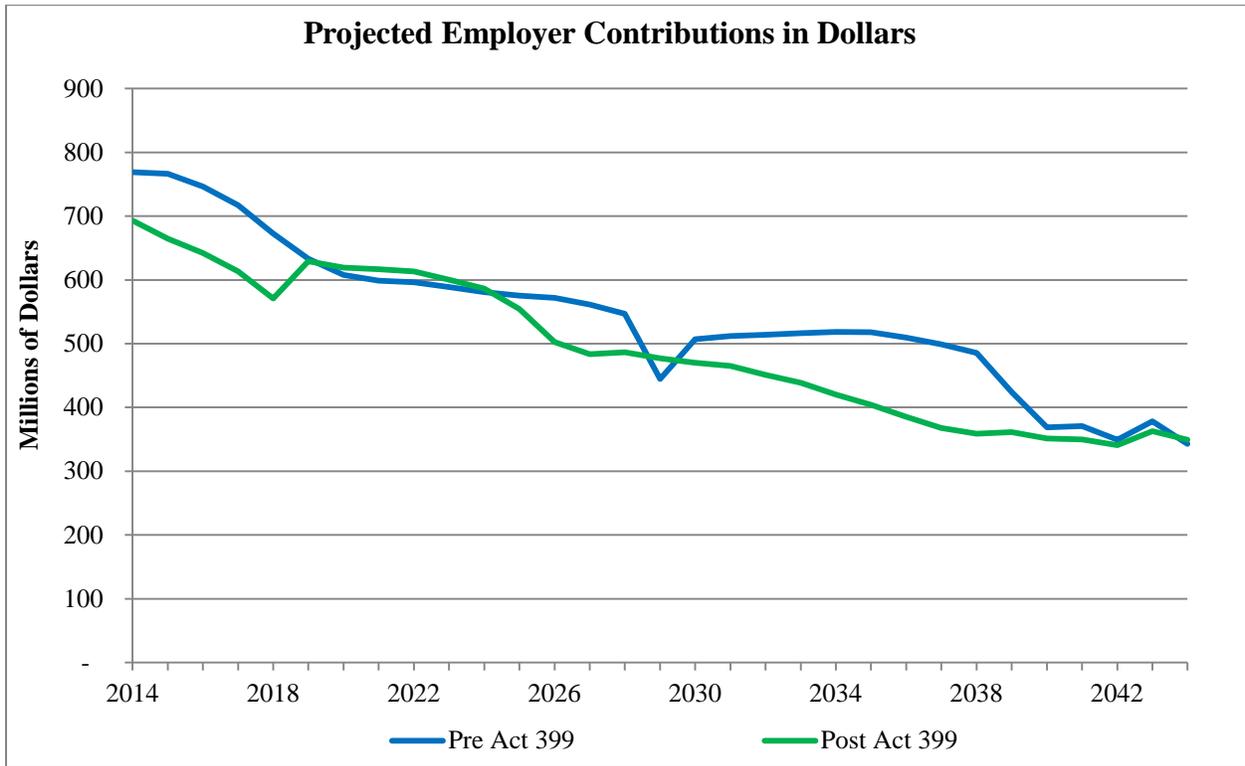


**Exhibit A
LASERS
Effect of the Enactment of Act 399 on Projected Actuarial Cost Factors**



Savings as a result of Act 399 occur whenever the green line is below the blue line. The present value of future savings in employer contributions is about \$576 million.

