

## **Part 1**

### **Section 6621.--Determination of Rate of Interest**

*26 CFR 301.6621-1: Interest rate.*

#### **Rev. Rul. 2009-27**

Section 6621 of the Internal Revenue Code establishes the rates for interest on tax overpayments and tax underpayments. Under section 6621(a)(1), the overpayment rate is the sum of the federal short-term rate plus 3 percentage points (2 percentage points in the case of a corporation), except the rate for the portion of a corporate overpayment of tax exceeding \$10,000 for a taxable period is the sum of the federal short-term rate plus 0.5 of a percentage point. Under section 6621(a)(2), the underpayment rate is the sum of the federal short-term rate plus 3 percentage points.

Section 6621(c) provides that for purposes of interest payable under section 6601 on any large corporate underpayment, the underpayment rate under section 6621(a)(2) is determined by substituting "5 percentage points" for "3 percentage points." See section 6621(c) and section 301.6621-3 of the Regulations on Procedure and Administration for the definition of a large corporate underpayment and for the rules for determining the applicable date. Section 6621(c) and section 301.6621-3 are generally effective for periods after December 31, 1990.

Section 6621(b)(1) provides that the Secretary will determine the federal short-term rate for the first month in each calendar quarter. Section 6621(b)(2)(A) provides that the federal short-term rate determined under section 6621(b)(1) for any month

applies during the first calendar quarter beginning after that month. Section 6621(b)(3) provides that the federal short-term rate for any month is the federal short-term rate determined during that month by the Secretary in accordance with section 1274(d), rounded to the nearest full percent (or, if a multiple of 1/2 of 1 percent, the rate is increased to the next highest full percent).

Notice 88-59, 1988-1 C.B. 546, announced that, in determining the quarterly interest rates to be used for overpayments and underpayments of tax under section 6621, the Internal Revenue Service will use the federal short-term rate based on daily compounding because that rate is most consistent with section 6621 which, pursuant to section 6622, is subject to daily compounding.

The federal short-term rate determined in accordance with section 1274(d) during July 2009 is the rate published in Revenue Rule 2009-22 to take effect beginning August 1, 2009. The federal short-term rate, rounded to the nearest full percent, the federal short-term rate based on daily compounding determined during the month of July 2009 is 1 percent. Accordingly, an overpayment rate of 4 percent (3 percent in the case of a corporation) and an underpayment rate of 4 percent are established for the calendar quarter beginning October 1, 2009. The overpayment rate for the portion of a corporate overpayment exceeding \$10,000 for the calendar quarter beginning October 1, 2009, is 1.5 percent. The underpayment rate for large corporate underpayments for the calendar quarter beginning October 1, 2009, is 6 percent. These rates apply to amounts bearing interest during that calendar quarter.

Interest factors for daily compound interest for annual rates of 1.5 percent, 3 percent, 4 percent, and 6 percent are published in Tables 8, 11, 13, and 17 of Rev. Proc. 95-17, 1995-1 C.B. 556, 562, 565, 567, and 571.

Annual interest rates to be compounded daily pursuant to section 6622 that apply for prior periods are set forth in the tables accompanying this revenue ruling.

#### DRAFTING INFORMATION

The principal author of this revenue ruling is Deborah Colbert-James of the Office of Associate Chief Counsel (Procedure & Administration). For further information regarding this revenue ruling, contact Ms. Colbert-James at (202) 622-8143 (not a toll-free call).

