

UNITED WATER IDAHO

Details of Adjustments to
Operation and Maintenance Expense
At Present Rates

Adjustment No. 8

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
1.	Normalize Chemical Expense	
2.	To normalize chemical expense based on test year usage	<u>\$(20,840)</u>
Details		
3.	Total Pro Forma Chemical Expense	\$ 250,508
4.	Test Year Expense	<u>\$ 271,348</u>
5.	Adjustment	<u>\$ (20,840)</u>