

**CITY OF SAN JOSE
DEPARTMENT OF RETIREMENT SERVICES**

Pension Data Evaluation

Independent Accountant's Report on
Applying Agreed-Upon Procedures

For Various Periods Ended January 10, 2009

CITY OF SAN JOSE DEPARTMENT OF RETIREMENT SERVICES
Pension Data Evaluation Agreed-Upon Procedures

Table of Contents

	Page
Independent Accountant’s Report.....	1
Objectives and Scope.....	3
Agreed-Upon Procedures.....	3
Principal Results	7
Attachments:	
Attachment I – Glossary.....	11
Attachment II – Time Reporting and Earnings Codes	12
Exhibits:	
Exhibit A	18
Exhibit B.....	19
Exhibit C.....	27
Exhibit D	28
Exhibit E.....	32
Exhibit F.....	33
Exhibit G	34
Exhibit H	51
Exhibit I.....	52
Exhibit J.....	53
Exhibit K	57
Exhibit L.....	58
Exhibit M.....	59
Exhibit N	62
Exhibit O	63
Exhibit P.....	64

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Boards of Administration
City of San José Federated City Employees' Retirement System
City of San José Police and Fire Department Retirement Plan
San José, California

**Independent Accountant's Report
on Applying Agreed-Upon Procedures**

We have performed the procedures enumerated on pages 3 through 6 which were agreed to by the Department of Retirement Services (Department) of the City of San José (City), California, solely to assist you in determining if the pensionable salaries, contributions and adjustments are being calculated accurately and if the information is being transmitted to and recorded by the Department are in accordance with the City's Municipal Code for the periods specified in the procedures.

The Department and the City's Finance Department are responsible for establishing and maintaining adequate systems and internal controls to comply with the City's Municipal Code. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are presented on pages 3 through 10.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion, on whether pensionable salaries, contributions and adjustments are being calculated accurately and whether the information is being transmitted to and recorded by the Department are in accordance with the City's Municipal Code. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Boards of Administration of the Federated City Employees' Retirement System and the Police and Fire Department Retirement Plan, Department management, and others within the entity, and is not intended to be and should not be used by anyone other than these specified parties.

Macias Gini & Connell LLP
Walnut Creek, California
November 23, 2010

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CITY OF SAN JOSE DEPARTMENT OF RETIREMENT SERVICES
Procedures and Results

OBJECTIVES

The Department requested Macias Gini & O'Connell LLP's (MGO) assistance in determining if pensionable salaries, contributions, and adjustments are being calculated accurately and if information is being transmitted to and recorded by the Department of Retirement Services (Department) in accordance with the City's Municipal Code for the periods specified in the procedures.

SCOPE

MGO met with personnel from the Department of Retirement Services, the Human Resources Department, and the Finance Department to discuss the following processes:

- Determining eligibility of active employees to participate in the pension plans, including changes in status during employment.
- Methodology used to calculate pensionable amounts.
- Methodology used to capture military pay.
- Methodology used to capture retroactive pay.
- General and application controls over making changes to applications affecting pensionable amounts and pension contribution percentage.

The scope of our procedures included:

- 1,040 records of new employees hired or rehired, or had a change in employment status during the period of 6/29/2008 through 1/10/2009;
- 6,261 active eligible employees as of 1/10/2009;
- 91 employees who had military pay during the period 1/1/2001 through 6/30/2008; and
- 3,465 records of retroactive pay transactions posted during the period 10/21/2007 through 12/1/2007 (representing pay periods ended 11/3/2007, 11/17/2007, and 12/1/2007).

PROCEDURES

To determine if pension-related calculations were performed accurately and appropriately, MGO performed the following:

1. Obtained a listing of earning codes from the City's Finance Department, and met with the Office of the City Auditor to obtain an understanding of its procedures performed related to the City's time reporting and earning codes in PeopleSoft. (Attachment II)
2. Obtained a listing of all new employees and a listing of employees with a change in status during the period of 6/29/2008 through 1/10/2009 from the City's Human Resources Department. We used the employees' social security numbers to compare these two listings to the listing of active members in the Pension Gold records as of 1/10/2009, and to match the employees' hire dates and plan entry dates.
3. Using the listing of matched employees from procedure 2, we randomly selected 25 PTC members, 25 Police and Fire Plan members, and 50 Federated Plan members who were hired or had a change of status during the period of 6/29/2008 through 1/10/2009, to review supporting documents to determine if information was communicated to the Department to establish a pension account for the selected employees. The supporting documents we reviewed were the Personal Action Notice (PAN) and/or Trans Memo to vouch the employees' retirement plan, hire date, and retirement plan entry date to the City's Human Resources and Pension Gold records.

CITY OF SAN JOSE DEPARTMENT OF RETIREMENT SERVICES

Procedures and Results

4. Obtained and compared by social security numbers listings of all covered active employees as of 1/10/2009 from the City's Human Resources records and from Pension Gold. Human Resources records include 6,261 active eligible employees and Pension Gold records included 6,250 active members.
5. Using the listing of matched active employees from procedure 4, which included 2,115 Police and Fire Plan members and 4,115 Federated Plan members, we randomly selected one sample of 45 Police and Fire Plan members within 5 different pay periods and another sample of 45 Federated Plan members within 5 different pay periods, and performed the following:

Hours

- Obtained and agreed reported hours from PeopleSoft payroll records to hours reported on timecards.
- Recalculated retirement base hours ("RTE" hours) using the listing of earnings codes from procedure 1.

Earnings

- Recalculated gross pay per payroll records.
- Agreed retirement base earnings ("RTE" earnings) per payroll records to Pension Gold.

