

UNITED WATER IDAHO

Details of Adjustments to
Operation and Maintenance Expense
At Present Rates

Adjustment No. 15

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
1.	Adjustment of Customer Billing Forms	
2.	To annualize customer computer billing cost based upon the level of customers at September 30, 1999 and current cost	<u>\$ 1,958</u>
	Details	
3.	Annual number of bills	390,324
4.	Cost of processing each bill	<u>\$ 0.0529</u>
5.	Pro Forma Computer Billing Cost	<u>\$ 20,648</u>
6.	Test Year Expense	<u>\$ 18,690</u>
7.	Adjustment	<u>\$ 1,958</u>