

MPI Restated Figures from CAC Exhibit 8

Accident Benefit Other (Indexed)

Selected IBNR as of October 31, 2011

Based on Revisions to the Selected Loss Development Factors

Ins Yr	Method 1	Method 2	Method 3
94/95	2,334	-169	1,434
95/96	2,835	-397	1,735
96/97	2,089	-127	1,373
97/98	2,195	-220	1,452
98/99	2,098	-377	1,372
99/00	1,676	-246	970
00/01	1,267	-174	557
01/02	1,474	-233	756
02/03	1,302	-523	513
03/04	1,961	-334	675
04/05	1,423	-389	657
05/06	1,794	14	1,043
06/07	2,311	447	1,543
07/08	2,656	672	1,788
08/09	2,167	922	2,047
09/10	5,505	4,707	5,343
10/11	5,195	4,392	5,088
11/12	-3,294	-2,762	-2,070
Total	36,988	5,203	26,277
Difference from MPI Selected	-2,512	-34,297	-13,223
Figures from CAC Exhibit 8	-2,675	-57,153	

Verbal evidence from MPI (corrected above) -35,000 (approx)

Method 1 - Latest 3 Volume Weighted Average for development periods from

8-12 to 116-128 for both Reported & Paid; Tail Factor (128-Ultimate) unchanged

Method 2 - Removed Reported Tail Factor i.e. 128-Ultimate revised from 1.0345 to 1.0000;

Paid Tail Factor unchanged

Method 3 - Revised Reported Tail Factor i.e. 128-Ultimate revised from 1.0345 to 1.0200;

Paid Tail Factor unchanged