

Exhibit A
Hurley Pension Calculations

Payment Date	ERB Make-Whole Calculation	FPDR Pension Calculation	Difference	Subtotal by Fiscal Year
02/12/13	\$5,344.72	\$0.00	\$5,344.72	
03/01/13	\$5,344.72	\$0.00	\$5,344.72	
04/01/13	\$5,344.72	\$0.00	\$5,344.72	
05/01/13	\$5,344.72	\$0.00	\$5,344.72	
06/01/13	\$5,344.72	\$0.00	\$5,344.72	
07/01/13	\$5,344.72	\$0.00	\$5,344.72	\$32,068.32
08/01/13	\$5,451.61	\$0.00	\$5,451.61	
09/01/13	\$5,451.61	\$0.00	\$5,451.61	
10/1/2013*	\$5,451.61	\$3,439.16	\$2,012.45	
11/01/13	\$5,451.61	\$4,913.08	\$538.53	
12/01/13	\$5,451.61	\$4,913.08	\$538.53	
01/01/14	\$5,451.61	\$4,913.08	\$538.53	
02/01/14	\$5,451.61	\$4,913.08	\$538.53	
03/01/14	\$5,451.61	\$4,913.08	\$538.53	
04/01/14	\$5,451.61	\$4,913.08	\$538.53	
05/01/14	\$5,451.61	\$4,913.08	\$538.53	
06/01/14	\$5,451.61	\$4,913.08	\$538.53	
07/01/14	\$5,451.61	\$4,913.08	\$538.53	\$17,762.44

*The October payment for the FPDR pension calculation is for a partial month and payable 10/8/13.

Assumptions:

Pension start date	01/01/13	09/10/13
Final pay/month	\$7,111.42	\$7,111.42
Years of service	25.75	23.58333333
Pension accrual rate	2.8%	2.8%
Residence	Oregon	Oregon
Initial base pension	\$5,127.33	\$4,695.91
Offset percentage	4.2398%	4.6246%
Initial gross pension	\$5,344.72	\$4,913.08
Pension adjustment	2.0%	2.0% per year effective July 1st

The benefits will change if Mr. Hurley does not live in Oregon or if the FPDR Board of Trustees authorizes a benefit adjustment below 2%.