Otter Tail Power Company
South Dakota Phase-In Rider
Astoria Generation Revenue Requirements

Line No.		1/31/2020	2/29/2020	3/31/2020	4/30/2020	5/31/2020	6/30/2020	7/31/2020	8/31/2020	9/30/2020	10/31/2020	11/30/2020	12/31/2020	
	Year>>	2020 Actual Jan	2020 Actual Feb	2020 Actual Mar	2020 Actual Apr	2020 Actual May	2020 Actual Jun	2020 Actual Jul	2020 Actual Aug	2020 Actual Sep	2020 Actual Oct	2020 Actual Nov	2020 Actual Dec	2020 Actual Total
	RATE BASE													
1	Plant Balance - Astoria Station	0	0	0	0	0	0	122,752	367,901	632,780	632,780	9,321,198	9,327,928	9,327,928
2	Accumulated Depreciation	0	0	0	0	0	0	0	(181)	(763)	(1,780)	(2,797)	(15,169)	(15,169)
3	Net Plant in Service	0	0	0	0	0	0	122,752	367,721	632,017	631,000	9,318,402	9,312,759	9,312,759
4	CWIP	66,222,707	76,863,798	78,262,220	93,562,968	98,259,075	107,306,269	111,297,249	115,255,120	120,516,096	123,169,785	118,606,664	121,285,125	121,285,125
5	ADIT Proration Factor	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
6	Accumulated Deferred Income Taxes Federal & State	0	0	0	0	0	0	(54)	(198)	(432)	(575)	(46,367)	(89,775)	(89,775)
7														
8	LTSA Pre-Payments													
9	Accumulated LTSA Pre-Payments													
10	LTSA Utilized - Added to Plant Balance Above													
11	Accumulated LTSA Utilized													
12	Unutilized Accumulated LTSA Pre-Payments													
13	Ending Rate Base (Line 3+4+6+12)	66,222,707	76,863,798	78,262,220	93,562,968	98,259,075	107,306,269	111,419,947	115,622,643	121,147,681	123,800,211	127,878,699	130,508,110	130,508,110
14														
15	Average Rate Base	8,402,028	8,402,028	8,402,028	8,402,028	8,402,028	8,402,028	8,402,028	8,402,028	8,402,028	8,402,028	8,402,028	8,402,028	100,824,330
16														
17	Return on Rate Base	565,973	565,973	565,973	565,973	565,973	565,973	565,973	565,973	565,973	565,973	565,973	565,973	6,791,672
18														
19	Available for Return (equity portion of rate base)	375,823	375,823	375,823	375,823	375,823	375,823	375,823	375,823	375,823	375,823	375,823	375,823	4,509,872
20														
21	*EXPENSES*													
22	*O&M and Depreciation*													
23	Operating Costs	0	0	0	(1,568)	(405)	808	(407)	(407)	(399)	(400)	862	(413)	(2,329)
24	Net Facility Service Agreement-Payments/Revenues								(3,429)	(27,524)	(27,541)	(27,541)	(27,541)	(113,575)
25	Property Tax	43,400	43,400	43,400	43,400	43,400	43,400	43,400	43,400	43,400	43,400	43,400	43,400	520,799
26	Book Depreciation	0	0	0	0	0	0	0	181	583	1,017	1,017	12,372	15,169
27	Total O&M and Depreciation Expense	43,400	43,400	43,400	41,832	42,995	44,208	42,993	39,745	16,060	16,476	17,737	27,818	420,064
28														
29	Income before Taxes													
30	Available for Return (from above)	375,823	375,823	375,823	375,823	375,823	375,823	375,823	375,823	375,823	375,823	375,823	375,823	4,509,872
31	Taxable Income (grossed up)	475,725	475,725	475,725	475,725	475,725	475,725	475,725	475,725	475,725	475,725	475,725	475,725	5,708,699
32														
33	Income Taxes													
34	Current and Def Income Taxes	99,902	99,902	99,902	99,902	99,902	99,902	99,902	99,902	99,902	99,902	99,902	99,902	1,198,827
35	Total Income Tax Expense	99,902	99,902	99,902	99,902	99,902	99,902	99,902	99,902	99,902	99,902	99,902	99,902	1,198,827
36														
37														
38	*REVENUE REQUIREMENTS*													
