

OHIO POLICE & FIRE PENSION FUND

**ACTUARIAL VALUATION
JANUARY 1, 2008**

September 30, 2008

Board of Trustees
Ohio Police & Fire Pension Fund
140 East Town Street
Columbus, Ohio 43215

Members of the Board:

This report presents the results of the annual actuarial valuation of the assets and liabilities of the Ohio Police & Fire Pension Fund (“Fund”) as of January 1, 2008, prepared in accordance with Chapter 742 of the Ohio Revised Code. The valuation takes into account all of the promised benefits to which members are entitled, including pension and survivor benefits.

The principal results of the valuation do not take into account Medicare Part B premium reimbursements or any other health care benefits. However, at the request of the Ohio Retirement Study Council (ORSC), supplemental results have been prepared that do take into account Medicare Part B premium reimbursements and are presented in a table in the report.

The valuation was based on the actuarial assumptions and methods that have been adopted by the Board of Trustees, including a valuation interest rate of 8¼% per annum compounded annually. The assumptions and methods are unchanged from the prior valuation.

The actuarial assumptions and methods comply with the parameters set forth in Governmental Accounting Standards Board Statement No. 25.

Assets and Membership Data

The Fund reported to the actuary the individual data for members of the Fund as of the valuation date. While we did not verify the data at their source, we did perform tests for internal consistency and reasonableness. The amount of assets in the trust fund taken into account in the valuation was based on statements prepared for us by the Fund. The assets used in the valuation are net of DROP accruals and assets in the health care fund.

Funding Objectives and Progress

The actuary uses an actuarial cost method to determine the portion of the Fund's liabilities accrued by the members as of the valuation date and the portion that is attributable to future years of service. The rate of contribution necessary to systematically fund the future service liabilities, the normal cost rate, is calculated under the cost method to be a level percentage of active member payroll. The portion of the liabilities accrued as of the valuation date, the actuarial accrued liability, is compared to a market-related value of the Fund's assets. The amount of liabilities in excess of the assets is called the unfunded actuarial accrued liability.

The actuary determines how many years are required by the Fund to completely amortize the unfunded actuarial accrued liability (the funding period), using the member and employer contributions reduced by the amount allocated to health care and the amount of normal cost for the year. For 2008, and each year since 2003, the funding period is infinite years. The infinite funding period is attributable to the less than assumed investment performance, the level of funding (contributions to the Fund), and other adverse experience.

Section 742.16 of the Revised Code, as adopted by Senate Bill No. 82, sets forth an objective that the funding period is no more than 30 years. If the funding period exceeds 30 years, a plan shall be developed and presented by the Board of Trustees to reduce the funding period to not more than 30 years. The Board of Trustees presented a plan to the ORSC in April 2006 for the ORSC's consideration. Included in the plan was a reduction in the allocation of employer contributions for retiree health care from 7.75% to 6.75% of covered payroll, a change the Board adopted and implemented effective January 1, 2007. The plan to reach 30-year funding also included increases in member and employer contribution rates, which have not been acted upon by the Ohio legislature and, therefore, are not reflected in this valuation.

It should be noted that the funded ratio (i.e., the ratio of actuarial assets to the actuarial accrued liability) determined as of January 1, 2008 is 81.7%, compared to 78.2% determined as of January 1, 2007. Taking into account the Medicare Part B premium reimbursements, the funded ratio would be 79.8%.

Financial Results and Membership Data

The valuation report shows detailed summaries of the financial results of the valuation and membership data used in preparing this valuation. The actuary prepared supporting schedules included in the Actuarial and Statistical Sections of the Ohio Police & Fire Pension Fund Comprehensive Annual Financial Report. The actuary prepared the trend data schedules included in the Financial Section of the Ohio Police & Fire Pension Fund Comprehensive Annual Financial Report.

Qualified actuaries completed the valuations in accordance with accepted actuarial procedures as prescribed by the Actuarial Standards Board. The qualified actuaries are members of the American Academy of Actuaries and are experienced in performing actuarial valuations of public employee retirement systems. To the best of our knowledge, this report is complete and

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accurate and has been prepared in accordance with generally accepted actuarial principles and practice.

Respectfully submitted,



Larry Langer, ASA, EA, MAAA
Principal, Consulting Actuary



Paul R. Wilkinson, ASA, EA, MAAA
Director, Consulting Actuary

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OHIO POLICE & FIRE PENSION FUND

**ACTUARIAL VALUATION
JANUARY 1, 2008**

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Introduction

This report presents the results of the actuarial valuation as of January 1, 2008 of pension benefits for the Ohio Police & Fire Pension Fund.

The principal valuation results include:

- The unfunded accrued liability funding period, which is infinity.
- The funded status of the plan determined as of January 1, 2008 based on the accrued liability and the actuarial value of assets as of that date, which is 81.7%.
- The determination of the experience gain or loss as of January 1, 2008, which is a gain of \$651 million.
- Annual disclosure as of January 1, 2008 as required by Statement No. 25 of the Governmental Accounting Standards Board.

The valuation was completed based upon membership and financial data submitted by the Fund.

A separate valuation is performed for all health care benefits. However, at the request of the Ohio Retirement Study Council (ORSC), this report includes a supplemental table, Table 1A, that shows what the valuation results would be if the liability for Medicare Part B premium reimbursements is included in this valuation.

Changes Since Last Year

Legislative and Administrative Changes

There were no legislative changes or administrative changes that materially affected the funding of the Fund. The benefit and contribution provisions are outlined in Table 10.

Actuarial Assumptions and Methods

All actuarial assumptions are unchanged from last year. The actuarial assumptions were adopted as of January 1, 2007 and are outlined in Table 9. The actuarial cost method was revised to take advantage of improvement in the valuation software allowing individual by individual accrued liability calculation.

Summary of Principal Results

Summarized below are the principal financial results for the Ohio Police & Fire Pension Fund based upon the actuarial valuation as of January 1, 2008. Comparable results from the January 1, 2007 valuation are also shown.

Item	January 1, 2008	January 1, 2007
Membership Data		
Active Members		
➤ Number	28,733	28,454
➤ Annualized Salaries	\$ 1,787,133,000	\$ 1,736,681,000
➤ Average Pay	62,198	\$ 61,035
➤ Membership Payroll	\$ 1,831,438,000	\$ 1,782,851,000
Retirees and Beneficiaries		
➤ Number	24,878	24,683
➤ Annual Allowances	\$ 652,474,000	\$ 630,080,000
➤ Average Benefit Payment	\$ 26,227	\$ 25,527
Contribution Rates (as a Percentage of Payroll)		
Employer Contribution Rate:		
➤ Total Pension Contribution Rate		
— Normal Rate	12.06%	11.42%
— Accrued Liability Rate	2.75	3.39
➤ Health Care Contribution Rate	<u>6.75</u>	<u>6.75</u>
➤ Total	21.56%	21.56%
Member Contribution Rate	<u>10.00</u>	<u>10.00</u>
➤ Total	31.56%	31.56%
Actuarial Funded Status		
➤ Actuarial Accrued Liability	\$13,727,752,000	\$12,987,505,000
➤ Actuarial Assets Plus State Subsidy	<u>(11,212,868,000)</u>	<u>(10,157,969,000)</u>
➤ Unfunded Accrued Liability	\$ 2,514,884,000	\$ 2,829,536,000
➤ Funded Ratio	81.7%	78.2%
➤ Funding Period	Infinity	Infinity

Five-Year History of Principal Financial Results

Net Gain (Loss)

The results of the valuation as of January 1, 2008 determine the net gain or loss for the year ended December 31, 2007. There was a gain of \$592 million from the investment return on the actuarial value of assets. The return on the actuarial value of assets reflects investment performance on a market value basis during 2007 and the previous four years. The net gain from the investment return and demographic experience was \$651 million.

The analysis of the net gain for the fiscal year ended December 31, 2007 is shown in Tables 4 and 5. The following table shows a five-year history of the net gains or losses.

Five-Year History of Gains or (Losses)

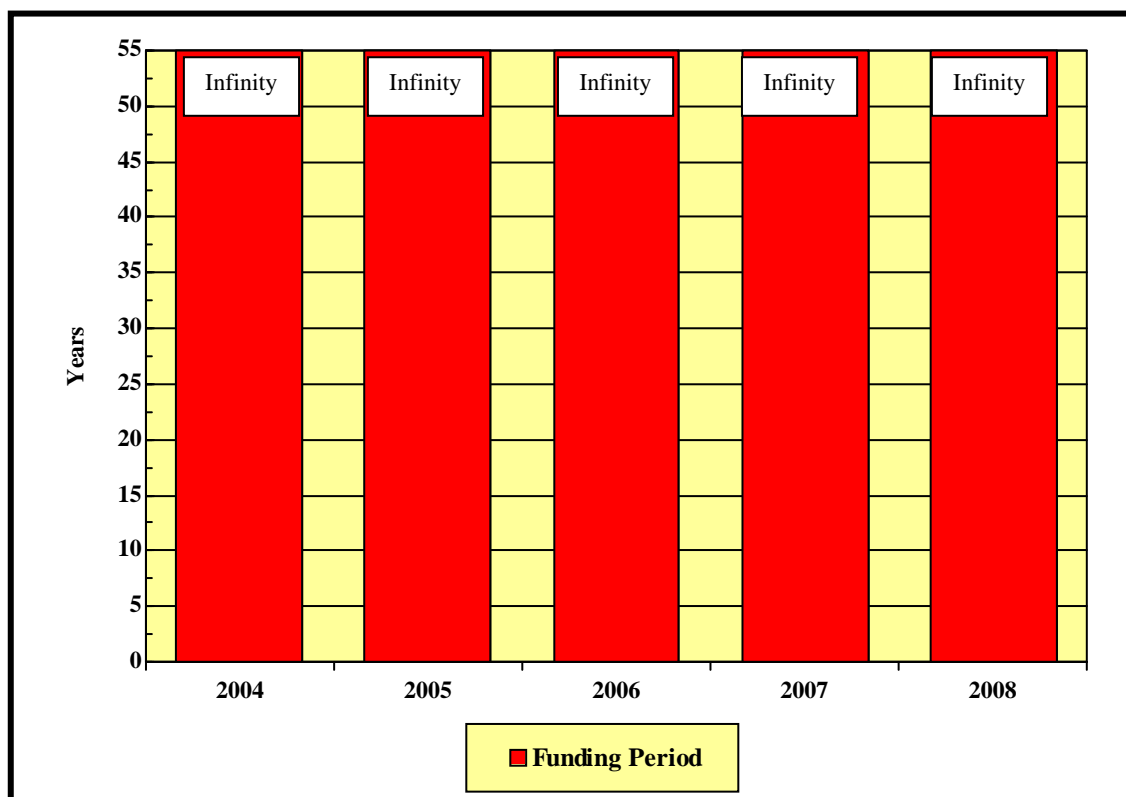
Fiscal Year Ended December 31	Net Gain or (Loss)
2007	\$ 651,453,000
2006	131,284,000
2005	(297,231,000)
2004	(667,659,000)
2003	184,393,000

Funding Period

The funding period is the number of years required to liquidate the unfunded accrued liability. The following table shows a five-year history of the funding period along with the member and employer contribution rates:

Valuation as of January 1	Funding Period	Contribution Rate	
		Member	Employer
2008	Infinity	10.00%	21.56%
2007	Infinity	10.00	21.56
2006	Infinity	10.00	21.58
2005	Infinity	10.00	21.56
2004	Infinity	10.00	21.54

Five-Year History of Funding Period



Funded Ratio

The Fund's funded status is measured by comparing the valuation assets with the accrued liability. The accrued liability is the present value of benefits accumulated to date under the Fund's funding method and reflects future pay increases for active employees.

On this basis, the Fund's funded ratio is 81.7% of January 1, 2008. The funded ratio is based on an actuarial value of assets of \$11,212,868,000 and an actuarial accrued liability of \$13,727,752,000.

Reasons for Change in the Funded Ratio

The funded ratio increased from 78.2% as of January 1, 2007 to 81.7% as of January 1, 2008. The increase is due to the net effect of the investment return on the actuarial value of assets, experience gains and losses, method changes, and the level of contributions made in 2007.

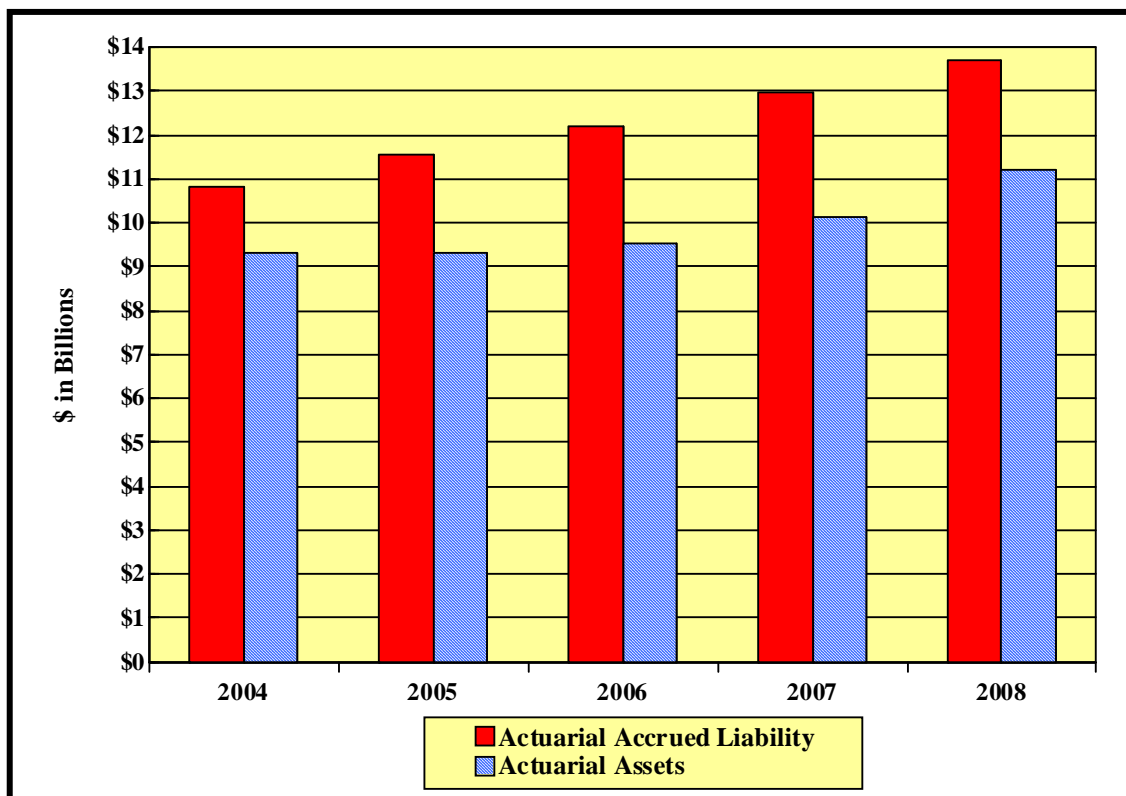
Funded ratio as of January 1, 2007	78.2%
Net increase (decrease) due to:	
Asset gain based on actuarial value of assets	4.4%
Liability gain due to plan experience	0.3
Change in method	(1.1)
Contribution level	<u>(0.1)</u>
Net increase (decrease)	3.5%
Funded ratio as of January 1, 2008	81.7%

Five-Year History of Funded Ratio

Valuation as of January 1	Actuarial Accrued Liability	Actuarial Assets	Unfunded Accrued Liability	Funded Ratio
2008	\$ 13,727,752,000	\$ 11,212,868,000	\$ 2,514,884,000	81.7%
2007	12,987,505,000	10,157,969,000	2,829,536,000	78.2
2006	12,190,403,000	9,550,580,000	2,639,823,000	78.3
2005	11,545,050,000	9,337,462,000	2,207,588,000	80.9
2004	10,798,378,000	9,337,103,000	1,461,275,000	86.5

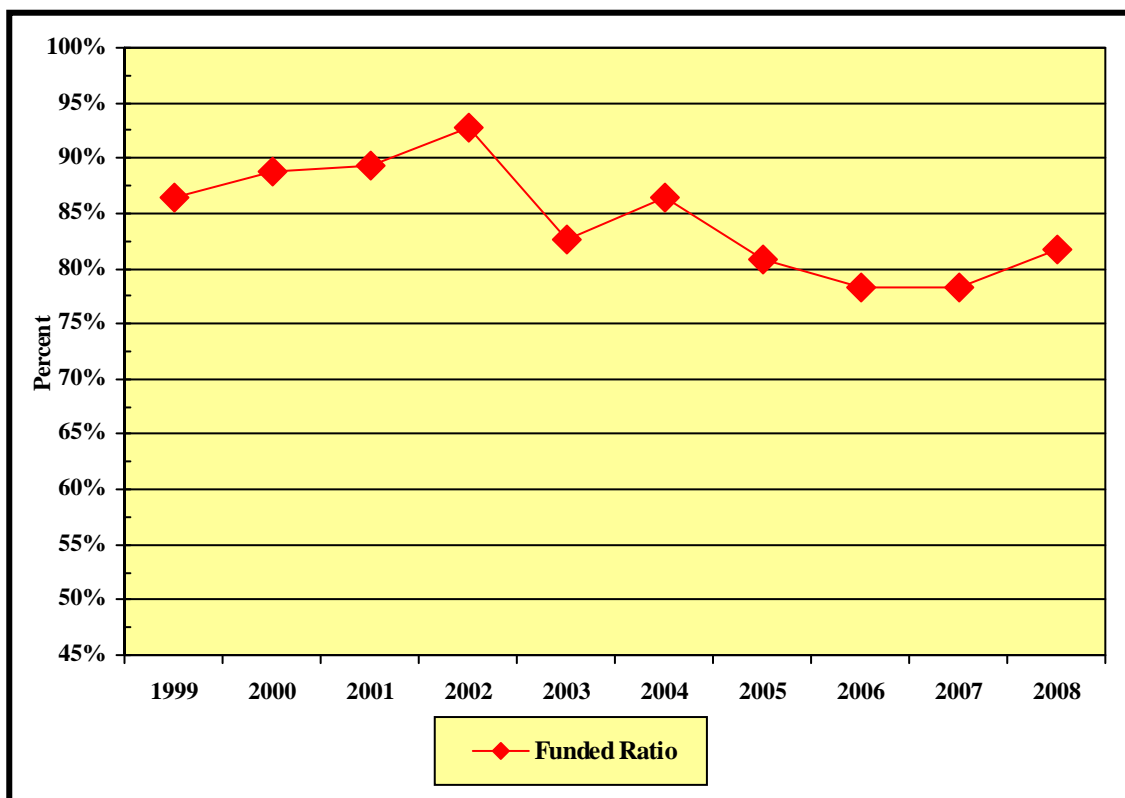
The following chart shows a five-year history of the accrued liability and the valuation assets:

Five-Year History of Actuarial Accrued Liability and Actuarial Assets



The following chart shows a 10-year history of the funded ratio:

**Ten-Year History of Funded Ratio
(1999- 2008)**



GASB No. 25 Disclosure

Statement Number 25 of the Governmental Accounting Standards Board established reporting standards for the annual financial reports of defined benefit pension plans. The statement requires disclosure of the “schedule of funding progress” and the “schedule of employer contributions” in the Fund’s financial statements.

