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*Attorneys for Veolia Water Idaho, Inc.*

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

**IN THE MATTER OF THE APPLICATION ) CASE NO. VEO-W-22-02**  
**OF VEOLIA WATER IDAHO, INC. FOR )**  
**AUTHORITY TO INCREASE ITS RATES )**  
**AND CHARGES FOR WATER SERVICE IN )**  
**THE STATE OF IDAHO )**  
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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

EXHIBIT NO. 20 TO ACCOMPANY THE  
REBUTTAL TESTIMONY OF ANUPA JACOB

**Veolia Water Idaho, Inc.**  
**Details of Adjustments to Operations and Maintenance Expense**  
**Historic Test Year ending June 30, 2022, as Adjusted**

**Rebuttal Adjustment No. 25**  
**Amortization Expense - Tank Painting**  
**Account 18620 and 92053**

<u>Line No.</u>	<u>Description</u>					<u>Adjustment Amount</u>
						<u>\$ (995)</u>
<u>Details</u>	<u>Year Painted</u>	<u>Amortization Allowed</u>	<u>Cost</u>	<u>Amortization Period</u>	<u>Amortization n</u>	<u>Total</u>
<b>1</b>	<b>Ongoing From Prior Cases</b>					
<b>2</b>	Aeronica Tank	Dec-00	UWI-W-04-04	\$ 21,100	20 Years	\$ 1,055
<b>3</b>	Gowen Tank Exterior	Apr-01	UWI-W-04-04	\$ 39,808	20 Years	\$ 1,990
<b>4</b>	Federal Reservoir	Jul-06	UWI-W-06-02	\$ 162,895	20 Years	\$ 8,145
<b>5</b>	Crestline Tank	Dec-09	UWI-W-09-01	\$ 65,628	20 Years	\$ 3,281
<b>6</b>	Steelhead Tank	Dec-09	UWI-W-09-01	\$ 313,493	20 Years	\$ 15,675
<b>7</b>	Ustick Reservoir	Dec-09	UWI-W-09-01	\$ 74,183	20 Years	\$ 3,709
<b>8</b>	Hillcrest Reservoir	Apr-10	UWI-W-11-02	\$ 230,134	20 Years	\$ 11,507
<b>9</b>	Gowen Tank Interior	Aug-14	UWI-W-15-01	\$ 208,050	20 Years	\$ 10,402
<b>10</b>	Barber Tank interior	Oct-18	SUZ-W-20-02	\$ 338,037	20 Years	\$ 16,902
<b>11</b>	Hulls Gulch Interior	Jun-20	SUZ-W-20-02	\$ 1,135,161	20 Years	\$ 56,768
<b>12</b>	Hulls Gulch exterior	Aug-20	SUZ-W-20-02	\$ 213,330	20 Years	\$ 10,667
<b>13</b>	Hidden Hollow exterior	Aug-20	SUZ-W-20-02	\$ 102,317	20 Years	\$ 5,116
						\$ 145,217
	<b>New Amortization Request</b>					
<b>14</b>	Broken Horn Tank Paint	Dec-21		\$ 65,239		\$ 3,262
<b>15</b>	Columbia Tank Paint	Dec-21		\$ 126,088		\$ 6,304
<b>16</b>	Ustick Tank Interior	Mar-23		\$ 430,100		\$ 21,505
						<u>\$ 31,071</u>
<b>17</b>	<b>Rebuttal Test Year annual tank painting amortization expense</b>					<b>\$ 176,288</b>
<b>18</b>	<b>As filed Test Year annual tank painting amortization expense</b>					<b>\$ 177,283</b>
<b>19</b>	<b>Rebuttal Adjustment</b>					<b><u>\$ (995)</u></b>

**Veolia Water Idaho, Inc.**  
**Details of Adjustments to Operations and Maintenance Expense**  
**Historic Test Year ended June 30, 2022, as Adjusted**

**Rebuttal Adjustment No. 27**  
 Amortization Expense - Deferred Power  
 Account 18625 and 92061

<b>Line No.</b>	<b>Description</b>	<b>Deferral Balance</b>	<b>Adjustment Amount</b>
1	Adjustment of amortization of deferred power costs - based on deferred power balance as of February 28, 2023		<b>\$ 18,491</b>
2	Remainder of amount approved for deferred power expense amortization per Order no. 35030 related to Case no. SUZ-W-20-2	<u>411,425</u>	
3	Deferred power as of June 30, 2022	\$ 295,583	
4	Additional deferred power including interest through February 28, 202	399,530	
5	Total	<u>\$ 1,106,537</u>	
6	<b>Rebuttal Test Year deferred power amortization expense</b>		<b>\$ 553,269</b>
7	<b>As filed Test Year annual deferred power amortization expense</b>		<b>\$ 534,778</b>
8	<b>Rebuttal Adjustment</b>		<b><u>\$ 18,491</u></b>