

W. DAVID DENTON
THOMAS J. KEULER
WILLIAM E. PINKSTON
LISA H. EMMONS
DAVID L. KELLY
THEODORE S. HUTCHINS*
GLENN D. DENTON*
STACEY A. BLANKENSHIP
MELISSA D. YATES*
NEAL D. OLIPHANT
DOUGLAS R. MOORE
ROBERT W. GOFF**
JACKIE M. MATHENY JR.
KRISTEN N. WORAK
* Also Licensed To Practice in Illinois
** Also Licensed To Practice in Tennessee

**DENTON
& KEULER**

ATTORNEYS AT LAW
A Limited Liability Partnership

PADUCAH BANK BUILDING SUITE 301
555 JEFFERSON STREET
P.O. BOX 929
PADUCAH, KENTUCKY 42002-0929

TELEPHONE
(270) 443-8253

FACSIMILE
(270) 442-6000

REAL ESTATE FACSIMILE
(270) 442-6034

WEB SITE
www.dklaw.com

February 15, 2013

RECEIVED
FEB 18 2013
PUBLIC SERVICE
COMMISSION

VIA FEDERAL EXPRESS

MR JEFF DEROUEN
EXECUTIVE DIRECTOR
KENTUCKY PUBLIC SERVICE COMMISSION
211 SOWER BLVD
FRANKFORT KY 40602

**Re: Purchase Public Service Corporation and Marshall County
Environmental Services, LLC
Case No. 2012-00436**

Dear Mr. DeRouen:

Pursuant to the Commission's Order entered in the above-referenced case on January 2, 2013, Marshall County Environmental Services, LLC files the original and (10) copies of its Notice of Filing Journal Entry.

Please contact me if you would like to discuss this matter or need any further information.

Sincerely,

Melissa D. Yates by Robert W. Goff

Melissa D. Yates
myates@dklaw.com

Enclosures

dh: 157149

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

Joint Petition of the Purchase Public Service Corporation and Marshall County Environmental Services, LLC to Approve the Transfer of Ownership and Control of the Golden Acres Subdivision and Great Oaks Subdivision Wastewater Treatment Facilities to Marshall County Environmental Services, LLC

Case No.2012-00436

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NOTICE OF FILING JOURNAL ENTRY

Comes Marshall County Environmental Services, LLC ("MCES"), by counsel, states as follows:

1) The Order entered by the Public Service Commission ("Commission") in the above-styled case on January 2, 2013, required MCES to file with the Commission, on or before February 18, 2013, the journal entry that records the acquisition of MCES.

2) The Journal Entry which was prepared by Kim Denton, C.P.A., of Clayton, Byrd and Meeks, as the accountant for MCES is attached hereto and incorporated herein as Exhibit "A".

Respectfully submitted,

DENTON & KEULER
P. O. BOX 929
PADUCAH KY 42002-0929
Telephone: (270) 443-8253
Facsimile: (270) 442-6000

By: Melissa D. Yates by Robert W. Goff
Melissa D. Yates

ATTORNEYS FOR PETITIONERS

I hereby certify that true and correct copy
of the foregoing has been served via
Federal Express delivery to:

MR JEFF DEROUEN
EXECUTIVE DIRECTOR
KENTUCKY PUBLIC SERVICE COMMISSION
211 SOWER BLVD.
FRANKFORT KY 40602

on this 15th day of February, 2013.

By: Melissa D. Yates by Robert W. Goff
Melissa D. Yates

157147

Marshall County Environmental Services LLC
Proposed Journal Entry to Record Transfer of Assets

Debit	Utility Plant in Service - Golden Acres	29,072.40	
Debit	Utility Plant in Service - Great Oaks	150,528.19	
Debit	Cash	280.10	
Credit	Accumulated Depreciation - Golden Acres		28,852.35
Credit	Accumulated Depreciation - Great Oaks		146,661.86
Credit	Advance Customer Payments		280.10
Credit	Gain on Acquisition of Assets		4,086.38