

**Application of Pennsylvania-American Water Company for the Acquisition  
of the Wastewater Collection and Treatment System Owned by the York City Sewer  
Authority (the “Authority”) and Operated by the City of York (the “City”)  
(collectively “York”)**

**66 Pa. C.S. § 1329  
Application Filing Checklist – Water/Wastewater  
Docket No. A-2021-3024681**

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	\$235,000,000	
Acct. 234 - Short Term Debt		\$235,000,000