# PUBLIC - TRADE SECRET DATA HAS BEEN EXCISED



**Otter Tail Power Company**
**South Dakota Transmission Cost Recovery Rider**
**Bemidji-Grand Rapids Revenue Requirements**
**Docket No. EL12-054**

| Line No. | Year>> | | 2011 Actual Total | 2012 Actual January | 2012 Actual February | 2012 Actual March | 2012 Actual April | 2012 Actual May | 2012 Actual June | 2012 Actual July | 2012 Actual August | 2012 Actual September | 2012 Actual October | 2012 Actual November | 2012 Actual December | 2012 Actual Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *RATE BASE* | | | | | | | | | | | | | | | |
| 1 | Plant Balance | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,471,976 | 15,788,012 | 15,788,012 | 15,151,172 | 15,467,325 | 15,467,325 |
| 2 | Accumulated Depreciation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (20,124) | (47,818) | (75,513) | (102,090) | (102,090) |
| 3 | Net Plant in Service | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,471,976 | 15,767,888 | 15,740,194 | 15,075,659 | 15,365,235 | 15,365,235 |
| 4 | CWIP (Project #103487) | | 9,307,812 | 10,154,081 | 12,247,027 | 13,037,544 | 13,929,841 | 14,693,527 | 14,976,441 | 15,103,940 | 4,243,049 | (561) | 368,714 | 0 | 0 | 0 |
| 5 | Accumulated Deferred Income Taxes Fedederal & State | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (581,824) | (1,156,605) | (1,728,735) | (2,300,866) | (2,873,388) | (2,873,388) |
| 6 | Ending rate base | | 9,307,812 | 10,154,081 | 12,247,027 | 13,037,544 | 13,929,841 | 14,693,527 | 14,976,441 | 15,103,940 | 15,133,201 | 14,610,723 | 14,380,172 | 12,774,793 | 12,491,847 | 12,491,847 |
| 7 | | | | | | | | | | | | | | | | |
| 8 | OTP Load Percentage | | 86.745% | 83.679% | 83.679% | 83.679% | 83.679% | 83.679% | 83.679% | 83.679% | 83.679% | 83.679% | 83.679% | 83.679% | 83.679% | 83.679% |
| 9 | Remove Non-OTP Load Portion | | (1,233,750) | (1,657,248) | (1,998,837) | (2,127,858) | (2,273,489) | (2,398,130) | (2,444,305) | (2,465,114) | (2,469,890) | (2,384,616) | (2,346,988) | (2,084,974) | (2,038,794) | (2,038,794) |
| 10 | Retail Ending Rate Base | | 8,074,061 | 8,496,833 | 10,248,190 | 10,909,687 | 11,656,351 | 12,295,396 | 12,532,136 | 12,638,826 | 12,663,311 | 12,226,107 | 12,033,184 | 10,689,819 | 10,453,053 | 10,453,053 |
| 11 | | | | | | | | | | | | | | | | |
| 12 | Average rate base | | 5,023,794 | 928,955 | 928,955 | 928,955 | 928,955 | 928,955 | 928,955 | 928,955 | 928,955 | 928,955 | 928,955 | 928,955 | 928,955 | 11,147,458 |
| 13 | | | | | | | | | | | | | | | | |
| 14 | Return on Rate Base | | 426,379 | 78,969 | 78,969 | 78,969 | 78,969 | 78,969 | 78,969 | 78,969 | 78,969 | 78,969 | 78,969 | 78,969 | 78,969 | 947,630 |
| 15 | | | | | | | | | | | | | | | | |
| 16 | Available for return (equity portion of rate base) | | 267,480 | 49,239 | 49,239 | 49,239 | 49,239 | 49,239 | 49,239 | 49,239 | 49,239 | 49,239 | 49,239 | 49,239 | 49,239 | 590,871 |
| 17 | | | | | | | | | | | | | | | | |
| 18 | *EXPENSES* | | | | | | | | | | | | | | | |
| 19 | *O&M and Depreciation* | | | | | | | | | | | | | | | |
| 20 | Operating Costs | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | Property Tax | | 0 | 14,892 | 14,892 | 14,892 | 14,892 | 14,892 | 14,892 | 14,892 | 14,892 | 14,892 | 14,892 | 14,892 | 14,892 | 178,710 |
| 22 | Book Depreciation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,124 | 27,695 | 27,695 | 26,577 | 102,090 |
