



CONSULTING GROUP

A Defined Benefit
Actuarial Valuation

For:

**Knox County Employee Benefit System
Knox County Board of Education
Retirement Plan**

As of:

January 1, 2008

Prepared by:
The USI Consulting Group



CONSULTING GROUP

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April 21, 2008

CONFIDENTIAL

Knox County Employee Benefit System

RE: KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN

Gentlemen:

We are pleased to present our Actuarial Valuation Report for the Plan Year beginning January 1, 2008. A summary of the principal results of the report is provided for your convenience on pages one through three. Details supporting the cost calculations are also included, as well as other information designed to assist you and your accountants in preparing your reports.

The suggested employer contribution for the fiscal year is \$198,608.

We would be happy to answer any questions you may have regarding this report.

Sincerely,

USI CONSULTING GROUP

Bob Cross, ASA, MAAA
Southeast Managing Director

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**KNOX COUNTY EMPLOYEE BENEFIT SYSTEM
KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN**

VALUATION AS OF 01/01/2008

PRINCIPAL RESULTS OF THE VALUATION

Below is a summary of the principal results of this year's valuation compared with the previous valuation. Amounts for each valuation period reflect the actuarial cost method, assumptions and plan benefits in effect at that time.

	<u>As of January 1, 2007</u>	<u>As of January 1, 2008</u>
<u>CONTRIBUTION LIMITATIONS</u>		
Recommended Contribution	\$ 135,786	\$ 198,608
Percentage of Payroll	2.59%	4.84%
Expected Employee Contribution	\$ 253,006	\$ 198,381
<u>SUPPORTING INFORMATION</u>		
Market Value of Assets	\$ 84,154,462	\$ 83,327,598
Actuarial Value of Assets	\$ 84,154,462	\$ 83,327,598
Present Value of Accumulated Benefits	\$ 77,915,068	\$ 79,917,891
Funding Ratio – Market Value of Assets as a Percentage of Present Value of Accumulated Benefits	108.0%	104.3%
Funding Ratio Discount Rate	7.5%	7.5%
Number of Lives Included in the Valuation	499	497
Present Value of All Future Benefits	\$ 85,735,719	\$ 85,637,574

**KNOX COUNTY EMPLOYEE BENEFIT SYSTEM
KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN**

VALUATION AS OF 01/01/2008

EXECUTIVE SUMMARY

Purpose and Scope

The principal purposes of this actuarial valuation report are:

1. To present our calculation of the Plan contributions under the Knox County Employee Benefit System funding policy,
2. To review plan experience during the year ended December 31, 2007, and the funded status of the plan as of January 1, 2008, and
3. To determine the funded status of accumulated plan benefits, accumulated vested benefits, and plan funding progress in accordance with Governmental Accounting Standards Board Statements No. 25, 27 and other Financial Accounting Standards.

The valuation is based upon employee data and financial information provided by Knox County. This data was not audited or otherwise verified by us other than for tests of reasonable consistency with prior year data.

Actuarial Methods and Assumptions

For the January 1, 2008 plan year, all methods and assumptions remained the same as those used in the January 1, 2007 valuation.

Plan Experience

During 2007 the market value of plan assets decreased from \$84,154,462 to \$83,327,598 with an investment return of approximately 5.25%. This investment performance was below the 7.5% assumption, creating an asset loss of about \$1,838,000. The plan also experienced a liability gain of approximately \$1,600,000, resulting in a net actuarial loss of about \$238,000.

Contribution Requirements

The suggested employer contribution for the 2008 fiscal year is \$198,608. Please see page 6 for more details.

Funding Status

The plan's funding ratio as shown on page one decreased from 108.0% in 2007 to 104.3% in 2008.

**KNOX COUNTY EMPLOYEE BENEFIT SYSTEM
KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN**

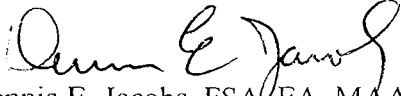
VALUATION AS OF 01/01/2008


**EXECUTIVE SUMMARY
(Continued)**

This report has been prepared in accordance with generally accepted actuarial standards and procedures, and conforms to the Guidelines for Professional Conduct of the American Academy of Actuaries. It is based upon the employee and financial data submitted to USI Consulting Group by the plan sponsor and the retirement plan provisions as outlined herein.

I, Dennis E. Jacobs, FSA, EA, MAAA, am a member of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

USI CONSULTING GROUP


Dennis E. Jacobs, FSA, EA, MAAA
Vice President and Actuary


Jaime Packer
Senior Actuarial Consultant

**KNOX COUNTY EMPLOYEE BENEFIT SYSTEM
KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN**

FINANCIAL STATEMENT AS OF 1/01/2008

ASSETS	<u>01/01/2007</u>	<u>01/01/2008</u>
Cash (and money market funds)	0.00	0.00
Accrued Income	96,831.14	76,734.97
Receivables	0.00	0.00
Investments		
Bond Funds	0.00	0.00
Corporate (debt and equity instruments)	84,057,630.90	83,250,862.65
Real Estate Equity Fund	0.00	0.00
Other - Cash Equivalents	0.00	0.00
Total Investments	84,057,630.90	83,250,862.65
Buildings & Other Property used in Plan Operation	0.00	0.00
Insurance Contracts	0.00	0.00
Other Assets	0.00	0.00
Total Assets	\$ 84,154,462.04	\$ 83,327,597.62
 LIABILITIES AND NET ASSETS		
Payables	0.00	0.00
Acquisition Indebtedness	0.00	0.00
Other Liabilities	0.00	0.00
Total Liabilities	0.00	0.00
 NET ASSETS	 \$ 84,154,462.04	 \$ 83,327,597.62
 STATEMENT OF RECEIPTS AND DISBURSEMENTS		
Net Assets at Beginning of Year		\$ 84,154,462.04
Contributions Received or Receivable		
Employer	135,786.00	
Employees	239,013.62	
Others	0.00	
Total Contributions	0.00	374,799.62
Dividends and Income		2,262,295.42
Other Income		0.00
Net Realized Gain (Loss)		4,901,741.80
Net Unrealized Gain (Loss)		<u>(2,881,831.89)</u>
Total Income		4,657,004.95
Distribution of Benefits		
Directly to Participants or Beneficiaries	4,651,887.34	
Other	0.00	4,651,887.34
Fees and Commissions		831,982.03
Other Expenses		<u>0.00</u>
Total Expenses		5,483,869.37
Net Income (loss)		(826,864.42)
 NET ASSETS AT END OF YEAR		 \$ 83,327,597.62

**KNOX COUNTY EMPLOYEE BENEFIT SYSTEM
KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN**

VALUATION RESULTS AS OF JANUARY 1, 2008

1. PRESENT VALUE OF FUTURE BENEFITS

The value of all projected retirement, death, disability, and vested termination benefits expected to be paid to all current plan participants, discounted to the valuation date with interest, mortality, withdrawal, and disability decrements.

	<u>Lives</u>	<u>Retirement</u>	<u>Death</u>	<u>Withdrawal</u>	<u>Disability</u>	<u>Total</u>
Active	70	18,230,829	188,727	2,443,011	2,107,196	22,969,763
Terminated	21	2,509,414	22,791	0	0	2,532,205
Retired	<u>406</u>	<u>60,135,606</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>60,135,606</u>
Totals	497	80,875,849	211,518	2,443,011	2,107,196	85,637,574

2. ENTRY AGE ACCRUED LIABILITY

The portion of the present value of future benefit attributable to prior normal costs.

Active	21,989,651
Terminated	2,532,205
Retired	<u>60,135,606</u>
Total	84,657,462

3. ACTUARIAL VALUE OF ASSETS

83,327,598

4. UNFUNDED ACCRUED LIABILITY (2 - 3)

1,329,864

5. DEVELOPMENT OF CREDIT BALANCE

(1) Minimum Contribution as of 7/1/2007 - prior year	135,786
(2) Actual Employer Contribution - 7/2007	135,786
(3) Interest on Employer Contribution	0
(4) Credit Balance (2 + 3 - 1)	0

6. ENTRY AGE NORMAL COST

The amount required to fund the present value of benefits as a level percent of pay from entry age to retirement age.

A. Total Normal Cost	281,686
B. Expected Employee Contributions	<u>198,381</u>
C. Employer Normal Cost	83,305

**KNOX COUNTY EMPLOYEE BENEFIT SYSTEM
KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN**

CONTRIBUTION REQUIREMENTS FOR PLAN YEAR ENDING DECEMBER 31, 2008

With recent experience, the Plan now shows an Unfunded Accrued Liability using the Individual Entry Age Normal cost method. The Recommended Employer contribution will be the Plan's Normal Cost reduced by Expected Employee Contributions (see pg. 6) plus a 27 year amortization of the Past Service Base in effect on January 1, 2008 (see below) reduced by the Plan's Credit Balance (also on page 6).

RECOMMENDED PLAN CONTRIBUTION

CHARGES:

(1) Employer Normal Cost		83,305
(2) Outstanding Charge Base	1,329,864	
(3) Amortization of Outstanding Charge Base		108,124
(4) Credit Balance		<u>0</u>
(5) Total Charges = (1) + (3) - (4), not less than zero		191,429
(6) Interest Charge on (1) and (3) and (4)		7,179

Annual Contributions

	<u>2007</u>	<u>2008</u>
Total Recommended Employer Contribution as of Beginning of the Plan Year	130,878	191,429
Total Recommended Employer Contribution as of Beginning of fiscal year starting July 1	135,786	198,608
Expected Employee Contributions for the Plan Year	253,006	198,381

AMORTIZATION SCHEDULE

Description	Year	Initial	Outstanding	Amortization	Years
	Est.	Amount	Balance	Payment	Remaining
Past Service Base	2008	1,329,864	<u>1,329,864</u>	<u>108,124</u>	27
			1,329,864	108,124	

**KNOX COUNTY EMPLOYEE BENEFIT SYSTEM
KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN**

PARTICIPANT DATA AS OF 1/1/2008

Active employees under retirement age	
Number	65
Total annual compensation	4,102,017
Average accrued benefit	2,246.80
Average projected benefit	3,453.43
Average attained age	57.29
Average prior service	34.22
Other active and inactive employees	
Number	5
Average accrued benefit	2,880.69
Average attained age	65.19
Terminated deferred vested, deceased and disabled employees	
Number	21
Average accrued benefit	923.38
Average attained age	58.20
Retired employees, beneficiaries and contingent annuitants	
Number	406
Average monthly benefit	995.11
Average attained age	66.77

RECONCILIATION OF PARTICIPANT STATUS

	<u>Active</u>	<u>Inactive</u>	<u>Deferred Vested</u>	<u>Pay Status</u>	<u>Total</u>
Prior Valuation	92	0	21	386	499
Terminated - vested	(1)	0	1	0	0
Cashed Out	0	0	0	0	0
Death	0	0	0	(7)	(7)
Entered as Beneficiary	0	0	0	2	2
Retired	(21)	0	(1)	22	0
Rehired	0	0	0	0	0
Data Corrections	0	0	0	3	3
Current Valuation	70	0	21	406	497

**KNOX COUNTY EMPLOYEE BENEFIT SYSTEM
KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN**

**SUMMARY OF PLAN PROVISIONS
(Continued)**

Minimum Benefit	The monthly benefit, including 50% of the primary Social Security benefit, shall not be less than \$10 per year of credited service, with a maximum of \$250.
Earnings	Total compensation
Base Earnings	That part of earnings in any calendar year which does not exceed \$4,800.00 per annum.
Excess Earnings	That part of earnings in any calendar year which are in excess of base earnings.
Credited Service	Years and completed calendar months of service as an employee of either the City of Knoxville or Knox County.
Average Earnings	A 3-year arithmetic average determined for the number of full calendar years of credited service during which the earnings were the highest, or number of full calendar years actually completed if less than 3.
Accrued Benefit	Normal retirement benefit based on service and compensation up to the determination date less that benefit accrued under the applicable City of Knoxville retirement plan as of June 30, 1987.
Early Retirement Eligibility	Completion of 25 years of credited service.
Benefit	Upon early retirement, a member may elect to receive either (a) a deferred monthly benefit equal to his accrued benefit commencing at normal retirement date, or (b) a reduced benefit equal to the actuarially equivalent benefit described in (a) above, commencing immediately.
Disability Not In Line of Duty Eligibility	Completion of 15 years of credited service.
Benefit	Accrued benefit, based on credited service at time of disablement, payable immediately, plus a lump sum equal to six times the accrued monthly benefit.

