

**Appendix E**  
**4123-17-60**

**Orphans Annuity Factors**

| <b>Year</b> | <b>Factor</b> | <b>Year</b> | <b>Factor</b> | <b>Year</b> | <b>Factor</b> |
|-------------|---------------|-------------|---------------|-------------|---------------|
| 1           | 24            | 11          | 430           | 21          | 704           |
| 2           | 72            | 12          | 462           | 22          | 725           |
| 3           | 118           | 13          | 493           | 23          | 747           |
| 4           | 163           | 14          | 523           | 24          | 767           |
| 5           | 205           | 15          | 552           | 25          | 786           |
| 6           | 247           | 16          | 580           | 26          | 805           |
| 7           | 286           | 17          | 607           | 27          | 823           |
| 8           | 324           | 18          | 632           | 28          | 840           |
| 9           | 361           | 19          | 657           | 29          | 857           |
| 10          | 396           | 20          | 681           | 30          | 873           |

**NOTE: Factors are annuities with one dollar of compensation benefit for each payment at specified frequency from the number of years indicated at an interest rate of 4.00% interest.**

**SOURCE: Deloitte Consulting, LLP – 2010**