

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

THIRD SUSPENSION APPLICATION

Exhibit 8

Western States Office and Professional Employees Pension Fund

Exhibit 8

Rev. Proc. 2017-43, Section 6.04 Ten-Year Experience For Certain Critical Assumptions

Year Ending 12/31	Contributions			Return on Assets (Market Basis)			
	Base Contributions	Supplemental and Surcharge Contributions	Withdrawal Liability Payments	Base Units(Hours)	Base Average Hourly Rate	Supplemental and Surcharge Average Hourly Rate	Return on Assets (Market Basis)
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	\$4,318,217	\$3,060,448	\$3,872,245	1,358,925	\$3.18	\$2.25	6.44%
2017	\$3,457,158	\$2,769,935	\$3,489,232	1,034,653	\$3.34	\$2.68	13.29%