

**UNITED WATER IDAHO**

Details of Adjustments to  
Operation and Maintenance Expenses  
At Present Rates

**Adjustment No. 2**

<b><u>Line No.</u></b>	<b><u>Description</u></b>	<b><u>Amount</u></b>
1.	Normalize Savings Plan Expense	
2.	To normalize the Company contribution to employee 401-K savings plan based upon historical and pro forma participation rates	<b><u>\$ 978</u></b>
<b>Details</b>		
3.	Pro Forma Company contribution to savings plan	\$ 86,453
4.	Test Year Expense	<u>\$ 85,475</u>
5.	Adjustment	<b><u>\$ 978</u></b>