

**APPLICABLE FEDERAL RATES
 2005 - 2010**

2005	S/T Rate		Lowest	Section
Revenue Ruling	paid semi-annually		allowable rate	7872(e)(2) Blended Rate - 2005
2005				
2005-2	JAN	2.76	2.76	3.11
2005-8	FEB	2.90	2.76	
2005-13	MAR	3.06	2.76	
2005-23	APR	3.32	2.76	
2005-27	MAY	3.51	2.76	
2005-32	JUN	3.43	2.76	
2005-38	JUL	3.42	3.42	
2005-54	AUG	3.55	3.42	
2005-57	SEP	3.86	3.42	
2005-66	OCT	3.85	3.42	
2005-71	NOV	4.00	3.42	
2005-77	DEC	4.29	3.42	
Average rate		3.09000		

2006	S/T Rate		Lowest	Section
Revenue Ruling	paid semi-annually		allowable rate	7872(e)(2) Blended Rate - 2006
2006				
2006-4	JAN	4.33	4.33	4.71
2006-7	FEB	4.34	4.33	
2006-10	MAR	4.53	4.33	
2006-22	APR	4.71	4.33	
2006-24	MAY	4.79	4.33	
2006-29	JUN	4.93	4.33	
2006-35	JUL	4.99	4.99	
2006-39	AUG	5.19	4.99	
2006-44	SEP	5.07	4.99	
2006-50	OCT	4.94	4.94	
2006-55	NOV	4.83	4.83	
2006-61	DEC	4.86	4.86	
Average rate		4.63167		

2007	S/T Rate		Lowest	Section
Revenue Ruling	paid semi-annually		allowable rate	7872(e)(2) Blended Rate - 2007
2007				
2007-2	JAN	4.82	4.82	4.92
2007-9	FEB	4.87	4.82	
2007-15	MAR	5.00	4.82	
2007-23	APR	4.84	4.82	
2007-29	MAY	4.79	4.79	
2007-36	JUN	4.78	4.78	
2007-44	JUL	4.91	4.91	
2007-50	AUG	4.94	4.91	
2007-57	SEP	4.76	4.76	
2007-63	OCT	4.15	4.15	
2007-66	NOV	4.07	4.07	
2007-70	DEC	3.84	3.84	
Average rate		4.62417		

2008	S/T Rate		Lowest	Section
Revenue Ruling	paid semi-annually		allowable rate	7872(e)(2) Blended Rate - 2008
2008				
2008-04	JAN	3.16	3.16	2.8
2008-09	FEB	3.09	3.09	
2008-11	MAR	2.24	2.24	
2008-20	APR	1.84	1.84	
2008-24	MAY	1.63	1.63	
2008-28	JUN	2.07	2.07	
2008-33	JUL	2.41	2.41	
2008-43	AUG	2.52	2.41	
2008-46	SEP	2.37	2.37	
2008-49	OCT	2.18	2.18	
2008-50	NOV	1.62	1.62	
2008-53	DEC	1.36	1.36	
Average rate		2.19833		

2009	S/T Rate		Lowest	Section
Revenue Ruling	paid semi-annually		allowable rate	7872(e)(2) Blended Rate - 2009
2009				
2009-1	JAN	0.81	0.69	0.82
2009-5	FEB	0.60	0.60	
2009-8	MAR	0.72	0.72	
2009-10	APR	0.83	0.81	
2009-12	MAY	0.76	0.76	
2009-16	JUN	0.75	0.75	
2009-20	JUL	0.82	0.82	
2009-22	AUG	0.83	0.83	
2009-29	SEP	0.84	0.84	
2009-33	OCT	0.75	0.75	
2009-35	NOV	0.71	0.71	
2009-38	DEC	0.69	0.69	
Average rate		0.74750		

2010	S/T Rate		Lowest	Section
Revenue Ruling	paid semi-annually		allowable rate	7872(e)(2) Blended Rate - 2010
2010				
2010-01	JAN	0.57	0.57	0.16083
2010-06	FEB	0.72	0.72	
2010-08	MAR	0.64	0.64	
	APR			
	MAY			
	JUN			
	JUL			
	AUG			
	SEP			
	OCT			
	NOV			
	DEC			
Average rate		0.16083		

Note: Interest should be compounded semiannually.

Stone Carlie & Company's legal notice and privacy policy stated on its web site are applicable to these rate tables.

Additional rates and information can be found in the monthly IRS Revenue Rulings located at: <http://www.irs.gov/taxpros/lists/0,,id=98042,00.html>.
 For further assistance regarding Applicable Federal Rates or other tax questions contact one of the professionals of Stone Carlie's Tax and Business Services department by calling 314-889-1100.