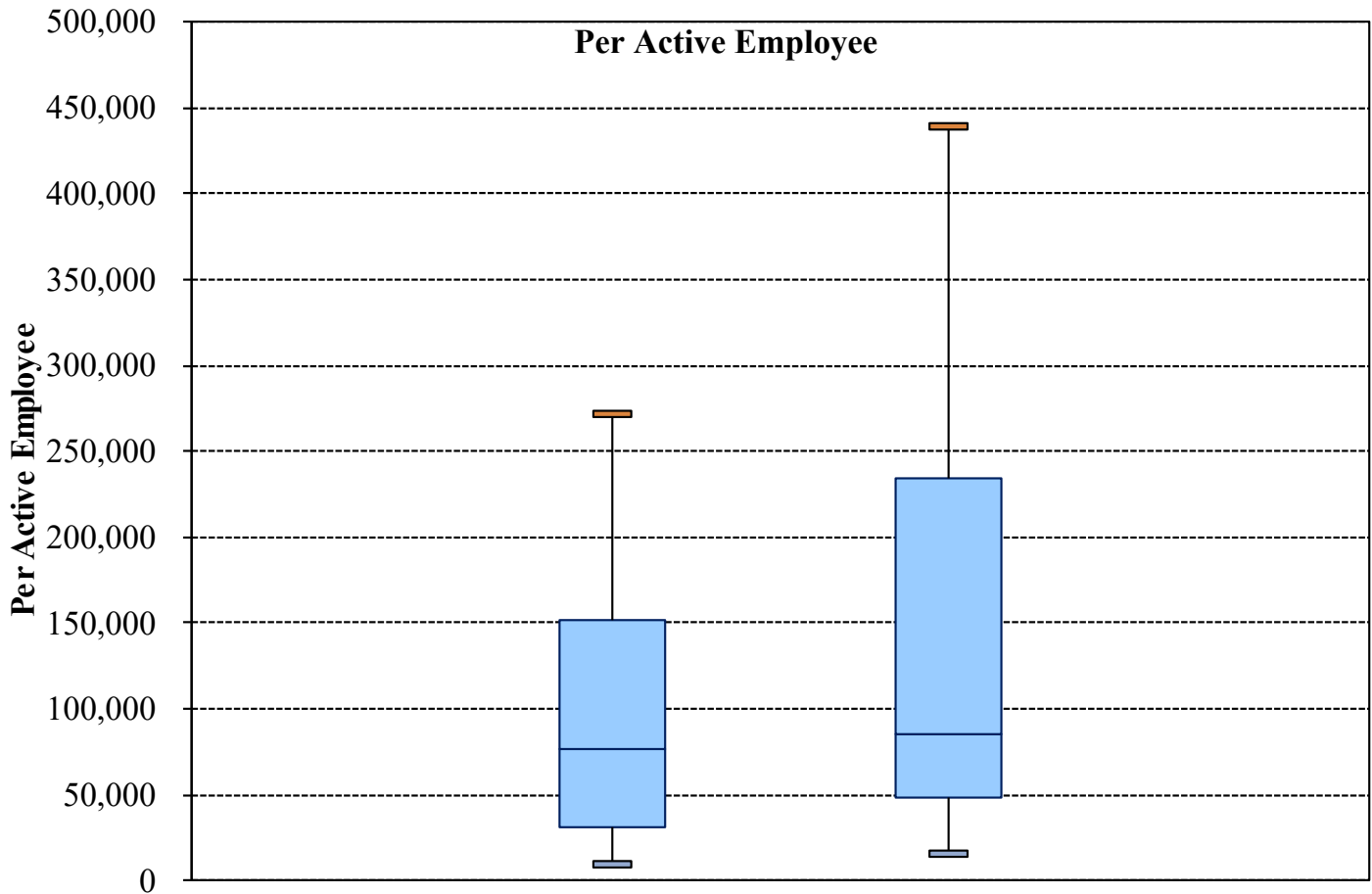


## Bartel Associates OPEB Database Actuarial Accrued Liability



	<u>Miscellaneous</u>	<u>Safety</u>
95th Percentile	\$271,403	\$438,205
75th Percentile	151,490	234,251
50th Percentile	77,328	84,963
25th Percentile	30,920	48,369
5th Percentile	9,676	15,145



**Bartel Associates, LLC**

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