

Public Service Company of Colorado  
 Summary Lead Lag Factors  
 12 Months Ended September 30, 2020

Hearing Exhibit 120, Attachment No. DAB-12  
 Proceeding No. 21A-\_\_\_\_E  
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Electric Department

Line No.	Description	Revenue Lag Days	Expense Lead Days	Net Lag Days	CWC Factor
	<u>Public Service Company of Colorado</u>				
1	Gas for Generation	37.24	40.10	(2.86)	(0.007845)
2	Coal Fossil Fuel & Freight	37.24	19.15	18.09	0.049552
3	Fuel Oil	37.24	18.31	18.93	0.051853
4	Purchased Power	37.24	41.71	(4.47)	(0.012256)
5					
6	Labor O & M - Regular	37.24	11.95	25.29	0.069278
7	Labor O & M - Incentive	37.24	247.70	(210.46)	(0.576612)
8	Other O & M	37.24	28.69	8.55	0.023415
9	Xcel Energy Services	37.24	37.25	(0.01)	(0.000037)
10	Paid Time Off Expense	37.24	382.02	(344.78)	(0.944612)
11					
12	Property Taxes	37.24	302.63	(265.39)	(0.727105)
13	Payroll Related Taxes	37.24	19.07	18.17	0.049771
14	Sales and Use Taxes	37.24	35.18	2.06	0.005634
15					
16	Federal Income Taxes	37.24	37.12	0.12	0.000319
17	Colorado Income Taxes	37.24	37.12	0.12	0.000319
18					
19	Sales Taxes Paid	37.24	35.18	2.06	0.005634
20	Franchise Fees Paid	37.24	44.97	(7.73)	(0.021188)
21					
22					
23	<u>Xcel Energy Services</u>				
24	Labor	37.25	11.95	25.30	0.069315
25	Other Operations & Management	37.25	28.69	8.56	0.023452

Public Service Company of Colorado  
 Fuel Gas Census Results  
 12 Months Ended September 30, 2020

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Line No.	Stratum	Count of PayRef	Stratum Population	Average Lead	Variance Lead	Weight	Weighted Average Lead	Weighted Variance of Lead	Finite Population Correction Factor	Variance of Estimate	90% Confidence Interval	90% Precision	95% Confidence Interval	95% Precision
1	1	246	246	40.104	30.2232	100.000%	40.104	0.123	0.000	0.000				
2	2	0	0	0.000	0.0000	0.000%	0.000	0.000	0.000					
3		246	246			100.000%	40.104			0.000	0.000	0.000%	0.000	0.000%

Rounded weighted average lead days      40.10

Public Service Company of Colorado  
 Fuel Coal Census Results  
 12 Months Ended September 30, 2020

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Line No.	Stratum	Count of PayRef	Stratum Population	Average Lead	Variance Lead	Weight	Weighted Average Lead	Weighted Variance of Lead	Finite Population Correction Factor	Variance of Estimate	90% Confidence Interval	90% Precision	95% Confidence Interval	95% Precision
1	1	230	230	19.152	155.9542	100.000%	19.152	0.678	0.000	0.000				
2	2	0	0	0.000	0.0000	0.000%	0.000	0.000	0.000	0.000				
3		230	230			100.000%	19.152			0.000	0.000	0.000%	0.000	0.000%

Rounded weighted average lead days      19.15

Public Service Company of Colorado  
 Fuel Oil Census Results  
 12 Months Ended September 30, 2020

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Line No.	Stratum	Count of PayRef	Stratum Population	Average Lead	Variance Lead	Weight	Weighted Average Lead	Weighted Variance of Lead	Finite Population Correction Factor	Variance of Estimate	90% Confidence Interval	90% Precision	95% Confidence Interval	95% Precision
1	1	3	3	18.308	38.5833	100.000%	18.308	12.861	0.000	0.000				
2	2	0	0	0.000	0.0000	0.000%	0.000	0.000	0.000	0.000				
3		3	3			100.000%	18.308			0.000	0.000	0.000%	0.000	0.000%