**KNOX COUNTY EMPLOYEE BENEFIT SYSTEM
KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN**

**SUMMARY OF PLAN PROVISIONS
(Continued)**

Disability in Line of Duty

Eligibility Disablement in the course of performance of duty as an employee.

Benefit Accrued benefit, based on credited service projected to age 62, payable immediately and reduced by any workers' compensation benefits paid.

Death Benefit

Eligibility Completion of 15 years of credited service.

Benefit 50% of the monthly benefit that the participant would have been entitled to if he/she had elected the 50% joint and survivor form of payment, payable at the earliest time benefits could have commenced to the participant.

Deferred Vested

Eligibility Completion of 10 years of credited service.

Benefit A deferred monthly benefit equal to the accrued benefit commencing at normal retirement date, determined as of the date of termination, provided the member leaves his contributions in the fund.

**Return of Employee
Contribution**

A minimum of employee contributions with interest is paid on death, termination, or retirement.

**Normal Form
of Annuity**

Life Annuity

**Optional Forms
of Annuity**

Certain and Life, Joint and Survivor, Cash Refund. Such options will be actuarially equivalent to a life annuity.

Employee Contributions

Each employee who is a member shall contribute to the fund an amount equal to (a) plus (b) where:

(a) The contribution rate shall be 3 percent of base earnings, and

(b) The contribution rate shall be 5 percent of excess earnings.

**KNOX COUNTY EMPLOYEE BENEFIT SYSTEM
KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN
SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS**

ACTUARIAL COST METHOD

Individual Entry Age Normal Cost.

Under this method, the annual cost is equal to the normal cost, plus amortization of unfunded accrued liabilities over a fixed period of years selected within the minimum (10 years) and maximum (5 to 30 years) periods permitted by law.

The normal cost is the sum of individual normal costs, determined as a level percentage of compensation which would have been necessary to fund the employee's projected retirement, death and withdrawal benefits, from entry age (the age at which the employee would have entered the plan had it been in effect on his employment date), to his retirement age. Thus, the dollar normal cost is expected to increase with the salary projection assumption.

The actuarial accrued liability is the accumulation, based on the actuarial assumptions, of all assumed prior normal costs. Thus, it represents the amount of reserves, which would be held by the plan, had it always been in effect for the present group of participants and had plan experience followed that predicted by the actuarial assumptions. The unfunded accrued liability is the excess, if any, of the accrued liability over the plan assets.

Actuarial gains and losses arising from differences between plan experience and that predicted by the actuarial assumptions, as measured by the difference between actual and expected unfunded accrued liabilities, are amortized over 5 years.

ACTUARIAL ASSUMPTIONS

Post-Retirement

Mortality - 1983 Group Annuity Mortality Table for Males and Females

Investment Return – 7.5% per annum.

Assumed benefit increases – 2.75% per annum.

Pre-Retirement

Mortality - 1983 Group Annuity Mortality Table for Males and Females

Investment Return – 7.5% per annum.

Salary projection – 4.0% per annum.

**KNOX COUNTY EMPLOYEE BENEFIT SYSTEM
KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN**

**SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS
(Continued)**

ACTUARIAL ASSUMPTIONS (Continued)

Expense loading - None

Retirement age – 63 or immediately if older.

Disability rates – Rates set forth below.

Withdrawal rates – Rates set forth below.

Age	Pre-retirement Decrement Rates					
	Mortality		Withdrawal		Disability	
	Male	Female	Male	Female	Male	Female
20	0.038%	0.032%	0.000%	0.000%	0.000%	0.000%
25	0.046%	0.036%	6.100%	5.925%	0.000%	0.000%
30	0.061%	0.044%	5.850%	5.460%	0.400%	0.400%
35	0.086%	0.057%	5.097%	4.861%	0.400%	0.400%
40	0.124%	0.078%	2.701%	3.891%	0.400%	0.400%
45	0.218%	0.113%	2.060%	3.444%	0.420%	0.420%
50	0.391%	0.193%	2.997%	2.889%	0.730%	0.730%
55	0.613%	0.351%	3.271%	3.015%	1.400%	1.400%
60	0.916%	0.566%	6.537%	3.372%	2.480%	2.480%

ASSET VALUATION

Valuation assets are equal to the Market value of assets.

**KNOX COUNTY EMPLOYEE BENEFIT SYSTEM
KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN**

ACCUMULATED PLAN BENEFITS UNDER FAS 35

Actuarial Present Values of Accumulated Plan Benefits (Accumulated Benefit Obligation):	<u>1/01/2007</u>	<u>1/01/2008</u>
Vested Benefits		
Participants currently receiving payments	55,904,510	60,135,606
Other Participants		
Active Employees	19,643,704	17,250,080
Deceased and Disabled Employees	0	0
Deferred Vested Terminated Employees	<u>2,366,854</u>	<u>2,532,205</u>
Total - Other Participants	<u>22,010,558</u>	<u>19,782,285</u>
Total Vested Benefits	77,915,068	79,917,891
Nonvested Benefits	<u>0</u>	<u>0</u>
Total Actuarial Present Values of Accumulated Plan Benefits	77,915,068	79,917,891
Discount Rate	7.50%	7.50%

**KNOX COUNTY EMPLOYEE BENEFIT SYSTEM
KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN**

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) -- EAN (prior to 1/1/05 -- Aggregate) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
01/01/1997	31,532,498	31,532,498	0	100.00%	16,518,534	0.00%
01/01/1998	55,425,760	55,425,760	0	100.00%	16,280,062	0.00%
01/01/1999	62,622,721	62,622,721	0	100.00%	15,714,131	0.00%
01/01/2000	70,243,735	70,243,735	0	100.00%	14,392,249	0.00%
01/01/2001	69,634,862	69,634,862	0	100.00%	14,009,264	0.00%
01/01/2002	72,917,044	72,917,044	0	100.00%	13,254,219	0.00%
01/01/2003	71,458,839	71,458,839	0	100.00%	12,286,006	0.00%
01/01/2004	73,472,465	73,472,465	0	100.00%	11,014,729	0.00%
01/01/2005	74,889,828	82,120,286	7,230,458	91.20%	7,595,733	95.19%
01/01/2006	75,174,360	83,066,476	7,892,116	90.50%	6,274,664	125.78%
01/01/2007	84,154,462	84,362,290	207,828	99.75%	5,236,764	3.97%
01/01/2008	83,327,598	84,657,462	1,329,864	98.43%	4,102,017	32.42%

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ended June 30	Annual Required Contribution	Actual Contribution	Percentage Contributed
1997	2,797,910	697,248	24.92%
1998	2,522,434	17,366,919	688.50%
1999	773,683	778,642	100.64%
2000	357,275	343,534	96.15%
2001	0	400,000	N/A
2002	344,411	600,000	174.21%
2003	412,445	600,000	145.47%
2004	784,838	784,838	100.00%
2005	881,447	881,447	100.00%
2006	739,370	739,370	100.00%
2007	771,772	771,772	100.00%
2008	135,786	135,786	100.00%

**KNOX COUNTY EMPLOYEE BENEFIT SYSTEM
KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN**

GOVERNMENT ACCOUNTING STANDARDS BOARD STATEMENT No. 27

	<u>06/30/1999</u>	<u>06/30/2000</u>	<u>06/30/2001</u>	<u>06/30/2002</u>	<u>06/30/2003</u>	<u>06/30/2004</u>	<u>06/30/2005</u>	<u>06/30/2006</u>	<u>06/30/2007</u>	<u>06/30/2008</u>
1. NPO: Net Pension Obligation/(Asset) at beginning of period	4,411,099	4,376,410	4,360,656	3,931,267	3,649,183	3,437,034	3,413,870	3,385,016	3,356,407	3,328,039
2. Annual Pension Cost:										
a. Annual Required										
Contribution (ARC)	773,683	357,275	0	344,411	412,445	784,838	881,447	739,370	771,772	135,786
b. Interest on NPO	352,888	350,113	348,852	314,501	291,935	274,963	256,040	253,876	251,731	249,603
c. Adjustments to ARC *	(382,617)	(379,608)	(378,242)	(340,997)	(316,529)	(298,127)	(284,894)	(282,486)	(280,098)	(277,731)
d. Total = (a)+(b)+(c)	743,954	327,780	(29,389)	317,916	387,851	761,674	852,594	710,761	743,404	107,658
3. Contributions made	778,642	343,534	400,000	600,000	600,000	784,838	881,447	739,370	771,772	135,786
4. Increase in NPO = (2)(d)-(3)	(34,688)	(15,754)	(429,389)	(282,084)	(212,149)	(23,164)	(28,853)	(28,609)	(28,368)	(28,128)
5. NPO at end of period = (1)+(4)	4,376,410	4,360,656	3,931,267	3,649,183	3,437,034	3,413,870	3,385,016	3,356,407	3,328,039	3,299,911
Amortization Period:	25	25	25	25	25	25	25	25	25	25
Interest Rate:	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	7.50%	7.50%	7.50%	7.50%

* The adjustment is a level dollar amortization of the NPO at beginning of period.

KNOX COUNTY EMPLOYEE BENEFIT SYSTEM KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN

EXHIBIT I

EMPLOYEE CENSUS AS OF 01/01/2008

This exhibit shows the basic employee census data used in the valuation.

**KNOX COUNTY EMPLOYEE BENEFIT SYSTEM KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN
EMPLOYEE CENSUS AS OF 01/01/2008**

SSN	Name	Sex	Status	Date of Birth	Date of Hire	Date of Participation	Normal Retirement Date	Annual Compensation
xxx-xx-0520	Acuff, Deborah S	Female	Continuing Active	08/27/1951	08/28/1973	08/28/1973	09/01/2013	\$65,179.56
xxx-xx-7170	Akers, Philip D	Male	Continuing Active	10/01/1949	10/04/1971	10/04/1971	10/01/2011	\$54,999.98
xxx-xx-1095	Andrews, James H	Male	Continuing Active	06/21/1950	09/10/1973	09/10/1973	07/01/2012	\$77,167.29
xxx-xx-9116	Armstrong, Geraldine H	Female	Continuing Active	12/18/1947	12/07/1970	12/07/1970	01/01/2010	\$55,783.34
xxx-xx-5223	Ayres, Priscilla P	Female	Continuing Active	12/25/1952	08/26/1975	08/26/1975	01/01/2015	\$49,761.63
* xxx-xx-4556	Backiel, Stephen D	Male	Continuing Active	08/01/1944	08/13/1979	08/13/1979	08/01/2006	\$68,538.24
xxx-xx-9698	Barnes, Sharon M	Female	Continuing Active	07/04/1954	08/30/1976	08/30/1976	08/01/2016	\$49,491.63
xxx-xx-9315	Benton, Willie S	Female	Continuing Active	08/01/1948	08/22/1972	08/22/1972	08/01/2010	\$65,955.79
xxx-xx-9026	Burnett, Barbara	Female	Continuing Active	07/25/1954	08/30/1976	08/30/1976	08/01/2016	\$66,807.28
xxx-xx-0486	Bussell, Karen J	Female	Continuing Active	06/25/1952	08/16/1976	08/16/1976	07/01/2014	\$66,805.39
xxx-xx-8445	Carmichael, Dell A	Female	Continuing Active	03/20/1949	01/20/1976	01/20/1976	04/01/2011	\$51,033.34
xxx-xx-3525	Clabo, Stephen S	Male	Continuing Active	11/29/1947	10/29/1970	10/29/1970	12/01/2009	\$61,027.82
* xxx-xx-9265	Cole, Ammie R	Female	Continuing Active	01/14/1944	08/24/1971	08/24/1971	02/01/2006	\$62,583.57
xxx-xx-8888	Cole, Constance M	Female	Continuing Active	07/04/1950	02/02/1972	02/02/1972	08/01/2012	\$66,972.60
xxx-xx-2365	Cooper, Delene K	Female	Continuing Active	03/26/1953	08/30/1976	08/30/1976	04/01/2015	\$51,550.01
xxx-xx-3390	Copple, Mary R	Female	Continuing Active	10/25/1953	08/26/1975	08/26/1975	11/01/2015	\$53,999.99
xxx-xx-8426	Cordell, Rebecca A	Female	Continuing Active	10/05/1948	11/01/1976	11/01/1976	11/01/2010	\$48,491.63
* xxx-xx-3725	Davis, Barbara J	Female	Continuing Active	06/29/1942	08/25/1964	08/25/1964	07/01/2004	\$62,143.29
xxx-xx-3116	Dixon, David L	Male	Continuing Active	10/29/1953	08/26/1975	08/26/1975	11/01/2015	\$52,033.34
xxx-xx-5771	Ewing, Arlah P	Female	Continuing Active	07/28/1951	08/30/1976	08/30/1976	08/01/2013	\$51,033.34
xxx-xx-2599	Foster, Mamosa	Female	Continuing Active	04/23/1949	07/06/1971	07/06/1971	05/01/2012	\$91,265.90