39	Expenses	143,302	143,302	143,302	141,735	142,897	144,110	142,895	139,647	115,962	116,378	117,640	127,720	1,618,891
40	Return on Rate Base	565,973	565,973	565,973	565,973	565,973	565,973	565,973	565,973	565,973	565,973	565,973	565,973	6,791,672
41	Subtotal Revenue Requirements	709,275	709,275	709,275	707,707	708,870	710,083	708,868	705,620	681,935	682,350	683,612	693,693	8,410,563
42	Adjustments													0
43	Total Revenue Requirements	709,275	709,275	709,275	707,707	708,870	710,083	708,868	705,620	681,935	682,350	683,612	693,693	8,410,563
44														
45	Peak Demand Factor	709,275	709,275	709,275	707,707	708,870	710,083	708,868	705,620	681,935	682,350	683,612	693,693	8,410,563
46														
47	South Dakota share - D1 factor	70,654	70,654	70,654	70,498	70,614	70,735	70,614	70,290	69,017	69,059	69,187	70,207	842,182
48	SD Revenue Requirements	70,654	70,654	70,654	70,498	70,614	70,735	70,614	70,290	69,017	69,059	69,187	70,207	842,182
49														
50	Total South Dakota Share	70,654	70,654	70,654	70,498	70,614	70,735	70,614	70,290	69,017	69,059	69,187	70,207	842,182

Line No.														
	SUPPORTING INFORMATION / DATA													
1														
2		SD Cap Structure with allowed ROE per order.												
3		Capital Structure	**Ratio**		**Cost**		**WA Cost**				**Property tax**			
4		Debt	48.88%		4.49%		2.19%				2020 composite rate		0.87%	
5		Preferred equity	0.00%		0.00%		0.00%							
6		Common equity	51.12%		8.75%		4.47%							
7		Total	100.00%				6.67%	Overall Return						
8														
9		Capital Structure Short & Long	**Ratio**		**Cost**		**WA Cost**							
10		Debt	48.88%		4.63%		2.26%							
11		Preferred equity	0.00%		0.00%		0.00%							
12		Common equity	51.12%		8.75%		4.47%							
13		Total	100.00%				6.74%	Overall Return						
14														
15			**Book**	**Tax**										
16		Project life (years)	35	15-year MACRS										
17														
18				**Federal**	**State**	**SD Gross**								
19		Statutory Tax Rate	21.00%	21.00%	0.00%	0.15%								
20		Tax conversion factor	1.26582											
21		Peak Demand Factor	100.00%											
22		SD Share - D1 Factor	9.9615%	Sept 2019 - Aug 2020										
23			10.1207%	Sept 2020 - Aug 2021										
24	**Deferred Tax**													
25	Book depreciation	0	0	0	0	0	0	0	181	583	1,017	1,017	12,372	15,169
26	Tax depreciation-Federal	0	0	0	0	0	0	256	869	1,696	1,696	219,075	219,075	442,667
27	Tax depreciation-State	0	0	0	0	0	0	256	869	1,696	1,696	219,075	219,075	442,667
28	Federal deferred income taxes	0	0	0	0	0	0	(54)	(144)	(234)	(143)	(45,792)	(43,408)	(89,775)
29	State deferred income taxes	0	0	0	0	0	0	0	0	0	0	0	0	0

Line No.		1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	
	Year>>	**2021**	**2021**	**2021**	**2021**	**2021**	**2021**	**2021**	**2021**	**2021**	**2021**	**2021**	**2021**	**2021**
		Actual	**Actual**	**Actual**	**Actual**	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**	**Actual**	**Actual**
		Jan	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Total**
	RATE BASE													
1	Plant Balance - Astoria Station	9,331,089	132,261,736	133,589,290	136,329,074	143,893,982	147,330,202	148,774,790	153,238,721	153,238,721	150,568,221	150,568,221	153,412,425	153,412,425
2	Accumulated Depreciation	(27,494)	(39,823)	(349,528)	(662,444)	(981,988)	(1,319,833)	(1,665,989)	(2,015,641)	(2,376,090)	(2,736,540)	(3,090,530)	(3,444,520)	(3,444,520)
