

Lease Cash Flow Calculation

Base Example – Generic Building Lease

**Disclaimer – The exposure draft received nearly 700 letters of comment through the comment period ended December 15, 2010. There is some expectation that key features of the standard will be modified as a result of constituent response. As a result, these illustrative examples will not likely be accurate or appropriate to rely upon after issuance of the final standard. We have provided these as an educational tool only and do not represent these examples to be accurate under current or future final standards. Any templates used in the examples below are for internal use only and are not available for distribution.

BKD 2010 Lease Exposure Draft Template - Version 09-2010

LESSEE - Cash flows and rental costs, including probability weighted adjustments

NOTE: This template is not protected in order to provide a starting point for lease analysis and flexibility on adding variations. As a result, it should not be relied upon for model accuracy as modifications may have been made or the template structure may not fit precisely with the lease terms as defined. This template is provided primarily as an aid in assessing the components that impact most lease calculations

Unit / Rate based lease with annual payments

| Periods | Sq Feet | | Rental Cost | | | Resulting Cash Lease Rate | Annual Summaries | Resulting Weighted Prob Lease Rate |
|---------|--------------|----------------------------------|-------------|--------------------------|-------------------------------|---------------------------|------------------|------------------------------------|
| | Leased Units | Change in Units at Beg of Period | Cost / Unit | Multiplier or Adjustment | Change in \$ at Beg of Period | | | |
| Jan-10 | 20,000.00 | | | | | \$ - | | \$ - |
| Feb-10 | 20,000.00 | | | | - | \$ - | | \$ - |
| Mar-10 | 20,000.00 | | | | - | \$ - | | \$ - |
| Apr-10 | 20,000.00 | | \$ 22.00 | | - | \$ 36,666.67 | | \$ 36,666.67 |
| May-10 | 20,000.00 | | \$ 22.00 | | - | \$ 36,666.67 | | \$ 36,666.67 |
| Jun-10 | 20,000.00 | | \$ 22.00 | | - | \$ 36,666.67 | | \$ 36,666.67 |
| Jul-10 | 20,000.00 | | \$ 22.00 | | - | \$ 36,666.67 | | \$ 36,666.67 |
| Aug-10 | 20,000.00 | | \$ 22.00 | | - | \$ 36,666.67 | | \$ 36,666.67 |
| Sep-10 | 20,000.00 | | \$ 22.00 | | - | \$ 36,666.67 | | \$ 36,666.67 |
