

Wayne County Hybrid Retirement Plan
Actuarial Cost of Service Purchases for Transfers From Plan 4 to Plan 5
Basis: 1.25%/1.50% Multipliers - No 30 & Out, Blended Retirement Probabilities

Cost of Service Years Purchased *										
Age at Time of Purchase	1 year	2 years	3 years	4 years	5 years	6 years	7 years	8 years	9 years	10 years
20	3.00%	6.70%	10.55%	13.90%						
21	3.30%	7.00%	11.05%	14.95%	18.55%					
22	3.50%	7.50%	11.80%	15.75%	19.65%	23.05%				
23	3.60%	7.85%	12.50%	16.75%	20.90%	24.45%	27.80%			
24	3.95%	8.40%	13.20%	17.70%	22.00%	25.80%	29.50%	33.10%		
25	4.05%	8.90%	13.85%	18.75%	23.50%	27.50%	31.45%	34.95%	38.60%	
26	4.35%	9.25%	14.85%	20.15%	24.80%	29.10%	33.30%	37.20%	41.05%	44.60%
27	4.55%	10.00%	15.75%	21.15%	26.40%	30.90%	35.40%	39.70%	43.65%	47.55%
28	4.80%	10.45%	16.55%	22.35%	27.75%	32.80%	37.45%	42.00%	46.35%	50.40%
29	4.90%	11.00%	17.20%	23.40%	29.30%	34.55%	39.55%	44.45%	49.00%	53.35%
30	5.10%	11.40%	18.05%	24.70%	30.85%	36.40%	41.75%	46.80%	51.75%	56.40%
31	5.35%	11.75%	18.85%	25.90%	32.55%	38.25%	43.90%	49.20%	54.40%	59.40%
32	5.55%	12.25%	19.60%	26.90%	33.80%	40.00%	45.95%	51.55%	57.20%	62.35%
33	5.45%	12.45%	20.30%	28.15%	35.35%	41.95%	48.15%	54.15%	59.90%	65.45%
34	5.45%	12.65%	20.75%	29.15%	36.90%	43.50%	50.15%	56.45%	62.60%	68.45%
35	5.45%	12.80%	21.10%	29.60%	38.15%	45.35%	52.05%	58.65%	65.05%	71.40%
36	5.70%	12.85%	21.20%	30.10%	38.90%	46.90%	54.05%	60.90%	67.55%	74.20%
37	5.85%	13.00%	21.35%	30.40%	39.25%	47.65%	55.90%	62.95%	70.10%	76.90%
38	5.80%	13.25%	21.45%	30.60%	39.85%	47.95%	56.35%	65.05%	72.45%	79.55%
39	6.00%	13.45%	22.10%	30.80%	40.30%	48.40%	57.10%	65.65%	74.55%	81.95%
40	6.05%	13.55%	22.40%	31.55%	40.60%	48.90%	57.55%	66.00%	75.00%	84.15%
41	6.05%	13.80%	22.70%	31.90%	41.35%	49.05%	57.65%	66.30%	75.55%	84.70%
42	5.95%	14.05%	23.05%	32.55%	42.15%	50.10%	58.05%	66.55%	75.85%	84.85%
43	6.10%	14.05%	23.30%	32.95%	42.80%	50.85%	59.00%	66.80%	75.95%	85.05%
44	6.05%	13.95%	23.20%	33.40%	43.35%	51.60%	59.95%	67.95%	76.15%	85.10%
45	5.90%	13.90%	23.20%	33.20%	43.80%	52.25%	60.80%	69.15%	77.40%	85.15%

* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation, with the exception of retirement probabilities and eligibility.

Assumptions included an investment return of 8% per year, 4% wage inflation.

Wayne County Hybrid Retirement Plan
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Basis: 1.25%/1.50% Multipliers - No 30 & Out, Blended Retirement Probabilities

