

Wayne County Hybrid Retirement Plan
Actuarial Cost of Service Purchases for Transfers From Plan 4 to Plan 5
2.0% Benefit Multiplier for All Years of Service - Second 90 Days

| 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 | 5.80% | 12.70% | 20.50% | 28.30% | | | | | | |
| 21 | 5.85% | 13.10% | 21.05% | 29.20% | 37.35% | | | | | |
| 22 | 6.00% | 13.45% | 21.75% | 30.10% | 38.30% | 46.50% | | | | |
| 23 | 6.20% | 14.00% | 22.35% | 31.10% | 39.55% | 47.90% | 56.55% | | | |
| 24 | 6.35% | 14.40% | 23.10% | 32.15% | 40.85% | 49.35% | 58.40% | 67.40% | | |
| 25 | 6.55% | 14.75% | 24.00% | 33.20% | 42.10% | 50.95% | 60.10% | 69.50% | 79.30% | |
| 26 | 6.75% | 15.20% | 24.60% | 34.30% | 43.45% | 52.50% | 62.00% | 71.50% | 81.70% | 92.05% |
| 27 | 7.25% | 15.40% | 25.25% | 35.25% | 44.95% | 54.35% | 64.10% | 73.85% | 84.25% | 94.85% |
| 28 | 7.50% | 16.25% | 25.80% | 36.15% | 46.10% | 56.05% | 66.05% | 75.95% | 86.40% | 97.55% |
| 29 | 7.80% | 17.05% | 27.10% | 36.80% | 47.40% | 57.35% | 67.75% | 77.95% | 88.70% | 100.05% |
| 30 | 8.20% | 17.85% | 28.40% | 38.80% | 48.30% | 58.75% | 69.25% | 80.05% | 90.95% | 102.35% |
| 31 | 8.45% | 18.75% | 29.75% | 40.65% | 50.90% | 59.85% | 70.85% | 81.80% | 93.10% | 104.65% |
| 32 | 8.60% | 19.50% | 31.05% | 42.65% | 53.45% | 62.90% | 72.00% | 83.50% | 95.05% | 106.95% |
| 33 | 8.75% | 19.65% | 32.45% | 44.45% | 55.90% | 65.90% | 75.45% | 84.65% | 96.85% | 108.95% |
| 34 | 8.80% | 19.95% | 32.65% | 46.30% | 58.30% | 68.70% | 79.00% | 88.65% | 97.90% | 110.80% |
| 35 | 8.70% | 20.10% | 33.15% | 46.90% | 60.80% | 71.75% | 82.35% | 92.60% | 102.30% | 111.85% |
| 36 | 8.75% | 20.20% | 33.55% | 47.30% | 61.50% | 74.60% | 85.70% | 96.35% | 106.65% | 116.60% |
| 37 | 9.05% | 20.25% | 33.55% | 47.85% | 62.25% | 75.40% | 88.80% | 100.00% | 110.75% | 121.20% |
| 38 | 9.25% | 20.75% | 33.75% | 47.95% | 62.70% | 75.95% | 89.60% | 103.50% | 114.90% | 125.70% |
| 39 | 9.60% | 21.30% | 34.50% | 48.20% | 63.05% | 76.40% | 90.00% | 104.05% | 118.80% | 130.05% |
| 40 | 9.70% | 21.60% | 35.20% | 49.30% | 63.30% | 76.60% | 90.50% | 104.60% | 119.20% | 133.95% |
| 41 | 9.90% | 22.05% | 36.05% | 50.55% | 64.85% | 76.70% | 90.60% | 104.70% | 119.35% | 134.40% |
| 42 | 9.70% | 22.45% | 36.70% | 51.50% | 66.30% | 78.70% | 90.60% | 104.60% | 119.35% | 134.35% |
| 43 | 9.60% | 22.30% | 37.30% | 52.50% | 67.65% | 80.10% | 92.55% | 104.60% | 119.20% | 134.05% |
| 44 | 9.45% | 22.10% | 37.00% | 53.35% | 68.95% | 81.90% | 94.55% | 106.95% | 118.95% | 133.70% |
| 45 | 9.40% | 21.70% | 36.60% | 52.95% | 70.20% | 83.35% | 96.25% | 109.00% | 121.50% | 133.20% |

* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation.

