

### *Monthly Profit and Loss Template Instructions*

1. **Introduction.** Exhibit 4A of the Settlement Agreement requires that BEL claimants provide monthly Profit and Loss Statements (P&Ls) that establish monthly revenues and expenses for the claimed Benchmark Period, 2010 and, if applicable, 2011. Policy 286 clarifies that these P&Ls must be prepared in the normal course of business or created based on contemporaneous alternate source documents. You must provide contemporaneous P&Ls to satisfy the requirements of Exhibit 4A and this template is not a substitute for contemporaneously prepared P&Ls.
2. **Purpose of Profit and Loss Template.** The data entered into the Profit and Loss Template does not satisfy the requirement of contemporaneous P&Ls, but serves to assist the program in analyzing your P&Ls and processing your claim in a more efficient manner. The profit and loss data entered in the template must follow the same layout as the contemporaneous P&Ls you provided so that the order of accounts and account descriptions remain consistent between the template and the contemporaneous P&Ls. The use of the template is optional and claimants are not required to submit this template to satisfy the documentation requirements of Exhibit 4A.
3. **How to Use the Profit and Loss Template.**
  - (a) **Accounting Method.** You must choose the accounting method at the top of the template that matches the accounting method of the contemporaneous P&Ls you submitted.
  - (b) **Account Descriptions.** You must enter the Account Description for each Revenue, COGs and Expense line item in column A of the template.
  - (c) **Revenue and Expense Line Items.** You must enter Revenue, COGS and Expense line items in the sections of the template corresponding to the appropriate Account Description. You must enter all line items in dollars and cents to the nearest penny in the corresponding month in which you recorded the item on the contemporaneous P&Ls.
  - (d) **Other Losses.** You must enter positive amounts in the “Other Income (Loss)” section for Other Income and negative amounts in the “Other Income (Loss)” section for Other Losses.
  - (e) **Subtotals and Formulas.** The template includes subtotals and formulas for reconciliation and data entry quality control purposes. These cells are locked and cannot be edited.
  - (f) **Additional Rows.** If the number of pre-populated rows is insufficient for the complete chart of accounts, you may enter additional rows. To insert a new row, you must left click on a row number in the appropriate section (Revenues, COGS, Expenses, Other Income, or Other Expense) to highlight the row, right click on the row number and select “Insert” from the drop-down menu.



- 4. Questions.** If you have any questions about the information in this Alert, please email [Questions@dhecc.com](mailto:Questions@dhecc.com), phone the Call Center at 1-800-353-1262, or visit a Claimant Assistance Center. Law firms should contact their Law Firm Contacts for assistance.