Table 5 – Summary of Storm Costs

Category	Amount
Capital	$318,800
O&M (Regular-Time Labour)	$55,600
O&M (Recorded in Acct 1572)	$135,900
Total Storm Costs	**$510,300**

Table 6 – Summary of Z-Factor Claim

Category	Amount
Acct 1572 Principal Balance	$135,900
Acct 1572 2022 Interest Forecast	$1,000
Capital Expenditures Revenue Requirement	$21,000
Total Z-Factor Claim	**$157,900**

Table 7 – Revenue Requirement Impact of Capital Expenditures

Description	Rate (%)	Amount
Incremental Capital		$318,800
Depreciation Expense	45 years	-$7,100
Incremental Capital to be included in Rate Base		**$311,700**
Deemed Short Term Debt (4%)	1.76%	$200
Deemed Long Term Debt (56%)	5.81%	$10,100
Deemed Equity (40%)	8.78%	$10,900
Amortization Expense		$7,100
Grossed Up PILS		-$7,300
Revenue Requirement		**$21,000**
PILs Calculation		
Deemed Equity		$10,900
Add Back Amortization Expense		$7,100
Deduct Enhanced CCA Expense	12.00%	-$38,300
Taxable Income		**-$20,300**
PILs Before Gross Up	26.50%	-$5,400
Incremental Grossed Up Pills		-$7,300