* Approaching or Attained NRD

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KNOX COUNTY EMPLOYEE BENEFIT SYSTEM KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN

EMPLOYEE CENSUS AS OF 01/01/2008

SSN	Name	Sex	Status	Date of Birth	Date of Hire	Date of Participation	Normal Retirement Date	Annual Compensation
xxx-xx-1724	Garner, Margaret G	Female	Continuing Active	05/28/1947	08/25/1970	08/25/1970	06/01/2009	\$48,491.63
xxx-xx-1347	Griffey, Anjel C	Female	Continuing Active	06/14/1952	10/06/1975	10/06/1975	07/01/2014	\$49,229.13
xxx-xx-6940	Grubb, Patricia W	Female	Continuing Active	03/28/1954	08/30/1976	08/30/1976	04/01/2016	\$57,533.32
xxx-xx-2448	Guion, Sandra L	Female	Continuing Active	09/30/1953	09/20/1976	09/20/1976	10/01/2015	\$53,083.33
xxx-xx-9423	Handly, Linda P	Female	Continuing Active	07/22/1947	08/25/1970	08/25/1970	08/01/2009	\$54,107.79
xxx-xx-3620	Harbin-Hankins, Brenda G	Female	Continuing Active	09/18/1949	08/24/1971	08/24/1971	10/01/2011	\$94,626.44
xxx-xx-7388	Hedgepeth, Edwin S	Male	Continuing Active	03/31/1948	01/04/1971	01/04/1971	04/01/2010	\$98,531.42
xxx-xx-1198	Hembree, Karen A	Female	Continuing Active	09/13/1952	08/27/1974	08/27/1974	10/01/2014	\$94,708.40
xxx-xx-3402	Henry, Deborah H	Female	Continuing Active	03/12/1952	08/27/1974	08/27/1974	04/01/2014	\$51,842.63
xxx-xx-1858	Humphrey, Mary B	Female	Continuing Active	07/23/1947	08/25/1970	08/25/1970	08/01/2009	\$53,033.32
xxx-xx-2622	Ingle, Saundra S	Female	Continuing Active	08/21/1953	01/24/1976	01/24/1976	09/01/2015	\$53,466.62
xxx-xx-2501	Jones, Allan R	Male	Continuing Active	10/01/1950	08/22/1972	08/22/1972	10/01/2012	\$78,189.79
xxx-xx-4635	Kerns, Trula R	Female	Continuing Active	12/28/1953	08/30/1976	08/30/1976	01/01/2016	\$51,033.34
xxx-xx-8361	Knight, Lenora J	Female	Continuing Active	09/13/1953	08/30/1976	08/30/1976	10/01/2015	\$69,905.78
xxx-xx-8836	Kuhlman, Beverley K	Female	Continuing Active	03/09/1953	08/29/1977	08/29/1977	04/01/2015	\$52,645.84
xxx-xx-4870	Lindsay, Christophe D	Male	Continuing Active	01/02/1954	08/30/1976	08/30/1976	02/01/2016	\$75,335.24
xxx-xx-8124	Mash, Wanda S	Female	Continuing Active	11/27/1947	08/25/1970	08/25/1970	12/01/2009	\$48,959.63
xxx-xx-0334	Masterson, Martha W	Female	Continuing Active	09/30/1948	09/16/1974	09/16/1974	10/01/2010	\$56,447.76
* xxx-xx-7042	Mccook, John E	Male	Continuing Active	07/03/1946	08/23/1976	08/23/1976	08/01/2008	\$102,930.45
* xxx-xx-2872	Mitchell, Robert M	Male	Continuing Active	02/12/1946	08/27/1974	08/27/1974	03/01/2008	\$62,874.82
xxx-xx-4927	Mullins, Susan T	Female	Continuing Active	02/26/1950	02/07/1972	02/07/1972	03/01/2012	\$50,842.63

* Approaching or Attained NRD

Approaching or Attained Age 70 1/2

KNOX COUNTY EMPLOYEE BENEFIT SYSTEM KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN

EMPLOYEE CENSUS AS OF 01/01/2008

SSN	Name	Sex	Status	Date of Birth	Date of Hire	Date of Participation	Normal Retirement Date	Annual Compensation
xxx-xx-4923	Mynatt, Sandra B	Female	Continuing Active	05/17/1951	08/26/1975	08/26/1975	06/01/2013	\$48,491.63
xxx-xx-3927	Naessig, Judith K	Female	Continuing Active	05/02/1951	08/27/1974	08/27/1974	06/01/2013	\$51,199.07
xxx-xx-4349	Noey, Carolyn G	Female	Continuing Active	03/14/1947	10/22/1973	10/22/1973	04/01/2009	\$54,533.32
xxx-xx-9054	Phillips, Connie S	Female	Continuing Active	01/04/1948	08/24/1971	08/24/1971	02/01/2010	\$53,691.29
xxx-xx-2317	Prater, Mary A	Female	Continuing Active	10/27/1950	08/22/1972	08/22/1972	11/01/2012	\$52,533.34
xxx-xx-5064	Rogers, Glenda R	Female	Continuing Active	09/24/1949	12/07/1971	12/07/1971	10/01/2011	\$51,033.34
xxx-xx-2242	Ross, John E	Male	Continuing Active	08/09/1952	08/26/1975	08/26/1975	09/01/2014	\$47,433.68
* xxx-xx-1090	Scimonelli Jr, Frank J	Male	Continuing Active	09/10/1946	08/22/1972	08/22/1972	10/01/2008	\$75,727.51
xxx-xx-4130	Shavers, Sherone G	Female	Continuing Active	09/08/1947	10/05/1970	10/05/1970	10/01/2009	\$66,915.64
xxx-xx-3283	Slabbekorn, Janet M	Female	Continuing Active	10/10/1947	08/24/1971	08/24/1971	11/01/2009	\$53,257.50
xxx-xx-7003	Smith, Charlotte H	Female	Continuing Active	03/13/1948	01/28/1970	01/28/1970	04/01/2010	\$57,210.20
xxx-xx-9206	Smith, M Ray	Male	Continuing Active	06/08/1947	08/27/1974	08/27/1974	07/01/2009	\$60,366.26
xxx-xx-8645	Stooksbury, Stanley F	Male	Continuing Active	04/04/1953	08/30/1976	08/30/1976	05/01/2015	\$52,533.34
* # xxx-xx-6388	Thacker, Jimmie	Male	Continuing Active	05/24/1938	08/24/1971	08/24/1971	06/01/2000	\$95,830.29
xxx-xx-1551	Thomas, Beckye J	Female	Continuing Active	12/20/1951	02/11/1974	02/11/1974	01/01/2014	\$48,491.63
xxx-xx-6160	Thompson, Rosemary	Female	Continuing Active	08/18/1950	08/22/1972	08/22/1972	09/01/2012	\$57,309.73
xxx-xx-1619	Toppins, Rebecca B	Female	Continuing Active	08/22/1952	08/26/1975	08/26/1975	09/01/2014	\$55,908.32
xxx-xx-1955	Treece, Rebecca M	Female	Continuing Active	12/19/1953	08/30/1976	08/30/1976	01/01/2016	\$53,510.84
xxx-xx-2318	Waddell, Leland H	Male	Continuing Active	01/08/1950	01/02/1973	01/02/1973	02/01/2012	\$62,098.62
xxx-xx-8946	Wallace, Leonard E	Male	Continuing Active	08/27/1947	08/26/1969	08/26/1969	09/01/2009	\$52,033.34
xxx-xx-9061	Ward, Richard G	Male	Continuing Active	08/29/1953	08/30/1976	08/30/1976	09/01/2015	\$80,785.27

* Approaching or Attained NRD

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KNOX COUNTY EMPLOYEE BENEFIT SYSTEM KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN

EMPLOYEE CENSUS AS OF 01/01/2008

SSN	Name	Sex	Status	Date of Birth	Date of Hire	Date of Participation	Normal Retirement Date	Annual Compensation
xxx-xx-2278	Warren, Harry R	Male	Continuing Active	11/26/1952	08/27/1974	08/27/1974	12/01/2014	\$48,491.63
xxx-xx-3261	Warwick, William E	Male	Continuing Active	12/12/1947	06/02/1975	06/02/1975	01/01/2010	\$55,934.27
* xxx-xx-9509	Werner, Roberta A	Female	Continuing Active	07/28/1944	08/23/1976	08/23/1976	08/01/2006	\$98,025.00
xxx-xx-7963	Williams, Christine A	Female	Continuing Active	01/09/1952	08/26/1975	08/26/1975	02/01/2014	\$94,708.40
xxx-xx-8521	Wilson, Harriet L	Female	Continuing Active	08/13/1947	08/22/1972	08/22/1972	09/01/2009	\$48,541.63
xxx-xx-6979	Womack, Jacqueline	Female	Continuing Active	12/28/1953	08/26/1975	08/26/1975	01/01/2016	\$53,033.32
xxx-xx-1779	Young, Lynette M	Female	Continuing Active	06/23/1953	08/30/1976	08/30/1976	07/01/2015	\$71,294.61

* Approaching or Attained NRD

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KNOX COUNTY EMPLOYEE BENEFIT SYSTEM KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN

EXHIBIT II

TERMINATED VESTED EMPLOYEE BENEFITS AS OF 01/01/2008

Shown in this Exhibit are accrued benefits for deferred vested employees.