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
2.0% Benefit Multiplier for All Years of Service - Second 90 Days

| 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 | 9.20% | 21.45% | 35.95% | 52.40% | 69.45% | 84.65% | 98.05% | 110.95% | 123.80% | 135.85% |
| 47 | 9.10% | 21.15% | 35.70% | 51.75% | 68.80% | 83.70% | 99.40% | 112.75% | 126.05% | 138.35% |
| 48 | 9.45% | 21.20% | 35.20% | 50.90% | 67.75% | 82.85% | 98.60% | 114.65% | 128.20% | 140.70% |
| 49 | 9.40% | 21.50% | 35.40% | 50.20% | 66.90% | 81.80% | 97.40% | 113.40% | 130.30% | 143.25% |
| 50 | 9.60% | 21.55% | 35.65% | 50.55% | 65.80% | 80.70% | 96.30% | 112.20% | 128.95% | 145.65% |
| 51 | 9.60% | 21.80% | 35.85% | 51.05% | 66.45% | 79.45% | 94.85% | 110.90% | 127.50% | 143.90% |
| 52 | 9.55% | 21.85% | 36.25% | 51.40% | 66.85% | 80.15% | 93.55% | 109.35% | 126.25% | 142.25% |
| 53 | 9.55% | 22.00% | 36.40% | 51.55% | 67.55% | 80.85% | 94.35% | 107.65% | 124.40% | 140.50% |
| 54 | 9.70% | 21.95% | 36.60% | 51.95% | 67.85% | 81.60% | 95.25% | 108.85% | 122.55% | 138.50% |
| 55 | 9.75% | 22.20% | 36.65% | 52.30% | 68.35% | 82.20% | 96.00% | 109.90% | 123.95% | 136.35% |
| 56 | 9.80% | 22.25% | 36.85% | 52.45% | 68.80% | 82.75% | 96.80% | 110.90% | 125.40% | 137.95% |
| 57 | 9.80% | 22.40% | 36.90% | 52.65% | 69.00% | 83.25% | 97.60% | 112.00% | 126.65% | 139.55% |
| 58 | 9.95% | 22.60% | 37.15% | 53.05% | 69.20% | 83.75% | 98.45% | 113.10% | 127.95% | 141.00% |
| 59 | 9.80% | 22.90% | 37.50% | 53.20% | 69.50% | 84.20% | 99.05% | 113.95% | 129.20% | 142.55% |
| 60 | 9.70% | 22.40% | 38.00% | 53.70% | 69.85% | 84.65% | 99.70% | 115.05% | 130.70% | 144.25% |
| 61 | 9.40% | 22.00% | 37.25% | 54.40% | 70.65% | 84.95% | 100.35% | 115.80% | 131.80% | 145.70% |
| 62 | 9.40% | 21.50% | 36.50% | 53.20% | 71.50% | 86.05% | 100.65% | 116.60% | 133.05% | 147.05% |
| 63 | 9.35% | 21.40% | 35.90% | 52.30% | 69.85% | 87.20% | 102.05% | 117.20% | 133.95% | 148.40% |
| 64 | 9.05% | 21.50% | 35.50% | 51.25% | 68.45% | 85.40% | 103.40% | 118.90% | 134.80% | 149.70% |
| 65 | 8.85% | 20.85% | 35.70% | 50.80% | 67.25% | 83.75% | 101.55% | 116.85% | 132.60% | 147.30% |
| 66 | 8.65% | 20.30% | 34.50% | 51.00% | 66.70% | 82.35% | 99.60% | 114.80% | 130.65% | 145.10% |
| 67 | 8.30% | 19.95% | 33.75% | 49.40% | 67.00% | 81.80% | 98.05% | 113.15% | 129.00% | 143.35% |
| 68 | 8.05% | 19.15% | 32.95% | 48.30% | 64.95% | 82.30% | 97.65% | 111.60% | 127.55% | 141.95% |
| 69 | 7.75% | 18.40% | 31.75% | 47.15% | 63.55% | 79.85% | 98.30% | 112.55% | 126.95% | 141.40% |
| 70 | 7.30% | 17.70% | 30.55% | 45.45% | 61.95% | 78.15% | 95.60% | 109.45% | 123.45% | 137.60% |

* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation.

