

**Actuarial Assumptions****Funding**

<b>Pre-retirement:</b>	Interest	5.00
	Salary Scale	3.00
	Mortality	None
	Turnover	None
<b>Post -retirement:</b>	Interest	5.00
	Mortality	GAR 94

**Present Value of  
Accrued Benefits**

<b>Pre-retirement:</b>	Interest	5.00
	Mortality	None
<b>Post-retirement:</b>	Interest	5.00
	Mortality	GAR 94

**RPA'94 Current Liability (§412)**

<b>Pre-retirement:</b>	Interest	5.49
	Salary Scale	3.00
	Male Mortality	None
	Female Mortality	None
	Turnover	None
<b>Post-retirement:</b>	Interest	5.49
	Male Mortality	GAM83 (MALE)
	Female Mortality	GAM83 (FEMALE)

**RPA'94 Current Liability (§404)**

<b>Pre-retirement:</b>	Interest	4.59
	Salary Scale	3.00
	Male Mortality	None
	Female Mortality	None
	Turnover	None
<b>Post-retirement:</b>	Interest	4.59
	Male Mortality	GAM83 (MALE)
	Female Mortality	GAM83 (FEMALE)

**§417(e) 30 Year Treasury Rate:** 5.06