KNOX COUNTY EMPLOYEE BENEFIT SYSTEM KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN

TERMINATED VESTED EMPLOYEE BENEFITS AS OF 01/01/2008

SSN	Name	Sex	Date of Birth	Date of Hire	Date of Termination	Normal Retirement Date	Monthly Accrued Benefit
xxx-xx-1181	Considine, Kathy S	Female	10/24/1951	01/26/1973	12/31/1990	11/01/2014	\$562.07
xxx-xx-9741	Darling, Diane L	Female	03/28/1953	09/27/1976	05/26/1998	04/01/2015	\$1,127.83
xxx-xx-2841	Dietz, Kathryn A	Female	09/07/1949	08/24/1971	06/30/1989	10/01/2011	\$400.11
xxx-xx-6933	Grimes, Bennie P	Female	07/16/1953	08/29/1977	06/30/1988	08/01/2015	\$118.55
xxx-xx-0200	Harrell, Betty G	Female	02/20/1952	04/29/1974	06/30/1994	03/01/2014	\$722.23
xxx-xx-8006	Hernandez, Arlene M	Female	03/01/1948	08/24/1981	08/31/2003	03/01/2010	\$1,150.02
xxx-xx-1820	Houston, Elizabeth R	Female	04/12/1952	08/27/1974	10/15/1993	05/01/2014	\$746.53
xxx-xx-6817	Leslie, Margaret E	Female	04/02/1947	08/26/1974	06/05/1997	05/01/2009	\$752.20
xxx-xx-3268	Massey-Cox, Margaret	Female	06/27/1947	10/04/1971	04/28/1989	07/01/2009	\$511.81
xxx-xx-0749	Menasco, Linda	Female	11/05/1947	10/25/1971	12/19/2003	12/01/2009	\$2,619.08
xxx-xx-9375	Monday, Carolyn K	Female	07/11/1953	08/27/1974	05/24/1996	08/01/2015	\$168.92
xxx-xx-9073	Morgan, Sandra W	Female	12/02/1946	08/27/1968	06/30/1998	01/01/2009	\$399.04
* xxx-xx-8262	Nance, Alfred L	Male	03/19/1946	08/27/1974	11/01/2005	04/01/2008	\$1,608.51
xxx-xx-8637	Pippin, Geraldine L	Female	12/17/1950	08/27/1974	08/24/2001	01/01/2013	\$1,268.51
xxx-xx-5605	Robertson, Ina L	Female	02/08/1948	08/24/1971	01/28/2000	03/01/2010	\$1,149.41
xxx-xx-9417	Rothwell, Jean M	Female	02/19/1952	08/30/1976	06/30/1989	03/01/2014	\$297.47
xxx-xx-3832	Rozelle, Terry L	Male	04/27/1948	08/24/1971	09/01/2003	05/01/2010	\$1,807.44
xxx-xx-4051	Sanders, Royce A	Female	04/23/1948	08/29/1978	09/01/2003	05/01/2010	\$1,239.60
xxx-xx-3942	Scott, Karen M	Female	08/24/1953	08/30/1976	02/11/1988	09/01/2015	\$69.80
* xxx-xx-2756	Waldrip, Diana D	Female	08/07/1946	02/08/1971	08/25/2000	09/01/2008	\$1,397.07

* Approaching or Attained NRD

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KNOX COUNTY EMPLOYEE BENEFIT SYSTEM KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN

EXHIBIT III

RETIRED EMPLOYEE BENEFITS AS OF 01/01/2008

Shown in this Exhibit are benefits in pay status for retired employees and beneficiaries of deceased employees.

**KNOX COUNTY EMPLOYEE BENEFIT SYSTEM KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN
 RETIRED EMPLOYEE BENEFITS AS OF 01/01/2008**

SSN	Name	Sex	Date of Birth	Benefit Start Date	Monthly Retirement Benefit	Form of Benefit
xxx-xx-1883	Aldmon, Dorothy D	Female	05/05/1932	07/01/1994	\$622.00	Life Annuity
xxx-xx-2340	Alfaro, Nell R	Female	03/01/1942	06/01/2004	\$1,784.79	Life Annuity
xxx-xx-9554	Andrews, Patricia A	Female	02/13/1940	03/01/2002	\$901.50	Life Annuity
xxx-xx-7726	Andrews, Vicki H	Female	01/15/1951	02/01/2006	\$1,435.04	Life Annuity
xxx-xx-1992	Armstrong, Earl	Male	05/01/1940	06/01/2002	\$1,326.75	Life Annuity
xxx-xx-4891	Arnold, Emma T	Female	01/01/1929	07/01/1993	\$666.20	Life Annuity
xxx-xx-8251	Arnwine, Earlene S	Female	01/02/1945	08/01/2005	\$1,130.04	Life Annuity
xxx-xx-0804	Askew, Volena L	Female	06/22/1941	01/01/2005	\$954.08	Life Annuity
xxx-xx-2589	Atkins, Gwendolyn B	Female	11/17/1936	06/01/1999	\$976.57	100% Joint & Survivor
xxx-xx-7775	Avriett, Patty P	Female	11/13/1947	06/01/2005	\$1,080.08	10 year Certain & Life
xxx-xx-9363	Bailey, Annie M	Female	06/09/1933	06/01/1999	\$1,401.75	50% Joint & Survivor
xxx-xx-9252	Baker, Barbara E	Female	07/13/1937	08/01/2000	\$1,206.08	Life Annuity
xxx-xx-2960	Baldwin, Charles A	Female	10/22/1938	07/01/1992	\$275.99	Life Annuity
xxx-xx-9953	Baldwin, Edward	Male	03/22/1939	06/01/1996	\$501.88	Life Annuity
xxx-xx-3594	Baldwin, James R	Male	08/20/1934	10/01/1993	\$446.71	Life Annuity
xxx-xx-2751	Bales Jr, Walter H	Male	06/17/1938	06/01/2000	\$1,138.21	100% Joint & Survivor
xxx-xx-8524	Ballenger, Anne J	Female	08/25/1935	06/01/1997	\$864.32	Life Annuity
xxx-xx-4267	Banks, Elven K	Male	10/27/1951	01/01/2001	\$1,448.66	Life Annuity
xxx-xx-3777	Banks, Janie H	Female	03/08/1942	06/01/2001	\$897.91	Life Annuity
xxx-xx-6921	Barger, Billy J	Male	03/07/1943	10/01/2000	\$691.46	100% Joint & Survivor
xxx-xx-6980	Barnes, Janice W	Female	05/18/1947	11/01/2000	\$1,038.21	Life Annuity

**KNOX COUNTY EMPLOYEE BENEFIT SYSTEM KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN
 RETIRED EMPLOYEE BENEFITS AS OF 01/01/2008**

SSN	Name	Sex	Date of Birth	Benefit Start Date	Monthly Retirement Benefit	Form of Benefit
xxx-xx-5497	Barnett, Copplen	Female	10/09/1934	02/01/1997	\$239.35	Life Annuity
xxx-xx-4587	Baum, Charles	Male	11/10/1937	08/01/1992	\$244.19	75% Joint & Survivor
xxx-xx-4890	Bayless, Jay A	Male	09/22/1933	07/01/1994	\$658.16	Life Annuity
xxx-xx-7573	Bean, E Paul	Male	11/24/1945	01/01/2004	\$1,840.23	100% Joint & Survivor
xxx-xx-3233	Bean, James R	Male	01/26/1950	02/01/2005	\$729.48	100% Joint & Survivor
xxx-xx-9484	Beck, Mary R	Female	10/19/1929	01/01/1992	\$545.87	Life Annuity
xxx-xx-3031	Bell, Eleanor S	Female	01/21/1940	02/02/2002	\$1,159.51	Life Annuity
xxx-xx-3412	Bell, Gregory A	Male	03/10/1948	06/01/2005	\$836.27	Life Annuity
xxx-xx-5199	Bell, Margaret G	Female	10/09/1932	07/01/1994	\$687.66	Life Annuity
xxx-xx-1825	Bennett, Joannetta B	Female	01/17/1944	06/01/2004	\$1,506.03	Life Annuity
xxx-xx-0779	Berry, Betty P	Female	08/01/1930	08/01/1992	\$381.20	Life Annuity
xxx-xx-0964	Best, Gary Dean	Male	01/08/1938	07/01/1993	\$734.16	Life Annuity
xxx-xx-4754	Bibee, Martha S	Female	10/22/1944	06/01/2004	\$1,225.27	Life Annuity
xxx-xx-1770	Bible, Alvah B	Male	01/24/1949	06/01/2004	\$716.58	Life Annuity
xxx-xx-1528	Biggs, Morgan H	Male	01/09/1935	07/01/1995	\$661.03	Life Annuity
xxx-xx-7441	Bird, Ann C	Female	12/18/1928	01/01/1991	\$354.67	Life Annuity
xxx-xx-2492	Black, John A	Male	05/22/1949	02/01/2007	\$1,027.12	Life Annuity
xxx-xx-0347	Black, Robert E	Male	11/02/1942	06/01/2005	\$1,458.93	100% Joint & Survivor
xxx-xx-0167	Bolus, Margaret A	Female	08/23/1933	07/01/1994	\$642.52	Life Annuity
xxx-xx-7198	Branam, Charles E	Male	08/30/1943	09/01/2003	\$1,522.15	Life Annuity
xxx-xx-2310	Branner, Sarah C	Female	09/09/1940	06/01/2002	\$1,270.63	Life Annuity

**KNOX COUNTY EMPLOYEE BENEFIT SYSTEM KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN
 RETIRED EMPLOYEE BENEFITS AS OF 01/01/2008**

SSN	Name	Sex	Date of Birth	Benefit Start Date	Monthly Retirement Benefit	Form of Benefit
xxx-xx-9623	Brewer, Cynthia C	Female	07/26/1947	01/02/2004	\$918.19	Life Annuity
xxx-xx-3923	Brock, Ruby J	Female	02/26/1930	01/01/1996	\$644.53	100% Joint & Survivor
xxx-xx-3808	Brooks, Lillian	Female	05/14/1932	07/01/1994	\$702.41	Life Annuity
xxx-xx-2614	Brown, Joyce U	Female	05/09/1934	07/01/1993	\$478.61	Life Annuity
xxx-xx-6266	Brown, Robert E	Male	10/15/1940	06/01/1999	\$919.50	Life Annuity
xxx-xx-0103	Bryant, Allene Jones	Female	02/28/1928	07/01/1993	\$660.47	Life Annuity
xxx-xx-4247	Bunker, Elizabeth	Female	02/16/1948	07/01/2006	\$1,412.24	Life Annuity
xxx-xx-1378	Burke, Judy O	Female	04/02/1947	06/01/2004	\$928.49	Life Annuity
xxx-xx-4396	Burkett, Beverly	Female	07/21/1962	10/01/2006	\$464.44	Life Annuity
xxx-xx-3036	Burnett, Kathy G	Female	04/29/1950	06/01/2005	\$804.51	Life Annuity
xxx-xx-4231	Bush, Helen H	Female	12/13/1946	07/01/2005	\$1,082.68	Life Annuity
xxx-xx-7707	Bush, Jerry A	Male	09/26/1949	10/01/2004	\$1,351.69	Life Annuity
xxx-xx-9180	Butturini, Shirley M	Female	12/29/1934	01/01/1997	\$708.29	100% Joint & Survivor
xxx-xx-3481	Byerley, Robert M	Male	06/27/1933	01/01/1999	\$1,093.25	50% Joint & Survivor
xxx-xx-9500	Byers, Dianne W	Female	03/08/1938	06/01/2000	\$1,160.99	Life Annuity
xxx-xx-0813	Cannon Sr, Henry	Male	07/22/1928	06/01/1996	\$698.55	50% Joint & Survivor
xxx-xx-5473	Caputo, Phyllis B	Female	05/01/1942	05/01/2004	\$1,325.46	Life Annuity
xxx-xx-7236	Carnes, Beverly C	Female	08/21/1942	01/01/2001	\$724.17	Life Annuity
xxx-xx-3990	Carpenter, Alice	Female	10/11/1943	07/01/1999	\$1,778.78	Life Annuity
xxx-xx-6301	Carroll, James	Male	10/16/1930	07/01/2006	\$2.03	Life Annuity
xxx-xx-2738	Carroll, Judy C	Female	03/16/1941	01/01/2002	\$1,378.34	Life Annuity

**KNOX COUNTY EMPLOYEE BENEFIT SYSTEM KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN
 RETIRED EMPLOYEE BENEFITS AS OF 01/01/2008**

