

**COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION**

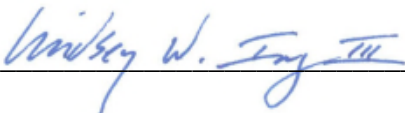
**IN THE MATTER OF:** )  
 )  
**THE VERIFIED JOINT APPLICATION OF** )  
**CLASSIC CONSTRUCTION, INC. AND** ) **CASE NO. 2016-00222**  
**KENTUCKY- AMERICAN WATER COMPANY** )  
**FOR THE TRANSFER OF THE RIDGEWOOD** )  
**WASTEWATER ASSETS** )

**NOTICE OF FILING OF JOURNAL ENTRIES**

In accordance with Ordering Paragraph 3 of the Commission’s September 27, 2016 Order approving the transaction at issue in this matter, Kentucky-American Water Company hereby files the attached journal entries used to record the transaction.

Date: November 4, 2016

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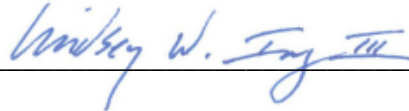
BY: 

Attorneys for Kentucky-American Water Company

**CERTIFICATE**

This certifies that the electronic filing of this document is a true and accurate copy of the documents to be filed in paper medium; that the electronic filing has been transmitted to the Commission on November 4, 2016; that a paper copy of the filing will be delivered to the Commission within two business days of the electronic filing; and that no party has been excused from participation by electronic means.

STOLL KEENON OGDEN PLLC

By 

Attorneys for Kentucky-American Water Company

Company Code	GL Account	Trading Partner	Posting Key	Explanation	Cost Center	Profit Center	WBS Element	Internal Order	Assignment	Debit Amount	Credit Amount
1012	23599999		50	Acq costs including purchase price		1270					15,000.00
1012	10135350		40	UPIS - Ridgewood WW		1270				4,500.00	
1012	10135450		40	UPIS - Ridgewood WW		1270				8,077.00	
1012	10136110		40	UPIS - Ridgewood WW		1270				6,990.00	
1012	10136400		40	UPIS - Ridgewood WW		1270				1,500.00	
1012	10137110		40	UPIS - Ridgewood WW		1270				2,784.00	
1012	10138000		40	UPIS - Ridgewood WW		1270				2,863.00	
1012	10138000		40	UPIS - Ridgewood WW		1270				4,661.00	
1012	10135430		40	UPIS - Ridgewood WW		1270				12,500.00	
1012	10138000		40	UPIS - Ridgewood WW		1270				40,956.00	
1012	10137110		40	UPIS - Ridgewood WW		1270				13,095.00	
1012	10138000		40	UPIS - Ridgewood WW		1270				5,514.00	
1012	10801000		50	Depr Reserve - Ridgewood WW		1270					78,223.00
1012	12310000		40	Goodwill - Ridgewood Acq		1270				21,033.00	
1012	24121000		50			1270					31,250.00
<b>Totals</b>										<b>124,473.00</b>	<b>124,473.00</b>