Pension Contributions

- Obtained employee and employer contribution rates for the selected pay periods.
 - Recalculated employee and employer contributions per payroll records.
 - Agreed employee and employer contributions per payroll records to Pension Gold records.
6. Reviewed the interface between PeopleSoft and Pension Gold systems, which was last modified on 12/22/2006.
 - a) Obtained and reviewed interface account and information mapping between PeopleSoft and Pension Gold.
 - b) Met with the Department and identify reconciliation issues after contribution transfer.
 - c) Identified recommendations to update interface mapping.
 7. Determined completeness and accuracy of military pay calculations.
 - a) Obtained listings of all active employees who are military reservists from the Human Resources Department and the Department of Retirement Services.
 - b) Attempted to match the two listings for sample selection to review personnel files to determine the period of active duty service.
 - c) Attempted to recalculate pensionable and contribution amounts and compare results to Pension Gold records, but there was not sufficient information to perform this task.
 8. Identified earning codes for retroactive pay.
 9. Obtained from the Finance Department a list of active, covered employees by bargaining unit having a retroactive pay code posted during the period 10/21/2007 through 12/1/2007 (representing pay periods ended 11/3/2007, 11/17/2007, and 12/1/2007). The listing included transactions that pertain only to Police and Fire Plan members. We randomly selected a sample of 45 transactions for Police and Fire Plan members to perform the following:

CITY OF SAN JOSE DEPARTMENT OF RETIREMENT SERVICES
Procedures and Results

- a) Requested the PeopleSoft payroll calculation supporting the selected retroactive adjustments from the Finance Department.
- b) Agreed the retroactive rate used for the calculation to the authorized rate in the arbitration memorandum.
- c) Recalculated and agreed the retroactive pay adjustment bases to the PeopleSoft records.
- d) Recalculated and agreed the contribution adjustments resulting from the retroactive pay adjustment to Pension Gold records.

10. Verified Fair Labor Standards Act (FLSA) adjustments through the following procedures.

- a) We obtained a master listing of all individuals subject to FLSA corrections during the FLSA cycles¹ from January 1998 to January 2009 (“FLSA Correction Master Listing”), as prepared by the Finance Department. From the FLSA Correction Master Listing, we used the following criteria to select a sample of 10 individuals:
 - 2 active members with the highest adjusted non-pensionable FLSA amount;
 - 2 retirees with the highest adjusted non-pensionable FLSA amount;
 - 4 random selections from the FLSA Correction Master Listing; and
 - 2 random selections from the 8 individuals reviewed by the Office of the City Auditor in its *Audit of Pensionable Earnings and Time Reporting* dated December 2009 (Report No. 09-10).

The table below shows the statistics of the 10 selected samples.

FLSA Adjustment Master Listing (Finance Department)							
Sample No.	Transaction Count ²	Pre-correction pensionable FLSA amount ³	Post-correction non-pensionable FLSA amount ⁴	Post-correction pensionable FLSA amount ⁵	Total EE Retirement Deduction	Total ER Retirement Deduction	Status
1	80	\$ 50,168.55	\$ 29,113.54	\$ 21,055.01	\$ (3,100.80)	\$ (5,871.99)	A
2	57	39,431.05	27,073.37	12,357.68	(3,000.53)	(5,990.99)	A
3	15	3,013.64	838.27	2,175.37	(84.43)	(160.06)	R
4	28	8,793.95	794.30	7,999.65	(79.86)	(134.50)	R
5	20	6,134.64	2,273.55	3,861.09	(279.22)	(618.11)	A
6	70	10,838.12	1,683.42	9,154.70	(190.80)	(405.19)	A
7	83	26,597.22	7,819.82	18,777.40	(843.80)	(1,638.75)	R
8	55	19,482.84	8,996.86	10,485.98	(987.22)	(1,951.28)	A
9	3	175.38	39.56	135.82	(4.91)	(10.83)	A
10	18	4,546.99	430.62	4,116.37	(52.01)	(115.71)	A
Total	429	\$ 169,182.38	\$ 79,063.31	\$ 90,119.07	\$ (8,623.58)	\$ (16,897.41)	

² *Transaction Count* denotes the number of FLSA cycles with corrections in FLSA Corrections Master Listing.

³ Titled “FFL” in the FLSA Corrections Master Listing.

⁴ Titled “FFS” in the FLSA Corrections Master Listing.

⁵ Titled “FLR” in the FLSA Corrections Master Listing.

- b) For the sample of 10 individuals selected, we performed the following for each pay period affected by the individual’s FLSA correction:
 - Traced the work hours reported in PeopleSoft to hours reported in timesheet queries and microfiche timesheets.

¹ Defined as 212-hour cycles for firefighters. See Glossary for details.

CITY OF SAN JOSE DEPARTMENT OF RETIREMENT SERVICES

Procedures and Results

- Recalculated the individual's gross pay for the affected pay periods.
 - Recalculated the pensionable earnings based on pensionable earning codes from paycheck data and compared to PeopleSoft database.
 - Recalculated pre-correction employee and employer contributions using the recalculated pensionable earnings from step c and applicable contribution percentages.
 - Agreed actual pensionable earnings per PeopleSoft to pre-correction pensionable salary (i.e. contributions with "canceled adjusted" or "posted" status) in Pension Gold.
 - Agreed actual employee and employer contributions per PeopleSoft to actual contributions in Pension Gold.
- c) Using the information from above, we then performed the following procedures:
- Recalculated the individual's pensionable and non-pensionable FLSA earnings for the affected pay periods.
 - Agreed the recalculated pensionable and non-pensionable FLSA earnings to amounts included in the master listing provided by the Finance Department.
 - Determined the applicable employer and employee pension contribution percentages for the affected pay periods.
 - Recalculated employer and employee pension contributions for pensionable FLSA earnings by applying the applicable contribution percentages to the recalculated pensionable and non-pensionable FLSA earnings.
 - Agreed the recalculated employer and employee pension contributions to amounts included in the master listing provided by the Finance Department.

**CITY OF SAN JOSE DEPARTMENT OF RETIREMENT SERVICES
Procedures and Results**

PRINCIPAL RESULTS

The results of the procedures listed on pages 3 through 6 are as follows:

Pensionable Salary and Other Retirement Data

Our reconciliation of 7,486 employee and retiree transactions contained in City’s Human Resources (HR) and Pension Gold system identified 1,602 exceptions. As shown in Table 1.0, the types of exceptions include:

- Errors in pension pay calculations;
- Unable to match record with Pension Gold records by social security numbers;
- Incorrect dates for hire and retirement entry dates in PeopleSoft; and
- Insufficient support documentation for retroactive adjustments and calculations.

City staff reported some potential circumstances for the discrepancies as follows:

- Immediate termination of City employment upon hiring;
- Activating retirees as rehires to pay out outstanding leave; and
- Untimely updating of records.

Details of each exception can be found in Exhibits A through D and G through I.

Table 1.0: Reconciliation results of HR and Pension Gold system employee records, 6/29/2008 to 1/10/2009.

