

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 | 10/1/2003 | | 2004 | 133,200.92 | NO | 88,027.37 | 45,173.55 | 56,905.66 |
| 10 | MARCIA | C | McLATCHY | 10/1/2003 | | 2005 | 133,200.92 | NO | 90,735.91 | 42,465.01 | 49,531.19 |
| 10 | MARCIA | C | McLATCHY | 10/1/2003 | | 2006 | 133,200.92 | NO | 93,444.44 | 39,756.48 | 42,937.00 |
| 10 | MARCIA | C | McLATCHY | 10/1/2003 | | 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 | 119,459.28 | - | - |
| 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 | 49,368.12 |
| 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 | - | - |

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 |
|-----------|------------|----------|-----------|--------------------|------------|----------------|---------------------|--------------------|--------------------|-----------------|--|
| 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 | 91,281.12 | 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 | 99,004.57 |
| 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 | - | - |

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 |
|-----------|------------|----------|------------|--------------------|------------|----------------|---------------------|--------------------|--------------------|-----------------|--|
| 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 | 106,483.33 | 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 | 62,609.87 |
| 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 6/30/2006 |
|-----------|------------|----------|--------------|--------------------|------------|----------------|---------------------|--------------------|--------------------|-----------------|--|
| 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 | 101,808.92 | 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 | CONNOR | M | JAMISON | 11/10/2001 | | 2002 | 87,185.08 | NO | 83,667.46 | 3,517.62 | 5,168.53 |
| 90 | CONNOR | M | JAMISON | 11/10/2001 | | 2003 | 87,185.08 | NO | 92,625.37 | - | - |
| 90 | CONNOR | M | JAMISON | 11/10/2001 | | 2004 | 87,185.08 | NO | 94,367.63 | - | - |
| 90 | CONNOR | M | JAMISON | 11/10/2001 | | 2005 | 87,185.08 | NO | 97,271.25 | - | - |
| 90 | CONNOR | M | JAMISON | 11/10/2001 | | 2006 | 87,185.08 | NO | 100,174.87 | - | - |
| 90 | CONNOR | 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 | 90,464.97 | 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 |
|--------------|---------------------|

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.