| 23 | Total O&M and Depreciation Expenses | | 0 | 14,892 | 14,892 | 14,892 | 14,892 | 14,892 | 14,892 | 14,892 | 14,892 | 35,016 | 42,587 | 42,587 | 41,470 | 280,800 |
| 24 | | | | | | | | | | | | | | | | |
| 25 | OTP Load Percentage | | 86.745% | 83.679% | 83.679% | 83.679% | 83.679% | 83.679% | 83.679% | 83.679% | 83.679% | 83.679% | 83.679% | 83.679% | 83.679% | 83.679% |
| 26 | Remove Non-OTP Load Portion | | 0 | (2,431) | (2,431) | (2,431) | (2,431) | (2,431) | (2,431) | (2,431) | (2,431) | (5,715) | (6,951) | (6,951) | (6,768) | (45,829) |
| 27 | Retail O&M and Depreciation Expenses | | 0 | 12,462 | 12,462 | 12,462 | 12,462 | 12,462 | 12,462 | 12,462 | 12,462 | 29,301 | 35,636 | 35,636 | 34,702 | 234,971 |
| 28 | | | | | | | | | | | | | | | | |
| 29 | Income before Taxes | | | | | | | | | | | | | | | |
| 30 | Available for return (from above) | | 267,480 | 49,239 | 49,239 | 49,239 | 49,239 | 49,239 | 49,239 | 49,239 | 49,239 | 49,239 | 49,239 | 49,239 | 49,239 | 590,871 |
| 31 | Taxable Income (grossed up) | 1.53846 | 411,508 | 75,753 | 75,753 | 75,753 | 75,753 | 75,753 | 75,753 | 75,753 | 75,753 | 75,753 | 75,753 | 75,753 | 75,753 | 909,032 |
| 32 | | | | | | | | | | | | | | | | |
| 33 | Income Taxes | | | | | | | | | | | | | | | |
| 34 | Current and Def Income Taxes | 35.00% | 144,028 | 26,513 | 26,513 | 26,513 | 26,513 | 26,513 | 26,513 | 26,513 | 26,513 | 26,513 | 26,513 | 26,513 | 26,513 | 318,161 |
| 35 | Total Income Tax Expense | | 144,028 | 26,513 | 26,513 | 26,513 | 26,513 | 26,513 | 26,513 | 26,513 | 26,513 | 26,513 | 26,513 | 26,513 | 26,513 | 318,161 |
| 36 | | | | | | | | | | | | | | | | |
| 37 | | | | | | | | | | | | | | | | |
| 38 | *REVENUE REQUIRMENTS* | | | | | | | | | | | | | | | |
| 39 | Expenses | | 144,028 | 38,975 | 38,975 | 38,975 | 38,975 | 38,975 | 38,975 | 38,975 | 38,975 | 55,815 | 62,150 | 62,150 | 61,215 | 553,132 |
| 40 | Return on rate base | | 426,379 | 78,969 | 78,969 | 78,969 | 78,969 | 78,969 | 78,969 | 78,969 | 78,969 | 78,969 | 78,969 | 78,969 | 78,969 | 947,630 |
| 41 | Subtotal revenue requirements | | 570,406 | 117,944 | 117,944 | 117,944 | 117,944 | 117,944 | 117,944 | 117,944 | 117,944 | 134,784 | 141,119 | 141,119 | 140,184 | 1,500,762 |
| 42 | Adjustments | | | | | | | | | | | | | | | |
| 43 | Transmission Revenue | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | Total revenue requirements | | 570,406 | 117,944 | 117,944 | 117,944 | 117,944 | 117,944 | 117,944 | 117,944 | 117,944 | 134,784 | 141,119 | 141,119 | 140,184 | 1,500,762 |
| 45 | | | | | | | | | | | | | | | | |
| 46 | South Dakota share - D2 factor | 9.8157% | 55,726 | 11,577 | 11,577 | 11,577 | 11,577 | 11,577 | 11,577 | 11,577 | 11,577 | 13,230 | 13,852 | 13,852 | 13,760 | 147,311 |
| 47 | | | | | | | | | | | | | | | | |
| 48 | Gross Receipts Tax (at 0.0015) | 0.15% | 84 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 20 | 21 | 21 | 21 | 221 |
| 49 | Total South Dakota Share | | 55,809 | 11,594 | 11,594 | 11,594 | 11,594 | 11,594 | 11,594 | 11,594 | 11,594 | 13,250 | 13,873 | 13,873 | 13,781 | 147,532 |

# PUBLIC - TRADE SECRET DATA HAS BEEN EXCISED



**Otter Tail Power Company**
**South Dakota Transmission Cost Recovery Rider**
**Bemidji-Grand Rapids Revenue Requirements**
**Docket No. EL12-054**

| Line No. | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *SUPPORTING INFORMATION / DATA* | | | | | | | | | | | | | | |
| 1 | | | **[TRADE SECRET DATA BEGINS…** | | | | | | | | | | | | |
