

Exhibit 28
As Filed
Corrected-12/1/2016

PENNSYLVANIA COMPENSATION RATING BUREAU

Loss Costs and Expected Loss Factors

**LOSS COSTS AND EXPECTED LOSS FACTORS
FOR PENNSYLVANIA WORKERS COMPENSATION INSURANCE
Proposed Effective Date: April 1, 2017 on New and Renewal Business**

CODE NO	LOSS COST	EXPERIENCE RATING PLAN EXPECTED LOSS FACTORS TABLE *			HAZARD GROUP A - G
		A-1	A-2	A-3	
005	11.35	7.62	9.76	10.66	F
007	3.98	2.67	3.42	3.74	C
009	17.29	11.61	14.86	16.23	G
015	9.84	6.61	8.46	9.24	E
025	3.16	1.88	2.33	2.57	G
028	2.48	1.48	1.83	2.02	F
050	2.77	1.64	2.04	2.25	F
051	3.08	1.83	2.27	2.51	F
055	3.39	2.01	2.50	2.75	F
059	3.96	2.36	2.93	3.22	E
101	2.56	1.65	2.10	2.30	E
103	1.10	0.71	0.90	0.99	C
104	2.75	1.77	2.25	2.46	B
105	3.13	2.01	2.56	2.81	D
106	4.55	2.93	3.72	4.08	C
107	2.13	1.37	1.74	1.91	B
108	2.71	1.74	2.21	2.43	C
109	3.50	2.25	2.86	3.13	C
110	2.47	1.59	2.02	2.22	B
111	5.49	3.53	4.49	4.92	C
112	7.76	4.99	6.35	6.96	C
113	1.95	1.25	1.59	1.74	C
114	5.22	3.36	4.27	4.68	E
115	1.82	1.17	1.49	1.63	D
119	2.89	1.86	2.36	2.59	C
130	4.37	2.81	3.57	3.91	E
132	2.54	1.64	2.08	2.28	C
134	2.65	1.70	2.16	2.37	C
135	2.16	1.39	1.77	1.93	C
136	2.22	1.43	1.82	1.99	C
139	3.45	2.22	2.82	3.09	C
141	3.81	2.45	3.12	3.42	B
142	1.85	1.19	1.52	1.66	C
161	1.52	0.98	1.24	1.36	C
163	3.05	1.96	2.50	2.73	C
165	4.67	3.01	3.82	4.19	B
166	2.45	1.58	2.01	2.20	C
185	4.57	2.94	3.74	4.10	B
187	3.49	2.24	2.85	3.12	B
189	3.20	2.06	2.62	2.87	C
191	2.58	1.66	2.11	2.32	C
201	3.40	2.18	2.78	3.04	D
204	2.26	1.45	1.85	2.03	B
205	2.52	1.62	2.06	2.26	B
221	1.68	1.08	1.38	1.51	C

* Table A-1 applies to the most current policy year, Table A-2 to the first prior policy year, and Table A-3 to the second prior policy year.

