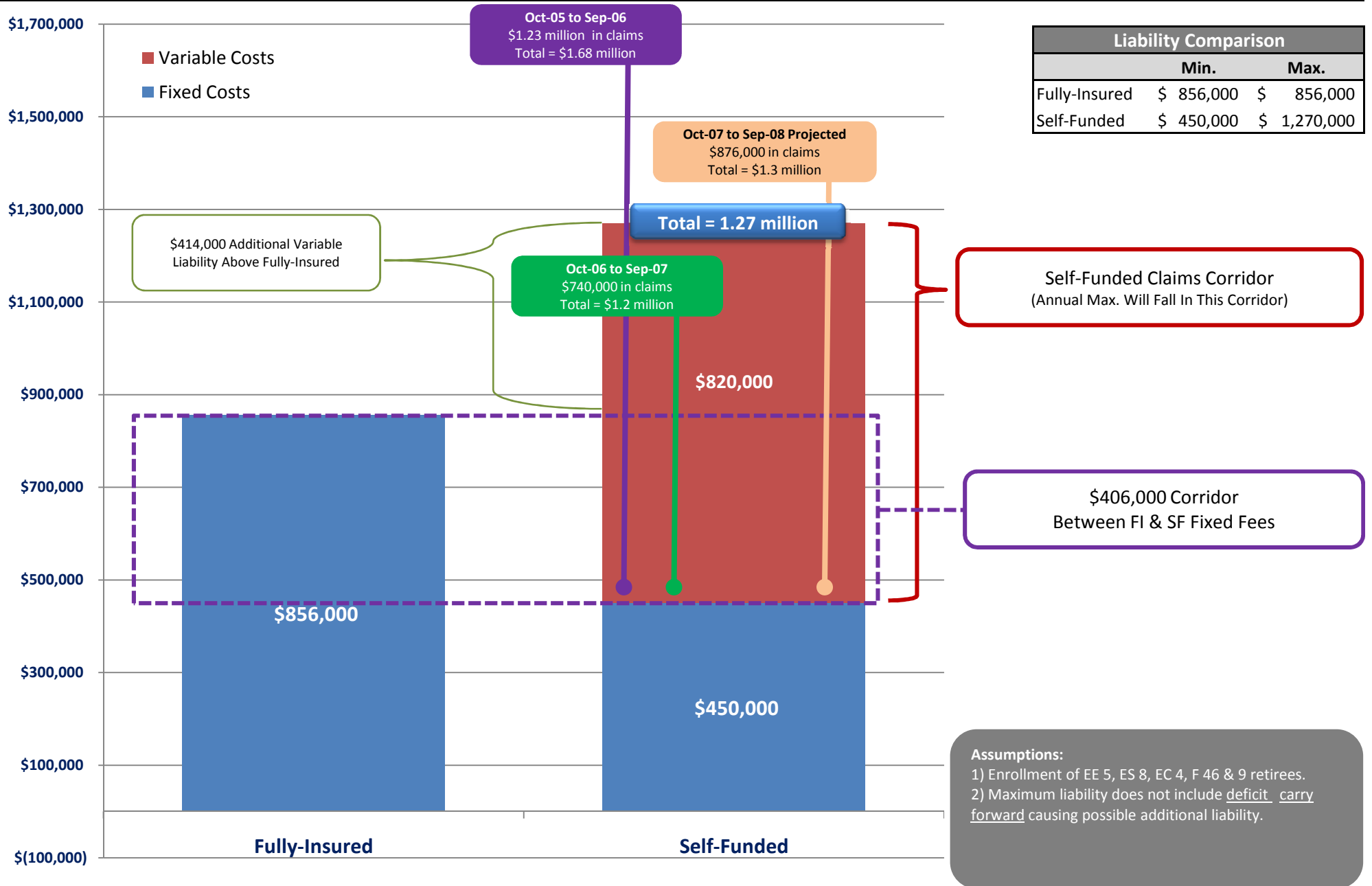


ABC Company

Fully / Self-Insured Comparison

April 1, 2008



Assumptions:
 1) Enrollment of EE 5, ES 8, EC 4, F 46 & 9 retirees.
 2) Maximum liability does not include deficit carry forward causing possible additional liability.