| 2 | | | SD Cap Structure with allowed ROE per order. | | | | | | | | | | | | |
| 3 | | | Capital Structure | | **Ratio** | | **Cost** | | **WA Cost** | | | | **Property tax** | | |
| 4 | | | Debt | | | | | | | | | | 2012 composite rate | 1.92% | |
| 5 | | | Preferred equity | | | | | | | | | | | | |
| 6 | | | Common equity | | | | | | | **...TRADE SECRET DATA ENDS]** | | | | | |
| 7 | | | Total | | 100.00% | | | | 8.50% | Overall Return | | | | | |
| 8 | | | | | | | | | | | | | | | |
| 9 | | | | | **Book** | **Tax** | | | | | | | | | |
| 10 | | | Project life (years) | | 50 | 15-year MACRS | | | | | | | | | |
| 11 | | | | | | | | **SD Special** | | | | | | | |
| 12 | | | | | | **Fed Portion** | **State Portion** | **Hearing Fund:** | | | | | | | |
| 13 | | | Statutory Tax Rate | | 35.00% | 35.00% | 0.00% | 0.15% | | | | | | | |
| 14 | | | Tax conversion factor | | 1.53846 | | | | | | | | | | |
| 15 | | | Transmission Revenue | | 0.00% | | | | | | | | | | |
| 16 | | | SD share - D2 factor | | 9.8157% | | | | | | | | | | |
| 17 | | | | | | | | | | | | | | | |
| 18 | **Deferred Tax** | | | | | | | | | | | | | | |
| 19 | Book depreciation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,124 | 27,695 | 27,695 | 26,577 | 102,090 |
| 20 | Tax depreciation-Federal | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,662,354 | 1,662,354 | 1,662,354 | 1,662,354 | 1,662,354 | 8,311,770 |
| 21 | Tax depreciation-SD | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,662,354 | 1,662,354 | 1,662,354 | 1,662,354 | 1,662,354 | 8,311,770 |
| 22 | Federal deferred income taxes | 35.00% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (581,824) | (574,781) | (572,131) | (572,131) | (572,522) | (2,873,388) |
| 23 | State deferred income taxes | 0.00% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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**Otter Tail Power Company**
**South Dakota Transmission Cost Recovery Rider**
**Bemidji-Grand Rapids Revenue Requirements**
**Docket No. EL12-054**

| Line No. | *Year>>* | | 2013 Actual January | 2013 Actual February | 2013 Projected March | 2013 Projected April | 2013 Projected May | 2013 Projected June | 2013 Projected July | 2013 Projected August | 2013 Projected September | 2013 Projected October | 2013 Projected November | 2013 Projected December | 2013 Projected Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *RATE BASE* | | | | | | | | | | | | | | |
| 1 | Plant Balance | | 15,467,325 | 15,467,325 | 15,501,079 | 15,529,997 | 15,494,262 | 15,472,381 | 15,472,381 | 15,472,381 | 15,472,381 | 15,472,381 | 15,472,381 | 15,418,679 | 15,418,679 |
| 2 | Accumulated Depreciation | | (130,232) | (158,375) | (186,517) | (214,714) | (242,959) | (271,145) | (299,295) | (327,446) | (355,596) | (383,747) | (411,897) | (440,047) | (440,047) |
| 3 | Net Plant in Service | | 15,337,093 | 15,308,951 | 15,314,562 | 15,315,283 | 15,251,303 | 15,201,235 | 15,173,085 | 15,144,935 | 15,116,784 | 15,088,634 | 15,060,484 | 14,978,631 | 14,978,631 |
| 4 | CWIP (Project #103487) | | 19,944 | 28,859 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Accumulated Deferred Income Taxes Fedeferal & State | | (2,884,222) | (2,895,056) | (2,905,890) | (2,916,705) | (2,927,503) | (2,938,321) | (2,949,153) | (2,959,984) | (2,970,815) | (2,981,646) | (2,992,477) | (3,003,308) | (3,003,308) |
