

**Financial Stocks Still Volatile**

**Industrial Stocks Dealing With Diverse Market Trends**

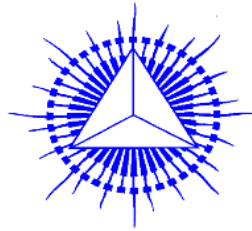
**Health Care Stocks to Benefit From Demographic Growth**

## **130 30 Fundamentals**

**Independent Research Supporting  
130 / 30 Investment Strategies**

08/21/2008

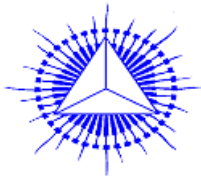
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In the new investment approach adopted by pension funds and mutual funds known as 130 / 30 investing, portfolio managers seek to add to total portfolio return by hedging a portion of their long positions with short positions in contrasting securities.

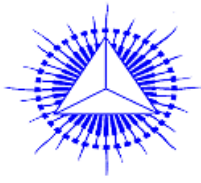
**130% long  
(30%) short**

**100% net equity**

Extension of long positions to 130% of portfolio equity, offset by (30%) net short positions, maximizes return, assuming stock selection adequately reflects strong fundamental research.

Independent research has a key role to play in 130 / 30 investment strategies. Providing industry themes and stock choices to support both long and short positions, independent research steps outside traditional Wall St. research in taking an unbiased look at the full range of portfolio options.

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Atlantis Investment Co. combines 3 research services that together provide incremental value for portfolio managers in beating the indexes:

**Atlantis Research Service**

“Growth stocks LONG and SHORT” published since 1986

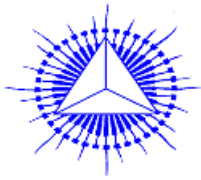
**REIT Growth and Income Monitor**

Comprehensive coverage of more than 1 30 REITs providing income and long / short opportunities published since 1997

**130 30 Fundamentals**

Combining the “Best of the Best”: **analysis of growth sectors** for long/short combinations coupled with REITs for **income** to deliver differentiated **performance** vs target indexes

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## Recommended Strategies:

### 1) Add income to the portfolio

monitor top 50 Yields in S&P 500 Index  
contrast REITs vs Banks, Utilities and other high yield groups

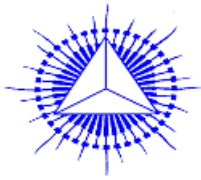
### 2) Use industry themes to target over weightings

selection of target industries based on fundamentals  
focus on multi-year trends

### 3) Combination positions - long / short contrasts

selection of stocks based on fundamental contrasts  
use of non-S&P 500 stocks long/short  
large cap Russell index stocks  
NASDAQ stocks  
selected ADRs

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## Update on Previous Recommendations

### BUY RECOMMENDATIONS

Most of our BUY recommendations among the Top 50 Yields of the S&P 500 Index outperformed the stock price performance of the S&P 500 Index over the past 30 days.

REITs rallied (including **Apartment Investment and Management**, **Equity Residential** and **HCP**), although **General Growth Properties** (a Retail REIT with a portfolio concentrated in retail malls) continued to decline and **Developers Diversified** (a Retail REIT with a portfolio concentrated in grocery anchored shopping centers) traded unchanged.

Almost all Utilities rallied more than 10% in the last 30 days, including **Ameren Corporation**, **Consolidated Edison**, **Embarq**, **Pinnacle West Capital** and **Progress Energy**.

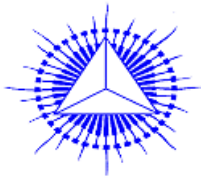
Telecom Services traded up slightly, including **Frontier Communications** (renamed from Citizens Communications), **Qwest Communications**, **Windstream Communications** and **Verizon Communications**.

Tobacco stocks also saw strong moves, with **Reynolds American** up 12%, **Phillip Morris International** up 9%, and **Altria Group** up 5% over the past month.