3	Net Plant in Service	9,303,595	132,221,913	133,239,761	135,666,630	142,911,993	146,010,369	147,108,801	151,223,080	150,862,630	147,831,681	147,477,691	149,967,905	149,967,905
4	CWIP	121,272,718	0	0	0	0	0	0	0	0	0	0	0	0
5	ADIT Proration Factor	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.9205	0.8356	0.7534	0.6685	
6	Accumulated Deferred Income Taxes Federal & State	(102,742)	(253,237)	(341,284)	(428,656)	(514,636)	(596,773)	(677,164)	(756,822)	(828,063)	(892,732)	(952,061)	(1,004,703)	(1,004,703)
7														
8	LTSA Pre-Payments	0	292,223	384,452	93,214	90,862	143,864	212,011	136,292	60,574	181,723	98,433	98,433	1,792,083
9	Accumulated LTSA Pre-Payments	0	292,223	676,675	769,889	860,751	1,004,615	1,216,626	1,352,918	1,413,493	1,595,216	1,693,649	1,792,083	1,792,083
10	LTSA Utilized - Added to Plant Balance Above	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Accumulated LTSA Utilized	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Unutilized Accumulated LTSA Pre-Payments	0	292,223	676,675	769,889	860,751	1,004,615	1,216,626	1,352,918	1,413,493	1,595,216	1,693,649	1,792,083	1,792,083
13	Ending Rate Base (Line 3+4+6+12)	130,473,571	132,260,899	133,575,153	136,007,863	143,258,109	146,418,212	147,648,262	151,819,176	151,448,060	148,534,165	148,219,279	150,755,285	150,755,285
14														
15	Average Rate Base	11,864,911	11,864,911	11,864,911	11,864,911	11,864,911	11,864,911	11,864,911	11,864,911	11,864,911	11,864,911	11,864,911	11,864,911	142,378,934
16														
17	Return on Rate Base	809,847	813,652	813,652	813,652	813,652	813,652	813,652	813,652	813,652	813,652	813,652	813,652	9,763,826
18														
19	Available for Return (equity portion of rate base)	562,486	562,486	562,486	562,486	562,486	562,486	562,486	562,486	562,486	562,486	562,486	562,486	6,749,829
20														
21	*EXPENSES*													
22	*O&M and Depreciation*													
23	Operating Costs	(1,783)	4,845	35,921	17,688	123,177	132,366	144,184	131,053	117,928	138,930	124,489	124,485	1,093,282
24	Net Facility Service Agreement-Payments/Revenues	(27,541)	(27,541)	(27,541)	(17,818)	(17,818)	(25,663)	(25,663)	(25,663)	(25,663)	(25,663)	(25,663)	(25,663)	(297,899)
25	Property Tax	94,694	94,694	94,694	94,694	94,694	94,694	94,694	94,694	94,694	94,694	94,694	94,694	1,136,334
26	Book Depreciation	12,325	12,329	309,705	312,916	319,544	337,844	346,157	349,651	360,450	360,450	353,990	353,990	3,429,351
27	Total O&M and Depreciation Expense	77,695	84,328	412,780	407,480	519,598	539,241	559,372	549,736	547,410	568,412	547,510	547,506	5,361,068
28														
29	Income before Taxes													
30	Available for Return (from above)	562,486	562,486	562,486	562,486	562,486	562,486	562,486	562,486	562,486	562,486	562,486	562,486	6,749,829
31	Taxable Income (grossed up)	712,007	712,007	712,007	712,007	712,007	712,007	712,007	712,007	712,007	712,007	712,007	712,007	8,544,088
32														
33	Income Taxes													
34	Current and Def Income Taxes	149,522	149,522	149,522	149,522	149,522	149,522	149,522	149,522	149,522	149,522	149,522	149,522	1,794,258
35	Total Income Tax Expense	149,522	149,522	149,522	149,522	149,522	149,522	149,522	149,522	149,522	149,522	149,522	149,522	1,794,258
36														
37														
38	*REVENUE REQUIREMENTS*													
