

Financial Statistics (as of December 31, 2009)

Statistics (Estimated)	Without Side Accounts (\$ Billions)	With Side Accounts (\$ Billions)
Accrued liabilities	\$56.2	\$56.2
Actuarial value of assets	\$43.3	\$43.3
Side account balances	\$0.0	\$5.5
Total actuarial value of assets	\$43.3	\$48.8
Unfunded actuarial liability (UAL)	\$12.9	\$7.4
Funded status	77%	87%
Average employer rate 2011-13	15.80%	10.60%

Assumptions:

1. Assets based on earnings as of December 31, 2009 of 19.4%
2. Includes Tier One/Tier Two and OPSRP