

**Conversion of ITC Grant Accounting Associated with the St Anthony Hydro Facility  
 2021a Deferred Revenue Amortization Converted to ITC Deferred Tax Amortization**

2021 Deferred Revenue Amortization	(173,548)
Composite Tax Rate	<u>28.0320%</u>
ITC Amortization (Deferred Tax)	(48,649)

	<u>MN</u>	<u>ND</u>	<u>SD</u>	<u>WHL</u>	<u>SL</u>	<u>Total</u>
Demand Portion	86.9632%	6.2862%	6.7506%	0.0000%		100.0000%
<b>Deferred ITC</b>	<b>(42,307)</b>	<b>(3,058)</b>	<b>(3,284)</b>	-		<b>(48,649)</b>

This item was included in Interchange Billings

2022	(48,649)
2023	(48,649)
2024	(48,649)
2025	(48,649)
2026	(48,649)