

**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-2025-3052983

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	\$28,000,000	
Acct. 234 - Short Term Debt		\$28,000,000