| Oct-10 | 20,000.00 | | \$ 22.00 | | - | \$ 36,666.67 | | \$ 36,666.67 |
| Nov-10 | 20,000.00 | | \$ 22.00 | | - | \$ 36,666.67 | | \$ 36,666.67 |
| Dec-10 | 20,000.00 | | \$ 22.00 | | - | \$ 36,666.67 | 330,000.00 | \$ 36,666.67 |
| Jan-11 | 20,000.00 | | \$ 23.10 | 5% | 1.10 | \$ 38,500.00 | | \$ 38,500.00 |
| Feb-11 | 20,000.00 | | \$ 23.10 | | - | \$ 38,500.00 | | \$ 38,500.00 |
| Mar-11 | 20,000.00 | | \$ 23.10 | | - | \$ 38,500.00 | | \$ 38,500.00 |
| Apr-11 | 20,000.00 | | \$ 23.10 | | - | \$ 38,500.00 | | \$ 38,500.00 |
| May-11 | 20,000.00 | | \$ 23.10 | | - | \$ 38,500.00 | | \$ 38,500.00 |
| Jun-11 | 20,000.00 | | \$ 23.10 | | - | \$ 38,500.00 | | \$ 38,500.00 |
| Jul-11 | 20,000.00 | | \$ 23.10 | | - | \$ 38,500.00 | | \$ 38,500.00 |
| Aug-11 | 20,000.00 | | \$ 23.10 | | - | \$ 38,500.00 | | \$ 38,500.00 |
| Sep-11 | 20,000.00 | | \$ 23.10 | | - | \$ 38,500.00 | | \$ 38,500.00 |
| Oct-11 | 20,000.00 | | \$ 23.10 | | - | \$ 38,500.00 | | \$ 38,500.00 |
| Nov-11 | 20,000.00 | | \$ 23.10 | | - | \$ 38,500.00 | | \$ 38,500.00 |
| Dec-11 | 20,000.00 | | \$ 23.10 | | - | \$ 38,500.00 | 462,000.00 | \$ 38,500.00 |
| Jan-12 | 20,000.00 | | \$ 24.26 | 5% | 1.16 | \$ 40,433.33 | | \$ 40,433.33 |
| Feb-12 | 20,000.00 | | \$ 24.26 | | - | \$ 40,433.33 | | \$ 40,433.33 |
| Mar-12 | 20,000.00 | | \$ 24.26 | | - | \$ 40,433.33 | | \$ 40,433.33 |
| Apr-12 | 20,000.00 | | \$ 24.26 | | - | \$ 40,433.33 | | \$ 40,433.33 |
| May-12 | 20,000.00 | | \$ 24.26 | | - | \$ 40,433.33 | | \$ 40,433.33 |
| Jun-12 | 20,000.00 | | \$ 24.26 | | - | \$ 40,433.33 | | \$ 40,433.33 |
| Jul-12 | 20,000.00 | | \$ 24.26 | | - | \$ 40,433.33 | | \$ 40,433.33 |
| Aug-12 | 20,000.00 | | \$ 24.26 | | - | \$ 40,433.33 | | \$ 40,433.33 |
| Sep-12 | 20,000.00 | | \$ 24.26 | | - | \$ 40,433.33 | | \$ 40,433.33 |
| Oct-12 | 20,000.00 | | \$ 24.26 | | - | \$ 40,433.33 | | \$ 40,433.33 |
| Nov-12 | 20,000.00 | | \$ 24.26 | | - | \$ 40,433.33 | | \$ 40,433.33 |
| Dec-12 | 20,000.00 | | \$ 24.26 | | - | \$ 40,433.33 | 485,200.00 | \$ 40,433.33 |
| Jan-13 | 20,000.00 | | \$ 25.47 | 5% | 1.21 | \$ 42,450.00 | | \$ 42,450.00 |
| Feb-13 | 20,000.00 | | \$ 25.47 | | - | \$ 42,450.00 | | \$ 42,450.00 |
| Mar-13 | 20,000.00 | | \$ 25.47 | | - | \$ 42,450.00 | | \$ 42,450.00 |
| Apr-13 | 20,000.00 | | \$ 25.47 | | - | \$ 42,450.00 | | \$ 42,450.00 |