SSN	Name	Sex	Date of Birth	Benefit Start Date	Monthly Retirement Benefit	Form of Benefit
xxx-xx-2911	Carter, Janice W	Female	09/21/1938	10/01/1999	\$1,095.88	Life Annuity
xxx-xx-7373	Carter, Phillip C	Male	07/12/1942	02/01/1992	\$440.80	Life Annuity
xxx-xx-4149	Carter, Roy Duane	Male	11/03/1934	07/01/1994	\$509.52	100% Joint & Survivor
xxx-xx-4007	Cartwright, Patricia L	Female	11/04/1947	06/01/2004	\$896.11	Life Annuity
xxx-xx-4988	Casado, Ricardo L	Male	06/16/1935	03/01/1998	\$1,374.81	75% Joint & Survivor
xxx-xx-9044	Chandler, Carolyn D	Female	06/22/1944	02/01/2005	\$1,592.74	Life Annuity
xxx-xx-8124	Cheatham, Charles A	Male	03/02/1951	07/01/2007	\$1,983.25	Life Annuity
xxx-xx-9995	Cherry, Gussie L	Female	07/16/1946	07/01/2004	\$1,582.68	Life Annuity
xxx-xx-3439	Christian, Carolyn K	Female	02/23/1944	06/01/2000	\$720.60	Life Annuity
xxx-xx-3569	Christian, Joseph D	Male	10/21/1935	06/01/1998	\$1,521.36	Life Annuity
xxx-xx-1288	Clapp, Ruth	Female	12/21/1927	01/01/1989	\$332.68	Life Annuity
xxx-xx-5342	Clark, Janice C	Female	10/16/1941	06/01/2007	\$1,290.73	100% Joint & Survivor
xxx-xx-8308	Cody, Ernestine	Female	12/05/1950	07/01/2007	\$1,009.81	Life Annuity
xxx-xx-8826	Cole, Lydia L	Female	01/31/1945	01/01/2007	\$1,743.65	Life Annuity
xxx-xx-5822	Coleman, Helen M	Female	10/14/1947	07/01/1991	\$355.02	Life Annuity
xxx-xx-5736	Collins, Terry L	Male	11/16/1949	06/01/2003	\$676.51	Life Annuity
xxx-xx-4048	Comeaux, Barbara W	Female	09/15/1944	06/01/2004	\$1,328.34	Life Annuity
xxx-xx-9987	Conley, Joan S	Female	10/30/1933	06/01/1999	\$1,281.48	Life Annuity
xxx-xx-1937	Cook, Ellen S	Female	07/01/1939	01/01/1991	\$242.75	Life Annuity
xxx-xx-7275	Core, Robert A	Male	07/30/1946	06/01/2001	\$835.69	Life Annuity
xxx-xx-4152	Corum, Cynthia	Female	10/15/1951	06/01/2007	\$887.07	50% Joint & Survivor

**KNOX COUNTY EMPLOYEE BENEFIT SYSTEM KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN
 RETIRED EMPLOYEE BENEFITS AS OF 01/01/2008**

SSN	Name	Sex	Date of Birth	Benefit Start Date	Monthly Retirement Benefit	Form of Benefit
xxx-xx-9105	Cowan Jr, Carl R	Male	06/15/1945	06/01/2003	\$984.44	Life Annuity
xxx-xx-0910	Cowan, Caroline K	Female	08/04/1944	02/01/2001	\$688.79	Life Annuity
xxx-xx-4843	Cox, Janice B	Female	03/13/1948	06/01/2004	\$1,383.75	Life Annuity
xxx-xx-9994	Cox, Phyllis D	Female	02/20/1936	06/01/1998	\$1,094.91	Life Annuity
xxx-xx-8656	Craig, Barbara F	Female	02/09/1940	09/01/2001	\$1,255.81	Life Annuity
xxx-xx-9597	Craig, Edward R	Male	09/27/1938	06/01/2000	\$1,075.16	Life Annuity
xxx-xx-7589	Crawley, Nancy S	Female	10/14/1943	06/01/2002	\$1,075.71	Life Annuity
xxx-xx-9903	Crosland, William T	Male	05/27/1946	02/01/2004	\$1,466.94	100% Joint & Survivor
xxx-xx-9460	Cross, Jeannette M	Female	05/19/1927	07/01/1989	\$232.42	Life Annuity
xxx-xx-7350	Cross, Marie G	Female	03/19/1947	06/01/2002	\$1,149.46	Life Annuity
xxx-xx-6976	Cunningham, Jackie	Male	11/01/1930	11/01/1992	\$355.73	100% Joint & Survivor
xxx-xx-6031	Daniel, Carolyn A	Female	07/10/1943	04/01/2006	\$1,773.35	Life Annuity
xxx-xx-2324	Davenport, Shirley	Female	08/27/1937	03/01/1999	\$996.08	15 Year Certain & Life
xxx-xx-4130	Davidson, Marilyn C	Female	03/27/1950	07/01/2007	\$2,091.75	Life Annuity
xxx-xx-9586	Davis, Blenza B	Female	06/19/1943	06/30/2001	\$2,360.85	Life Annuity
xxx-xx-6379	Davis, Clifford E	Male	07/21/1934	10/01/1993	\$989.83	100% Joint & Survivor
xxx-xx-3809	Davis, Myra	Female	02/02/1964	10/01/2006	\$464.44	Life Annuity
xxx-xx-1889	Dent, Joseph	Male	04/02/1945	07/01/2004	\$1,528.28	100% Joint & Survivor
xxx-xx-4347	Doak, Rita M	Female	10/25/1945	01/01/2001	\$740.65	Life Annuity
xxx-xx-9020	Dobbs, John	Male	08/11/1938	01/01/2001	\$1,649.82	100% Joint & Survivor
xxx-xx-2684	Douthat, Billy J	Male	04/07/1932	05/01/1993	\$1,050.66	100% Joint & Survivor

**KNOX COUNTY EMPLOYEE BENEFIT SYSTEM KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN
 RETIRED EMPLOYEE BENEFITS AS OF 01/01/2008**

SSN	Name	Sex	Date of Birth	Benefit Start Date	Monthly Retirement Benefit	Form of Benefit
xxx-xx-9709	Dye, Wynona D	Female	09/20/1937	01/01/2000	\$1,007.39	100% Joint & Survivor
xxx-xx-0914	Edwards, Joyce L	Female	03/05/1944	01/01/2003	\$992.24	Life Annuity
xxx-xx-8919	Ellis, William R	Male	09/14/1940	01/01/2000	\$901.55	Life Annuity
xxx-xx-0038	Ellison, Margaret R	Female	10/24/1943	11/01/2005	\$796.43	100% Joint & Survivor
xxx-xx-5457	Fabian, Robert	Male	10/01/1936	04/01/1998	\$992.81	Life Annuity
xxx-xx-7544	Falin, Gary L	Male	09/22/1947	06/01/1999	\$446.10	100% Joint & Survivor
xxx-xx-6060	Farkas, Alice	Female	09/04/1936	08/01/1999	\$1,066.67	Life Annuity
xxx-xx-1894	Fitchpatrick, Patricia W	Female	08/29/1940	06/01/2002	\$1,693.10	Life Annuity
xxx-xx-0722	Fitzgerald, Louella	Female	01/12/1946	06/01/2003	\$904.91	Life Annuity
xxx-xx-6289	Fleenor, Judy A	Female	10/11/1946	06/01/2006	\$1,548.56	Life Annuity
xxx-xx-6224	Floyd, Betty W	Female	08/09/1945	08/01/1999	\$515.48	Life Annuity
xxx-xx-4077	Forester, Sandra K	Female	09/17/1946	02/01/2004	\$1,716.34	Life Annuity
xxx-xx-2743	Foster, John B	Male	02/01/1949	06/01/2004	\$842.60	100% Joint & Survivor
xxx-xx-3930	Franklin, Henry L	Male	06/10/1929	07/01/1991	\$100.76	100% Joint & Survivor
xxx-xx-8147	Fretwell, William R	Male	11/27/1939	06/01/2001	\$1,335.56	50% Joint & Survivor
xxx-xx-4263	Gaiter, Margaret	Female	09/12/1925	07/01/2006	\$10.48	75% Joint & Survivor
xxx-xx-0768	Gallman, Jacqueline H	Female	02/16/1947	06/01/2006	\$1,344.07	Life Annuity
xxx-xx-1326	George, David	Male	07/12/1946	02/01/2003	\$1,290.84	Life Annuity
xxx-xx-2766	Gibson, Jerry A	Male	08/24/1946	06/01/2006	\$1,101.19	50% Joint & Survivor
xxx-xx-6117	Gilreath, Jennifer E	Female	11/07/1950	06/01/2006	\$940.99	Life Annuity
xxx-xx-7861	Gladson, Ira R	Male	06/10/1930	10/01/1993	\$1,988.14	Life Annuity

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SSN	Name	Sex	Date of Birth	Benefit Start Date	Monthly Retirement Benefit	Form of Benefit
xxx-xx-5421	Glasper, Richard	Male	08/09/1951	09/01/2002	\$1,310.23	Life Annuity
xxx-xx-3014	Glidewell, Madge L	Female	05/27/1934	06/01/1996	\$307.23	Life Annuity
xxx-xx-7684	Goddard, Glenna D	Female	01/10/1943	06/01/2004	\$1,193.80	100% Joint & Survivor
xxx-xx-9786	Goodman, Carolyn	Female	01/30/1930	08/01/1994	\$815.69	100% Joint & Survivor
xxx-xx-9514	Goss, Laura	Female	10/01/1939	06/01/2001	\$1,251.54	Life Annuity
xxx-xx-1871	Graham, Connie C	Female	08/04/1949	07/01/2005	\$1,498.19	Life Annuity
xxx-xx-4276	Graham, Donald	Male	02/13/1947	09/01/2005	\$2,145.48	Life Annuity
xxx-xx-3469	Gray, Martha S	Female	07/08/1948	01/01/2004	\$838.04	Life Annuity
xxx-xx-0928	Greene, William F	Male	08/22/1944	09/01/2000	\$574.40	15 Year Certain & Life
xxx-xx-1023	Groves, Patricia G	Female	06/22/1944	01/01/2004	\$2,418.90	Life Annuity
xxx-xx-9288	Grubbs, Barbara E	Female	02/25/1942	07/01/1994	\$267.70	Life Annuity
xxx-xx-8430	Guy, Eugenia A	Female	06/13/1940	06/01/2002	\$1,316.71	Life Annuity
xxx-xx-3706	Hall, Martha R	Female	07/07/1943	08/01/1996	\$366.90	Life Annuity
xxx-xx-1560	Hamilton, Paul	Male	10/28/1944	01/01/2001	\$838.73	Life Annuity
xxx-xx-0988	Hardin, Max	Male	07/24/1934	02/01/2001	\$564.37	Life Annuity
xxx-xx-3346	Harness, Christine S	Female	05/04/1938	06/01/2003	\$1,438.99	75% Joint & Survivor
xxx-xx-7360	Harper, Frances R	Female	12/08/1943	06/01/2000	\$1,152.76	Life Annuity
xxx-xx-0872	Harris, Brendalyn T	Female	11/24/1948	05/01/2006	\$904.96	Life Annuity
xxx-xx-7179	Harris, Nina J	Female	10/11/1928	05/01/2004	\$327.34	Life Annuity
xxx-xx-1654	Harris, Polly Anna	Female	03/21/1929	07/01/1993	\$697.98	Life Annuity
xxx-xx-4590	Hartsell, James R	Male	07/22/1934	08/01/1996	\$753.29	50% Joint & Survivor

