



Sheila M. Jacobs

Associate General Counsel
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November 16, 2007

Michael J. Aguirre
City Attorney
Civic Center Plaza
1200 Third Avenue, Suite 1620
San Diego, CA 92101

Subject: Three Requests for Records Dated November 7th & 8th

Dear Mr. Aguirre:

Enclosed are the documents which are responsive to three requests for records submitted by your office on November 7th and 8th, 2007. SDCERS responds to your requests pursuant to SDMC section 24.0908 and Govt. Code sections 6250 – 6276.46.

San Diego Charter section 40, cited in each of the three requests, does not extend to documents maintained by SDCERS, a legally independent entity.

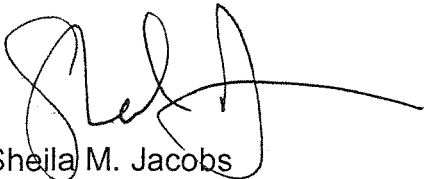
The requests to which the enclosed documents are responsive are:

- (1) "Any and all records, including but not limited to worksheets, spreadsheets, and calculation sheets, that set forth the calculations and information delineated as to those identified 29 system members as set forth on page 1 of the letter from Ice Miller to Paul Hogan, dated March 20, 2007."
- (2) "Any and all records, including but not limited to worksheets, spreadsheets, calculation sheets, that set forth the calculations and information delineated as to those identified 102 system members as set forth and delineated in the "SDCERS Retroactive 415 Testing for VCP (2007)" attached as Exhibit A to the "San Diego City Employees Retirement System 415(b), (c), and (n) Compliance Strategy Report" issued on August 9, 2006 and revised August 20, 2007."

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- (3) "The names of those 102 system members as set forth and delineated in the SDCERS Retroactive 415 Testing for VCP (2007) attached as Exhibit A to the San Diego City Employees Retirement System 415(b), (c) and (n) Compliance Strategy Report issued on August 9, 2006 and revised August 20, 2007."

Sincerely,

A handwritten signature in black ink, appearing to read 'Sheila M. Jacobs', with a long horizontal flourish extending to the right.

Sheila M. Jacobs
Associate General Counsel

SMJ/mrh

Enclosures

cc Christopher W. Waddell, General Counsel

Determination of Accumulated Payments From SDCERS Over 415 Limits

First Name	Last Name	Total Payment	415 Limit	Actual Monthly Payment	Payment Allowed by 415 Limit	Monthly Overpayment	Retirement Date	Months Receiving Overpayment	Cumulative Overpayment	Cumulative Overpayment Through 12/31/2006
CASEY	GWINN	80,749.44	32,234.50	\$6,494.30	\$2,592.47	\$3,901.83	12/7/2004	25	\$105,462.16	Interest Rate 8.00%
BRUCE	HERRING	174,381.66	104,337.01	\$14,024.71	\$8,391.34	\$5,633.37	12/31/2005	12	\$70,044.65	
DANIEL	GONZALEZ	125,297.20	84,094.19	\$10,077.07	\$6,763.31	\$3,313.77	11/5/2004	26	\$93,457.48	Total Overpayment \$2,266,162
ROBERT	THORBURN	95,573.39	66,000.00	\$7,686.53	\$5,308.07	\$2,378.45	6/29/1996	126	\$459,725.96	
GEORGE	LOVELAND	196,467.78	139,213.68	\$15,801.00	\$11,196.31	\$4,604.68	4/27/2005	20	\$97,946.09	Total Overpayment \$2,266,162
ERNEST	ANDERSON	140,595.47	101,268.27	\$11,307.44	\$8,144.54	\$3,162.90	4/22/2004	32	\$111,987.52	
PHILIP	PHILLIPS	118,119.92	92,228.73	\$9,499.84	\$7,417.53	\$2,082.31	11/4/2004	26	\$58,726.90	Total Overpayment \$2,266,162
HAROLD	BROMFIELD	183,212.74	143,308.20	\$14,734.95	\$11,525.62	\$3,209.34	2/3/2006	11	\$36,460.62	
PAUL	YBARRONDO	82,918.26	66,000.00	\$6,668.73	\$5,308.07	\$1,360.66	6/10/1995	139	\$304,253.95	Total Overpayment \$2,266,162
TERRI	WILLIAMS	102,562.68	84,094.19	\$8,248.64	\$6,763.31	\$1,485.33	12/18/2004	24	\$38,414.45	
HELEN	HEIM	97,825.53	80,917.50	\$7,867.66	\$6,507.82	\$1,359.84	7/20/2002	53	\$85,559.52	Total Overpayment \$2,266,162
RICHARD	HAYS	162,189.77	135,119.16	\$13,044.17	\$10,867.01	\$2,177.16	9/24/2004	27	\$63,974.31	
MARCIA	McLATCHY	104,834.23	89,433.92	\$8,431.33	\$7,192.76	\$1,238.58	10/11/2003	39	\$54,706.49	Total Overpayment \$2,266,162
ANTHONY	SHANLEY	87,908.99	75,000.00	\$7,070.11	\$6,031.90	\$1,038.21	9/17/2001	63	\$80,337.84	
MARGARET	WATSON	112,545.97	98,199.53	\$9,051.55	\$7,897.73	\$1,153.82	12/16/2003	37	\$48,027.73	Total Overpayment \$2,266,162
EUGENE	RUZZINI	98,603.25	86,642.50	\$7,930.20	\$6,968.26	\$961.95	2/12/2005	23	\$23,763.51	
STUART	SWETT	176,521.25	160,000.00	\$14,196.79	\$12,868.06	\$1,328.73	4/1/2002	57	\$91,141.12	Total Overpayment \$2,266,162
GARY	EASTON	72,752.52	66,000.00	\$5,851.15	\$5,308.07	\$543.07	3/18/1995	141	\$124,092.98	
KEITH	ENERSON	143,013.87	130,000.00	\$11,501.94	\$10,455.30	\$1,046.65	12/7/1999	85	\$117,913.96	Total Overpayment \$2,266,162
PAULETTE	MORMINO	138,172.60	129,990.90	\$11,112.58	\$10,454.57	\$658.02	3/9/2006	10	\$6,773.98	
ROBERT	OSBY	168,744.21	160,000.00	\$13,571.32	\$12,868.06	\$703.26	4/1/2002	57	\$48,238.31	Total Overpayment \$2,266,162
C.	SUMPTION	78,702.02	75,000.00	\$6,329.64	\$6,031.90	\$297.74	10/3/1998	99	\$41,040.91	
THOMAS	HALL	68,748.96	66,000.00	\$5,529.16	\$5,308.07	\$221.09	4/1/1996	129	\$44,230.95	Total Overpayment \$2,266,162
DEBORAH	HOLLINGSWORTH	91,640.70	89,190.81	\$7,370.24	\$7,173.20	\$197.03	1/17/2006	11	\$2,238.45	
GAY	NAY	122,044.40	120,000.00	\$9,815.47	\$9,651.05	\$164.42	1/6/1995	144	\$31,298.06	Member Died 1/8/2001
JANE	VICKERS	76,213.24	75,000.00	\$6,129.48	\$6,031.90	\$97.57	3/31/2001	69	\$8,441.61	Total Overpayment \$2,266,162
DAVID	JAMES	105,880.34	104,337.01	\$8,515.47	\$8,391.34	\$124.12	4/15/2005	21	\$2,781.34	
KENT	LEWIS	76,044.23	75,000.00	\$6,115.89	\$6,031.90	\$83.98	7/6/2000	78	\$8,472.96	Total Overpayment \$2,266,162
MANUEL	ACEVES	75,532.35	75,000.00	\$6,074.72	\$6,031.90	\$42.81	12/31/1997	108	\$6,647.75	

This table is a work product for submission to the Internal Revenue under a Voluntary Compliance Program. Some of the calculations in this exhibit are subject to interpretation and change based on additional guidance from the IRS.

