W - Anna Meadows S - Anna Meadows	W - Anna Meadows S - Anna Meadows
WA-2015-0108	Redfield Water	10/29/14	W - MAWC	W - MAWC	W - MAWC
SA-2015-0150	Arnold Sewer	12/19/14	S - Arnold	S - Arnold	S - Arnold
WA-2016-0019 SA-2016-0020	Hickory Hills	07/28/15	W - Hickory Hills S - Hickory Hills	W - Hickory Hills S - Hickory Hills	W - Hickory Hills S - Hickory Hills
WA-2016-0054	Jaxson Estates Water	09/04/15	W - Jaxson Estates	W - Jaxson Estates	W - Jaxson Estates
SA-2015-0065	Benton County Sewer	09/08/14	S - MAWC	S - MAWC	S - MAWC
WM-2016-0169	Woodland Manor Water	01/05/16	W - Woodland	W - Woodland	W - Woodland
SM-2017-0069	Jaxson Estates Sewer	09/08/16	S - Jaxson Estates	S - Jaxson Estates	S - Jaxson Estates
WA-2017-0181 SA-2017-0182	Wardsville	12/19/16	W - Wardsville S - Wardsville	W - Wardsville S - Wardsville	W - Wardsville S - Wardsville
WA-2017-0278 SA-2017-0279	Pevely Farms Water	04/21/17	W - MAWC S - MAWC	W - MAWC S - MAWC	W - MAWC S - MAWC
SA-2018-0019	Homestead Estates	07/19/17	S - MAWC	S - MAWC	S - MAWC
SA-2018-0068	Radcliffe Place Sewer	09/07/17	S - MAWC	S - MAWC	S - MAWC
WM-2018-0104	Spokane Highlands	10/24/17	W - Spokane	W - MAWC	W - MAWC
WA-2018-0222 SA-2018-0223	City of Lawson	02/12/18	W - Lawson S - Lawson	W - Lawson S - Lawson	W - Lawson S - Lawson
WM-2019-0018 SM-2019-0019	Rogue Creek	07/24/18	W - MAWC S - MAWC	W - MAWC S - MAWC	W - MAWC S - MAWC
SA-2019-0183	Timber Springs	12/18/18	S - MAWC	S - MAWC	S - MAWC
SA-2019-0334	Hillers Creek	05/02/19	S - MAWC	S - MAWC	S - MAWC
SA-2020-0132	Clinton Estates	11/08/19	S - MAWC	S - MAWC	S - MAWC
SA-2021-0017	Hallsville	07/20/20	S - Hallsville	S - Hallsville	S - Hallsville
SA-2021-0074	Trimble / Centennial Acres	09/17/20	S - MAWC / S - Cent Acres	S - MAWC / S - MAWC	S - MAWC / S - MAWC
WA-2021-0116	Table Rock Estates	10/22/20	W - MAWC	W - Table Rock	W - Table Rock
SA-2021-0120	Taos	10/28/20	S - Taos	S - Taos	S - Taos
WA-2021-0376 SA-2021-0377	Eureka	04/26/21	W - Eureka S - Eureka	W - Eureka S - Eureka	W - MAWC S - MAWC
WA-2021-0391 SA-2021-0392	Garden City	05/07/21	W - Garden City S - Garden City	W - MAWC S - MAWC	W - MAWC S - MAWC
WA-2022-0049 SA-2022-0050	Orrick	08/25/21	W - Orrick S - Orrick	W - MAWC S - MAWC	W - MAWC S - MAWC
WA-2022-0229 SA-2022-0230	Monsees Lake Estates	02/25/22	W - Monsees S - Monsees	W - Monsees S - Monsees	W - Monsees S - Monsees
WA-2022-0293 SA-2022-0294	Purcell	04/21/22	W - MAWC S - MAWC	W - MAWC S - MAWC	W - MAWC S - MAWC
WA-2022-0311 SA-2022-0312	Stewartsville	05/10/22	W - MAWC S - MAWC	W - MAWC S - MAWC	W - MAWC S - MAWC
WA-2022-0361	Pom-Osa Heights	06/21/22	W - MAWC	W - MAWC	W - MAWC
WA-2023-0071	Smithton	08/12/22	W - MAWC S - MAWC	W - MAWC S - MAWC	W - MAWC S - MAWC
WA-2023-0345	Wood Heights	04/05/23	W - MAWC S - MAWC	W - MAWC S - MAWC	W - MAWC S - MAWC
WA-2023-0434	Ironton	06/22/23	W - MAWC S - MAWC	W - MAWC S - MAWC	W - MAWC S - MAWC
WA-2025-0298	Johnson County #3	04/25/25	W - MAWC	W - MAWC	W - MAWC

Schedule BWL-3 has been marked CONFIDENTIAL in its entirety in accordance with Commission Rule 20 CSR 4240-2.135(2)(A)(d) and (6).

Schedule BWL-4 has been marked CONFIDENTIAL in its entirety in accordance with Commission Rule 20 CSR 4240-2.135(2)(A)(d) and (6).