

## INTEREST RATES FOR DEEMED INTEREST UNDER SECTION 134

<i><b>Tax year</b></i>	<i><b>Interest Rate</b></i>
1993	14
1994	13
1995	13.5
1996	13.5
1997	13
1998	13
1999	13.8
2000	14.25
2001	14.75
2002	14.75
2003	15.75
2004	15.75
2005	13.0
2006	14.0
2007	13.5
2008	13.5
2009	14.5
2010	10.5
2011	9.0
2012	8.5
2013	7.5
2014	6.5
2015	5.5
2016	5.5
2017	5
2018	4.5