

**UNITED WATER IDAHO**

Details of Adjustments to  
Operation and Maintenance Expense  
At Present Rates

**Adjustment No. 10**

<b><u>Line No.</u></b>	<b><u>Description</u></b>	<b><u>Amount</u></b>
1.	Adjustment of Purchased Power Cost	
2.	To adjust purchased power cost based on test year usage and Idaho Power Company rates in effect May 15, 1999	<b><u>\$(79,467)</u></b>
<b>Details</b>		
3.	Rate Schedule 07	\$ 22,770
4.	Rate Schedule 09	978,151
5.	Rate Schedule 40	<u>24</u>
6.	Pro Forma Purchased Power	<b><u>\$ 1,000,945</u></b>
7.	Test Year Expense	<u>\$ 1,080,412</u>
8.	Adjustment	<b><u>\$ (79,467)</u></b>