| 6 | Ending rate base | | 12,472,815 | 12,442,754 | 12,408,672 | 12,398,578 | 12,323,800 | 12,262,914 | 12,223,932 | 12,184,951 | 12,145,969 | 12,106,988 | 12,068,006 | 11,975,323 | 11,975,323 |
| 7 | | | | | | | | | | | | | | | |
| 8 | OTP Load Percentage | | 13.178% | 13.178% | 13.178% | 13.178% | 13.178% | 13.178% | 13.178% | 13.178% | 13.178% | 13.178% | 13.178% | 13.178% | 13.178% |
| 9 | Remove Non-OTP Load Portion | | (10,829,147) | (10,803,048) | (10,773,457) | (10,764,693) | (10,699,769) | (10,646,907) | (10,613,063) | (10,579,218) | (10,545,374) | (10,511,529) | (10,477,684) | (10,397,215) | (10,397,215) |
| 10 | Retail Ending Rate Base | | 1,643,668 | 1,639,706 | 1,635,215 | 1,633,885 | 1,624,030 | 1,616,007 | 1,610,870 | 1,605,733 | 1,600,596 | 1,595,459 | 1,590,322 | 1,578,108 | 1,578,108 |
| 11 | | | | | | | | | | | | | | | |
| 12 | Average rate base | | 191,196 | 191,196 | 191,196 | 191,196 | 191,196 | 191,196 | 191,196 | 191,196 | 191,196 | 191,196 | 191,196 | 191,196 | 2,294,358 |
| 13 | | | | | | | | | | | | | | | |
| 14 | Return on Rate Base | | 14,492 | 14,492 | 14,492 | 14,492 | 14,492 | 14,492 | 14,492 | 14,492 | 14,492 | 14,492 | 14,492 | 14,492 | 173,900 |
| 15 | | | | | | | | | | | | | | | |
| 16 | Available for return (equity portion of rate base) | | 9,193 | 9,193 | 9,193 | 9,193 | 9,193 | 9,193 | 9,193 | 9,193 | 9,193 | 9,193 | 9,193 | 9,193 | 110,320 |
| 17 | | | | | | | | | | | | | | | |
| 18 | *EXPENSES* | | | | | | | | | | | | | | |
| 19 | *O&M and Depreciation* | | | | | | | | | | | | | | |
| 20 | Operating Costs | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | Property Tax | | 24,748 | 24,748 | 24,748 | 24,748 | 24,748 | 24,748 | 24,748 | 24,748 | 24,748 | 24,748 | 24,748 | 24,748 | 296,973 |
| 22 | Book Depreciation | | 28,142 | 28,142 | 28,142 | 28,197 | 28,245 | 28,186 | 28,150 | 28,150 | 28,150 | 28,150 | 28,150 | 28,150 | 337,957 |
| 23 | Total O&M and Depreciation Expenses | | 52,890 | 52,890 | 52,890 | 52,945 | 52,993 | 52,934 | 52,898 | 52,898 | 52,898 | 52,898 | 52,898 | 52,898 | 634,930 |
| 24 | | | | | | | | | | | | | | | |
| 25 | OTP Load Percentage | | 13.178% | 13.178% | 13.178% | 13.178% | 13.178% | 13.178% | 13.178% | 13.178% | 13.178% | 13.178% | 13.178% | 13.178% | 13.178% |
| 26 | Remove Non-OTP Load Portion | | (45,920) | (45,920) | (45,920) | (45,968) | (46,009) | (45,958) | (45,927) | (45,927) | (45,927) | (45,927) | (45,927) | (45,927) | (551,259) |
| 27 | Retail O&M and Depreciation Expenses | | 6,970 | 6,970 | 6,970 | 6,977 | 6,983 | 6,976 | 6,971 | 6,971 | 6,971 | 6,971 | 6,971 | 6,971 | 83,671 |
| 28 | | | | | | | | | | | | | | | |
| 29 | Income before Taxes | | | | | | | | | | | | | | |
| 30 | Available for return (from above) | | 9,193 | 9,193 | 9,193 | 9,193 | 9,193 | 9,193 | 9,193 | 9,193 | 9,193 | 9,193 | 9,193 | 9,193 | 110,320 |
| 31 | Taxable Income (grossed up) | 1.53846 | 14,144 | 14,144 | 14,144 | 14,144 | 14,144 | 14,144 | 14,144 | 14,144 | 14,144 | 14,144 | 14,144 | 14,144 | 169,724 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Income Taxes | | | | | | | | | | | | | | |
| 34 | Current and Def Income Taxes | 35.00% | 4,950 | 4,950 | 4,950 | 4,950 | 4,950 | 4,950 | 4,950 | 4,950 | 4,950 | 4,950 | 4,950 | 4,950 | 59,403 |
| 35 | Total Income Tax Expense | | 4,950 | 4,950 | 4,950 | 4,950 | 4,950 | 4,950 | 4,950 | 4,950 | 4,950 | 4,950 | 4,950 | 4,950 | 59,403 |
| 36 | | | | | | | | | | | | | | | |
| 37 | | | | | | | | | | | | | | | |
| 38 | *REVENUE REQUIRMENTS* | | | | | | | | | | | | | | |
