

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

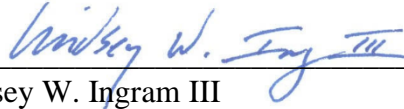
THE VERIFIED APPLICATION OF AMERICAN	)	
WATER WORKS COMPANY, KENTUCKY-	)	
AMERICAN WATER COMPANY, NEXUS	)	
REGULATED UTILITIES, LLC, AND WATER	)	CASE NO. 2025-00171
SERVICE COMPANY OF KENTUCKY FOR	)	
APPROVAL OF THE TRANSFER OF CONTROL	)	
OF WATER SERVICE COMPANY OF	)	
KENTUCKY	)	

**ORDERING PARAGRAPH 8 REPORT**

By Order of September 9, 2025, the Commission approved the requested merger in this case. In that Order at Ordering Paragraph 8, the Commission directed Kentucky-American Water Company (“KAWC”) to file the journal entries it proposes to record the transaction with 20 days after the transaction closes. The transaction closed on June 1, 2026. Estimates of the proposed journal entries are attached. To the extent those estimates need to be revised or updated, KAWC will provide those revisions or updates to the Commission when it provides the net book value of the acquired assets to the Commission. Pursuant to Ordering Paragraph 5 of the September 9, 2025 Order, that net book value report is due no later than July 1, 2026 (30 days after the June 1, 2026 closing of the transaction).

Dated: June 22, 2026

Respectfully submitted,

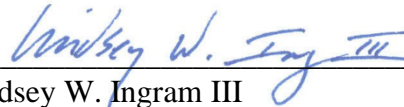


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*Counsel for American Water Works Company and  
Kentucky-American Water Company*

CERTIFICATE OF SERVICE

In accordance with 807 KAR 5:001, Section 8, and the Commission's Order of July 22, 2021 in Case No. 2020-00085, I certify that this document was submitted electronically to the Public Service Commission on June 22, 2026, and that there are currently no parties that the Public Service Commission has excused from participation by electronic means in this proceeding



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Lindsey W. Ingram III

**KENTUCKY-AMERICAN WATER COMPANY**  
**ACQUISITION JE**  
**PRELIMINARY Balances as of 5/31/2026**

Account	Description	Debit	Credit
101 - 106	Utility Plant Purchased or Sold	\$ 9,062,819	\$ -
114 - 115	Utility Plant Acquisition Adjustments (Net of Accum. Amort.)	-	97,308
123.0	Investments in Affiliated Companies	5,968,123	-
131	Cash	1,955	-
141 - 144	Account & Notes Receivable, Less Accum Provision	600,742	-
151 - 153	Materials and Supplies	10,097	-
186.0	Miscellaneous Deferred Debits	626,587	-
231.0	Accounts Payable	-	284,194
232.0	Notes Payable	-	15,641,825
271.0	Contributions in Aid of Construction (Net of Accum. Amort.)	-	246,996
<b>Total</b>		<b>\$ 16,270,324</b>	<b>\$ 16,270,324</b>