**Bank of America**, the only bank included in our BUY list, rallied 16% from July, 2008.

Company	Sector	Ticker	Price 05/16/2008	Price 07/17/2008	Price 08/15/2008	% change since May	Current Yield
<b>BUY:</b>							
Altria Group	Consumer Staples - Tobacco	MO	\$22.45	\$20.65	\$21.60	-4%	5.37%
Ameren Corporation	Utilities	AEE	\$46.07	\$40.26	\$42.00	-9%	6.05%
Apartment Investment and Management	Financial - REIT	AM	\$40.44	\$35.90	\$37.98	-6%	6.32%
Bank of America	Financial - Bank	BAC	\$36.17	\$26.50	\$30.70	-15%	8.34%
Frontier Communications	Telecom Services	FTR	\$11.02	\$11.26	\$12.66	15%	7.90%
Consolidated Edison	Utilities	ED	\$41.65	\$37.99	\$40.76	-2%	5.74%
Developers Diversified	Financial - REIT	DDR	\$42.43	\$32.66	\$32.98	-22%	8.37%
Embarq	Utilities	EQ	\$45.74	\$43.22	\$49.30	8%	5.58%
Equity Residential	Financial - REIT	EQR	\$44.07	\$41.31	\$44.89	2%	4.30%
Gannett	Consumer Discretionary - Media	GCI	\$29.75	\$17.26	\$20.65	-31%	7.75%
General Growth Properties	Financial - REIT	GGP	\$43.83	\$29.89	\$25.15	-43%	7.95%
HCP	Financial - REIT	HCP	\$34.70	\$34.90	\$35.36	2%	5.15%
New York Times	Consumer Discretionary - Media	NYT	\$18.47	\$13.29	\$13.92	-25%	6.61%
Philip Morris International	Consumer Staples - Tobacco	PM	\$53.38	\$50.96	\$55.57	4%	3.31%
Pinnacle West Capital	Utilities	PNW	\$34.20	\$31.22	\$34.96	2%	6.01%
Progress Energy	Utilities	PGN	\$42.02	\$40.84	\$44.60	6%	5.52%
Qwest Communications	Telecom Services	Q	\$4.76	\$3.80	\$3.92	-18%	8.16%
Reynolds American	Consumer Staples - Tobacco	RAI	\$54.22	\$50.99	\$57.19	5%	5.95%
Windstream Communications	Telecom Services	WIN	\$13.22	\$11.93	\$12.85	-3%	7.78%
Verizon Communications	Telecom Services	VZ	\$38.77	\$35.43	\$34.96	-10%	4.92%
S&P 500 Index			\$1,425.35	\$1,260.32	\$1,298.20	-9%	

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## Update on Previous Recommendations, continued

### SELL RECOMMENDATIONS

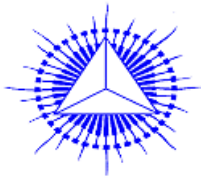
Almost all of our SELL recommendations among the Top 50 Yields of the S&P 500 Index are Financial stocks. Investors attuned to the vagaries of the Financial stocks over the past months are not surprised to note that **Fannie Mae** and **Freddie Mac** sank down below their previous lows, while Banks and Non-Bank Lenders have held onto the stock price gains of the last 2 weeks in July, 2008, when relief over the government rescue plan for **Fannie Mae** and **Freddie Mac** enabled beleaguered Financial stocks to rally.

Dividend cuts were announced for 3Q 2008, including more than (80%) reductions for both **Fannie Mae** and **Freddie Mac** and an (87%) reduction for **Wachovia**. **Regions Financial** reduced dividends by (26%), bringing the yield to 4.4%. These 4 stocks are no longer on the list of the Top 50 Yields of the S&P 500 Index. **KeyCorp** reduced dividends by (50%), pushing the stock low enough to maintain a spot on the Top 50 Yields with a yield of 6.39%. **Wells Fargo** actually increased dividends, causing the stock to rally, but retaining enough income character to maintain a place on the list of the Top 50 Yields with a yield of 4.57%. **First Horizon National** suspended cash dividends, but plans to pay shareholders 3.0615% in stock for 3Q 2008. As we view the Top 50 Yields as a place for cash-only dividends, we removed **First Horizon National** from the list.