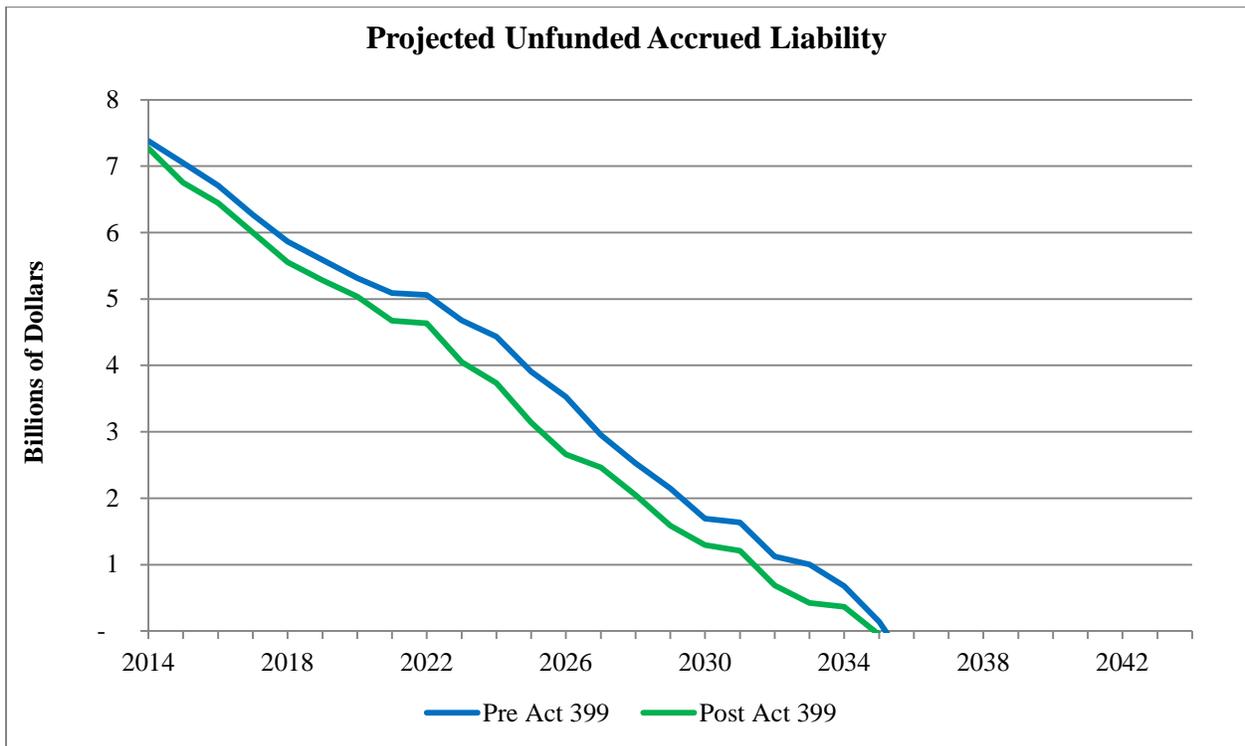
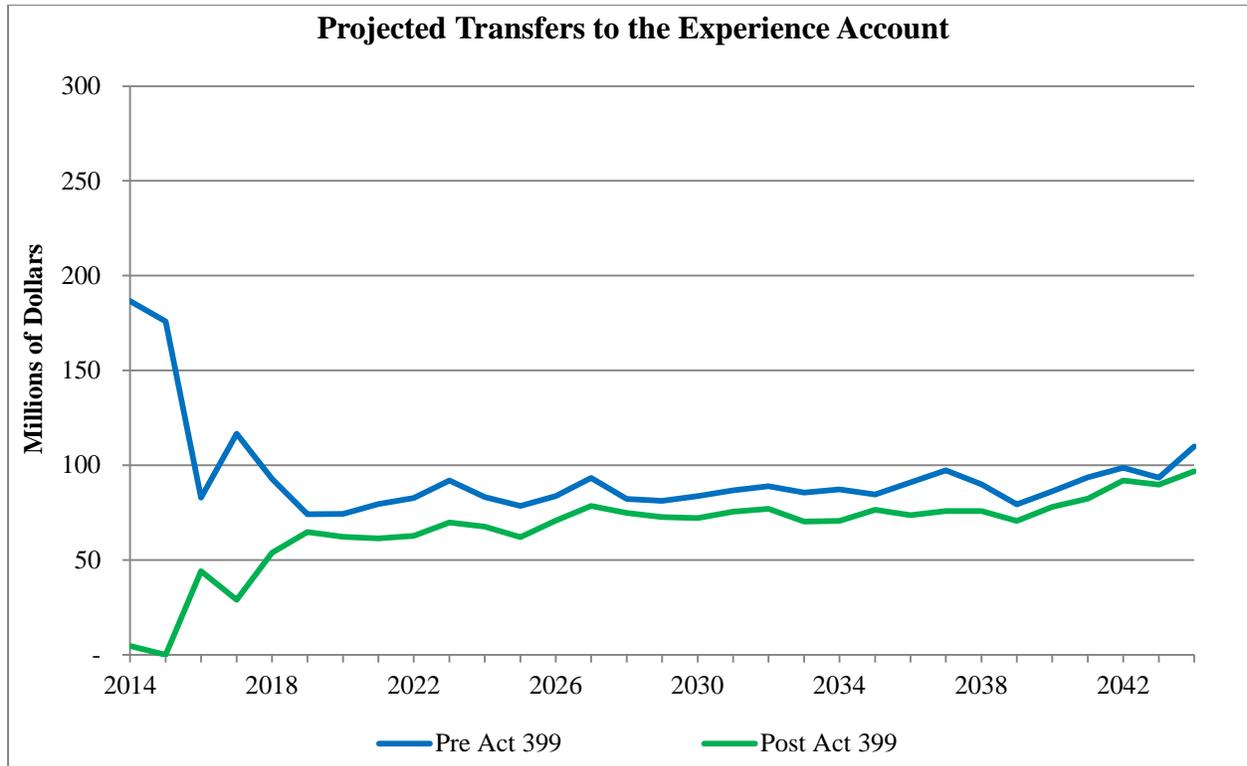