Activity for which data was tested	No. of HR records	Records Matched to Pension Gold		Records that could not be Matched to Pension Gold		
		Total number	Records with Date Discrepancies ¹	Total number	Records with Evidence for Exclusion	Records without Evidence for Exclusion
New hires	600	183 (30.5%)	11 (6.0%)	417 (69.5%)	402 (96.4%)	15 ³ (3.6%)
Change in employment status	440	249 (56.6%)	3 ² (1.2%)	191 (43.4%)	184 (96.3%)	7 ³ (3.7%)
Pensionable pay calculation	6,261	6,230 (99.5%)	918 (14.7%)	31 (0.5%)	0 (0%)	31 ⁴ (100%)

¹ The majority of the discrepancies in hire and plan entry dates can be explained by inconsistent use of these dates between PeopleSoft and Pension Gold. Common observations include:

- Hire date in PeopleSoft represent the PTC members’ entry dates into the Police Academy, whereas the hire dates in Pension Gold represent the retirement plan entry dates;
- The plan entry dates in PeopleSoft are recorded as of the Sunday (start of the pay period) or the Monday of the pay period in which the actual plan entry dates belong.

² These records had retirement plan entry dates in Pension Gold that preceded the dates in PeopleSoft by 153 to 8,638 days.

³ HR staff explained these employees may have left City employment shortly after hire, which may have caused them to be excluded from the active member listing extracted from Pension Gold. The HR Department also asserts the rehired employees may be “activated” as rehires in PeopleSoft in order to pay out their sick leave balances, but were not actually rehired for employment. As such, they would be deferred vested members in Pension Gold.

⁴ HR staff explained that these records may represent employees on leave of absences who are consider “active employees” in PeopleSoft, but are considered “inactive” in Pension Gold.

**CITY OF SAN JOSE DEPARTMENT OF RETIREMENT SERVICES
Procedures and Results**

Table 1.1: Testing results of employee records.

Activity for which data was tested	No. of samples	No. of Exceptions	Reason for Exception
Period of 6/29/2008 through 1/10/2009:			
Communication to DRS of eligibility status of Police/Fire Plan members	25	7 (28.0%)	For 6 individuals, the "hire dates" in Pension Gold represent the members' plan entry dates. These are Police recruits who were previously covered by the PTC plan. For 1 individual, the original Personal Action Notice (PAN) could not be located for our review.
Communication to DRS of eligibility status of Federated Plan members	25	1 (4.0%)	The Personal Action Notice related to the rehire of this individual could not be located for our review.
Pensionable Pay for Police/Fire Plan members	45	0 (0%)	No exceptions as a result of our procedures.
Pensionable Pay for Federated Plan members	45	0 (0%)	No exceptions as a result of our procedures.
Period of 10/21/2007 through 12/1/2007:			
Retroactive pay	45	23 (51.1%)	For 1 Fire member, the contributions relating to the retroactive adjustment was not spread back to the respective pay periods. For 22 Police members, we were unable to perform the procedures because the Finance Department could not locate the supporting calculation for the retroactive adjustments.

Details of each exception can be found in Exhibits E through F and K through L.

Interface between PeopleSoft and Pension Gold

We unsuccessfully tested the interface between PeopleSoft and Pension Gold. We obtained a sample transmittal file and the Pension Gold transmittal layout from the Department of Retirement Service, and requested assistance from the City Department of Information Technology to map selected data fields to PeopleSoft (Exhibit J). We attempted to print screenshots of the corresponding data fields in PeopleSoft, but were unable to do so due to limitations over system access rights and because certain data were calculated by the system and not viewable through PeopleSoft.

Military Pay Calculations

For the period of 1/1/01 through 6/30/08, the City's Human Resources records included 91 military reservists and Pension Gold records included 57 military reservists. We attempted to match the military reservists by name and pay period in which they received military pay, but found no matching records.

Fair Labor Standards Act (FLSA) Adjustment

Our testing of FLSA adjustments for a sample of 10 individuals comprising 841 pay periods identified 692 exceptions. The types of exceptions include:

- Payroll calculations did not agree with reported hours;
- Recalculated gross pay did not agree with gross pay captured in the payroll system;
- Recalculated employee pensionable (RTE) earnings did not agree with amounts recorded in the payroll system;
- Deviation from holiday-in-lieu pay requirements;

CITY OF SAN JOSE DEPARTMENT OF RETIREMENT SERVICES
Procedures and Results

- Recalculated employee and employer contributions using the recalculated pensionable earnings did not agree to PeopleSoft records;
- Recalculated pensionable and non-pensionable FLSA earnings did not agree to the FLSA Correction Master Listing;
- Recalculated employee and employer retirement deductions did not agree to FLSA Correction Master Listing;
- Pensionable pay did not agree between PeopleSoft and Pension Gold; and
- Actual employee and employer contributions differ between PeopleSoft and Pension Gold records.

Key reasons that we identified for the exceptions are:

- Adjustments made to reported hours by timekeepers during payroll process are not reflected in timesheets;
- The City did not capture the FFL amounts in the employee pensionable amounts for the three months after the implementation of the PeopleSoft system in FY2000; and
- Variances in the recalculated non-pensionable FLSA earnings.

Details of each exception can be found in Exhibit M.

Table 2.0: Summary of FLSA Exceptions for 10 sampled individuals (841 pay periods)

No. of Pay Periods with Exceptions	Reason for Exception
65 (7.7%)	Overtime hours in PeopleSoft did not agree to report hours on timesheets or microfiche records.
420 (49.9%)	Timesheets for pay periods ended 12/6/2003 and onward were not provided for review.
19 (2.3%)	Recalculated gross pay did not agree to amount recorded in PeopleSoft. The total net variance was \$834.
19 (2.3%)	Recalculated employee pensionable (RTE) earnings did not agree to amount recorded in PeopleSoft.* The total net variance was \$3,186.
72 (8.6%)	Recalculated employee and employer contributions using recalculated pensionable earnings did not agree to PeopleSoft Records. The total net variance was \$989 for employee contributions and \$1,869 for employer contributions.
36 (4.3%)	Pensionable pay did not agree between PeopleSoft and Pension Gold. The total net variance was \$1,385.
9 (1.1%)	Actual employee and employer contributions differed between PeopleSoft and Pension Gold records. The total net variance was \$216 for employee contributions and \$317 for employer contributions.
52 (6.2%)	Employee and employer calculations could not be verified because data for the period was recorded as lump sum amounts in Pension Gold for the 52 pay period ended 6/13/1998. The total variance was \$12,849 for employee contributions and \$25,982 for employer contributions.

