

UNITED WATER IDAHO

Details of Adjustments to
Operation and Maintenance Expense
At Present Rates

Adjustment No. 4

| Line No. | Description | Amount |
|---------------------|---|------------------------|
| 1. | Adjustment of Employee Pension Expense | |
| 2. | To adjust Employee Pension Expense to the current level of such expense | <u>\$ 6,290</u> |
| Details | | |
| 3. | Pro Forma 1999 Pension Expense per SFAS | |
| 4. | 87 as developed by Company Actuary: | |
| 5. | Bargaining Unit | \$ 19,482 |
| 6. | Non Bargaining Unit | <u>\$(84,283)</u> |
| 7. | Total Pro Forma | \$ (64,801) |
| 8. | Test Year Expense | <u>(71,091)</u> |
| 9. | Adjustment | <u>\$ 6,290</u> |