

Line	Description	South Dakota Amount
	(a)	(b)
1	Sale Price	\$ 41,251.50
2	Book Value	\$ 635.00
3	Gain on Sale	<u>\$ 40,616.50</u>
4	Amortization Period	5
5	Amortized Gain on Sale	\$ (8,123.30)
6	Average Unamortized	\$ 20,308.25

Sources:

Lines 1-3, column b: DR1-6
Line 4, column b: Staff Proposed
Line 5, column b: line 3 / line 4
Line 6, column b: line 3 / 2