

**Application of Pennsylvania-American Water Company for Acquisition of  
the Water Assets of Valley Township  
66 Pa. C.S. § 1329  
Application Filing Checklist – Water/Wastewater  
Docket No. A-2020-3019859**

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	\$9,621,564	
Acct. 108 – Accumulated Depreciation	(2,296,564)	
Acct. 232 - Short Term Debt		\$7,325,000