| May-13 | 20,000.00 | | \$ 25.47 | | - | \$ 42,450.00 | | \$ 42,450.00 |
| Jun-13 | 20,000.00 | | \$ 25.47 | | - | \$ 42,450.00 | | \$ 42,450.00 |
| Jul-13 | 20,000.00 | | \$ 25.47 | | - | \$ 42,450.00 | | \$ 42,450.00 |
| Aug-13 | 20,000.00 | | \$ 25.47 | | - | \$ 42,450.00 | | \$ 42,450.00 |
| Sep-13 | 20,000.00 | | \$ 25.47 | | - | \$ 42,450.00 | | \$ 42,450.00 |
| Oct-13 | 20,000.00 | | \$ 25.47 | | - | \$ 42,450.00 | | \$ 42,450.00 |
| Nov-13 | 20,000.00 | | \$ 25.47 | | - | \$ 42,450.00 | | \$ 42,450.00 |
| Dec-13 | 20,000.00 | | \$ 25.47 | | - | \$ 42,450.00 | 509,400.00 | \$ 42,450.00 |
| Jan-14 | 20,000.00 | | \$ 26.74 | 5% | 1.27 | \$ 44,566.67 | | \$ 44,566.67 |
| Feb-14 | 20,000.00 | | \$ 26.74 | | - | \$ 44,566.67 | | \$ 44,566.67 |
| Mar-14 | 20,000.00 | | \$ 26.74 | | - | \$ 44,566.67 | | \$ 44,566.67 |
| Apr-14 | 20,000.00 | | \$ 26.74 | | - | \$ 44,566.67 | | \$ 44,566.67 |
| May-14 | 20,000.00 | | \$ 26.74 | | - | \$ 44,566.67 | | \$ 44,566.67 |
| Jun-14 | 20,000.00 | | \$ 26.74 | | - | \$ 44,566.67 | | \$ 44,566.67 |
| Jul-14 | 20,000.00 | | \$ 26.74 | | - | \$ 44,566.67 | | \$ 44,566.67 |
| Aug-14 | 20,000.00 | | \$ 26.74 | | - | \$ 44,566.67 | | \$ 44,566.67 |
| Sep-14 | 20,000.00 | | \$ 26.74 | | - | \$ 44,566.67 | | \$ 44,566.67 |
| Oct-14 | 20,000.00 | | \$ 26.74 | | - | \$ 44,566.67 | | \$ 44,566.67 |
| Nov-14 | 20,000.00 | | \$ 26.74 | | - | \$ 44,566.67 | | \$ 44,566.67 |
| Dec-14 | 20,000.00 | | \$ 26.74 | | - | \$ 44,566.67 | 534,800.00 | \$ 44,566.67 |
| Jan-15 | 20,000.00 | | \$ 28.08 | 5% | 1.34 | \$ 46,800.00 | | \$ 46,800.00 |
| Feb-15 | 20,000.00 | | \$ 28.08 | | - | \$ 46,800.00 | | \$ 46,800.00 |
| Mar-15 | 20,000.00 | | \$ 28.08 | | - | \$ 46,800.00 | | \$ 46,800.00 |
| Apr-15 | 20,000.00 | | \$ 28.08 | | - | \$ 46,800.00 | | \$ 46,800.00 |
| May-15 | 20,000.00 | | \$ 28.08 | | - | \$ 46,800.00 | | \$ 46,800.00 |
| Jun-15 | 20,000.00 | | \$ 28.08 | | - | \$ 46,800.00 | | \$ 46,800.00 |
| Jul-15 | 20,000.00 | | \$ 28.08 | | - | \$ 46,800.00 | | \$ 46,800.00 |
| Aug-15 | 20,000.00 | | \$ 28.08 | | - | \$ 46,800.00 | | \$ 46,800.00 |
| Sep-15 | 20,000.00 | | \$ 28.08 | | - | \$ 46,800.00 | | \$ 46,800.00 |
| Oct-15 | 20,000.00 | | \$ 28.08 | | - | \$ 46,800.00 | | \$ 46,800.00 |
| Nov-15 | 20,000.00 | | \$ 28.08 | | - | \$ 46,800.00 | | \$ 46,800.00 |