## TABLE OF INTEREST RATES

PERIODS BEFORE JUL. 1, 1975 - PERIODS ENDING DEC. 31, 1986

## OVERPAYMENTS AND UNDERPAYMENTS

PERIOD	RATE	In 1995-1 C.B. DAILY RATE TABLE
Before Jul. 1, 1975	6%	Table 2, pg. 557
Jul. 1, 1975--Jan. 31, 1976	9%	Table 4, pg. 559
Feb. 1, 1976--Jan. 31, 1978	7%	Table 3, pg. 558
Feb. 1, 1978--Jan. 31, 1980	6%	Table 2, pg. 557
Feb. 1, 1980--Jan. 31, 1982	12%	Table 5, pg. 560
Feb. 1, 1982--Dec. 31, 1982	20%	Table 6, pg. 560
Jan. 1, 1983--Jun. 30, 1983	16%	Table 37, pg. 591
Jul. 1, 1983--Dec. 31, 1983	11%	Table 27, pg. 581
Jan. 1, 1984--Jun. 30, 1984	11%	Table 75, pg. 629
Jul. 1, 1984--Dec. 31, 1984	11%	Table 75, pg. 629
Jan. 1, 1985--Jun. 30, 1985	13%	Table 31, pg. 585
Jul. 1, 1985--Dec. 31, 1985	11%	Table 27, pg. 581
Jan. 1, 1986--Jun. 30, 1986	10%	Table 25, pg. 579
Jul. 1, 1986--Dec. 31, 1986	9%	Table 23, pg. 577

## TABLE OF INTEREST RATES

FROM JAN. 1, 1987 - Dec. 31, 1998

	OVERPAYMENTS			UNDERPAYMENTS		
	1995-1 C.B. RATE	TABLE	PG	1995-1 C.B. RATE	TABLE	PG
Jan. 1, 1987--Mar. 31, 1987	8%	21	575	9%	23	577
Apr. 1, 1987--Jun. 30, 1987	8%	21	575	9%	23	577
Jul. 1, 1987--Sep. 30, 1987	8%	21	575	9%	23	577
Oct. 1, 1987--Dec. 31, 1987	9%	23	577	10%	25	579
Jan. 1, 1988--Mar. 31, 1988	10%	73	627	11%	75	629
Apr. 1, 1988--Jun. 30, 1988	9%	71	625	10%	73	627
Jul. 1, 1988--Sep. 30, 1988	9%	71	625	10%	73	627
Oct. 1, 1988--Dec. 31, 1988	10%	73	627	11%	75	629
Jan. 1, 1989--Mar. 31, 1989	10%	25	579	11%	27	581
Apr. 1, 1989--Jun. 30, 1989	11%	27	581	12%	29	583
Jul. 1, 1989--Sep. 30, 1989	11%	27	581	12%	29	583
Oct. 1, 1989--Dec. 31, 1989	10%	25	579	11%	27	581
Jan. 1, 1990--Mar. 31, 1990	10%	25	579	11%	27	581
Apr. 1, 1990--Jun. 30, 1990	10%	25	579	11%	27	581
Jul. 1, 1990--Sep. 30, 1990	10%	25	579	11%	27	581
Oct. 1, 1990--Dec. 31, 1990	10%	25	579	11%	27	581
Jan. 1, 1991--Mar. 31, 1991	10%	25	579	11%	27	581
Apr. 1, 1991--Jun. 30, 1991	9%	23	577	10%	25	579
Jul. 1, 1991--Sep. 30, 1991	9%	23	577	10%	25	579