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		A-1	A-2	A-3	
222	2.01	1.29	1.64	1.80	C
225	2.06	1.32	1.68	1.84	C
227	2.81	1.81	2.30	2.52	C
255	2.26	1.45	1.85	2.03	E
257	2.19	1.41	1.79	1.96	C
261	2.15	1.38	1.76	1.93	C
263	1.67	1.08	1.37	1.50	C
265	2.18	1.40	1.78	1.95	C
275	2.80	1.80	2.29	2.51	C
276	3.38	2.17	2.76	3.02	C
281	1.88	1.21	1.53	1.68	B
282	4.95	3.18	4.05	4.43	D
285	2.10	1.35	1.72	1.88	B
291	3.47	2.23	2.84	3.11	E
297	3.20	2.06	2.62	2.87	B
301	4.47	2.88	3.66	4.01	F
305	3.20	2.06	2.62	2.87	D
306	3.27	2.11	2.68	2.93	B
311	2.13	1.37	1.74	1.91	C
319	3.22	2.07	2.64	2.89	A
323	3.32	2.14	2.72	2.98	C
327	2.46	1.58	2.01	2.21	C
402	3.37	2.16	2.75	3.02	E
403	2.10	1.35	1.72	1.88	C
404	2.40	1.55	1.97	2.15	E
406	3.08	1.98	2.52	2.76	E
407	2.74	1.76	2.24	2.45	C
411	4.02	2.59	3.29	3.61	E
413	4.16	2.67	3.40	3.72	E
415	2.79	1.79	2.28	2.50	E
416	1.36	0.87	1.11	1.22	C
421	4.90	3.15	4.01	4.39	E
425	5.98	3.85	4.89	5.36	E
427	3.09	1.99	2.53	2.77	E
429	3.31	2.13	2.71	2.97	D
431	4.26	2.74	3.48	3.81	C
433	2.47	1.59	2.02	2.22	C
435	3.16	2.03	2.59	2.83	C
441	1.00	0.65	0.82	0.90	C
445	2.07 a	1.33	1.69	1.85	C
446	1.13	0.72	0.92	1.01	B
447	3.77 b	2.43	3.08	3.38	E
449	1.74	1.12	1.43	1.56	D
451	2.55	1.64	2.09	2.29	D
454	2.29	1.47	1.87	2.05	C

* Table A-1 applies to the most current policy year, Table A-2 to the first prior policy year, and Table A-3 to the second prior policy year.

a OD: \$0.07 Supplemental is not subject to experience rating. Code as 0067.

b OD: \$0.06 Supplemental is not subject to experience rating. Code as 0066.

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CODE NO	LOSS COST	EXPERIENCE RATING PLAN EXPECTED LOSS FACTORS TABLE *			HAZARD GROUP A - G
		A-1	A-2	A-3	
456	2.80	1.80	2.29	2.51	D
457	2.56	1.65	2.10	2.30	C
458	1.45	0.93	1.19	1.30	B
459	0.77	0.50	0.63	0.69	C
461	2.12	1.36	1.73	1.90	D
463	2.30	1.48	1.88	2.06	D
465	2.67	1.71	2.18	2.39	D
467	3.46	2.22	2.83	3.10	B
471	0.84	0.54	0.69	0.75	B
472	0.86	0.55	0.70	0.77	B
473	1.94	1.25	1.58	1.73	B
474	1.59	1.02	1.30	1.43	C
475	1.68	1.08	1.38	1.51	D
476	1.15	0.74	0.94	1.03	C
477	1.60	1.03	1.31	1.44	C
483	1.21	0.78	0.99	1.08	B
485	1.02	0.66	0.84	0.92	B
486	1.19	0.76	0.97	1.06	C
487	0.87	0.56	0.71	0.78	C
488	0.73	0.47	0.60	0.65	B
489	1.01	0.65	0.83	0.91	B
491	3.40	2.18	2.78	3.04	C
493	3.39	2.18	2.77	3.03	C
495	4.28	2.75	3.50	3.83	D
497	1.42	0.91	1.16	1.27	B
499	2.75	1.77	2.25	2.46	D
501	2.93	1.88	2.40	2.62	E
502	2.80	1.80	2.29	2.51	A
506	1.34	0.86	1.09	1.20	C
507	1.82	1.17	1.49	1.63	F
509	4.49	2.89	3.67	4.02	G
511	4.60	2.96	3.76	4.12	E
512	3.56	2.29	2.91	3.19	E
513	2.60 c	1.68	2.13	2.33	B
514	3.69	2.37	3.02	3.31	E
520	0.28	0.19	0.24	0.27	C
521	0.76	0.51	0.65	0.71	B
522	1.08	0.70	0.89	0.97	C
523	2.03	1.36	1.74	1.90	C
524	3.00	2.01	2.58	2.82	C
525	5.22	3.36	4.27	4.68	D
526	8.22	5.52	7.07	7.72	D
527	11.98	7.12	8.84	9.75	E
528	17.92	11.53	14.66	16.06	D
529	26.56	15.79	19.60	21.60	F

* Table A-1 applies to the most current policy year, Table A-2 to the first prior policy year, and Table A-3 to the second prior policy year.

c OD: \$0.14 Supplemental is not subject to experience rating. Code as 0176.

