

Proforma – Rate Case Adjustment

Legal (est.)	\$10,000
Mailing	<u>\$502</u>
	\$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.