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SSN	Name	Sex	Date of Birth	Benefit Start Date	Monthly Retirement Benefit	Form of Benefit
xxx-xx-7516	Hawes, Florine B	Female	07/14/1938	06/01/1991	\$303.63	Life Annuity
xxx-xx-6742	Heifner, Zoe L	Female	01/15/1932	01/01/1994	\$700.99	Life Annuity
xxx-xx-7980	Helms, John C	Male	09/12/1949	06/01/2005	\$837.24	100% Joint & Survivor
xxx-xx-3593	Hembree, Julia L	Female	01/22/1948	06/01/2004	\$808.56	Life Annuity
xxx-xx-1084	Henderson, Lula	Female	04/16/1929	06/01/1991	\$468.23	Life Annuity
xxx-xx-9579	Henson, Donald L	Male	02/04/1941	06/01/1999	\$670.37	50% Joint & Survivor
xxx-xx-8484	Hicks, Robin	Female	11/10/1958	10/01/2006	\$464.44	Life Annuity
xxx-xx-2451	Hicks, Sandra	Female	06/28/1949	10/01/2006	\$464.44	Life Annuity
xxx-xx-3499	Hicks-Townsend, Joan	Female	06/29/1937	07/01/1999	\$390.21	Life Annuity
xxx-xx-7949	Hill, Alice C	Female	08/26/1934	09/01/1997	\$708.03	100% Joint & Survivor
xxx-xx-3721	Hill, Mary B	Female	12/06/1926	01/01/1989	\$150.58	Life Annuity
xxx-xx-4343	Hill, Sheryl J	Female	10/14/1948	01/01/2005	\$902.10	Life Annuity
xxx-xx-6605	Hitt, John C	Male	08/27/1942	06/01/2004	\$1,507.17	Life Annuity
xxx-xx-5147	Holleman, Belva B	Female	10/22/1928	03/01/1992	\$989.17	Life Annuity
xxx-xx-7058	Holmes, Wanda R	Female	12/15/1932	01/01/1993	\$440.02	Life Annuity
xxx-xx-8439	Holt, Larry W	Male	04/24/1952	06/01/2007	\$878.16	Life Annuity
xxx-xx-0240	Hooker, Cloyd T	Male	11/11/1932	07/01/1992	\$472.80	Life Annuity
xxx-xx-3125	Hope, Edgar	Male	02/09/1929	03/01/1991	\$228.63	Life Annuity
xxx-xx-8361	Huffaker, Mary A	Female	08/24/1941	09/01/1998	\$572.25	Life Annuity
xxx-xx-0348	Hughes, Betty Jo	Female	12/11/1930	01/01/1993	\$646.29	Life Annuity
xxx-xx-7187	Hundley, Beverly T	Female	06/20/1944	01/01/2007	\$1,336.56	15 Year Certain & Life

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SSN	Name	Sex	Date of Birth	Benefit Start Date	Monthly Retirement Benefit	Form of Benefit
xxx-xx-8245	Huntsinger, David R	Male	07/04/1939	07/01/1999	\$1,903.81	Life Annuity
xxx-xx-0941	Hutchinson, Helen B	Female	06/07/1933	02/01/2007	\$423.08	Life Annuity
xxx-xx-0941	Hutchinson, Helen B	Female	06/07/1933	07/01/1998	\$1,135.65	Life Annuity
xxx-xx-9895	Hyder, Dorothy M	Female	08/24/1939	09/01/2001	\$100.98	Life Annuity
xxx-xx-3406	Hylton, Josie K	Female	12/19/1931	01/01/1994	\$675.22	100% Joint & Survivor
xxx-xx-3765	Ingle, Bill D	Male	08/01/1947	03/01/2004	\$1,231.77	Life Annuity
xxx-xx-4310	Irvine, Nancy N	Female	10/23/1932	06/01/1997	\$881.09	100% Joint & Survivor
xxx-xx-9969	Jackson Jr, Roger M	Male	09/27/1937	10/01/1999	\$1,150.67	Life Annuity
xxx-xx-9958	Jackson, Harold R	Male	10/04/1944	06/01/2003	\$879.19	100% Joint & Survivor
xxx-xx-1554	Jackson, Joyce B	Female	02/20/1945	06/01/2004	\$1,082.64	Life Annuity
xxx-xx-7766	Jackson, Pamela P	Female	01/26/1951	06/01/2006	\$853.07	Life Annuity
xxx-xx-0466	James, Sylvia L	Female	06/21/1938	06/01/2004	\$1,719.29	15 Year Certain & Life
xxx-xx-9350	Jarboe, Phyllis J	Female	10/07/1935	01/01/1999	\$1,145.71	Life Annuity
xxx-xx-7130	Jennings, Martha D	Female	11/27/1937	12/01/2000	\$1,260.42	Life Annuity
xxx-xx-1717	Johnson, Emma B	Female	09/09/1941	06/01/2003	\$1,468.47	Life Annuity
xxx-xx-6070	Johnson, Evelyn O	Female	06/04/1932	07/01/1994	\$521.22	100% Joint & Survivor
xxx-xx-9073	Johnson, Shirley R	Female	06/04/1936	01/01/1998	\$1,996.83	Life Annuity
xxx-xx-9673	Jones, Agatha I	Female	03/19/1930	06/01/1996	\$714.59	100% Joint & Survivor
xxx-xx-7509	Jones, Benjamin R	Male	12/14/1936	06/01/1999	\$888.19	75% Joint & Survivor
xxx-xx-8650	Jones, Carolyn B	Female	10/27/1943	01/01/2004	\$1,311.17	Life Annuity
xxx-xx-2291	Jones, Delores	Female	10/17/1950	06/01/2006	\$952.73	Life Annuity

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SSN	Name	Sex	Date of Birth	Benefit Start Date	Monthly Retirement Benefit	Form of Benefit
xxx-xx-4658	Jones, Margie M	Female	12/24/1947	01/01/2001	\$523.41	Life Annuity
xxx-xx-0387	Jones, Marilyn H	Female	10/13/1935	06/01/1998	\$883.84	100% Joint & Survivor
xxx-xx-1010	Jones, Martha C	Female	11/08/1940	05/01/2000	\$821.95	Life Annuity
xxx-xx-5202	Jones, Patricia M	Female	05/31/1937	06/01/1999	\$896.71	Life Annuity
xxx-xx-0835	Karnes, Betty M	Female	03/03/1933	07/01/1995	\$674.92	Life Annuity
xxx-xx-8718	Keith, Ellen C	Female	11/26/1946	06/01/2005	\$1,148.53	Life Annuity
xxx-xx-9507	Kendrick, Gloria J	Female	04/30/1943	05/01/2005	\$1,284.65	Life Annuity
xxx-xx-0565	Kenney, Dorothy H	Female	03/03/1933	07/01/1995	\$654.02	Life Annuity
xxx-xx-1507	Kenney, Phyllis	Female	03/12/1928	04/01/1990	\$248.56	Life Annuity
xxx-xx-5473	Kenny, Dana R	Female	12/07/1950	07/01/2006	\$818.95	Life Annuity
xxx-xx-1201	Kensinger, Margaret	Female	12/25/1938	06/01/1997	\$724.20	Life Annuity
xxx-xx-3761	Kent, Charles R	Male	03/28/1943	12/01/2003	\$711.11	Life Annuity
xxx-xx-9022	Kern, Richard J	Male	12/13/1928	02/01/1995	\$791.76	75% Joint & Survivor
xxx-xx-5154	Kerns, Brenda L	Female	04/04/1948	06/01/2004	\$805.72	Life Annuity
xxx-xx-2644	Kirk Jr, Ambros	Male	06/29/1941	02/01/2005	\$1,319.95	100% Joint & Survivor
xxx-xx-0908	Kivett, Margaret	Female	08/10/1927	01/01/1993	\$740.99	Life Annuity
xxx-xx-5919	Knable, Susie E	Female	06/12/1946	01/01/2004	\$1,034.69	Life Annuity
xxx-xx-2948	Knutsen, Kristen E	Female	06/27/1946	06/01/2004	\$1,108.04	Life Annuity
xxx-xx-8637	Lanauze, Roberta W	Female	10/16/1950	07/01/2006	\$1,915.06	Life Annuity
xxx-xx-1936	Lasorsa, Michele A	Male	12/01/1934	06/01/1997	\$1,075.12	Life Annuity
xxx-xx-5468	Lawson, Shirley F	Female	03/13/1942	06/01/2004	\$1,442.60	50% Joint & Survivor

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SSN	Name	Sex	Date of Birth	Benefit Start Date	Monthly Retirement Benefit	Form of Benefit
xxx-xx-8555	Layman, Clyde E	Male	12/07/1942	10/01/2004	\$1,486.14	Life Annuity
xxx-xx-4433	Lecoultre, David G	Male	03/03/1933	07/01/1995	\$783.93	Life Annuity
xxx-xx-3984	Lecoultre, Margie H	Female	11/25/1937	06/01/2000	\$2,269.25	Life Annuity
xxx-xx-5213	Ledden, Martha	Female	02/14/1937	03/01/2001	\$1,150.82	50% Joint & Survivor
xxx-xx-9112	Littlejohn, Patricia A	Female	08/16/1947	07/01/2006	\$2,056.53	Life Annuity
xxx-xx-4521	Long, Sandra D	Female	07/20/1940	06/01/1998	\$1,173.60	Life Annuity
xxx-xx-2410	Loy, Anne C	Female	09/22/1938	10/01/2001	\$2,332.13	Life Annuity
xxx-xx-5339	Lynch, Mildred C	Female	09/21/1928	07/01/1994	\$825.15	Life Annuity
xxx-xx-6239	Madgett, Carl	Male	12/26/1929	07/01/1992	\$479.21	50% Joint & Survivor
xxx-xx-6414	Mahoney, Gary D	Male	03/18/1948	01/01/2004	\$1,503.11	Life Annuity
xxx-xx-6028	Majors Jr, Conrad	Male	11/19/1936	01/01/1999	\$987.78	75% Joint & Survivor
xxx-xx-0247	Malcolm, Arleen B	Female	01/28/1933	02/01/1995	\$1,186.44	Life Annuity
xxx-xx-6598	Maloy, Sandra M	Female	02/22/1940	06/01/2002	\$1,570.21	Life Annuity
xxx-xx-4794	Manas, Elizabeth A	Female	07/05/1944	04/01/1999	\$540.63	Life Annuity
xxx-xx-8019	Maxwell, Alex L	Male	02/04/1932	02/01/1994	\$472.74	Life Annuity
xxx-xx-5337	Mayfield, Dexter W	Male	02/02/1931	07/01/1994	\$711.37	Life Annuity
xxx-xx-1662	Mccook, Jennie J	Female	10/31/1947	06/01/2007	\$1,389.13	100% Joint & Survivor
xxx-xx-9473	Mccoy, Charles R	Male	07/06/1936	09/01/1996	\$797.70	100% Joint & Survivor
xxx-xx-7704	Mccurry, Frances	Female	10/19/1943	05/01/2007	\$618.88	Life Annuity
xxx-xx-7195	Mccurry, Michael W	Male	08/01/1942	06/01/2002	\$1,137.03	Life Annuity
xxx-xx-0901	Mcdaniel, Hannah B	Female	08/09/1939	01/01/1999	\$776.06	Life Annuity

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SSN	Name	Sex	Date of Birth	Benefit Start Date	Monthly Retirement Benefit	Form of Benefit
xxx-xx-8099	Mcduffey, Katherine S	Female	04/12/1948	06/01/2006	\$980.99	Life Annuity
xxx-xx-4799	Mckenzie, Alice B	Female	04/23/1949	06/01/2005	\$914.81	Life Annuity
xxx-xx-8565	Mcmanahan, Dennis W	Male	02/20/1945	03/01/2002	\$1,235.65	75% Joint & Survivor
xxx-xx-6452	Mcmanus, Mary Jean	Female	11/23/1929	07/01/1993	\$509.25	5 Year Certain & Life
xxx-xx-2810	Mcmillan, Linnie P	Female	06/02/1940	06/01/2002	\$1,808.47	Life Annuity
xxx-xx-3240	Mcneely, Sonja R	Female	03/24/1946	10/01/2005	\$1,716.99	Life Annuity
xxx-xx-8981	Mcnett Jr, William P	Male	09/01/1937	09/01/1999	\$470.45	50% Joint & Survivor
xxx-xx-6630	Mcnett, Alison	Female	03/22/1938	04/01/2000	\$144.07	Life Annuity
xxx-xx-3373	Meadows, Carolyn S	Female	07/08/1940	08/01/2002	\$764.68	Life Annuity
xxx-xx-2317	Mears, Rouselle S	Female	05/30/1938	06/01/1999	\$924.64	Life Annuity
xxx-xx-9617	Merritt, Nancy R	Female	02/16/1946	01/01/2004	\$1,918.03	Life Annuity
xxx-xx-5531	Miller, Brenda B	Female	07/13/1946	02/01/2004	\$1,004.67	Life Annuity
xxx-xx-6422	Miller, Ethel E	Female	07/09/1937	06/01/1999	\$1,086.60	Life Annuity
xxx-xx-5148	Miller, Mary B	Female	04/14/1938	06/01/2000	\$1,438.27	50% Joint & Survivor
xxx-xx-4925	Milligan, Deborah F	Female	10/07/1950	11/01/2005	\$725.59	Life Annuity
xxx-xx-0837	Minor, Carroll T	Female	09/02/1931	10/01/1993	\$660.80	Life Annuity
xxx-xx-1537	Mischlich, Charlene N	Female	10/06/1941	06/01/2003	\$1,553.85	Life Annuity
xxx-xx-7732	Modica, Nevona B	Female	02/21/1934	11/01/1992	\$260.78	Life Annuity
xxx-xx-9223	Moore, Mae Blanche	Female	05/20/1933	07/01/1995	\$665.14	Life Annuity
xxx-xx-8972	Morgan, Theresa C	Female	01/06/1937	06/01/2001	\$1,715.83	Life Annuity
xxx-xx-4642	Morris, Elizabeth W	Female	09/07/1938	10/01/1999	\$826.60	Life Annuity