SDCERS Retroactive 415 Testing for VCP (2007)

Member ID	First Name	Mid Init	Last Name	Date of Retirement	Member DOB	415 Limit Year	415 Testing Benefit	Uniform?? (Yes/No)	Adjusted 415 Limit	Amount Overpaid	Overpayments Rolled Forward to 6/30/2008
1	CASEY	G	GWINN	12/7/2004		2005	100,278.49	NO	33,439.08	66,839.41	77,961.49
1	CASEY	G	GWINN	12/7/2004		2006	100,278.49	NO	34,437.26	65,841.23	71,108.53
1	CASEY	G	GWINN	12/7/2004		2007	100,278.49	NO	35,435.44	64,843.05	64,843.05
2	BRUCE	A	HERRING	12/31/2005		2006	204,988.17	NO	106,719.02	98,269.15	106,130.68
2	BRUCE	A	HERRING	12/31/2005		2007	204,988.17	NO	109,812.32	95,175.85	95,175.85
3	DANIEL	C	GONZALEZ	11/5/2004		2005	143,700.01	NO	85,368.35	58,331.66	68,038.05
3	DANIEL	C	GONZALEZ	11/5/2004		2006	143,700.01	NO	87,916.66	55,783.35	60,246.02
3	DANIEL	C	GONZALEZ	11/5/2004		2007	143,700.01	NO	90,464.97	53,235.04	53,235.04
4	GEORGE	I	LOVELAND	4/27/2005		2005	251,414.37	NO	138,674.31	112,740.06	131,500.01
4	GEORGE	I	LOVELAND	4/27/2005		2006	251,414.37	NO	142,813.84	108,600.53	117,288.58
4	GEORGE	I	LOVELAND	4/27/2005		2007	251,414.37	NO	146,953.37	104,461.00	104,461.00
5	ERNEST	W	ANDERSON	4/22/2004		2004	172,743.70	NO	101,303.37	71,440.33	89,994.24
5	ERNEST	W	ANDERSON	4/22/2004		2005	172,743.70	NO	104,420.40	68,323.30	79,692.30
5	ERNEST	W	ANDERSON	4/22/2004		2006	172,743.70	NO	107,537.43	65,206.27	70,422.77
5	ERNEST	W	ANDERSON	4/22/2004		2007	172,743.70	NO	110,654.45	62,089.25	62,089.25
6	PHILIP	D	PHILLIPS	11/4/2004		2005	148,155.91	NO	95,257.51	52,898.40	61,700.69
6	PHILIP	D	PHILLIPS	11/4/2004		2006	148,155.91	NO	98,101.02	50,054.89	54,059.28
6	PHILIP	D	PHILLIPS	11/4/2004		2007	148,155.91	NO	100,944.53	47,211.38	47,211.38
7	HAROLD	A	BROMFIELD	2/3/2006		2006	221,407.84	NO	144,611.94	76,795.90	82,939.57
7	HAROLD	A	BROMFIELD	2/3/2006		2007	221,407.84	NO	148,803.59	72,604.25	72,604.25
8	HELEN	L	HEIM	7/20/2002		2003	111,348.22	NO	83,668.56	27,679.66	37,657.88
8	HELEN	L	HEIM	7/20/2002		2004	111,348.22	NO	85,290.18	26,058.04	32,825.63
8	HELEN	L	HEIM	7/20/2002		2005	111,348.22	NO	87,914.50	23,433.72	27,333.09
8	HELEN	L	HEIM	7/20/2002		2006	111,348.22	NO	90,538.81	20,809.41	22,474.17
8	HELEN	L	HEIM	7/20/2002		2007	111,348.22	NO	93,163.13	18,185.09	18,185.09
9	TERRI		WILLIAMS	12/18/2004		2005	120,209.72	NO	86,974.03	33,235.69	38,766.11
9	TERRI		WILLIAMS	12/18/2004		2006	120,209.72	NO	89,570.27	30,639.45	33,090.60
9	TERRI		WILLIAMS	12/18/2004		2007	120,209.72	NO	92,166.51	28,043.21	28,043.21
10	MARCIA	C	McLATCHY	10/11/2003		2004	133,200.92	NO	88,027.37	45,173.55	56,905.66
10	MARCIA	C	McLATCHY	10/11/2003		2005	133,200.92	NO	90,735.91	42,465.01	49,531.19
10	MARCIA	C	McLATCHY	10/11/2003		2006	133,200.92	NO	93,444.44	39,756.48	42,937.00
10	MARCIA	C	McLATCHY	10/11/2003		2007	133,200.92	NO	96,152.98	37,047.94	37,047.94
11	EUGENE	T	RUZZINI	2/12/2005		2005	120,870.33	NO	88,832.03	32,038.30	37,369.47
11	EUGENE	T	RUZZINI	2/12/2005		2006	120,870.33	NO	91,483.73	29,386.60	31,737.53
11	EUGENE	T	RUZZINI	2/12/2005		2007	120,870.33	NO	94,135.44	26,734.89	26,734.89
12	MARGARET		WATSON	12/16/2003		2004	139,661.73	NO	101,193.23	38,468.50	48,459.23
12	MARGARET		WATSON	12/16/2003		2005	139,661.73	NO	104,306.87	35,354.86	41,237.90
12	MARGARET		WATSON	12/16/2003		2006	139,661.73	NO	107,420.51	32,241.22	34,820.51
12	MARGARET		WATSON	12/16/2003		2007	139,661.73	NO	110,534.15	29,127.58	29,127.58
13	DAVID	C	JAMES	4/15/2005		2005	122,896.21	NO	100,432.04	22,464.17	26,202.20
