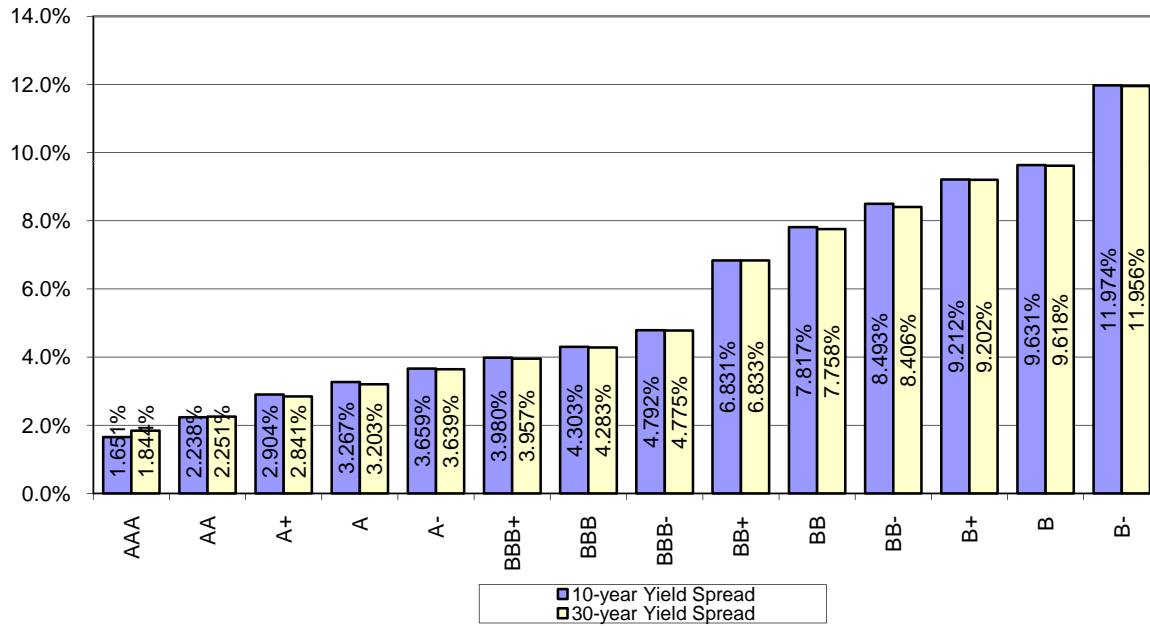


Security	10-year Yield	30-year Yield	10-year Yield Spread	30-year Yield Spread
U.S. Treasury	3.780%	4.263%		
AAA	5.431%	6.107%	1.651%	1.844%
AA	6.018%	6.514%	2.238%	2.251%
A+	6.684%	7.103%	2.904%	2.841%
A	7.047%	7.466%	3.267%	3.203%
A-	7.439%	7.902%	3.659%	3.639%
BBB+	7.760%	8.220%	3.980%	3.957%
BBB	8.083%	8.546%	4.303%	4.283%
BBB-	8.572%	9.038%	4.792%	4.775%
BB+	10.611%	11.096%	6.831%	6.833%
BB	11.597%	12.020%	7.817%	7.758%
BB-	12.273%	12.669%	8.493%	8.406%
B+	12.992%	13.465%	9.212%	9.202%
B	13.411%	13.881%	9.631%	9.618%
B-	15.754%	16.219%	11.974%	11.956%



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 Do not use the total yields listed above, as these include a risk-free rate that may be out of date.