Oct. 1, 1991--Dec. 31, 1991	9%	23	577	10%	25	579
Jan. 1, 1992--Mar. 31, 1992	8%	69	623	9%	71	625
Apr. 1, 1992--Jun. 30, 1992	7%	67	621	8%	69	623
Jul. 1, 1992--Sep. 30, 1992	7%	67	621	8%	69	623
Oct. 1, 1992--Dec. 31, 1992	6%	65	619	7%	67	621
Jan. 1, 1993--Mar. 31, 1993	6%	17	571	7%	19	573
Apr. 1, 1993--Jun. 30, 1993	6%	17	571	7%	19	573
Jul. 1, 1993--Sep. 30, 1993	6%	17	571	7%	19	573
Oct. 1, 1993--Dec. 31, 1993	6%	17	571	7%	19	573
Jan. 1, 1994--Mar. 31, 1994	6%	17	571	7%	19	573
Apr. 1, 1994--Jun. 30, 1994	6%	17	571	7%	19	573
Jul. 1, 1994--Sep. 30, 1994	7%	19	573	8%	21	575
Oct. 1, 1994--Dec. 31, 1994	8%	21	575	9%	23	577
Jan. 1, 1995--Mar. 31, 1995	8%	21	575	9%	23	577
Apr. 1, 1995--Jun. 30, 1995	9%	23	577	10%	25	579
Jul. 1, 1995--Sep. 30, 1995	8%	21	575	9%	23	577
Oct. 1, 1995--Dec. 31, 1995	8%	21	575	9%	23	577
Jan. 1, 1996--Mar. 31, 1996	8%	69	623	9%	71	625
Apr. 1, 1996--Jun. 30, 1996	7%	67	621	8%	69	623
Jul. 1, 1996--Sep. 30, 1996	8%	69	623	9%	71	625
Oct. 1, 1996--Dec. 31, 1996	8%	69	623	9%	71	625
Jan. 1, 1997--Mar. 31, 1997	8%	21	575	9%	23	577
Apr. 1, 1997--Jun. 30, 1997	8%	21	575	9%	23	577
Jul. 1, 1997--Sep. 30, 1997	8%	21	575	9%	23	577
Oct. 1, 1997--Dec. 31, 1997	8%	21	575	9%	23	577
Jan. 1, 1998--Mar. 31, 1998	8%	21	575	9%	23	577
Apr. 1, 1998--Jun. 30, 1998	7%	19	573	8%	21	575
Jul. 1, 1998--Sep. 30, 1998	7%	19	573	8%	21	575
Oct. 1, 1998--Dec. 31, 1998	7%	19	573	8%	21	575

TABLE OF INTEREST RATES  
FROM JANUARY 1, 1999 - PRESENT

NONCORPORATE OVERPAYMENTS AND UNDERPAYMENTS

	1995-1 C.B.		
	RATE	TABLE	PAGE
Jan. 1, 1999--Mar. 31, 1999	7%	19	573
Apr. 1, 1999--Jun. 30, 1999	8%	21	575
Jul. 1, 1999--Sep. 30, 1999	8%	21	575
Oct. 1, 1999--Dec. 31, 1999	8%	21	575
Jan. 1, 2000--Mar. 31, 2000	8%	69	623
Apr. 1, 2000--Jun. 30, 2000	9%	71	625
Jul. 1, 2000--Sep. 30, 2000	9%	71	625
Oct. 1, 2000--Dec. 31, 2000	9%	71	625
Jan. 1, 2001--Mar. 31, 2001	9%	23	577
Apr. 1, 2001--Jun. 30, 2001	8%	21	575
Jul. 1, 2001--Sep. 30, 2001	7%	19	573
Oct. 1, 2001--Dec. 31, 2001	7%	19	573
Jan. 1, 2002--Mar. 31, 2002	6%	17	571
Apr. 1, 2002--Jun. 30, 2002	6%	17	571
Jul. 1, 2002--Sep. 30, 2002	6%	17	571
Oct. 1, 2002--Dec. 31, 2002	6%	17	571
Jan. 1, 2003--Mar. 31, 2003	5%	15	569
Apr. 1, 2003--Jun. 30, 2003	5%	15	569
Jul. 1, 2003--Sep. 30, 2003	5%	15	569
Oct. 1, 2003--Dec. 31, 2003	4%	13	567
Jan. 1, 2004--Mar. 31, 2004	4%	61	615
Apr. 1, 2004--Jun. 30, 2004	5%	63	617
Jul. 1, 2004--Sep. 30, 2004	4%	61	615
Oct. 1, 2004--Dec. 31, 2004	5%	63	617
Jan. 1, 2005--Mar. 31, 2005	5%	15	569
Apr. 1, 2005--Jun. 30, 2005	6%	17	571
Jul. 1, 2005--Sep. 30, 2005	6%	17	571
Oct. 1, 2005--Dec. 31, 2005	7%	19	573
Jan. 1, 2006--Mar. 31, 2006	7%	19	573
Apr. 1, 2006--Jun. 30, 2006	7%	19	573
Jul. 1, 2006--Sep. 30, 2006	8%	21	575
Oct. 1, 2006--Dec. 31, 2006	8%	21	575
Jan. 1, 2007--Mar. 31, 2007	8%	21	575
Apr. 1, 2007--Jun. 30, 2007	8%	21	575
Jul. 1, 2007--Sep. 30, 2007	8%	21	575
Oct. 1, 2007--Dec. 31, 2007	8%	21	575
Jan. 1, 2008--Mar. 31, 2008	7%	67	621
Apr. 1, 2008--Jun. 30, 2008	6%	65	619
Jul. 1, 2008--Sep. 30, 2008	5%	63	617
Oct. 1, 2008--Dec. 31, 2008	6%	65	619
Jan. 1, 2009--Mar. 31, 2009	5%	15	569
Apr. 1, 2009--Jun. 30, 2009	4%	13	567
Jul. 1, 2009--Sep. 30, 2009	4%	13	567
Oct. 1, 2009--Dec. 31, 2009	4%	13	567