The “schedule of funding progress” shows historical trend information about the Fund’s actuarial value of assets, the actuarial accrued liability and the unfunded actuarial accrued liability. The actuarial funded status is measured by comparing the actuarial value of assets (based on a five-year moving market average value) with the actuarial accrued liability. The actuarial accrued liability is the present value of benefits accumulated to date under the Fund’s funding method and reflects future pay increases for active employees. On this basis, the Fund’s funded ratio is 81.7% as of January 1, 2008. The funded ratio is based on an actuarial value of assets of \$11,212,868,000 and an accrued liability of \$13,727,752,000. Table 6 shows the schedule of funding progress information.

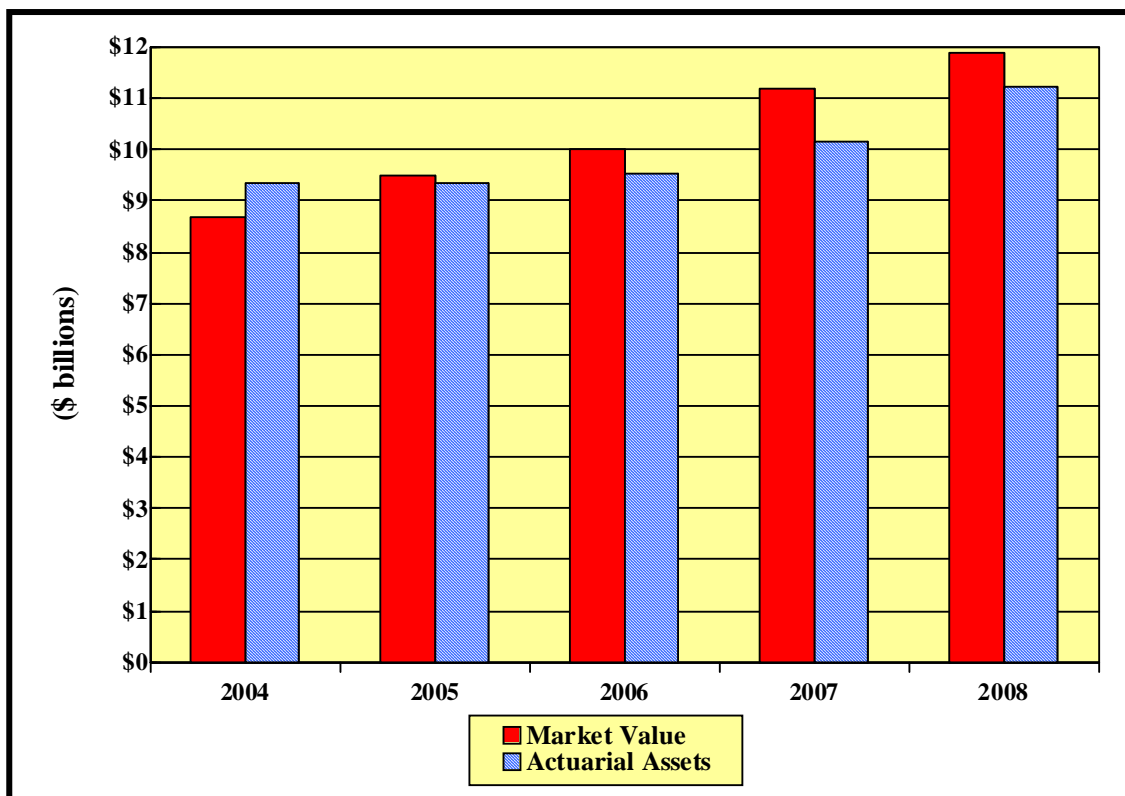
The “schedule of employer contributions” shows historical trend information about the annual required contributions (ARC) of the employer and the percentage of the ARC contributed to the Fund. The ARC is equal to the normal cost plus amortization of the unfunded actuarial accrued liability. The maximum period for amortizing the unfunded actuarial accrued liability permitted by GASB Statement No. 25 is 30 years. The employer contributions to the Fund for the year ended December 31, 2007, which are based on a funding period of infinity, are equal to 77% of the ARC. Table 7 shows the schedule of employer contributions.

Rate of Return

The investment return of the trust fund on a market value basis (i.e., total return including both realized and unrealized gains and losses) for years ended December 31, 2003 through December 31, 2007 is shown below. The return based on the valuation assets used for determining the Fund’s funded status is also shown.

Year Ended December 31	Rate of Return Based on	
	Market Value	Actuarial Assets
2007	10.5%	14.5%
2006	16.2	10.7
2005	9.1	6.1
2004	13.3	3.3
2003	24.9	10.6

Five-Year History of Market Value and Actuarial Assets



The remainder of the report comprises the following tables and exhibits:

- Table 1 — Summary of Results of Actuarial Valuation as of January 1, 2008
- Table 1A — Valuation Results as of January 1, 2008 – Adjusted for Medicare Part B Reimbursements
- Table 2 — Summary of Market Value of Plan Assets as of December 31, 2007
- Table 3 — Derivation of Actuarial Value of Assets as of December 31, 2007
- Table 4 — Analysis of Change in Unfunded Accrued Liability as of January 1, 2008
- Table 5 — Detailed Analysis of Gains and Losses in Accrued Liability
- Table 6 — Schedule of Funding Progress – GASB Statement No. 25 Disclosure
- Table 7 — Schedule of Employer Contributions – GASB Statement No. 25 Disclosure
- Table 8 — Solvency Test – Comparative Summary of Accrued Liability and Actuarial Value of Assets
- Table 9 — Description of Actuarial Assumptions and Methods
- Table 10 — Summary of Benefit and Contribution Provisions
- Table 11 — Summary of Membership Data as of January 1, 2008
- Exhibit I — Active Membership Data as of January 1, 2008 – Number and Allowable Average Annual Salary
- Exhibit II — Retiree and Beneficiary Membership Data as of January 1, 2008 - Number and Annual Retirement Allowances
- Exhibit III — Retiree and Beneficiary Membership Data as of January 1, 2008 - Number and Average Annual Allowance
- Exhibit IV — 10-Year History of Membership Data
- Exhibit V — Reconciliation of Membership Data from January 1, 2007 to January 1, 2008
- Exhibit VI — Detailed Tabulations of the Data

TABLE 1
SUMMARY OF RESULTS OF ACTUARIAL VALUATION
AS OF JANUARY 1, 2008

Item	Police	Firefighters	Total
Membership Data			
1. Number of Members			
a) Active Members			
i) Vested Actives	6,522	5,782	12,304
ii) Non-Vested Actives	9,216	7,213	16,429
iii) Total Actives	15,738	12,995	28,733
b) Vested Former Members	90	45	135
c) Rehired Retirees	91	40	131
d) Retirees and Disableds	10,205	7,506	17,711
e) Beneficiaries and Survivors	4,090	3,077	7,167
f) Contributions Refund Due	1,818	515	2,333
g) Total	32,032	24,178	56,210
2. Annualized Salaries	\$ 968,594,000	\$ 818,539,000	\$ 1,787,133,000
3. Membership Payroll	991,257,000	840,181,000	1,831,438,000
4. Annual Allowances	377,669,000	274,805,000	652,474,000
Valuation Results			
5. Present Value of Future Benefits			
a) Active Members	\$ 5,611,511,000	\$ 4,929,820,000	\$ 10,541,331,000
b) Vested Former Members	9,325,000	5,603,000	14,928,000
c) Rehired Retirees	5,387,000	2,609,000	7,996,000
d) Retirees and Disableds	3,683,290,000	2,606,781,000	6,290,071,000
e) Beneficiaries and Survivors	309,192,000	220,539,000	529,731,000
f) Contributions Refund Due	10,328,000	4,091,000	14,419,000
g) Total	\$ 9,629,033,000	\$ 7,769,443,000	\$ 17,398,476,000
6. Normal Cost			
a) Normal Cost	\$ 210,899,000	\$ 177,991,000	\$ 388,890,000
b) Administrative Expenses	9,200,000	6,900,000	16,100,000
c) State Subsidy	553,000	415,000	968,000
d) Total: (a) + (b) - (c)	\$ 219,546,000	\$ 184,476,000	\$ 404,022,000
e) Normal Cost Rate	22.15%	21.96%	22.06%
7. Present Value of Future Normal Cost	\$ 1,965,425,000	\$ 1,680,490,000	\$ 3,645,915,000

TABLE 1
SUMMARY OF RESULTS OF ACTUARIAL VALUATION
AS OF JANUARY 1, 2008
(Continued)

Item	Police	Firefighters	Total
8. Actuarial Accrued Liability			
a) Active Members	\$ 3,646,086,000	\$ 3,249,330,000	\$ 6,895,416,000
b) Vested Former Members	9,325,000	5,603,000	14,928,000
c) Rehired Retirees	5,387,000	2,609,000	7,996,000
d) Retirees and Disableds	3,683,290,000	2,606,781,000	6,290,071,000
e) Beneficiaries and Survivors	309,192,000	220,539,000	529,731,000
f) Contributions Refund Due	10,328,000	4,091,000	14,419,000
g) Total	\$ 7,663,608,000	\$ 6,088,953,000	\$ 13,752,561,000
h) Employer Accrued Liability	(14,141,000)	(10,668,000)	(24,809,000)
i) Adjusted Actuarial Accrued Liability	\$ 7,649,467,000	\$ 6,078,285,000	\$ 13,727,752,000
9. Actuarial Value of Assets	\$ 6,248,107,000	\$ 4,964,761,000	\$ 11,212,868,000
10. Unfunded Accrued Liability (8) - (9)	\$ 1,401,360,000	\$ 1,113,524,000	\$ 2,514,884,000
11. Funding Period	Infinity	Infinity	Infinity
12. Funded Ratio	81.7%	81.7%	81.7%
Allocation of Employer Contribution Rate			
13. Employer Contribution Rate			
a) Total Employer Rate (by law)	19.50%	24.00%	21.56%
b) Health Care Stabilization Fund Allocation	<u>6.75%</u>	<u>6.75%</u>	<u>6.75%</u>
c) Employer Pension Rate (a) - (b)	12.75%	17.25%	14.81%
d) Total Normal Cost Rate	22.15%	21.96%	22.06%
e) Member Rate (by law)	<u>10.00%</u>	<u>10.00%</u>	<u>10.00%</u>
f) Employer Normal Cost Rate: (d) - (e)	12.15%	11.96%	12.06%
g) Unfunded Accrued Liability Amortization Rate: (c) - (f)	0.60%	5.29%	2.75%

TABLE 1A

**VALUATION RESULTS AS OF JANUARY 1, 2008
ADJUSTED FOR MEDICARE PART B REIMBURSEMENTS**

Item	Police	Firefighters	Total
Valuation Results			
1. Present Value of Future Benefits			
a) Pension Liabilities Only	\$ 9,629,033,000	\$ 7,769,443,000	\$ 17,398,476,000
b) Medicare Part B Liabilities	<u>201,449,000</u>	<u>176,973,000</u>	<u>378,422,000</u>
c) Total	\$ 9,830,482,000	\$ 7,946,416,000	\$ 17,776,898,000
2. Normal Cost			
a) Pension Normal Cost Rate	22.15%	21.96%	22.06%
b) Medicare Part B Normal Cost Rate	<u>0.33%</u>	<u>0.35%</u>	<u>0.34%</u>
c) Total	22.48%	22.31%	22.40%
3. Actuarial Accrued Liability			
a) Pension Liabilities Only	\$ 7,649,467,000	\$ 6,078,285,000	\$ 13,727,752,000
b) Medicare Part B Liabilities	<u>170,076,000</u>	<u>148,367,000</u>	<u>318,443,000</u>
c) Total	\$ 7,819,543,000	\$ 6,226,652,000	\$ 14,046,195,000
4. Actuarial Value of Assets	\$ 6,248,107,000	\$ 4,964,761,000	\$ 11,212,868,000
5. Unfunded Accrued Liability	\$ 1,571,436,000	\$ 1,261,891,000	\$ 2,833,327,000
6. Funding Period	Infinity	Infinity	Infinity
7. Funded Ratio	79.9%	79.7%	79.8%
Allocation of Employer Contribution Rate			
8. Employer Contribution Rate			
a) Total Employer Rate (by law)	19.50%	24.00%	21.56%
b) Health Care Stabilization Fund Allocation	<u>6.75%</u>	<u>6.75%</u>	<u>6.75%</u>
c) Employer Pension Rate: (a) - (b)	12.75%	17.25%	14.81%
d) Pension Normal Cost Rate	22.15%	21.96%	22.06%
e) Medicare Part B Normal Cost Rate	<u>0.33%</u>	<u>0.35%</u>	<u>0.34%</u>
f) Total Normal Cost Rate: (d) + (e)	22.48%	22.31%	22.40%
g) Member Rate (by law)	<u>10.00%</u>	<u>10.00%</u>	<u>10.00%</u>
h) Employer Normal Cost Rate: (f) - (g)	12.48%	12.31%	12.40%
i) Unfunded Accrued Liability Amortization Rate: (c) - (h)	0.27%	4.94%	2.41%

TABLE 2**SUMMARY OF MARKET VALUE OF PLAN ASSETS
AS OF DECEMBER 31, 2007**

1. Market Value of Assets as of December 31, 2006	\$ 11,175,789,950
2. Contributions During 2007	
a) Member	\$ 165,056,925
b) Employer	278,282,782
c) State Subsidy	968,373
d) Total	\$ 444,308,080
3. Benefit Payments During 2007	830,928,688
4. Administrative Expenses During 2007	14,585,355
5. Income During 2007	
a) Interest, Dividends and Other Income	\$ 293,014,492
b) Appreciation/(Depreciation)	850,390,161
c) Investment Expenses	30,280,285
d) Investment Return After Expenses (a) + (b) - (c)	\$ 1,113,124,368
e) Interest on Receivables and Other Income	7,763,956
f) Total Income (d) + (e)	\$ 1,120,888,324
6. Market Value of Assets as of December 31, 2007 (1) + (2d) - (3) - (4) + (5f)	\$ 11,895,472,311
7. Rate of Return (per 2007 Comprehensive Annual Financial Report)	10.47 %

TABLE 3**DERIVATION OF ACTUARIAL VALUE OF ASSETS
AS OF DECEMBER 31, 2007**

1. Market Value of Assets as of December 31, 2007					\$ 11,895,472,311
2. Determination of Deferred Gain (Loss)					
	<u>Return on Assets</u>				
<u>Year</u>	<u>Actual</u>	<u>Expected</u>	<u>Gain/(Loss)</u>	<u>% Deferred</u>	<u>Deferred Amount</u>
2007	\$ 1,113,124,368	\$ 947,928,108	\$ 165,196,260	80%	\$ 132,157,008
2006	1,576,365,663	836,536,428	739,829,235	60%	443,897,541
2005	825,726,554	770,670,176	55,056,378	40%	22,022,551
2004	1,126,941,359	704,304,406	422,636,953	20%	<u>84,527,391</u>
					\$ 682,604,491
3. Actuarial Value of Assets (1) - (2)					\$ 11,212,867,820
4. Actuarial Rate of Return *					14.54%

* The actuarial rate of return is the investment return on the increase in the actuarial value of assets from the January 1, 2007 to the January 1, 2008 valuation.

