

interest rates used to calculate current liability for the purpose of the full funding limitation of § 412(c)(7) of the Internal Revenue Code as amended by the Omnibus Budget Reconciliation Act of 1987 and as further amended by the Uruguay Round Agreements Act, Pub. L. 103-465 (GATT).

The average yield on the 30-year Treasury Constant Maturities for April 1998 is 5.92 percent.

The following rates were determined for the plan years beginning in the month shown below.

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### Weighted Average Interest Rate Update

#### Notice 98-32

Notice 88-73 provides guidelines for determining the weighted average interest rate and the resulting permissible range of

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Month	Year	Weighted Average	90% to 106% Permissible Range	90% to 110% Permissible Range
May	1998	6.63	5.97 to 7.03	5.97 to 7.29

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#### Drafting Information

The principal author of this notice is Donna Prestia of the Employee Plans Division. For further information regarding

this notice, call (202) 622-6076 between 2:30 and 3:30 p.m. Eastern time (not a toll-free number). Ms. Prestia's number is (202) 622-7473 (also not a toll-free number).