13	DAVID	C	JAMES	4/15/2005		2006	122,896.21	NO	103,430.01	19,466.20	21,023.49
13	DAVID	C	JAMES	4/15/2005		2007	122,896.21	NO	106,427.98	16,468.23	16,468.23
14	DEBORAH	A	HOLLINGSWORTH	1/17/2006		2006	104,313.92	NO	87,940.28	16,373.64	17,683.53
14	DEBORAH	A	HOLLINGSWORTH	1/17/2006		2007	104,313.92	NO	90,489.27	13,824.65	13,824.65
15	JANE	E	VICKERS	3/31/2001		2001	97,267.59	NO	75,000.00	22,267.59	35,335.87
15	JANE	E	VICKERS	3/31/2001		2002	97,267.59	NO	78,134.72	19,132.87	28,112.47
15	JANE	E	VICKERS	3/31/2001		2003	97,267.59	NO	81,582.95	15,684.64	21,338.78
15	JANE	E	VICKERS	3/31/2001		2004	97,267.59	NO	83,176.09	14,091.50	17,751.24
15	JANE	E	VICKERS	3/31/2001		2005	97,267.59	NO	85,735.36	11,532.23	13,451.20
15	JANE	E	VICKERS	3/31/2001		2006	97,267.59	NO	88,294.62	8,972.97	9,690.81
15	JANE	E	VICKERS	3/31/2001		2007	97,267.59	NO	90,853.89	6,413.70	6,413.70
16	PAULETTE	L	MORMINO	3/9/2006		2006	161,972.60	NO	123,600.91	38,371.69	41,441.42
16	PAULETTE	L	MORMINO	3/9/2006		2007	161,972.60	NO	127,183.55	34,789.05	34,789.05
17	JAMES	M	CHAPIN	9/28/2005		2006	106,276.42	NO	87,916.66	18,359.76	19,828.54
17	JAMES	M	CHAPIN	9/28/2005		2007	106,276.42	NO	90,464.97	15,811.45	15,811.45
18	CALVIN	CM	CHONG	7/24/2002		2003	95,574.83	NO	84,371.08	11,203.75	15,242.58
18	CALVIN	CM	CHONG	7/24/2002		2004	95,574.83	NO	86,002.30	9,572.53	12,058.63
18	CALVIN	CM	CHONG	7/24/2002		2005	95,574.83	NO	88,648.52	6,926.31	8,078.85
18	CALVIN	CM	CHONG	7/24/2002		2006	95,574.83	NO	91,294.75	4,280.08	4,622.49
18	CALVIN	CM	CHONG	7/24/2002		2007	95,574.83	NO	93,940.97	1,633.86	1,633.86
19	RALPH	A	EDWARDS	12/31/2005		2006	206,212.15	YES	172,500.00	33,712.15	36,409.12
19	RALPH	A	EDWARDS	12/31/2005		2007	206,212.15	YES	177,500.00	28,712.15	28,712.15
20	RICHARD	E	WILKEN	4/22/2004		2004	142,331.77	NO	122,423.35	19,908.42	25,078.87
20	RICHARD	E	WILKEN	4/22/2004		2005	142,331.77	NO	126,190.22	16,141.55	18,827.50
20	RICHARD	E	WILKEN	4/22/2004		2006	142,331.77	NO	129,957.09	12,374.68	13,364.65
20	RICHARD	E	WILKEN	4/22/2004		2007	142,331.77	NO	133,723.96	8,607.81	8,607.81
21	JACK	L	FISHKIN	5/28/2003		2003	103,988.00	NO	86,478.65	17,509.35	23,821.27
21	JACK	L	FISHKIN	5/28/2003		2004	103,988.00	NO	88,138.64	15,849.36	19,965.62
21	JACK	L	FISHKIN	5/28/2003		2005	103,988.00	NO	90,850.60	13,137.40	15,323.46
21	JACK	L	FISHKIN	5/28/2003		2006	103,988.00	NO	93,562.56	10,425.44	11,259.47
21	JACK	L	FISHKIN	5/28/2003		2007	103,988.00	NO	96,274.52	7,713.48	7,713.48
22	LINDA	K	BALDWIN	4/22/2004		2004	141,133.95	NO	119,446.29	21,687.66	27,320.20
22	LINDA	K	BALDWIN	4/22/2004		2005	141,133.95	NO	123,121.56	18,012.39	21,009.65
22	LINDA	K	BALDWIN	4/22/2004		2006	141,133.95	NO	126,796.83	14,337.12	15,484.09
22	LINDA	K	BALDWIN	4/22/2004		2007	141,133.95	NO	130,472.10	10,661.85	10,661.85
23	ROBERT	W	LAWRENCE	12/31/2005		2006	121,744.43	NO	110,869.53	10,874.90	11,744.89
23	ROBERT	W	LAWRENCE	12/31/2005		2007	121,744.43	NO	114,083.14	7,661.29	7,661.29
24	ED		RYAN	7/17/2004		2005	145,796.29	NO	118,878.30	26,917.99	31,397.14
24	ED		RYAN	7/17/2004		2006	145,796.29	NO	122,426.91	23,369.38	25,238.93
24	ED		RYAN	7/17/2004		2007	145,796.29	NO	125,975.51	19,820.78	19,820.78
25	RALPH	D	ARMSTRONG	1/29/2005		2005	96,103.68	NO	88,258.57	7,845.11	9,150.54
25	RALPH	D	ARMSTRONG	1/29/2005		2006	96,103.68	NO	90,893.16	5,210.52	5,627.36
25	RALPH	D	ARMSTRONG	1/29/2005		2007	96,103.68	NO	93,527.74	2,575.94	2,575.94