TABLE 4

**ANALYSIS OF CHANGE IN UNFUNDED ACCRUED LIABILITY
AS OF JANUARY 1, 2008**

Item	Amount
1. Unfunded Accrued Liability at January 1, 2007	\$ 2,829,535,793
2. Interest Credit at 8.25% to December 31, 2007	229,973,963
3. Contributions Toward Unfunded Accrued Liability	83,945,212
4. Change due to Method Change	<u>190,772,660</u>
5. Expected Unfunded Accrued Liability at December 31, 2007 (1) + (2) - (3) + (4)	\$ 3,166,337,204
6. Actual Unfunded Accrued Liability at January 1, 2008	<u>2,514,884,384</u>
7. Net Experience Gain (5) - (6)	\$ 651,452,820
8. Reasons for Net Experience Gain	
(a) Gain from Investment Return on Actuarial Value of Assets	\$ 592,467,598
(b) Gain from Demographic Experience	<u>58,985,222</u>
(c) Total	\$ 651,452,820

TABLE 5

**DETAILED ANALYSIS OF GAINS & LOSSES IN ACCRUED LIABILITY
RESULTING IN DIFFERENCES BETWEEN ASSUMED AND ACTUAL EXPERIENCE
AS OF JANUARY 1, 2008**

Type of Activity	Experience Gain (Loss)
1. Turnover <i>If more liabilities are released by withdrawal separations from active membership than assumed, there is a gain. If smaller releases, a loss.</i>	\$ (4,081,680)
2. Retirement <i>If members retire at older ages than assumed, there is a gain. If younger, a loss.</i>	13,897,950
3. Death among retired members and beneficiaries <i>If more deaths occur than assumed, there is a gain. If fewer deaths than assumed, there is a loss.</i>	(29,919,560)
4. Disability retirements <i>If disability claims are less than assumed, there is a gain. If more claims, a loss.</i>	5,888,105
5. Salary increase/decrease <i>If there are smaller pay increases than assumed, there is a gain. If greater increases, a loss.</i>	78,838,091
6. Return to work <i>If participants return to work with previous service restored, there is a loss.</i>	(2,615,797)
7. New Entrants <i>If new entrants join the Fund, there is a loss.</i>	(3,054,176)
8. Deaths among actives <i>If claims costs are less than assumed, there is a gain. If more claims, a loss.</i>	(3,227,813)
9. Investment <i>If there is greater investment return than assumed, there is a gain. If less return, a loss.</i>	592,467,598
10. Payroll Growth <i>If payroll increases more than assumed, there is a gain. If payroll increases less than assumed, a loss.</i>	<u>3,260,102</u>
Total Gain (or Loss) During The Year	\$ 651,452,820

TABLE 6

**SCHEDULE OF FUNDING PROGRESS
GASB STATEMENT NO. 25 DISCLOSURE**
(\$ Amounts in Thousands)

Valuation as of January 1	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio	Covered Payroll	Unfunded Accrued Liability as a Percentage of Covered Payroll
2008	\$ 11,212,868	\$ 13,727,752	\$ 2,514,884	81.7 %	\$ 1,831,438	137.3 %
2007	10,157,969	12,987,505	2,829,536	78.2	1,782,851	158.7
2006	9,550,580	12,190,403	2,639,823	78.3	1,756,230	150.3
2005	9,337,462	11,545,050	2,207,588	80.9	1,683,554	131.1
2004	9,337,103	10,798,378	1,461,275	86.5	1,644,399	88.9
2003	8,682,704	10,508,367	1,825,663	82.6	1,606,274	113.7
2002	9,076,469	9,785,766	709,297	92.8	1,534,336	46.2

TABLE 7

SCHEDULE OF EMPLOYER CONTRIBUTIONS
GASB STATEMENT NO. 25 DISCLOSURE
(\$ Amounts in Thousands)

Year Ended December 31	Annual Required Contribution	Percentage Contributed
2007	\$ 363,660,967	77 %
2006	321,712,471	73
2005	292,454,788	79
2004	257,851,201	88
2003	277,724,840	79
2002	205,992,860	100
2001	205,979,830	100
2000	206,796,608	100

The information presented above was determined as part of the actuarial valuation as of one year prior to the dates indicated (i.e., the contribution determined by the valuation completed as of January 1, 2007 was contributed in the year ending December 31, 2007).

Additional information as of the latest actuarial valuation follows:

Valuation Date:	January 1, 2008
Actuarial Cost Method:	Entry Age
Amortization Method:	Level percent of payroll, open
Remaining Amortization Period:	Infinite*
Asset Valuation Method:	5-year adjusted market value with a corridor of 20% of the market value

Actuarial Assumptions:	
- Investment Rate of Return	8.25%
-Projected Salary Increases	5.0% - 11.0%
-Payroll Increases	4.00%
-Inflation Assumption	3.25%
-Cost of Living Adjustments	3.00% simple

* The Annual Required Contributions for 2003-2006 were based on 40-year amortization. Years 2007 and later use a 30-year amortization basis. The amounts contributed for 2003-2006 equate to an infinite amortization period.

TABLE 8
SOLVENCY TEST
COMPARATIVE SUMMARY OF ACCRUED LIABILITY AND
ACTUARIAL VALUE OF ASSETS
(\$ Amounts in Thousands)

POLICE

Valuation as of January 1	(1) Active Member Contributions	(2) Retirees and Beneficiaries	(3) Active Member Employer Financed	Actuarial Value of Assets	Portion of Accrued Liability Covered by Valuation Assets		
					(1)	(2)	(3)
2008	\$ 985,169	\$ 3,992,482	\$ 2,671,816	\$ 6,248,107	100 %	100 %	48 %
2007	934,517	3,850,347	2,444,583	5,654,396	100	100	36
2006	894,963	3,654,099	2,297,575	5,364,003	100	100	35
2005	840,875	3,510,610	2,152,500	5,260,325	100	100	42
2004	792,449	3,390,164	1,911,501	5,269,436	100	100	57
2003	746,520	3,299,989	1,894,086	4,905,728	100	100	45
2002	699,146	3,099,628	1,711,626	5,110,052	100	100	77
2001	644,164	2,839,294	1,914,232	4,632,337	100	100	60

FIREFIIGHTERS

Valuation as of January 1	(1) Active Member Contributions	(2) Retirees and Beneficiaries	(3) Active Member Employer Financed	Actuarial Value of Assets	Portion of Accrued Liability Covered by Valuation Assets		
					(1)	(2)	(3)
2008	\$ 830,439	\$ 2,827,320	\$ 2,420,526	\$ 4,964,761	100 %	100 %	54 %
2007	796,751	2,757,852	2,203,455	4,503,573	100	100	43
2006	747,714	2,572,229	2,023,823	4,186,577	100	100	43
2005	691,252	2,497,311	1,852,502	4,077,137	100	100	48
2004	639,074	2,448,043	1,617,147	4,067,667	100	100	61
2003	593,228	2,401,021	1,573,523	3,776,976	100	100	50
2002	551,227	2,275,967	1,448,172	3,966,417	100	100	79
2001	508,155	2,089,072	1,511,366	3,865,732	100	100	84

TOTAL

Valuation as of January 1	(1) Active Member Contributions	(2) Retirees and Beneficiaries	(3) Active Member Employer Financed	Actuarial Value of Assets	Portion of Accrued Liability Covered by Valuation Assets		
					(1)	(2)	(3)
2008	\$ 1,815,608	\$ 6,819,802	\$ 5,092,342	\$ 11,212,868	100 %	100 %	51 %
2007	1,731,268	6,608,199	4,648,038	10,157,969	100	100	39
2006	1,642,677	6,226,328	4,321,398	9,550,580	100	100	39
2005	1,532,127	6,007,921	4,005,002	9,337,462	100	100	45
2004	1,431,523	5,838,207	3,528,648	9,337,103	100	100	59
2003	1,339,748	5,701,010	3,467,609	8,682,704	100	100	47
2002	1,250,373	5,375,595	3,159,798	9,076,469	100	100	78
2001	1,152,319	4,928,366	3,425,598	8,498,069	100	100	71

TABLE 9

DESCRIPTION OF ACTUARIAL ASSUMPTIONS AND METHODS

ASSUMPTIONS

INTEREST RATE: 8.25% per annum, compounded annually.

SALARY INCREASE: Assumed annual salary increases are as follows:

Years of Service	Salary Increase Rate
1 or less	11.0%
2	9.5
3	8.5
4	6.5
5 or more	5.0

WITHDRAWAL RATES: The following sample withdrawal rates are based on age and service (for causes other than death, disability, or retirement).

Police

Age	Years of Service										
	0	1	2	3	4	5	6	7	8	9	10+
25	0.03660	0.03660	0.03713	0.03047	0.02618	0.02267	0.02130	0.02076	0.01827	0.01967	0.01967
30	0.03084	0.03084	0.03170	0.03018	0.02736	0.02412	0.02178	0.02033	0.01817	0.01752	0.01752
35	0.03464	0.03464	0.03600	0.03564	0.03237	0.02795	0.02402	0.02108	0.01845	0.01589	0.01437
40	0.04524	0.04524	0.04695	0.04563	0.04073	0.03419	0.02799	0.02298	0.01907	0.01454	0.00885
45	0.06156	0.06156	0.06306	0.05916	0.05187	0.04269	0.03371	0.02613	0.02006	0.01379	0.00467
50	0.08252	0.08252	0.08319	0.07518	0.06509	0.05315	0.04106	0.03062	0.02174	0.01436	0.00449
55	0.10733	0.10733	0.10668	0.09299	0.07983	0.06525	0.04991	0.03654	0.02432	0.01686	0.01106
60	0.13557	0.13557	0.13322	0.11220	0.09585	0.07887	0.06020	0.04397	0.02790	0.02157	0.02157

Firefighters

Age	Years of Service										
	0	1	2	3	4	5	6	7	8	9	10+
25	0.00795	0.01124	0.01296	0.01355	0.01287	0.01124	0.00911	0.00765	0.00680	0.00651	0.00651
30	0.01368	0.01323	0.01236	0.01124	0.01026	0.00948	0.00882	0.00824	0.00773	0.00725	0.00725
35	0.01718	0.01484	0.01298	0.01151	0.01071	0.01049	0.01049	0.01019	0.00947	0.00821	0.00626
40	0.01916	0.01623	0.01467	0.01397	0.01374	0.01385	0.01388	0.01340	0.01199	0.00942	0.00539
45	0.01962	0.01739	0.01742	0.01863	0.01940	0.01961	0.01905	0.01790	0.01533	0.01094	0.00468
50	0.01863	0.01827	0.02118	0.02550	0.02769	0.02777	0.02595	0.02372	0.01953	0.01275	0.00423
55	0.01623	0.01886	0.02592	0.03459	0.03863	0.03836	0.03465	0.03086	0.02460	0.01490	0.00408
60	0.01247	0.01913	0.03164	0.04590	0.05220	0.05135	0.04512	0.03935	0.03057	0.01739	0.00428

TABLE 9

DESCRIPTION OF ACTUARIAL ASSUMPTIONS AND METHODS
(Continued)

RATES OF DISABILITY AND DEATH BEFORE RETIREMENT: Rates of death are based on the RP2000 Combined Table (sex distinct) set back five years. The following sample rates apply to active members:

Age	Annual Rate of:		
	Death Male	Death Female	Disability
<u>POLICE</u>			
20	.027%	.017%	.002%
30	.038	.021	.177
40	.077	.048	1.102
50	.151	.112	2.359
55	.214	.168	2.583
60	.362	.272	2.513
62	.469	.348	2.545
65	.675	.506	
<u>FIREFIGHTERS</u>			
20	.027%	.017%	.004%
30	.038	.021	.100
40	.077	.048	.494
50	.151	.112	2.390
55	.214	.168	3.526
60	.362	.272	4.172
62	.469	.348	3.964
65	.675	.506	

OCCURRENCE OF DISABILITY:

On duty permanent and total 35%
 On duty partial 61%
 Off duty ordinary 4%

TABLE 9**DESCRIPTION OF ACTUARIAL ASSUMPTIONS AND METHODS**
(Continued)

RETIREMENT RATES: The following rates apply to members upon reaching eligibility for retirement.

Age	Annual Rate of Retirement	
	Police	Firefighters
48	30%	25%
49	20	15
50	15	15
51	15	15
52	15	15
53	15	20
54	15	20
55	15	20
56	20	20
57	20	20
58	20	20
59	25	25
60	25	25
61	25	25
62	25	30
63	25	30
64	25	30
65	100	100

DROP RETIREMENT RATES: DROP participants are assumed to retire at the retirement rates shown above, with the following exceptions: Second and third years of DROP: 5%, Eighth year of DROP: 100%.

RETIREMENT AGE FOR INACTIVE VESTED PARTICIPANTS: Commencement at age 48 and 25 years of service from full-time hire date, whichever is later.

DEFERRED RETIREMENT OPTION PLAN (DROP) ELECTIONS: 85% of members who do not retire when first eligible are assumed to elect DROP.

DEATH AFTER RETIREMENT: According to the RP2000 Combined Table (male only) for pensioners with one-year set forward for police and one-year set back for firefighters. RP2000 Combined Table (female only) with one-year set forward for all beneficiaries. RP2000 Combined Table (male only) for disableds, with six-year set forward for police and four-year set forward for firefighters.

FUTURE EXPENSES: The normal cost is increased by all administrative expenses budgeted, net of the State Subsidy received from the State of Ohio.

TABLE 9

DESCRIPTION OF ACTUARIAL ASSUMPTIONS AND METHODS
(Continued)

UNKNOWN DATA FOR MEMBERS: Same as those exhibited by members with similar known characteristics.

PERCENT MARRIED: 85%

AGE OF SPOUSE: Wives are assumed to be three years younger than their husbands.

OPTIONAL FORM ELECTION: 20% of retirees are assumed to elect the 50% J&S pension.

DEPENDENT PARENTS: Costs based upon allowance for mortality (same rates as for beneficiaries), but no specific allowance for change in dependency status.

DEPENDENT CHILDREN: Each member is assumed to have two children, born when the member was age 26. Dependency is assumed to cease when the child is 22.

MEDICARE PART B PREMIUM TREND RATES: The Medicare Part B premium (\$96.40 per month for 2008) is assumed to increase as follows:

Year	Increase
2008	0.00%
2009	6.00
2010	5.90
2011	5.80
2012	5.70
2013	5.60
2014	5.50
2015	5.40
2016	5.30
2017	5.20
2018	5.10
2019	5.00
and Later	

TABLE 9**DESCRIPTION OF ACTUARIAL ASSUMPTIONS AND METHODS**
(Continued)**METHODS**

ACTUARIAL COST METHOD: Projected benefit method with individual level percentage entry age normal cost and actuarial accrued liability. Gains and losses are reflected in the accrued liability. To be consistent with the asset methodology employed by the Fund, DROP accruals are netted out of the liabilities.

ASSET VALUATION METHOD: A five-year moving market average value of assets that spreads the difference between the actual investment income and the expected income on the market value (based on the valuation interest rate) over a period of five years. The actuarial value shall not be less than 80% or more than 120% of market value.

PAYROLL GROWTH: Inflation rate of 3.25% plus productivity increase rate of 0.75%.

DATA

CENSUS AND ASSETS: The valuation was based on members of the Fund as of the valuation date and does not take into account future members. All census and asset data was supplied by the Fund.

TABLE 10**SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS**

The following is intended to summarize the key provisions valued in this valuation. Members of the Fund and other parties should not rely on this summary as a substitute for or legal interpretation of the laws and rules of the Code covering this retirement plan.

Eligibility for Membership	Immediate upon commencement of employment.
Member Contributions	10% of salary.
Normal Service Retirement	
Eligibility	Age 48 with 25 years of service.
Benefit	An annual amount equal to a percentage of allowable average annual salary, where the percentage equals 2.5% for each of the first 20 years of service, 2% for each of the next five years of service, and 1.5% for service in excess of 25 years to a maximum of 72% of the allowable average annual salary. Allowable average annual salary means one-third of the total salary during the three years for which the total earnings were greatest.
Special Service Retirement	
Eligibility	Age 62 with 15 years of service.
Benefit	Same as the normal service retirement benefit.
Termination Before Retirement With 25 Years Service	
Benefit	Same as the normal service retirement benefit, except benefit commences when member reaches age 48.
Termination Before Retirement With 15 Years Service	
Benefit	An annual amount equal to a percentage of allowable average annual salary, where the percentage equals 1.5% times full years of service. Benefit commences at the later of age 48 and 25 years from the date of full-time hire.

