

<u>Line</u>	<u>Description</u>	<u>Amount</u>
	(a)	(b)
1	Test year labor	\$ 9,688,480
2	Pro Forma Labor	<u>\$ 10,181,291</u>
3	Labor Increase	\$ 492,811
4	Employer elective 401k contribution	<u>3.70%</u>
5	Adjustment - elective portion	\$ 18,221
6	Employer non-elective 401k contribution	<u>5.78%</u>
7	Adjustment - non-elective portion	\$ 28,499
8	Total 401k Adjustment	<u><u>\$ 46,721</u></u>

SOURCES:

Line 1: JMR-1 Sch 1, column f, line 4

Line 2: JMR-1 Sch 1, column f, line 3

Line 3: Line 2 - line 1

Line 4: Statement H-5, page 1, column b, line 47

Line 5: Line 3 * line 4

Line 6: Statement H-5, page 1, column b, line 50

Line 7: Line 3 * line 6

Line 8: Line 5 + line 7