**Attachment 4**

**Interest Rates and Amortization Factors 1987/88 through 2002/03**

| Fiscal Year for Plan: | 1987/88 | 1988/89 | 1989/90 | 1990/91 | 1991/92 | 1992/93 | 1993/94 | 1994/95 | 1995/96 | 1996/97 | 1997/98 | 1998/99 | 1999/00 | 2000/01 | 2001/02 | 2002/03 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Actuarial Interest Rate: | 8.50% | 8.50% | 8.50% | 8.50% | 8.50% | 8.75% | 8.75% | 8.75% | 8.75% | 8.50% | 8.50% | 8.50% | 8.25% | 8.25% | 8.25% | 8.25% |
| End of Funding Period: | | | | | | | | | | | | | | | | |
| 2003 | 13.0741 | 12.4174 | 11.7421 | 11.0476 | 10.3333 | 9.3903 | 8.6693 | 7.9243 | 7.1546 | 6.2717 | 5.4734 | 4.6447 | 3.7574 | 2.8770 | 1.9584 | 1.0000 |
| 2004 | 13.7126 | 13.0741 | 12.4174 | 11.7421 | 11.0476 | 10.0881 | 9.3903 | 8.6693 | 7.9243 | 7.0404 | 6.2717 | 5.4734 | 4.6012 | 3.7574 | 2.8770 | 1.9584 |
| 2005 | 14.3335 | 13.7126 | 13.0741 | 12.4174 | 11.7421 | 10.7634 | 10.0881 | 9.3903 | 8.6693 | 7.7809 | 7.0404 | 6.2717 | 5.4099 | 4.6012 | 3.7574 | 2.8770 |
| 2006 | 14.9371 | 14.3335 | 13.7126 | 13.0741 | 12.4174 | 11.4170 | 10.7634 | 10.0881 | 9.3903 | 8.4940 | 7.7809 | 7.0404 | 6.1851 | 5.4099 | 4.6012 | 3.7574 |
| 2007 | 15.5241 | 14.9371 | 14.3335 | 13.7126 | 13.0741 | 12.0495 | 11.4170 | 10.7634 | 10.0881 | 9.1809 | 8.4940 | 7.7809 | 6.9279 | 6.1851 | 5.4099 | 4.6012 |
| 2008 | 16.0949 | 15.5241 | 14.9371 | 14.3335 | 13.7126 | 12.6617 | 12.0495 | 11.4170 | 10.7634 | 9.8424 | 9.1809 | 8.4940 | 7.6399 | 6.9279 | 6.1851 | 5.4099 |
| 2009 | 16.6499 | 16.0949 | 15.5241 | 14.9371 | 14.3335 | 13.2542 | 12.6617 | 12.0495 | 11.4170 | 10.4796 | 9.8424 | 9.1809 | 8.3223 | 7.6399 | 6.9279 | 6.1851 |
| 2010 | 17.1895 | 16.6499 | 16.0949 | 15.5241 | 14.9371 | 13.8277 | 13.2542 | 12.6617 | 12.0495 | 11.0932 | 10.4796 | 9.8424 | 8.9764 | 8.3223 | 7.6399 | 6.9279 |
| 2011 | 17.7142 | 17.1895 | 16.6499 | 16.0949 | 15.5241 | 14.3826 | 13.8277 | 13.2542 | 12.6617 | 11.6843 | 11.0932 | 10.4796 | 9.6032 | 8.9764 | 8.3223 | 7.6399 |
| 2012 | 18.2244 | 17.7142 | 17.1895 | 16.6499 | 16.0949 | 14.9197 | 14.3826 | 13.8277 | 13.2542 | 12.2535 | 11.6843 | 11.0932 | 10.2040 | 9.6032 | 8.9764 | 8.3223 |
| 2013 | 18.7205 | 18.2244 | 17.7142 | 17.1895 | 16.6499 | 15.4396 | 14.9197 | 14.3826 | 13.8277 | 12.8018 | 12.2535 | 11.6843 | 10.7798 | 10.2040 | 9.6032 | 8.9764 |