39	Expenses	227,217	233,849	562,301	557,002	669,119	688,763	708,893	699,257	696,931	717,933	697,032	697,028	7,155,326
40	Return on Rate Base	809,847	813,652	813,652	813,652	813,652	813,652	813,652	813,652	813,652	813,652	813,652	813,652	9,760,021
41	Subtotal Revenue Requirements	1,037,064	1,047,501	1,375,953	1,370,654	1,482,771	1,502,415	1,522,546	1,512,910	1,510,583	1,531,585	1,510,684	1,510,680	16,915,347
42	Adjustments													0
43	Total Revenue Requirements	1,037,064	1,047,501	1,375,953	1,370,654	1,482,771	1,502,415	1,522,546	1,512,910	1,510,583	1,531,585	1,510,684	1,510,680	16,915,347
44														
45	Peak Demand Factor	1,037,064	1,047,501	1,375,953	1,370,654	1,482,771	1,502,415	1,522,546	1,512,910	1,510,583	1,531,585	1,510,684	1,510,680	16,915,347
46														
47	South Dakota share - D1 factor	104,959	106,015	139,257	138,720	150,068	152,056	154,093	153,118	152,882	155,008	152,893	152,892	1,711,960
48	SD Revenue Requirements	104,959	106,015	139,257	138,720	150,068	152,056	154,093	153,118	152,882	155,008	152,893	152,892	1,711,960
49														
50	Total South Dakota Share	104,959	106,015	139,257	138,720	150,068	152,056	154,093	153,118	152,882	155,008	152,893	152,892	1,711,960

Line No.														
	SUPPORTING INFORMATION / DATA													
1														
2		SD Cap Structure with allowed ROE per order.												
3		Capital Structure	**Ratio**		**Cost**		**WA Cost**				**Property tax**			
4		Debt	45.82%		4.62%		2.12%				2021 composite rate		0.87%	
5		Preferred equity	0.00%		0.00%		0.00%							
6		Common equity	54.18%		8.75%		4.74%							
7		Total	100.00%				6.86%	Overall Return						
8														
9		Capital Structure Short & Long	**Ratio**		**Cost**		**WA Cost**							
10		Debt	45.82%		4.55%		2.08%							
11		Preferred equity	0.00%		0.00%		0.00%							
12		Common equity	54.18%		8.75%		4.74%							
13		Total	100.00%				6.83%	Overall Return						
14														
15			**Book**	**Tax**										
16		Project life (years)	35	15-year MACRS										
17														
18				**Federal**	**State**	**SD Gross**								
19		Statutory Tax Rate	21.00%	21.00%	0.00%	0.15%								
20		Tax conversion factor	1.26582											
21		Peak Demand Factor	100.00%											
22		SD Share - D1 Factor	10.1207%	Sept 2020 - Aug 2021										
23			10.1693%	Sept 2021 - Aug 2022										
24	**Deferred Tax**													
25	Book depreciation	12,325	12,329	309,705	312,916	319,544	337,844	346,157	349,651	360,450	360,450	353,990	353,990	3,429,351
26	Tax depreciation-Federal	74,074	728,974	728,974	728,974	728,974	728,974	728,974	728,974	728,974	728,974	728,974	728,974	8,092,783
27	Tax depreciation-State	74,074	728,974	728,974	728,974	728,974	728,974	728,974	728,974	728,974	728,974	728,974	728,974	8,092,783
28	Federal deferred income taxes	(12,967)	(150,495)	(88,046)	(87,372)	(85,980)	(82,137)	(80,392)	(79,658)	(77,390)	(77,390)	(78,747)	(78,747)	(979,321)
29	State deferred income taxes	0	0	0	0	0	0	0	0	0	0	0	0	0

Line No.		1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	
	Year>>	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022
		Projected Jan	Projected Feb	Projected Mar	Projected Apr	Projected May	Projected Jun	Projected Jul	Projected Aug	Projected Sep	Projected Oct	Projected Nov	Projected Dec	Projected Total
	RATE BASE													