Company	Sector	Ticker	Price 05/16/2008	Price 07/17/2008	Price 08/15/2008	% change since May	Current Yield
<b>SELL:</b>							
American Capital Strategies	Financial - Non-bank lender	ACAS	\$32.82	\$21.54	\$22.75	-31%	18.46%
BB&T Corporation	Financial - Bank	BBT	\$34.28	\$27.63	\$30.09	-12%	6.25%
Cincinnati Financial	Financial - Insurance	CINF	\$35.51	\$24.51	\$28.69	-19%	5.44%
Citigroup	Financial - Bank	C	\$23.12	\$17.97	\$18.55	-20%	6.90%
Comerica	Financial - Bank	CMA	\$38.34	\$28.18	\$30.41	-21%	8.68%
Fannie Mae	Financial - Non-bank lender	FNM	\$29.89	\$10.93	\$7.91	-74%	2.53%
Fifth Third Bancorp	Financial - Bank	FITB	\$20.48	\$13.76	\$15.07	-26%	3.98%
First Horizon National	Financial - Bank	FHN	\$9.91	\$8.22	\$11.34	14%	0.00% *
Freddie Mac	Financial - Non-bank lender	FRE	\$26.97	\$8.33	\$5.85	-78%	3.42%
Host Hotels & Resorts	Financial - REIT	HST	\$18.47	\$12.76	\$14.01	-24%	5.71%
Huntington Bancshares	Financial - Bank	HBAN	\$9.40	\$7.98	\$7.97	-15%	6.65%
KB Home	Consumer Discretionary - Homebuilder	KBH	\$25.57	\$18.00	\$18.42	-28%	5.43%
KeyCorp	Financial - Bank	KEY	\$23.72	\$10.77	\$11.73	-51%	6.39%
Marshall & Ilsley	Financial - Bank	MI	\$24.71	\$14.52	\$15.80	-36%	8.10%
Regions Financial	Financial - Bank	RF	\$20.17	\$9.79	\$9.10	-55%	4.40%
SunTrust	Financial - Bank	STI	\$56.01	\$34.58	\$42.96	-23%	7.17%
US Bancorp	Financial - Bank	USB	\$33.91	\$27.54	\$31.58	-7%	5.38%
Wachovia	Financial - Bank	WB	\$27.39	\$13.44	\$15.57	-43%	1.28%
Wells Fargo	Financial - Bank	WFC	\$28.95	\$27.83	\$29.76	3%	4.57%
XL Capital	Financial - Insurance	XL	\$35.45	\$19.25	\$20.04	-43%	3.79%
Zions Bancorp	Financial - Bank	ZION	\$44.05	\$27.51	\$27.98	-36%	6.15%
S&P 500 Index			\$1,425.35	\$1,260.32	\$1,298.20	-9%	

\*First Horizon dividend to be paid in shares of stock at rate of 3.0615%

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## Industrial Stocks in the Top 50 Yields of the S&P 500 Index

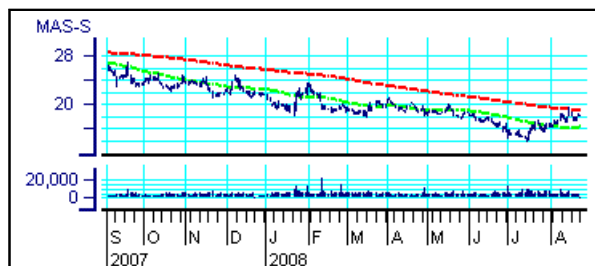
There are 3 stocks we would call Industrial in character on the list of the Top 50 Yields of the S&P 500 Index, **Masco**, **Dow Chemical**, and **Leggett & Platt**. Only 1 of these, **Masco**, is labeled as an Industrial stock for purposes of sector analysis of the S&P 500 Index. **Dow Chemical** is characterized as Materials, and **Leggett & Platt** is classified as Consumer Discretionary.

**Masco** is currently ranked #42 on the list of the Top 50 Yields of the S&P 500 Index, with a current yield of 4.93%. **Masco** manufactures a diverse product line of building products, including faucets (including Delta, Bristan, Damixa, Hansgrohe, Mariani, Newport Brass and Peerless brand names), plumbing fixtures (including BrassCraft, Brasstech, Cobra, Alsons, Aqua Glass, Ginger, Gummers, Heritage, Hot Spring, NewTeam and PlumbShop), kitchen cabinets (including KraftMaid, Masco, Merillat, Quality, The Moores Group and Tvilum-Scanbirk brand names). Paints and stains include the Behr, Masterchem and Hammerite brand names. **Masco** also manufactures door and window hardware and hardware from Arrow Fastener and Mildred Manufacturing, Cambrian Windows, Duraflex, Griffin Windows and Premier Manufacturing.