TABLE 10**SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS**
(Continued)**Termination Before Retirement
With Less Than 15 Years Service**

Benefit	A lump sum amount equal to the sum of the member's contributions to the Fund.
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**Deferred Retirement Option Plan
(DROP)**

Eligibility	Age 48 with 25 years of service.
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Benefit	Member elects to defer retirement and must remain in the DROP at least three years to receive full DROP benefits, but not more than eight years. At retirement, member (1) receives the normal service retirement benefit determined as of the date he entered the DROP, plus cost-of-living adjustments, and (2) may elect to withdraw funds from the DROP accrual balance provided at least three years have elapsed from DROP enrollment.
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The DROP accrual balance is credited until retirement with the member's retirement benefit amount for the year, adjusted for cost-of-living, plus a portion of the member's contribution for the year, plus interest credited at 5% compounded annually. Annual member contributions are credited to the DROP accrual based on the following schedule:

Years 1 and 2	50% of member's contribution
Year 3	75% of member's contribution
Years 4-8	100% of member's contribution

If the member terminates employment in the first three years of participating in the DROP, the member forfeits all interest credited to his DROP accrual. If the member terminates after eight years, the member forfeits all DROP benefits and receives a normal service retirement benefit determined as of his termination date, recalculated including service credit and allowable average salary as of the member's termination date.

TABLE 10**SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS**

(Continued)

If the member becomes disabled while participating in the DROP, the member can choose to remain in the DROP or may receive a disability benefit and therefore forfeit all DROP benefits.

If the member dies while participating in the DROP, the member's spouse or beneficiary receives the DROP accrual balance and a monthly survivor benefit of 50% of the benefit the member would have received had the member retired the day before death and elected a 50% joint and survivor annuity. (If the member selected a percentage greater than 50%, that percentage applies.) All other death benefits apply as well.

**Permanent and Total Disability
(On Duty)**

Eligibility

No age or service requirement.

Benefit

An annual amount equal to 72% of allowable average annual salary.

**Partial Disability
(On Duty)**

Eligibility

No age or service requirement.

Benefit

An annual amount determined by the Board, not to exceed 60% of allowable average annual salary. If the member has 25 years of service, the amount will be equal to the normal service retirement amount.

**Ordinary Disability
(Off Duty)**

Eligibility

5 years of service.

Benefit

An annual amount determined by the Board, not to exceed 60% of allowable average annual salary.

TABLE 10**SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS**
(Continued)**Pre-retirement Death Benefit**

Eligibility

Upon death before retirement but after satisfying eligibility for normal service retirement or age/service commuted retirement.

Benefit

Surviving spouse or contingent dependent beneficiary receives 50% of the benefit the member would have received had the member retired on the date of death under the 50% joint and survivor annuity form of benefit.

TABLE 10**SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS**
(Continued)**Statutory Death Benefit**

Eligibility

Upon death for any active or retired member.

Benefit

The benefit is paid to the surviving spouse for life, and to any surviving children until they reach age 18 (22 if a full-time student) or marry, which ever occurs first, and to any surviving disabled children for life. If the deceased member leaves no surviving spouse or children, a benefit is paid to any surviving dependent parents during their lifetime or until dependency ceases or until remarriage.

The benefit amount depends on the beneficiary type. The amount is increased each July 1 by 3% of the Base Benefit. The benefit amounts are shown below.

Beneficiary Type	Monthly Benefit Amount		
	Base	Base Plus Increases Through July 1, 2007	Next Increase Effective July 1, 2008
Spouse	\$550	\$677.60	\$16.50
Child	\$150	\$184.80	\$4.50
Parent			
• If one	\$200	\$246.40	\$6.00
• If two	\$100	\$123.20	\$3.00

Note: Spouse's benefit is \$410 if spouse is receiving a full death benefit under the Death Fund Benefit statute.

Lump Sum Death Benefit

Eligibility

Upon death for any retired or disabled member.

Benefit

A lump sum payment of \$1,000.

TABLE 10**SUMMARY OF BENEFIT AND CONTRIBUTION PROVISIONS**

(Continued)

Optional Forms of Benefit

The standard form of benefit is a life annuity. For married members, the standard form of benefit is an actuarially reduced benefit payable under the 50% joint and survivor annuity form, unless the member's spouse provides written consent for a lower survivor benefit.

Retiring members may elect to have actuarially reduced benefits payable under a life annuity certain and continuous and joint and survivor annuity forms under certain conditions. Such elections may require spousal consent. Elected options may be canceled within one year after benefits commence, with consent of the beneficiary.

COLA or Terminal Pay

Members retiring after January 1, 1989, and who have 15 or more years of service as of January 1, 1989, are allowed to select between (1) a pension calculated on the basis of average salary which is increased to reflect terminal pay adjustments, or (2) a pension based on average salary excluding the terminal pay adjustment, but increasing by 3% of the initial pension each retirement anniversary after July 1, 1988. The additive 3% COLA annuity without terminal pay adjustment is the automatic form for active members with less than 15 years of service as of January 1, 1989.

Medicare Part B

For service and disability retirements, as well as survivors, Ohio Police & Fire reimburses Medicare Part B premiums up to the statutory maximum provided the retiree is not eligible for reimbursement from any other sources. Note: This benefit is not included in the principal valuation results, but is included in the supplemental valuation results summarized in Table 1A.

TABLE 11

**SUMMARY OF MEMBERSHIP DATA
AS OF JANUARY 1, 2008
ACTIVE MEMBERS**

POLICE

Item	Male	Female	Total
Number of Members	14,205	1,533	15,738
Annual Salaries	\$ 878,094,445	\$ 90,499,551	\$ 968,593,996
Average Age	41.0	40.3	40.9
Average Service	14.0	12.6	13.9

FIREFIGHTERS

Item	Male	Female	Total
Number of Members	12,630	365	12,995
Annual Salaries	\$ 797,263,322	\$ 21,276,044	\$ 818,539,366
Average Age	41.8	39.9	41.8
Average Service	14.6	10.4	14.5

TOTAL

Item	Male	Female	Total
Number of Members	26,835	1,898	28,733
Annual Salaries	\$ 1,675,357,767	\$ 111,775,595	\$ 1,787,133,362
Average Age	41.4	40.2	41.3
Average Service	14.3	12.2	14.2

TABLE 11
(Continued)

**SUMMARY OF MEMBERSHIP DATA
AS OF JANUARY 1, 2008
INACTIVE MEMBERS**

POLICE

Item	Male	Female	Total
Eligible for Allowances	80	10	90
Eligible for Refunds Only	<u>1,571</u>	<u>247</u>	<u>1,818</u>
Total	1,651	257	1,908

FIREFIIGHTERS

Item	Male	Female	Total
Eligible for Allowances	42	3	45
Eligible for Refunds Only	<u>471</u>	<u>44</u>	<u>515</u>
Total	513	47	560

TOTAL

Item	Male	Female	Total
Eligible for Allowances	122	13	135
Eligible for Refunds Only	<u>2,042</u>	<u>291</u>	<u>2,333</u>
Total	2,164	304	2,468

TABLE 11
(Continued)

**SUMMARY OF MEMBERSHIP DATA
AS OF JANUARY 1, 2008
RETIRES AND BENEFICIARIES**

POLICE

Item	Number	Annual Allowance	Average Allowance	Average Age
Service Retirees	6,523	\$ 228,766,257	\$ 35,071	66.4
Survivors and Beneficiaries	4,090	34,365,694	8,402	68.2
Disability Retirees	<u>3,682</u>	<u>114,536,855</u>	31,107	58.8
Total	14,295	\$ 377,668,806	\$ 26,420	65.0

FIREFIIGHTERS

Item	Number	Annual Allowance	Average Allowance	Average Age
Service Retirees	5,036	\$ 169,064,467	\$ 33,571	68.9
Survivors and Beneficiaries	3,077	25,876,881	8,410	70.9
Disability Retirees	<u>2,470</u>	<u>79,863,716</u>	32,333	61.3
Total	10,583	\$ 274,805,064	\$ 25,967	67.7

TOTAL

Item	Number	Annual Allowance	Average Allowance	Average Age
Service Retirees	11,559	\$ 397,830,724	\$ 34,417	67.5
Survivors and Beneficiaries	7,167	60,242,575	8,406	69.4
Disability Retirees	<u>6,152</u>	<u>194,400,571</u>	31,600	59.8
Total	24,878	\$ 652,473,870	\$ 26,227	66.1

EXHIBIT I

**ACTIVE MEMBERSHIP DATA AS OF JANUARY 1, 2008
NUMBER AND ALLOWABLE AVERAGE ANNUAL SALARY
POLICE**

Age	Years of Service									Total	
	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+		
Under 25	366 \$41,143										366 \$41,143
25-29	1,144 \$47,027	311 \$59,232									1,455 \$49,636
30-34	675 \$48,911	1,312 \$60,364	341 \$64,444	2 \$68,004							2,330 \$57,650
35-39	450 \$48,524	1,016 \$59,092	1,702 \$63,921	430 \$65,987	4 \$58,948						3,602 \$60,876
40-44	167 \$47,554	337 \$57,237	807 \$61,950	1,348 \$66,653	415 \$69,640	6 \$67,154					3,080 \$63,758
45-49	57 \$48,339	90 \$51,980	233 \$57,996	536 \$64,247	818 \$69,184	343 \$72,830	7 \$69,256				2,084 \$65,951
50-54	25 \$48,951	32 \$48,031	83 \$57,146	209 \$61,305	363 \$66,326	684 \$72,109	291 \$75,806	6 \$88,359			1,693 \$68,698
55-59	2 \$35,454	13 \$51,550	31 \$55,951	69 \$61,651	100 \$61,165	203 \$68,817	301 \$73,420	109 \$78,408			828 \$69,398
60-64	1 \$34,539	8 \$37,047	9 \$40,827	15 \$57,426	31 \$60,860	26 \$63,465	51 \$69,541	89 \$73,305	15 \$74,294		245 \$66,455
Over 64	1 \$ 35,656	2 \$ 34,715	1 \$ 87,708	2 \$ 40,362	6 \$ 50,623	1 \$ 31,054	4 \$ 70,223	9 \$ 79,210	29 \$ 77,515		55 \$ 70,000
Total	2,888 \$47,012	3,121 \$59,018	3,207 \$62,740	2,611 \$65,417	1,737 \$67,998	1,263 \$71,542	654 \$74,115	213 \$76,590	44 \$76,417		15,738 \$61,545

EXHIBIT I**ACTIVE MEMBERSHIP DATA AS OF JANUARY 1, 2008
NUMBER AND ALLOWABLE AVERAGE ANNUAL SALARY****FIREFIGHTERS**

Age	Years of Service									Total	
	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+		
Under 25	240 \$44,126	1 \$49,929									241 \$44,150
25-29	754 \$49,035	342 \$59,866	5 \$60,275								1,101 \$52,450
30-34	508 \$50,896	1,019 \$60,912	275 \$63,242	4 \$67,372							1,806 \$58,463
35-39	311 \$50,364	866 \$60,065	1,012 \$62,875	362 \$66,739	2 \$64,897						2,553 \$60,947
40-44	85 \$49,648	350 \$59,349	725 \$62,283	993 \$65,480	337 \$70,743	6 \$60,323					2,496 \$63,851
45-49	45 \$51,455	138 \$61,785	299 \$63,665	661 \$64,735	709 \$70,616	365 \$73,440	9 \$79,971				2,226 \$67,502
50-54	26 \$52,967	43 \$56,924	105 \$63,099	229 \$62,628	378 \$68,991	621 \$72,335	232 \$76,438	2 \$69,121			1,636 \$69,476
55-59	6 \$48,057	8 \$55,012	31 \$61,254	64 \$63,527	107 \$66,565	219 \$69,265	243 \$74,592	70 \$79,849			748 \$70,454
60-64	4 \$59,295	4 \$53,544	9 \$64,595	15 \$64,892	15 \$65,446	11 \$63,337	39 \$69,671	60 \$73,259	5 \$76,708		162 \$69,017
Over 64		1 \$ 64,448	1 \$ 58,770	3 \$ 54,701		2 \$ 60,083		10 \$ 71,074	9 \$ 75,086		26 \$ 69,000
Total	1,979 \$49,277	2,772 \$60,272	2,462 \$62,826	2,331 \$65,116	1,548 \$69,909	1,224 \$71,955	523 \$75,137	142 \$76,295	14 \$75,665		12,995 \$62,989

EXHIBIT I**ACTIVE MEMBERSHIP DATA AS OF JANUARY 1, 2008
NUMBER AND ALLOWABLE AVERAGE ANNUAL SALARY****TOTAL**

Age	Years of Service									Total
	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
Under 25	606 \$42,325	1 \$49,929								607 \$42,337
25-29	1,898 \$47,825	653 \$59,564	5 \$60,275							2,556 \$50,848
30-34	1,183 \$49,763	2,331 \$60,603	616 \$63,908	6 \$67,583						4,136 \$58,005
35-39	761 \$49,276	1,882 \$59,540	2,714 \$63,531	792 \$66,331	6 \$60,931					6,155 \$60,906
40-44	252 \$48,260	687 \$58,313	1,532 \$62,108	2,341 \$66,155	752 \$70,134	12 \$63,739				5,576 \$63,800
45-49	102 \$49,714	228 \$57,915	532 \$61,182	1,197 \$64,516	1,527 \$69,849	708 \$73,145	16 \$75,283			4,310 \$66,752
50-54	51 \$50,998	75 \$53,130	188 \$60,471	438 \$61,997	741 \$67,686	1,305 \$72,217	523 \$76,086	8 \$83,550		3,329 \$69,080
55-59	8 \$44,906	21 \$52,869	62 \$58,603	133 \$62,554	207 \$63,956	422 \$69,049	544 \$73,943	179 \$78,972		1,576 \$69,899
60-64	5 \$54,344	12 \$42,546	18 \$52,711	30 \$61,159	46 \$62,356	37 \$63,427	90 \$69,597	149 \$73,286	20 \$74,897	407 \$67,475
Over 64	1 \$ 35,656	3 \$ 44,626	2 \$ 73,239	5 \$ 48,965	6 \$ 50,623	3 \$ 50,406	4 \$ 70,223	19 \$ 74,928	38 \$ 76,939	81 \$ 69,679
Total	4,867 \$47,933	5,893 \$59,608	5,669 \$62,777	4,942 \$65,275	3,285 \$68,899	2,487 \$71,745	1,177 \$74,569	355 \$76,472	58 \$76,235	28,733 \$62,198

EXHIBIT II**RETIREE AND BENEFICIARY MEMBERSHIP DATA
AS OF JANUARY 1, 2008****NUMBER AND ANNUAL RETIREMENT ALLOWANCES****POLICE**

Group	Annual Allowances as of January 1, 2008			
	Number	Basic	Cost-of-Living Increases	Total
Service Retirees				
Males	6,361	\$ 181,997,839	\$ 40,737,420	\$ 222,735,258
Females	<u>162</u>	<u>5,279,195</u>	<u>751,804</u>	<u>6,030,999</u>
Subtotal	6,523	\$ 187,277,033	\$ 41,489,224	\$ 228,766,257
Survivors and Beneficiaries				
Males	189	\$ 543,610	\$ 124,227	\$ 667,837
Females	<u>3,901</u>	<u>27,532,405</u>	<u>6,165,453</u>	<u>33,697,858</u>
Subtotal	4,090	\$ 28,076,014	\$ 6,289,680	\$ 34,365,694
Disability Retirees				
Males	3,312	\$ 83,260,769	\$ 19,563,233	\$ 102,824,002
Females	<u>370</u>	<u>10,028,231</u>	<u>1,684,622</u>	<u>11,712,853</u>
Subtotal	3,682	\$ 93,289,000	\$ 21,247,854	\$ 114,536,855
Grand Total	14,295	\$ 308,642,048	\$ 69,026,758	\$ 377,668,806

EXHIBIT II**RETIREE AND BENEFICIARY MEMBERSHIP DATA
AS OF JANUARY 1, 2008****NUMBER AND ANNUAL RETIREMENT ALLOWANCES****FIREFIGHTERS**

Group	Annual Allowances as of January 1, 2008			
	Number	Basic	Cost-of-Living Increases	Total
Service Retirees				
Males	5,033	\$ 136,611,733	\$ 32,346,796	\$ 168,958,529
Females	<u>3</u>	<u>93,585</u>	<u>12,352</u>	<u>105,938</u>
Subtotal	5,036	\$ 136,705,318	\$ 32,359,148	\$ 169,064,467
Survivors and Beneficiaries				
Males	111	\$ 274,590	\$ 64,692	\$ 339,282
Females	<u>2,966</u>	<u>20,897,348</u>	<u>4,640,251</u>	<u>25,537,599</u>
Subtotal	3,077	\$ 21,171,938	\$ 4,704,943	\$ 25,876,881
Disability Retirees				
Males	2,413	\$ 64,123,968	\$ 14,085,757	\$ 78,209,725
Females	<u>57</u>	<u>1,466,212</u>	<u>187,779</u>	<u>1,653,991</u>
Subtotal	2,470	\$ 65,590,180	\$ 14,273,536	\$ 79,863,716
Grand Total	10,583	\$ 223,467,436	\$ 51,337,627	\$ 274,805,064