1	Plant Balance - Astoria Station	153,412,425	153,412,425	153,412,425	153,412,425	153,412,425	153,412,425	153,412,425	153,412,425	153,412,425	153,412,425	153,412,425	153,412,425	153,412,425
2	Accumulated Depreciation	(3,805,390)	(4,166,260)	(4,527,130)	(4,888,000)	(5,248,870)	(5,609,740)	(5,970,611)	(6,331,481)	(6,692,351)	(7,053,221)	(7,414,091)	(7,774,961)	(7,774,961)
3	Net Plant in Service	149,607,035	149,246,165	148,885,295	148,524,425	148,163,555	147,802,684	147,441,814	147,080,944	146,720,074	146,359,204	145,998,334	145,637,464	145,637,464
4	CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
5	ADIT Proration Factor	0.5836	0.5068	0.4219	0.3397	0.2548	0.1726	0.0877	0.0027	1.0000	1.0000	1.0000	1.0000	
6	Accumulated Deferred Income Taxes Federal & State	(1,108,432)	(1,198,526)	(1,273,523)	(1,333,910)	(1,379,200)	(1,409,881)	(1,425,464)	(1,425,951)	(1,603,704)	(1,781,456)	(1,959,208)	(2,136,961)	(2,136,961)
7														
8	LTSA Pre-Payments	148,180	155,979	109,185	93,588	93,588	148,180	218,371	140,381	62,392	187,175	101,386	101,386	1,559,792
9	Accumulated LTSA Pre-Payments	1,940,263	2,096,242	2,205,428	2,299,015	2,392,603	2,540,783	2,759,154	2,899,535	2,961,927	3,149,102	3,250,488	3,351,875	3,351,875
10	LTSA Utilized - Added to Plant Balance Above	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Accumulated LTSA Utilized	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Unutilized Accumulated LTSA Pre-Payments	1,940,263	2,096,242	2,205,428	2,299,015	2,392,603	2,540,783	2,759,154	2,899,535	2,961,927	3,149,102	3,250,488	3,351,875	3,351,875
13	Ending Rate Base (Line 3+4+6+12)	150,438,866	150,143,881	149,817,200	149,489,530	149,176,957	148,933,587	148,775,504	148,554,528	148,078,297	147,726,850	147,289,614	146,852,378	146,852,378
14														
15	Average Rate Base	12,410,465	12,410,465	12,410,465	12,410,465	12,410,465	12,410,465	12,410,465	12,410,465	12,410,465	12,410,465	12,410,465	12,410,465	148,925,575
16														
17	Return on Rate Base	851,064	851,064	851,064	851,064	851,064	851,064	851,064	851,064	851,064	851,064	851,064	851,064	10,212,771
18														
19	Available for Return (equity portion of rate base)	588,349	588,349	588,349	588,349	588,349	588,349	588,349	588,349	588,349	588,349	588,349	588,349	7,060,189
20														
21	*EXPENSES*													
22	*O&M and Depreciation*													
23	Operating Costs	227,272	227,951	223,882	126,020	126,020	135,484	147,657	134,132	105,247	126,880	112,005	112,001	1,804,551
24	Net Facility Service Agreement-Payments/Revenues	(25,663)	(25,663)	(25,663)	(25,663)	(25,663)	(25,663)	(25,663)	(25,663)	(25,663)	(25,663)	(25,663)	(25,663)	(307,956)
25	Property Tax	6,712	6,712	6,712	6,712	6,712	6,712	6,712	6,712	6,712	6,712	6,712	6,712	80,538
26	Book Depreciation	360,870	360,870	360,870	360,870	360,870	360,870	360,870	360,870	360,870	360,870	360,870	360,870	4,330,441
27	Total O&M and Depreciation Expense	569,191	569,869	565,800	467,939	467,939	477,403	489,575	476,051	447,166	468,798	453,924	453,919	5,907,575
28														
29	Income before Taxes													
30	Available for Return (from above)	588,349	588,349	588,349	588,349	588,349	588,349	588,349	588,349	588,349	588,349	588,349	588,349	7,060,189
31	Taxable Income (grossed up)	744,746	744,746	744,746	744,746	744,746	744,746	744,746	744,746	744,746	744,746	744,746	744,746	8,936,948
32														
33	Income Taxes													