* In accordance with San José Municipal Code Section 3.36.020.3, pensionable earnings include:

- FLSA premium pay which is earned and payable on or after December 28, 1997;
- Incentive pay for successful completion, on an annual basis, of training in Police Anti-Terrorist Tactics as certified by the police department to the Finance Department;
- Incentive pay for completing and maintaining an Emergency Medical Technician (EMT) certificate, which is earned and payable on or after July 7, 1991;

CITY OF SAN JOSE DEPARTMENT OF RETIREMENT SERVICES
Procedures and Results

- Anti-terrorism training pay received for Fire Department members, which is earned and payable on or after July 1, 2006; and
- Holiday pay or any compensation paid to a member in lieu of holiday pay in the case of any member who retires on or after July 5, 1992. However, we noted a different treatment of holiday-in-lieu pay in the original calculation in the FLSA Correction Master Listing, which includes holiday-in-lieu pay starting with the pay period ended 6/29/2008. In our recalculation, we followed this treatment of holiday-in-lieu pay to show variances that may be caused by other factors. Furthermore, one of the data fields (“RTE Earning”) obtained from PeopleSoft to recalculate pensionable earnings was not available in the microfiche records for pay periods on or before 6/12/1999. We attempted to recalculate this amount using available information to complete the recalculation of pensionable earnings.

Fair Labor Standards Act (FLSA) Adjustments Prior to PeopleSoft Conversion

Due to the limited availability of payroll data for pay periods ending on or before 7/10/1999 before the implementation of PeopleSoft, the exact amounts of pensionable and non-pensionable salary could not be readily recalculated. The Finance Department alternatively determined pensionable and non-pensionable amounts using available information, and used the resulting their proportionate percentages to total salary to allocate actual salary amounts per payroll records.

For example, an employee’s actual salary for the pay period was \$3,000. Using available information such as worked hours and premium pay, the recalculated pensionable and non-pensionable salaries were \$2,200 and \$800, respectively, which represented 73.3% and 26.7% of total salaries. These percentages were then used to allocate the actual salary of \$3,000. The allocated amount of non-pensionable salary was used to determine the adjustments to employee and employer deductions using the applicable contribution rates for the pay period.

We recalculated the allocations using the methodology as described above. Variances of \$0.01 or below are assumed to be rounding differences and are not counted as an exception. Variances noted as a result of our procedures are included in the items below, as shown in Table 3.0.

Table 3.0: Summary of FLSA Exceptions for Payroll Data Prior to PeopleSoft (429 transaction cycles)

No. of Pay Periods with Exceptions	Reason for Exception
41 (9.6%)	Recalculated pensionable and non-pensionable FLSA earnings did not agree to FLSA Correction Master Listing resulting in the Correction Master Listing to be lower than the recalculated amount by \$11.57 and higher by \$3.82.
40 (9.3%)	Recalculated employee and employer deduction did not agree to FLSA Correction Master Listing resulting in the FLSA Correction Master Listing to be lower than the recalculated amount by \$15.83 to \$31.74.

Of the 81 exceptions, 68 (84.0%) related to pay periods ended on or before 7/10/1999 prior to the conversion to the PeopleSoft system.

Details of each exception can be found in Exhibits N through P.

CITY OF SAN JOSE DEPARTMENT OF RETIREMENT SERVICES

Attachment I – Glossary of Terms

- **FLSA cycle**

Special provisions under the Fair Labor Standards Act (FLSA) allow employers of law enforcement and fire protection personnel to calculate overtime based on a 28-day cycle, rather than a 7-day workweek. The FLSA defines overtime on a 28-day cycle as more than 171 hours for law enforcement personnel and more than 212 hours for fire protection personnel.

The City’s municipal code section 3.36.020.3 indicates compensation should include “premium pay paid pursuant to the FLSA for regularly scheduled hours for employees who are assigned to a work week averaging 56 hours per week over a twelve-month period.”

For City firefighters, an FLSA cycle represents a 212-hour cycle (or 2 pay periods).
- **Pension Gold**

Pension Gold Retirement Solutions is a pension administration software application maintained by Levi, Ray & Shoup, Inc. This software application is used by the Department of Retirement Services to maintain information relevant in determining members’ pension benefits.
- **PeopleSoft**

The PeopleSoft application is used by the Human Resources Department starting in fiscal year 1999-2000 to maintain personnel data for all City of San José employees and by the Finance Department’s payroll division to process payroll.

The application calculates payroll earnings, taxes, and deductions; maintains balances; and reports payroll data.
- **PTC plan - Police Academy**

Police recruits who have not completed a P.O.S.T. (Commission on Peace Officer Standards and Training) approved academy or who otherwise must complete the academy may participate in the PTC plan.

Upon successful completion of the academy program, police recruits who are appointed to the sworn classification of Police Officer will participate in the Police and Fire Department Retirement Plan.

CITY OF SAN JOSE DEPARTMENT OF RETIREMENT SERVICES
Attachment II – Time Reporting and Earnings Codes

Index	Time Reporting Code	Earning Code	Description	Pensionable?
1	ACB	ACB	Add to Comp Time Balance	Not Pensionable
2	-	ADA	Administrative Assignment	Not Pensionable
3	ADM	ADM	Administrative Leave	Pensionable
4	-	ADV	Advance	Not Pensionable
5	-	AEP	Alternate Employment Pay	Not Pensionable
6	AT1	AT1	FF Anti-Terrorism Training Pay	Not Pensionable
7	AT3	AT3	ATT Management Pay	Not Pensionable
8	-	BIL	Conversion-Bilingual Pay	Not Pensionable
9	-	BL1	Bilingual Pay Full-Time	Not Pensionable
10	-	BL2	Bilingual Pay Part-Time	Not Pensionable
11	BL3	BL3	MEF Bilingual Pay PT Unbenefit	Not Pensionable
12	-	BLF	Oral Bilingual Pay - Full Time	Not Pensionable
13	-	BLP	Oral Bilingual Pay Part Time	Not Pensionable
14	BMB	BMB	Bomb Pay	Not Pensionable
15	-	BNS	Bonus Pay	Not Pensionable
16	-	CAR	\$350.00 Automobile Allowance	Not Pensionable
17	CBA	CBA	Comp-Time Balance Adjustment	Not Pensionable
18	CC1 & CCJ	CC1	Call Back for Comp	Not Pensionable
19	-	CEL	Cell Phone Stipend - Non Taxbl	Not Pensionable
20	-	CET	Cellular Phone Stipend-Taxable	Not Pensionable
21	-	CIA	Catastrophic Illness S/L Adj	Not Pensionable
22	CLO	CLO	Holiday Closure	Not Pensionable
23	CM2 & CMJ & CMP	CMP	Overtime for Comp @ 1.0	Not Pensionable
24	COM	COM	Comp-Time Taken	Pensionable
25	CP1	CP1	Call Back for Pay @ 1.0	Not Pensionable
26	CPJ	CPJ	Call Back for Pay @ 1.5	Not Pensionable
27	CPO	CPO	Comp-Time Payoff - Police	Not Pensionable
28	-	CR0	CAR Allowance Prorated	Not Pensionable
29	-	CR2	\$200 Automobile Allowance	Not Pensionable
30	-	CR6	\$600 Automobile Allowance	Not Pensionable
31	CSR	CSR	Cancer Screening Release Time	Pensionable
32	CTP	CTP	Aged Comp-Time Paid	Not Pensionable
33	CTX	CTX	Comp Time Extended	Not Pensionable
34	-	DIL	Dental In Lieu-Standard	Not Pensionable
35	DIS	DIS	Disability Leave @ 100%	Pensionable
36	DOG	DOG	Canine Unit Premium	Not Pensionable
37	-	DPN	Data Plan Stipend - Non Taxbl	Not Pensionable
38	-	DPT	Data Plan Stipend - Taxable	Not Pensionable
39	DSE	DSE	Disability Leave @ 85 %	Pensionable
40	DSF	DSF	Fire Line Disability Earnings	Pensionable
41	DSH & CNVDC & CNVDR	DSH	Fire Line Disability Hours	Pensionable
42	DST	DST	Pol Data Speclist Training Pay	Not Pensionable

