

**STATE OF MISSOURI
PUBLIC SERVICE COMMISSION**

At a session of the Public Service
Commission held at its office in
Jefferson City on the 24th day of
June, 2026.

In the Matter of Missouri-American Water)
Company for a Certificate of Convenience)
and Necessity Authorizing it to Install, Own,)
Acquire, Construct, Operate, Control,)
Manage and Maintain a Water System and)
Sewer System in and around the City of)
Neosho, Missouri)

Case No. WA-2026-0072

**ORDER APPROVING STIPULATION AND AGREEMENT REGARDING
ACQUISITION OF ASSETS AND GRANTING A CERTIFICATE OF
CONVENIENCE AND NECESSITY**

Issue Date: June 24, 2026

Effective Date: July 4, 2026

Background

On September 24, 2025, Missouri-American Water Company (MAWC) filed an application requesting that the Commission approve its acquisition of the assets of the unregulated municipal water system and the unregulated municipal sewer system (together, “Systems”) of the City of Neosho, Missouri (Neosho). MAWC’s application also seeks Certificates of Convenience and Necessity (CCNs) to operate the systems. Additionally, the application seeks a waiver of the Commission’s 60-day notice of case filing requirement.

MAWC is a certificated and regulated water and sewer utility providing service to customers in Missouri. MAWC provides water service to approximately 485,000 customers and sewer service to approximately 24,000 customers across several counties in Missouri. Neosho is a home rule charter city located in Newton County. The Neosho water system serves approximately 5,400 accounts, with approximately the same number of accounts in the sewer system. The Neosho Systems can be described generally as aging and in need of repair. MAWC has chosen to exercise an option under Section 393.320, RSMo (Supp. 2025), regarding ratemaking rate base that refers to recently passed legislation¹ that among other changes, relates to requirements in the general context of when a large water public utility acquires a small water utility.

The Commission consolidated the separate water and sewer cases, Case Nos. WA-2026-0072 and SA-2026-0073, on September 24, 2025. The Commission issued notice of the application and set a deadline for the filing of applications to intervene, but no timely applications to intervene were received. On December 8, 2025, the Commission held a local public hearing and heard from several witnesses.

On January 29, 2026, the Staff of the Commission (Staff) filed its Recommendation with an attached Memorandum. Staff recommended approval of the application subject to several conditions. MAWC subsequently objected to three of the proposed conditions. The Office of the Public Counsel (OPC), via pre-filed testimony, objected to the underlying application. On February 9, 2026, Neosho filed a request to intervene out of time, which was

¹ Section 393.320, RSMo (Supp. 2025).

granted. Neosho's intervention request indicated its opposition to the three proposed conditions that MAWC had objected to.

A procedural schedule leading to an evidentiary hearing was ordered, and the parties engaged in discovery and filed testimony. On June 10, 2026, the parties notified the Commission they had reached agreement. The procedural schedule was suspended, and on June 16, 2026, the parties unanimously filed a Stipulation and Agreement (Agreement).

Commission Rule 20 CSR 4240-2.115 provides that the parties may at any time file a stipulation and agreement as a proposed resolution of all or any part of a contested case. The rule also states that the Commission may resolve all or any part of a contested case on the basis of a stipulation and agreement. The present Agreement was signed by all parties to the case.

The Agreement

The Agreement is intended to resolve all issues in the case and provides that MAWC shall be granted the requested CCNs subject to 17 conditions.² Among the conditions is the requirement that the acquired Neosho customers will be charged the existing Neosho rates until such time as the rates may be changed in a general rate case, which was an issue being litigated.

Another condition, which was also an issue being litigated, is in relation to the ratemaking rate base of the Systems. Section 393.320, RSMo (Supp. 2025), requires that the ratemaking rate base be the lesser of the purchase price or the appraisal amount. In the present case, both the purchase price and the appraisal amount were the same. Thus, the

² The Commission notes that condition number 17 is a restatement of condition number 15.

Agreement sets forth the ratemaking rate base of the Systems as a Utility Plant in Service amount for the acquired water and sewer systems, plus an acquisition regulatory asset for the difference between the Utility Plant in Service amount and the purchase price/appraisal amount. The Agreement also provides that the transaction, closing, and transition costs associated with the Neosho acquisition shall be recorded by MAWC as a regulatory asset.