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SSN	Name	Sex	Date of Birth	Benefit Start Date	Monthly Retirement Benefit	Form of Benefit
xxx-xx-7677	Mullins, Patsy W	Female	02/21/1948	06/01/2002	\$705.04	Life Annuity
xxx-xx-5012	Muncey, Patricia W	Female	04/20/1940	06/01/2002	\$1,379.34	Life Annuity
xxx-xx-7131	Murray, Janet A	Female	01/27/1945	08/01/2006	\$1,699.91	Life Annuity
xxx-xx-2898	Murray, Richard R	Male	01/13/1949	06/01/2004	\$1,415.18	Life Annuity
xxx-xx-2495	Murrin, Sandra C	Female	11/02/1949	06/01/2005	\$1,018.79	100% Joint & Survivor
xxx-xx-8137	Myers, Barbara W	Female	12/28/1936	06/01/1999	\$1,193.47	Life Annuity
xxx-xx-5356	Myers, Imogene C	Female	09/10/1931	01/01/1994	\$504.01	Life Annuity
xxx-xx-0098	Myers, Sandra K	Female	11/08/1945	07/01/2006	\$1,439.41	Life Annuity
xxx-xx-6504	Nabors, Dian Z	Female	11/26/1948	06/01/2005	\$851.39	50% Joint & Survivor
xxx-xx-9875	Nations, Agnes E	Female	11/10/1934	05/01/1991	\$93.79	Life Annuity
xxx-xx-6646	New Iii,, William R	Male	08/09/1940	07/01/2002	\$2,221.96	Life Annuity
xxx-xx-0523	Nicely, Vivian J	Female	06/25/1932	07/01/1993	\$522.48	Life Annuity
xxx-xx-6609	Noah, Edna P	Female	01/20/1938	08/01/1998	\$922.95	Life Annuity
xxx-xx-0665	Noah, Glenn A	Male	07/15/1945	06/01/2005	\$1,110.70	Life Annuity
xxx-xx-5862	Norman, Margaret L	Female	05/28/1942	06/01/2004	\$732.68	Life Annuity
xxx-xx-5365	Oakes, Carol E	Female	04/08/1936	06/01/1998	\$945.69	Life Annuity
xxx-xx-3679	Offutt, Cynthia D	Female	07/29/1941	06/01/2003	\$1,532.48	Life Annuity
xxx-xx-3516	Ogle Jr, Albert	Male	02/02/1936	07/01/1994	\$454.33	Life Annuity
xxx-xx-6249	Ott, Suzanne M	Female	08/26/1945	06/01/2006	\$672.07	Life Annuity
xxx-xx-9771	Overbey, Lewis E	Male	01/28/1943	06/01/2005	\$1,457.95	50% Joint & Survivor
xxx-xx-4324	Overton, Barbara E	Female	11/11/1930	06/01/1991	\$361.07	Life Annuity

**KNOX COUNTY EMPLOYEE BENEFIT SYSTEM KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN
 RETIRED EMPLOYEE BENEFITS AS OF 01/01/2008**

SSN	Name	Sex	Date of Birth	Benefit Start Date	Monthly Retirement Benefit	Form of Benefit
xxx-xx-4989	Padial, Anita L	Female	07/18/1943	07/01/1999	\$2,131.04	Life Annuity
xxx-xx-9975	Page, Carol P	Female	07/01/1944	06/01/2003	\$1,298.13	Life Annuity
xxx-xx-5725	Parker, Martha M	Female	05/09/1943	07/01/1995	\$277.41	Life Annuity
xxx-xx-7873	Parrott, Donna S	Female	05/30/1933	07/01/1999	\$2,144.42	50% Joint & Survivor
xxx-xx-5356	Payne, Elinor P	Female	04/24/1937	06/01/1999	\$1,209.97	Life Annuity
xxx-xx-6767	Pennycuff, Mary J	Female	07/09/1944	06/01/2005	\$1,360.72	Life Annuity
xxx-xx-8088	Perrin, Diane O	Female	06/17/1945	06/01/2003	\$711.22	100% Joint & Survivor
xxx-xx-0037	Pettit, Carolyn J	Female	11/01/1943	06/01/2004	\$1,417.87	Life Annuity
xxx-xx-7395	Phelps, John R	Male	10/13/1946	06/01/2004	\$799.55	100% Joint & Survivor
xxx-xx-4260	Phibbs, Molly S	Female	02/21/1933	11/01/1996	\$1,008.45	Life Annuity
xxx-xx-7261	Pittman, Sue	Female	04/01/1948	12/01/2001	\$1,121.73	Life Annuity
xxx-xx-9910	Pollard, David M	Male	04/13/1943	06/01/2005	\$1,807.14	Life Annuity
xxx-xx-0691	Pollard, E Jane	Female	06/22/1946	06/01/2005	\$1,170.26	Life Annuity
xxx-xx-3826	Poppen, Yvonne M	Female	11/27/1950	01/01/2006	\$865.14	Life Annuity
xxx-xx-9175	Porter, Mamie	Female	08/07/1944	06/01/2006	\$1,497.90	Life Annuity
xxx-xx-1345	Prater, Gary S	Male	02/22/1951	12/01/1998	\$736.72	Life Annuity
xxx-xx-3867	Pressley, Nancy R	Female	01/29/1953	01/01/2004	\$1,308.52	Life Annuity
xxx-xx-6729	Pressley, Sue C	Female	02/26/1936	12/01/2000	\$1,353.56	Life Annuity
xxx-xx-7105	Privette, Carroll R	Male	07/17/1948	02/01/2004	\$1,450.80	Life Annuity
xxx-xx-6399	Pyne, John R	Male	07/02/1946	02/01/2004	\$1,737.82	50% Joint & Survivor
xxx-xx-8338	Radford, Carol D	Female	03/31/1940	06/01/2002	\$1,173.14	Life Annuity

**KNOX COUNTY EMPLOYEE BENEFIT SYSTEM KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN
 RETIRED EMPLOYEE BENEFITS AS OF 01/01/2008**

SSN	Name	Sex	Date of Birth	Benefit Start Date	Monthly Retirement Benefit	Form of Benefit
xxx-xx-1600	Rainwater, Pamela F	Female	12/04/1941	06/01/2002	\$1,496.65	Life Annuity
xxx-xx-4495	Raley, Gary E	Male	02/18/1951	06/01/2006	\$691.66	Life Annuity
xxx-xx-1362	Randolph, Zelma P	Female	02/04/1945	06/01/2003	\$887.37	Life Annuity
xxx-xx-7522	Rash, Howard F	Male	12/19/1943	01/01/2006	\$2,101.53	Life Annuity
xxx-xx-6548	Rathbone, Judy	Female	07/18/1942	06/01/2004	\$1,471.44	Life Annuity
xxx-xx-4748	Rawls, Reba	Female	04/09/1927	07/01/1989	\$333.15	Life Annuity
xxx-xx-9888	Redwine, Juanita	Female	09/10/1936	10/01/1998	\$245.31	Life Annuity
xxx-xx-5989	Riddle, Joyce A	Female	07/12/1944	06/01/2004	\$1,531.11	Life Annuity
xxx-xx-2411	Ridenour, David	Male	03/18/1941	07/01/1998	\$873.24	Life Annuity
xxx-xx-5012	Roback, Bertha S	Female	01/27/1943	06/01/1999	\$708.49	Life Annuity
xxx-xx-2841	Roberts, John L	Male	12/15/1940	06/01/2003	\$750.73	50% Joint & Survivor
xxx-xx-0756	Rogers, Ann H	Female	03/24/1947	06/01/1999	\$443.17	Life Annuity
xxx-xx-9460	Rogers, Carolyn L	Female	01/28/1951	06/01/2007	\$965.46	Life Annuity
xxx-xx-5219	Roseberry, Bobby L	Male	04/13/1937	01/01/1993	\$659.02	Life Annuity
xxx-xx-3408	Ross, Miriam J	Female	07/25/1937	06/01/1999	\$1,095.57	Life Annuity
xxx-xx-0481	Russell, Ann S	Female	01/03/1943	06/01/2002	\$1,152.49	Life Annuity
xxx-xx-9721	Sabo, Joe C	Male	12/30/1947	07/01/2006	\$1,043.86	Life Annuity
xxx-xx-9465	Sage, Larry L	Male	12/01/1945	06/01/2004	\$1,001.22	50% Joint & Survivor
xxx-xx-7700	Scheidt, Frances B	Female	12/03/1927	01/01/1990	\$306.49	Life Annuity
xxx-xx-5544	Scott, Carol L	Female	11/04/1941	05/01/2004	\$1,549.97	Life Annuity
xxx-xx-7729	Searcy, Delores F	Female	04/05/1933	06/01/1995	\$793.67	Life Annuity

**KNOX COUNTY EMPLOYEE BENEFIT SYSTEM KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN
 RETIRED EMPLOYEE BENEFITS AS OF 01/01/2008**

SSN	Name	Sex	Date of Birth	Benefit Start Date	Monthly Retirement Benefit	Form of Benefit
xxx-xx-8203	Selby, Shirley	Female	03/11/1951	06/01/2007	\$879.57	Life Annuity
xxx-xx-0914	Sellers, Sue	Female	06/29/1944	07/01/1991	\$142.61	Life Annuity
xxx-xx-8094	Sexton, David R	Male	11/18/1940	07/01/1994	\$612.63	Life Annuity
xxx-xx-5824	Seymour, Susan T	Female	02/22/1946	06/01/2004	\$1,031.44	Life Annuity
xxx-xx-2572	Shanklin, Sara P	Female	03/19/1943	10/01/2004	\$1,347.89	Life Annuity
xxx-xx-1193	Sharp, Katherine	Female	06/24/1948	11/01/2003	\$936.06	Life Annuity
xxx-xx-8231	Shockley, Patricia H	Female	08/29/1937	04/01/1998	\$2,416.67	Life Annuity
xxx-xx-3957	Simpson, Charles P	Male	10/10/1939	06/01/2000	\$1,287.64	100% Joint & Survivor
xxx-xx-2592	Simpson, Mary F	Female	05/13/1937	06/01/2000	\$1,098.95	50% Joint & Survivor
xxx-xx-1921	Simpson, Thomas D	Male	09/05/1944	10/01/2002	\$872.06	Life Annuity
xxx-xx-6129	Sissom, Charlotte C	Female	11/13/1937	07/01/1999	\$1,203.71	Life Annuity
xxx-xx-8032	Slone, Jimmy D	Male	09/10/1947	06/01/2007	\$1,229.52	Life Annuity
xxx-xx-9291	Smith, Eula M	Female	09/15/1939	05/01/1988	\$58.89	Life Annuity
xxx-xx-0872	Smith, Frances W	Female	06/02/1941	06/01/2003	\$1,410.71	Life Annuity
xxx-xx-9702	Smith, Harry C	Male	07/13/1949	01/01/2007	\$888.00	50% Joint & Survivor
xxx-xx-7025	Smith, James E	Male	02/20/1942	06/01/2000	\$883.34	Life Annuity
xxx-xx-1505	Smith, Mildred P	Female	07/10/1939	06/01/2001	\$1,854.49	Life Annuity
xxx-xx-6505	Smith, Stephen A	Male	08/07/1949	02/01/2002	\$505.31	100% Joint & Survivor
xxx-xx-9639	Southern, Velma K	Female	03/19/1951	03/01/2007	\$885.84	100% Joint & Survivor
xxx-xx-5893	Sparks, Betty W	Female	10/05/1947	05/01/2004	\$1,967.65	Life Annuity
xxx-xx-1254	Sparks, Harry (PPT - Ja	Male	07/08/1938	10/01/1998	\$900.11	Life Annuity