Cost of Service Years Purchased *										
Age at Time of Purchase	1 year	2 years	3 years	4 years	5 years	6 years	7 years	8 years	9 years	10 years
46	5.80%	13.60%	23.05%	33.05%	43.60%	52.90%	61.35%	69.90%	78.40%	86.60%
47	5.95%	13.35%	22.70%	32.75%	43.30%	52.60%	62.00%	70.75%	79.55%	87.90%
48	5.95%	13.60%	22.35%	32.35%	43.05%	52.35%	61.65%	71.45%	80.45%	88.75%
49	5.90%	13.55%	22.35%	31.80%	42.75%	51.85%	61.45%	71.15%	81.05%	89.75%
50	6.10%	13.65%	22.50%	32.20%	41.85%	51.35%	61.10%	70.85%	80.90%	90.70%
51	5.95%	13.75%	22.80%	32.10%	42.00%	50.60%	60.40%	70.35%	80.80%	90.40%
52	5.95%	13.85%	22.80%	32.30%	42.40%	50.95%	59.65%	69.65%	80.05%	89.90%
53	5.90%	13.85%	22.95%	32.75%	42.70%	51.10%	59.80%	68.45%	79.25%	89.25%
54	6.10%	14.00%	23.10%	32.75%	42.85%	51.50%	60.30%	69.10%	78.15%	88.35%
55	6.30%	14.05%	23.20%	32.85%	43.15%	51.85%	60.70%	69.60%	78.65%	86.80%
56	6.15%	14.10%	23.30%	33.20%	43.20%	52.15%	61.10%	70.10%	79.30%	87.45%
57	6.15%	14.10%	23.35%	33.45%	43.50%	52.55%	61.65%	70.70%	80.10%	88.35%
58	6.30%	14.20%	23.50%	33.45%	43.75%	52.95%	62.05%	71.30%	80.85%	89.10%
59	6.15%	14.50%	23.70%	33.50%	43.95%	53.10%	62.55%	71.95%	81.75%	90.00%
60	6.10%	14.20%	24.05%	33.95%	44.05%	53.45%	63.00%	72.55%	82.45%	91.10%
61	6.00%	13.90%	23.50%	34.35%	44.50%	53.65%	63.20%	73.05%	83.25%	92.00%
62	5.85%	13.70%	23.00%	33.70%	45.00%	54.15%	63.65%	73.50%	83.85%	92.80%
63	5.85%	13.45%	22.60%	33.00%	44.10%	54.85%	64.40%	73.90%	84.70%	93.90%
64	5.60%	13.35%	22.40%	32.40%	43.30%	53.90%	65.30%	75.05%	85.20%	94.65%
65	5.55%	13.00%	22.35%	31.85%	42.75%	52.95%	63.95%	73.75%	83.75%	93.10%
66	5.45%	12.70%	21.70%	31.90%	41.95%	52.20%	62.90%	72.55%	82.65%	91.80%
67	5.20%	12.35%	21.10%	30.95%	41.85%	51.45%	62.25%	71.65%	81.75%	90.90%
68	5.00%	12.00%	20.55%	30.20%	40.50%	51.45%	61.30%	70.15%	80.15%	89.30%
69	4.75%	11.45%	19.85%	29.50%	39.60%	49.90%	61.50%	70.35%	79.30%	88.35%
70	4.55%	11.05%	19.10%	28.40%	38.65%	48.80%	59.80%	68.40%	77.20%	85.95%

* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation, with the exception of retirement probabilities and eligibility.

Assumptions included an investment return of 8% per year, 4% wage inflation.

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Cost of Service Years Purchased *										
Age at Time of Purchase	1 year	2 years	3 years	4 years	5 years	6 years	7 years	8 years	9 years	10 years
71	4.40%	10.50%	18.35%	27.30%	37.25%	47.25%	58.00%	66.40%	74.90%	83.50%
72	4.25%	10.10%	17.60%	26.25%	35.85%	45.65%	56.30%	64.40%	72.65%	81.00%
73	4.05%	9.65%	16.90%	25.15%	34.50%	44.05%	54.50%	62.40%	70.35%	78.40%
74	3.85%	9.25%	16.10%	24.05%	33.05%	42.40%	52.75%	60.35%	68.15%	75.85%
75	3.65%	8.75%	15.35%	22.95%	31.60%	40.80%	50.95%	58.30%	65.80%	73.30%
76	3.45%	8.35%	14.60%	21.90%	30.25%	39.15%	49.15%	56.25%	63.45%	70.70%
77	3.25%	7.95%	13.85%	20.85%	28.80%	37.50%	47.40%	54.20%	61.15%	68.15%
78	3.05%	7.45%	13.15%	19.75%	27.35%	35.95%	45.60%	52.25%	58.95%	65.65%
79		7.10%	12.50%	18.85%	26.10%	34.40%	43.85%	50.20%	56.65%	63.15%
80			11.80%	17.85%	24.70%	32.80%	42.20%	48.30%	54.50%	60.70%
81				16.90%	23.45%	31.30%	40.50%	46.40%	52.30%	58.30%
82					22.10%	29.85%	38.85%	44.45%	50.15%	55.90%
83						28.45%	37.25%	42.65%	48.05%	53.55%
84							35.65%	40.80%	46.05%	51.30%
85								39.05%	44.00%	49.05%
86									42.00%	46.80%
87										44.60%
88										
89										
90										