**LOSS COSTS AND EXPECTED LOSS FACTORS
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CODE NO	LOSS COST	EXPERIENCE RATING PLAN EXPECTED LOSS FACTORS TABLE *			HAZARD GROUP A - G
		A-1	A-2	A-3	
535	2.15	1.38	1.76	1.93	C
536	4.56	2.93	3.73	4.09	C
551	0.93	0.60	0.76	0.84	F
553	1.07	0.69	0.88	0.96	G
555	0.39	0.25	0.32	0.35	B
563	1.11	0.72	0.91	1.00	C
571	2.12	1.36	1.73	1.90	C
573	3.26	2.10	2.67	2.92	F
581	1.50	0.96	1.23	1.34	E
587	1.78	1.15	1.46	1.60	C
601	5.72	3.37	4.19	4.62	G
603	5.15	2.95	3.67	4.04	F
605	5.93	3.46	4.29	4.73	E
606	5.28	3.08	3.82	4.21	G
607	3.36	1.98	2.46	2.71	F
608	5.44	3.16	3.92	4.32	F
609	3.46	2.03	2.52	2.78	F
611	7.61	4.41	5.48	6.04	E
615	7.58	4.41	5.48	6.04	G
0152	0.82				G
617	2.52	1.48	1.84	2.03	F
645	5.89	3.37	4.19	4.62	F
646	4.72	2.71	3.36	3.70	E
647	6.05	3.56	4.42	4.87	D
648	5.48	3.19	3.96	4.37	E
649	2.87	1.58	1.97	2.17	E
651	5.84	3.40	4.22	4.65	F
652	7.89	4.69	5.82	6.41	F
653	6.30	3.64	4.52	4.98	F
654	6.52	3.74	4.65	5.12	F
655	10.57	6.13	7.62	8.39	G
656	5.21	3.05	3.79	4.18	G
657	6.72	3.92	4.87	5.37	F
658	7.65	4.33	5.37	5.92	F
659	13.87	8.14	10.11	11.14	G
660	2.13	1.22	1.52	1.67	E
661	2.88	1.60	1.99	2.19	E
662	4.44	2.64	3.28	3.61	E
663	3.32	1.92	2.38	2.62	E
664	3.12	1.78	2.21	2.43	E
665	7.01	4.07	5.06	5.57	F
666	5.83	3.31	4.11	4.53	E
667	1.57	0.90	1.12	1.24	F
668	5.67	3.28	4.08	4.49	E
669	5.56	3.21	3.98	4.39	F

* Table A-1 applies to the most current policy year, Table A-2 to the first prior policy year, and Table A-3 to the second prior policy year.

Associated classes - both codes must be applied. The second code is not subject to experience rating and applies to the full payroll of the associated class.

d OD: \$0.51 Supplemental applies when coverage for Federal black lung is provided. It is not subject to experience rating. Code as 0164.