SDCERS Retroactive 415 Testing for VCP (2007)

Member ID	First Name	Mid Init	Last Name	Date of Retirement	Member DOB	415 Limit Year	415 Testing Benefit	Uniform?? (Yes/No)	Adjusted 415 Limit	Amount Overpaid	Overpayments Rolled Forward to 6/30/2008
26	ALLEN		HOLDEN	9/16/2005		2006	98,249.13	NO	90,231.71	8,017.42	8,658.82
26	ALLEN		HOLDEN	9/16/2005		2007	98,249.13	NO	92,847.12	5,402.01	5,402.01
27	JOHN	A	WELTER	5/1/2004		2004	183,241.09	YES	162,500.00	20,741.09	26,127.80
27	JOHN	A	WELTER	5/1/2004		2005	183,241.09	YES	167,500.00	15,741.09	18,360.41
27	JOHN	A	WELTER	5/1/2004		2006	183,241.09	YES	172,500.00	10,741.09	11,600.38
27	JOHN	A	WELTER	5/1/2004		2007	183,241.09	YES	177,500.00	5,741.09	5,741.09
28	STEPHEN	M	SHUSHAN	1/1/2005		2005	99,632.64	NO	91,240.55	8,392.09	9,788.54
28	STEPHEN	M	SHUSHAN	1/1/2005		2006	99,632.64	NO	93,964.15	5,668.49	6,121.97
28	STEPHEN	M	SHUSHAN	1/1/2005		2007	99,632.64	NO	96,687.75	2,944.89	2,944.89
29	FREDERICK	C	MOELLER	6/5/2004		2004	173,770.01	YES	162,500.00	11,270.01	14,196.97
29	FREDERICK	C	MOELLER	6/5/2004		2005	173,770.01	YES	167,500.00	6,270.01	7,313.34
29	FREDERICK	C	MOELLER	6/5/2004		2006	173,770.01	YES	172,500.00	1,270.01	1,371.61
29	FREDERICK	C	MOELLER	6/5/2004		2007	173,770.01	YES	177,500.00	-	-
30	MARILYN	A	PALERMO	7/6/2002		2003	91,561.59	NO	85,688.31	5,873.28	7,990.53
30	MARILYN	A	PALERMO	7/6/2002		2004	91,561.59	NO	87,337.51	4,224.08	5,321.12
30	MARILYN	A	PALERMO	7/6/2002		2005	91,561.59	NO	90,024.82	1,536.77	1,792.49
30	MARILYN	A	PALERMO	7/6/2002		2006	91,561.59	NO	92,712.13	-	-
30	MARILYN	A	PALERMO	7/6/2002		2007	91,561.59	NO	95,399.44	-	-
31	JOHN	R	McGRORY	10/13/2004		2005	90,492.17	NO	85,391.28	5,100.89	5,949.68
31	JOHN	R	McGRORY	10/13/2004		2006	90,492.17	NO	87,940.28	2,551.89	2,756.04
31	JOHN	R	McGRORY	10/13/2004		2007	90,492.17	NO	90,489.27	2.90	2.90
32	ANTHONY	J	SHANLEY	9/17/2001		2002	106,181.46	NO	92,662.33	13,519.13	19,864.04
32	ANTHONY	J	SHANLEY	9/17/2001		2003	106,181.46	NO	110,563.73	-	-
32	ANTHONY	J	SHANLEY	9/17/2001		2004	106,181.46	NO	112,534.10	-	-
32	ANTHONY	J	SHANLEY	9/17/2001		2005	106,181.46	NO	115,996.69	-	-
32	ANTHONY	J	SHANLEY	9/17/2001		2006	106,181.46	NO	119,458.28	-	-
32	ANTHONY	J	SHANLEY	9/17/2001		2007	106,181.46	NO	122,921.86	-	-
33	CARLTON	F	BLACK	6/29/2005		2005	169,585.61	YES	167,500.00	2,085.61	2,432.66
33	CARLTON	F	BLACK	6/29/2005		2006	169,585.61	YES	172,500.00	-	-
33	CARLTON	F	BLACK	6/29/2005		2007	169,585.61	YES	177,500.00	-	-
34	CRISTIE	C	McGUIRE	6/28/2003		2003	96,544.86	NO	94,944.10	1,600.76	2,177.82
34	CRISTIE	C	McGUIRE	6/28/2003		2004	96,544.86	NO	96,716.92	-	-
34	CRISTIE	C	McGUIRE	6/28/2003		2005	96,544.86	NO	99,692.82	-	-
34	CRISTIE	C	McGUIRE	6/28/2003		2006	96,544.86	NO	102,668.73	-	-
34	CRISTIE	C	McGUIRE	6/28/2003		2007	96,544.86	NO	105,644.63	-	-
35	HAROLD	L	COX	9/1/2004		2005	172,234.34	YES	167,500.00	4,734.34	5,522.14
35	HAROLD	L	COX	9/1/2004		2006	172,234.34	YES	172,500.00	-	-
35	HAROLD	L	COX	9/1/2004		2007	172,234.34	YES	177,500.00	-	-
36	RONALD	A	GRAHAM	4/8/2006		2006	110,937.20	NO	108,648.13	2,289.07	2,472.20
36	RONALD	A	GRAHAM	4/8/2006		2007	110,937.20	NO	111,797.35	-	-
37	BARBARA	A	HARRISON	3/1/2002		2002	153,216.61	YES	150,000.00	3,216.61	4,726.26
37	BARBARA	A	HARRISON	3/1/2002		2003	153,216.61	YES	160,000.00	-	-
37	BARBARA	A	HARRISON	3/1/2002		2004	153,216.61	YES	162,500.00	-	-
37	BARBARA	A	HARRISON	3/1/2002		2005	153,216.61	YES	167,500.00	-	-
37	BARBARA	A	HARRISON	3/1/2002		2006	153,216.61	YES	172,500.00	-	-
37	BARBARA	A	HARRISON	3/1/2002		2007	153,216.61	YES	177,500.00	-	-
38	RICHARD	L	HAYS	2/2/2001		2001	191,776.47	NO	75,000.00	116,776.47	185,309.58
38	RICHARD	L	HAYS	2/2/2001		2002	191,776.47	NO	83,863.19	107,913.28	158,560.01
38	RICHARD	L	HAYS	2/2/2001		2003	191,776.47	NO	93,015.89	98,760.58	134,362.68
38	RICHARD	L	HAYS	2/2/2001		2004	191,776.47	NO	94,763.30	97,013.17	122,208.65
38	RICHARD	L	HAYS	2/2/2001		2005	191,776.47	NO	97,679.09	94,097.38	109,755.18
38	RICHARD	L	HAYS	2/2/2001		2006	191,776.47	NO	100,594.88	91,181.59	98,476.12
38	RICHARD	L	HAYS	2/2/2001		2007	191,776.47	NO	103,510.68	88,265.79	88,265.79
39	RALPH	E	INZUNZA	7/29/2005		2006	25,959.19	NO	17,473.83	8,485.36	9,164.19
39	RALPH	E	INZUNZA	7/29/2005		2007	25,959.19	NO	17,980.32	7,978.87	7,978.87
40	JOHN	G	LOCKWOOD	7/6/1991		1992	101,639.80	NO	75,000.00	26,639.80	84,505.96
40	JOHN	G	LOCKWOOD	7/6/1991		1993	101,639.80	NO	75,000.00	26,639.80	78,246.26
40	JOHN	G	LOCKWOOD	7/6/1991		1994	101,639.80	NO	75,016.94	26,622.86	72,404.17
40	JOHN	G	LOCKWOOD	7/6/1991		1995	101,639.80	NO	75,165.57	26,474.23	66,666.62
40	JOHN	G	LOCKWOOD	7/6/1991		1996	101,639.80	NO	75,297.26	26,342.54	61,421.30
40	JOHN	G	LOCKWOOD	7/6/1991		1997	101,639.80	NO	75,845.99	25,793.81	55,686.91
40	JOHN	G	LOCKWOOD	7/6/1991		1998	101,639.80	NO	76,943.45	24,696.35	49,366.12
40	JOHN	G	LOCKWOOD	7/6/1991		1999	101,639.80	NO	77,492.18	24,147.62	44,695.56
40	JOHN	G	LOCKWOOD	7/6/1991		2000	101,639.80	NO	78,758.31	22,881.49	39,214.86
40	JOHN	G	LOCKWOOD	7/6/1991		2001	101,639.80	NO	81,506.37	20,133.43	31,949.23
40	JOHN	G	LOCKWOOD	7/6/1991		2002	101,639.80	NO	109,239.70	-	-
40	JOHN	G	LOCKWOOD	7/6/1991		2003	101,639.80	NO	135,626.91	-	-
40	JOHN	G	LOCKWOOD	7/6/1991		2004	101,639.80	NO	137,884.00	-	-
40	JOHN	G	LOCKWOOD	7/6/1991		2005	101,639.80	NO	142,126.59	-	-
40	JOHN	G	LOCKWOOD	7/6/1991		2006	101,639.80	NO	146,369.17	-	-
40	JOHN	G	LOCKWOOD	7/6/1991		2007	101,639.80	NO	150,611.76	-	-
41	ROBERT	W	BURGREN	1/5/1993		1993	119,672.64	YES	113,931.00	5,741.64	16,864.32
41	ROBERT	W	BURGREN	1/5/1993		1994	119,672.64	YES	117,220.50	2,452.14	6,668.91
41	ROBERT	W	BURGREN	1/5/1993		1995	119,672.64	YES	119,400.00	272.64	686.56
41	ROBERT	W	BURGREN	1/5/1993		1996	119,672.64	YES	120,000.00	-	-
41	ROBERT	W	BURGREN	1/5/1993		1997	119,672.64	YES	122,500.00	-	-
41	ROBERT	W	BURGREN	1/5/1993		1998	119,672.64	YES	127,500.00	-	-
41	ROBERT	W	BURGREN	1/5/1993		1999	119,672.64	YES	130,000.00	-	-
41	ROBERT	W	BURGREN	1/5/1993		2000	119,672.64	YES	132,500.00	-	-
41	ROBERT	W	BURGREN	1/5/1993		2001	119,672.64	YES	137,500.00	-	-
41	ROBERT	W	BURGREN	1/5/1993		2002	119,672.64	YES	150,000.00	-	-
41	ROBERT	W	BURGREN	1/5/1993		2003	119,672.64	YES	160,000.00	-	-
41	ROBERT	W	BURGREN	1/5/1993		2004	119,672.64	YES	162,500.00	-	-