CITY OF SAN JOSE DEPARTMENT OF RETIREMENT SERVICES
Attachment II – Time Reporting and Earnings Codes

Index	Time Reporting Code	Earning Code	Description	Pensionable?
43	-	EDT	Education & Training Pay	Not Pensionable
44	EER	EER	Non Taxable Empl Exp Reimburse	Not Pensionable
45	-	EIL	Enhanced Dental In Lieu	Not Pensionable
46	-	EMT	Emergency Medical Technician	Pensionable
47	-	ENR	Employee NonTxbl Reimbursement	Not Pensionable
48	-	EPR	Equipment Purchase Reimbursmnt	Not Pensionable
49	-	ERC	Employee Recognition Award Adj	Not Pensionable
50	-	ESP	MEF CEO Svce Perfor Pilot Prog	Not Pensionable
51	-	EXA	Executive Leave Adjustment	Not Pensionable
52	EXE	EXE	Executive Leave	Pensionable
53	FCO	FCO	FMLA Comp-Time Taken	Pensionable
54	-	FCT	FLSA Comp Time	Not Pensionable
55	-	FEI	Fire Education Incentive	Not Pensionable
56	FEX	FEX	FMLA Executive Leave	Pensionable
57	-	FFL	FLSA OT Adjustment - Fire	Pensionable
58	FIT	FIT	Fitness Programs	Pensionable
59	-	FLR	FLSA - Fire Pensionable	Pensionable
60	-	FLS	FLSA Overtime Adjustment	Not Pensionable
61	FLT	FLT	FMLA Lost Time	Not Pensionable
62	FNL	FNL	Funeral Leave	Pensionable
63	FPE	FPE	FMLA Personal Leave	Pensionable
64	FSI	FSI	FMLA Sick Leave	Pensionable
65	FVA	FVA	FMLA Vacation Leave	Pensionable
66	-	GNT	Misc. Earnings - Non Taxable	Not Pensionable
67	HCL	HCL	Higher Class Pay	Pensionable
68	HIL	HIL	Holiday In-Lieu Pay	Pensionable
69	-	HLF	Health In Lieu-Family	Not Pensionable
70	-	HLS	Health In Lieu-Single	Not Pensionable
71	HOL	HOL	Holiday Leave	Pensionable
72	-	HPD	Health & Personal Development	Not Pensionable
73	-	HRA	Human Resources Account	Not Pensionable
74	-	HSC	Step Increase Hours	Not Pensionable
75	HTP	HTP	Hazard Incidents Team (Relief)	Not Pensionable
76	-	HTR	Hazardous Incidents Team (Reg)	Not Pensionable
77	JUR	JUR	Jury Duty	Pensionable
78	LBP	LBP	Vacation Balance Payoff	Not Pensionable
79	-	LIC	Class A/B License Pay	Not Pensionable
80	CNVLC & CNVLR & LST	LST	Lost Time	Not Pensionable
81	M05	M05	Mngmt Performance Pay - 1/2 %	Pensionable
82	M10	M10	Mngmt Performance Pay - 1.0 %	Pensionable
83	M15	M15	Mngmt Performance Pay - 1.5 %	Pensionable
84	M20	M20	Mngmt Performance Pay - 2.0 %	Pensionable
85	M21	M21	Mngmt Performance Pay - 2.1%	Pensionable

CITY OF SAN JOSE DEPARTMENT OF RETIREMENT SERVICES
Attachment II – Time Reporting and Earnings Codes