Rounded weighted average lead days      18.31

Public Service Company of Colorado  
 Purchased Power Census Results  
 12 Months Ended September 30, 2020

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Line No.	Stratum	Count of PayRef	Stratum Population	Average Lead	Variance Lead	Weight	Weighted Average Lead	Weighted Variance of Lead	Finite Population Correction Factor	Variance of Estimate	90% Confidence Interval	90% Precision	95% Confidence Interval	95% Precision
1	1	686	686	41.709	124.0550	100.000%	41.709	0.181	0.000	0.000				
2	2	0	0	0.000	0.0000	0.000%	0.000	0.000	0.000	0.000				
3		686	686			100.000%	41.709			0.000	0.000	0.000%	0.000	0.000%

Rounded weighted average lead days                      41.71

Public Service Company of Colorado  
 Lead Lag Study - Payroll Lead  
 12 Months Ended September 30, 2020

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Line Number	Description	Dollar Amount \$	Lead Days	Dollar Days \$
1	<b>Regular Payroll</b>			
2	Net Payroll	170,721,417.64	10.69	1,824,417,678.21
3	FICA Withheld	18,951,340.00	13.43	254,441,125.65
4	Federal Income Tax Withheld	33,999,166.05	13.57	461,233,901.08
5	State Income Tax Withheld - Colorado	9,935,678.00	15.76	156,622,611.00
6	State Income Tax Withheld - Minnesota	-1,619.06	35.05	-56,743.30
7	City Occupational Tax	45,206.75	58.77	2,656,618.45
8	Employee Deductions	45,479,420.86	14.00	636,535,519.92
9				
10	Total Gross Pay	279,130,610.24		3,335,850,711.01
11	<b>Average Lead</b>		<b>11.95</b>	
12				
13				
14	<b>Incentive Payroll</b>			
15	Net Payroll	2,639,961.44	247.30	652,871,769.38
16	FICA Withheld	347,548.11	248.80	86,468,710.47
17	Federal Income Tax Withheld	1,108,904.66	247.66	274,630,548.47
18	State Income Tax Withheld	221,699.14	250.31	55,492,568.50
19	Employee Non-Tax Deductions	298,841.00	248.13	74,151,463.24
20				
21	Total Gross Pay	4,616,954.35		1,143,615,060.06
22	<b>Average Lead</b>		<b>247.70</b>	

Public Service Company of Colorado  
 Operations and Maintenance Sample Results  
 12 Months Ended September 30, 2020

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Line No.	Stratum	Count of PayRef	Stratum Population	Average Lead	Variance Lead	Weight	Weighted Average Lead	Weighted Variance of Lead	Finite Population Correction Factor	Variance of Estimate	90% Confidence Interval	90% Precision	95% Confidence Interval	95% Precision
1	1	375	375	26.817	3050.669	80.032%	21.462	5.211	0.000	0.000				
2	2	248	9355	36.214	1775.536	19.968%	7.231	0.285	0.973	0.278				
3		623	9730			100%	28.694			0.278	0.867	3.022%	1.033	3.601%
							Rounded weighted average lead days	28.69						

Public Service Company of Colorado  
 Expense Lead - Public Service Company of Colorado payment to Xcel Energy Services Company  
 12 Months Ended September 30, 2020

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Line No.	Period Beginning	Period Ending	Days of Service	Midpoint Days	Midpoint Date	Payment Date	Lead Days
1	10/1/2019	10/31/2019	31.0	15.5	10/16/19 12:00	11/22/2019	37.0
2	11/1/2019	11/30/2019	30.0	15.0	11/16/19 0:00	12/23/2019	37.5
3	12/1/2019	12/31/2019	31.0	15.5	12/16/19 12:00	1/23/2020	38.0
4	1/1/2020	1/31/2020	31.0	15.5	1/16/20 12:00	2/21/2020	36.0
5	2/1/2020	2/29/2020	29.0	14.5	2/15/20 12:00	3/23/2020	37.0
6	3/1/2020	3/31/2020	31.0	15.5	3/16/20 12:00	4/23/2020	38.0
7	4/1/2020	4/30/2020	30.0	15.0	4/16/20 0:00	5/22/2020	36.5
8	5/1/2020	5/31/2020	31.0	15.5	5/16/20 12:00	6/23/2020	38.0
9	6/1/2020	6/30/2020	30.0	15.0	6/16/20 0:00	7/23/2020	37.5
10	7/1/2020	7/31/2020	31.0	15.5	7/16/20 12:00	8/21/2020	36.0
11	8/1/2020	8/31/2020	31.0	15.5	8/16/20 12:00	9/23/2020	38.0
12	9/1/2020	9/30/2020	30.0	15.0	9/16/20 0:00	10/23/2020	37.5
13							
14	Average Lead Days						37.25



