

<u>Line</u>	<u>Description</u>	<u>Amount</u>
	(a)	(b)
1	Test year labor	\$ 11,310,904
2	Pro Forma Labor	<u>\$ 11,817,481</u>
3	Labor Increase	\$ 506,577
4	Employer elective 401k contribution	<u>3.77%</u>
5	Adjustment - elective portion	\$ 19,098
6	Employer non-elective 401k contribution	<u>5.79%</u>
7	Adjustment - non-elective portion	\$ 29,331
8	Total 401k Adjustment	<u><u>\$ 48,429</u></u>

SOURCES:

Line 1: PJS-3 Sch 6, column f, line 4

Line 2: PJS-3 Sch 6, column f, line 3

Line 3: Line 2 - line 1

Line 4: NWEs Updated Response to DR 2-30

Line 5: Line 3 * line 4

Line 6: NWEs Updated Response to DR 2-30

Line 7: Line 3 * line 6

Line 8: Line 5 + line 7