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Member ID	First Name	Mid Init	Last Name	Date of Retirement	Member DOB	415 Limit Year	415 Testing Benefit	Uniform?? (Yes/No)	Adjusted 415 Limit	Amount Overpaid	Overpayments Rolled Forward to 6/30/2008
41	ROBERT	W	BURGREEN	1/5/1993		2005	119,672.64	YES	167,500.00	-	-
41	ROBERT	W	BURGREEN	1/5/1993		2006	119,672.64	YES	172,500.00	-	-
41	ROBERT	W	BURGREEN	1/5/1993		2007	119,672.64	YES	177,500.00	-	-
42	MARY	G	REA	4/24/2006		2006	105,898.31	NO	87,916.66	17,981.65	19,420.18
42	MARY	G	REA	4/24/2006		2007	105,898.31	NO	90,464.97	15,433.34	15,433.34
43	MICHAEL	J	ZUCCHET	7/26/2005		2006	17,727.21	NO	14,976.18	2,751.03	2,971.11
43	MICHAEL	J	ZUCCHET	7/26/2005		2007	17,727.21	NO	15,410.27	2,316.94	2,316.94
44	JOE	A	CORDOVA	6/30/2006		2006	101,307.38	NO	89,121.43	12,185.95	13,160.83
44	JOE	A	CORDOVA	6/30/2006		2007	101,307.38	NO	91,704.66	9,602.72	9,602.72
45	C	ALAN	SUMPTION	10/3/1998		1999	100,076.96	NO	75,000.00	25,076.96	46,415.70
45	C	ALAN	SUMPTION	10/3/1998		2000	100,076.96	NO	75,000.00	25,076.96	42,977.50
45	C	ALAN	SUMPTION	10/3/1998		2001	100,076.96	NO	75,000.00	25,076.96	39,793.98
45	C	ALAN	SUMPTION	10/3/1998		2002	100,076.96	NO	91,261.12	8,815.84	12,953.36
45	C	ALAN	SUMPTION	10/3/1998		2003	100,076.96	NO	107,771.10	-	-
45	C	ALAN	SUMPTION	10/3/1998		2004	100,076.96	NO	109,707.79	-	-
45	C	ALAN	SUMPTION	10/3/1998		2005	100,076.96	NO	113,083.41	-	-
45	C	ALAN	SUMPTION	10/3/1998		2006	100,076.96	NO	116,459.03	-	-
45	C	ALAN	SUMPTION	10/3/1998		2007	100,076.96	NO	119,834.66	-	-
46	KEITH	W	ENERSON	12/7/1999		2000	190,291.55	YES	132,500.00	57,791.55	99,044.57
46	KEITH	W	ENERSON	12/7/1999		2001	190,291.55	YES	137,500.00	52,791.55	83,773.56
46	KEITH	W	ENERSON	12/7/1999		2002	190,291.55	YES	150,000.00	40,291.55	59,201.51
46	KEITH	W	ENERSON	12/7/1999		2003	190,291.55	YES	160,000.00	30,291.55	41,211.32
46	KEITH	W	ENERSON	12/7/1999		2004	190,291.55	YES	162,500.00	27,791.55	35,009.35
46	KEITH	W	ENERSON	12/7/1999		2005	190,291.55	YES	167,500.00	22,791.55	26,584.07
46	KEITH	W	ENERSON	12/7/1999		2006	190,291.55	YES	172,500.00	17,791.55	19,214.88
46	KEITH	W	ENERSON	12/7/1999		2007	190,291.55	YES	177,500.00	12,791.55	12,791.55
47	ROBERT	E	OSBY	4/1/2002		2002	224,292.57	YES	150,000.00	74,292.57	109,160.16
47	ROBERT	E	OSBY	4/1/2002		2003	224,292.57	YES	160,000.00	64,292.57	87,469.33
47	ROBERT	E	OSBY	4/1/2002		2004	224,292.57	YES	162,500.00	61,792.57	77,840.84
47	ROBERT	E	OSBY	4/1/2002		2005	224,292.57	YES	167,500.00	56,792.57	66,242.85
47	ROBERT	E	OSBY	4/1/2002		2006	224,292.57	YES	172,500.00	51,792.57	55,935.98
47	ROBERT	E	OSBY	4/1/2002		2007	224,292.57	YES	177,500.00	46,792.57	46,792.57
48	NANCY	L	ANGUS	9/1/2005		2006	95,667.92	NO	87,916.66	7,751.26	8,371.36
48	NANCY	L	ANGUS	9/1/2005		2007	95,667.92	NO	90,464.97	5,202.95	5,202.95
49	KENT		LEWIS	7/6/2000		2001	100,746.23	NO	75,000.00	25,746.23	40,856.03
49	KENT		LEWIS	7/6/2000		2002	100,746.23	NO	84,548.26	16,197.97	23,800.13
49	KENT		LEWIS	7/6/2000		2003	100,746.23	NO	94,382.73	6,363.50	8,657.47
49	KENT		LEWIS	7/6/2000		2004	100,746.23	NO	96,148.14	4,598.09	5,782.27
49	KENT		LEWIS	7/6/2000		2005	100,746.23	NO	99,106.55	1,639.68	1,912.52
49	KENT		LEWIS	7/6/2000		2006	100,746.23	NO	102,064.95	-	-
49	KENT		LEWIS	7/6/2000		2007	100,746.23	NO	105,023.36	-	-
50	SUSAN	C	HAMILTON	10/6/2004		2005	88,940.14	NO	85,368.35	3,571.79	4,166.13
50	SUSAN	C	HAMILTON	10/6/2004		2006	88,940.14	NO	87,916.66	1,023.48	1,105.36
50	SUSAN	C	HAMILTON	10/6/2004		2007	88,940.14	NO	90,464.97	-	-
51	CHARLES	E	MUELLER	12/31/2005		2006	119,781.31	NO	99,203.57	20,577.74	22,223.96
51	CHARLES	E	MUELLER	12/31/2005		2007	119,781.31	NO	102,079.04	17,702.27	17,702.27
52	GEORGE	C	CONRAD	5/21/2000		2000	88,947.16	NO	75,000.00	13,947.16	23,902.98
52	GEORGE	C	CONRAD	5/21/2000		2001	88,947.16	NO	75,000.00	13,947.16	22,132.39
52	GEORGE	C	CONRAD	5/21/2000		2002	88,947.16	NO	77,958.75	10,988.41	16,145.57
52	GEORGE	C	CONRAD	5/21/2000		2003	88,947.16	NO	81,231.69	7,715.47	10,496.81
52	GEORGE	C	CONRAD	5/21/2000		2004	88,947.16	NO	82,820.04	6,127.12	7,718.40
52	GEORGE	C	CONRAD	5/21/2000		2005	88,947.16	NO	85,368.35	3,578.81	4,174.32
52	GEORGE	C	CONRAD	5/21/2000		2006	88,947.16	NO	87,916.66	1,030.50	1,112.94
52	GEORGE	C	CONRAD	5/21/2000		2007	88,947.16	NO	90,464.97	-	-
53	ESQUIO		GONZALES	3/26/2004		2004	104,608.45	NO	100,725.14	3,883.31	4,891.86
53	ESQUIO		GONZALES	3/26/2004		2005	104,608.45	NO	103,824.38	784.07	914.54
53	ESQUIO		GONZALES	3/26/2004		2006	104,608.45	NO	106,823.62	-	-
53	ESQUIO		GONZALES	3/26/2004		2007	104,608.45	NO	110,022.85	-	-
54	MANUEL	I	ACEVES	12/31/1997		1998	83,678.77	NO	75,000.00	8,678.77	17,348.91
54	MANUEL	I	ACEVES	12/31/1997		1999	83,678.77	NO	75,000.00	8,678.77	16,063.81
54	MANUEL	I	ACEVES	12/31/1997		2000	83,678.77	NO	75,000.00	8,678.77	14,873.89
54	MANUEL	I	ACEVES	12/31/1997		2001	83,678.77	NO	75,000.00	8,678.77	13,772.12
54	MANUEL	I	ACEVES	12/31/1997		2002	83,678.77	NO	84,487.09	-	-
54	MANUEL	I	ACEVES	12/31/1997		2003	83,678.77	NO	94,260.69	-	-
54	MANUEL	I	ACEVES	12/31/1997		2004	83,678.77	NO	96,024.49	-	-
54	MANUEL	I	ACEVES	12/31/1997		2005	83,678.77	NO	98,979.10	-	-
54	MANUEL	I	ACEVES	12/31/1997		2006	83,678.77	NO	101,933.70	-	-
54	MANUEL	I	ACEVES	12/31/1997		2007	83,678.77	NO	104,888.30	-	-
55	STUART	H	SWETT	4/1/2002		2002	242,226.86	NO	163,145.65	79,081.21	116,196.25
55	STUART	H	SWETT	4/1/2002		2003	242,226.86	NO	187,425.39	54,801.47	74,556.80
55	STUART	H	SWETT	4/1/2002		2004	242,226.86	NO	189,985.10	52,241.76	65,809.58
55	STUART	H	SWETT	4/1/2002		2005	242,226.86	NO	195,830.80	46,396.06	54,116.37
55	STUART	H	SWETT	4/1/2002		2006	242,226.86	NO	201,676.50	40,550.36	43,794.39
55	STUART	H	SWETT	4/1/2002		2007	242,226.86	NO	207,522.19	34,704.67	34,704.67
56	YVONNE	C	WILLIAMS	9/9/2005		2006	120,271.09	NO	117,209.09	3,062.00	3,306.96
56	YVONNE	C	WILLIAMS	9/9/2005		2007	120,271.09	NO	120,606.46	-	-
57	LESTER	E	JENNINGS	6/17/2006		2006	123,231.56	NO	107,420.51	15,811.05	17,075.93
57	LESTER	E	JENNINGS	6/17/2006		2007	123,231.56	NO	110,534.15	12,697.41	12,697.41
58	DAVID	M	WORDEN	2/3/1998		1998	139,783.57	YES	127,500.00	12,283.57	24,554.90
58	DAVID	M	WORDEN	2/3/1998		1999	139,783.57	YES	130,000.00	9,783.57	18,108.70
58	DAVID	M	WORDEN	2/3/1998		2000	139,783.57	YES	132,500.00	7,283.57	12,482.75
58	DAVID	M	WORDEN	2/3/1998		2001	139,783.57	YES	137,500.00	2,283.57	3,623.73
58	DAVID	M	WORDEN	2/3/1998		2002	139,783.57	YES	150,000.00	-	-

