

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

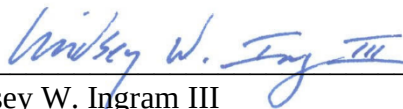
THE VERIFIED APPLICATION OF AMERICAN	)	
WATER WORKS COMPANY, KENTUCKY-	)	
AMERICAN WATER COMPANY, NEXUS	)	
REGULATED UTILITIES, LLC, AND WATER	)	CASE NO. 2025-00171
SERVICE COMPANY OF KENTUCKY FOR	)	
APPROVAL OF THE TRANSFER OF CONTROL	)	
OF WATER SERVICE COMPANY OF	)	
KENTUCKY	)	

ORDERING PARAGRAPH 5 REPORT
AND SUPPLEMENTAL 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. KAW provided estimates of the proposed journal entries on June 22, 2026 but also stated that, if they needed to be revised or updated, KAWC would provide those revisions or updates to the Commission when it provides the net book value of the acquired assets to the Commission which are required to be provided no later than July 1, 2026 pursuant to Ordering Paragraph 5 of the September 9, 2025 Order (30 days after the June 1, 2026 closing of the transaction). KAWC hereby provides the attached revised journal entries and the net book value of the acquired assets pursuant to Ordering Paragraphs 8 and 5, respectively.

Dated: July 1, 2026

Respectfully submitted,



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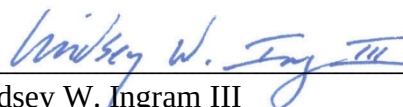
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*Counsel for American Water Works Company and
Kentucky-American Water Company*

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 July 1, 2026, and that there are currently no parties that the Public Service Commission has excused from participation by electronic means in this proceeding



Lindsey W. Ingram III

KENTUCKY-AMERICAN WATER COMPANY
ACQUISITION JOURNAL ENTRY
Final 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	-	-
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	-	9,673,702
271.0	Contributions in Aid of Construction (Net of Accum. Amort.)	-	246,996
Total		\$ 10,302,201	\$ 10,302,201

KENTUCKY-AMERICAN WATER COMPANY
Net Book Value of Acquired Assets
Balances as of 5/31/26

Account	Description	Balance
101 - 106	Utility Plant Purchased or Sold	\$ 9,062,819
114 - 115	Utility Plant Acquisition Adjustments (Net of Accum. Amort.)	(97,308)
271.0	Contributions in Aid of Construction (Net of Accum. Amort.)	(246,996)
Total		\$ 8,718,514