

**INSTRUCTIONS
FOR
SCHEDULE H**

Funded Debt Analysis

- (A) List each obligation of the taxpayer under a separate line in Column (A), giving the name, description and character of the obligation.
- (C) In case of serial maturity, explain in a footnote.
- (D) Enter the total par value outstanding at the close of the year, including amounts in the hands of investors and all amounts held alive by the company in sinking or other funds.
- (E) Indicate the total par value of each issue held by the taxpayer at the close of the year, including amounts in treasury, pledged as collateral, and in sinking or other funds.
- (G) Enter the market interest rate.
- (H) Enter the **high** market trade price for the year ending December 31, 2001.
- (I) Enter the **low** market trade price for the year ending December 31, 2001.
- (J) If the fair value is other than average of (H) and (I), give the method used to arrive at fair value.
- (K) Enter the fair market value of the debt obligation by multiplying (F) and (J).