

**Application of Pennsylvania-American Water Company for the Acquisition of  
the Wastewater Treatment Plant and Collection System Owned and Operated by  
Elizabeth Borough Municipal Authority (“EBMA”)**

**Docket No. A-2023-3038717**

**66 Pa. C.S. § 1329**

**Application Filing Checklist – Water/Wastewater**

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	\$27,971,178	
Acct. 123 – Goodwill	\$28,822	
Acct. 234 - Short Term Debt		\$28,000,000