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GUY CARPENTER OLIVER WYMAN



April 22, 2010

City of York Employee Pension Plan

Anil Narale

City of York Employee Pension Plan

One Year Projection of Plan Status

Going Concern Position at December 31, 2009

Discount Rate	:	5.50%
Going Concern Excess/(Deficit)	:	(0.81) \$million

Projected Going Concern Excess/(Deficit) at December 31, 2010

Discount Rate/Asset Return	\$million		
	5.00%	5.50%	6.00%
-5.50%	(4.6)	(2.8)	(1.0)
0.00%	(3.9)	(2.1)	(0.4)
5.50%	(3.3)	(1.5)	0.3
11.00%	(2.6)	(0.8)	1.0

City of York Employee Pension Plan

One Year Projection of Plan Status

Solvency Position at December 31, 2009

Discount Rate (actual)	:	4.490%
Discount Rate (smoothed)	:	4.625%
Solvency Excess/(Deficit)	:	(5.2) \$million

Projected Solvency Excess/(Deficit) at December 31, 2010

Actual Discount Rate/Asset Return	\$million		
	4.50%	5.00%	5.50%
-5.50%	(7.0)	(6.5)	(6.0)
0.00%	(6.3)	(5.9)	(5.4)
5.50%	(5.7)	(5.2)	(4.7)
11.00%	(5.0)	(4.5)	(4.0)

Projected Contributions for 2011

Actual Discount Rate/Asset Return	\$million		
	4.50%	5.00%	5.50%
-5.50%	2.1	2.0	1.9
0.00%	2.0	1.9	1.8
5.50%	1.8	1.7	1.6
11.00%	1.7	1.6	1.5

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