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LESSEE - Cash flows and rental costs, including probability weighted adjustments

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Unit / Rate based lease with annual payments

| Periods | Sq Feet | | Rental Cost | | | Resulting Cash Lease Rate | Annual Summaries | Resulting Weighted Prob Lease Rate |
|---------|--------------|----------------------------------|-------------|--------------------------|-------------------------------|---------------------------|------------------|------------------------------------|
| | Leased Units | Change in Units at Beg of Period | Cost / Unit | Multiplier or Adjustment | Change in \$ at Beg of Period | | | |
| Dec-15 | 20,000.00 | | \$ 28.08 | | - | \$ 46,800.00 | 561,600.00 | \$ 46,800.00 |
| Jan-16 | 20,000.00 | | \$ 29.48 | 5% | 1.40 | \$ 49,133.33 | | \$ 49,133.33 |
| Feb-16 | 20,000.00 | | \$ 29.48 | | - | \$ 49,133.33 | | \$ 49,133.33 |
| Mar-16 | 20,000.00 | | \$ 29.48 | | - | \$ 49,133.33 | | \$ 49,133.33 |
| Apr-16 | 20,000.00 | | \$ 29.48 | | - | \$ 49,133.33 | | \$ 49,133.33 |
| May-16 | 20,000.00 | | \$ 29.48 | | - | \$ 49,133.33 | | \$ 49,133.33 |
| Jun-16 | 20,000.00 | | \$ 29.48 | | - | \$ 49,133.33 | | \$ 49,133.33 |
| Jul-16 | 20,000.00 | | \$ 29.48 | | - | \$ 49,133.33 | | \$ 49,133.33 |
| Aug-16 | 20,000.00 | | \$ 29.48 | | - | \$ 49,133.33 | | \$ 49,133.33 |
| Sep-16 | 20,000.00 | | \$ 29.48 | | - | \$ 49,133.33 | | \$ 49,133.33 |
| Oct-16 | 20,000.00 | | \$ 29.48 | | - | \$ 49,133.33 | | \$ 49,133.33 |
| Nov-16 | 20,000.00 | | \$ 29.48 | | - | \$ 49,133.33 | | \$ 49,133.33 |
| Dec-16 | 20,000.00 | | \$ 29.48 | | - | \$ 49,133.33 | 589,600.00 | \$ 49,133.33 |
| Jan-17 | 20,000.00 | | \$ 30.95 | 5% | 1.47 | \$ 51,583.33 | | \$ 51,583.33 |
| Feb-17 | 20,000.00 | | \$ 30.95 | | - | \$ 51,583.33 | | \$ 51,583.33 |
| Mar-17 | 20,000.00 | | \$ 30.95 | | - | \$ 51,583.33 | | \$ 51,583.33 |
| Apr-17 | 20,000.00 | | \$ 30.95 | | - | \$ 51,583.33 | | \$ 51,583.33 |
| May-17 | 20,000.00 | | \$ 30.95 | | - | \$ 51,583.33 | | \$ 51,583.33 |
| Jun-17 | 20,000.00 | | \$ 30.95 | | - | \$ 51,583.33 | | \$ 51,583.33 |
| Jul-17 | 20,000.00 | | \$ 30.95 | | - | \$ 51,583.33 | | \$ 51,583.33 |
| Aug-17 | 20,000.00 | | \$ 30.95 | | - | \$ 51,583.33 | | \$ 51,583.33 |
| Sep-17 | 20,000.00 | | \$ 30.95 | | - | \$ 51,583.33 | | \$ 51,583.33 |
| Oct-17 | 20,000.00 | | \$ 30.95 | | - | \$ 51,583.33 | | \$ 51,583.33 |
| Nov-17 | 20,000.00 | | \$ 30.95 | | - | \$ 51,583.33 | | \$ 51,583.33 |
| Dec-17 | 20,000.00 | | \$ 30.95 | | - | \$ 51,583.33 | 619,000.00 | \$ 51,583.33 |
| Jan-18 | 20,000.00 | | \$ 32.50 | 5% | 1.55 | \$ 54,166.67 | | \$ 54,166.67 |
| Feb-18 | 20,000.00 | | \$ 32.50 | | - | \$ 54,166.67 | | \$ 54,166.67 |
| Mar-18 | 20,000.00 | | \$ 32.50 | | - | \$ 54,166.67 | | \$ 54,166.67 |
| Apr-18 | 20,000.00 | | \$ 32.50 | | - | \$ 54,166.67 | | \$ 54,166.67 |
| May-18 | 20,000.00 | | \$ 32.50 | | - | \$ 54,166.67 | | \$ 54,166.67 |
| Jun-18 | 20,000.00 | | \$ 32.50 | | - | \$ 54,166.67 | | \$ 54,166.67 |