EXHIBIT II**RETIREE AND BENEFICIARY MEMBERSHIP DATA
AS OF JANUARY 1, 2008****NUMBER AND ANNUAL RETIREMENT ALLOWANCES****TOTAL**

Group	Annual Allowances as of January 1, 2008			
	Number	Basic	Cost-of-Living Increases	Total
Service Retirees				
Males	11,394	\$ 318,609,572	\$ 73,084,216	\$ 391,693,787
Females	<u>165</u>	<u>5,372,780</u>	<u>764,157</u>	<u>6,136,937</u>
Subtotal	11,559	\$ 323,982,352	\$ 73,848,372	\$ 397,830,724
Survivors and Beneficiaries				
Males	300	\$ 818,200	\$ 188,919	\$ 1,007,119
Females	<u>6,867</u>	<u>48,429,752</u>	<u>10,805,704</u>	<u>59,235,456</u>
Subtotal	7,167	\$ 49,247,952	\$ 10,994,623	\$ 60,242,575
Disability Retirees				
Males	5,725	\$ 147,384,737	\$ 33,648,990	\$ 181,033,727
Females	<u>427</u>	<u>11,494,443</u>	<u>1,872,401</u>	<u>13,366,844</u>
Subtotal	6,152	\$ 158,879,181	\$ 35,521,390	\$ 194,400,571
Grand Total	24,878	\$ 532,109,484	\$ 120,364,386	\$ 652,473,870

EXHIBIT III
RETIREE AND BENEFICIARY MEMBERSHIP DATA
AS OF JANUARY 1, 2008

NUMBER AND AVERAGE ANNUAL ALLOWANCE

POLICE

Age Last Birthday	Number	Annual Allowance	Average Annual Allowance
Service Retirees			
Under 60	1,724	\$ 69,216,913	\$ 40,149
60 - 64	1,549	61,812,660	39,905
65 - 69	1,266	45,305,423	35,786
70 - 74	712	22,488,564	31,585
75 - 79	610	15,671,505	25,691
Over 79	<u>662</u>	<u>14,271,193</u>	<u>21,558</u>
Total	6,523	\$ 228,766,257	\$ 35,071
Survivors and Beneficiaries			
Under 60	956	\$ 7,323,869	\$ 7,661
60 - 64	348	3,382,246	9,719
65 - 69	473	4,424,652	9,354
70 - 74	547	4,880,367	8,922
75 - 79	661	5,546,340	8,391
Over 79	<u>1,105</u>	<u>8,808,219</u>	<u>7,971</u>
Total	4,090	\$ 34,365,694	\$ 8,402
Disability Retirees			
Under 60	1,989	\$ 65,969,642	\$ 33,167
60 - 64	714	22,859,301	32,016
65 - 69	434	12,784,543	29,457
70 - 74	273	7,215,998	26,432
75 - 79	149	3,326,597	22,326
Over 79	<u>123</u>	<u>2,380,774</u>	<u>19,356</u>
Total	3,682	\$ 114,536,855	\$ 31,107

EXHIBIT III
RETIREE AND BENEFICIARY MEMBERSHIP DATA
AS OF JANUARY 1, 2008

NUMBER AND AVERAGE ANNUAL ALLOWANCE

FIREFIGHTERS

Age Last Birthday	Number	Annual Allowance	Average Annual Allowance
Service Retirees			
Under 60	922	\$ 36,168,854	\$ 39,229
60 - 64	1,007	38,895,854	38,625
65 - 69	950	35,309,067	37,167
70 - 74	704	23,247,765	33,022
75 - 79	672	17,785,659	26,467
Over 79	<u>781</u>	<u>17,657,268</u>	<u>22,609</u>
Total	5,036	\$ 169,064,467	\$ 33,571
Survivors and Beneficiaries			
Under 60	532	\$ 4,233,464	\$ 7,958
60 - 64	244	2,478,923	10,160
65 - 69	302	2,707,771	8,966
70 - 74	436	3,666,654	8,410
75 - 79	539	4,604,267	8,542
Over 79	<u>1,024</u>	<u>8,185,802</u>	<u>7,994</u>
Total	3,077	\$ 25,876,881	\$ 8,410
Disability Retirees			
Under 60	1,138	\$ 39,333,384	\$ 34,564
60 - 64	461	15,862,151	34,408
65 - 69	385	12,541,246	32,575
70 - 74	220	6,198,887	28,177
75 - 79	144	3,453,701	23,984
Over 79	<u>122</u>	<u>2,474,346</u>	<u>20,282</u>
Total	2,470	\$ 79,863,716	\$ 32,333

EXHIBIT III
RETIREE AND BENEFICIARY MEMBERSHIP DATA
AS OF JANUARY 1, 2008
NUMBER AND AVERAGE ANNUAL ALLOWANCE

TOTAL

Age Last Birthday	Number	Annual Allowance	Average Annual Allowance
Service Retirees			
Under 60	2,646	\$ 105,385,767	\$ 39,828
60 - 64	2,556	100,708,514	39,401
65 - 69	2,216	80,614,490	36,378
70 - 74	1,416	45,736,328	32,300
75 - 79	1,282	33,457,164	26,098
Over 79	<u>1,443</u>	<u>31,928,461</u>	<u>22,126</u>
Total	11,559	\$ 397,830,724	\$ 34,417
Survivors and Beneficiaries			
Under 60	1,488	\$ 11,557,333	\$ 7,767
60 - 64	592	5,861,169	9,901
65 - 69	775	7,132,424	9,203
70 - 74	983	8,547,021	8,695
75 - 79	1,200	10,150,607	8,459
Over 79	<u>2,129</u>	<u>16,994,021</u>	<u>7,982</u>
Total	7,167	\$ 60,242,575	\$ 8,406
Disability Retirees			
Under 60	3,127	\$ 105,303,026	\$ 33,675
60 - 64	1,175	38,721,452	32,954
65 - 69	819	25,325,789	30,923
70 - 74	493	13,414,885	27,211
75 - 79	293	6,780,299	23,141
Over 79	<u>245</u>	<u>4,855,120</u>	<u>19,817</u>
Total	6,152	\$ 194,400,571	\$ 31,600

EXHIBIT IV**10-YEAR HISTORY OF MEMBERSHIP DATA****ACTIVE MEMBERS**

Valuation as of January 1	Number of Active Members *	Percentage Change in Membership	Total Annual Payroll (Thousands)	Percentage Change in Payroll
2008	28,733	0.98%	\$ 1,831,438	2.73%
2007	28,454	2.04%	1,782,851	1.52%
2006	27,884	0.02%	1,756,230	4.32%
2005	27,879	(1.98%)	1,683,554	2.38%
2004	28,441	(0.14%)	1,644,399	2.37%
2003	28,480	0.54%	1,606,274	4.69%
2002	28,328	1.40%	1,534,336	9.01%
2001	27,936	1.06%	1,407,542	5.16%
2000	27,642	1.88%	1,338,514	7.16%
1999	27,133		1,249,114	

* Includes rehired retirees

RETIREES AND BENEFICIARIES

Valuation as of January 1	Additions		Deletions		Number on Roll End of Year	Annual Allowance (Thousands)	Percentage Change in Allowance	Average Annual Allowance (Thousands)	Percentage Change in Membership
	Number on Roll	Allowances (Thousands)	Number on Roll	Allowances (Thousands)					
2008					24,878	\$ 652,474	3.55%	\$ 26.23	0.79%
2007	1,128	\$ 27,877	933	\$ 14,586	24,683	630,080	4.70%	25.53	0.92%
2006	1,186	32,147	962	12,701	24,459	601,775	3.64%	24.60	0.49%
2005	916	19,803	797	12,132	24,340	580,645	4.00%	23.86	0.85%
2004	963	22,166	759	11,407	24,136	558,305	2.82%	23.13	0.89%
2003	975	23,887	762	10,722	23,923	542,997	6.45%	22.70	2.18%
2002	1,257		747		23,413	510,080		21.79	1.74%
2001	1,174		774		23,013				2.79%
2000	1,456		832		22,389				3.01%
1999	1,382		727		21,734				

EXHIBIT V - POLICE

**RECONCILIATION OF MEMBERSHIP DATA
FROM JANUARY 1, 2007 TO JANUARY 1, 2008**

	Active Members	Vested Former Members	Rehired Retirees	Disableds	Retirees	Beneficiaries	Total
Number as of January 1, 2007	15,534	98	112	3,594	6,459	4,067	29,864
New participants	874	0	0	0	0	0	874
Vested terminations	(19)	19	0	0	0	0	0
Non-vested terminations	(295)	0	0	0	0	0	(295)
Retirements	(213)	(5)	0	0	218	0	0
Disabilities	(142)	(7)	0	149	0	0	0
Return to work	34	(5)	0	0	0	0	29
Died with beneficiary	(5)	0	0	(41)	(98)	276	132
Died without beneficiary	(7)	0	0	(22)	(58)	(168)	(255)
Rehired retirees	0	0	14	0	0	0	14
Cessation of benefits	0	0	0	0	0	(1)	(1)
Data corrections	<u>(23)</u>	<u>(10)</u>	<u>(35)</u>	<u>2</u>	<u>2</u>	<u>(84)</u>	<u>(148)</u>
Number as of January 1, 2008	15,738	90	91	3,682	6,523	4,090	30,214

EXHIBIT V - FIRE

**RECONCILIATION OF MEMBERSHIP DATA
FROM JANUARY 1, 2007 TO JANUARY 1, 2008**

	Active Members	Vested Former Members	Rehired Retirees	Disableds	Retirees	Beneficiaries	Total
Number as of January 1, 2007	12,920	50	43	2,436	5,012	3,115	23,576
New participants	430	0	0	0	0	0	430
Vested terminations	(13)	13	0	0	0	0	0
Non-vested terminations	(110)	0	0	0	0	0	(110)
Retirements	(154)	(7)	(1)	0	161	0	(1)
Disabilities	(87)	(2)	0	89	0	0	0
Return to work	22	(4)	0	0	0	0	18
Died with beneficiary	(7)	0	0	(36)	(80)	220	97
Died without beneficiary	(1)	0	0	(23)	(58)	(202)	(284)
Rehired retirees	0	0	1	0	0	0	1
Cessation of benefits	0	0	0	0	0	0	0
Data corrections	<u>(5)</u>	<u>(5)</u>	<u>(3)</u>	<u>4</u>	<u>1</u>	<u>(56)</u>	<u>(64)</u>
Number as of January 1, 2008	12,995	45	40	2,470	5,036	3,077	23,663

EXHIBIT V - TOTAL

**RECONCILIATION OF MEMBERSHIP DATA
FROM JANUARY 1, 2007 TO JANUARY 1, 2008**

	Active Members	Vested Former Members	Rehired Retirees	Disableds	Retirees	Beneficiaries	Total
Number as of January 1, 2007	28,454	148	155	6,030	11,471	7,182	53,440
New participants	1,304	0	0	0	0	0	1,304
Vested terminations	(32)	32	0	0	0	0	0
Non-vested terminations	(405)	0	0	0	0	0	(405)
Retirements	(367)	(12)	(1)	0	379	0	(1)
Disabilities	(229)	(9)	0	238	0	0	0
Return to work	56	(9)	0	0	0	0	47
Died with beneficiary	(12)	0	0	(77)	(178)	496	229
Died without beneficiary	(8)	0	0	(45)	(116)	(370)	(539)
Rehired retirees	0	0	15	0	0	0	15
Cessation of benefits	0	0	0	0	0	(1)	(1)
Data corrections	<u>(28)</u>	<u>(15)</u>	<u>(38)</u>	<u>6</u>	<u>3</u>	<u>(140)</u>	<u>(212)</u>
Number as of January 1, 2008	28,733	135	131	6,152	11,559	7,167	53,877

EXHIBIT VI
DETAILED TABULATIONS OF THE DATA

EXHIBIT VI-1

**THE NUMBER AND ANNUAL SALARIES
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

POLICE

Age	Male		Female		Totals	
	Number	Compensation	Number	Compensation	Number	Compensation
20	2	\$ 49,183			2	\$ 49,183
21	11	360,183			11	360,183
22	62	2,426,214	6	241,945	68	2,668,159
23	111	4,473,984	13	486,335	124	4,960,319
24	144	6,285,081	17	735,525	161	7,020,606
25	213	9,068,015	29	1,288,197	242	10,356,211
26	227	10,715,991	29	1,428,091	256	12,144,082
27	267	13,194,975	42	1,994,487	309	15,189,461
28	286	14,818,843	35	1,865,496	321	16,684,339
29	297	16,153,836	30	1,692,014	327	17,845,850
30	368	20,492,787	27	1,423,537	395	21,916,323
31	364	20,863,275	42	2,398,552	406	23,261,827
32	425	24,615,841	49	2,807,282	474	27,423,123
33	460	26,750,965	46	2,582,352	506	29,333,316
34	484	28,556,607	65	3,832,548	549	32,389,155
35	570	33,917,363	60	3,460,188	630	37,377,551
36	653	39,514,607	63	3,762,833	716	43,277,440
37	722	44,483,852	92	5,470,148	814	49,954,000
38	672	41,350,422	70	4,140,554	742	45,490,976
39	637	39,463,463	63	3,713,489	700	43,176,952
40	597	37,454,099	65	3,991,454	662	41,445,552
41	589	37,200,751	72	4,305,182	661	41,505,934
42	582	38,058,367	60	3,449,746	642	41,508,113
43	542	34,916,905	66	4,161,141	608	39,078,047
44	453	29,474,537	54	3,363,177	507	32,837,715
45	434	28,705,593	42	2,500,124	476	31,205,717
46	419	26,996,221	56	3,644,027	475	30,640,248
47	357	23,737,045	32	2,016,123	389	25,753,168
48	345	22,946,043	30	1,941,346	375	24,887,389
49	321	21,869,261	48	3,085,053	369	24,954,314
50	338	23,185,429	38	2,313,747	376	25,499,176
51	341	23,809,732	39	2,390,437	380	26,200,169
52	315	21,696,756	30	2,035,560	345	23,732,316
53	301	20,981,923	26	1,722,817	327	22,704,740
54	246	16,914,028	19	1,255,142	265	18,169,170
55	202	14,148,584	20	1,303,350	222	15,451,934
56	188	13,277,429	13	858,339	201	14,135,768
57	141	9,888,221	13	836,445	154	10,724,666
58	129	8,829,177	13	805,683	142	9,634,860
59	105	7,277,355	4	236,975	109	7,514,331

EXHIBIT VI-1

(Continued)

**THE NUMBER AND ANNUAL SALARIES
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008****POLICE**

Age	Male		Female		Totals	
	Number	Compensation	Number	Compensation	Number	Compensation
60	87	5,832,074	3	184,354	90	6,016,427
61	65	4,227,101	4	244,229	69	4,471,330
62	30	2,013,518	3	230,384	33	2,243,902
63	24	1,618,599	2	136,461	26	1,755,060
64	27	1,794,877			27	1,794,877
65	17	1,124,694	2	97,203	19	1,221,897
66	8	628,897	1	67,479	9	696,375
67	5	335,371			5	335,371
68	7	489,021			7	489,021
69	4	246,302			4	246,302
70	1	64,685			1	64,685
71	2	174,091			2	174,091
72						
73	1	82,234			1	82,234
74	1	146,594			1	146,594
75	1	81,197			1	81,197
76						
77						
78	1	52,732			1	52,732
79						
80	1	51,444			1	51,444
81	1	87,708			1	87,708
82	1	35,656			1	35,656
83	1	84,708			1	84,708
Total	14,205	\$ 878,094,445	1,533	\$ 90,499,551	15,738	\$ 968,593,996