**KNOX COUNTY EMPLOYEE BENEFIT SYSTEM KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN
 RETIRED EMPLOYEE BENEFITS AS OF 01/01/2008**

SSN	Name	Sex	Date of Birth	Benefit Start Date	Monthly Retirement Benefit	Form of Benefit
xxx-xx-1254	Sparks, Harry Y	Male	07/08/1938	11/01/1991	\$220.66	Life Annuity
xxx-xx-7780	Staley, John D	Male	06/25/1939	07/01/1996	\$958.19	100% Joint & Survivor
xxx-xx-9497	Steed, Ann H	Female	08/20/1932	09/01/1994	\$622.15	Life Annuity
xxx-xx-1586	Stephens, Charles R	Male	06/06/1949	06/01/2004	\$796.32	Life Annuity
xxx-xx-0976	Stewart, Margaret M	Female	10/29/1949	06/01/2007	\$1,099.60	Life Annuity
xxx-xx-6419	Stivers, Jewell S	Female	01/19/1930	07/01/1992	\$482.15	50% Joint & Survivor
xxx-xx-6560	Stocks, Jane F	Female	06/16/1946	01/01/2004	\$1,385.29	Life Annuity
xxx-xx-0994	Stokes, Beverly W	Female	03/04/1948	07/01/2007	\$1,197.66	50% Joint & Survivor
xxx-xx-7201	Stooksbury, John R	Male	01/28/1949	02/01/2004	\$1,370.14	100% Joint & Survivor
xxx-xx-2260	Stooksbury, Katherine	Female	10/02/1937	07/01/1994	\$381.67	Life Annuity
xxx-xx-1039	Struder, Patricia B	Female	01/10/1936	03/01/1998	\$1,042.27	Life Annuity
xxx-xx-1608	Styles, Elizabeth R	Female	05/02/1933	07/01/1996	\$778.81	Life Annuity
xxx-xx-7485	Swaggerty Jr, William	Male	01/27/1949	06/01/2004	\$824.83	Life Annuity
xxx-xx-9545	Sweeden, Gwendolyn	Female	01/06/1939	06/01/2005	\$1,671.31	Life Annuity
xxx-xx-2867	Swicegood, Trudy A	Female	02/19/1950	06/01/2005	\$690.37	Life Annuity
xxx-xx-7033	Tate, Sandra J	Female	02/16/1941	01/01/2004	\$1,600.11	Life Annuity
xxx-xx-6815	Taylor, Geraldine K	Female	04/03/1936	06/01/1998	\$1,175.01	50% Joint & Survivor
xxx-xx-0583	Taylor, Nancy V	Female	04/13/1949	06/01/2004	\$810.30	Life Annuity
xxx-xx-3559	Terry, Joanna H	Female	01/20/1939	06/01/2000	\$1,329.29	Life Annuity
xxx-xx-2263	Thomas, Brenda L	Female	01/06/1951	07/01/2007	\$1,263.92	Life Annuity
xxx-xx-7507	Thompson, Judith M	Female	05/13/1940	06/01/2002	\$1,563.30	Life Annuity

**KNOX COUNTY EMPLOYEE BENEFIT SYSTEM KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN
 RETIRED EMPLOYEE BENEFITS AS OF 01/01/2008**

SSN	Name	Sex	Date of Birth	Benefit Start Date	Monthly Retirement Benefit	Form of Benefit
xxx-xx-2109	Tipps, Erna F	Female	05/14/1939	06/01/2001	\$975.30	Life Annuity
xxx-xx-1375	Tolson, Deloris A	Female	02/28/1947	06/01/2004	\$991.69	Life Annuity
xxx-xx-2664	Tolson, Susan L	Female	11/15/1951	07/01/2007	\$1,100.28	Life Annuity
xxx-xx-6927	Travis, Roger H	Male	02/21/1946	01/01/2003	\$750.58	100% Joint & Survivor
xxx-xx-3551	Truesdale, Carolyn B	Female	09/27/1941	01/01/2001	\$741.75	100% Joint & Survivor
xxx-xx-7272	Tucker, Truman C	Male	01/05/1933	02/01/1995	\$120.72	Life Annuity
xxx-xx-6986	Upton, Sylvia M	Female	05/04/1940	06/01/2002	\$1,539.19	Life Annuity
xxx-xx-1722	Valentine, Marilyn F	Female	08/25/1944	02/01/2004	\$1,090.97	Life Annuity
xxx-xx-7819	Van Metre, Mitchell	Male	09/26/1927	07/01/2006	\$35.02	100% Joint & Survivor
xxx-xx-4666	Vickers, P David	Male	01/18/1954	06/01/1994	\$379.92	Life Annuity
xxx-xx-9174	Vittetoe, Patsy	Female	06/23/1939	07/01/2001	\$884.87	100% Joint & Survivor
xxx-xx-2537	Waldrop, Billie G	Female	06/26/1927	07/01/1992	\$652.51	Life Annuity
xxx-xx-4625	Wallace, Robert E	Male	12/31/1947	07/01/2005	\$1,193.81	Life Annuity
xxx-xx-9200	Warren, Betty E	Female	12/17/1927	07/01/1993	\$656.95	Life Annuity
xxx-xx-6249	Weakley, Rodger D	Male	10/07/1943	06/01/1999	\$619.67	Life Annuity
xxx-xx-4116	Webb, Eloise M	Female	09/21/1945	04/01/2007	\$818.14	Life Annuity
xxx-xx-2214	Weston, Owen H	Male	10/21/1943	06/01/2006	\$1,612.80	Life Annuity
xxx-xx-3207	Whaley, George D	Male	07/14/1935	07/01/1992	\$383.66	Life Annuity
xxx-xx-9648	Whaley, Helen E	Female	12/23/1938	01/01/2001	\$122.14	Life Annuity
xxx-xx-2956	Whedbee, George E	Male	07/17/1938	07/01/1993	\$674.98	100% Joint & Survivor
xxx-xx-1225	Wheeler, Riley G	Male	03/08/1931	04/01/1993	\$136.41	Life Annuity

**KNOX COUNTY EMPLOYEE BENEFIT SYSTEM KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN
 RETIRED EMPLOYEE BENEFITS AS OF 01/01/2008**

SSN	Name	Sex	Date of Birth	Benefit Start Date	Monthly Retirement Benefit	Form of Benefit
xxx-xx-3161	White, Linda M	Female	09/09/1944	06/01/2004	\$1,036.72	Life Annuity
xxx-xx-4552	White, Priscilla M	Female	12/10/1932	06/01/1996	\$940.08	Life Annuity
xxx-xx-9277	Whitelaw, Christine	Female	12/25/1936	07/01/1994	\$689.94	Life Annuity
xxx-xx-4851	Whortan, David L	Male	06/01/1957	06/01/1996	\$85.13	Life Annuity
xxx-xx-7670	Widener, Wanda G	Female	12/04/1948	07/01/2005	\$1,099.86	Life Annuity
xxx-xx-9732	Wilkes, Constance C	Female	10/30/1942	06/01/2006	\$1,865.71	10 year Certain & Life
xxx-xx-5379	Williams, Frances K	Female	06/25/1945	06/01/2005	\$1,350.05	Life Annuity
xxx-xx-4554	Williams, Glenda S	Female	04/29/1942	06/01/2002	\$877.84	50% Joint & Survivor
xxx-xx-2251	Williams, Lynda P	Female	02/11/1942	06/01/2003	\$1,493.30	Life Annuity
xxx-xx-3112	Williams, Lynita Ann	Female	01/10/1949	03/01/1991	\$200.73	Life Annuity
xxx-xx-3025	Williams, Marilyn P	Female	05/10/1943	06/01/1998	\$657.91	Life Annuity
xxx-xx-3152	Willis, Margaret G	Female	02/11/1942	06/01/2003	\$1,272.22	Life Annuity
xxx-xx-1780	Wilson, Charlenia E	Female	03/30/1942	07/01/2004	\$1,721.51	Life Annuity
xxx-xx-0632	Wilson, Dora C	Female	03/29/1939	06/01/1999	\$855.78	Life Annuity
xxx-xx-3486	Wilson, Elaine B	Female	04/14/1948	06/01/2004	\$937.33	Life Annuity
xxx-xx-9851	Wilson, Mary Q	Female	10/27/1947	05/01/2004	\$1,425.48	Life Annuity
xxx-xx-1531	Wilson, Robert D	Male	01/28/1948	01/01/2004	\$1,512.03	Life Annuity
xxx-xx-7357	Wilson-Atkins, Beverly	Female	11/03/1941	09/01/1999	\$1,097.51	Life Annuity
xxx-xx-6907	Winter, Gail F	Female	06/19/1951	06/01/2007	\$781.39	100% Joint & Survivor
xxx-xx-1764	Witherspoon, Elizabeth	Female	03/26/1940	06/01/2002	\$1,127.02	Life Annuity
xxx-xx-5119	Wolfe, Shirley A	Female	06/25/1934	07/01/1999	\$1,097.54	Life Annuity

**KNOX COUNTY EMPLOYEE BENEFIT SYSTEM KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN
 RETIRED EMPLOYEE BENEFITS AS OF 01/01/2008**

SSN	Name	Sex	Date of Birth	Benefit Start Date	Monthly Retirement Benefit	Form of Benefit
xxx-xx-6118	Wolfenbarger, Deeway	Male	03/06/1944	02/01/2004	\$1,182.75	Life Annuity
xxx-xx-3893	Woodard, Carl F	Male	05/25/1941	06/01/2003	\$1,346.16	100% Joint & Survivor
xxx-xx-2587	Wyatt, Frances A	Female	04/23/1940	06/01/1999	\$777.69	Life Annuity
xxx-xx-6660	Wynn, Virginia L	Female	10/02/1932	07/01/1995	\$723.76	Life Annuity
xxx-xx-6781	Yette, Emmett B	Male	09/25/1932	02/01/1995	\$639.40	Life Annuity
xxx-xx-3621	Young, Martha M	Female	07/09/1942	08/01/2004	\$833.05	Life Annuity
xxx-xx-5871	Zukowski, Michael D	Male	09/16/1947	09/01/2004	\$779.05	Life Annuity

KNOX COUNTY EMPLOYEE BENEFIT SYSTEM KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN

EXHIBIT IV

AGE AND SERVICE DISTRIBUTION AS OF 01/01/2008

This Exhibit shows a distribution by age and years of service of the active plan participants. Each cell contains the number of participants.

KNOX COUNTY EMPLOYEE BENEFIT SYSTEM KNOX COUNTY BOARD OF EDUCATION RETIREMENT PLAN

AGE AND SERVICE DISTRIBUTION AS OF 01/01/2008

Attained Age	Years of Credited Service																				
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & up		
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	
Under 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 to 39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 to 44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 to 49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 to 54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17	61,057	0	0	0	0	0
55 to 59	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19	61,224	13	69,853	0	0	0
60 to 64	0	0	0	0	0	0	0	0	0	0	0	0	1	71,280	6	75,342	12	58,973	0	0	0
65 to 69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	99,664	1	64,629	0
70 & up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0