* As a % of Salary at Time of Purchase

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Wayne County Hybrid Retirement Plan

Actuarial Cost of Service Purchases for Transfers From Plan 4 to Plan 5

Basis: 1.25%/1.50% Multipliers - No 30 & Out, Blended Retirement Probabilities

Cost of Service Years Purchased *										
Age at Time of Purchase	11 years	12 years	13 years	14 years	15 years	16 years	17 years	18 years	19 years	20 years
20										
21										
22										
23										
24										
25										
26										
27	51.30%									
28	54.50%	58.50%								
29	57.60%	61.80%	66.05%							
30	60.95%	65.40%	69.90%	74.15%						
31	64.30%	69.15%	73.80%	78.40%	82.75%					
32	67.70%	72.75%	77.80%	82.55%	87.35%	92.10%				
33	70.95%	76.50%	81.80%	87.00%	92.05%	97.05%	102.00%			
34	74.20%	80.10%	85.65%	91.20%	96.50%	101.90%	107.10%	112.30%		
35	77.55%	83.65%	89.60%	95.55%	101.20%	106.85%	112.45%	117.70%	122.85%	
36	80.70%	86.95%	93.25%	99.50%	105.70%	111.55%	117.50%	123.05%	128.75%	134.20%
37	83.65%	90.35%	96.95%	103.55%	109.85%	116.35%	122.45%	128.45%	134.45%	140.15%
38	86.60%	93.65%	100.45%	107.30%	114.00%	120.85%	127.55%	133.90%	140.15%	146.25%
39	89.30%	96.60%	103.95%	110.95%	118.00%	125.15%	132.15%	138.85%	145.50%	151.90%
40	91.75%	99.40%	106.85%	114.45%	121.95%	129.35%	136.60%	143.85%	150.90%	157.50%
41	94.15%	102.10%	110.00%	117.70%	125.55%	133.20%	140.95%	148.45%	155.75%	162.85%
42	94.30%	104.40%	112.60%	120.65%	128.80%	136.80%	144.85%	152.80%	160.50%	168.15%
43	94.50%	104.60%	115.20%	123.65%	131.95%	140.25%	148.65%	156.90%	164.95%	172.80%
44	94.65%	104.55%	115.05%	126.30%	134.90%	143.60%	152.30%	161.05%	169.35%	177.70%
45	94.60%	104.60%	114.90%	125.95%	137.70%	146.55%	155.65%	164.75%	173.65%	182.15%

* As a % of Salary at Time of Purchase

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Assumptions included an investment return of 8% per year, 4% wage inflation.

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Basis: 1.25%/1.50% Multipliers - No 30 & Out, Blended Retirement Probabilities

Cost of Service Years Purchased *										
Age at Time of Purchase	11 years	12 years	13 years	14 years	15 years	16 years	17 years	18 years	19 years	20 years
46	94.50%	104.35%	114.65%	125.65%	137.20%	149.60%	158.85%	168.15%	177.35%	186.45%
47	96.00%	104.30%	114.35%	125.30%	136.75%	148.80%	161.75%	171.40%	181.00%	190.50%
48	97.20%	105.70%	114.10%	124.90%	136.05%	148.10%	160.85%	174.65%	184.50%	194.30%
49	98.30%	107.10%	115.85%	124.40%	135.55%	147.45%	160.05%	173.40%	187.70%	197.90%
50	99.35%	108.30%	117.10%	126.00%	135.00%	146.70%	159.00%	172.35%	186.30%	201.30%
51	100.45%	109.50%	118.65%	127.70%	136.85%	146.15%	158.30%	171.35%	185.15%	199.80%
52	99.90%	110.55%	119.70%	129.00%	138.40%	148.00%	157.55%	170.35%	184.10%	198.50%
53	99.45%	109.95%	120.90%	130.45%	140.05%	149.75%	159.65%	169.50%	182.70%	197.05%
54	98.65%	109.35%	120.20%	131.60%	141.35%	151.40%	161.50%	171.65%	181.75%	195.60%
55	97.45%	108.35%	119.50%	130.80%	142.90%	152.90%	163.15%	173.55%	184.05%	194.35%
56	95.80%	107.05%	118.45%	130.10%	141.85%	154.40%	164.90%	175.55%	186.20%	196.85%
57	96.80%	105.40%	117.00%	128.90%	141.00%	153.30%	166.65%	177.30%	188.30%	199.20%
58	97.60%	106.20%	115.00%	127.20%	139.60%	152.35%	165.30%	179.25%	190.35%	201.45%
59	98.60%	107.20%	116.10%	125.05%	137.85%	150.85%	164.15%	177.85%	192.15%	203.60%
60	99.65%	108.30%	117.25%	126.15%	135.45%	148.85%	162.65%	176.80%	190.80%	202.05%
61	100.65%	109.65%	118.50%	127.40%	136.75%	146.25%	160.50%	174.95%	189.60%	200.90%
62	101.95%	110.90%	119.95%	129.10%	138.30%	147.80%	157.55%	172.65%	187.70%	199.00%
63	103.15%	112.30%	121.55%	130.85%	140.10%	149.65%	159.45%	169.60%	185.25%	196.25%
64	104.10%	113.60%	123.15%	132.55%	142.10%	151.65%	161.55%	171.55%	182.00%	192.90%
65	102.35%	111.85%	121.10%	130.50%	139.80%	149.25%	158.85%	168.75%	179.10%	189.80%
66	101.10%	110.35%	119.65%	128.90%	138.15%	147.45%	156.95%	166.55%	176.65%	187.30%
67	100.10%	109.55%	118.80%	128.00%	137.30%	146.55%	155.85%	165.30%	175.05%	185.70%
68	98.45%	107.60%	116.85%	125.90%	135.05%	144.10%	153.35%	162.60%	172.05%	182.45%
69	97.50%	106.70%	115.90%	125.10%	134.20%	143.35%	152.60%	161.75%	170.90%	180.80%
70	94.80%	103.75%	112.70%	121.60%	130.50%	139.45%	148.35%	157.30%	166.20%	175.85%

* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation, with the exception of retirement probabilities and eligibility.

Assumptions included an investment return of 8% per year, 4% wage inflation.

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Basis: 1.25%/1.50% Multipliers - No 30 & Out, Blended Retirement Probabilities

Cost of Service Years Purchased *										
Age at Time of Purchase	11 years	12 years	13 years	14 years	15 years	16 years	17 years	18 years	19 years	20 years
71	92.15%	100.80%	109.40%	118.10%	126.70%	135.40%	144.05%	152.75%	161.35%	170.80%
72	89.35%	97.80%	106.20%	114.55%	123.00%	131.30%	139.70%	148.10%	156.45%	165.60%
73	86.50%	94.70%	102.80%	110.95%	119.05%	127.25%	135.40%	143.50%	151.60%	160.40%
74	83.70%	91.55%	99.45%	107.30%	115.20%	123.00%	130.95%	138.80%	146.65%	155.20%
75	80.90%	88.55%	96.10%	103.70%	111.25%	118.85%	126.45%	134.05%	141.60%	149.90%
76	78.00%	85.40%	92.70%	100.10%	107.40%	114.70%	122.10%	129.40%	136.65%	144.60%
77	75.20%	82.30%	89.35%	96.40%	103.50%	110.55%	117.65%	124.70%	131.80%	139.45%
78	72.40%	79.25%	86.05%	92.80%	99.60%	106.40%	113.25%	120.05%	126.85%	134.30%
79	69.70%	76.30%	82.75%	89.30%	95.85%	102.40%	108.95%	115.55%	122.00%	129.10%
80	66.95%	73.25%	79.60%	85.85%	92.15%	98.45%	104.70%	111.00%	117.25%	124.15%
81	64.30%	70.40%	76.40%	82.45%	88.50%	94.55%	100.60%	106.65%	112.65%	119.15%
82	61.70%	67.55%	73.30%	79.10%	84.90%	90.70%	96.50%	102.30%	108.05%	114.40%
83	59.15%	64.70%	70.25%	75.80%	81.35%	86.90%	92.50%	98.05%	103.60%	109.65%
84	56.55%	61.95%	67.25%	72.60%	77.90%	83.20%	88.55%	93.85%	99.15%	104.95%
85	54.10%	59.25%	64.30%	69.40%	74.45%	79.50%	84.65%	89.70%	94.75%	100.35%
86	51.65%	56.55%	61.40%	66.25%	71.10%	75.95%	80.85%	85.65%	90.50%	95.80%
87	49.20%	53.90%	58.50%	63.10%	67.75%	72.35%	77.05%	81.65%	86.25%	91.30%
88	46.85%	51.25%	55.65%	60.05%	64.45%	68.85%	73.25%	77.70%	82.05%	86.80%
89		48.70%	52.90%	57.10%	61.25%	65.45%	69.65%	73.80%	77.90%	82.50%
90			50.15%	54.10%	58.05%	62.05%	66.00%	70.00%	73.95%	78.25%