EXHIBIT VI-2

**THE NUMBER AND ANNUAL SALARIES
DISTRIBUTED BY YEARS OF SERVICE AS OF JANUARY 1, 2008**

POLICE

Years of Service	Male		Female		Totals	
	Number	Compensation	Number	Compensation	Number	Compensation
0	803	\$ 31,690,965	97	\$ 3,885,546	900	\$ 35,576,511
1	560	25,213,440	83	3,961,373	643	29,174,813
2	405	19,778,007	46	2,306,258	451	22,084,264
3	388	20,807,975	59	3,125,462	447	23,933,437
4	398	22,184,285	49	2,816,782	447	25,001,067
5	500	28,716,912	55	3,235,176	555	31,952,088
6	547	31,352,932	60	3,636,458	607	34,989,390
7	521	30,568,421	44	2,659,489	565	33,227,910
8	597	35,999,257	81	4,915,003	678	40,914,260
9	651	39,309,214	65	3,803,398	716	43,112,613
10	577	36,135,357	62	3,602,149	639	39,737,506
11	598	37,118,271	67	4,024,984	665	41,143,255
12	652	41,410,675	64	3,752,976	716	45,163,651
13	550	34,736,620	58	3,559,834	608	38,296,454
14	514	32,941,518	65	3,925,610	579	36,867,127
15	467	29,618,183	66	4,007,410	533	33,625,593
16	473	30,090,071	53	3,315,163	526	33,405,234
17	533	35,267,810	50	3,262,444	583	38,530,253
18	487	32,529,900	56	3,520,714	543	36,050,614
19	385	26,600,280	41	2,591,268	426	29,191,548
20	387	25,905,634	51	3,282,839	438	29,188,474
21	341	23,167,195	25	1,564,650	366	24,731,845
22	325	22,310,703	34	2,127,461	359	24,438,165
23	283	19,446,776	28	1,841,315	311	21,288,091
24	233	16,508,496	30	1,956,791	263	18,465,287
25	217	15,433,821	26	1,679,212	243	17,113,033
26	257	18,248,701	27	1,705,635	284	19,954,335
27	228	16,372,065	34	2,404,570	262	18,776,635
28	252	18,181,547	19	1,332,321	271	19,513,868
29	194	14,398,208	9	601,386	203	14,999,593
30	216	15,523,859	14	939,433	230	16,463,292
31	121	8,998,628	4	339,740	125	9,338,369
32	104	7,615,498	5	365,108	109	7,980,605
33	88	6,886,319			88	6,886,319
34	99	7,574,349	3	228,202	102	7,802,551
35	50	4,060,181	1	63,948	51	4,124,129
36	61	4,599,140			61	4,599,140
37	55	4,168,100	2	159,446	57	4,327,546
38	27	1,849,297			27	1,849,297
39	17	1,413,503			17	1,413,503

EXHIBIT VI-2
(Continued)

**THE NUMBER AND ANNUAL SALARIES
DISTRIBUTED BY YEARS OF SERVICE AS OF JANUARY 1, 2008**

POLICE

Years of Service	Male		Female		Totals	
	Number	Compensation	Number	Compensation	Number	Compensation
40	18	1,322,734			18	1,322,734
41	11	849,931			11	849,931
42	5	327,103			5	327,103
43	2	137,738			2	137,738
44	1	64,685			1	64,685
45						
46	2	173,373			2	173,373
47	1	81,197			1	81,197
48	1	121,535			1	121,535
49	1	146,594			1	146,594
50	1	52,732			1	52,732
51						
52						
53						
54						
55						
56						
57	1	84,708			1	84,708
Total	14,205	\$ 878,094,445	1,533	\$ 90,499,551	15,738	\$ 968,593,996

EXHIBIT VI-3

**THE NUMBER AND ANNUAL SALARIES
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

FIREFIGHTERS

Age	Male		Female		Totals	
	Number	Compensation	Number	Compensation	Number	Compensation
20	1	\$ 38,605			1	\$ 38,605
21	17	742,546			17	742,546
22	46	2,013,761	2	80,258	48	2,094,019
23	64	2,693,810	3	137,480	67	2,831,289
24	102	4,658,874	6	274,876	108	4,933,751
25	152	7,372,160	6	276,903	158	7,649,063
26	172	8,579,430	6	272,532	178	8,851,962
27	202	10,540,621	10	584,687	212	11,125,308
28	255	13,540,336	8	415,278	263	13,955,614
29	279	15,620,677	11	545,196	290	16,165,873
30	286	16,203,870	11	588,814	297	16,792,684
31	332	19,114,849	15	750,768	347	19,865,617
32	357	21,061,730	15	835,895	372	21,897,625
33	388	22,838,101	7	399,552	395	23,237,654
34	383	23,109,866	12	681,519	395	23,791,385
35	463	27,657,376	15	815,876	478	28,473,252
36	502	30,082,181	16	915,973	518	30,998,154
37	530	32,151,899	11	649,450	541	32,801,348
38	508	31,605,137	17	987,386	525	32,592,522
39	476	29,781,993	15	950,954	491	30,732,947
40	452	28,201,711	10	606,373	462	28,808,084
41	465	29,676,595	13	758,165	478	30,434,760
42	506	32,528,423	13	749,272	519	33,277,695
43	544	35,087,774	17	1,082,667	561	36,170,441
44	459	29,602,236	17	1,078,120	476	30,680,356
45	472	31,339,557	13	900,382	485	32,239,939
46	449	30,108,677	16	983,137	465	31,091,815
47	439	29,719,512	13	820,929	452	30,540,440
48	397	26,823,208	10	637,951	407	27,461,159
49	404	28,088,646	13	837,616	417	28,926,262
50	366	25,472,950	11	600,094	377	26,073,044
51	352	24,732,823	5	313,468	357	25,046,291
52	329	22,644,957	7	475,646	336	23,120,603
53	291	20,399,765	2	123,750	293	20,523,515
54	267	18,510,148	6	389,092	273	18,899,240
55	199	14,048,314	4	187,704	203	14,236,018
56	194	14,033,336	1	56,707	195	14,090,042
57	148	10,287,889	2	117,405	150	10,405,294
58	109	7,773,855	1	58,900	110	7,832,755
59	88	6,014,892	2	120,786	90	6,135,678

EXHIBIT VI-3

(Continued)

**THE NUMBER AND ANNUAL SALARIES
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008****FIREFIGHTERS**

Age	Male		Female		Totals	
	Number	Compensation	Number	Compensation	Number	Compensation
60	55	3,726,142			55	3,726,142
61	45	3,184,797	1	48,026	46	3,232,824
62	20	1,355,064	1	70,064	21	1,425,128
63	17	1,190,310			17	1,190,310
64	22	1,509,927	1	96,394	23	1,606,320
65	8	616,970			8	616,970
66	5	297,364			5	297,364
67	6	414,730			6	414,730
68	1	65,776			1	65,776
69	2	144,029			2	144,029
70	1	75,747			1	75,747
71						
72	1	73,500			1	73,500
73	1	41,429			1	41,429
74						
75						
76						
77						
78						
79	1	64,448			1	64,448
Total	12,630	\$ 797,263,322	365	\$ 21,276,044	12,995	\$ 818,539,366

EXHIBIT VI-4

**THE NUMBER AND ANNUAL SALARIES
DISTRIBUTED BY YEARS OF SERVICE AS OF JANUARY 1, 2008**

FIREFIGHTERS

Years of Service	Male		Female		Totals	
	Number	Compensation	Number	Compensation	Number	Compensation
0	412	\$ 17,074,793	20	\$ 836,899	432	\$ 17,911,692
1	417	19,155,971	22	998,850	439	20,154,821
2	280	14,028,064	14	666,078	294	14,694,142
3	308	16,248,180	15	728,638	323	16,976,819
4	477	27,027,954	14	753,442	491	27,781,396
5	398	23,294,443	32	1,778,397	430	25,072,840
6	509	30,686,814	22	1,323,285	531	32,010,099
7	610	36,575,461	27	1,598,086	637	38,173,547
8	573	35,176,442	24	1,499,222	597	36,675,664
9	549	33,436,932	28	1,705,507	577	35,142,439
10	557	34,473,868	7	395,249	564	34,869,117
11	528	32,735,299	19	1,163,527	547	33,898,826
12	495	31,259,909	7	404,973	502	31,664,882
13	418	26,702,496	6	406,384	424	27,108,880
14	419	26,754,280	6	381,440	425	27,135,719
15	442	28,637,962	9	530,473	451	29,168,435
16	415	26,672,665	11	694,314	426	27,366,979
17	399	25,733,171	8	518,888	407	26,252,059
18	604	39,426,615	11	659,367	615	40,085,982
19	420	28,121,687	12	790,378	432	28,912,065
20	303	20,965,846	12	778,716	315	21,744,562
21	307	21,087,776	7	459,759	314	21,547,535
22	388	27,121,777	14	997,239	402	28,119,016
23	280	19,929,396	8	551,654	288	20,481,050
24	223	15,899,821	6	427,794	229	16,327,615
25	223	15,756,769	1	57,707	224	15,814,476
26	358	25,653,655			358	25,653,655
27	223	16,123,873	1	55,459	224	16,179,332
28	232	16,726,367	1	56,221	233	16,782,588
29	184	13,585,267	1	58,096	185	13,643,363
30	178	13,410,622			178	13,410,622
31	103	7,653,822			103	7,653,822
32	94	7,129,233			94	7,129,233
33	73	5,502,034			73	5,502,034
34	75	5,600,803			75	5,600,803
35	45	3,600,454			45	3,600,454
36	41	2,927,248			41	2,927,248
37	37	2,889,927			37	2,889,927
38	15	1,117,270			15	1,117,270
39	4	299,045			4	299,045

EXHIBIT VI-4
(Continued)

**THE NUMBER AND ANNUAL SALARIES
DISTRIBUTED BY YEARS OF SERVICE AS OF JANUARY 1, 2008**

FIREFIGHTERS

Years of Service	Male		Female		Totals	
	Number	Compensation	Number	Compensation	Number	Compensation
40	6	442,554			6	442,554
41	1	79,777			1	79,777
42	3	233,402			3	233,402
43	3	227,398			3	227,398
44						
45	1	76,182			1	76,182
Total	12,630	\$ 797,263,322	365	\$ 21,276,044	12,995	\$ 818,539,366

EXHIBIT VI-5

**THE NUMBER AND ANNUAL SALARIES
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

TOTAL

Age	Male		Female		Totals	
	Number	Compensation	Number	Compensation	Number	Compensation
20	3	\$ 87,788			3	\$ 87,788
21	28	1,102,729			28	1,102,729
22	108	4,439,976	8	322,203	116	4,762,178
23	175	7,167,794	16	623,815	191	7,791,608
24	246	10,943,956	23	1,010,401	269	11,954,357
25	365	16,440,175	35	1,565,100	400	18,005,274
26	399	19,295,421	35	1,700,623	434	20,996,044
27	469	23,735,596	52	2,579,174	521	26,314,770
28	541	28,359,179	43	2,280,774	584	30,639,952
29	576	31,774,514	41	2,237,210	617	34,011,723
30	654	36,696,657	38	2,012,351	692	38,709,007
31	696	39,978,125	57	3,149,320	753	43,127,445
32	782	45,677,571	64	3,643,177	846	49,320,748
33	848	49,589,066	53	2,981,904	901	52,570,970
34	867	51,666,473	77	4,514,067	944	56,180,539
35	1,033	61,574,739	75	4,276,064	1,108	65,850,803
36	1,155	69,596,788	79	4,678,806	1,234	74,275,594
37	1,252	76,635,750	103	6,119,598	1,355	82,755,348
38	1,180	72,955,559	87	5,127,939	1,267	78,083,498
39	1,113	69,245,456	78	4,664,443	1,191	73,909,899
40	1,049	65,655,810	75	4,597,827	1,124	70,253,637
41	1,054	66,877,347	85	5,063,347	1,139	71,940,694
42	1,088	70,586,790	73	4,199,018	1,161	74,785,808
43	1,086	70,004,679	83	5,243,809	1,169	75,248,488
44	912	59,076,773	71	4,441,298	983	63,518,071
45	906	60,045,150	55	3,400,507	961	63,445,656
46	868	57,104,898	72	4,627,165	940	61,732,063
47	796	53,456,556	45	2,837,052	841	56,293,608
48	742	49,769,251	40	2,579,297	782	52,348,548
49	725	49,957,907	61	3,922,669	786	53,880,576
50	704	48,658,379	49	2,913,841	753	51,572,220
51	693	48,542,555	44	2,703,905	737	51,246,460
52	644	44,341,713	37	2,511,206	681	46,852,919
53	592	41,381,687	28	1,846,567	620	43,228,254
54	513	35,424,177	25	1,644,234	538	37,068,411
55	401	28,196,898	24	1,491,054	425	29,687,952
56	382	27,310,764	14	915,046	396	28,225,810
57	289	20,176,110	15	953,850	304	21,129,960
58	238	16,603,033	14	864,582	252	17,467,615
59	193	13,292,248	6	357,761	199	13,650,009

EXHIBIT VI-5

(Continued)

**THE NUMBER AND ANNUAL SALARIES
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008****TOTAL**

Age	Male		Female		Totals	
	Number	Compensation	Number	Compensation	Number	Compensation
60	142	9,558,216	3	184,354	145	9,742,569
61	110	7,411,898	5	292,255	115	7,704,153
62	50	3,368,582	4	300,448	54	3,669,029
63	41	2,808,908	2	136,461	43	2,945,369
64	49	3,304,803	1	96,394	50	3,401,197
65	25	1,741,664	2	97,203	27	1,838,867
66	13	926,260	1	67,479	14	993,739
67	11	750,101			11	750,101
68	8	554,797			8	554,797
69	6	390,332			6	390,332
70	2	140,432			2	140,432
71	2	174,091			2	174,091
72	1	73,500			1	73,500
73	2	123,663			2	123,663
74	1	146,594			1	146,594
75	1	81,197			1	81,197
76						
77						
78	1	52,732			1	52,732
79	1	64,448			1	64,448
80	1	51,444			1	51,444
81	1	87,708			1	87,708
82	1	35,656			1	35,656
83	1	84,708			1	84,708
Total	26,835	\$ 1,675,357,767	1,898	\$ 111,775,595	28,733	\$ 1,787,133,362

EXHIBIT VI-6

**THE NUMBER AND ANNUAL SALARIES
DISTRIBUTED BY YEARS OF SERVICE AS OF JANUARY 1, 2008**

TOTAL

Years of Service	Male		Female		Totals	
	Number	Compensation	Number	Compensation	Number	Compensation
0	1,215	\$ 48,765,758	117	\$ 4,722,445	1,332	\$ 53,488,204
1	977	44,369,411	105	4,960,224	1,082	49,329,635
2	685	33,806,071	60	2,972,336	745	36,778,407
3	696	37,056,155	74	3,854,100	770	40,910,256
4	875	49,212,239	63	3,570,225	938	52,782,463
5	898	52,011,355	87	5,013,573	985	57,024,928
6	1,056	62,039,746	82	4,959,743	1,138	66,999,489
7	1,131	67,143,882	71	4,257,575	1,202	71,401,457
8	1,170	71,175,699	105	6,414,225	1,275	77,589,924
9	1,200	72,746,146	93	5,508,906	1,293	78,255,052
10	1,134	70,609,226	69	3,997,397	1,203	74,606,623
11	1,126	69,853,570	86	5,188,511	1,212	75,042,081
12	1,147	72,670,584	71	4,157,949	1,218	76,828,533
13	968	61,439,115	64	3,966,218	1,032	65,405,334
14	933	59,695,797	71	4,307,049	1,004	64,002,846
15	909	58,256,145	75	4,537,883	984	62,794,028
16	888	56,762,736	64	4,009,476	952	60,772,212
17	932	61,000,981	58	3,781,331	990	64,782,312
18	1,091	71,956,515	67	4,180,081	1,158	76,136,596
19	805	54,721,967	53	3,381,647	858	58,103,614
20	690	46,871,480	63	4,061,555	753	50,933,036
21	648	44,254,971	32	2,024,409	680	46,279,380
22	713	49,432,481	48	3,124,700	761	52,557,180
23	563	39,376,172	36	2,392,969	599	41,769,141
24	456	32,408,316	36	2,384,585	492	34,792,901
25	440	31,190,590	27	1,736,919	467	32,927,509
26	615	43,902,356	27	1,705,635	642	45,607,990
27	451	32,495,939	35	2,460,029	486	34,955,967
28	484	34,907,914	20	1,388,542	504	36,296,456
29	378	27,983,475	10	659,482	388	28,642,957
30	394	28,934,482	14	939,433	408	29,873,915
31	224	16,652,450	4	339,740	228	16,992,191
32	198	14,744,731	5	365,108	203	15,109,838
33	161	12,388,354			161	12,388,354
34	174	13,175,152	3	228,202	177	13,403,354
35	95	7,660,635	1	63,948	96	7,724,583
36	102	7,526,388			102	7,526,388
37	92	7,058,027	2	159,446	94	7,217,473
38	42	2,966,567			42	2,966,567
39	21	1,712,548			21	1,712,548

EXHIBIT VI-6
(Continued)

**THE NUMBER AND ANNUAL SALARIES
DISTRIBUTED BY YEARS OF SERVICE AS OF JANUARY 1, 2008**

TOTAL

Years of Service	Male		Female		Totals	
	Number	Compensation	Number	Compensation	Number	Compensation
40	24	1,765,288			24	1,765,288
41	12	929,708			12	929,708
42	8	560,505			8	560,505
43	5	365,136			5	365,136
44	1	64,685			1	64,685
45	1	76,182			1	76,182
46	2	173,373			2	173,373
47	1	81,197			1	81,197
48	1	121,535			1	121,535
49	1	146,594			1	146,594
50	1	52,732			1	52,732
51						
52						
53						
54						
55						
56						
57	1	84,708			1	84,708
Total	26,835	\$ 1,675,357,767	1,898	\$ 111,775,595	28,733	\$ 1,787,133,362

