1.) AV = Customer Records x Cost
= 40,000 x ₱550
= ₱22,000,000

2.) EF = 15%

3.) SLE = AV x EF
= ₱22,000,000 x 15%
= ₱3,300,000

4.) ARO = Occurrence / Years
= 1/5years
= 20%

5.) ALE = ARO x SLE
= 20% x ₱3,300,000
= ₱660,000

6.) One time cost (OTC) = OTC_{base} / years
= ₱5,000 / 4 years
= ₱1,250

7.) Recurring Cost (RC) = RC_{base} x (12/ Months)
= ₱5,000 x (12/1)
= ₱5,000 x 12
= ₱60,000

8.) Control cost = OTC + RC
= ₱1,250 + ₱60,000
= ₱61,250

9.) ALE (New) = AV x EF (New) x ARO
= ₱22,000,000 x 5% x 20%
= ₱220,000

10.) Control Value = ALE (Prev) - (ALE (New) + Control Cost)
= ₱660,000 - (₱220,000 + ₱61,250)
= ₱660,000 - ₱281,250
= ₱378,750

11.) Yes, because adding control measures outweigh the costs saved from letting the assets, in this case the hard drive containing the customer records, fail.