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Member ID	First Name	Mid Init	Last Name	Date of Retirement	Member DOB	415 Limit Year	415 Testing Benefit	Uniform?? (Yes/No)	Adjusted 415 Limit	Amount Overpaid	Overpayments Rolled Forward to 6/30/2008
58	DAVID	M	WORDEN	2/3/1998		2003	139,783.57	YES	160,000.00	-	-
58	DAVID	M	WORDEN	2/3/1998		2004	139,783.57	YES	162,500.00	-	-
58	DAVID	M	WORDEN	2/3/1998		2005	139,783.57	YES	167,500.00	-	-
58	DAVID	M	WORDEN	2/3/1998		2006	139,783.57	YES	172,500.00	-	-
58	DAVID	M	WORDEN	2/3/1998		2007	139,783.57	YES	177,500.00	-	-
59	LARRY	J	GARDNER	12/17/2005		2006	129,832.62	NO	125,851.10	3,981.52	4,300.04
59	LARRY	J	GARDNER	12/17/2005		2007	129,832.62	NO	129,498.95	333.67	333.67
60	NANCY	J	ACEVEDO	2/25/1997		1997	90,547.71	NO	80,069.08	10,478.63	22,622.58
60	NANCY	J	ACEVEDO	2/25/1997		1998	90,547.71	NO	83,337.21	7,210.50	14,413.83
60	NANCY	J	ACEVEDO	2/25/1997		1999	90,547.71	NO	84,971.27	5,576.44	10,321.61
60	NANCY	J	ACEVEDO	2/25/1997		2000	90,547.71	NO	86,605.33	3,942.38	6,756.55
60	NANCY	J	ACEVEDO	2/25/1997		2001	90,547.71	NO	89,873.46	674.25	1,069.95
60	NANCY	J	ACEVEDO	2/25/1997		2002	90,547.71	NO	120,453.78	-	-
60	NANCY	J	ACEVEDO	2/25/1997		2003	90,547.71	NO	149,462.36	-	-
60	NANCY	J	ACEVEDO	2/25/1997		2004	90,547.71	NO	151,861.02	-	-
60	NANCY	J	ACEVEDO	2/25/1997		2005	90,547.71	NO	156,533.67	-	-
60	NANCY	J	ACEVEDO	2/25/1997		2006	90,547.71	NO	161,206.31	-	-
60	NANCY	J	ACEVEDO	2/25/1997		2007	90,547.71	NO	165,878.96	-	-
61	SUSAN	M	HEATH	5/25/2005		2005	186,937.92	NO	167,500.00	19,437.92	22,672.39
61	SUSAN	M	HEATH	5/25/2005		2006	186,937.92	NO	172,500.00	14,437.92	15,592.95
61	SUSAN	M	HEATH	5/25/2005		2007	186,937.92	NO	177,500.00	9,437.92	9,437.92
62	DON	L	NAY	1/6/1995		1995	151,349.77	NO	107,940.92	43,408.85	109,310.88
62	DON	L	NAY	1/6/1995		1996	151,349.77	NO	108,483.33	42,866.44	99,949.07
62	DON	L	NAY	1/6/1995		1997	151,349.77	NO	110,743.40	40,606.37	87,666.11
62	DON	L	NAY	1/6/1995		1998	151,349.77	NO	115,263.54	36,086.23	72,136.55
62	DON	L	NAY	1/6/1995		1999	151,349.77	NO	117,523.61	33,826.16	62,608.87
62	DON	L	NAY	1/6/1995		2000	151,349.77	NO	119,783.68	31,566.09	54,098.74
62	DON	L	NAY	1/6/1995		2001	151,349.77	NO	124,303.82	27,045.95	42,918.53
62	GAY	M	NAY	1/6/1995		2002	151,349.77	NO	143,875.83	7,473.94	10,981.67
62	GAY	M	NAY	1/6/1995		2003	151,349.77	NO	161,173.47	-	-
62	GAY	M	NAY	1/6/1995		2004	151,349.77	NO	163,677.28	-	-
62	GAY	M	NAY	1/6/1995		2005	151,349.77	NO	168,713.50	-	-
62	GAY	M	NAY	1/6/1995		2006	151,349.77	NO	173,749.72	-	-
62	GAY	M	NAY	1/6/1995		2007	151,349.77	NO	178,785.95	-	-
63	HAROLD		VALDERHAUG	4/1/1997		1997	78,022.97	NO	75,000.00	3,022.97	6,526.36
63	HAROLD		VALDERHAUG	4/1/1997		1998	78,022.97	NO	75,000.00	3,022.97	6,042.92
63	HAROLD		VALDERHAUG	4/1/1997		1999	78,022.97	NO	75,000.00	3,022.97	5,595.30
63	HAROLD		VALDERHAUG	4/1/1997		2000	78,022.97	NO	75,000.00	3,022.97	5,180.83
63	HAROLD		VALDERHAUG	4/1/1997		2001	78,022.97	NO	75,000.00	3,022.97	4,797.07
63	HAROLD		VALDERHAUG	4/1/1997		2002	78,022.97	NO	80,928.26	-	-
63	HAROLD		VALDERHAUG	4/1/1997		2003	78,022.97	NO	87,159.22	-	-
63	HAROLD		VALDERHAUG	4/1/1997		2004	78,022.97	NO	88,828.50	-	-
63	HAROLD		VALDERHAUG	4/1/1997		2005	78,022.97	NO	91,561.69	-	-
63	HAROLD		VALDERHAUG	4/1/1997		2006	78,022.97	NO	94,294.87	-	-
63	HAROLD		VALDERHAUG	4/1/1997		2007	78,022.97	NO	97,028.06	-	-
64	JANET	M	WOOD	12/31/2005		2006	117,869.69	NO	110,811.07	7,058.62	7,623.31
64	JANET	M	WOOD	12/31/2005		2007	117,869.69	NO	114,022.99	3,846.70	3,846.70
65	GEORGE		SALDAMANDO	9/2/2005		2006	188,639.83	YES	172,500.00	16,139.83	17,431.02
65	GEORGE		SALDAMANDO	9/2/2005		2007	188,639.83	YES	177,500.00	11,139.83	11,139.83
66	DAVID	W	ELLIOTT	4/12/2003		2003	161,907.48	YES	160,000.00	1,907.48	2,595.11
66	DAVID	W	ELLIOTT	4/12/2003		2004	161,907.48	YES	162,500.00	-	-
66	DAVID	W	ELLIOTT	4/12/2003		2005	161,907.48	YES	167,500.00	-	-
66	DAVID	W	ELLIOTT	4/12/2003		2006	161,907.48	YES	172,500.00	-	-
66	DAVID	W	ELLIOTT	4/12/2003		2007	161,907.48	YES	177,500.00	-	-
67	WILLIAM	L	BROWN	6/30/2004		2004	164,671.97	YES	162,500.00	2,171.97	2,736.05
67	WILLIAM	L	BROWN	6/30/2004		2005	164,671.97	YES	167,500.00	-	-
67	WILLIAM	L	BROWN	6/30/2004		2006	164,671.97	YES	172,500.00	-	-
67	WILLIAM	L	BROWN	6/30/2004		2007	164,671.97	YES	177,500.00	-	-
68	JONATHAN	G	DUNCHACK	4/18/2006		2006	193,659.75	NO	157,717.20	35,942.55	38,817.95
68	JONATHAN	G	DUNCHACK	4/18/2006		2007	193,659.75	NO	162,288.72	31,371.03	31,371.03
69	DONALD	E	HILLMAN	10/4/1997		1998	131,743.67	NO	110,570.83	21,172.84	42,324.60
69	DONALD	E	HILLMAN	10/4/1997		1999	131,743.67	NO	112,738.89	19,004.78	35,176.52
69	DONALD	E	HILLMAN	10/4/1997		2000	131,743.67	NO	114,906.94	16,836.73	28,855.20
69	DONALD	E	HILLMAN	10/4/1997		2001	131,743.67	NO	119,243.06	12,500.61	19,836.90
69	DONALD	E	HILLMAN	10/4/1997		2002	131,743.67	NO	140,705.56	-	-
69	DONALD	E	HILLMAN	10/4/1997		2003	131,743.67	NO	160,000.00	-	-
69	DONALD	E	HILLMAN	10/4/1997		2004	131,743.67	NO	162,500.00	-	-
69	DONALD	E	HILLMAN	10/4/1997		2005	131,743.67	NO	167,500.00	-	-
69	DONALD	E	HILLMAN	10/4/1997		2006	131,743.67	NO	172,500.00	-	-
69	DONALD	E	HILLMAN	10/4/1997		2007	131,743.67	NO	177,500.00	-	-
70	RAY	E	SIGWALT	3/30/2002		2002	168,017.97	YES	150,000.00	18,017.97	26,474.31
70	RAY	E	SIGWALT	3/30/2002		2003	168,017.97	YES	160,000.00	8,017.97	10,908.36
70	RAY	E	SIGWALT	3/30/2002		2004	168,017.97	YES	162,500.00	5,517.97	6,951.05
70	RAY	E	SIGWALT	3/30/2002		2005	168,017.97	YES	167,500.00	517.97	604.16
70	RAY	E	SIGWALT	3/30/2002		2006	168,017.97	YES	172,500.00	-	-
70	RAY	E	SIGWALT	3/30/2002		2007	168,017.97	YES	177,500.00	-	-
71	JAMES	L	MILLER	10/26/1999		2000	77,197.79	NO	75,000.00	2,197.79	3,766.62
71	JAMES	L	MILLER	10/26/1999		2001	77,197.79	NO	75,000.00	2,197.79	3,487.61
71	JAMES	L	MILLER	10/26/1999		2002	77,197.79	NO	77,958.75	-	-
71	JAMES	L	MILLER	10/26/1999		2003	77,197.79	NO	81,231.69	-	-
71	JAMES	L	MILLER	10/26/1999		2004	77,197.79	NO	82,820.04	-	-
71	JAMES	L	MILLER	10/26/1999		2005	77,197.79	NO	85,368.35	-	-
71	JAMES	L	MILLER	10/26/1999		2006	77,197.79	NO	87,916.66	-	-

