

Interest Expense component included in Federal Income Taxes Payable

	<u>Amount</u>
FIN48 interest liab/(asset) balance @ 12/31/2013 - Federal	32,437,598
FIN48 interest liab/(asset) balance @ 12/31/2012 - Federal	<u>31,212,433</u>
2013 interest expense activity	<u><u>1,225,165</u></u>