**Masco's** exposure to the residential construction market impacted revenue and EPS for 2007 and 2008, with sales for 2Q 2008 down (15%) to \$2.6 billion and income from continuing operations for 2Q 2008 of \$0.20 per share, down (50%) from the previous year. **Masco** forecasts that US housing starts for 2008 will decline (23%)-(30%) to a range of 900,000-1 million units. In this environment, **Masco** hopes to achieve EPS from continuing operations of \$0.50-\$0.65 per share. Impairment charges and currency losses of (\$0.25) per share are included in this 2008 forecast. Current dividend distributions of \$0.92 per share are not fully supported by this depressed level of earnings, causing us to expect that dividend distributions are more likely to be reduced than to increase.

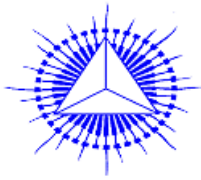
We note, however, that **Masco's** previous achievements have enabled consistent dividend growth, and that share repurchase has also played a role in long term capital returns to shareholders. **Masco** invested \$2.8 billion in share repurchase since 2005. **Masco's** management told investors on the 2Q 2008 conference call that they still hope to increase the dividend for 2008, with projected operating cash flow for 2008 of \$640 million, compared to current annual dividend distributions of \$326 million. Current cash position is \$853 million, clearly allowing management flexibility to maintain or slightly increase the dividend if they chose to do so.

**Masco** has the characteristics of a well run company that can increase market share over the long term. Still, we rank the stock SELL for income investors on the risk that the current downturn in the US housing market may prove to be of longer duration than previously expected, forcing management to reduce guidance and possibly accept the necessity of a dividend reduction.



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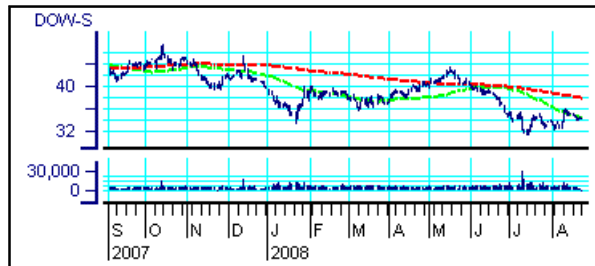


## Industrial Stocks, continued

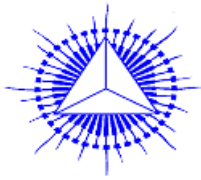
**Dow Chemical** is ranked #44 on the list of the Top 50 Yields of the S&P 500 Index, with a current yield of 4.80%. Unlike **Masco**, **Dow Chemical** is experiencing unusually rapid revenue growth for 2008, as price increases on petroleum products, a basic raw material for the chemicals manufactured by **Dow Chemical**, forced significant price increases on **Dow Chemicals** products. With the price of oil peaking at \$147 per barrel during the first 6 months of 2008, up more than 100% from the average price for the previous year, **Dow Chemical** initiated 2 price increases for chemicals, first 20% during 1Q 2008, then another 25% during 2Q 2008. As a result, revenues for 2Q 2008 increased 23% from the previous year to \$16.4 billion, with volume up 5%. Despite rapid revenue growth, pressure on operating margin caused EPS for 2Q 2008 to decline (25%) to \$0.81 per share.

**Dow Chemical** faces significant capital requirements before allocation of cash flow to repurchase shares. Capital spending for 2008 is forecast at \$2.2 billion. Since 2006, **Dow Chemical** invested \$3 billion to repurchase 7% of total outstanding shares. **Dow Chemical's** cash flow from operations for the first 6 months of 2008 decreased (28%) to \$1.4 billion, a rate that appears adequate to fund current annual dividend distributions of \$1.6 billion, despite capital spending requirements.

**Dow Chemical's** current dividend distribution of \$1.68 per share appears secure in the context of softening demand for its chemicals in an economy that is still tolerant of raw materials cost increases. **Dow Chemical** should be able to increase dividends while also funding necessary capital expenditures and continuing share repurchase. We rank **Dow Chemical** BUY for income investors.