The Agreement states that the amortization period for the regulatory assets will not be set until MAWC's next rate case. Further, the Agreement states that Utility Plant in Service and all regulatory assets related to the Neosho Systems shall earn a full rate base return in future rate cases.

Lastly, the Agreement would exclude the Neosho Systems transaction from consideration in future acquisition appraisals by MAWC. It would also require MAWC to provide advance notice of the retention of appraisers and advance notice of future public meetings or town halls discussing potential acquisitions prior to such time as a purchase agreement has been executed.

Discussion

The Commission may grant a CCN after determining that the construction and operation are either "necessary or convenient for the public service."³ The term "necessity" does not mean "essential" or "absolutely indispensable," but rather that the proposed project "would be an improvement justifying its cost," and that the inconvenience to the

³ Section 393.170.3, RSMo (Supp. 2025).

public occasioned by lack of the proposed service is great enough to amount to a necessity.⁴ Statutory law also authorizes the Commission to impose conditions upon its grant of a CCN.⁵

The Commission has articulated specific criteria when evaluating applications for utility CCNs as follows:

- (1) there must be a need for the service;
- (2) the applicant must be qualified to provide the proposed service;
- (3) the applicant must have the financial ability to provide the service;
- (4) the applicant's proposal must be economically feasible; and
- (5) the service must promote the public interest.⁶

Staff's Memorandum states there is a need for the services due to the existing customer base and lack of an alternative provider in the area. Staff indicates that MAWC's qualifications are demonstrated through its current and ongoing operations of utility systems. The Memorandum states that financial ability is shown in MAWC's not needing external financing to complete this acquisition, and also by MAWC historically having adequate resources to operate and improve utility systems it owns. Staff indicated its opinion that the transaction is economically feasible because MAWC's revenues will be sufficient to cover the cost of service but also due to the backing of MAWC's parent

⁴ State ex rel. Intercon Gas, Inc., v. Pub. Serv. Commission of Missouri, 848 S.W.2d 593, 597 (Mo. App. 1993), citing State ex rel. Beaufort Transfer Co. v. Clark, 504 S.W.2d 216, 219 (Mo. App. 1973), citing State ex rel. Transport Delivery Service v. Burton, 317 S.W.2d 661 (Mo. App. 1958).

⁵ Section 393.170.3, RSMo (Supp. 2025).

⁶ Report and Order, In re Application of Tartan Energy Company, L.C., d/b/a Southern Missouri Gas Company, for a Certificate of Convenience and Necessity, Case No. GA-94-127, 3 Mo. P.S.C. 3d 173 (September 16, 1994), 1994 WL 762882, *3 (Mo. P.S.C.).

company, American Water. Finally, Staff stated that the public interest requirement is met due to the ongoing need for services and the need for investment in replacing and repairing aging infrastructure.

Based on the unanimous Agreement and the Commission’s review of the verified filings, the Commission concludes that the factors for granting water and sewer CCNs for the Systems to MAWC have been satisfied and that it is in the public interest for MAWC to provide water and sewer service to the customers currently served by the Systems. Thus, the Commission will authorize the acquisition of assets and grant MAWC the CCNs to provide water and sewer service within the service areas of the Systems, subject to the conditions set forth in the Agreement.

Ratemaking rate base

Section 393.320.5, RSMo (Supp. 2025), provides in pertinent part as follows:

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

That statute requires that the Commission issue its decision establishing the ratemaking rate base of the small water utility in its order approving the acquisition.⁷

The appraised value, and the agreed upon purchase price, of the Neosho Systems in this case are both the same – \$34,500,000 (\$17,400,000 for water and \$17,100,000 for sewer). The Agreement expresses the purchase price/acquisition amount as the ratemaking rate base, separated further into Utility Plant in Service and acquisition regulatory assets.

⁷ Section 393.320.5(2), RSMo (Supp. 2025).

The Agreement also places the transaction, closing, and transition costs in a regulatory asset. The Commission finds that the unanimous Agreement's proposed method meets the requirements of Section 393.320.5, RSMo (Supp. 2025), to establish the ratemaking rate base of the Neosho Systems as acquired by MAWC.

Waiver of 60-day notice rule

MAWC also sought a waiver of the 60-day notice requirement of Commission Rule 20 CSR 4240-4.017(1)(D). MAWC verified that it had no communication with the Office of the Commission regarding any substantive issue likely to be in this case during the preceding 150 days. The Commission finds good cause to waive the notice requirement.

