

**UNITED WATER IDAHO**

Details of Adjustments to  
Operation and Maintenance Expense  
At Present Rates

**Adjustment No. 7**

<b><u>Line No.</u></b>	<b><u>Description</u></b>	<b><u>Amount</u></b>
1.	Adjustment for Cost of Early Retirement Program	
2.	To reflect an adjustment to test year operating expenses for the amortization of Early Retirement Program Cost	<b><u>\$ 152,216</u></b>
<b>Details</b>		
3.	Deferred Pension Cost attributable to Early Retirement Program	\$ 543,805
4.	Deferred PEBOP Cost attributable to Early Retirement Program	\$ 217,276
5.	Totl Deferred Cost of Program	<b>\$ 761,081</b>
6.	Amortization Period based on age at retirement of each retiree to age 62	5 Years
7.	Total Pro Forma Expense	\$ 152,216
8.	Test Year Expense	<u>-</u>
9.	Adjustment	<b><u>\$ 152,216</u></b>