

Line	Item	South Dakota Per Books	Adjustments	Pro Forma Collections	Collections Per Day	Collection Lead Days	Available
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Employee FICA	\$ 67,973	\$ 1,643	\$ 69,616	\$ 191	10.63	\$ 2,030
2	Federal Withholding	81,603		81,603	224	10.63	2,381
3	South Dakota Sales Tax	667,781	22,174	689,955	1,890	11.64	22,000
4	Total						<u>\$ 26,411</u>

Sources:

Column (b)
lines 1 - 3: Workpaper for Schedule F-3, page 3

Column (c)
line 1: 18,116 (Exh RRT1.1 WP 6, pg 1, line 38) * .0907
(Exh RRT1.1 WP 6, pg 3)
line 3: PJS-1 Sch 2, col c, line 1 + PJS-1 Sch 2,
col e, line 1) * .04

Column (d)
Column b plus column c

Column (e)
Column d / 365

Column (f)
line 1 & 2: Schedule F-3, page 2
line 3: $[(365 / 12) / 2] + 30.42$ (1 month) - 33.99 (revenue lag)
Reflects SD sales tax remittance statute.

Column (g)
Column e * column f