

EXHIBIT 12  
DATE 4.11.05  
SR 509

**Corp. License Taxes Paid  
Tax Year 2002**

(Top "500" Corporations in Terms of Montana Sales)

<u>Number of Corporations</u>	<u>Corporate License Tax Paid Tax Year 2002</u>	<u>Percent of Corporations</u>
5	Paid > \$ 1 million.	1.02%
46	Paid btw \$ 999,999 - \$100,000.	9.37%
48	Paid btw \$99,999 - \$50,000.	9.78%
122	Paid btw \$49,999 - \$10,000.	24.85%
23	Paid btw \$9,999 - \$5,000.	4.68%
38	Paid btw \$4,999 - \$1,000.	7.74%
13	Paid btw \$999 - \$500	2.65%
78	Paid btw \$499 - \$100.	15.89%
<u>118</u>	Paid less than \$100.	<u>24.03%</u>
491		100.00%

Footnote: This includes only the top 491 corporations in terms of sales in Mont: