$$\text{Debits} = \sum_{i=1}^{n}\left[\text{EPV}_{iA} - (0.10)\left(\text{EPV}_{iU}\right)\right] + \sum_{i=1}^{n}\left[\text{ES}_{iA} - (0.05)\left(\text{ES}_{iU}\right)\right] + \sum_{i=1}^{n}\left[\text{EWW}_{iA} - \left(\text{EWW}_{iC}\right)\right] \qquad \text{(Eq. 40)}$$