TABLE OF INTEREST RATES  
FROM JANUARY 1, 1999 - PRESENT  
CORPORATE OVERPAYMENTS AND UNDERPAYMENTS

	OVERPAYMENTS			UNDERPAYMENTS		
	1995-1 C.B. RATE	TABLE	PG	1995-1 C.B. RATE	TABLE	PG
Jan. 1, 1999--Mar. 31, 1999	6%	17	571	7%	19	573
Apr. 1, 1999--Jun. 30, 1999	7%	19	573	8%	21	575
Jul. 1, 1999--Sep. 30, 1999	7%	19	573	8%	21	575
Oct. 1, 1999--Dec. 31, 1999	7%	19	573	8%	21	575
Jan. 1, 2000--Mar. 31, 2000	7%	67	621	8%	69	623
Apr. 1, 2000--Jun. 30, 2000	8%	69	623	9%	71	625
Jul. 1, 2000--Sep. 30, 2000	8%	69	623	9%	71	625
Oct. 1, 2000--Dec. 31, 2000	8%	69	623	9%	71	625
Jan. 1, 2001--Mar. 31, 2001	8%	21	575	9%	23	577
Apr. 1, 2001--Jun. 30, 2001	7%	19	573	8%	21	575
Jul. 1, 2001--Sep. 30, 2001	6%	17	571	7%	19	573
Oct. 1, 2001--Dec. 31, 2001	6%	17	571	7%	19	573
Jan. 1, 2002--Mar. 31, 2002	5%	15	569	6%	17	571
Apr. 1, 2002--Jun. 30, 2002	5%	15	569	6%	17	571
Jul. 1, 2002--Sep. 30, 2002	5%	15	569	6%	17	571
Oct. 1, 2002--Dec. 31, 2002	5%	15	569	6%	17	571
Jan. 1, 2003--Mar. 31, 2003	4%	13	567	5%	15	569
Apr. 1, 2003--Jun. 30, 2003	4%	13	567	5%	15	569
Jul. 1, 2003--Sep. 30, 2003	4%	13	567	5%	15	569
Oct. 1, 2003--Dec. 31, 2003	3%	11	565	4%	13	567
Jan. 1, 2004--Mar. 31, 2004	3%	59	613	4%	61	615
Apr. 1, 2004--Jun. 30, 2004	4%	61	615	5%	63	617
Jul. 1, 2004--Sep. 30, 2004	3%	59	613	4%	61	615
Oct. 1, 2004--Dec. 31, 2004	4%	61	615	5%	63	617
Jan. 1, 2005--Mar. 31, 2005	4%	13	567	5%	15	569
Apr. 1, 2005--Jun. 30, 2005	5%	15	569	6%	17	571
Jul. 1, 2005--Sep. 30, 2005	5%	15	569	6%	17	571
Oct. 1, 2005--Dec. 31, 2005	6%	17	571	7%	19	573
Jan. 1, 2006--Mar. 31, 2006	6%	17	571	7%	19	573
Apr. 1, 2006--Jun. 30, 2006	6%	17	571	7%	19	573
Jul. 1, 2006--Sep. 30, 2006	7%	19	573	8%	21	575
Oct. 1, 2006--Dec. 31, 2006	7%	19	573	8%	21	575
Jan. 1, 2007--Mar. 31, 2007	7%	19	573	8%	21	575
Apr. 1, 2007--Jun. 30, 2007	7%	19	573	8%	21	575
Jul. 1, 2007--Sep. 30, 2007	7%	19	573	8%	21	575
Oct. 1, 2007--Dec. 31, 2007	7%	19	573	8%	21	575
Jan. 1, 2008--Mar. 31, 2008	6%	65	619	7%	67	621
Apr. 1, 2008--Jun. 30, 2008	5%	63	617	6%	65	619
Jul. 1, 2008--Sep. 30, 2008	4%	61	615	5%	63	617
Oct. 1, 2008--Dec. 31, 2008	5%	63	617	6%	65	619