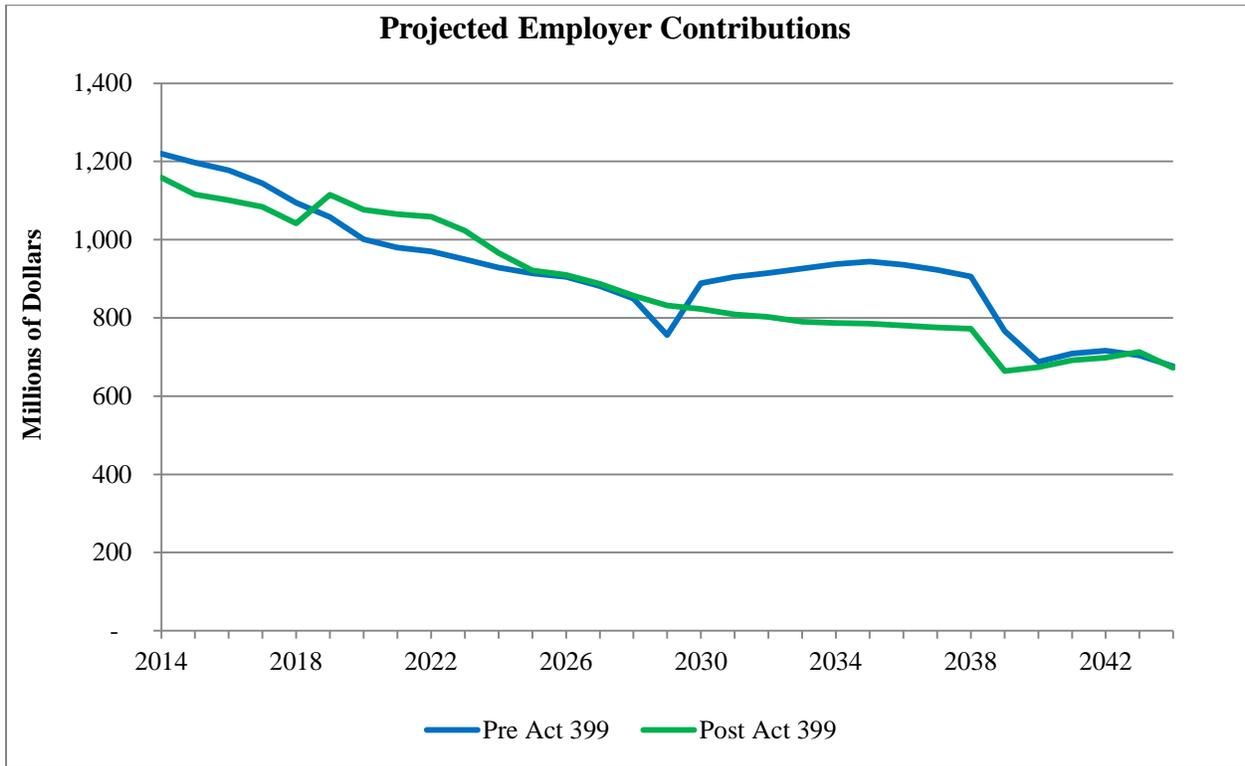


