

Name of Mutual Fund:	Example of Average Cost Single Category Accounting for Mutual Fund Shares
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Average Cost Single Category Cost Basis Worksheet

A	B	C	D	E	F	G	H	I	J	K	L	M
Purchase Date	Number of Shares		Total Cost of Shares		Average Cost Per Share	Number of Shares Sold	Cost Basis of shares sold	Remaining after sale		Sales Proceeds	Gain or Loss	Date of Sale
	This Purchase	Cumulative	This Purchase	Cumulative				# of shares	cost basis \$			
5/16/1995	100.0	100.0	\$ 1,000.00	1000.00000	10.00000		0	100.0	1000.00000		0	
6/30/1995	5.0	105.0	51.00	1051.00000	10.00952		0	105.0	1051.00000		0	
9/30/1995	5.0	110.0	52.00	1103.00000	10.02727		0	110.0	1103.00000		0	
12/31/1995	5.0	115.0	53.00	1156.00000	10.05217		0	115.0	1156.00000		0	
3/31/1996	5.0	120.0	54.00	1210.00000	10.08333		0	120.0	1210.00000		0	
6/30/1996	5.0	125.0	55.00	1265.00000	10.12000		0	125.0	1265.00000		0	
9/30/1996	6.0	131.0	60.00	1325.00000	10.11450		0	131.0	1325.00000		0	
12/31/1996	6.0	137.0	62.00	1387.00000	10.12409	25	253.10219	112.0	1133.89781	\$300.00	46.89781	1/28/1997
3/31/1997	5.0	117.0	55.00	1188.89781	10.16152		0	117.0	1188.89781		0	
6/30/1997	5.0	122.0	56.00	1244.89781	10.20408		0	122.0	1244.89781		0	
9/30/1997	5.0	127.0	57.00	1301.89781	10.25116	25	256.27910	102.0	1045.61871	350.00	93.72090	11/18/1997
12/31/1997	4.0	106.0	42.00	1087.61871	10.26055		0	106.0	1087.61871		0	
3/31/1998	4.0	110.0	43.00	1130.61871	10.27835		0	110.0	1130.61871		0	
6/30/1998	4.0	114.0	44.00	1174.61871	10.30367	34	350.32488	80.0	824.29383	450.00	99.67512	7/26/1998
9/30/1998	3.0	83.0	33.00	857.29383	10.32884		0	83.0	857.29383		0	
12/31/1998	3.0	86.0	34.00	891.29383	10.36388		0	86.0	891.29383		0	
3/31/1999	3.0	89.0	35.00	926.29383	10.40780		0	89.0	926.29383		0	
6/30/1999	3.0	92.0	36.00	962.29383	10.45972	30	313.79147	62.0	648.50237	400.00	86.20853	8/2/1999
9/30/1999	2.0	64.0	26.00	674.50237	10.53910		0	64.0	674.50237		0	
12/31/1999	2.0	66.0	24.00	698.50237	10.58337		0	66.0	698.50237		0	
3/31/2000	2.0	68.0	25.00	723.50237	10.63974		0	68.0	723.50237		0	
6/30/2000	2.0	70.0	26.00	749.50237	10.70718	35	374.75118	35.0	374.75118	450.00	75.24882	7/6/2000
9/30/2000	1.0	36.0	13.00	387.75118	10.77087		0	36.0	387.75118		0	
12/31/2000	1.0	37.0	14.00	401.75118	10.85814		0	37.0	401.75118		0	
3/31/2001	1.0	38.0	15.00	416.75118	10.96714		0	38.0	416.75118		0	
6/30/2001	1.0	39.0	16.00	432.75118	11.09618		0	39.0	432.75118		0	
9/30/2001	1.0	40.0	17.00	449.75118	11.24378	40	449.75118	0.0	0	525.00	75.24882	10/29/2001
		0		0								