34	Current and Def Income Taxes	156,397	156,397	156,397	156,397	156,397	156,397	156,397	156,397	156,397	156,397	156,397	156,397	1,876,759
35	Total Income Tax Expense	156,397	156,397	156,397	156,397	156,397	156,397	156,397	156,397	156,397	156,397	156,397	156,397	1,876,759
36														
37														
38	*REVENUE REQUIREMENTS*													
39	Expenses	725,588	726,266	722,197	624,335	624,335	633,799	645,972	632,448	603,563	625,195	610,321	610,316	7,784,334
40	Return on Rate Base	851,064	851,064	851,064	851,064	851,064	851,064	851,064	851,064	851,064	851,064	851,064	851,064	10,212,771
41	Subtotal Revenue Requirements	1,576,652	1,577,330	1,573,261	1,475,400	1,475,400	1,484,864	1,497,036	1,483,512	1,454,627	1,476,259	1,461,385	1,461,380	17,997,105
42	Adjustments													0
43	Total Revenue Requirements	1,576,652	1,577,330	1,573,261	1,475,400	1,475,400	1,484,864	1,497,036	1,483,512	1,454,627	1,476,259	1,461,385	1,461,380	17,997,105
44														
45	Peak Demand Factor	1,576,652	1,577,330	1,573,261	1,475,400	1,475,400	1,484,864	1,497,036	1,483,512	1,454,627	1,476,259	1,461,385	1,461,380	17,997,105
46														
47	South Dakota share - D1 factor	160,335	160,404	159,990	150,038	150,038	151,001	152,238	150,863	147,926	150,126	148,613	148,612	1,830,184
48	SD Revenue Requirements	160,335	160,404	159,990	150,038	150,038	151,001	152,238	150,863	147,926	150,126	148,613	148,612	1,830,184
49														
50	Total South Dakota Share	160,335	160,404	159,990	150,038	150,038	151,001	152,238	150,863	147,926	150,126	148,613	148,612	1,830,184

Line No.														
	SUPPORTING INFORMATION / DATA													
1														
2		SD Cap Structure with allowed ROE per order.												
3		Capital Structure	**Ratio**		**Cost**		**WA Cost**				**Property tax**			
4		Debt	45.82%		4.62%		2.12%				2022 composite rate		0.87%	
5		Preferred equity	0.00%		0.00%		0.00%							
6		Common equity	54.18%		8.75%		4.74%							
7		Total	100.00%				6.86%	Overall Return						
8														
9		Capital Structure Short & Long	**Ratio**		**Cost**		**WA Cost**							
10		Debt	45.82%		4.55%		2.08%							
11		Preferred equity	0.00%		0.00%		0.00%							
12		Common equity	54.18%		8.75%		4.74%							
13		Total	100.00%				6.83%	Overall Return						
14														
15			**Book**	**Tax**										
16		Project life (years)	35	15-year MACRS										
17														
18				**Federal**	**State**	**SD Gross**								
19		Statutory Tax Rate	21.00%	21.00%	0.00%	0.15%								
20		Tax conversion factor	1.26582											
21		Peak Demand Factor	100.00%											
22		SD Share - D1 Factor	10.1693%	Sept 2021 - Aug 2022										
23														
24	**Deferred Tax**													
25	Book depreciation	360,870	360,870	360,870	360,870	360,870	360,870	360,870	360,870	360,870	360,870	360,870	360,870	4,330,441
26	Tax depreciation-Federal	1,207,310	1,207,310	1,207,310	1,207,310	1,207,310	1,207,310	1,207,310	1,207,310	1,207,310	1,207,310	1,207,310	1,207,310	14,487,717
27	Tax depreciation-State	1,207,310	1,207,310	1,207,310	1,207,310	1,207,310	1,207,310	1,207,310	1,207,310	1,207,310	1,207,310	1,207,310	1,207,310	14,487,717
28	Federal deferred income taxes	(177,752)	(177,752)	(177,752)	(177,752)	(177,752)	(177,752)	(177,752)	(177,752)	(177,752)	(177,752)	(177,752)	(177,752)	(2,133,028)
29	State deferred income taxes	0	0	0	0	0	0	0	0	0	0	0	0	0