Exhibit A
LASERS
Effect of the Enactment of Act 399 on Projected Actuarial Cost Factors



The present value of future decreases in transfers to the Experience Account is about \$593 million. The present value under of future transfers under Pre Act 399 rules is about \$1.293 billion; Post Act 399, about \$700 million.

Exhibit B
TRSL
Effect of the Enactment of Act 399 on Projected Actuarial Cost Factors



Savings as a result of Act 399 occur whenever the green line is below the blue line. The present value of future savings in employer contributions is about \$290 million.

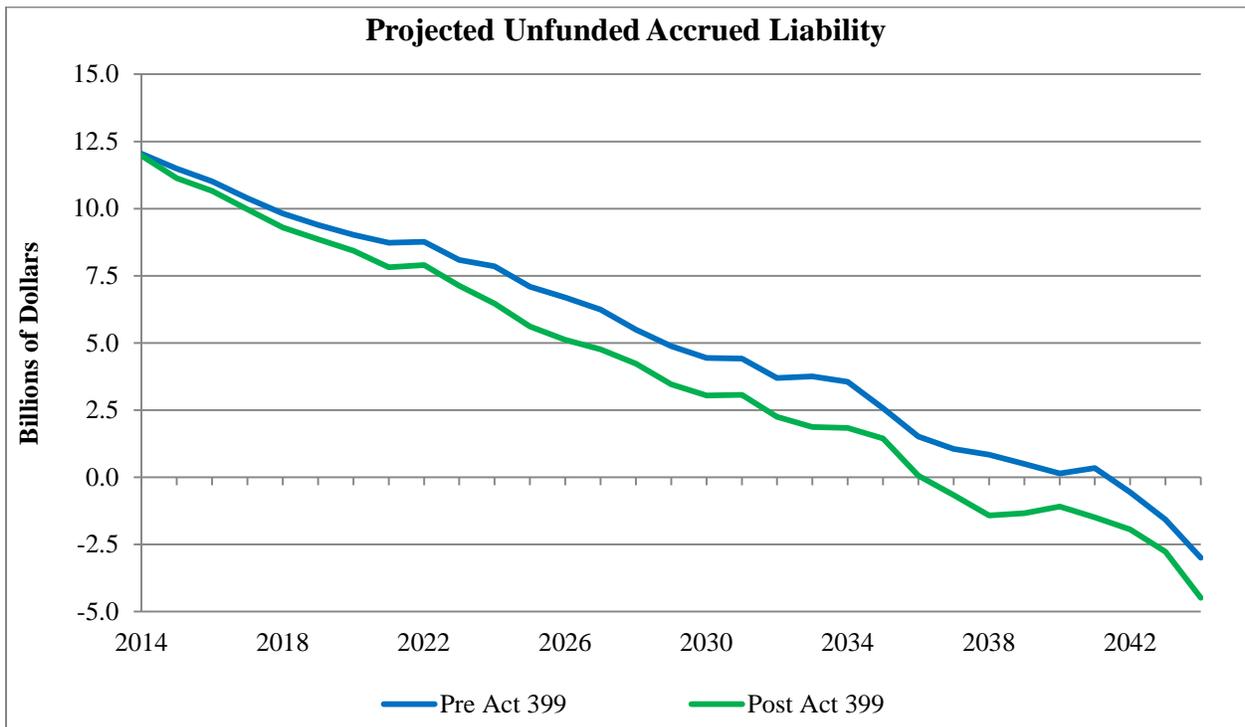
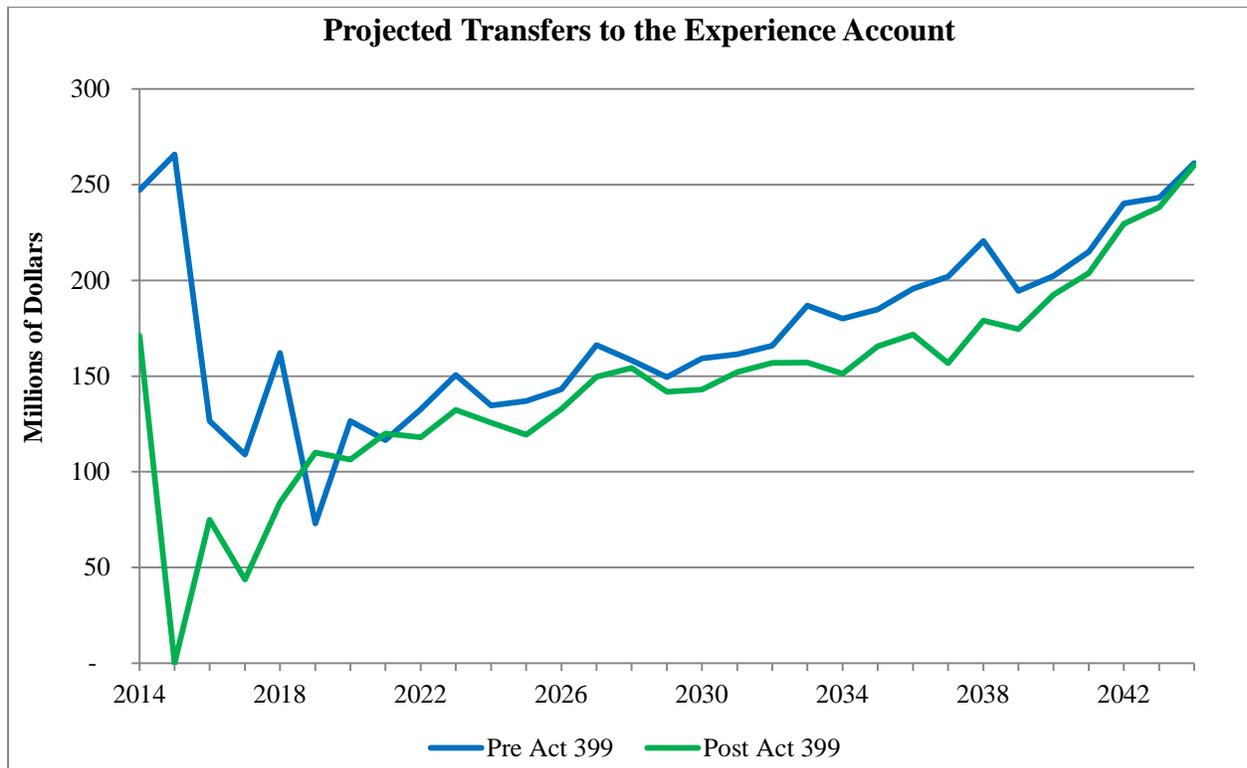


Exhibit B
TRSL
Effect of the Enactment of Act 399 on Projected Actuarial Cost Factors



The present value of future decreases in transfers to the Experience Account is about \$565 million. The present value of future transfers under Pre Act 399 rules is about \$2.106 billion; Post Act 399, about \$1.541 billion.