Index	Time Reporting Code	Earning Code	Description	Pensionable?
86	M25	M25	Mngmt Performance Pay - 2.5 %	Pensionable
87	M30	M30	Mngmt Performance Pay - 3.0 %	Pensionable
88	M35	M35	Mngmt Performance Pay - 3.5 %	Pensionable
89	M40	M40	Mngmt Performance Pay - 4.0 %	Pensionable
90	M45	M45	Mngmt Performance Pay - 4.5 %	Pensionable
91	M50	M50	Mngmt Performance Pay - 5.0 %	Pensionable
92	MAA	MAA	Management Allowance 5%	Pensionable
93	MAB	MAB	Management Allowance 7.5%	Pensionable
94	MAC	MAC	Management Allowance 10%	Pensionable
95	MAD	MAD	Management Allowance 12.5%	Pensionable
96	MAE	MAE	Management Allowance 15%	Pensionable
97	MAF	MAF	Management Allowance 17.5%	Pensionable
98	MAG	MAG	Management Allowance 5.2%	Pensionable
99	MAH	MAH	Management Allowance 6.0%	Pensionable
100	MAI	MAI	Management Allowance 7%	Pensionable
101	MAJ	MAJ	Management Allowance 8.71%	Pensionable
102	MAK	MAK	Management Allowance Special	Pensionable
103	-	MAL	Management Allowance + HIL	Pensionable
104	MAM	MAM	Management Allowance 2.5%	Pensionable
105	-	MD9	City Paid Deferred Comp - 9%	Not Pensionable
106	-	MDC	City Paid Deferred Comp	Not Pensionable
107	-	MEC	Brake, Lamp and Smog Certifica	Not Pensionable
108	-	MER	Merit Pay - Pensionable	Pensionable
109	-	MFR	Mngmt Perform Pay-Fixed Rate	Pensionable
110	MGE	MGE	MERGE Unit Pay	Not Pensionable
111	MLA	MLA	Meal Allowance	Not Pensionable
112	MLN	MLN	Military Leave Non Taxable	Not Pensionable
113	MIL	MLT	Military Leave	Pensionable
114	-	MO1	Moving Expenses(Box 1-Taxable)	Not Pensionable
115	-	MO2	Moving Expense(Box 13-Nontax)	Not Pensionable
116	-	MO3	Moving Exp(Adj-Box 13-Nontax)	Not Pensionable
117	-	MOV	Moving Exp(Adj-Box 1-Taxable)	Not Pensionable
118	MPA	MPA	Military Pay Adjustments	Not Pensionable
119	MLE	MR1	Mileage 1 - Non Taxable	Not Pensionable
120	MRT	MRT	Mileage - Taxable	Not Pensionable
121	-	MSC	Miscellaneous Earnings-Taxable	Not Pensionable
122	-	MSP	Military Supplementl 1099-MISC	Not Pensionable
123	-	MSV	City Paid 401(a) Plan	Not Pensionable
124	MTR	MTR	Motorcycle Duty Pay	Not Pensionable
125	N01	N01	Bi-weekly Notary Pay	Not Pensionable
126	-	NOT	Notary Fee	Not Pensionable
127	-	NTP	Non-Txbl Professnl Development	Not Pensionable
128	OHR	OHR	Other hours - Back pay	Pensionable
129	-	OPL	Conversion-Other Paid Leaves	Not Pensionable

CITY OF SAN JOSE DEPARTMENT OF RETIREMENT SERVICES
Attachment II – Time Reporting and Earnings Codes

Index	Time Reporting Code	Earning Code	Description	Pensionable?
130	-	OTH	Conversion-Other Earnings	Not Pensionable
131	OV1	OV1	Overtime for Pay @ 1.0	Not Pensionable
132	OV2	OV2	Overtime for Pay @ 2.0	Not Pensionable
133	CVTOR	OVC	Overtime Conversion Fire @ 1.5	Not Pensionable
134	CNVOC	OVT	Overtime for Pay @ 1.5	Not Pensionable
135	-	OWF	Oral/Written Bilingual F/T	Not Pensionable
136	-	OWP	Oral/Written Bilingual P/T	Not Pensionable
137	PA1	PA1	MEF Prof Achievement Incentive	Not Pensionable
138	PA2	PA2	AEA Prof Achievement Incentive	Not Pensionable
139	-	PAR	Paramedic Pay (Regular)	Not Pensionable
140	PAY	PAY	PAY Earnings Aggregate	Not Pensionable
141	PCT	PCT	Comp-Time Payoff	Not Pensionable
142	-	PDP	Professional Development	Not Pensionable
143	PER	PER	Personal Leave	Not Pensionable
144	-	PGA	Protective Gear Allowance	Not Pensionable
145	-	PIP	Paramedic Intern Preceptor	Not Pensionable
146	-	PLA	Personal Leave Bal Adjustment	Not Pensionable
147	-	PN9	PDP Unit 99 Non Taxable	Not Pensionable
148	PPA	PPA	POST Pay Advanced	Pensionable
149	PP1	PPI	POST Pay Intermediate	Pensionable
150	-	PRB	Probationary Hours	Not Pensionable
151	-	PRN	Paramedic - Support (5%)	Not Pensionable
152	-	PRS	Paramedic Pay - Support (8%)	Not Pensionable
153	-	R01	Retroactive Pay/PTC	Not Pensionable
154	-	RCG	Employee Recognition Award	Not Pensionable
155	-	RCN	Retirement Cell Phone Non Txbl	Not Pensionable
156	-	RCT	Retirement Cell Phone Taxable	Not Pensionable
157	CNVRC & CNVRR & REG & TST	REG	Regular	Pensionable
158	-	RET	Retirement Hours	Pensionable
159	-	RFD	Refund	Not Pensionable
160	RG2	RG2	Regular Time > 40 Hrs per week	Not Pensionable
161	-	RIP	Referral Incentive Payment	Not Pensionable
162	-	RNT	Interim Housing Allowance	Not Pensionable
163	-	RTM	ACH Returned Items	Not Pensionable
164	-	RTN	Retro Pay/Non-Pensionable	Not Pensionable
165	-	RTO	Retro Pay/Overtime	Not Pensionable
166	-	RTR	Retroactive Pay/Pensionable	Pensionable
167	RWW	RWW	Reduced Work Week Hours	Not Pensionable
168	-	SAW	Employee Suggestion Award	Not Pensionable
169	SCJ & SC1	SC1	Standby for Comp	Not Pensionable
170	SCB	SCB	Subtract from Com Time Balance	Not Pensionable
171	-	SEV	Severance Pay	Not Pensionable

CITY OF SAN JOSE DEPARTMENT OF RETIREMENT SERVICES
Attachment II – Time Reporting and Earnings Codes