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Age at Time of Purchase	Cost of Service Years Purchased *									
	21 years	22 years	23 years	24 years	25 years	26 years	27 years	28 years	29 years	30 years
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37	145.85%									
38	152.10%	157.80%								
39	158.20%	164.30%	170.10%							
40	164.25%	170.65%	176.85%	182.80%						
41	169.95%	176.80%	183.30%	189.65%	195.60%					
42	175.45%	182.60%	189.60%	196.20%	202.55%	208.75%				
43	180.70%	188.35%	195.60%	202.70%	209.50%	215.90%	222.15%			
44	186.00%	193.95%	201.55%	208.85%	216.10%	223.00%	229.60%	236.15%		
45	190.55%	199.20%	207.35%	215.25%	222.75%	230.00%	236.95%	243.70%	250.45%	

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Cost of Service Years Purchased *										
Age at Time of Purchase	21 years	22 years	23 years	24 years	25 years	26 years	27 years	28 years	29 years	30 years
46	195.40%	204.10%	212.65%	220.90%	228.90%	236.70%	244.25%	251.40%	258.45%	265.45%
47	199.75%	208.95%	217.90%	226.55%	235.15%	243.15%	251.05%	258.55%	266.15%	273.45%
48	204.00%	213.70%	222.90%	231.95%	240.95%	249.55%	257.95%	265.85%	273.85%	281.55%
49	207.95%	218.00%	227.70%	237.35%	246.65%	255.80%	264.60%	273.10%	281.65%	289.90%
50	211.85%	222.20%	232.40%	242.35%	252.40%	261.90%	271.15%	280.20%	289.05%	297.85%
51	215.50%	226.30%	236.95%	247.45%	257.70%	267.75%	277.55%	287.10%	296.65%	305.90%
52	213.90%	230.40%	241.45%	252.25%	263.00%	273.50%	283.80%	294.05%	303.90%	313.90%
53	212.10%	228.30%	245.70%	256.95%	268.15%	279.25%	290.05%	300.60%	311.15%	321.60%
54	210.45%	226.40%	243.35%	261.25%	272.90%	284.45%	295.70%	306.90%	318.10%	329.05%
55	208.90%	224.50%	241.10%	258.75%	270.25%	281.75%	292.90%	304.05%	315.20%	326.10%
56	207.45%	222.65%	239.00%	256.25%	267.75%	279.15%	290.30%	301.45%	312.45%	323.35%
57	210.15%	221.10%	237.05%	253.85%	265.35%	276.70%	287.85%	299.05%	310.05%	320.90%
58	212.70%	224.05%	235.25%	251.80%	263.20%	274.50%	285.65%	296.80%	307.85%	318.80%
59	215.20%	226.75%	238.35%	249.80%	261.15%	272.60%	283.70%	294.90%	306.00%	316.95%
60	213.65%	225.10%	236.70%	248.30%	259.60%	271.00%	282.30%	293.45%	304.65%	315.80%
61	212.55%	224.05%	235.55%	247.15%	258.65%	270.05%	281.35%	292.60%	304.00%	315.20%
62	210.35%	222.00%	233.55%	245.00%	256.50%	267.80%	279.15%	290.55%	301.80%	313.05%
63	207.70%	219.05%	230.50%	241.90%	253.30%	264.60%	275.95%	287.10%	298.40%	309.70%
64	204.10%	215.35%	226.50%	237.75%	249.00%	260.15%	271.20%	282.40%	293.60%	304.70%
65	200.95%	211.95%	223.05%	234.25%	245.25%	256.35%	267.30%	278.30%	289.45%	300.45%
66	198.30%	209.40%	220.40%	231.35%	242.35%	253.25%	264.30%	275.25%	286.25%	297.20%
67	196.65%	207.60%	218.65%	229.55%	240.55%	251.50%	262.55%	273.55%	284.65%	295.80%
68	193.30%	204.10%	214.95%	225.80%	236.65%	247.45%	258.30%	269.25%	280.20%	291.25%
69	191.65%	202.55%	213.35%	224.30%	235.10%	245.90%	256.80%	267.75%	278.80%	289.85%
70	186.35%	197.00%	207.50%	218.10%	228.65%	239.20%	249.75%	260.40%	271.10%	281.90%

* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation, with the exception of retirement probabilities and eligibility.

Assumptions included an investment return of 8% per year, 4% wage inflation.

