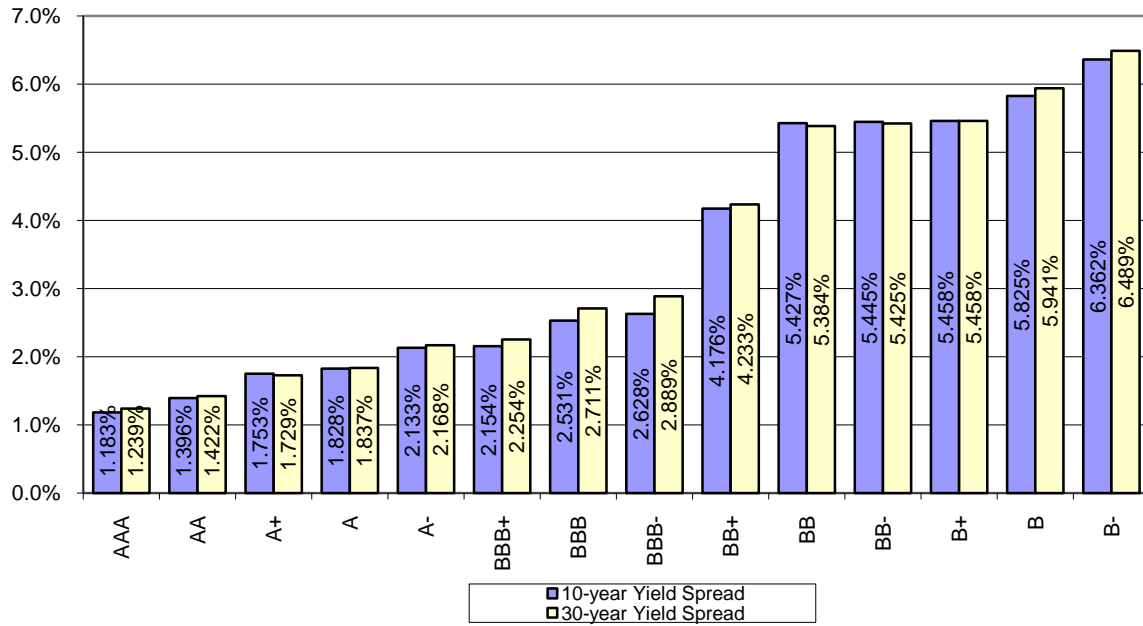


Security	10-year Yield	30-year Yield	10-year Yield Spread	30-year Yield Spread
U.S. Treasury	3.788%	4.384%		
AAA	4.971%	5.623%	1.183%	1.239%
AA	5.184%	5.807%	1.396%	1.422%
A+	5.541%	6.113%	1.753%	1.729%
A	5.616%	6.221%	1.828%	1.837%
A-	5.921%	6.552%	2.133%	2.168%
BBB+	5.942%	6.638%	2.154%	2.254%
BBB	6.319%	7.095%	2.531%	2.711%
BBB-	6.416%	7.273%	2.628%	2.889%
BB+	7.964%	8.618%	4.176%	4.233%
BB	9.215%	9.768%	5.427%	5.384%
BB-	9.233%	9.809%	5.445%	5.425%
B+	9.246%	9.842%	5.458%	5.458%
B	9.612%	10.325%	5.825%	5.941%
B-	10.150%	10.873%	6.362%	6.489%



To estimate your firm's cost of debt, you can use the yield spreads described above combined with the most recent risk-free rate. Do not use the total yields listed above, as these include a risk-free rate that may be out of date.