EXHIBIT VI-7

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES OF BENEFICIARIES
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**POLICE
SERVICE RETIREES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
47	1	\$ 21,943			1	\$ 21,943
48	15	552,974	2	81,088	17	634,062
49	28	995,115	5	191,261	33	1,186,376
50	46	1,712,203	6	224,654	52	1,936,857
51	64	2,442,936	8	313,182	72	2,756,119
52	82	3,294,212	5	197,891	87	3,492,103
53	117	4,655,237	12	489,956	129	5,145,192
54	126	5,101,320	13	484,594	139	5,585,914
55	172	6,890,801	6	256,285	178	7,147,086
56	186	7,476,816	11	465,481	197	7,942,297
57	230	8,944,240	7	271,227	237	9,215,466
58	259	10,557,750	9	343,257	268	10,901,006
59	303	12,792,206	11	460,284	314	13,252,490
60	377	15,753,899	11	479,012	388	16,232,911
61	332	13,193,701	5	175,400	337	13,369,101
62	267	10,576,032	7	250,714	274	10,826,747
63	261	10,326,825	6	240,823	267	10,567,648
64	281	10,761,239	2	55,014	283	10,816,253
65	311	11,567,573	5	212,581	316	11,780,154
66	293	10,569,156	3	128,393	296	10,697,549
67	240	8,493,047	3	90,148	243	8,583,195
68	206	7,141,847			206	7,141,847
69	205	7,102,679			205	7,102,679
70	177	5,962,023	1	42,202	178	6,004,225
71	134	4,540,923	3	75,775	137	4,616,697
72	148	4,476,187	1	33,898	149	4,510,085
73	122	3,628,177	1	38,870	123	3,667,047
74	123	3,659,247	2	31,263	125	3,690,509
75	126	3,349,210	6	185,033	132	3,534,242
76	106	2,763,167	1	21,310	107	2,784,476
77	115	2,961,443	1	25,703	116	2,987,145
78	119	3,023,443			119	3,023,443
79	134	3,301,953	2	40,244	136	3,342,197
80	98	2,388,816			98	2,388,816
81	118	2,750,113	1	22,906	119	2,773,019
82	89	1,915,213			89	1,915,213
83	85	1,801,728			85	1,801,728
84	68	1,349,350	1	9,693	69	1,359,042
85	30	584,415			30	584,415
86	39	843,933	1	21,699	40	865,632

EXHIBIT VI-7
(Continued)

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES OF BENEFICIARIES
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**POLICE
SERVICE RETIREES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
87	33	608,756	2	42,478	35	651,234
88	21	420,277			21	420,277
89	16	300,062			16	300,062
90	18	347,696			18	347,696
91	13	280,398	2	28,683	15	309,081
92	14	324,987			14	324,987
93	4	62,407			4	62,407
94	3	53,195			3	53,195
95	3	49,792			3	49,792
96	2	33,118			2	33,118
97						
98	1	31,479			1	31,479
Total	6,361	\$ 222,735,258	162	\$ 6,030,999	6,523	\$ 228,766,257

EXHIBIT VI-8

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES OF BENEFICIARIES
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**POLICE
DISABILITY RETIREES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
27	1	\$ 33,372			1	\$ 33,372
28						
29						
30	2	54,159	1	29,727	3	83,886
31						
32	5	147,757			5	147,757
33	7	206,285	1	36,854	8	243,138
34	5	155,507	5	189,441	10	344,948
35	9	271,297	1	25,204	10	296,501
36	18	552,361	5	166,280	23	718,641
37	20	650,204	5	155,718	25	805,923
38	21	687,553	5	147,863	26	835,416
39	34	1,098,474	12	408,667	46	1,507,141
40	44	1,429,619	6	177,426	50	1,607,045
41	32	1,088,311	9	283,258	41	1,371,570
42	35	1,291,193	12	367,286	47	1,658,479
43	53	1,834,949	16	436,954	69	2,271,903
44	44	1,475,199	14	499,154	58	1,974,353
45	39	1,227,360	12	401,181	51	1,628,541
46	47	1,652,496	11	326,038	58	1,978,534
47	50	1,724,619	9	335,431	59	2,060,050
48	57	1,970,938	10	322,947	67	2,293,885
49	65	2,223,541	15	542,206	80	2,765,747
50	87	3,013,355	22	746,513	109	3,759,868
51	72	2,452,713	26	744,723	98	3,197,436
52	87	2,811,118	18	586,828	105	3,397,945
53	111	3,827,977	17	444,285	128	4,272,262
54	101	3,508,961	25	793,670	126	4,302,631
55	113	3,767,460	18	627,438	131	4,394,897
56	139	4,493,779	9	301,580	148	4,795,359
57	114	3,647,676	13	432,222	127	4,079,898
58	117	3,751,611	16	488,400	133	4,240,011
59	135	4,470,050	12	432,456	147	4,902,506
60	184	6,151,614	12	327,845	196	6,479,460
61	144	4,547,970	11	324,764	155	4,872,734
62	115	3,822,207	3	74,974	118	3,897,182
63	104	3,350,851	5	141,005	109	3,491,856
64	135	4,089,075	1	28,996	136	4,118,070
65	108	3,092,529	3	70,930	111	3,163,458
66	80	2,465,306	1	31,306	81	2,496,613

EXHIBIT VI-8

(Continued)

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES OF BENEFICIARIES
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**POLICE
DISABILITY RETIREES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
67	83	2,471,138	2	54,310	85	2,525,448
68	80	2,386,999			80	2,386,999
69	74	2,089,334	3	122,690	77	2,212,024
70	64	1,784,508	1	22,346	65	1,806,854
71	61	1,702,860			61	1,702,860
72	63	1,621,055			63	1,621,055
73	47	1,186,568			47	1,186,568
74	37	898,662			37	898,662
75	26	591,281	1	25,441	27	616,722
76	25	576,622			25	576,622
77	39	925,053			39	925,053
78	29	614,870			29	614,870
79	29	593,330			29	593,330
80	31	676,128	1	19,359	32	695,487
81	28	545,510			28	545,510
82	19	329,695			19	329,695
83	18	341,211			18	341,211
84	10	194,378			10	194,378
85	5	84,111	1	19,138	6	103,249
86	2	32,215			2	32,215
87	2	33,870			2	33,870
88						
89	2	40,010			2	40,010
90						
91	1	21,704			1	21,704
92						
93						
94	1	14,743			1	14,743
95	1	14,903			1	14,903
96	1	13,800			1	13,800
Total	3,312	\$ 102,824,002	370	\$ 11,712,853	3,682	\$ 114,536,855

EXHIBIT VI-9

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES OF BENEFICIARIES
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**POLICE
SURVIVORS AND BENEFICIARIES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
2	2	\$ 4,435	1	\$ 2,218	3	\$ 6,653
3	2	4,435	1	2,218	3	6,653
4	2	4,435	2	4,435	4	8,870
5						
6	1	2,218	4	8,870	5	11,088
7	1	2,218	6	13,306	7	15,523
8	2	4,435	2	4,435	4	8,870
9	9	30,381	3	6,653	12	37,034
10	2	4,435	1	2,218	3	6,653
11	5	11,088	4	8,870	9	19,958
12	7	15,523	5	11,088	12	26,611
13	11	24,394	6	13,306	17	37,699
14	12	26,611	6	13,306	18	39,917
15	8	17,741	10	22,176	18	39,917
16	10	22,176	8	17,741	18	39,917
17	11	36,230	10	22,176	21	58,406
18	15	33,264	9	19,958	24	53,222
19	12	26,611	11	24,394	23	51,005
20	7	15,523	9	19,958	16	35,482
21	12	26,611	11	24,394	23	51,005
22	6	39,835	14	31,046	20	70,882
23	8	17,741	4	8,870	12	26,611
24			1	2,218	1	2,218
25						
26						
27			1	2,218	1	2,218
28	2	4,435			2	4,435
29						
30						
31			1	8,131	1	8,131
32			3	33,228	3	33,228
33	1	2,218	4	26,102	5	28,320
34	1	2,218	5	74,590	6	76,808
35			2	15,255	2	15,255
36			3	21,182	3	21,182
37	1	2,218	1	4,920	2	7,138
38	2	27,925	7	50,496	9	78,421
39	1	2,218	1	8,131	2	10,349
40	4	35,700	12	117,253	16	152,954
41	2	24,232	9	51,720	11	75,952

EXHIBIT VI-9

(Continued)

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES OF BENEFICIARIES
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**POLICE
SURVIVORS AND BENEFICIARIES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
42			13	150,192	13	150,192
43	1	2,218	23	197,937	24	200,155
44	2	10,349	7	78,648	9	88,997
45	1	2,218	17	144,259	18	146,476
46	3	14,478	15	158,411	18	172,890
47	1	2,218	20	201,832	21	204,050
48	1	2,218	14	100,992	15	103,210
49	1	2,218	28	301,785	29	304,003
50	2	4,435	27	250,444	29	254,879
51	4	30,698	31	311,628	35	342,326
52			24	170,773	24	170,773
53			25	245,227	25	245,227
54			53	606,383	53	606,383
55			54	538,443	54	538,443
56	1	8,131	57	610,722	58	618,853
57	2	34,231	39	357,027	41	391,258
58	2	13,051	69	684,162	71	697,213
59	1	8,131	82	911,829	83	919,960
60			81	781,343	81	781,343
61			55	531,625	55	531,625
62			53	475,962	53	475,962
63			78	788,055	78	788,055
64			81	805,261	81	805,261
65	3	6,653	102	951,122	105	957,774
66			95	934,791	95	934,791
67	1	2,218	85	818,006	86	820,224
68	1	22,705	88	777,533	89	800,238
69			98	911,625	98	911,625
70			103	909,561	103	909,561
71			106	958,371	106	958,371
72			139	1,231,776	139	1,231,776
73			96	880,815	96	880,815
74	1	18,945	102	880,899	103	899,844
75			104	864,626	104	864,626
76			115	1,023,340	115	1,023,340
77			150	1,279,930	150	1,279,930
78			143	1,164,189	143	1,164,189
79			149	1,214,256	149	1,214,256
80			141	1,179,120	141	1,179,120
81			128	1,014,009	128	1,014,009

EXHIBIT VI-9
(Continued)

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES OF BENEFICIARIES
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**POLICE
SURVIVORS AND BENEFICIARIES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
82			113	867,549	113	867,549
83			131	1,078,389	131	1,078,389
84	2	11,220	94	746,434	96	757,654
85			79	619,268	79	619,268
86			90	703,624	90	703,624
87			67	526,636	67	526,636
88			39	311,702	39	311,702
89			49	378,601	49	378,601
90			44	340,204	44	340,204
91			38	299,654	38	299,654
92			30	243,936	30	243,936
93			21	170,755	21	170,755
94			13	105,706	13	105,706
95			10	81,312	10	81,312
96			6	48,787	6	48,787
97			4	32,525	4	32,525
98			2	16,262	2	16,262
99			1	8,131	1	8,131
100			2	16,262	2	16,262
101			1	8,131	1	8,131
Total	189	\$ 667,837	3,901	\$ 33,697,858	4,090	\$ 34,365,694

EXHIBIT VI-10

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES OF BENEFICIARIES
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**FIREFIGHTERS
SERVICE RETIREES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
47	1	\$ 41,628			1	\$ 41,628
48	13	406,393			13	406,393
49	9	326,643	1	40,251	10	366,894
50	23	859,385			23	859,385
51	21	743,227			21	743,227
52	55	2,227,764			55	2,227,764
53	60	2,437,011			60	2,437,011
54	61	2,547,795			61	2,547,795
55	106	4,182,584			106	4,182,584
56	112	4,353,294			112	4,353,294
57	143	5,460,677			143	5,460,677
58	148	5,820,150			148	5,820,150
59	169	6,722,052			169	6,722,052
60	250	9,672,511			250	9,672,511
61	216	8,312,516			216	8,312,516
62	148	5,851,497	1	28,765	149	5,880,262
63	186	7,234,797	1	36,921	187	7,271,719
64	205	7,758,846			205	7,758,846
65	231	8,701,010			231	8,701,010
66	189	7,221,850			189	7,221,850
67	185	6,935,936			185	6,935,936
68	170	6,294,542			170	6,294,542
69	175	6,155,729			175	6,155,729
70	142	5,322,603			142	5,322,603
71	146	4,975,848			146	4,975,848
72	143	4,514,372			143	4,514,372
73	138	4,284,030			138	4,284,030
74	135	4,150,911			135	4,150,911
75	118	3,219,040			118	3,219,040
76	145	4,068,239			145	4,068,239
77	151	4,029,889			151	4,029,889
78	120	3,125,963			120	3,125,963
79	138	3,342,529			138	3,342,529
80	153	3,758,805			153	3,758,805
81	155	3,744,815			155	3,744,815
82	114	2,614,320			114	2,614,320
83	77	1,720,325			77	1,720,325
84	66	1,381,978			66	1,381,978
85	55	1,158,840			55	1,158,840
86	41	924,676			41	924,676

EXHIBIT VI-10

(Continued)

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES OF BENEFICIARIES
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**FIREFIGHTERS
SERVICE RETIREES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
87	24	503,490			24	503,490
88	24	468,616			24	468,616
89	16	284,961			16	284,961
90	23	487,575			23	487,575
91	8	166,861			8	166,861
92	11	208,025			11	208,025
93	4	79,110			4	79,110
94	3	52,210			3	52,210
95	5	70,726			5	70,726
96						
97	1	14,181			1	14,181
98	1	17,754			1	17,754
Total	5,033	\$ 168,958,529	3	\$ 105,938	5,036	\$ 169,064,467

EXHIBIT VI-11

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES OF BENEFICIARIES
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**FIREFIGHTERS
DISABILITY RETIREES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
26	1	\$ 67,539	2	\$ 25,025	3	\$ 92,565
27						
28						
29	2	34,833			2	34,833
30			1	28,688	1	28,688
31	1	33,653			1	33,653
32	2	55,149			2	55,149
33	4	101,282			4	101,282
34	1	39,790			1	39,790
35	6	164,851	1	33,462	7	198,313
36	7	193,648	2	28,923	9	222,571
37	4	171,116			4	171,116
38	6	191,136	2	36,214	8	227,349
39	7	194,215	1	51,319	8	245,534
40	17	531,554	3	83,499	20	615,052
41	12	386,988	2	56,646	14	443,634
42	20	573,076			20	573,076
43	20	658,283	5	182,712	25	840,995
44	18	607,926			18	607,926
45	19	685,696	4	108,143	23	793,839
46	37	1,135,967	1	36,606	38	1,172,573
47	30	994,890	2	42,914	32	1,037,804
48	28	920,588	3	107,337	31	1,027,926
49	56	1,951,653	2	42,449	58	1,994,102
50	63	2,226,544	6	197,051	69	2,423,595
51	60	2,074,832	3	65,778	63	2,140,610
52	53	1,974,768	2	61,918	55	2,036,686
53	65	2,340,031	4	128,483	69	2,468,513
54	88	3,269,183	2	71,258	90	3,340,441
55	92	3,124,017	1	20,443	93	3,144,460
56	86	3,078,310	2	81,998	88	3,160,308
57	81	2,902,354	2	48,083	83	2,950,437
58	103	3,715,942	2	70,079	105	3,786,021
59	92	3,279,580	2	44,964	94	3,324,544
60	122	4,390,012			122	4,390,012
61	102	3,513,307			102	3,513,307
62	70	2,386,046			70	2,386,046
63	74	2,493,559			74	2,493,559
64	93	3,079,227			93	3,079,227
65	90	3,021,851			90	3,021,851

EXHIBIT VI-11
(Continued)

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES OF BENEFICIARIES
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**FIREFIGHTERS
DISABILITY RETIREES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
66	82	2,676,588			82	2,676,588
67	81	2,702,293			81	2,702,293
68	67	2,263,754			67	2,263,754
69	65	1,876,760			65	1,876,760
70	65	1,817,958			65	1,817,958
71	52	1,543,955			52	1,543,955
72	38	1,073,011			38	1,073,011
73	36	1,026,103			36	1,026,103
74	29	737,860			29	737,860
75	29	744,453			29	744,453
76	29	721,475			29	721,475
77	23	525,386			23	525,386
78	28	671,998			28	671,998
79	35	790,390			35	790,390
80	29	585,178			29	585,178
81	26	538,265			26	538,265
82	24	494,488			24	494,488
83	8	184,992			8	184,992
84	8	197,073			8	197,073
85	9	173,248			9	173,248
86	7	107,709			7	107,709
87	1	14,151			1	14,151
88	2	38,796			2	38,796
89						
90	3	51,963			3	51,963
91	1	18,095			1	18,095
92	3	53,171			3	53,171
93						
94						
95	1	17,218			1	17,218
Total	2,413	\$ 78,209,725	57	\$ 1,653,991	2,470	\$ 79,863,716