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
2.0% Benefit Multiplier for All Years of Service - Second 90 Days

| 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 | 7.00% | 18.40% | 29.30% | 43.70% | 59.70% | 75.60% | 92.85% | 106.30% | 119.85% | 133.60% |
| 72 | 6.75% | 17.70% | 28.25% | 42.05% | 57.45% | 73.10% | 90.05% | 103.10% | 116.30% | 129.55% |
| 73 | 6.45% | 16.85% | 26.95% | 40.30% | 55.15% | 70.50% | 87.25% | 99.85% | 112.60% | 125.50% |
| 74 | 6.20% | 16.25% | 25.70% | 38.50% | 52.90% | 67.90% | 84.35% | 96.60% | 108.95% | 121.40% |
| 75 | 5.95% | 15.45% | 24.55% | 36.75% | 50.55% | 65.25% | 81.50% | 93.30% | 105.20% | 117.25% |
| 76 | 5.45% | 14.80% | 23.30% | 35.10% | 48.25% | 62.70% | 78.65% | 90.05% | 101.55% | 113.15% |
| 77 | 5.20% | 14.10% | 22.25% | 33.40% | 46.05% | 60.10% | 75.80% | 86.75% | 97.85% | 109.05% |
| 78 | 5.00% | 13.35% | 21.05% | 31.75% | 43.80% | 57.55% | 73.05% | 83.55% | 94.25% | 105.00% |
| 79 | | 12.60% | 19.95% | 30.10% | 41.65% | 55.00% | 70.25% | 80.45% | 90.65% | 101.05% |
| 80 | | | 18.90% | 28.50% | 39.45% | 52.50% | 67.55% | 77.30% | 87.10% | 97.10% |

* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation.

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
2.0% Benefit Multiplier for All Years of Service - Second 90 Days

| 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 | 106.35% | | | | | | | | | |
| 28 | 109.10% | 121.50% | | | | | | | | |
| 29 | 111.80% | 124.35% | 137.75% | | | | | | | |
| 30 | 114.50% | 127.10% | 140.85% | 155.20% | | | | | | |
| 31 | 116.85% | 130.05% | 143.50% | 158.10% | 173.75% | | | | | |
| 32 | 119.25% | 132.50% | 146.40% | 161.10% | 176.90% | 193.75% | | | | |
| 33 | 121.70% | 135.05% | 149.15% | 164.00% | 179.80% | 196.75% | 215.00% | | | |
| 34 | 123.60% | 137.30% | 151.50% | 166.55% | 182.70% | 199.55% | 217.80% | 237.25% | | |
| 35 | 125.50% | 139.40% | 153.80% | 169.05% | 185.05% | 202.20% | 220.55% | 240.05% | 260.90% | |
| 36 | 126.25% | 141.00% | 155.60% | 171.05% | 187.30% | 204.70% | 222.85% | 242.50% | 263.35% | 285.45% |
| 37 | 131.40% | 141.60% | 157.00% | 172.80% | 189.20% | 206.65% | 225.05% | 244.60% | 265.45% | 287.45% |
| 38 | 136.40% | 146.95% | 157.40% | 173.95% | 190.45% | 208.15% | 226.75% | 246.25% | 266.95% | 289.20% |
| 39 | 141.15% | 152.20% | 163.25% | 174.00% | 191.55% | 209.20% | 227.95% | 247.60% | 268.40% | 290.50% |
| 40 | 145.80% | 157.35% | 168.75% | 180.05% | 191.10% | 209.75% | 228.50% | 248.40% | 269.15% | 291.20% |
| 41 | 150.00% | 161.95% | 173.90% | 185.65% | 197.30% | 208.70% | 228.90% | 248.65% | 269.50% | 291.30% |
| 42 | 149.90% | 166.65% | 178.75% | 191.00% | 203.10% | 215.20% | 227.15% | 248.25% | 269.10% | 291.15% |
| 43 | 149.70% | 166.25% | 183.60% | 196.25% | 208.85% | 221.40% | 233.95% | 246.05% | 268.35% | 290.40% |
| 44 | 149.25% | 165.75% | 182.90% | 201.30% | 214.30% | 227.35% | 240.30% | 253.00% | 265.50% | 289.00% |
| 45 | 148.60% | 164.85% | 182.15% | 200.35% | 219.55% | 233.15% | 246.30% | 259.80% | 272.90% | 285.65% |

* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation.

