

2001

120% of the Monthly Weighted Average Table

Beginning in 2002, for current liability purposes, the maximum rate that Defined Benefit plan sponsors may use is 120% of the weighted average of 30-year Treasury securities. This rate is an increase from the 105% maximum under prior law.

However, Defined Benefit plan sponsors may use the 120% figures from 2001 for purposes of determining the required quarterly contributions under Internal Revenue Code section 412(m) for the 2002 plan year.

| <u>Month/Year</u> | <u>120% of the Weighted Average</u> |
|-------------------|---|
| Dec-01 | 6.86 |
| Nov-01 | 6.89 |
| Oct-01 | 6.91 |
| Sep-01 | 6.93 |
| Aug-01 | 6.95 |
| Jul-01 | 6.96 |
| Jun-01 | 6.98 |
| May-01 | 7.00 |
| Apr-01 | 7.02 |
| Mar-01 | 7.05 |
| Feb-01 | 7.07 |
| Jan-01 | 7.10 |