| 39 | Expenses | | 11,920 | 11,920 | 11,920 | 11,927 | 11,934 | 11,926 | 11,921 | 11,921 | 11,921 | 11,921 | 11,921 | 11,921 | 143,074 |
| 40 | Return on rate base | | 14,492 | 14,492 | 14,492 | 14,492 | 14,492 | 14,492 | 14,492 | 14,492 | 14,492 | 14,492 | 14,492 | 14,492 | 173,900 |
| 41 | Subtotal revenue requirements | | 26,412 | 26,412 | 26,412 | 26,419 | 26,425 | 26,418 | 26,413 | 26,413 | 26,413 | 26,413 | 26,413 | 26,413 | 316,974 |
| 42 | Adjustments | | | | | | | | | | | | | | |
| 43 | Transmission Revenue | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | Total revenue requirements | | 26,412 | 26,412 | 26,412 | 26,419 | 26,425 | 26,418 | 26,413 | 26,413 | 26,413 | 26,413 | 26,413 | 26,413 | 316,974 |
| 45 | | | | | | | | | | | | | | | |
| 46 | South Dakota share - D2 factor | 9.8157% | 2,593 | 2,593 | 2,593 | 2,593 | 2,594 | 2,593 | 2,593 | 2,593 | 2,593 | 2,593 | 2,593 | 2,593 | 31,113 |
| 47 | | | | | | | | | | | | | | | |
| 48 | Gross Receipts Tax (at 0.0015) | 0.15% | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 47 |
| 49 | Total South Dakota Share | | 2,596 | 2,596 | 2,596 | 2,597 | 2,598 | 2,597 | 2,596 | 2,596 | 2,596 | 2,596 | 2,596 | 2,596 | 31,160 |

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**Otter Tail Power Company**
**South Dakota Transmission Cost Recovery Rider**
**Bemidji-Grand Rapids Revenue Requirements**
**Docket No. EL12-054**

| Line No. | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *SUPPORTING INFORMATION / DATA* | | | | | | | | | | | | | | |
| 1 | | **[TRADE SECRET BEGINS…** | | | | | | | | | | | | | |
| 2 | | SD Cap Structure with allowed ROE per order. | | | | | | | | | | | | | |
| 3 | | Capital Structure | | **Ratio** | | **Cost** | | **WA Cost** | | | **Property tax** | | | | |
| 4 | | Debt | | | | | | | | | 2013 composite rate | | | 1.92% | |
| 5 | | Preferred equity | | | | | | | | | | | | | |
| 6 | | Common equity | | | | | | | **...TRADE SECRET ENDS]** | | | | | | |
| 7 | | Total | | 100.00% | | | | 7.58% | Overall Return | | | | | | |
| 8 | | | | | | | | | | | | | | | |
| 9 | | | | **Book** | **Tax** | | | | | | | | | | |
| 10 | | Project life (years) | | 50 | 15-year MACRS | | | | | | | | | | |
| 11 | | | | | | | **SD Special** | | | | | | | | |
| 12 | | | | | **Fed Portion** | **State Portion** | **Hearing Fund:** | | | | | | | | |
| 13 | | Statutory Tax Rate | | 35.00% | 35.00% | 0.00% | 0.15% | | | | | | | | |
| 14 | | Tax conversion factor | | 1.53846 | | | | | | | | | | | |
| 15 | | Transmission Revenue | | 0.00% | | | | | | | | | | | |
| 16 | | SD share - D2 factor | | 9.8157% | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | | | |
| 18 | **Deferred Tax** | | | | | | | | | | | | | | |
| 19 | Book depreciation | | 28,142 | 28,142 | 28,142 | 28,197 | 28,245 | 28,186 | 28,150 | 28,150 | 28,150 | 28,150 | 28,150 | 28,150 | 337,957 |
| 20 | Tax depreciation-Federal | | 59,097 | 59,097 | 59,097 | 59,097 | 59,097 | 59,097 | 59,097 | 59,097 | 59,097 | 59,097 | 59,097 | 59,097 | 709,159 |
| 21 | Tax depreciation-SD | | 59,097 | 59,097 | 59,097 | 59,097 | 59,097 | 59,097 | 59,097 | 59,097 | 59,097 | 59,097 | 59,097 | 59,097 | 709,159 |
| 22 | Federal deferred income taxes | 35.00% | (10,834) | (10,834) | (10,834) | (10,815) | (10,798) | (10,819) | (10,831) | (10,831) | (10,831) | (10,831) | (10,831) | (10,831) | (129,921) |
| 23 | State deferred income taxes | 0.00% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |