

**Application of Pennsylvania-American Water Company for Acquisition of
the Water Assets of the Steelton Borough Authority
66 Pa. C.S. § 1329
Application Filing Checklist – Water/Wastewater
Docket No. A-2019-_____**

15. Plant in Service.

f. State the tentative journal entries for booking the acquisition.

RESPONSE:

f. See below:

	<u>Debit</u>	<u>Credit</u>
Acct. 101 - Utility Plant in Service	\$48,412,286	
Acct. 108 – Accumulated Depreciation	(26,071,591)	
Acct. 114 - Utility Plant Acquisition Adj.	159,305	
Acct. 232 - Short Term Debt		\$22,500,000