

**Application of Pennsylvania-American Water Company for Acquisition of Assets of
The Municipal Authority of the City of McKeesport
66 Pa. C.S. §1329
Application Filing Checklist – Water/Wastewater
Docket No. A-2017-_____**

15. Plant in Service.

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

RESPONSE:

f. See below:

	<u>Debit</u>	<u>Credit</u>
Utility Plant in Service	\$162,000,000	
Short Term Debt		\$162,000,000