Wayne County Hybrid Retirement Plan
Actuarial Cost of Service Purchases for Transfers From Plan 4 to Plan 5
Basis: 1.25%/1.50% Multipliers - No 30 & Out, Blended Retirement Probabilities

Cost of Service Years Purchased *										
Age at Time of Purchase	21 years	22 years	23 years	24 years	25 years	26 years	27 years	28 years	29 years	30 years
71	181.00%	191.30%	201.60%	211.80%	222.05%	232.35%	242.55%	252.90%	263.35%	273.80%
72	175.60%	185.50%	195.50%	205.45%	215.40%	225.30%	235.25%	245.25%	255.40%	265.60%
73	170.05%	179.75%	189.30%	198.95%	208.60%	218.20%	227.85%	237.55%	247.40%	257.20%
74	164.45%	173.80%	183.15%	192.45%	201.75%	211.10%	220.40%	229.80%	239.25%	248.80%
75	158.90%	167.85%	176.90%	185.95%	194.90%	203.90%	212.95%	222.00%	231.10%	240.35%
76	153.35%	162.05%	170.70%	179.40%	188.10%	196.80%	205.45%	214.20%	223.05%	231.95%
77	147.80%	156.20%	164.55%	172.95%	181.30%	189.65%	198.05%	206.45%	215.00%	223.50%
78	142.35%	150.35%	158.45%	166.50%	174.60%	182.60%	190.65%	198.80%	207.00%	215.25%
79	136.90%	144.70%	152.40%	160.20%	167.95%	175.75%	183.45%	191.25%	199.15%	207.10%
80	131.60%	139.10%	146.55%	153.95%	161.40%	168.85%	176.35%	183.85%	191.40%	199.00%
81	126.40%	133.55%	140.70%	147.90%	155.00%	162.15%	169.30%	176.55%	183.85%	191.15%
82	121.20%	128.15%	134.95%	141.85%	148.70%	155.55%	162.45%	169.30%	176.35%	183.40%
83	116.20%	122.75%	129.35%	135.95%	142.55%	149.10%	155.65%	162.35%	169.00%	175.75%
84	111.20%	117.50%	123.85%	130.15%	136.50%	142.80%	149.00%	155.35%	161.80%	168.25%
85	106.35%	112.40%	118.35%	124.40%	130.45%	136.50%	142.50%	148.55%	154.65%	160.85%
86	101.45%	107.25%	113.00%	118.80%	124.50%	130.30%	136.00%	141.80%	147.65%	153.55%
87	96.75%	102.20%	107.75%	113.20%	118.70%	124.20%	129.60%	135.10%	140.70%	146.30%
88	92.05%	97.25%	102.45%	107.70%	112.90%	118.15%	123.30%	128.60%	133.90%	139.20%
89	87.40%	92.40%	97.35%	102.35%	107.25%	112.25%	117.15%	122.15%	127.15%	132.25%
90	82.95%	87.65%	92.40%	97.10%	101.80%	106.45%	111.15%	115.85%	120.70%	125.45%

* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation, with the exception of retirement probabilities and eligibility.

Assumptions included an investment return of 8% per year, 4% wage inflation.

Wayne County Hybrid Retirement Plan

Actuarial Cost of Service Purchases for Transfers From Plan 4 to Plan 5

Basis: 1.25%/1.50% Multipliers - No 30 & Out, Blended Retirement Probabilities

Cost of Service Years Purchased *										
Age at Time of Purchase	31 years	32 years	33 years	34 years	35 years	36 years	37 years	38 years	39 years	40 years
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										
45										

** As a % of Salary at Time of Purchase*

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation, with the exception of retirement probabilities and eligibility.

Assumptions included an investment return of 8% per year, 4% wage inflation.

Wayne County Hybrid Retirement Plan
Actuarial Cost of Service Purchases for Transfers From Plan 4 to Plan 5
Basis: 1.25%/1.50% Multipliers - No 30 & Out, Blended Retirement Probabilities