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## Industrial Stocks, continued

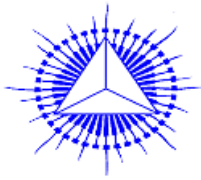
**Leggett & Platt** is ranked # 46 on the list of the Top 50 Yields of the S&P 500 Index, with a current yield of 4.67%. Categorized, like Home Builders, as a Consumer Discretionary stock, **Leggett & Platt** manufactures components for furniture, including foam, fiber, construction fabrics, coated fabrics, steel bedding supports, lumber, proprietary chair controls, chair bases, injection molded plastic components, welded steel tubing, flattened and shaped wire and storage components. Automotive products include steel suspension and lumbar systems, power train cable systems and wire forming equipment. Specialized industrial products include industrial quilting and sewing machinery, super wide digital printers and specialized automation equipment. Sales for 2Q 2008 were flat with the previous year, down less than (1%) to \$1.1 billion, with EPS from continuing operations of \$0.25 per share, down (19%) from the previous year. Management is restructuring operations to enhance profitability of continuing operations.

**Leggett & Platt's** cash flow from operations was \$126.5 million for the first 6 months of 2008, down (48%) from the previous year. Capital expenditures of \$65 million captured more than half of this cash flow, with share repurchase of \$111 million also impacting funds available for dividend distributions. Sale of aluminum operations provided \$300 million during August, 2008, adding to balance sheet cash of \$203 million as of June, 2008. Current annual dividend distributions total \$203 million.

It appears that cash flow from operations at the current depressed level of EPS from continuing operations is barely adequate for **Leggett & Platt** to continue dividend distributions at the current rate. We note however, that **Leggett & Platt** proudly emphasizes its 37 year record of consecutive annual dividend increases. It appears that a dividend increase for 2008 is still probable, supported by asset divestiture. Share repurchase is likely to lose priority before **Leggett & Platt** would willingly break its record of dividend increases. Accordingly, we rank **Leggett & Platt** BUY for income investors.



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## Health Care Stocks Supported By Demographic Trends

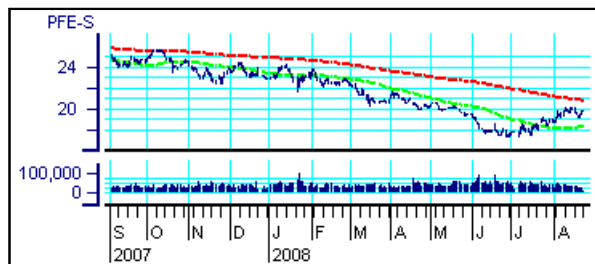
We like the prospects for Health Care stocks as long term growth vehicles, supported by demographic trends. The US population is aging, with the health care needs of the baby boomers soon to be reflected in faster growth for pharmaceuticals and other health care services. Significant trends include a greater share of health care spending to be determined by individuals, with the advent of Medicare PDP programs selected to meet the need of individual seniors, and phenomenal growth in individual health care plans. Employers support this trend through "a la carte" offerings for insurance reimbursement, as "consumer directed health plans" grow in appeal. In contrast, HMOs (health maintenance organizations) are rapidly losing appeal and traditional indemnity insurance coverage is virtually nonexistent. Exposure to OTC (non-prescription retail) pharmaceuticals as well as participation in generic drugs are viewed as positive traits in this environment.

Given these long term trends, pharmaceutical companies now appear relatively more attractive than managed care companies. The 2 Health Care stocks on the list of the Top 50 Yields of the S&P 500 Index, **Pfizer** and **Bristol-Myers Squibb**, both appear to have a strong product portfolio and sufficient capital resources to deliver both consistent dividend growth and stock price appreciation .

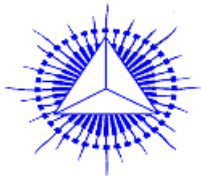
**Pfizer** is ranked #16 on the list of the Top 50 Yields of the S&P 500 Index, with a current yield of 6.41%. Strong revenue growth has resumed, after a period impacted by revenue losses to generic competition. Revenues for 2Q 2008 increased 9% to \$12.1 billion, with international revenues up 18% and US revenues down (2%). Pro forma EPS (adjusted to exclude discontinued operations, restructuring charges, and the impact of purchase accounting and acquisition-related charges) for 2Q 2008 increased 31% to \$0.55 per share.

Cash flow trends indicate a high probability of dividend increase. Cash flow from operations of \$8.3 billion for the first 6 months of 2008 increased 70% from the previous year, with capital expenditures of less than \$1 billion. Cash flow from operations is expected to reach \$17.0-\$18.0 billion for 2008. Current annual dividend distributions total \$8.6 billion. Share repurchase appears to be a lower priority for 2008 than in previous years.

We rank **Pfizer** BUY for income investors, expecting continued EPS and dividend growth.