| 2014 | 19.2029 | 18.7205 | 18.2244 | 17.7142 | 17.1895 | 15.9427 | 15.4396 | 14.9197 | 14.3826 | 13.3298 | 12.8018 | 12.2535 | 11.3317 | 10.7798 | 10.2040 | 9.6032 |
| 2015 | 19.6720 | 19.2029 | 18.7205 | 18.2244 | 17.7142 | 16.4296 | 15.9427 | 15.4396 | 14.9197 | 13.8384 | 13.3298 | 12.8018 | 11.8606 | 11.3317 | 10.7798 | 10.2040 |
| 2016 | 20.1280 | 19.6720 | 19.2029 | 18.7205 | 18.2244 | 16.9008 | 16.4296 | 15.9427 | 15.4396 | 14.3282 | 13.8384 | 13.3298 | 12.3676 | 11.8606 | 11.3317 | 10.7798 |
| 2017 | 20.5715 | 20.1280 | 19.6720 | 19.2029 | 18.7205 | 17.3569 | 16.9008 | 16.4296 | 15.9427 | 14.8000 | 14.3282 | 13.8384 | 12.8535 | 12.3676 | 11.8606 | 11.3317 |
| 2018 | | 20.5715 | 20.1280 | 19.6720 | 19.2029 | 17.7982 | 17.3569 | 16.9008 | 16.4296 | 15.2544 | 14.8000 | 14.3282 | 13.3191 | 12.8535 | 12.3676 | 11.8606 |
| 2019 | | | 20.5715 | 20.1280 | 19.6720 | 18.2254 | 17.7982 | 17.3569 | 16.9008 | 15.6920 | 15.2544 | 14.8000 | 13.7655 | 13.3191 | 12.8535 | 12.3676 |
| 2020 | | | | 20.5715 | 20.1280 | 18.6389 | 18.2254 | 17.7982 | 17.3569 | 16.1135 | 15.6920 | 15.2544 | 14.1932 | 13.7655 | 13.3191 | 12.8535 |
| 2021 | | | | | 20.5715 | 19.0390 | 18.6389 | 18.2254 | 17.7982 | 16.5194 | 16.1135 | 15.6920 | 14.6032 | 14.1932 | 13.7655 | 13.3191 |
| 2022 | | | | | | 19.4262 | 19.0390 | 18.6389 | 18.2254 | 16.9104 | 16.5194 | 16.1135 | 14.9961 | 14.6032 | 14.1932 | 13.7655 |
| 2023 | | | | | | | 19.4262 | 19.0390 | 18.6389 | 17.2870 | 16.9104 | 16.5194 | 15.3727 | 14.9961 | 14.6032 | 14.1932 |
| 2024 | | | | | | | | 19.4262 | 19.0390 | 17.6497 | 17.2870 | 16.9104 | 15.7337 | 15.3727 | 14.9961 | 14.6032 |
| 2025 | | | | | | | | | 19.4262 | 17.9990 | 17.6497 | 17.2870 | 16.0796 | 15.7337 | 15.3727 | 14.9961 |
| 2026 | | | | | | | | | | 18.3355 | 17.9990 | 17.6497 | 16.4112 | 16.0796 | 15.7337 | 15.3727 |
| 2027 | | | | | | | | | | | 18.3355 | 17.9990 | 16.7290 | 16.4112 | 16.0796 | 15.7337 |
| 2028 | | | | | | | | | | | | 18.3355 | 17.0335 | 16.7290 | 16.4112 | 16.0796 |
| 2029 | | | | | | | | | | | | | 17.3255 | 17.0335 | 16.7290 | 16.4112 |
| 2030 | | | | | | | | | | | | | | 17.3255 | 17.0335 | 16.7290 |
| 2031 | | | | | | | | | | | | | | | 17.3255 | 17.0335 |
| 2032 | | | | | | | | | | | | | | | | 17.3255 |