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Attorneys at Law

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RECEIVED

JAN 29 2016

PUBLIC SERVICE
COMMISSION

January 29, 2016

Via Hand-Delivery

Mr. Jeff Derouen
Executive Director
Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40602

Re: In the Matter of: Joint Application of Knott County Water and Sewer, Inc. and Troublesome Creek Environmental Authority, Inc. for an Order Approving the Transfer of Ownership and Control of a Jurisdictional Asset - **Case No. 2015-00301**

Dear Mr. Derouen:

Please find enclosed for filing with the Commission, pursuant to the December 23, 2015 Order in the above-referenced case, an original and ten (10) copies of the notice of the completion of transfer for the Ball Creek Wastewater Treatment Plant from Troublesome Creek Environmental Authority, Inc., to Knott County Water and Sewer, Inc., along with the journal entries that will be recorded by Knott County Water and Sewer, Inc., as a result of the transfer.

Please return a file-stamped copy of this filing to me, and do not hesitate to contact me should you have any questions or concerns.

Sincerely,

Mark David Goss

Enclosure

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF:

JOINT APPLICATION OF KNOTT COUNTY WATER AND)
SEWER DISTRICT, INC. AND TROUBLESOME CREEK)
ENVIRONMENTAL AUTHORITY, INC. FOR AN ORDER) CASE NO.
APPROVING THE TRANSFER OF OWNERSHIP AND) 2015-00301
CONTROL OF A JURISTIONAL ASSET)

NOTICE OF FILING

Come now Knott County Water and Sewer, Inc. ("KCWSD") and Troublesome Creek Environmental Authority, Inc. ("TEA") by counsel, and hereby give notice that the transfer of the Ball Creek Wastewater Treatment Plant from TEA to KCWSD was completed on January 20, 2016. In accordance with the Kentucky Public Service Commission's December 23, 2015 Order, KCWSD and TEA are also filing the journal entries that will be recorded on KCWSD's books to account for this transfer.

This 29th day of January, 2016.

Respectfully submitted,



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*Counsel for Knott County Water and Sewer, Inc., and
Troublesome Creek Environmental Authority, Inc.*

The following journal entries will be recorded on KCWSD's books to account for the transfer of the Ball Creek Plant from TEA to KCWSD:

Credit 3903 (Contributed Capital)	\$4,297,654.46	
Debit 1503 (WWTP & Collection System)		\$4,267,154.46
Debit 1508 (Land/Land Rights Sewer)		\$30,500.00