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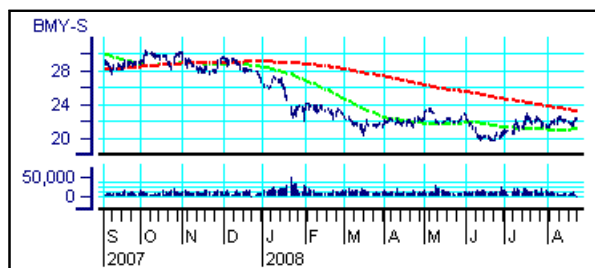


## Health Care Stocks, continued

**Bristol-Myers Squibb** is ranked #27 on the list of the Top 50 Yields of the S&P 500 Index, with a current yield of 5.64%. Like **Pfizer**, **Bristol-Myers Squibb** is reporting accelerating revenue growth, up 16% to \$5.2 billion for 2Q 2008, with US pharmaceuticals sales up 17% and international pharmaceuticals sales up 15%. Pro forma EPS from continuing operations increased 39% to \$0.43 per share. Guidance for 2008 indicates pro forma EPS of \$1.60-\$1.70 per share.

Cash flow from operations supports a dividend increase for **Bristol-Myers Squibb**. Cash flow from operations increased 5% for the first 6 months of 2008 to \$1.9 billion. Capital expenditures of \$460 million are easily covered. Current annual dividend distributions total \$2.5 billion. Balance sheet cash of \$4.3 billion provides flexibility for share repurchase, acquisitions, and dividend increases.

We rank **Bristol-Myers Squibb** BUY for income oriented investors. Cash flow from operations appears more than adequate to fund needed capital expenditures, while still enabling dividend increases.



## Summary of BUY and SELL Recommendations

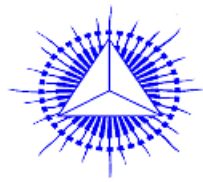
The tables on pages 13-15 of this report show the Top 50 Yields of the S&P 500 Index in rank order of yield, with BUY recommendations highlighted in GREEN and SELL recommendations highlighted in RED.

We expect continued pressure on Financial stocks, with SELL recommendations on almost all Banks and Non-Bank Lenders (with the exception of **Bank of America**). REITs, although categorized as Financial stocks, should be overweighted as BUY recommendations, with the exception of **Host Hotels & Resorts**, due to its exposure to the expected downturn in travel-related expenditures for 2008.

Consumer Staples, especially tobacco stocks, we rank as BUY. Selected consumer discretionary stocks are ranked BUY, including Media stocks. Home Builders we rank SELL, as an area of Consumer Discretionary stocks that are heavily impacted by the negative trends impacting Financial stocks. Utilities and Telecom Services are ranked BUY, making excellent substitutes for Financial stocks as yield vehicles.

As noted in today's report, we see Health Care stocks emerging as strong dividend payors, pushed by powerful demographic trends. Industrial stocks present a mixed picture, with **Dow Chemical** expected to gain on commodity-related price increases, while industrial stocks linked to the residential construction segment are ranked as SELLS.

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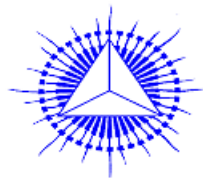
**Top 50 Yields of the S & P 500 Index by Rank Order**

Rank	Company	Industry Sector	Ticker	Price 08/15/2008	Dividend	Yield
1	American Capital Strategies	Financials - Non-Bank Lender	ACAS	\$22.75	\$4.20	18.46%
2	Comerica	Financials - Bank	CMA	\$30.41	\$2.64	8.68%
3	Developers Diversified Realty	Financials - REIT	DDR	\$32.98	\$2.76	8.37%
4	Bank of America	Financials - Bank	BAC	\$30.70	\$2.56	8.34%
5	Qwest Communications	Telecom Services	Q	\$3.92	\$0.32	8.16%
6	Marshall & Ilsley	Financials - Bank	MI	\$15.80	\$1.28	8.10%
7	General Growth Properties	Financials - REIT	GGP	\$25.15	\$2.00	7.95%
8	Frontier Communications	Telecom Services	FTR	\$12.66	\$1.00	7.90%
9	Windstream Corporation	Telecom Services	WIN	\$12.85	\$1.00	7.78%
10	Gannet Corp	Consumer Discretionary - Media	GCI	\$20.65	\$1.60	7.75%
11	XL Capital	Financials - Insurance	XL	\$20.04	\$0.76	3.79%
12	SunTrust Banks	Financials - Bank	STI	\$42.96	\$3.08	7.17%
13	Citigroup	Financials - Bank	C	\$18.55	\$1.28	6.90%
14	Huntington Bancshares	Financials - Bank	HBAN	\$7.97	\$0.53	6.65%
15	New York Times	Consumer Discretionary - Media	NYT	\$13.92	\$0.92	6.61%
16	Pfizer	Health Care	PFZ	\$19.97	\$1.28	6.41%
17	KeyCorp	Financials - Bank	KEY	\$11.73	\$0.75	6.39%
18	Apartment Investment	Financials - REIT	AM	\$37.98	\$2.40	6.32%
19	BB&T Corporation	Financials - Bank	BBT	\$30.09	\$1.88	6.25%