SDCERS Retroactive 415 Testing for VCP (2007)

Member ID	First Name	Mid Init	Last Name	Date of Retirement	Member DOB	415 Limit Year	415 Testing Benefit	Uniform?? (Yes/No)	Adjusted 415 Limit	Amount Overpaid	Overpayments Rolled Forward to 6/30/2008
71	JAMES	L	MILLER	10/26/1999		2007	77,197.79	NO	90,464.97	-	-
72	JOSEPH	D	PATELLO	1/9/1996		1996	106,200.77	NO	88,177.78	18,022.99	42,023.10
72	JOSEPH	D	PATELLO	1/9/1996		1997	106,200.77	NO	90,014.81	16,185.96	34,944.27
72	JOSEPH	D	PATELLO	1/9/1996		1998	106,200.77	NO	93,688.89	12,511.88	25,011.30
72	JOSEPH	D	PATELLO	1/9/1996		1999	106,200.77	NO	95,525.93	10,674.84	19,758.38
72	JOSEPH	D	PATELLO	1/9/1996		2000	106,200.77	NO	97,362.96	8,837.81	15,146.45
72	JOSEPH	D	PATELLO	1/9/1996		2001	106,200.77	NO	101,037.04	5,163.73	8,194.19
72	JOSEPH	D	PATELLO	1/9/1996		2002	106,200.77	NO	131,437.04	-	-
72	JOSEPH	D	PATELLO	1/9/1996		2003	106,200.77	NO	160,000.00	-	-
72	JOSEPH	D	PATELLO	1/9/1996		2004	106,200.77	NO	162,500.00	-	-
72	JOSEPH	D	PATELLO	1/9/1996		2005	106,200.77	NO	167,500.00	-	-
72	JOSEPH	D	PATELLO	1/9/1996		2006	106,200.77	NO	172,500.00	-	-
72	JOSEPH	D	PATELLO	1/9/1996		2007	106,200.77	NO	177,500.00	-	-
73	RICHARD	W	BENNETT	3/30/2002		2002	182,357.59	YES	150,000.00	32,357.59	47,543.92
73	RICHARD	W	BENNETT	3/30/2002		2003	182,357.59	YES	160,000.00	22,357.59	30,417.25
73	RICHARD	W	BENNETT	3/30/2002		2004	182,357.59	YES	162,500.00	19,857.59	25,014.84
73	RICHARD	W	BENNETT	3/30/2002		2005	182,357.59	YES	167,500.00	14,857.59	17,329.89
73	RICHARD	W	BENNETT	3/30/2002		2006	182,357.59	YES	172,500.00	9,857.59	10,646.20
73	RICHARD	W	BENNETT	3/30/2002		2007	182,357.59	YES	177,500.00	4,857.59	4,857.59
74	RULETTE	V	ARMSTEAD	8/1/2005		2006	185,520.96	YES	172,500.00	13,020.96	14,062.64
74	RULETTE	V	ARMSTEAD	8/1/2005		2007	185,520.96	YES	177,500.00	8,020.96	8,020.96
75	MICHAEL	J	BEHAN	1/28/2006		2006	145,464.90	NO	125,851.10	19,613.80	21,182.91
75	MICHAEL	J	BEHAN	1/28/2006		2007	145,464.90	NO	129,498.95	15,965.95	15,965.95
76	DEBORAH	L	BERGER	10/10/2005		2006	102,863.41	NO	98,941.06	3,922.35	4,236.13
76	DEBORAH	L	BERGER	10/10/2005		2007	102,863.41	NO	101,808.82	1,054.49	1,054.49
77	MICHAEL	A	BURNER	11/15/2002		2003	169,426.56	YES	160,000.00	9,426.56	12,824.73
77	MICHAEL	A	BURNER	11/15/2002		2004	169,426.56	YES	162,500.00	6,926.56	8,725.47
77	MICHAEL	A	BURNER	11/15/2002		2005	169,426.56	YES	167,500.00	1,926.56	2,247.13
77	MICHAEL	A	BURNER	11/15/2002		2006	169,426.56	YES	172,500.00	-	-
77	MICHAEL	A	BURNER	11/15/2002		2007	169,426.56	YES	177,500.00	-	-
78	AUGUST	F	GHIO	6/30/2006		2006	182,280.37	YES	172,500.00	9,780.37	10,562.80
78	AUGUST	F	GHIO	6/30/2006		2007	182,280.37	YES	177,500.00	4,780.37	4,780.37
79	GERALD	A	CANNON	4/1/2002		2002	154,886.10	YES	150,000.00	4,886.10	7,179.28
79	GERALD	A	CANNON	4/1/2002		2003	154,886.10	YES	160,000.00	-	-
79	GERALD	A	CANNON	4/1/2002		2004	154,886.10	YES	162,500.00	-	-
79	GERALD	A	CANNON	4/1/2002		2005	154,886.10	YES	167,500.00	-	-
79	GERALD	A	CANNON	4/1/2002		2006	154,886.10	YES	172,500.00	-	-
79	GERALD	A	CANNON	4/1/2002		2007	154,886.10	YES	177,500.00	-	-
80	JOANNE	S	ANDERSON	11/6/2000		2001	75,481.79	NO	75,000.00	481.79	764.53
80	JOANNE	S	ANDERSON	11/6/2000		2002	75,481.79	NO	78,024.74	-	-
80	JOANNE	S	ANDERSON	11/6/2000		2003	75,481.79	NO	81,363.41	-	-
80	JOANNE	S	ANDERSON	11/6/2000		2004	75,481.79	NO	82,953.56	-	-
80	JOANNE	S	ANDERSON	11/6/2000		2005	75,481.79	NO	85,505.97	-	-
80	JOANNE	S	ANDERSON	11/6/2000		2006	75,481.79	NO	88,058.39	-	-
80	JOANNE	S	ANDERSON	11/6/2000		2007	75,481.79	NO	90,610.81	-	-
81	STEVEN	D	CREIGHTON	10/11/2003		2004	166,581.16	YES	162,500.00	4,081.16	5,141.08
81	STEVEN	D	CREIGHTON	10/11/2003		2005	166,581.16	YES	167,500.00	-	-
81	STEVEN	D	CREIGHTON	10/11/2003		2006	166,581.16	YES	172,500.00	-	-
81	STEVEN	D	CREIGHTON	10/11/2003		2007	166,581.16	YES	177,500.00	-	-
82	ERNEST	M	SHAFFER	8/5/2000		2001	97,643.62	NO	86,319.69	11,323.93	17,969.66
82	ERNEST	M	SHAFFER	8/5/2000		2002	97,643.62	NO	115,690.80	-	-
82	ERNEST	M	SHAFFER	8/5/2000		2003	97,643.62	NO	143,588.61	-	-
82	ERNEST	M	SHAFFER	8/5/2000		2004	97,643.62	NO	145,929.84	-	-
82	ERNEST	M	SHAFFER	8/5/2000		2005	97,643.62	NO	150,419.99	-	-
82	ERNEST	M	SHAFFER	8/5/2000		2006	97,643.62	NO	154,910.14	-	-
82	ERNEST	M	SHAFFER	8/5/2000		2007	97,643.62	NO	159,400.29	-	-
83	GLENN	A	BREITENSTEIN	2/6/2004		2004	165,203.49	YES	162,500.00	2,703.49	3,405.62
83	GLENN	A	BREITENSTEIN	2/6/2004		2005	165,203.49	YES	167,500.00	-	-
83	GLENN	A	BREITENSTEIN	2/6/2004		2006	165,203.49	YES	172,500.00	-	-
83	GLENN	A	BREITENSTEIN	2/6/2004		2007	165,203.49	YES	177,500.00	-	-
84	ARTHUR	F	ROBERTSON	12/31/2002		2003	163,616.96	YES	160,000.00	3,616.96	4,920.84
84	ARTHUR	F	ROBERTSON	12/31/2002		2004	163,616.96	YES	162,500.00	1,116.96	1,407.05
84	ARTHUR	F	ROBERTSON	12/31/2002		2005	163,616.96	YES	167,500.00	-	-
84	ARTHUR	F	ROBERTSON	12/31/2002		2006	163,616.96	YES	172,500.00	-	-
84	ARTHUR	F	ROBERTSON	12/31/2002		2007	163,616.96	YES	177,500.00	-	-
85	TAPPIN	A	GORMAN	4/1/2002		2002	158,193.67	YES	150,000.00	8,193.67	12,039.20
85	TAPPIN	A	GORMAN	4/1/2002		2003	158,193.67	YES	160,000.00	-	-
85	TAPPIN	A	GORMAN	4/1/2002		2004	158,193.67	YES	162,500.00	-	-
85	TAPPIN	A	GORMAN	4/1/2002		2005	158,193.67	YES	167,500.00	-	-
85	TAPPIN	A	GORMAN	4/1/2002		2006	158,193.67	YES	172,500.00	-	-
85	TAPPIN	A	GORMAN	4/1/2002		2007	158,193.67	YES	177,500.00	-	-
86	JON	L	KERN	2/6/2004		2004	163,573.22	YES	162,500.00	1,073.22	1,351.94
86	JON	L	KERN	2/6/2004		2005	163,573.22	YES	167,500.00	-	-
86	JON	L	KERN	2/6/2004		2006	163,573.22	YES	172,500.00	-	-
86	JON	L	KERN	2/6/2004		2007	163,573.22	YES	177,500.00	-	-
87	JAMES	D	MILLER	11/23/2002		2003	162,957.90	YES	160,000.00	2,957.90	4,024.19
87	JAMES	D	MILLER	11/23/2002		2004	162,957.90	YES	162,500.00	457.90	576.82
87	JAMES	D	MILLER	11/23/2002		2005	162,957.90	YES	167,500.00	-	-
87	JAMES	D	MILLER	11/23/2002		2006	162,957.90	YES	172,500.00	-	-
87	JAMES	D	MILLER	11/23/2002		2007	162,957.90	YES	177,500.00	-	-
88	CHARLES		BUCHANAN	3/31/2001		2001	76,003.90	NO	75,000.00	1,003.90	1,593.07
88	CHARLES		BUCHANAN	3/31/2001		2002	76,003.90	NO	87,931.01	-	-
88	CHARLES		BUCHANAN	3/31/2001		2003	76,003.90	NO	101,130.32	-	-