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		A-1	A-2	A-3	
670	4.62	2.61	3.24	3.57	E
673	4.58	2.69	3.34	3.69	F
674	4.10	2.40	2.98	3.29	E
675	3.01	1.77	2.20	2.42	F
676	3.73	2.10	2.61	2.88	E
677	2.85	1.66	2.06	2.27	G
679	6.64	3.87	4.80	5.29	F
681	4.46	2.61	3.24	3.57	F
691	5.38	3.14	3.90	4.30	F
693	8.87	5.18	6.43	7.08	F
695	4.28	2.50	3.10	3.42	E
709	1.46	0.87	1.08	1.19	G
716	2.11	1.25	1.56	1.71	E
718	2.25	1.34	1.66	1.83	E
721	7.75	4.99	6.34	6.95	F
744	0.35	0.23	0.29	0.32	D
751	1.45	0.93	1.19	1.30	E
752	0.74	0.48	0.61	0.66	G
753	2.76	1.77	2.26	2.47	C
755	1.07	0.69	0.88	0.96	F
757	1.36	0.87	1.11	1.22	E
759	5.03	3.23	4.11	4.51	E
801	6.54	4.39	5.62	6.14	E
802	4.46	2.99	3.83	4.19	E
803	12.29	8.25	10.57	11.54	E
804	3.23	2.17	2.78	3.04	E
805	4.51	3.03	3.88	4.23	E
806	7.90	5.30	6.79	7.41	E
807	4.56	3.06	3.92	4.28	E
808	3.28	2.20	2.82	3.08	E
809	4.68	3.14	4.03	4.40	F
810	3.67	2.46	3.15	3.44	F
0162	0.51				E
811	5.83	3.91	5.01	5.47	E
812	5.74	3.85	4.93	5.39	F
813	3.88	2.61	3.34	3.64	D
814	2.04	1.37	1.75	1.91	C
815	2.58	1.74	2.22	2.43	D
816	1.90	1.27	1.63	1.78	D
817	4.48	3.01	3.85	4.21	E
818	1.06	0.71	0.91	1.00	D
819	1.10	0.74	0.95	1.04	D
820	1.79	1.20	1.54	1.68	D
821	4.61	3.10	3.96	4.33	C
825	2.91	1.95	2.50	2.73	C

* Table A-1 applies to the most current policy year, Table A-2 to the first prior policy year, and Table A-3 to the second prior policy year.

Associated classes - both codes must be applied. The second code is not subject to experience rating and applies to the full payroll of the associated class

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		A-1	A-2	A-3	
828	5.93	3.98	5.10	5.57	E
855	3.20	2.15	2.75	3.01	E
857	3.95	2.65	3.40	3.71	E
858	5.36	3.60	4.61	5.03	F
859	5.52	3.71	4.75	5.19	E
860	5.96	4.00	5.12	5.60	E
862	5.40	3.63	4.64	5.07	E
865	3.52	2.36	3.02	3.30	C
867	6.42	4.31	5.52	6.02	D
871	6.40	4.29	5.50	6.00	D
877	2.27	1.52	1.95	2.13	B
879	3.62	2.43	3.11	3.40	B
880	4.57	3.07	3.93	4.29	C
881	3.60	2.42	3.09	3.38	B
882	4.50	3.02	3.87	4.23	B
883	2.79	1.87	2.40	2.62	B
884	0.99	0.67	0.85	0.93	B
885	2.42	1.63	2.08	2.27	C
886	1.69	1.14	1.46	1.59	B
887	0.66	0.44	0.57	0.62	C
888	2.66	1.78	2.28	2.49	C
889	0.22	0.15	0.19	0.21	B
890	0.38	0.25	0.32	0.35	C
891	0.94	0.63	0.81	0.88	B
892	0.71	0.48	0.61	0.67	B
893	0.62	0.42	0.53	0.58	B
894	1.29	0.86	1.11	1.21	B
895	0.84	0.56	0.72	0.79	B
896	1.28	0.86	1.10	1.20	A
897	1.30	0.87	1.12	1.22	A
898	1.89	1.27	1.62	1.77	C
899	1.13	0.76	0.97	1.06	C
903	0.23	0.16	0.20	0.22	E
904	1.05	0.71	0.91	0.99	E
905	0.09	0.06	0.08	0.09	D
907	3.21	2.16	2.76	3.02	B
910	3.96	2.66	3.41	3.72	C
911	5.19	3.48	4.46	4.87	B
914	1.30	0.87	1.12	1.22	B
915	1.89	1.27	1.62	1.77	C
916	1.35	0.91	1.16	1.27	B
917	1.68	1.13	1.45	1.58	C
918	1.84	1.24	1.59	1.73	C
919	1.65	1.11	1.42	1.55	B
920	0.34	0.23	0.30	0.32	C

* Table A-1 applies to the most current policy year, Table A-2 to the first prior policy year, and Table A-3 to the second prior policy year.

