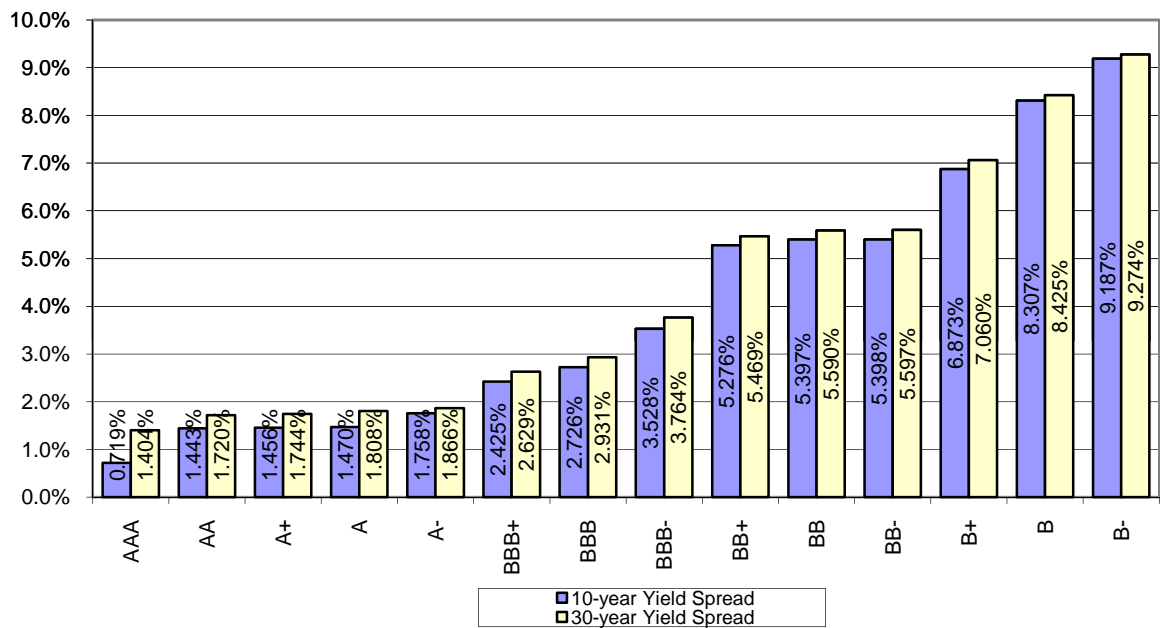


	Security	10-year Yield	30-year Yield	10-year Yield Spread	30-year Yield Spread
latest 6/10/2009	U.S. Treasury	4.146%	4.688%		
	AAA	4.865%	6.092%	0.719%	1.404%
	AA	5.590%	6.408%	1.443%	1.720%
	A+	5.602%	6.431%	1.456%	1.744%
	A	5.617%	6.495%	1.470%	1.808%
	A-	5.904%	6.554%	1.758%	1.866%
	BBB+	6.572%	7.317%	2.425%	2.629%
	BBB	6.872%	7.619%	2.726%	2.931%
	BBB-	7.675%	8.452%	3.528%	3.764%
	BB+	9.423%	10.157%	5.276%	5.469%
	BB	9.543%	10.277%	5.397%	5.590%
	BB-	9.544%	10.285%	5.398%	5.597%
	B+	11.020%	11.748%	6.873%	7.060%
	B	12.454%	13.112%	8.307%	8.425%
	B-	13.333%	13.961%	9.187%	9.274%



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 Do not use the total yields listed above, as these include a risk-free rate that may be out of date.