So that MAWC may conclude its acquisition of the Systems and because the Agreement was unanimous, the Commission finds it is reasonable to make this order effective in less than 30 days.

THE COMMISSION ORDERS THAT:

1. MAWC's request for waiver from the 60-day notice requirement of Commission Rule 20 CSR 4240-4.017(1)(D) is granted.

2. The Agreement is approved. The signatories are ordered to comply with the terms of the Agreement attached to this order. The conditions detailed in the Agreement are hereby adopted, and the signatories must comply with the conditions, restated as follows:

1. MAWC is granted CCNs to provide water and sewer service in the proposed Neosho service area, as modified and outlined in the Staff Recommendation;
2. MAWC shall charge the Neosho water and sewer customers the existing Neosho rates, until such time as they may be changed in a general rate case;

3. MAWC shall submit tariff sheets, to become effective before closing on the assets, to include a service area map, service area written description, rates and all other applicable tariff sheets to be included in its EFIS tariffs P.S.C. MO No. 13 and P.S.C. MO No. 26, applicable to water and sewer service, respectively;
4. MAWC shall notify the Commission of closing on the assets within five days after such closing;
5. If closing on the water system assets does not take place within 30 days following the effective date of the Commission's order approving such, MAWC shall submit a status report within five days after this 30-day period regarding the status of closing, and additional status reports within five days after each additional 30-day period, until closing takes place, or until MAWC determines that the transfer of the assets will not occur;
6. If MAWC determines that a transfer of the assets will not occur, MAWC shall notify the Commission of such no later than the date of the next status report, as addressed above, after such determination is made, and require MAWC to submit tariff sheets as appropriate that would cancel service area maps and descriptions applicable to the Neosho service area in its water and sewer tariff, and rate and charges sheets applicable to customers in the Neosho service area in the water and sewer tariffs;
7. MAWC shall record Utility Plant in Service totaling \$10,983,999 for the water assets and \$13,624,160 for the sewer assets;
8. MAWC shall establish an acquisition regulatory asset in the amount of \$9,891,840 (\$6,416,001 for water and \$3,475,840 for sewer). The transaction, closing, and transition costs associated with this transaction shall be recorded in a MAWC regulatory asset. The utility plant and all regulatory assets related to Neosho shall earn a full rate base return in future rate cases. The amortization period for the regulatory assets will not be set until the Company's next rate case;
9. MAWC shall keep Neosho's books and records separate from MAWC's other service areas. These records must be kept in accordance with the National Association of Regulatory Commissioners (NARUC) Uniform System of Accounts, as required by Commission regulations 20 CSR 4240-50.030 for

water utilities and 20 CSR 4240-61.020 for sewer utilities. The cost of individual plant assets must be booked into the appropriate plant account with original cost, along with information regarding the year constructed. MAWC will be tasked with making determinations, values for original cost and depreciation reserve amounts that can be booked in its plant records;

10. MAWC shall record depreciation of the water and sewer system assets in accordance with the depreciation rates ordered in Case No. WR-2024-0320;
11. MAWC shall distribute to the Systems' customers an informational brochure detailing the rights and responsibilities of the utility and its customers regarding its water service, consistent with the requirements of Commission Rule 20 CSR 4240-13, within 30 days of closing on the assets;
12. MAWC shall provide to the Commission's Customer Experience Department Staff (CXD) a sample of ten billing statements from the first month's billing within 30 days after closing on the assets;
13. MAWC shall provide training to its call center personnel regarding rates and rules applicable to the Systems' customers;
14. MAWC shall include the Systems' customers in its established monthly reporting to the CXD Staff on customer service and billing issues, on an ongoing basis, after closing on the assets;
15. MAWC shall file notice in this case outlining completion of the above recommended training, customer communications, and notifications within ten days after such communications and notifications;⁸
16. MAWC shall provide CXD Staff with an example of its actual communication with the Systems' customers regarding its acquisition and operations of the water, and how customers may reach MAWC, within ten days after closing on the assets; and,

⁸ The Agreement lists 17 conditions; however, condition number 17 merely restates condition number 15, thus condition 17 is not included.

3. Pursuant to Section 393.320, RSMo (Supp. 2025), the Commission has determined the ratemaking rate base of the Neosho Systems as acquired by MAWC to be as expressed in the Agreement.