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
2.0% Benefit Multiplier for All Years of Service - Second 90 Days

| 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 | 147.70% | 163.95% | 181.10% | 199.15% | 218.35% | 238.60% | 252.65% | 266.30% | 280.05% | 293.30% |
| 47 | 150.50% | 162.75% | 179.70% | 197.55% | 216.55% | 236.85% | 258.25% | 272.55% | 286.70% | 300.50% |
| 48 | 153.20% | 165.70% | 178.25% | 196.00% | 214.85% | 234.75% | 256.25% | 278.60% | 293.35% | 307.80% |
| 49 | 155.95% | 168.80% | 181.45% | 194.25% | 212.85% | 232.60% | 253.85% | 276.10% | 299.85% | 314.70% |
| 50 | 158.55% | 171.65% | 184.95% | 197.80% | 210.75% | 230.40% | 251.20% | 273.55% | 297.00% | 321.90% |
| 51 | 161.10% | 174.55% | 187.80% | 201.25% | 214.55% | 227.95% | 248.60% | 270.65% | 293.80% | 318.45% |
| 52 | 159.30% | 177.45% | 191.10% | 204.80% | 218.40% | 232.20% | 245.95% | 267.40% | 290.65% | 315.05% |
| 53 | 157.25% | 175.15% | 194.10% | 208.00% | 221.95% | 236.05% | 250.20% | 264.30% | 286.90% | 311.00% |
| 54 | 155.25% | 172.95% | 191.50% | 211.35% | 225.65% | 240.00% | 254.40% | 268.90% | 283.25% | 307.05% |
| 55 | 152.90% | 170.55% | 188.95% | 208.45% | 229.25% | 244.05% | 258.80% | 273.65% | 288.25% | 302.95% |
| 56 | 150.50% | 167.85% | 186.20% | 205.35% | 225.95% | 247.95% | 263.10% | 278.15% | 293.20% | 308.30% |
| 57 | 152.35% | 165.05% | 183.40% | 202.45% | 222.65% | 244.25% | 267.45% | 282.85% | 298.30% | 313.55% |
| 58 | 154.05% | 167.15% | 180.40% | 199.05% | 219.35% | 240.50% | 263.15% | 287.60% | 303.35% | 319.20% |
| 59 | 155.95% | 169.20% | 182.70% | 195.90% | 215.70% | 236.90% | 259.40% | 283.15% | 308.60% | 324.85% |
| 60 | 157.85% | 171.35% | 185.00% | 198.60% | 212.25% | 232.90% | 255.35% | 278.65% | 303.70% | 319.70% |
| 61 | 159.55% | 173.45% | 187.30% | 201.20% | 215.10% | 229.15% | 250.80% | 274.55% | 298.95% | 314.65% |
| 62 | 161.25% | 175.50% | 189.75% | 203.85% | 217.95% | 232.25% | 246.65% | 269.50% | 294.35% | 309.75% |
| 63 | 162.90% | 177.60% | 192.05% | 206.50% | 221.10% | 235.60% | 250.40% | 265.05% | 289.20% | 304.40% |
| 64 | 164.65% | 179.55% | 194.55% | 209.40% | 224.25% | 239.25% | 254.25% | 269.20% | 284.25% | 299.15% |
| 65 | 162.05% | 176.85% | 191.40% | 206.20% | 220.85% | 235.60% | 250.45% | 265.20% | 279.90% | 294.60% |
| 66 | 159.65% | 174.35% | 188.90% | 203.30% | 217.85% | 232.45% | 247.10% | 261.70% | 276.20% | 290.75% |
| 67 | 157.85% | 172.40% | 186.80% | 201.25% | 215.70% | 230.25% | 244.80% | 259.30% | 273.75% | 288.20% |
| 68 | 156.40% | 170.90% | 185.40% | 199.85% | 214.35% | 228.80% | 243.30% | 257.80% | 272.20% | 286.65% |
| 69 | 156.05% | 170.70% | 185.45% | 200.10% | 214.75% | 229.40% | 244.15% | 258.75% | 273.30% | 287.85% |
| 70 | 151.70% | 166.00% | 180.35% | 194.60% | 208.85% | 223.10% | 237.45% | 251.65% | 265.80% | 279.95% |

* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation.