| Jul-18 | 20,000.00 | | \$ 32.50 | | - | \$ 54,166.67 | | \$ 54,166.67 |
| Aug-18 | 20,000.00 | | \$ 32.50 | | - | \$ 54,166.67 | | \$ 54,166.67 |
| Sep-18 | 20,000.00 | | \$ 32.50 | | - | \$ 54,166.67 | | \$ 54,166.67 |
| Oct-18 | 20,000.00 | | \$ 32.50 | | - | \$ 54,166.67 | | \$ 54,166.67 |
| Nov-18 | 20,000.00 | | \$ 32.50 | | - | \$ 54,166.67 | | \$ 54,166.67 |
| Dec-18 | 20,000.00 | | \$ 32.50 | | - | \$ 54,166.67 | 650,000.00 | \$ 54,166.67 |
| Jan-19 | 20,000.00 | | \$ 34.13 | 5% | 1.63 | \$ 56,883.33 | | \$ 56,883.33 |
| Feb-19 | 20,000.00 | | \$ 34.13 | | - | \$ 56,883.33 | | \$ 56,883.33 |
| Mar-19 | 20,000.00 | | \$ 34.13 | | - | \$ 56,883.33 | | \$ 56,883.33 |
| Apr-19 | 20,000.00 | | \$ 34.13 | | - | \$ 56,883.33 | | \$ 56,883.33 |
| May-19 | 20,000.00 | | \$ 34.13 | | - | \$ 56,883.33 | | \$ 56,883.33 |
| Jun-19 | 20,000.00 | | \$ 34.13 | | - | \$ 56,883.33 | | \$ 56,883.33 |
| Jul-19 | 20,000.00 | | \$ 34.13 | | - | \$ 56,883.33 | | \$ 56,883.33 |
| Aug-19 | 20,000.00 | | \$ 34.13 | | - | \$ 56,883.33 | | \$ 56,883.33 |
| Sep-19 | 20,000.00 | | \$ 34.13 | | - | \$ 56,883.33 | | \$ 56,883.33 |
| Oct-19 | 20,000.00 | | \$ 34.13 | | - | \$ 56,883.33 | | \$ 56,883.33 |
| Nov-19 | 20,000.00 | | \$ 34.13 | | - | \$ 56,883.33 | | \$ 56,883.33 |
| Dec-19 | 20,000.00 | | \$ 34.13 | | - | \$ 56,883.33 | 682,600.00 | \$ 56,883.33 |
| Jan-20 | 20,000.00 | | \$ 35.84 | 5% | 1.71 | \$ 59,733.33 | | \$ 59,733.33 |
| Feb-20 | 20,000.00 | | \$ 35.84 | | - | \$ 59,733.33 | | \$ 59,733.33 |
| Mar-20 | 20,000.00 | | \$ 35.84 | | - | \$ 59,733.33 | | \$ 59,733.33 |
| Apr-20 | 20,000.00 | | \$ 35.84 | | - | \$ 59,733.33 | | \$ 59,733.33 |
| May-20 | 20,000.00 | | \$ 35.84 | | - | \$ 59,733.33 | | \$ 59,733.33 |
| Jun-20 | 20,000.00 | | \$ 35.84 | | - | \$ 59,733.33 | | \$ 59,733.33 |
| Jul-20 | 20,000.00 | | \$ 35.84 | | - | \$ 59,733.33 | | \$ 59,733.33 |
| Aug-20 | 20,000.00 | | \$ 35.84 | | - | \$ 59,733.33 | | \$ 59,733.33 |
| Sep-20 | 20,000.00 | | \$ 35.84 | | - | \$ 59,733.33 | | \$ 59,733.33 |
| Oct-20 | 20,000.00 | | \$ 35.84 | | - | \$ 59,733.33 | | \$ 59,733.33 |
| Nov-20 | 20,000.00 | | \$ 35.84 | | - | \$ 59,733.33 | | \$ 59,733.33 |
| Dec-20 | 20,000.00 | | \$ 35.84 | | - | \$ 59,733.33 | 716,800.00 | \$ 59,733.33 |
| Jan-21 | 20,000.00 | | \$ 37.63 | 5% | 1.79 | \$ 62,716.67 | | \$ 62,716.67 |
| Feb-21 | 20,000.00 | | \$ 37.63 | | - | \$ 62,716.67 | | \$ 62,716.67 |
| Mar-21 | 20,000.00 | | \$ 37.63 | | - | \$ 62,716.67 | | \$ 62,716.67 |
| Apr-21 | 20,000.00 | | \$ 37.63 | | - | \$ 62,716.67 | | \$ 62,716.67 |
| May-21 | 20,000.00 | | \$ 37.63 | | - | \$ 62,716.67 | | \$ 62,716.67 |
| Jun-21 | 20,000.00 | | \$ 37.63 | | - | \$ 62,716.67 | | \$ 62,716.67 |
| Jul-21 | 20,000.00 | | \$ 37.63 | | - | \$ 62,716.67 | | \$ 62,716.67 |
| Aug-21 | 20,000.00 | | \$ 37.63 | | - | \$ 62,716.67 | | \$ 62,716.67 |
| Sep-21 | 20,000.00 | | \$ 37.63 | | - | \$ 62,716.67 | | \$ 62,716.67 |
| Oct-21 | 20,000.00 | | \$ 37.63 | | - | \$ 62,716.67 | | \$ 62,716.67 |

