

**Application of Pennsylvania-American Water Company for the  
Acquisition of the Water System Owned and Operated by  
Indian Creek Valley Water Authority (“ICVWA”)  
Docket No. A-2025-3055741**

**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	\$32,800,000	
Acct. 234 - Short Term Debt		\$32,800,000