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
2.0% Benefit Multiplier for All Years of Service - Second 90 Days

| 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 | 147.35% | 161.25% | 175.10% | 188.95% | 202.80% | 216.65% | 230.60% | 244.40% | 258.15% | 271.90% |
| 72 | 142.95% | 156.40% | 169.85% | 183.25% | 196.70% | 210.10% | 223.65% | 237.10% | 250.40% | 263.75% |
| 73 | 138.45% | 151.50% | 164.50% | 177.50% | 190.50% | 203.55% | 216.60% | 229.65% | 242.55% | 255.50% |
| 74 | 133.90% | 146.50% | 159.10% | 171.70% | 184.25% | 196.90% | 209.50% | 222.10% | 234.60% | 247.10% |
| 75 | 129.35% | 141.60% | 153.70% | 165.85% | 178.00% | 190.15% | 202.35% | 214.55% | 226.65% | 238.75% |
| 76 | 124.85% | 136.65% | 148.30% | 160.05% | 171.75% | 183.50% | 195.25% | 207.00% | 218.70% | 230.30% |
| 77 | 120.35% | 131.70% | 143.00% | 154.25% | 165.55% | 176.85% | 188.20% | 199.50% | 210.80% | 222.00% |
| 78 | 115.85% | 126.85% | 137.70% | 148.60% | 159.40% | 170.30% | 181.25% | 192.10% | 202.95% | 213.75% |
| 79 | 111.45% | 121.95% | 132.45% | 142.95% | 153.35% | 163.80% | 174.35% | 184.80% | 195.25% | 205.65% |
| 80 | 107.10% | 117.25% | 127.30% | 137.35% | 147.45% | 157.50% | 167.60% | 177.65% | 187.65% | 197.65% |

* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation.

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2.0% Benefit Multiplier for All Years of Service - Second 90 Days

| 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 |
| 20 | | | | | | | | | | |
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| 36 | | | | | | | | | | |
| 37 | 311.30% | | | | | | | | | |
| 38 | 312.80% | 338.10% | | | | | | | | |
| 39 | 314.05% | 339.10% | 365.95% | | | | | | | |
| 40 | 314.65% | 339.55% | 366.30% | 394.75% | | | | | | |
| 41 | 314.75% | 339.60% | 366.10% | 394.15% | 424.35% | | | | | |
| 42 | 314.45% | 339.10% | 365.40% | 393.35% | 423.20% | 455.10% | | | | |
| 43 | 313.65% | 338.35% | 364.10% | 392.10% | 421.55% | 453.05% | 486.90% | | | |
| 44 | 312.30% | 336.95% | 362.75% | 390.35% | 419.55% | 450.75% | 484.05% | 520.30% | | |
| 45 | 310.50% | 334.90% | 360.95% | 388.25% | 417.15% | 448.15% | 481.05% | 516.75% | 555.10% | |

* As a % of Salary at Time of Purchase

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Actuarial Cost of Service Purchases for Transfers From Plan 4 to Plan 5
2.0% Benefit Multiplier for All Years of Service - Second 90 Days