Cost of Service Years Purchased *										
Age at Time of Purchase	31 years	32 years	33 years	34 years	35 years	36 years	37 years	38 years	39 years	40 years
46										
47	280.80%									
48	289.20%	296.80%								
49	297.80%	305.90%	314.00%							
50	306.40%	314.75%	323.35%	332.20%						
51	315.05%	323.95%	332.95%	342.25%	352.00%					
52	323.45%	332.90%	342.45%	352.30%	362.50%	373.00%				
53	331.85%	342.00%	352.20%	362.70%	373.30%	384.30%	395.80%			
54	339.95%	350.60%	361.45%	372.60%	383.90%	395.50%	407.55%	419.45%		
55	336.95%	347.50%	358.35%	369.35%	380.50%	392.10%	403.95%	415.85%	427.60%	
56	334.05%	344.70%	355.50%	366.40%	377.50%	389.00%	400.80%	412.55%	424.15%	435.80%
57	331.50%	342.15%	352.95%	363.75%	374.85%	386.20%	398.00%	409.70%	421.25%	432.75%
58	329.50%	340.05%	350.80%	361.60%	372.60%	384.00%	395.70%	407.25%	418.90%	430.35%
59	327.75%	338.40%	349.10%	360.00%	371.20%	382.45%	394.10%	405.75%	417.20%	428.75%
60	326.65%	337.45%	348.25%	359.25%	370.35%	381.80%	393.60%	405.20%	416.65%	428.15%
61	326.25%	337.20%	348.20%	359.40%	370.80%	382.30%	394.20%	405.90%	417.50%	429.10%
62	324.30%	335.30%	346.50%	357.70%	369.10%	380.80%	392.65%	404.45%	415.90%	427.55%
63	320.80%	331.85%	342.95%	354.15%	365.60%	377.20%	389.05%	400.75%	412.20%	423.70%
64	315.70%	326.70%	337.70%	348.80%	360.05%	371.45%	383.15%	394.70%	406.00%	417.30%
65	311.50%	322.30%	333.25%	344.40%	355.60%	366.90%	378.45%	389.85%	401.10%	412.25%
66	308.20%	319.15%	330.15%	341.30%	352.55%	363.80%	375.40%	386.80%	397.95%	409.10%
67	306.90%	317.95%	329.15%	340.45%	351.95%	363.40%	375.25%	386.65%	397.90%	409.10%
68	302.30%	313.20%	324.45%	335.70%	347.15%	358.65%	370.35%	381.70%	392.90%	403.95%
69	301.05%	312.15%	323.55%	335.10%	346.75%	358.50%	370.45%	382.05%	393.35%	404.40%
70	292.80%	303.60%	314.65%	325.85%	337.25%	348.65%	360.25%	371.45%	382.50%	393.40%

* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation, with the exception of retirement probabilities and eligibility.

Assumptions included an investment return of 8% per year, 4% wage inflation.

Wayne County Hybrid Retirement Plan
Actuarial Cost of Service Purchases for Transfers From Plan 4 to Plan 5
Basis: 1.25%/1.50% Multipliers - No 30 & Out, Blended Retirement Probabilities

Cost of Service Years Purchased *										
Age at Time of Purchase	31 years	32 years	33 years	34 years	35 years	36 years	37 years	38 years	39 years	40 years
71	284.35%	294.85%	305.60%	316.50%	327.50%	338.65%	349.90%	360.75%	371.45%	382.00%
72	275.75%	286.00%	296.35%	306.95%	317.65%	328.40%	339.30%	349.90%	360.30%	370.55%
73	267.10%	277.00%	287.10%	297.25%	307.65%	318.15%	328.65%	338.90%	348.90%	358.85%
74	258.40%	267.90%	277.70%	287.60%	297.60%	307.70%	317.90%	327.85%	337.60%	347.15%
75	249.55%	258.85%	268.25%	277.80%	287.50%	297.30%	307.15%	316.70%	326.05%	335.35%
76	240.80%	249.75%	258.85%	268.05%	277.45%	286.80%	296.35%	305.60%	314.70%	323.60%
77	232.15%	240.70%	249.50%	258.40%	267.40%	276.45%	285.65%	294.55%	303.25%	311.90%
78	223.55%	231.80%	240.20%	248.85%	257.50%	266.25%	275.10%	283.60%	292.05%	300.35%
79	215.05%	223.05%	231.15%	239.35%	247.70%	256.10%	264.60%	272.90%	280.95%	288.95%
80	206.70%	214.30%	222.15%	230.10%	238.10%	246.15%	254.35%	262.30%	270.05%	277.75%
81	198.50%	205.80%	213.30%	220.95%	228.65%	236.40%	244.25%	251.80%	259.30%	266.65%
82	190.45%	197.45%	204.65%	211.90%	219.35%	226.75%	234.35%	241.65%	248.85%	255.85%
83	182.50%	189.25%	196.15%	203.10%	210.20%	217.40%	224.55%	231.60%	238.45%	245.20%
84	174.70%	181.20%	187.75%	194.50%	201.20%	208.05%	215.00%	221.70%	228.25%	234.70%
85	167.00%	173.20%	179.55%	185.95%	192.40%	198.90%	205.50%	211.90%	218.20%	224.45%
86	159.45%	165.35%	171.35%	177.45%	183.70%	189.85%	196.20%	202.35%	208.25%	214.20%
87	151.95%	157.60%	163.35%	169.15%	175.05%	180.95%	186.95%	192.80%	198.55%	204.15%
88	144.60%	149.95%	155.40%	160.95%	166.55%	172.20%	177.90%	183.45%	188.85%	194.25%
89	137.35%	142.45%	147.60%	152.90%	158.20%	163.55%	169.00%	174.30%	179.45%	184.55%
90	130.30%	135.15%	140.10%	145.05%	150.15%	155.15%	160.30%	165.30%	170.20%	175.05%

* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation, with the exception of retirement probabilities and eligibility.

