Proforma – Rate Case Adjustment

Legal (est.) $10,000

Mailing $502

$10,502 ÷ 3 = $3,501

Note: Three year amortization used.

Restating – Rate Base Adjustments

Note: The adjustments are from the workbook and appear to reflect BY/EY balances.

Restating – Expense Adjustments

Note: Bad debt was removed.