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		A-1	A-2	A-3	
921	4.36	2.93	3.75	4.09	D
922	2.87	1.93	2.47	2.69	D
923	2.18	1.46	1.87	2.05	B
924	2.89	1.94	2.48	2.71	B
925	1.60	1.08	1.38	1.50	B
926	2.24	1.50	1.93	2.10	B
927	0.87	0.59	0.75	0.82	B
928	1.56	1.05	1.34	1.47	B
932	0.73	0.49	0.63	0.69	C
933	3.21	2.16	2.76	3.02	C
934	2.65	1.78	2.27	2.48	C
935	0.96	0.65	0.83	0.90	C
936	0.46	0.31	0.39	0.43	D
939	4.17	2.80	3.58	3.91	F
940	3.99	2.68	3.43	3.75	C
941	2.05	1.37	1.76	1.92	C
942	2.48	1.67	2.13	2.33	C
943	2.85	1.91	2.45	2.67	C
944	1.50	1.01	1.29	1.41	B
945	2.04	1.37	1.75	1.91	A
946	2.44	1.64	2.10	2.29	C
948	1.45	0.97	1.25	1.36	A
949	0.35	0.24	0.30	0.33	C
951	0.24	0.16	0.21	0.23	E
952	0.69	0.46	0.59	0.65	C
953	0.11	0.07	0.10	0.10	C
954	1.87	1.25	1.60	1.75	E
955	0.20	0.14	0.17	0.19	D
956	0.09	0.06	0.08	0.09	D
957	0.33	0.22	0.29	0.31	C
958	1.04	0.70	0.90	0.98	C
959	1.15	0.77	0.98	1.08	C
960	2.15	1.44	1.85	2.02	C
961	0.77	0.52	0.66	0.72	C
962	0.03	0.02	0.03	0.03	F
963	0.36	0.24	0.31	0.34	B
964	1.58	1.06	1.36	1.48	B
965	0.47	0.31	0.40	0.44	B
966	2.36	1.59	2.03	2.22	E
967	0.88	0.59	0.76	0.83	D
968	0.90	0.61	0.78	0.85	B
969	2.03	1.36	1.74	1.90	C
970	2.67	1.79	2.29	2.50	B
971	2.93	1.97	2.52	2.75	C
972	1.72	1.16	1.48	1.62	C

* Table A-1 applies to the most current policy year, Table A-2 to the first prior policy year, and Table A-3 to the second prior policy year.

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CODE NO	LOSS COST	EXPERIENCE RATING PLAN EXPECTED LOSS FACTORS TABLE *			HAZARD GROUP A - G
		A-1	A-2	A-3	
973	2.49	1.67	2.14	2.34	B
974	1.72	1.16	1.48	1.62	C
975	1.25	0.84	1.07	1.17	A
976	1.04	0.70	0.90	0.98	B
977	0.44	0.29	0.37	0.41	A
978	2.11	1.42	1.81	1.98	C
979	2.69	1.80	2.31	2.52	C
980	4.42	2.97	3.80	4.15	E
981	1.40	0.94	1.20	1.31	A
982	2.55 e				E
983	5.52	3.71	4.75	5.19	C
984	0.12	0.08	0.10	0.11	C
985	3.41	2.29	2.93	3.20	E
986	1.18	0.79	1.01	1.10	C
987	0.66	0.44	0.57	0.62	C
988	0.18	0.12	0.16	0.17	C
991	2.52	1.69	2.17	2.37	A
992	4.68	3.14	4.03	4.40	E
993	729.68 f	489.89	627.24	685.05	D
994	g	h	h	h	G
995	5.05	3.39	4.34	4.74	F
996	729.68 i	489.89	627.24	685.05	G
997	0.74	0.50	0.64	0.69	D
999	3.57	2.40	3.07	3.35	D
0006	3.34	2.25	2.88	3.14	D
0008	3.29	2.21	2.83	3.09	D
0011	2.46	1.65	2.12	2.31	B
012	4.16	2.79	3.57	3.90	D
0013	3.07	2.06	2.64	2.88	C
0016	2.11	1.42	1.81	1.98	C
0034	2.88	1.93	2.47	2.70	C
0036	2.92	1.96	2.51	2.74	C
0083	3.32	2.23	2.86	3.12	C
0170	1.91	1.28	1.64	1.79	C
4771	2.65	1.70	2.16	2.37	G
0771	0.66				G
4777	5.32	3.57	4.57	5.00	E
7405	1.39	0.93	1.19	1.30	E
7445	0.29				G