Index	Time Reporting Code	Earning Code	Description	Pensionable?
172	SH2	SH2	Shift Premium \$1.50	Not Pensionable
173	SH3	SH3	IBEW Shift Premium - \$1.55	Not Pensionable
174	SH4	SH4	IBEW Graveyrd Shift Prem \$1.75	Not Pensionable
175	SHF	SHF	Shift Premium \$1.20	Not Pensionable
176	SHG	SHG	Shift Dfferenti Graveyrd \$1.75	Not Pensionable
177	-	SHH	Conversion-Shorthand/Hit/Bldg	Not Pensionable
178	-	SHN	Shorthand Pay	Not Pensionable
179	-	SHP	Shorthand Premium \$25.00	Not Pensionable
180	SHR	SHR	Graveyard Shift Premium - \$1.6	Not Pensionable
181	SHW	SHW	Shift Premium - \$1.40	Not Pensionable
182	CNVSC & CNVSR & SIC	SIC	Sick Leave	Pensionable
183	-	SKA	Sick Leave Accrual Adjustment	Not Pensionable
184	SLP	SLP	Sick Leave Balance Payoff	Not Pensionable
185	SP1	SP1	Standby for Pay @ 1.0	Not Pensionable
186	SPJ	SPJ	Standby for Pay @ 1.5	Not Pensionable
187	-	SPR	Stop Payment Replacement	Not Pensionable
188	-	SU2	Suspension - POA and IAFF	Pensionable
189	-	SUG	Suggestion Award (adj)	Not Pensionable
190	-	SUP	Conversion-Spec Unit Premium	Not Pensionable
191	SUS	SUS	Suspension	Not Pensionable
192	-	SVA	Service Hours Adjustment	Not Pensionable
193	-	SVC	Service Hours	Not Pensionable
194	TAV1	T01	Travel Advance - In State	Not Pensionable
195	TAV2	T02	Travel Advance - Out of State	Not Pensionable
196	TAV3	T03	Travel Advance - Local	Not Pensionable
197	-	TGA	Taxable Gross Adjustment	Not Pensionable
198	-	TN4	Travl Exp Non Txbl Out State	Not Pensionable
199	-	TPA	TPAC Stipend - Adj	Not Pensionable
200	-	TPC	TPAC Stipend	Not Pensionable
201	TRV1	TR1	NonTaxbl Travl Exp Reimb In ST	Not Pensionable
202	TRV2	TR2	NonTaxbl Travl Exp Reimb OutST	Not Pensionable
203	TRV3	TR3	NonTaxbl Travl Exp Reim Local	Not Pensionable
204	TRV4	TR4	Non Taxable Employee Training	Not Pensionable
205	-	TR5	Taxable Travel Reimbursement	Not Pensionable
206	THD	TRD	Dispatchers Training Pay	Not Pensionable
207	TRN	TRN	Police Field Training Pay	Not Pensionable
208	TRV	TRV	Travel Expenses Taxable (Adj)	Not Pensionable
209	-	TTR	Taxable Tuition Reimbursement	Not Pensionable
210	-	TUI	Tuition Reimbursement - Nontax	Not Pensionable
211	-	UAA	Uniform Allowance Accrual	Not Pensionable
212	UAB	UAB	Uniform Allowance Bi-Weekly	Not Pensionable
213	-	UAD	Uniform Allowance Advance	Not Pensionable
214	-	UAP	Uniform Allowance Payment	Not Pensionable

CITY OF SAN JOSE DEPARTMENT OF RETIREMENT SERVICES
Attachment II – Time Reporting and Earnings Codes

Index	Time Reporting Code	Earning Code	Description	Pensionable?
215	UER	UER	Uniform / Equipment Replacemnt	Not Pensionable
216	UFL	UFL	Unpaid Furlough Leaves	Not Pensionable
217	UMB	UMB	Unpaid Benefited Military Leav	Not Pensionable
218	UML	UML	Inactive Duty Military Leave	Not Pensionable
219	UPA	UPA	Unpaid Administrative Leave	Not Pensionable
220	UPM	UPM	Unpaid Military Leave	Pensionable
221	-	URP	Uniform Replacement (adj)	Not Pensionable
222	USP	USP	Urban Search & Rescue (Relief)	Not Pensionable
223	-	USR	Urban Search & Rescue (Reg)	Not Pensionable
224	CNVVC & CNVVR & VAC	VAC	Vacation Leave	Pensionable
225	-	VAJ	Vacation Accrual Adjustment	Not Pensionable
226	-	VEH	Imputed Vehicle Usage (Adj)	Not Pensionable
227	VSB	VSB	Vacation Sellback	Not Pensionable
228	-	WCC	Worker's Comp Txbl Income Cr	Not Pensionable
229	-	WCO	Worker's Compensation Offset	Not Pensionable
230	WIT	WIT	Witness Leave	Pensionable
231	XCP	XCP	Excess Comp Time Payout	Not Pensionable
232	XPY	XPY	For Fire Line Use Only	Not Pensionable
233	-	ZZZ	Time & Labor Earnings Code	Not Pensionable

Exhibit A

Procedure 2

Data: New hires or rehires during the period from 6/29/08 to 1/12/09, with data discrepancies between Human Resources and Pension Gold records.

Notes:

- x1 2 rehired employees' retirement plan entry dates in the City's Human Resources records represent the dates of rehire, whereas the retirement plan entry dates in Pension Gold records represent the original entry dates.
- x2 1 rehired employee's retirement plan entry date in the City's Human Resources records represents the date of rehire, whereas the retirement plan entry date in Pension Gold records represents the re-entry date.
- x3 8 PTC members whose hire dates in People Soft represent the entry date into the Police Academy, whereas the hire dates in Pension Gold represent the retirement plan entry dates.

Index	Human Resources records						Pension Gold records			Note
	Retirement Plan	Effective Date of Action	Action	Reason	Hire Date	Retirement Entry Date	Fund ID	Hire Date	Entry Date	
1	FED	7/13/2008	HIR	LRH	7/13/2008	7/13/2008	1	12/18/1995	12/18/1995	x1
2	FED	10/5/2008	REH	REH	2/25/2007	10/5/2008	1	12/17/1984	2/10/1985	x1
3	FED	8/3/2008	REH	REH	12/30/2007	8/3/2008	1	8/3/2008	8/3/2008	x2
4	PTC	6/29/2008	HIR	NEW	6/29/2008	8/10/2008	1	8/10/2008	8/10/2008	x3
5	PTC	6/29/2008	HIR	NEW	6/29/2008	9/21/2008	1	9/21/2008	9/21/2008	x3
6	PTC	7/6/2008	HIR	NEW	7/6/2008	12/19/2008	2	12/19/2008	12/19/2008	x3
7	PTC	7/6/2008	HIR	NEW	7/6/2008	12/19/2008	2	12/19/2008	12/19/2008	x3
8	PTC	7/6/2008	HIR	NEW	7/6/2008	12/19/2008	2	12/19/2008	12/19/2008	x3
9	PTC	7/13/2008	HIR	NEW	7/13/2008	11/16/2008	2	11/16/2008	11/16/2008	x3
10	PTC	7/13/2008	HIR	NEW	7/13/2008	11/16/2008	2	11/16/2008	11/16/2008	x3
11	PTC	10/19/2008	HIR	NEW	10/19/2008	11/16/2008	1	11/16/2008	11/16/2008	x3

Exhibit B

Procedure 2

Data: New hires or rehires during the period 6/29/08 to 1/12/09 based on Human Resources records, with no matching record from Retirement Services.

Notes: There are 417 employees from the HR listing with no corresponding records in Pension Gold.

