

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	\$ 517,213	\$ 12,901	\$ 530,114	\$ 1,452	10.72	\$ 15,565
2	Federal Withholding	515,225	-	515,225	1,412	10.72	15,137
3	South Dakota Sales Tax	4,545,187	5,432	4,550,619	12,467	9.70	120,930
4	Total	<u>\$ 5,577,625</u>	<u>\$ 18,333</u>	<u>\$ 5,595,958</u>			<u>\$ 151,632</u>

Sources:

Column (b)

lines 1 - 3: Workpaper for Schedule F-3, page 2

Column (c)

line 1: Exhibit RRT 1.1, WP 5, Page 1 of 5, line 33
line 3: (EJP-1 Sch 2, col c, line 2 + EJP-1 Sch 2,
col e, line 2 - EJP-1 Sch 3, col o, line 2) * .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) - 35.93 (revenue lag)
Reflects SD sales tax remittance statute.

Column (g)

Column e * column f