Public Service Company of Colorado  
Lead Lag - Paid Time Off Pay  
12 Months Ended September 30, 2020

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Line  
No.

1	Paid time off pay accrued for 12 months ended September 30, 2020		14,368,258
2			
3	Days in test year		366
4			
5	Paid time off pay per day		39,258
6			
7	Balances in Accrued Vacation Liability Account		
8	September 30, 2019	14,360,152	
9	September 30, 2020	15,634,693	
10	Average Balance		14,997,423
11			
12			
13	Average lead paid time off days in accrued balance		382.02

Public Service Company of Colorado  
 Lead Lag - Colorado Property Tax  
 12 Months Ended September 30, 2020

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Line No.	Period Covered From	Period Covered To	Days of Service	Midpoint Days	Midpoint Date	Payment Date	Lead Days	Portion of Annual Tax	Weighted Lead Days
1	1/1/2019	12/31/2019	365.0	182.5	7/2/19 12:00	4/30/2020	303.0	25.00%	75.75
2	1/1/2020	12/31/2020	366.0	183.0	7/2/20 0:00	4/30/2021	302.5	75.00%	226.88
3									
4									
5									
6									
7	Total Lead Days								302.63

Public Service Company of Colorado  
 Payroll Related Taxes  
 12 Months Ended September 30, 2020

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Line No.		Amount	Lead Days	Dollar Days
1	FICA - Company Match	19,256,724.51	17.65	339,878,182.37
2				
3	Occupational - Company Match	31,756.00	58.8	1,867,097.00
4				
5	FUTA	104,586.50	115.42	12,071,469.86
6				
7	SUTA - Colorado	194,671.25	100.95	19,652,143.31
8				
9	Totals	19,587,738.26		373,468,892.54
10				
11	Average Lead Days		19.07	

Public Service Company of Colorado  
 Sales-Use-Boulder CAP Taxes Paid  
 12 Months Ended September 30, 2020