	BUY
	SELL

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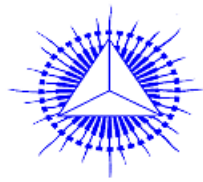
**Top 50 Yields of the S & P 500 Index by Rank Order , continued**

Rank	Company	Industry Sector	Ticker	Price 08/15/2008	Dividend	Yield
20	Zions Bancorp	Financials - Bank	ZION	\$27.98	\$1.72	6.15%
21	Ameren Corporation	Utilities	AEE	\$42.00	\$2.54	6.05%
22	Pinnacle West Capital	Utilities	PNW	\$34.96	\$2.10	6.01%
23	CBS	Consumer Discretionary - Media	CBS	\$18.04	\$1.08	5.99%
24	Reynolds American	Consumer Staples - Tobacco	RAI	\$57.19	\$3.40	5.95%
25	Consolidated Edison	Utilities	ED	\$40.76	\$2.34	5.74%
26	Host Hotels & Resorts	Financials - REIT	HST	\$14.01	\$0.80	5.71%
27	Bristol-Myers Squibb	Health Care	BMJ	\$21.98	\$1.24	5.64%
28	Embarq Corporation	Utilities	EQ	\$49.30	\$2.75	5.58%
29	NISource	Utilities	NI	\$16.56	\$0.92	5.56%
30	Progress Energy	Utilities	PGN	\$44.60	\$2.46	5.52%
31	Cincinnati Financial	Financials - Insurance	CINF	\$28.69	\$1.56	5.44%
32	KB Home	Consumer Discretionary - Homebuilders	KBH	\$18.42	\$1.00	5.43%
33	Lennar	Consumer Discretionary - Homebuilders	LEN	\$11.82	\$0.64	5.41%
34	US Bancorp	Financials - Bank	USB	\$31.58	\$1.70	5.38%
35	Atria Group	Consumer Staples - Tobacco	MO	\$21.60	\$1.16	5.37%

	BUY
	SELL

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Top 50 Yields of the S & P 500 Index by Rank Order , continued

Rank	Company	Industry Sector	Ticker	Price 08/15/2008	Dividend	Yield
36	Merrill Lynch	Financials - Broker	MER	\$26.29	\$1.40	5.33%
37	Integrus Energy Group	Utilities	TEG	\$51.29	\$2.68	5.23%
38	Duke Energy	Utilities	DUK	\$17.78	\$0.92	5.17%
39	HCP	Financials - REIT	HCP	\$35.36	\$1.82	5.15%
40	DTE Energy	Utilities	DTE	\$41.70	\$2.12	5.08%
41	AT&T	Telecom Services	T	\$31.66	\$1.60	5.05%
42	Masco	Industrials	MAS	\$18.65	\$0.92	4.93%
43	Verizon	Telecom Services	VZ	\$34.96	\$1.72	4.92%
44	Dow Chemical	Materials	DOW	\$34.98	\$1.68	4.80%
45	UST, Inc.	Consumer Staples - Tobacco	UST	\$53.91	\$2.52	4.67%
46	Leggett & Platt	Consumer Discretionary - Furniture	LEG	\$21.40	\$1.00	4.67%
47	TECO Energy	Utilities	TE	\$17.28	\$0.80	4.63%
48	CenterPoint Energy	Utilities	CNP	\$15.84	\$0.73	4.61%
49	Xcel Energy	Utilities	XEL	\$20.63	\$0.95	4.60%
50	Wells Fargo	Financials - Bank	WFC	\$29.76	\$1.36	4.57%

	BUY
	SELL

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