* Table A-1 applies to the most current policy year, Table A-2 to the first prior policy year, and Table A-3 to the second prior policy year.

Associated classes - both codes must be applied. The second code is not subject to experience rating and applies to the full payroll of the associated class.

e Per person per week. A partial workweek is to be counted as a full workweek.

Not subject to Experience or Retrospective Rating.

f Per ambulance corps.

g See appropriate page of Section 2.

h Apply the following percentages (A-1 = 67.05%, A-2 = 85.85%, A-3 = 93.76%) to annual loss cost from the appropriate page of Section 2.

i Per hazardous materials response team.

**LOSS COSTS AND EXPECTED LOSS FACTORS
FOR PENNSYLVANIA WORKERS COMPENSATION INSURANCE
Proposed Effective Date: April 1, 2017 on New and Renewal Business**

CODE NO	LOSS COST	EXPERIENCE RATING PLAN EXPECTED LOSS FACTORS TABLE *			HAZARD GROUP A - G
		A-1	A-2	A-3	
7413	0.49	0.33	0.42	0.46	G
7453	0.10				G
7421	0.59	0.39	0.51	0.55	F
7424	1.40	0.94	1.20	1.31	G
7428	3.48	2.33	2.99	3.26	E
9740	k 0.02				
9741	k 0.01				
Per Capita					
0901	19.54	13.12	16.80	18.35	B
0902	0.96	0.65	0.83	0.90	A
0908	175.75	117.99	151.07	165.00	C
0909	59.34	39.84	51.01	55.71	B
0912	289.49	194.36	248.85	271.79	B
0913	371.99	249.74	319.77	349.24	C
A Rated					
9985	A	A	A	A	
0133	A	A	A	A	

* Table A-1 applies to the most current policy year, Table A-2 to the first prior policy year, and Table A-3 to the second prior policy year.

Associated classes - both codes must be applied. The second code is not subject to experience rating and applies to the full payroll of the associated class.

k Not subject to experience rating.

**PENNSYLVANIA
VOLUNTEER FIREMEN**

CODE 994

SCHEDULE OF ANNUAL LOSS COSTS

Proposed Effective Date: April 1, 2017

Population	Annual Loss Cost	Population	Annual Loss Cost
Up to 300	1,845	6,501 to 7,000	7,709
301 to 500	2,265	7,001 to 7,500	7,990
501 to 700	2,635	7,501 to 8,000	8,269
701 to 1,000	3,047	8,001 to 8,500	8,539
1,001 to 1,500	3,583	8,501 to 9,000	8,804
1,501 to 2,000	4,161	9,001 to 9,500	9,059
2,001 to 2,500	4,654	9,501 to 10,000	9,311
2,501 to 3,000	5,093	10,001 to 15,000	10,685
3,001 to 3,500	5,478	15,001 to 20,000	13,065
3,501 to 4,000	5,843	20,001 to 25,000	15,402
4,001 to 4,500	6,181	25,001 to 30,000	17,713
4,501 to 5,000	6,506	30,001 to 35,000	19,989
5,001 to 5,500	6,821	35,001 to 40,000	22,232
5,501 to 6,000	7,121	40,001 to 45,000	24,438
6,001 to 6,500	7,420	45,001 to 50,000	26,607
		For each additional 5,000 population.....	2,177