

ADJUSTMENTS

<u>ADJUSTMENT</u>	<u>RAINIER VIEW LABEL</u>	<u>STAFF LABEL</u>	<u>AGREED</u>	<u>DIFFERENCE</u>
Treatment Surcharge	RA-1	RA #1	Yes	None
Bad Debt	RA-2	PA #8	No	\$34,570
Salary Increase	PA-1	PA #1	No	\$64,109
Metered Sales (Indian Springs)	PA-2	N/A	N/A	**
Employee Benefits	PA-3	PA #2	Yes	None
Rate Case Expense	PA-4	PA #7	No	\$9,684
Insurance	PA-5	PA #5/PA #6	Partially	\$3,915
Materials & Supplies	PA-6	PA #4	Yes	None
Purchased Power	PA-7	PA #3	Partially	\$6,295
Depreciation	PA-8	PA-9	No	Not calculated
Amortization	PA-9	PA-9	No	Not calculated
Contractual Legal-2001	PA-10	N/A	No	\$6,432
Ready to Serve	N/A	RA #2	No	\$154,066
CoBank Patronage	N/A	RA #3	No	\$6,708
Officer's Salary	N/A	RA #4	No	\$46,342
Contractual Legal-2000	N/A	RA #5	No	\$1,558
Rent	N/A	RA #6	No	\$28,688
Insurance-Vehicle	N/A	RA #7	No	\$1,700
Reg. Fee	N/A	RA #8	No	Flow through
Dep. Expense	N/A	RA #9	No	\$37,866
Amot. Of CIAC	N/A	RA #10	No	Flow through
Taxes-RTS treatment	N/A	RA #11	No	Flow through
Interest income	N/A	RA #12	No	***
Income tax expense	N/A	RA #13	No	\$167,639
Plant in service/Depreciation (Rate Base)	Line 43/44*	RA #14	Yes	None
CIAC (Rate Base)	Line 45*	RA #15	Yes	None
Working Capital	N/A	RA #16	Yes	None
Depreciation	N/A	PA #9	No	Not calculated
Interest Expense	N/A	PA #10	No	***

*Refers to Exhibit ____ (DF-2).

**Difference in approach.

***Affects FIT calculation and/or return calculation.