| 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 | 306.40% | 332.55% | 358.35% | 385.55% | 414.30% | 444.85% | 477.60% | 512.90% | 550.65% | 572.30% |
| 47 | 314.35% | 327.75% | 355.30% | 382.35% | 411.10% | 441.40% | 473.60% | 508.55% | 545.90% | 567.55% |
| 48 | 322.10% | 336.05% | 349.85% | 378.90% | 407.30% | 437.55% | 469.45% | 503.95% | 540.95% | 562.40% |
| 49 | 329.70% | 344.25% | 358.65% | 372.60% | 403.40% | 433.25% | 465.00% | 499.15% | 535.75% | 557.10% |
| 50 | 337.20% | 352.40% | 367.35% | 382.20% | 396.40% | 428.75% | 460.15% | 493.95% | 530.25% | 551.40% |
| 51 | 344.75% | 360.50% | 376.10% | 391.45% | 406.40% | 421.05% | 455.00% | 488.45% | 524.50% | 545.55% |
| 52 | 340.85% | 368.45% | 384.70% | 400.70% | 416.45% | 431.70% | 446.50% | 482.80% | 518.35% | 539.35% |
| 53 | 336.80% | 364.15% | 393.05% | 409.75% | 426.05% | 442.20% | 457.80% | 473.30% | 511.95% | 532.75% |
| 54 | 332.40% | 359.60% | 388.15% | 418.80% | 435.75% | 452.60% | 468.95% | 485.35% | 501.40% | 525.75% |
| 55 | 327.90% | 354.65% | 383.00% | 413.30% | 429.90% | 446.50% | 462.80% | 478.90% | 494.80% | 510.45% |
| 56 | 323.30% | 349.55% | 377.55% | 407.45% | 423.90% | 440.20% | 456.35% | 472.40% | 488.05% | 503.40% |
| 57 | 329.00% | 344.45% | 372.00% | 401.50% | 417.85% | 433.95% | 449.80% | 465.55% | 481.05% | 496.30% |
| 58 | 334.90% | 350.65% | 366.40% | 395.35% | 411.60% | 427.55% | 443.25% | 458.70% | 474.05% | 489.10% |
| 59 | 340.95% | 357.10% | 373.10% | 389.25% | 405.20% | 420.95% | 436.70% | 452.00% | 467.05% | 481.90% |
| 60 | 335.55% | 351.55% | 367.40% | 383.15% | 398.90% | 414.50% | 429.90% | 445.30% | 460.20% | 474.90% |
| 61 | 330.25% | 346.10% | 361.65% | 377.20% | 392.70% | 408.15% | 423.30% | 438.50% | 453.65% | 468.15% |
| 62 | 325.25% | 340.75% | 356.15% | 371.45% | 386.75% | 402.05% | 416.95% | 432.05% | 447.10% | 462.05% |
| 63 | 319.55% | 334.80% | 350.05% | 365.00% | 380.15% | 395.10% | 409.90% | 424.75% | 439.60% | 454.25% |
| 64 | 314.10% | 329.00% | 343.95% | 358.95% | 373.65% | 388.40% | 403.05% | 417.65% | 432.40% | 446.90% |
| 65 | 309.30% | 324.05% | 338.85% | 353.55% | 368.10% | 382.65% | 397.25% | 411.60% | 426.20% | 440.65% |
| 66 | 305.30% | 319.90% | 334.50% | 349.05% | 363.50% | 377.95% | 392.35% | 406.75% | 421.15% | 435.60% |
| 67 | 302.70% | 317.05% | 331.60% | 346.00% | 360.40% | 374.80% | 389.15% | 403.50% | 418.05% | 432.50% |
| 68 | 301.00% | 315.45% | 329.85% | 344.25% | 358.65% | 373.10% | 387.45% | 401.85% | 416.35% | 430.90% |
| 69 | 302.45% | 317.00% | 331.55% | 346.10% | 360.65% | 375.15% | 389.65% | 404.25% | 419.05% | 433.95% |
| 70 | 294.10% | 308.30% | 322.45% | 336.60% | 350.70% | 364.80% | 378.90% | 393.15% | 407.55% | 422.05% |

* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation.

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
2.0% Benefit Multiplier for All Years of Service - Second 90 Days

| 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 |
| 71 | 285.65% | 299.40% | 313.15% | 326.85% | 340.60% | 354.30% | 368.00% | 381.85% | 395.80% | 409.85% |
| 72 | 277.05% | 290.40% | 303.75% | 317.05% | 330.35% | 343.65% | 356.95% | 370.35% | 383.85% | 397.50% |
| 73 | 268.35% | 281.25% | 294.15% | 307.10% | 319.95% | 332.85% | 345.70% | 358.70% | 371.85% | 385.00% |
| 74 | 259.60% | 272.10% | 284.60% | 297.05% | 309.50% | 321.95% | 334.40% | 347.00% | 359.65% | 372.45% |
| 75 | 250.75% | 262.90% | 274.90% | 286.95% | 299.05% | 311.05% | 323.10% | 335.25% | 347.50% | 359.80% |
| 76 | 241.95% | 253.65% | 265.25% | 276.90% | 288.50% | 300.10% | 311.75% | 323.45% | 335.30% | 347.20% |
| 77 | 233.25% | 244.45% | 255.65% | 266.85% | 278.10% | 289.30% | 300.45% | 311.80% | 323.20% | 334.65% |
| 78 | 224.55% | 235.40% | 246.20% | 256.95% | 267.75% | 278.55% | 289.35% | 300.25% | 311.25% | 322.25% |
| 79 | 216.05% | 226.45% | 236.85% | 247.25% | 257.60% | 268.00% | 278.35% | 288.80% | 299.35% | 310.00% |
| 80 | 207.65% | 217.65% | 227.65% | 237.65% | 247.60% | 257.55% | 267.50% | 277.60% | 287.75% | 297.95% |

* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation.

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
2.0% Benefit Multiplier for All Years of Service - Second 90 Days

| Cost of Service Years Purchased * | | | | | | | | | | |
|-----------------------------------|----------|----------|----------|----------|----------|--|--|--|--|--|
| Age at Time of Purchase | 31 years | 32 years | 33 years | 34 years | 35 years | | | | | |
| 20 | | | | | | | | | | |
| 21 | | | | | | | | | | |
| 22 | | | | | | | | | | |
| 23 | | | | | | | | | | |
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| 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.

