Attachment 1

Interest Rates and Amortization Factors 1987/88 through 2004/05

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**	**2003/04**	**2004/05**
Year Starts	**1987**	**1988**	**1989**	**1990**	**1991**	**1992**	**1993**	**1994**	**1995**	**1996**	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**
	1986	**1987**	**1988**	**1989**	**1990**	**1991**	**1992**	**1993**	**1993**	**1994**	**1995**	**1996**	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**
Payroll Growth Assumption	5.50%	5.50%	5.50%	5.50%	5.50%	5.25%	5.25%	5.25%	5.25%	4.50%	4.50%	4.50%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%
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%**	**8.25%**	**8.25%**
End of Funding Period:																		
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	1.9584	1.0000
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	2.8770	1.9584
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	3.7574	2.8770
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	4.6012	3.7574
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	5.4099	4.6012
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	6.1851	5.4099
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	6.9279	6.1851
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	7.6399	6.9279
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	8.3223	7.6399
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	8.9764	8.3223
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	9.6032	8.9764
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	10.2040	9.6032
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	10.7798	10.2040
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	11.3317	10.7798
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	11.8606	11.3317
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	12.3676	11.8606
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	12.8535	12.3676
2022						19.4262	19.0390	18.6389	18.2254	16.9104	16.5194	16.1135	14.9961	14.6032	14.1932	13.7655	13.3191	12.8535
2023							19.4262	19.0390	18.6389	17.2870	16.9104	16.5194	15.3727	14.9961	14.6032	14.1932	13.7655	13.3191
2024								19.4262	19.0390	17.6497	17.2870	16.9104	15.7337	15.3727	14.9961	14.6032	14.1932	13.7655
2025									19.4262	17.9990	17.6497	17.2870	16.0796	15.7337	15.3727	14.9961	14.6032	14.1932
2026										18.3355	17.9990	17.6497	16.4112	16.0796	15.7337	15.3727	14.9961	14.6032
2027											18.3355	17.9990	16.7290	16.4112	16.0796	15.7337	15.3727	14.9961
2028												18.3355	17.0335	16.7290	16.4112	16.0796	15.7337	15.3727
2029													17.3255	17.0335	16.7290	16.4112	16.0796	15.7337
2030														17.3255	17.0335	16.7290	16.4112	16.0796
2031															17.3255	17.0335	16.7290	16.4112
2032																17.3255	17.0335	16.7290
2033																	17.3255	17.0335
2034																		17.3255