

*Calculation of Percentage of Tax Basis Allocable Between
Dun & Bradstreet and Moody's Shares

Since the distribution date (Saturday, September 30, 2000) was a non-trading date, the weighted average of the high and low values of the first trading date prior and after the date of valuation were used to calculate the tax cost basis analysis. This was calculated as follows:

Moody's	September 29	October 2	
High	26.875	28.000	
Low	<u>26.062</u>	<u>26.5625</u>	
Average	26.4685	27.2813	
Average of two averages =			26.8749
Average multiplied by 2 due to 1-for-2 reverse stock split =			53.7498
D&B	September 29	October 2	
High	17.000	17.875	
Low	<u>15.625</u>	<u>16.125</u>	
Average	16.3125	17.000	
Average of two averages =			16.6563
TOTAL OF MOODY'S AND D&B AVERAGES:			70.4061

Final Tax Basis Calculation			
	Moody's:	53.7498 / 70.4061 =	76.34%
	D&B:	16.6563 / 70.4061 =	23.66%