Assumptions included an investment return of 8% per year, 4% wage inflation.

Wayne County Hybrid Retirement Plan

Actuarial Cost of Service Purchases for Transfers From Plan 4 to Plan 5

Basis: 1.25%/1.50% Multipliers - No 30 & Out, Blended Retirement Probabilities

Cost of Service Years Purchased *									
Age at Time of Purchase	41 years	42 years	43 years	44 years	45 years				
20									
21									
22									
23									
24									
25									
26									
27									
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39									
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41									
42									
43									
44									
45									

** As a % of Salary at Time of Purchase*

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation, with the exception of retirement probabilities and eligibility.

Assumptions included an investment return of 8% per year, 4% wage inflation.

Wayne County Hybrid Retirement Plan
Actuarial Cost of Service Purchases for Transfers From Plan 4 to Plan 5
Basis: 1.25%/1.50% Multipliers - No 30 & Out, Blended Retirement Probabilities

Cost of Service Years Purchased *										
Age at Time of Purchase	41 years	42 years	43 years	44 years	45 years					
46										
47										
48										
49										
50										
51										
52										
53										
54										
55										
56										
57	444.40%									
58	442.00%	453.60%								
59	440.25%	451.95%	463.40%							
60	439.75%	451.35%	462.90%	474.50%						
61	440.70%	452.25%	464.00%	475.50%	487.10%					
62	439.15%	450.80%	462.40%	473.85%	485.55%					
63	435.25%	446.70%	458.15%	469.75%	481.20%					
64	428.70%	440.05%	451.40%	462.65%	473.95%					
65	423.40%	434.65%	445.85%	457.05%	468.15%					
66	420.25%	431.30%	442.45%	453.60%	464.75%					
67	420.40%	431.55%	442.60%	453.80%	464.95%					
68	414.95%	426.05%	437.10%	448.10%	459.10%					
69	415.55%	426.70%	437.80%	448.90%	459.90%					
70	404.20%	415.05%	425.75%	436.50%	447.20%					

* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation, with the exception of retirement probabilities and eligibility.

Assumptions included an investment return of 8% per year, 4% wage inflation.

Wayne County Hybrid Retirement Plan
Actuarial Cost of Service Purchases for Transfers From Plan 4 to Plan 5
Basis: 1.25%/1.50% Multipliers - No 30 & Out, Blended Retirement Probabilities

Cost of Service Years Purchased *										
Age at Time of Purchase	41 years	42 years	43 years	44 years	45 years					
71	392.50%	403.00%	413.55%	423.95%	434.40%					
72	380.75%	390.90%	401.05%	411.15%	421.30%					
73	368.75%	378.60%	388.45%	398.30%	408.10%					
74	356.70%	366.20%	375.75%	385.20%	394.65%					
75	344.60%	353.85%	363.00%	372.15%	381.30%					
76	332.45%	341.35%	350.20%	359.05%	367.90%					
77	320.45%	329.10%	337.65%	346.15%	354.65%					
78	308.60%	316.85%	325.05%	333.30%	341.50%					
79	296.90%	304.80%	312.70%	320.65%	328.55%					
80	285.35%	293.00%	300.60%	308.20%	315.80%					
81	274.00%	281.35%	288.65%	295.95%	303.25%					
82	262.85%	269.85%	276.90%	283.90%	290.85%					
83	251.95%	258.75%	265.45%	272.10%	278.80%					
84	241.20%	247.65%	254.10%	260.50%	266.90%					
85	230.60%	236.80%	242.95%	249.05%	255.20%					
86	220.10%	226.00%	231.85%	237.70%	243.55%					
87	209.80%	215.40%	221.00%	226.60%	232.15%					
88	199.55%	204.90%	210.25%	215.60%	220.85%					
89	189.60%	194.70%	199.80%	204.75%	209.80%					
90	179.85%	184.70%	189.55%	194.30%	199.05%					

* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation, with the exception of retirement probabilities and eligibility.

Assumptions included an investment return of 8% per year, 4% wage inflation.