SDCERS Retroactive 415 Testing for VCP (2007)

Member ID	First Name	Mid Init	Last Name	Date of Retirement	Member DOB	415 Limit Year	415 Testing Benefit	Uniform?? (Yes/No)	Adjusted 415 Limit	Amount Overpaid	Overpayments Rolled Forward to 6/30/2008
88	CHARLES		BUCHANAN	3/31/2001		2004	76,003.90	NO	102,982.98	-	-
88	CHARLES		BUCHANAN	3/31/2001		2005	76,003.90	NO	106,151.69	-	-
88	CHARLES		BUCHANAN	3/31/2001		2006	76,003.90	NO	109,320.40	-	-
88	CHARLES		BUCHANAN	3/31/2001		2007	76,003.90	NO	112,489.10	-	-
89	JAMES	J	HUNTER	4/1/2002		2002	155,114.20	YES	150,000.00	5,114.20	7,514.44
89	JAMES	J	HUNTER	4/1/2002		2003	155,114.20	YES	160,000.00	-	-
89	JAMES	J	HUNTER	4/1/2002		2004	155,114.20	YES	162,500.00	-	-
89	JAMES	J	HUNTER	4/1/2002		2005	155,114.20	YES	167,500.00	-	-
89	JAMES	J	HUNTER	4/1/2002		2006	155,114.20	YES	172,500.00	-	-
89	JAMES	J	HUNTER	4/1/2002		2007	155,114.20	YES	177,500.00	-	-
90	CONNY	M	JAMISON	11/10/2001		2002	87,185.08	NO	83,667.46	3,517.62	5,168.53
90	CONNY	M	JAMISON	11/10/2001		2003	87,185.08	NO	92,625.37	-	-
90	CONNY	M	JAMISON	11/10/2001		2004	87,185.08	NO	94,367.63	-	-
90	CONNY	M	JAMISON	11/10/2001		2005	87,185.08	NO	97,271.25	-	-
90	CONNY	M	JAMISON	11/10/2001		2006	87,185.08	NO	100,174.87	-	-
90	CONNY	M	JAMISON	11/10/2001		2007	87,185.08	NO	103,078.48	-	-
91	WILLIAM	M	HOOVER	3/31/2002		2002	152,901.70	YES	150,000.00	2,901.70	4,263.55
91	WILLIAM	M	HOOVER	3/31/2002		2003	152,901.70	YES	160,000.00	-	-
91	WILLIAM	M	HOOVER	3/31/2002		2004	152,901.70	YES	162,500.00	-	-
91	WILLIAM	M	HOOVER	3/31/2002		2005	152,901.70	YES	167,500.00	-	-
91	WILLIAM	M	HOOVER	3/31/2002		2006	152,901.70	YES	172,500.00	-	-
91	WILLIAM	M	HOOVER	3/31/2002		2007	152,901.70	YES	177,500.00	-	-
92	JOHN	W	WITT	3/29/1997		1997	112,133.77	NO	107,482.41	4,651.36	10,041.94
92	JOHN	W	WITT	3/29/1997		1998	112,133.77	NO	111,869.44	264.33	528.40
92	JOHN	W	WITT	3/29/1997		1999	112,133.77	NO	114,062.96	-	-
92	JOHN	W	WITT	3/29/1997		2000	112,133.77	NO	116,256.48	-	-
92	JOHN	W	WITT	3/29/1997		2001	112,133.77	NO	120,643.52	-	-
92	JOHN	W	WITT	3/29/1997		2002	112,133.77	NO	141,418.52	-	-
92	JOHN	W	WITT	3/29/1997		2003	112,133.77	NO	160,000.00	-	-
92	JOHN	W	WITT	3/29/1997		2004	112,133.77	NO	162,500.00	-	-
92	JOHN	W	WITT	3/29/1997		2005	112,133.77	NO	167,500.00	-	-
92	JOHN	W	WITT	3/29/1997		2006	112,133.77	NO	172,500.00	-	-
92	JOHN	W	WITT	3/29/1997		2007	112,133.77	NO	177,500.00	-	-
93	NEAL	A	STEFFEN	6/30/2002		2002	131,018.76	NO	116,632.29	14,386.47	21,138.45
93	NEAL	A	STEFFEN	6/30/2002		2003	131,018.76	NO	144,750.41	-	-
93	NEAL	A	STEFFEN	6/30/2002		2004	131,018.76	NO	147,103.75	-	-
93	NEAL	A	STEFFEN	6/30/2002		2005	131,018.76	NO	151,630.02	-	-
93	NEAL	A	STEFFEN	6/30/2002		2006	131,018.76	NO	156,156.29	-	-
93	NEAL	A	STEFFEN	6/30/2002		2007	131,018.76	NO	160,682.56	-	-
94	CHARLES	W	YACKLY	11/20/2006		2007	152,463.74	NO	90,975.43	61,488.31	61,488.31
95	LINDA	M	LEONARD	10/30/2006		2007	128,400.36	NO	90,464.97	37,935.39	37,935.39
96	JEAN	A	LITTLE	1/31/2007		2007	190,384.13	NO	177,500.00	12,884.13	12,884.13
97	BRUCE	B	PFEFFERKORN	9/21/2006		2007	192,371.43	YES	177,500.00	14,871.43	14,871.43
98	MARGARET	M	KAZMER	3/24/2007		2007	136,542.63	NO	127,955.35	8,587.28	8,587.28
99	ROSEMARY		METOYER	4/6/2007		2007	102,208.18	NO	98,948.37	3,259.81	3,259.81
100	SARAH	M	SANDVIK	6/2/2007		2007	102,783.47	NO	90,999.74	11,783.73	11,783.73
101	FRANK	S	HAFNER	1/20/2007		2007	104,098.16	NO	90,484.97	13,633.19	13,633.19
102	THEODORE	W	OLSON	11/14/2006		2007	101,614.89	NO	92,239.43	9,375.46	9,375.46

Total	8,160,027.01
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This table is a work product for submission to the Internal Revenue under a Voluntary Compliance Program. Some of the calculations in this exhibit are subject to interpretation and change based on additional guidance from the IRS.