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Line No.	Period Beginning	Period Ending	Days of Service	Midpoint Days (1)	Midpoint Date	Payment Date	Lead Days	Amount \$	Dollar Days \$
1	<b>Sales and Use Tax</b>								
2	10/1/2019	10/31/2019	31.0	15.5	10/16/19 12:00	11/20/2019	35.0	13,002,077.80	455,072,723.00
3	11/1/2019	11/30/2019	30.0	15.0	11/16/19 0:00	12/20/2019	34.5	11,987,308.36	413,562,138.42
4	12/1/2019	12/31/2019	31.0	15.5	12/16/19 12:00	1/21/2020	36.0	14,953,758.47	538,335,304.92
5	1/1/2020	1/31/2020	31.0	15.5	1/16/20 12:00	2/20/2020	35.0	16,002,825.92	560,098,907.20
6	2/1/2020	2/29/2020	29.0	14.5	2/15/20 12:00	3/20/2020	34.0	13,431,328.91	456,665,182.94
7	3/1/2020	3/31/2020	31.0	15.5	3/16/20 12:00	4/20/2020	35.0	15,158,647.64	530,552,667.40
8	4/1/2020	4/30/2020	30.0	15.0	4/16/20 0:00	5/20/2020	34.5	12,182,521.99	420,297,008.66
9	5/1/2020	5/31/2020	31.0	15.5	5/16/20 12:00	6/22/2020	37.0	10,710,173.37	396,276,414.69
10	6/1/2020	6/30/2020	30.0	15.0	6/16/20 0:00	7/20/2020	34.5	12,396,352.15	427,674,149.18
11	7/1/2020	7/31/2020	31.0	15.5	7/16/20 12:00	8/20/2020	35.0	14,966,492.32	523,827,231.20
12	8/1/2020	8/31/2020	31.0	15.5	8/16/20 12:00	9/21/2020	36.0	14,446,037.56	520,057,352.16
13	9/1/2020	9/30/2020	30.0	15.0	9/16/20 0:00	10/20/2020	34.5	14,312,547.46	493,782,887.37
14									
15	Total						35.07	163,550,071.95	5,736,201,967.14
16									
17	<b>Boulder Cap Tax</b>								
18	10/1/2019	10/31/2019	31.0	15.5	10/16/19 12:00	11/29/2019	44.0	134,602.13	5,922,493.72
19	11/1/2019	11/30/2019	30.0	15.0	11/16/19 0:00	12/31/2019	45.5	130,912.86	5,956,535.13
20	12/1/2019	12/31/2019	31.0	15.5	12/16/19 12:00	1/31/2020	46.0	156,908.34	7,217,783.64
21	1/1/2020	1/31/2020	31.0	15.5	1/16/20 12:00	2/28/2020	43.0	164,191.87	7,060,250.41
22	2/1/2020	2/29/2020	29.0	14.5	2/15/20 12:00	3/31/2020	45.0	149,601.22	6,732,054.90
23	3/1/2020	3/31/2020	31.0	15.5	3/16/20 12:00	4/30/2020	45.0	149,961.27	6,748,257.15
24	4/1/2020	4/30/2020	30.0	15.0	4/16/20 0:00	5/29/2020	43.5	140,986.26	6,132,902.31
25	5/1/2020	5/31/2020	31.0	15.5	5/16/20 12:00	6/30/2020	45.0	126,411.68	5,688,525.60
26	6/1/2020	6/30/2020	30.0	15.0	6/16/20 0:00	7/31/2020	45.5	137,215.60	6,243,309.80
27	7/1/2020	7/31/2020	31.0	15.5	7/16/20 12:00	8/31/2020	46.0	159,530.34	7,338,395.64
28	8/1/2020	8/31/2020	31.0	15.5	8/16/20 12:00	9/30/2020	45.0	169,551.10	7,629,799.50
29	9/1/2020	9/30/2020	30.0	15.0	9/16/20 0:00	10/30/2020	44.5	174,539.62	7,767,013.09
30									
31	Total						44.83	1,794,412.29	80,437,320.89
32									
33	<b>Average Lead</b>						<b>35.18</b>	<b>165,344,484.24</b>	<b>5,816,639,288.03</b>

Public Service Company of Colorado  
 Lead Lag - Federal Income Tax  
 12 Months Ended September 30, 2020

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Line No.	Period Covered		Days of Service	Midpoint Days	Midpoint Date	Payment Date	Lead Days	Portion of Annual Tax	Weighted Lead Days
	From	To							
1	1/1/2019	12/31/2019	365	182.5	7/2/19 12:00	12/16/2019	167.0	25.00%	41.75
2	1/1/2020	12/31/2020	366	183.0	7/2/20 0:00	4/15/2020	-77.5	25.00%	-19.38
3	1/1/2020	12/31/2020	366	183.0	7/2/20 0:00	6/15/2020	-16.5	25.00%	-4.13
4	1/1/2020	12/31/2020	366	183.0	7/2/20 0:00	9/15/2020	75.5	25.00%	18.88
5								100.00%	
6	Total Lead Days								37.12

Payments are made on the 15th day of the 4th, 6th, 9th, and 12th months of the tax year.  
 If any date falls on a Saturday, Sunday, or legal holiday, the installment is due on the next regular business day.

