

Annual OPEB Cost FY 2011			
		Per Policy *	Per Policy Per Month
1 -Total FY Annual OPEB Cost	816,274,000		
Total FY 2011 Annual OPEB Cost	816,274,000	10,844	903
2 -Pay as You Go - Retiree Subsidy	(145,671,196)	(1,935)	(161)
3 -Remaining OPEB Cost employers must pay or accrue	670,602,804		742
			=====

1 Annual OPEB Cost - CCRC December 2009 State of WV OPEB Liability Valuation, pg 3, using 3.56% investment rate, pg 21

2 Pay as You Go - CCRC December 2008 RHBT Financial Plan 2010-2014, pg 9

* **75,274** Policy Numbers based on PEIA Financial Plan December 2009, Pg 5

OPEB Cost - An accrual-basis measure of the periodic cost of an employer's participation in a defined benefit OPEB plan. Annual OPEB cost is equal to the employer's annual required contribution to the plan (ARC), with certain adjustments due to net OPEB obligation for past under- or over contributions.