EXHIBIT VI-12

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES OF BENEFICIARIES
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**FIREFIGHTERS
SURVIVORS AND BENEFICIARIES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
1			1	\$ 2,218	1	\$ 2,218
2			3	6,653	3	6,653
3			1	2,218	1	2,218
4	1	2,218	1	2,218	2	4,435
5	2	4,435	1	2,218	3	6,653
6	1	2,218	1	2,218	2	4,435
7	3	6,653	2	4,435	5	11,088
8	3	6,653	1	2,218	4	8,870
9	6	13,306	1	2,218	7	15,523
10	4	8,870	2	4,435	6	13,306
11	5	11,088	3	6,653	8	17,741
12	3	6,653	4	8,870	7	15,523
13	4	8,870	3	6,653	7	15,523
14	3	6,653	4	8,870	7	15,523
15	6	25,427	7	15,523	13	40,950
16	2	4,435	6	13,306	8	17,741
17	5	11,088	5	11,088	10	22,176
18	6	13,306	8	17,741	14	31,046
19	5	11,088	12	26,611	17	37,699
20	10	22,176	3	6,653	13	28,829
21	3	6,653	10	22,176	13	28,829
22	3	6,653	6	13,306	9	19,958
23	2	4,435	1	2,218	3	6,653
24	1	2,218			1	2,218
25	1	2,218	1	8,131	2	10,349
26						
27						
28						
29						
30						
31			1	8,131	1	8,131
32	1	25,705	1	8,131	2	33,836
33						
34			4	46,502	4	46,502
35			3	37,662	3	37,662
36	1	2,218	1	8,131	2	10,349
37	1	2,218	4	49,367	5	51,585
38	1	2,218	3	40,994	4	43,211
39	1	2,218	1	8,131	2	10,349
40	2	4,435	7	96,691	9	101,127

EXHIBIT VI-12

(Continued)

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES OF BENEFICIARIES
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**FIREFIGHTERS
SURVIVORS AND BENEFICIARIES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
41	1	2,218	5	48,758	6	50,976
42			7	62,691	7	62,691
43	1	2,218	9	99,659	10	101,876
44	2	4,435	8	108,458	10	112,894
45	2	4,435	6	83,009	8	87,444
46	1	2,218	5	40,656	6	42,874
47	2	4,435	9	100,199	11	104,634
48	4	42,735	12	108,618	16	151,354
49			16	169,983	16	169,983
50			22	220,815	22	220,815
51	1	2,218	20	214,426	21	216,644
52	1	2,218	15	163,814	16	166,032
53			16	130,212	16	130,212
54			14	149,436	14	149,436
55	1	2,218	32	397,120	33	399,338
56	1	8,131	28	376,200	29	384,331
57			22	226,383	22	226,383
58	1	8,131	28	297,930	29	306,061
59			42	420,581	42	420,581
60	1	2,218	43	421,537	44	423,755
61			46	531,108	46	531,108
62			40	401,715	40	401,715
63	1	2,218	55	559,350	56	561,568
64			58	560,777	58	560,777
65			58	529,208	58	529,208
66	1	2,218	54	519,700	55	521,918
67			64	554,507	64	554,507
68			66	591,623	66	591,623
69			59	510,516	59	510,516
70			73	640,906	73	640,906
71			62	515,263	62	515,263
72			81	694,641	81	694,641
73			91	772,018	91	772,018
74	1	8,131	128	1,035,694	129	1,043,826
75	1	2,218	99	869,237	100	871,454
76			78	626,877	78	626,877
77			137	1,167,810	137	1,167,810
78			117	1,007,257	117	1,007,257
79	1	2,218	106	928,651	107	930,868
80			127	1,063,228	127	1,063,228

EXHIBIT VI-12

(Continued)

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES OF BENEFICIARIES
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**FIREFIGHTERS
SURVIVORS AND BENEFICIARIES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
81			134	1,078,440	134	1,078,440
82			122	968,193	122	968,193
83			104	837,371	104	837,371
84			90	712,395	90	712,395
85			71	545,609	71	545,609
86			55	440,524	55	440,524
87			62	496,909	62	496,909
88			44	342,988	44	342,988
89			37	287,677	37	287,677
90	1	8,131	41	321,851	42	329,982
91			38	291,707	38	291,707
92			26	208,445	26	208,445
93			20	164,631	20	164,631
94			18	146,362	18	146,362
95			14	108,717	14	108,717
96			8	65,050	8	65,050
97			4	32,525	4	32,525
98			2	16,262	2	16,262
99			4	32,525	4	32,525
100			1	8,131	1	8,131
101						
102						
103			1	8,131	1	8,131
Total	111	\$ 339,282	2,966	\$ 25,537,599	3,077	\$ 25,876,881

EXHIBIT VI-13

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES OF BENEFICIARIES
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**TOTAL
SERVICE RETIREES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
47	2	\$ 63,571			2	\$ 63,571
48	28	959,367	2	81,088	30	1,040,455
49	37	1,321,758	6	231,512	43	1,553,270
50	69	2,571,587	6	224,654	75	2,796,241
51	85	3,186,164	8	313,182	93	3,499,346
52	137	5,521,976	5	197,891	142	5,719,867
53	177	7,092,248	12	489,956	189	7,582,204
54	187	7,649,115	13	484,594	200	8,133,709
55	278	11,073,385	6	256,285	284	11,329,670
56	298	11,830,110	11	465,481	309	12,295,592
57	373	14,404,917	7	271,227	380	14,676,144
58	407	16,377,899	9	343,257	416	16,721,156
59	472	19,514,259	11	460,284	483	19,974,543
60	627	25,426,411	11	479,012	638	25,905,422
61	548	21,506,216	5	175,400	553	21,681,616
62	415	16,427,530	8	279,479	423	16,707,009
63	447	17,561,622	7	277,745	454	17,839,367
64	486	18,520,086	2	55,014	488	18,575,099
65	542	20,268,583	5	212,581	547	20,481,164
66	482	17,791,006	3	128,393	485	17,919,399
67	425	15,428,982	3	90,148	428	15,519,131
68	376	13,436,389			376	13,436,389
69	380	13,258,408			380	13,258,408
70	319	11,284,627	1	42,202	320	11,326,829
71	280	9,516,770	3	75,775	283	9,592,545
72	291	8,990,559	1	33,898	292	9,024,457
73	260	7,912,206	1	38,870	261	7,951,077
74	258	7,810,158	2	31,263	260	7,841,421
75	244	6,568,250	6	185,033	250	6,753,282
76	251	6,831,406	1	21,310	252	6,852,715
77	266	6,991,332	1	25,703	267	7,017,035
78	239	6,149,406			239	6,149,406
79	272	6,644,482	2	40,244	274	6,684,726
80	251	6,147,622			251	6,147,622
81	273	6,494,927	1	22,906	274	6,517,833
82	203	4,529,534			203	4,529,534
83	162	3,522,053			162	3,522,053
84	134	2,731,328	1	9,693	135	2,741,021
85	85	1,743,255			85	1,743,255
86	80	1,768,608	1	21,699	81	1,790,308

EXHIBIT VI-13

(Continued)

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES OF BENEFICIARIES
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**TOTAL
SERVICE RETIREES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
87	57	1,112,246	2	42,478	59	1,154,723
88	45	888,893			45	888,893
89	32	585,023			32	585,023
90	41	835,272			41	835,272
91	21	447,258	2	28,683	23	475,942
92	25	533,012			25	533,012
93	8	141,517			8	141,517
94	6	105,405			6	105,405
95	8	120,518			8	120,518
96	2	33,118			2	33,118
97	1	14,181			1	14,181
98	2	49,233			2	49,233
Total	11,394	\$ 391,693,787	165	\$ 6,136,937	11,559	\$ 397,830,724

EXHIBIT VI-14

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES OF BENEFICIARIES
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**TOTAL
DISABILITY RETIREES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
26	1	\$ 67,539	2	\$ 25,025	3	\$ 92,565
27	1	33,372			1	33,372
28						
29	2	34,833			2	34,833
30	2	54,159	2	58,415	4	112,573
31	1	33,653			1	33,653
32	7	202,906			7	202,906
33	11	307,567	1	36,854	12	344,421
34	6	195,297	5	189,441	11	384,738
35	15	436,148	2	58,666	17	494,814
36	25	746,009	7	195,203	32	941,212
37	24	821,321	5	155,718	29	977,039
38	27	878,689	7	184,077	34	1,062,766
39	41	1,292,689	13	459,986	54	1,752,675
40	61	1,961,173	9	260,925	70	2,222,097
41	44	1,475,299	11	339,904	55	1,815,204
42	55	1,864,269	12	367,286	67	2,231,555
43	73	2,493,231	21	619,667	94	3,112,898
44	62	2,083,125	14	499,154	76	2,582,279
45	58	1,913,055	16	509,325	74	2,422,380
46	84	2,788,462	12	362,644	96	3,151,106
47	80	2,719,509	11	378,345	91	3,097,854
48	85	2,891,526	13	430,285	98	3,321,811
49	121	4,175,194	17	584,655	138	4,759,849
50	150	5,239,900	28	943,563	178	6,183,463
51	132	4,527,545	29	810,502	161	5,338,047
52	140	4,785,885	20	648,746	160	5,434,631
53	176	6,168,008	21	572,768	197	6,740,776
54	189	6,778,144	27	864,928	216	7,643,072
55	205	6,891,476	19	647,881	224	7,539,357
56	225	7,572,089	11	383,578	236	7,955,667
57	195	6,550,030	15	480,304	210	7,030,335
58	220	7,467,553	18	558,479	238	8,026,032
59	227	7,749,630	14	477,419	241	8,227,050
60	306	10,541,626	12	327,845	318	10,869,471
61	246	8,061,277	11	324,764	257	8,386,041
62	185	6,208,254	3	74,974	188	6,283,228
63	178	5,844,410	5	141,005	183	5,985,414
64	228	7,168,302	1	28,996	229	7,197,297
65	198	6,114,380	3	70,930	201	6,185,309

EXHIBIT VI-14

(Continued)

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES OF BENEFICIARIES
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**TOTAL
DISABILITY RETIREES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
66	162	5,141,895	1	31,306	163	5,173,201
67	164	5,173,431	2	54,310	166	5,227,741
68	147	4,650,754			147	4,650,754
69	139	3,966,094	3	122,690	142	4,088,784
70	129	3,602,466	1	22,346	130	3,624,812
71	113	3,246,815			113	3,246,815
72	101	2,694,066			101	2,694,066
73	83	2,212,671			83	2,212,671
74	66	1,636,522			66	1,636,522
75	55	1,335,735	1	25,441	56	1,361,175
76	54	1,298,097			54	1,298,097
77	62	1,450,439			62	1,450,439
78	57	1,286,868			57	1,286,868
79	64	1,383,720			64	1,383,720
80	60	1,261,306	1	19,359	61	1,280,665
81	54	1,083,775			54	1,083,775
82	43	824,183			43	824,183
83	26	526,203			26	526,203
84	18	391,450			18	391,450
85	14	257,359	1	19,138	15	276,497
86	9	139,924			9	139,924
87	3	48,021			3	48,021
88	2	38,796			2	38,796
89	2	40,010			2	40,010
90	3	51,963			3	51,963
91	2	39,799			2	39,799
92	3	53,171			3	53,171
93						
94	1	14,743			1	14,743
95	2	32,121			2	32,121
96	1	13,800			1	13,800
Total	5,725	\$ 181,033,727	427	\$ 13,366,844	6,152	\$ 194,400,571

EXHIBIT VI-15

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES OF BENEFICIARIES
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**TOTAL
SURVIVORS AND BENEFICIARIES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
1			1	\$ 2,218	1	\$ 2,218
2	2	4,435	4	8,870	6	13,306
3	2	4,435	2	4,435	4	8,870
4	3	6,653	3	6,653	6	13,306
5	2	4,435	1	2,218	3	6,653
6	2	4,435	5	11,088	7	15,523
7	4	8,870	8	17,741	12	26,611
8	5	11,088	3	6,653	8	17,741
9	15	43,686	4	8,870	19	52,557
10	6	13,306	3	6,653	9	19,958
11	10	22,176	7	15,523	17	37,699
12	10	22,176	9	19,958	19	42,134
13	15	33,264	9	19,958	24	53,222
14	15	33,264	10	22,176	25	55,440
15	14	43,168	17	37,699	31	80,867
16	12	26,611	14	31,046	26	57,658
17	16	47,318	15	33,264	31	80,582
18	21	46,570	17	37,699	38	84,269
19	17	37,699	23	51,005	40	88,704
20	17	37,699	12	26,611	29	64,310
21	15	33,264	21	46,570	36	79,834
22	9	46,488	20	44,352	29	90,840
23	10	22,176	5	11,088	15	33,264
24	1	2,218	1	2,218	2	4,435
25	1	2,218	1	8,131	2	10,349
26						
27			1	2,218	1	2,218
28	2	4,435			2	4,435
29						
30						
31			2	16,262	2	16,262
32	1	25,705	4	41,359	5	67,064
33	1	2,218	4	26,102	5	28,320
34	1	2,218	9	121,092	10	123,309
35			5	52,916	5	52,916
36	1	2,218	4	29,314	5	31,531
37	2	4,435	5	54,287	7	58,722
38	3	30,142	10	91,490	13	121,632
39	2	4,435	2	16,262	4	20,698
40	6	40,136	19	213,945	25	254,080

EXHIBIT VI-15

(Continued)

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES OF BENEFICIARIES
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**TOTAL
SURVIVORS AND BENEFICIARIES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
41	3	26,450	14	100,478	17	126,928
42			20	212,883	20	212,883
43	2	4,435	32	297,596	34	302,031
44	4	14,784	15	187,107	19	201,891
45	3	6,653	23	227,268	26	233,920
46	4	16,696	20	199,067	24	215,763
47	3	6,653	29	302,031	32	308,684
48	5	44,953	26	209,610	31	254,563
49	1	2,218	44	471,768	45	473,986
50	2	4,435	49	471,259	51	475,694
51	5	32,916	51	526,055	56	558,970
52	1	2,218	39	334,587	40	336,804
53			41	375,439	41	375,439
54			67	755,819	67	755,819
55	1	2,218	86	935,563	87	937,780
56	2	16,262	85	986,922	87	1,003,184
57	2	34,231	61	583,409	63	617,640
58	3	21,182	97	982,091	100	1,003,274
59	1	8,131	124	1,332,410	125	1,340,541
60	1	2,218	124	1,202,880	125	1,205,098
61			101	1,062,734	101	1,062,734
62			93	877,677	93	877,677
63	1	2,218	133	1,347,405	134	1,349,622
64			139	1,366,038	139	1,366,038
65	3	6,653	160	1,480,330	163	1,486,983
66	1	2,218	149	1,454,491	150	1,456,709
67	1	2,218	149	1,372,513	150	1,374,730
68	1	22,705	154	1,369,157	155	1,391,861
69			157	1,422,141	157	1,422,141
70			176	1,550,467	176	1,550,467
71			168	1,473,634	168	1,473,634
72			220	1,926,417	220	1,926,417
73			187	1,652,832	187	1,652,832
74	2	27,076	230	1,916,594	232	1,943,670
75	1	2,218	203	1,733,863	204	1,736,080
76			193	1,650,216	193	1,650,216
77			287	2,447,740	287	2,447,740
78			260	2,171,446	260	2,171,446
79	1	2,218	255	2,142,906	256	2,145,124
80			268	2,242,348	268	2,242,348

EXHIBIT VI-15

(Continued)

**THE NUMBER AND ANNUAL RETIREMENT
ALLOWANCES OF BENEFICIARIES
DISTRIBUTED BY AGE AS OF JANUARY 1, 2008**

**TOTAL
SURVIVORS AND BENEFICIARIES**

Age	Male		Female		Totals	
	Number	Annuities	Number	Annuities	Number	Annuities
81			262	2,092,450	262	2,092,450
82			235	1,835,742	235	1,835,742
83			235	1,915,760	235	1,915,760
84	2	11,220	184	1,458,828	186	1,470,048
85			150	1,164,877	150	1,164,877
86			145	1,144,148	145	1,144,148
87			129	1,023,545	129	1,023,545
88			83	654,691	83	654,691
89			86	666,278	86	666,278
90	1	8,131	85	662,055	86	670,186
91			76	591,361	76	591,361
92			56	452,381	56	452,381
93			41	335,386	41	335,386
94			31	252,067	31	252,067
95			24	190,029	24	190,029
96			14	113,837	14	113,837
97			8	65,050	8	65,050
98			4	32,525	4	32,525
99			5	40,656	5	40,656
100			3	24,394	3	24,394
101			1	8,131	1	8,131
102						
103			1	8,131	1	8,131
Total	300	\$ 1,007,119	6,867	\$ 59,235,456	7,167	\$ 60,242,575