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
2.0% Benefit Multiplier for All Years of Service - Second 90 Days

| Cost of Service Years Purchased * | | | | | | | | | | |
|-----------------------------------|----------|----------|----------|----------|----------|--|--|--|--|--|
| Age at Time of Purchase | 31 years | 32 years | 33 years | 34 years | 35 years | | | | | |
| 46 | | | | | | | | | | |
| 47 | 592.00% | | | | | | | | | |
| 48 | 586.85% | 613.55% | | | | | | | | |
| 49 | 581.40% | 607.85% | 630.90% | | | | | | | |
| 50 | 575.70% | 602.00% | 624.90% | 641.40% | | | | | | |
| 51 | 569.65% | 595.90% | 618.60% | 634.90% | 634.60% | | | | | |
| 52 | 563.10% | 589.40% | 611.95% | 628.10% | 627.50% | | | | | |
| 53 | 556.45% | 582.60% | 604.90% | 620.90% | 620.15% | | | | | |
| 54 | 549.45% | 575.35% | 597.55% | 613.30% | 612.35% | | | | | |
| 55 | 542.00% | 567.80% | 589.95% | 605.45% | 604.10% | | | | | |
| 56 | 518.25% | 559.85% | 581.80% | 597.10% | 595.60% | | | | | |
| 57 | 510.90% | 524.90% | 573.25% | 588.35% | 586.50% | | | | | |
| 58 | 503.55% | 517.35% | 530.60% | 579.20% | 577.15% | | | | | |
| 59 | 496.25% | 509.85% | 522.95% | 535.15% | 567.15% | | | | | |
| 60 | 489.00% | 502.40% | 515.50% | 527.75% | 538.60% | | | | | |
| 61 | 482.15% | 495.55% | 508.45% | 520.60% | 531.45% | | | | | |
| 62 | 475.95% | 489.25% | 501.95% | 514.10% | 524.95% | | | | | |
| 63 | 468.90% | 481.90% | 494.50% | 506.30% | 517.05% | | | | | |
| 64 | 461.35% | 475.50% | 488.05% | 499.75% | 510.25% | | | | | |
| 65 | 455.05% | 469.05% | 483.35% | 495.00% | 505.35% | | | | | |
| 66 | 449.85% | 464.00% | 478.30% | 492.70% | 503.15% | | | | | |
| 67 | 446.80% | 461.10% | 475.60% | 490.15% | 504.85% | | | | | |
| 68 | 445.50% | 460.00% | 474.70% | 489.65% | 504.65% | | | | | |
| 69 | 448.90% | 463.80% | 479.05% | 494.60% | 510.25% | | | | | |
| 70 | 436.55% | 451.05% | 465.90% | 481.00% | 496.20% | | | | | |

* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation.

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
2.0% Benefit Multiplier for All Years of Service - Second 90 Days

| Cost of Service Years Purchased * | | | | | | | | | | |
|-----------------------------------|----------|----------|----------|----------|----------|--|--|--|--|--|
| Age at Time of Purchase | 31 years | 32 years | 33 years | 34 years | 35 years | | | | | |
| 71 | 423.95% | 438.05% | 452.50% | 467.15% | 481.90% | | | | | |
| 72 | 411.15% | 424.85% | 438.80% | 453.05% | 467.45% | | | | | |
| 73 | 398.25% | 411.50% | 425.00% | 438.80% | 452.75% | | | | | |
| 74 | 385.20% | 398.00% | 411.15% | 424.45% | 437.90% | | | | | |
| 75 | 372.20% | 384.55% | 397.15% | 410.00% | 423.05% | | | | | |
| 76 | 359.15% | 371.05% | 383.25% | 395.60% | 408.20% | | | | | |
| 77 | 346.20% | 357.70% | 369.45% | 381.35% | 393.45% | | | | | |
| 78 | 333.35% | 344.40% | 355.75% | 367.20% | 378.85% | | | | | |
| 79 | 320.70% | 331.35% | 342.25% | 353.30% | 364.50% | | | | | |
| 80 | 308.20% | 318.50% | 328.85% | 339.55% | 350.35% | | | | | |

* As a % of Salary at Time of Purchase

Service purchase calculations are done on the same basis as the September 30, 2005 actuarial valuation.

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