Exhibit K

Retirement Programs Coverage

D.C. RETIREMENT BOARD

COVERAGE OF RETIREMENT PROGRAMS
As Of October 1, 2001

	Active		Retired	
	Hired Before 11/16/1996	Hired After 11/15/1996	Federal Responsibility	Joint Federal & District Responsibility
Teachers Retirement Program				
Active employees covered	4,009	2,694		
Retired participants receiving benefits			3,958	829
Survivors receiving benefits			427	0
Police & Fire Retirement Program				
Active employees covered	3,828	1,092		
Retired participants receiving benefits			5,426	585
Survivors receiving benefits			1,671	0
Total by Type	**7,837**	**3,786**	**11,482**	**1,414**
Grand Total Active, Retired, & Survivor	**11,623**		**12,896**	

Source: Valuation as of October 1, 2001 for Fiscal Year 2003