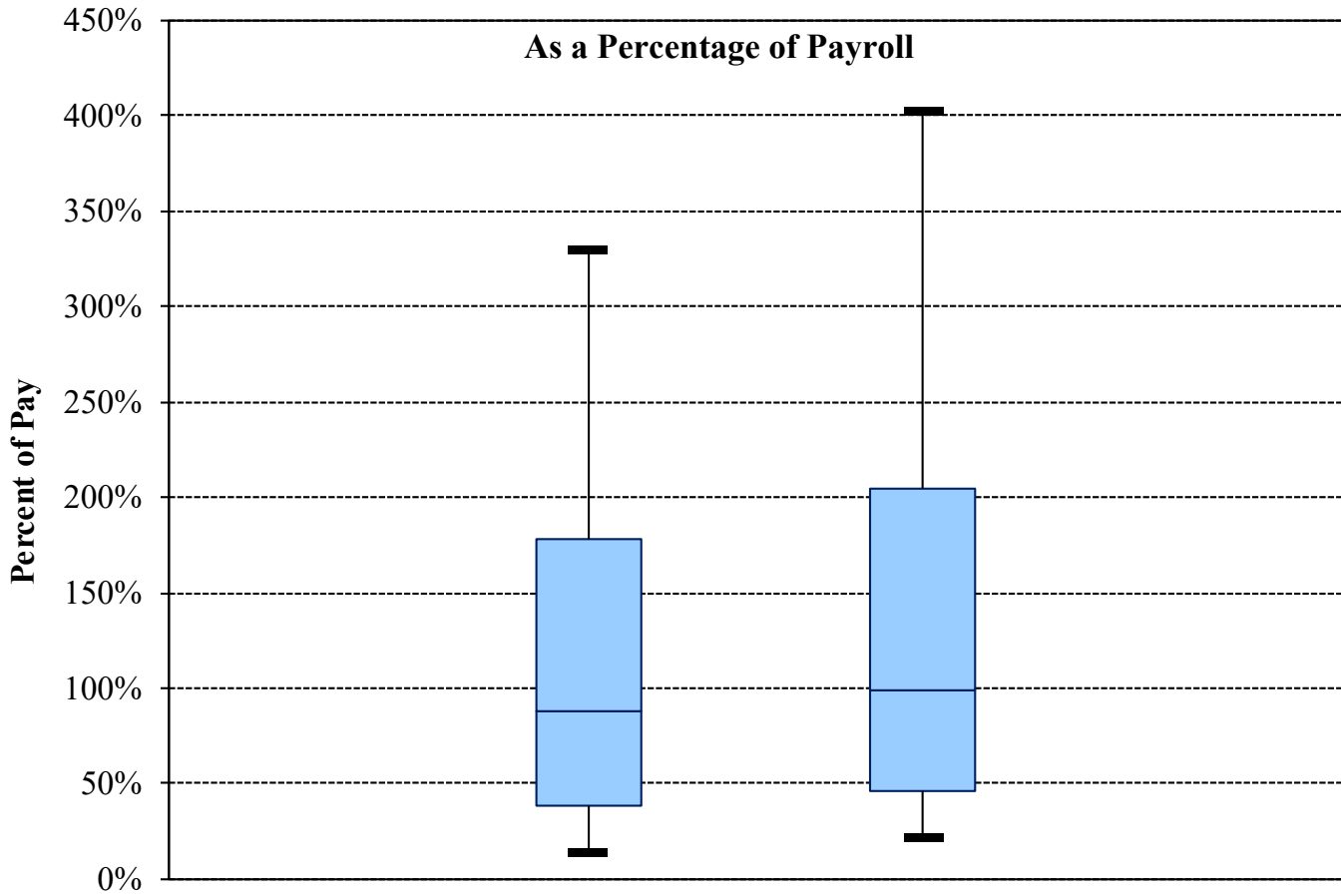


**Bartel Associates OPEB Database
Actuarial Accrued Liability**



	<u>Miscellaneous</u>	<u>Safety</u>
95th Percentile	329%	402%
75th Percentile	178%	205%
50th Percentile	88%	99%
25th Percentile	39%	46%
5th Percentile	13%	21%



Bartel Associates, LLC

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