

**WESTERN STATES OFFICE AND  
PROFESSIONAL EMPLOYEES PENSION FUND  
SUSPENSION APPLICATION**

**Exhibit 8**

# Western States Office and Professional Employees Pension Fund

## Exhibit 8

### Rev. Proc. 2016-27, Section 6.03 Ten-Year Experience For Certain Critical Assumptions

Year Ending 12/31	Contributions			Base Units(Hours)	Base Average Hourly Rate	Supplemental and Surcharge Average Hourly Rate	Return on Assets (Market Basis)
	Base Contributions	Supplemental and Surcharge Contributions	Withdrawal Liability Payments				
2006	\$7,399,605	N/A	N/A	4,527,976	\$1.63	N/A	11.36%
2007	\$7,678,247	N/A	N/A	4,282,490	\$1.79	N/A	4.62%
2008	\$8,277,807	N/A	N/A	4,203,802	\$1.97	N/A	(32.15)%
2009	\$7,842,903	\$161,882	N/A	4,063,879	\$1.93	\$0.04	15.95%
2010	\$7,676,687	\$812,322	N/A	3,671,591	\$2.09	\$0.22	13.23%
2011	\$7,297,989	\$1,318,385	\$6,012	3,555,598	\$2.05	\$0.37	1.50%
2012	\$6,980,563	\$1,879,073	\$937,412	3,358,483	\$2.08	\$0.56	11.53%
2013	\$6,485,023	\$2,884,983	\$1,674,335	3,231,057	\$2.01	\$0.89	12.97%
2014	\$5,064,945	\$3,776,471	\$1,570,022	1,776,431	\$2.85	\$2.13	4.47%
2015	\$4,883,040	\$3,591,720	\$3,337,192	1,575,730	\$3.10	\$2.28	0.63%
2016(est.)	\$4,541,823	\$3,340,296	\$3,143,651	1,312,967	\$3.46	\$2.54	6.60%