4. Except as required by Section 393.320, RSMo (Supp. 2025), the Commission makes no other findings that would preclude the Commission from considering the ratemaking treatment to be afforded any matters in relation to this transaction in any later proceeding.

5. This order shall become effective on July 4, 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.

Hatcher, Senior Regulatory Law Judge.

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

In the Matter of Missouri-American Water)
Company for a Certificate of Convenience)
and Necessity Authorizing it to Install,)
Own, Acquire, Construct, Operate,) **File No. WA-2026-0072**
Control, Manage and Maintain a Water)
System and Sewer System in and around)
the City of Neosho, Missouri.)

STIPULATION AND AGREEMENT

COME NOW Missouri-American Water Company (“MAWC”), the Office of the Public Counsel (“OPC”), the Staff of the Missouri Public Service Commission (“Staff”) and the City of Neosho, Missouri (“Neosho”) (collectively, the “Parties”), by and through counsel, and for their *Stipulation and Agreement* in this matter hereby state as follows to the Missouri Public Service Commission (Commission):

1. On September 24, 2025, MAWC filed a Certificate of Convenience and Necessity (“CCN”) application with the Commission, pursuant to Sections 393.170 and 393.320, RSMo, associated with the acquisition of a water system and sewer system in and around the City of Neosho, Missouri.

2. The Parties have subsequently filed direct, rebuttal and surrebuttal testimony. On June 5, 2026, the Parties filed a *Joint List of Issues, Order of Opening Statements, Order of Witnesses, and Order of Cross-Examination*. This Stipulation is being entered into for the purpose of settling all issues in this case.

3. The Parties agree and recommend that the Commission should grant MAWC Certificates of Convenience and Necessity, as requested in this case, subject to the following conditions and actions:

1. Grant MAWC a CCN to provide water and sewer service in the proposed Neosho service area, as modified and outlined in the Staff Recommendation;
2. MAWC shall charge the Neosho water and sewer customers the existing Neosho rates, until such time as they may be changed in a general rate case;
3. Require MAWC to submit tariff sheets, to become effective before closing on the assets, to include a service area map, service area written description, rates and all other applicable tariff sheets to be included in its EFIS tariffs P.S.C. MO No. 13 and P.S.C. MO No. 26, applicable to water and sewer service, respectively;
4. Require MAWC to notify the Commission of closing on the assets within five (5) days after such closing;
5. If closing on the water system assets does not take place within thirty (30) days following the effective date of the Commission's order approving such, require MAWC to submit a status report within five (5) days after this thirty (30) day period regarding the status of closing, and additional status reports within five (5) days after each additional thirty (30) day period, until closing takes place, or until MAWC determines that the transfer of the assets will not occur;
6. If MAWC determines that a transfer of the assets will not occur, require MAWC to notify the Commission of such no later than the date of the next status report, as addressed above, after such determination is made, and require MAWC to submit tariff sheets as appropriate that would cancel service area maps and descriptions applicable to the Neosho service area in its water and sewer tariff, and rate and charges sheets applicable to customers in the Neosho service area in the water and sewer tariffs;
7. MAWC shall record Utility Plant in Service totaling \$10,983,999 for the water assets and \$13,624,160 for the sewer assets.
8. MAWC shall establish an acquisition regulatory asset in the amount of \$9,891,840 (\$6,416,001 for water and \$3,475,840 for sewer). The transaction, closing, and transition costs associated with this transaction shall be recorded in a regulatory asset. The utility plant and all regulatory assets related to Neosho shall earn a full rate base return in future rate cases. The amortization period for the regulatory assets will not be set until the Company's next rate case.
9. MAWC shall keep Neosho's books and records separate from MAWC's other service areas. These records must be kept in accordance with the National Association of Regulatory Commissioners ("NARUC") Uniform System of Accounts, as required by Commission regulations 20 CSR 4240-50.030 for water utilities and 20 CSR 4240-61.020 for sewer utilities. The cost of individual plant assets must be booked into the appropriate plant account with original cost, along with information regarding the year constructed. MAWC will be tasked with

making determinations, values for original cost and depreciation reserve amounts that can be booked in its plant records;

10. Require MAWC to record depreciation of the water and sewer system assets in accordance with the depreciation rates ordered in Case No. WR-2024-0320;

11. Require MAWC to distribute to the Systems' customers an informational brochure detailing the rights and responsibilities of the utility and its customers regarding its water service, consistent with the requirements of Commission Rule 20 CSR 4240-13, within thirty (30) days of closing on the assets;