Jan. 1, 2009--Mar. 31, 2009	4%	13	567	5%	15	569
Apr. 1, 2009--Jun. 30, 2009	3%	11	565	4%	13	567
Jul. 1, 2009--Sep. 30, 2009	3%	11	565	4%	13	567
Oct. 1, 2009--Dec. 31, 2009	3%	11	565	4%	13	567

TABLE OF INTEREST RATES FOR  
LARGE CORPORATE UNDERPAYMENTS

FROM JANUARY 1, 1991 - PRESENT

			1995-1 C.B. RATE TABLE	PG
Jan. 1, 1991--Mar. 31, 1991	13%	31	585	
Apr. 1, 1991--Jun. 30, 1991	12%	29	583	
Jul. 1, 1991--Sep. 30, 1991	12%	29	583	
Oct. 1, 1991--Dec. 31, 1991	12%	29	583	
Jan. 1, 1992--Mar. 31, 1992	11%	75	629	
Apr. 1, 1992--Jun. 30, 1992	10%	73	627	
Jul. 1, 1992--Sep. 30, 1992	10%	73	627	
Oct. 1, 1992--Dec. 31, 1992	9%	71	625	
Jan. 1, 1993--Mar. 31, 1993	9%	23	577	
Apr. 1, 1993--Jun. 30, 1993	9%	23	577	
Jul. 1, 1993--Sep. 30, 1993	9%	23	577	
Oct. 1, 1993--Dec. 31, 1993	9%	23	577	
Jan. 1, 1994--Mar. 31, 1994	9%	23	577	
Apr. 1, 1994--Jun. 30, 1994	9%	23	577	
Jul. 1, 1994--Sep. 30, 1994	10%	25	579	
Oct. 1, 1994--Dec. 31, 1994	11%	27	581	
Jan. 1, 1995--Mar. 31, 1995	11%	27	581	
Apr. 1, 1995--Jun. 30, 1995	12%	29	583	
Jul. 1, 1995--Sep. 30, 1995	11%	27	581	
Oct. 1, 1995--Dec. 31, 1995	11%	27	581	
Jan. 1, 1996--Mar. 31, 1996	11%	75	629	
Apr. 1, 1996--Jun. 30, 1996	10%	73	627	
Jul. 1, 1996--Sep. 30, 1996	11%	75	629	
Oct. 1, 1996--Dec. 31, 1996	11%	75	629	
Jan. 1, 1997--Mar. 31, 1997	11%	27	581	
Apr. 1, 1997--Jun. 30, 1997	11%	27	581	
Jul. 1, 1997--Sep. 30, 1997	11%	27	581	
Oct. 1, 1997--Dec. 31, 1997	11%	27	581	
Jan. 1, 1998--Mar. 31, 1998	11%	27	581	
Apr. 1, 1998--Jun. 30, 1998	10%	25	579	
Jul. 1, 1998--Sep. 30, 1998	10%	25	579	
Oct. 1, 1998--Dec. 31, 1998	10%	25	579	
Jan. 1, 1999--Mar. 31, 1999	9%	23	577	
Apr. 1, 1999--Jun. 30, 1999	10%	25	579	
Jul. 1, 1999--Sep. 30, 1999	10%	25	579	
Oct. 1, 1999--Dec. 31, 1999	10%	25	579	
Jan. 1, 2000--Mar. 31, 2000	10%	73	627	
Apr. 1, 2000--Jun. 30, 2000	11%	75	629	
Jul. 1, 2000--Sep. 30, 2000	11%	75	629	