Public Service Company of Colorado  
 Lead Lag - Colorado Income Tax  
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Line No.	Period Covered		Days of Service	Midpoint Days	Midpoint Date	Payment Date	Lead Days	Portion of Annual Tax	Weighted Lead Days
	From	To							
1	1/1/2019	12/31/2019	365	182.5	7/2/19 12:00	16-Dec-19	167.0	25.00%	41.75
2	1/1/2020	12/31/2020	366	183.0	7/2/20 0:00	15-Apr-20	-77.5	25.00%	-19.38
3	1/1/2020	12/31/2020	366	183.0	7/2/20 0:00	15-Jun-20	-16.5	25.00%	-4.13
4	1/1/2020	12/31/2020	366	183.0	7/2/20 0:00	15-Sep-20	75.5	25.00%	18.88
5								100.00%	
6	Total Lead Days								37.12

Effective in 2006, it is corporate policy to pay all state estimated income tax payments in four installments. The installments follow the Federal estimated income tax payments. Payments are made on the 15th day of the 4th, 6th, 9th, and 12th months of the tax year. If any date falls on a Saturday, Sunday, or legal holiday, the installment is due on the next regular business day.

Public Service Company of Colorado  
 Electric Franchise Fees Paid  
 12 Months Ended September 30, 2020

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Line No.	Pay Frequency	Period Beginning	Period Ending	Days of Service	Midpoint Days	Midpoint Date	Payment Date	Lead Days	Amount \$	Dollar Days \$
1	Annual									
2		10/1/2019	12/31/2019	92.0	46.0	11/16/19 0:00	2/28/2020	104.5	6,694.35	699,559.58
3	February	1/1/2020	9/30/2020	274.0	137.0	5/17/20 0:00	2/26/2021	285.5	26,511.27	7,568,967.59
4										
5										
6	Quarterly									
7		10/1/2019	12/31/2019	92.0	46.0	11/16/19 0:00	1/31/2020	76.5	-	-
8		1/1/2020	3/31/2020	91.0	45.5	2/15/20 12:00	4/30/2020	75.0	-	-
9		4/1/2020	6/30/2020	91.0	45.5	5/16/20 12:00	7/31/2020	76.0	-	-
10		7/1/2020	9/30/2020	92.0	46.0	8/16/20 0:00	10/30/2020	75.5	-	-
11		10/1/2019	12/31/2019	92.0	46.0	11/16/19 0:00	1/15/2020	60.5	-	-
12		1/1/2020	3/31/2020	91.0	45.5	2/15/20 12:00	4/15/2020	60.0	-	-
13		4/1/2020	6/30/2020	91.0	45.5	5/16/20 12:00	7/15/2020	60.0	-	-
14		7/1/2020	9/30/2020	92.0	46.0	8/16/20 0:00	10/15/2020	60.5	-	-
15										
16	Monthly									
17	January	10/1/2019	10/31/2019	31.0	15.5	10/16/19 12:00	11/29/2019	44.0	4,929,420.47	216,894,500.68
18	February	11/1/2019	11/30/2019	30.0	15.0	11/16/19 0:00	12/31/2019	45.5	3,766,844.77	171,391,437.04
19	March	12/1/2019	12/31/2019	31.0	15.5	12/16/19 12:00	1/31/2020	46.0	4,442,273.82	204,344,595.72
20	April	1/1/2020	1/31/2020	31.0	15.5	1/16/20 12:00	2/28/2020	43.0	4,773,736.15	205,270,654.45
21	May	2/1/2020	2/29/2020	29.0	14.5	2/15/20 12:00	3/31/2020	45.0	4,024,102.15	181,084,596.75
22	June	3/1/2020	3/31/2020	31.0	15.5	3/16/20 12:00	4/30/2020	45.0	4,804,710.68	216,211,980.60
23	July	4/1/2020	4/30/2020	30.0	15.0	4/16/20 0:00	5/29/2020	43.5	4,087,806.06	177,819,563.61
24	August	5/1/2020	5/31/2020	31.0	15.5	5/16/20 12:00	6/30/2020	45.0	3,747,402.09	168,633,094.05
25	September	6/1/2020	6/30/2020	30.0	15.0	6/16/20 0:00	7/31/2020	45.5	4,916,401.45	223,696,265.98
26	October	7/1/2020	7/31/2020	31.0	15.5	7/16/20 12:00	8/31/2020	46.0	6,398,795.67	294,344,600.82
27	November	8/1/2020	8/31/2020	31.0	15.5	8/16/20 12:00	9/30/2020	45.0	6,130,527.97	275,873,758.65
28	December	9/1/2020	9/30/2020	30.0	15.0	9/16/20 0:00	10/30/2020	44.5	5,967,656.99	265,560,736.06
29										
30										
31										
32	Totals								58,022,883.89	2,609,394,311.58
33										
34	Average Lead							44.97		