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| Periods | Sq Feet | | Rental Cost | | | Resulting Cash Lease Rate | Annual Summaries | Resulting Weighted Prob Lease Rate |
|---------|--------------|----------------------------------|-------------|--------------------------|-------------------------------|---------------------------|------------------|------------------------------------|
| | Leased Units | Change in Units at Beg of Period | Cost / Unit | Multiplier or Adjustment | Change in \$ at Beg of Period | | | |
| Nov-21 | 20,000.00 | | \$ 37.63 | | - | \$ 62,716.67 | | \$ 62,716.67 |
| Dec-21 | 20,000.00 | | \$ 37.63 | | - | \$ 62,716.67 | 752,600.00 | \$ 62,716.67 |
| Jan-22 | 20,000.00 | | \$ 39.51 | 5% | 1.88 | \$ 65,850.00 | | \$ 65,850.00 |
| Feb-22 | 20,000.00 | | \$ 39.51 | | - | \$ 65,850.00 | | \$ 65,850.00 |
| Mar-22 | 20,000.00 | | \$ 39.51 | | - | \$ 65,850.00 | | \$ 65,850.00 |
| Apr-22 | 20,000.00 | | \$ 39.51 | | - | \$ 65,850.00 | | \$ 65,850.00 |
| May-22 | 20,000.00 | | \$ 39.51 | | - | \$ 65,850.00 | | \$ 65,850.00 |
| Jun-22 | 20,000.00 | | \$ 39.51 | | - | \$ 65,850.00 | | \$ 65,850.00 |
| Jul-22 | 20,000.00 | | \$ 39.51 | | - | \$ 65,850.00 | | \$ 65,850.00 |
| Aug-22 | 20,000.00 | | \$ 39.51 | | - | \$ 65,850.00 | | \$ 65,850.00 |
| Sep-22 | 20,000.00 | | \$ 39.51 | | - | \$ 65,850.00 | | \$ 65,850.00 |
| Oct-22 | 20,000.00 | | \$ 39.51 | | - | \$ 65,850.00 | | \$ 65,850.00 |
| Nov-22 | 20,000.00 | | \$ 39.51 | | - | \$ 65,850.00 | | \$ 65,850.00 |
| Dec-22 | 20,000.00 | | \$ 39.51 | | - | \$ 65,850.00 | 790,200.00 | \$ 65,850.00 |
| Jan-23 | 20,000.00 | | \$ 41.49 | 5% | 1.98 | \$ 69,150.00 | | \$ 69,150.00 |
| Feb-23 | 20,000.00 | | \$ 41.49 | | - | \$ 69,150.00 | | \$ 69,150.00 |
| Mar-23 | 20,000.00 | | \$ 41.49 | | - | \$ 69,150.00 | | \$ 69,150.00 |
| Apr-23 | 20,000.00 | | \$ 41.49 | | - | \$ 69,150.00 | | \$ 69,150.00 |
| May-23 | 20,000.00 | | \$ 41.49 | | - | \$ 69,150.00 | | \$ 69,150.00 |
| Jun-23 | 20,000.00 | | \$ 41.49 | | - | \$ 69,150.00 | | \$ 69,150.00 |
| Jul-23 | 20,000.00 | | \$ 41.49 | | - | \$ 69,150.00 | | \$ 69,150.00 |
| Aug-23 | 20,000.00 | | \$ 41.49 | | - | \$ 69,150.00 | | \$ 69,150.00 |
| Sep-23 | 20,000.00 | | \$ 41.49 | | - | \$ 69,150.00 | | \$ 69,150.00 |
| Oct-23 | 20,000.00 | | \$ 41.49 | | - | \$ 69,150.00 | | \$ 69,150.00 |
| Nov-23 | 20,000.00 | | \$ 41.49 | | - | \$ 69,150.00 | | \$ 69,150.00 |
| Dec-23 | 20,000.00 | | \$ 41.49 | | - | \$ 69,150.00 | 829,800.00 | \$ 69,150.00 |
| Jan-24 | 20,000.00 | | \$ 43.56 | 5% | 2.07 | \$ 72,600.00 | | \$ 72,600.00 |
| Feb-24 | 20,000.00 | | \$ 43.56 | | - | \$ 72,600.00 | | \$ 72,600.00 |
| Mar-24 | 20,000.00 | | \$ 43.56 | | - | \$ 72,600.00 | | \$ 72,600.00 |
| Apr-24 | 20,000.00 | | \$ 43.56 | | - | \$ 72,600.00 | | \$ 72,600.00 |
| May-24 | 20,000.00 | | \$ 43.56 | | - | \$ 72,600.00 | | \$ 72,600.00 |
| Jun-24 | 20,000.00 | | \$ 43.56 | | - | \$ 72,600.00 | | \$ 72,600.00 |
| Jul-24 | 20,000.00 | | \$ 43.56 | | - | \$ 72,600.00 | | \$ 72,600.00 |
| Aug-24 | 20,000.00 | | \$ 43.56 | | - | \$ 72,600.00 | | \$ 72,600.00 |
| Sep-24 | 20,000.00 | | \$ 43.56 | | - | \$ 72,600.00 | | \$ 72,600.00 |
| Oct-24 | 20,000.00 | | \$ 43.56 | | - | \$ 72,600.00 | | \$ 72,600.00 |
| Nov-24 | 20,000.00 | | \$ 43.56 | | - | \$ 72,600.00 | | \$ 72,600.00 |
| Dec-24 | 20,000.00 | | \$ 43.56 | | - | \$ 72,600.00 | 871,200.00 | \$ 72,600.00 |