Oct. 1, 2000--Dec. 31, 2000	11%	75	629
Jan. 1, 2001--Mar. 31, 2001	11%	27	581
Apr. 1, 2001--Jun. 30, 2001	10%	25	579
Jul. 1, 2001--Sep. 30, 2001	9%	23	577
Oct. 1, 2001--Dec. 31, 2001	9%	23	577
Jan. 1, 2002--Mar. 31, 2002	8%	21	575
Apr. 1, 2002--Jun. 30, 2002	8%	21	575
Jul. 1, 2002--Sep. 30, 2002	8%	21	575
Oct. 1, 2002--Dec. 31, 2002	8%	21	575
Jan. 1, 2003--Mar. 31, 2003	7%	19	573
Apr. 1, 2003--Jun. 30, 2003	7%	19	573
Jul. 1, 2003--Sep. 30, 2003	7%	19	573
Oct. 1, 2003--Dec. 31, 2003	6%	17	571
Jan. 1, 2004--Mar. 31, 2004	6%	65	619
Apr. 1, 2004--Jun. 30, 2004	7%	67	621
Jul. 1, 2004--Sep. 30, 2004	6%	65	619
Oct. 1, 2004--Dec. 31, 2004	7%	67	621
Jan. 1, 2005--Mar. 31, 2005	7%	19	573
Apr. 1, 2005--Jun. 30, 2005	8%	21	575
Jul. 1, 2005--Sep. 30, 2005	8%	21	575
Oct. 1, 2005--Dec. 31, 2005	9%	23	577
Jan. 1, 2006--Mar. 31, 2006	9%	23	577
Apr. 1, 2006--Jun. 30, 2006	9%	23	577
Jul. 1, 2006--Sep. 30, 2006	10%	25	579
Oct. 1, 2006--Dec. 31, 2006	10%	25	579
Jan. 1, 2007--Mar. 31, 2007	10%	25	579
Apr. 1, 2007--Jun. 30, 2007	10%	25	579
Jul. 1, 2007--Sep. 30, 2007	10%	25	579
Oct. 1, 2007--Dec. 31, 2007	10%	25	579
Jan. 1, 2008--Mar. 31, 2008	9%	71	625
Apr. 1, 2008--Jun. 30, 2008	8%	69	623
Jul. 1, 2008--Sep. 30, 2008	7%	67	621
Oct. 1, 2008--Dec. 31, 2008	8%	69	623
Jan. 1, 2009--Mar. 31, 2009	7%	19	573
Apr. 1, 2009--Jun. 30, 2009	6%	17	571
Jul. 1, 2009--Sep. 30, 2009	6%	17	571
Oct. 1, 2009--Dec. 31, 2009	6%	17	571

TABLE OF INTEREST RATES FOR CORPORATE  
OVERPAYMENTS EXCEEDING \$10,000

FROM JANUARY 1, 1995 - PRESENT

	1995-1	C.B.	
	RATE	TABLE	PG
Jan. 1, 1995--Mar. 31, 1995	6.5%	18	572
Apr. 1, 1995--Jun. 30, 1995	7.5%	20	574
Jul. 1, 1995--Sep. 30, 1995	6.5%	18	572
Oct. 1, 1995--Dec. 31, 1995	6.5%	18	572
Jan. 1, 1996--Mar. 31, 1996	6.5%	66	620
Apr. 1, 1996--Jun. 30, 1996	5.5%	64	618
Jul. 1, 1996--Sep. 30, 1996	6.5%	66	620
Oct. 1, 1996--Dec. 31, 1996	6.5%	66	620
Jan. 1, 1997--Mar. 31, 1997	6.5%	18	572