Xcel Energy Services  
 Summary of Lead Lag Factors  
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<u>Line No.</u>	<u>Description</u>	Revenue Lag Days <u>(a)</u>	Expense Lead Days <u>(b)</u>	Net Lag Days	CWC Factor
1	Labor	37.25	11.95	25.30	0.069315
2					
3	Other Operations & Maintenance	37.25	28.69	8.56	0.023452

- (a) Revenue lag days are the days it takes Public Service Company of Colorado to pay Xcel Energy Services.
- (b) Expense lead days are the same as those used by Public Service Company of Colorado



Public Service Company of Colorado  
 Revenue Lag Results  
 12 Months Ended September 30, 2020

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Number of Invoices	Weighted Average Lag Days	Weighted Variance of Lag Days	95% Confidence Interval	95% Precision	99% Confidence Interval	99% Precision
102,325	37.237	0.01464	0.23715	0.6369%	0.31157	0.8367%

Public Service Company of Colorado  
 Revenue Lag Results by Rate Group  
 12 Months Ended September 30, 2020

Hearing Exhibit 120, Attachment No. DAB-12  
 Proceeding No. 21A-\_\_\_E  
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<b>PSC Rate Group</b>	<b>Number of Premises/Services</b>	<b>Sample or Census</b>	<b>Revenue \$</b>	<b>% of Total Revenue</b>	<b>2020 Average Lag Days</b>	<b>2020 Weighted Lag Days</b>	<b>Number of Invoices</b>	<b>Std. Dev.</b>	<b>Variance</b>	<b>Weighted Variance</b>
C/CAL	137,355	Sample	137,277,326	5.01%	39.1364	1.961	6,901	18.4836	341.644	0.0001243
NMTR	666	Census	2,732,796	0.10%	38.0176	0.038	13,096	21.8716	478.366	0.0000000
COL	50	Census	699,861	0.03%	23.4565	0.006	772	16.7642	281.038	0.0000000
PG/etc	740	Census	252,091,879	9.20%	41.4970	3.819	6,909	16.8719	284.661	0.0000000
PLL	915	Census	1,077,386	0.04%	41.9567	0.017	20,093	17.6574	311.782	0.0000000
R/RAL/etc	1,699,158	Sample	1,114,028,306	40.67%	32.9862	13.415	32,428	16.8340	283.385	0.0014453
SCS-7	53	Census	8,221,579	0.30%	48.2252	0.145	555	6.9581	48.415	0.0000000
SG/SGL/etc	48,817	Sample	1,059,768,314	38.69%	40.1884	15.548	3,760	18.1154	328.168	0.0130630
SL /SLU /MI /MSL	57,867	Sample	39,061,562	1.43%	36.7937	0.525	16,067	24.6672	608.469	0.0000077
TG	43	Census	118,787,178	4.34%	38.8599	1.685	171	9.7209	94.496	0.0000000
TSL	122	Census	1,664,328	0.06%	39.4826	0.024	1,423	15.7865	249.214	0.0000000
TST	15	Census	3,917,883	0.14%	38.4224	0.055	150	29.8518	891.130	0.0000000
<b>Total</b>	<b>1,945,801</b>		<b>2,739,328,400</b>	<b>100.00%</b>		<b>37.237</b>	<b>102,325</b>			<b>0.0146403</b>