

**Application of Pennsylvania-American Water Company for Acquisition of
the Wastewater Assets of Upper Pottsgrove Township
66 Pa. C.S. § 1329
Application Filing Checklist – Water/Wastewater
Docket No. A-2020-3021460**

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 | \$17,868,510 | |
| Acct. 108 - Accumulated Depreciation | (\$4,118,510) | |
| Acct. 232 - Short Term Debt | | \$13,750,000 |