

UNITED WATER IDAHO

Details of Adjustments to
Operation and Maintenance Expense
At Present Rates

Adjustment No. 17

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
1.	Adjustment of Customer Postage Cost	
2.	To annualize Customer Postage based upon the level of customers at September 30, 1999 and current postal rates	<u>\$ (5,204)</u>
Details		
3.	Annual number of bills	390,324
4.	Postage per bill based on test year postage	<u>\$0.27000</u>
5.	Pro Forma bill postage cost	105,387
6.	Local postage purchased from USPS- based upon actual test year level	<u>\$ 37,898</u>
7.	Total pro forma postage expense	<u>\$143,285</u>
8.	Test Year Expense	<u>\$ 148,489</u>
9.	Adjustment	<u>\$ (5,204)</u>