12. Require MAWC to provide to the Commission's Customer Experience Department Staff ("CXD") a sample of ten (10) billing statements from the first month's billing within thirty (30) days after closing on the assets;

13. Require MAWC to provide training to its call center personnel regarding rates and rules applicable to the Systems' customers;

14. Require MAWC to include the Systems' customers in its established monthly reporting to the CXD Staff on customer service and billing issues, on an ongoing basis, after closing on the assets;

15. Require MAWC to file notice in this case outlining completion of the above-recommended training, customer communications, and notifications within ten (10) days after such communications and notifications;

16. Require MAWC to provide CXD Staff with an example of its actual communication with the Systems' customers regarding its acquisition and operations of the water, and how customers may reach MAWC, within ten (10) days after closing on the assets; and,

17. Require MAWC to file notice in this case outlining completion of the above recommended training, customer communications, and notifications within ten (10) days after such communications and notifications.

4. The Parties further agree that:

a. In future cases MAWC files pursuant to Section 393.320, RSMo. prior to retaining appraisers to conduct an appraisal, the Company shall: 1) provide notice to the General Counsel of the Commission, copying Staff and OPC, to inquire whether the Commission would like to appoint an appraiser; and 2) instruct the appraisers who complete any future appraisals to exclude the Neosho transaction from consideration,

- as long as such exclusion does not violate the Uniform Standards of Professional Appraisal Practice, or state law;
- b. MAWC will provide advance notice to both Staff and OPC about any town hall, or similar meeting, where MAWC will present information related to a potential acquisition prior to such time as a purchase agreement has been executed;
 - c. MAWC will provide individual notice to all customers of the system to be acquired about any Commission ordered local public hearings associated with future acquisition cases.

GENERAL PROVISIONS

5. The Signatories consent to the admission of, and request that the Commission admit into the record in this proceeding, without the need for witnesses to take the stand, all written testimony that has been filed.

6. Unless otherwise explicitly provided herein, none of the Signatories shall be deemed to have approved or acquiesced in any ratemaking or procedural principle, including, without limitation, any method of cost of service or valuation determination or cost allocation, rate design, revenue recovery, or revenue-related methodology. Except as explicitly provided herein, none of the Signatories shall be prejudiced or bound in any manner by the terms of this Stipulation in this or any other proceeding.

7. This Stipulation has resulted from negotiations among the parties, and the terms hereof are interdependent and non-severable. If the Commission does not approve this Stipulation unconditionally and without modification, or if the Commission approves the Stipulation with modifications or conditions to which a party objects, then this Stipulation shall be void and none of the Signatories shall be bound by any of the agreements or provisions hereof.

8. In the event the Commission accepts the specific terms of this Stipulation without condition or modification, the Signatories waive their respective rights to present oral argument and written briefs pursuant to RSMo. §536.080.1, their respective rights to the reading of the transcript by the Commission pursuant to §536.080.2, their respective rights to seek rehearing pursuant to §386.500, and their respective rights to judicial review pursuant to §386.510. These waivers apply only to a Commission order approving this Stipulation without condition or modification issued in this proceeding and only to the issues that are resolved hereby. These waivers do not apply to any issues explicitly not addressed by this Stipulation. The Signatories agree that any and all discussions, suggestions, or memoranda reviewed or discussed, related to this Stipulation shall be privileged and shall not be subject to discovery, admissible in evidence, or in any way used, described or discussed.

WHEREFORE, the signatories respectfully request that the Commission issue an order approving all of the specific terms and conditions of this *Stipulation and Agreement*; and that the

Nothing Further on this Page

Commission grant such other and further relief as it considers just in the circumstances.

Respectfully submitted,

//s// Dean L. Cooper
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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served by electronic mail on this 16th day of June 2026, to all counsel of record.

//s// Dean L. Cooper

STATE OF MISSOURI

OFFICE OF THE PUBLIC SERVICE COMMISSION

Pursuant to 386.290, RSMo., 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 24th day of June, 2026.



Nancy Dippell

Nancy Dippell
Secretary

MISSOURI PUBLIC SERVICE COMMISSION

June 24, 2026

Case No: WA-2026-0072

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Enclosed find a certified copy of an Order or Notice issued in the above-referenced matter(s).¹

Sincerely,



**Nancy Dippell
Secretary**

¹

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