Apr. 1, 1997--Jun. 30, 1997	6.5%	18	572
Jul. 1, 1997--Sep. 30, 1997	6.5%	18	572
Oct. 1, 1997--Dec. 31, 1997	6.5%	18	572
Jan. 1, 1998--Mar. 31, 1998	6.5%	18	572
Apr. 1, 1998--Jun. 30, 1998	5.5%	16	570
Jul. 1, 1998--Sep. 30, 1998	5.5%	16	570
Oct. 1, 1998--Dec. 31, 1998	5.5%	16	570
Jan. 1, 1999--Mar. 31, 1999	4.5%	14	568
Apr. 1, 1999--Jun. 30, 1999	5.5%	16	570
Jul. 1, 1999--Sep. 30, 1999	5.5%	16	570
Oct. 1, 1999--Dec. 31, 1999	5.5%	16	570
Jan. 1, 2000--Mar. 31, 2000	5.5%	64	618
Apr. 1, 2000--Jun. 30, 2000	6.5%	66	620
Jul. 1, 2000--Sep. 30, 2000	6.5%	66	620
Oct. 1, 2000--Dec. 31, 2000	6.5%	66	620
Jan. 1, 2001--Mar. 31, 2001	6.5%	18	572
Apr. 1, 2001--Jun. 30, 2001	5.5%	16	570
Jul. 1, 2001--Sep. 30, 2001	4.5%	14	568
Oct. 1, 2001--Dec. 31, 2001	4.5%	14	568
Jan. 1, 2002--Mar. 31, 2002	3.5%	12	566
Apr. 1, 2002--Jun. 30, 2002	3.5%	12	566
Jul. 1, 2002--Sep. 30, 2002	3.5%	12	566
Oct. 1, 2002--Dec. 31, 2002	3.5%	12	566
Jan. 1, 2003--Mar. 31, 2003	2.5%	10	564
Apr. 1, 2003--Jun. 30, 2003	2.5%	10	564
Jul. 1, 2003--Sep. 30, 2003	2.5%	10	564
Oct. 1, 2003--Dec. 31, 2003	1.5%	8	562
Jan. 1, 2004--Mar. 31, 2004	1.5%	56	610
Apr. 1, 2004--Jun. 30, 2004	2.5%	58	612
Jul. 1, 2004--Sep. 30, 2004	1.5%	56	610
Oct. 1, 2004--Dec. 31, 2004	2.5%	58	612
Jan. 1, 2005--Mar. 31, 2005	2.5%	10	564
Apr. 1, 2005--Jun. 30, 2005	3.5%	12	566
Jul. 1, 2005--Sep. 30, 2005	3.5%	12	566
Oct. 1, 2005--Dec. 31, 2005	4.5%	14	568
Jan. 1, 2006--Mar. 31, 2006	4.5%	14	568
Apr. 1, 2006--Jun. 30, 2006	4.5%	14	568
Jul. 1, 2006--Sep. 30, 2006	5.5%	16	570
Oct. 1, 2006--Dec. 31, 2006	5.5%	16	570
Jan. 1, 2007--Mar. 31, 2007	5.5%	16	570
Apr. 1, 2007--Jun. 30, 2007	5.5%	16	570
Jul. 1, 2007--Sep. 30, 2007	5.5%	16	570
Oct. 1, 2007--Dec. 31, 2007	5.5%	16	570
Jan. 1, 2008--Mar. 31, 2008	4.5%	62	616
Apr. 1, 2008--Jun. 30, 2008	3.5%	60	614
Jul. 1, 2008--Sep. 30, 2008	2.5%	58	612
Oct. 1, 2008--Dec. 31, 2008	3.5%	60	614
Jan. 1, 2009--Mar. 31, 2009	2.5%	10	564
Apr. 1, 2009--Jun. 30, 2009	1.5%	8	562
Jul. 1, 2009--Sep. 30, 2009	1.5%	8	562
Oct. 1, 2009--Dec. 31, 2009	1.5%	8	562