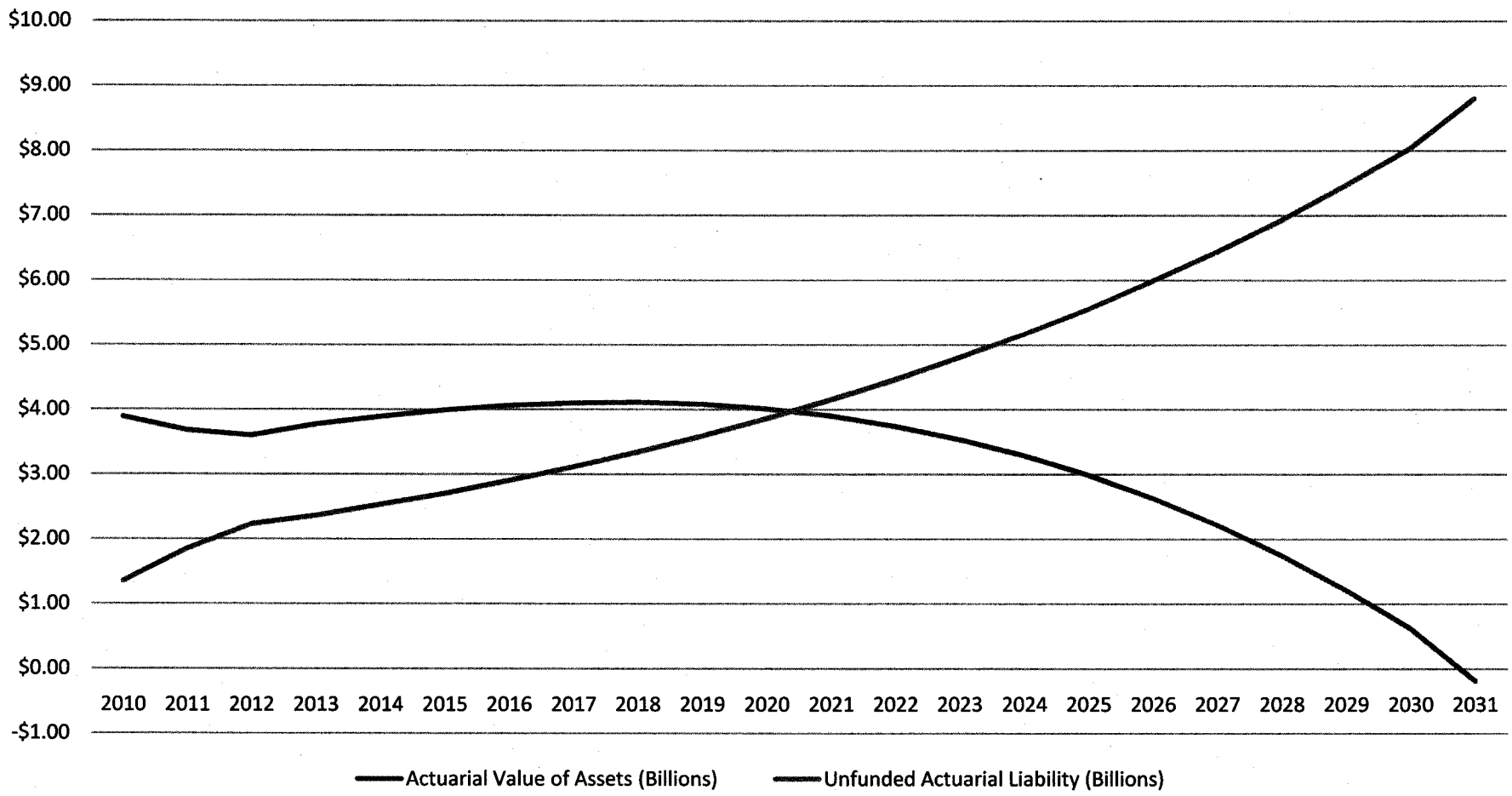
EXHIBIT 5
DATE 3/30/2011
SB # 328

PERS Defined Benefit Plan
Actuarial Value of Asset vs Unfunded Actuaial Liability
Senate Bill 328