Without evidence for exclusion:

X1 6 new hires to FED
 X2 9 rehires into FED

 15

With evidence for exclusion:

X3 357 new hires into the Police Academy
 X4 34 rehires into the Police Academy
 X5 1 new hire to CalPERS retirement plan
 X6 10 rehired retirees

 402

HR - New Hires from 6/29/08 through 1/10/09

Index	Retirement Plan	Hire Date	Eff Date of Action	Action	Reason	Retirement Entry Date	Note
1	FED	8/10/2008	8/10/2008	HIR	NEW	8/10/2008	X1
2	FED	8/17/2008	8/17/2008	HIR	NEW	8/17/2008	X1
3	FED	8/24/2008	8/24/2008	HIR	NEW	8/24/2008	X1
4	FED	9/7/2008	9/7/2008	HIR	NEW	9/7/2008	X1
5	FED	11/2/2008	11/2/2008	HIR	NEW	11/2/2008	X1
6	FED	11/2/2008	11/2/2008	HIR	NEW	11/2/2008	X1
7	PERS	1/1/2009	1/1/2009	HIR	NEW	--	X5
8	PTCFEE	6/29/2008	6/29/2008	HIR	NEW	--	X3
9	PTCFEE	6/29/2008	6/29/2008	HIR	NEW	--	X3
10	PTCFEE	6/29/2008	6/29/2008	HIR	NEW	--	X3
11	PTCFEE	6/29/2008	6/29/2008	HIR	NEW	--	X3
12	PTCFEE	6/29/2008	6/29/2008	HIR	NEW	--	X3
13	PTCFEE	6/29/2008	6/29/2008	HIR	NEW	--	X3
14	PTCFEE	6/29/2008	6/29/2008	HIR	NEW	--	X3
15	PTCFEE	6/29/2008	6/29/2008	HIR	NEW	--	X3
16	PTCFEE	6/29/2008	6/29/2008	HIR	NEW	--	X3
17	PTCFEE	6/29/2008	6/29/2008	HIR	NEW	--	X3
18	PTCFEE	6/29/2008	6/29/2008	HIR	NEW	--	X3
19	PTCFEE	6/29/2008	6/29/2008	HIR	NEW	--	X3
20	PTCFEE	6/29/2008	6/29/2008	HIR	NEW	--	X3
21	PTCFEE	6/29/2008	6/29/2008	HIR	NEW	--	X3
22	PTCFEE	6/29/2008	6/29/2008	HIR	NEW	--	X3
23	PTCFEE	6/29/2008	6/29/2008	HIR	NEW	--	X3
24	PTCFEE	6/29/2008	6/29/2008	HIR	NEW	--	X3
25	PTCFEE	6/29/2008	6/29/2008	HIR	NEW	--	X3
26	PTCFEE	6/29/2008	6/29/2008	HIR	NEW	--	X3
27	PTCFEE	6/29/2008	6/29/2008	HIR	NEW	--	X3
28	PTCFEE	6/29/2008	6/29/2008	HIR	NEW	--	X3
29	PTCFEE	6/29/2008	6/29/2008	HIR	NEW	--	X3
30	PTCFEE	6/29/2008	6/29/2008	HIR	NEW	--	X3
31	PTCFEE	6/29/2008	6/29/2008	HIR	NEW	--	X3
32	PTCFEE	6/29/2008	6/29/2008	HIR	NEW	--	X3
33	PTCFEE	6/29/2008	6/29/2008	HIR	NEW	--	X3
34	PTCFEE	6/29/2008	6/29/2008	HIR	NEW	--	X3

Exhibit B

HR - New Hires from 6/29/08 through 1/10/09

Index	Retirement Plan	Hire Date	Eff Date of Action	Action	Reason	Retirement Entry Date	Note
35	PTCFEE	7/6/2008	7/6/2008	HIR	NEW	--	X3
36	PTCFEE	7/6/2008	7/6/2008	HIR	NEW	--	X3
37	PTCFEE	7/6/2008	7/6/2008	HIR	NEW	--	X3
38	PTCFEE	7/6/2008	7/6/2008	HIR	NEW	--	X3
39	PTCFEE	7/6/2008	7/6/2008	HIR	NEW	--	X3
40	PTCFEE	7/6/2008	7/6/2008	HIR	NEW	--	X3
41	PTCFEE	7/6/2008	7/6/2008	HIR	NEW	--	X3
42	PTCFEE	7/6/2008	7/6/2008	HIR	NEW	--	X3
43	PTCFEE	7/6/2008	7/6/2008	HIR	NEW	--	X3
44	PTCFEE	7/6/2008	7/6/2008	HIR	NEW	--	X3
45	PTCFEE	7/6/2008	7/6/2008	HIR	NEW	--	X3
46	PTCFEE	7/6/2008	7/6/2008	HIR	NEW	--	X3
47	PTCFEE	7/6/2008	7/6/2008	HIR	NEW	--	X3
48	PTCFEE	7/6/2008	7/6/2008	HIR	NEW	--	X3
49	PTCFEE	7/6/2008	7/6/2008	HIR	NEW	--	X3
50	PTCFEE	7/6/2008	7/6/2008	HIR	NEW	--	X3
51	PTCFEE	7/6/2008	7/6/2008	HIR	NEW	--	X3
52	PTCFEE	7/6/2008	7/6/2008	HIR	NEW	--	X3
53	PTCFEE	7/6/2008	7/6/2008	HIR	NEW	--	X3
54	PTCFEE	7/6/2008	7/6/2008	HIR	NEW	--	X3
55	PTCFEE	7/6/2008	7/6/2008	HIR	NEW	--	X3
56	PTCFEE	7/13/2008	7/13/2008	HIR	NEW	--	X3
57	PTCFEE	7/13/2008	7/13/2008	HIR	NEW	--	X3
58	PTCFEE	7/13/2008	7/13/2008	HIR	NEW	--	X3
59	PTCFEE	7/13/2008	7/13/2008	HIR	NEW	--	X3
60	PTCFEE	7/13/2008	7/13/2008	HIR	NEW	--	X3
61	PTCFEE	7/13/2008	7/13/2008	HIR	NEW	--	X3
62	PTCFEE	7/13/2008	7/13/2008	HIR	NEW	--	X3
63	PTCFEE	7/13/2008	7/13/2008	HIR	NEW	--	X3
64	PTCFEE	7/13/2008	7/13/2008	HIR	NEW	--	X3
65	PTCFEE	7/13/2008	7/13/2008	HIR	NEW	--	X3
66	PTCFEE	7/20/2008	7/20/2008	HIR	NEW	--	X3
67	PTCFEE	7/20/2008	7/20/2008	HIR	NEW	--	X3
68	PTCFEE	7/20/2008	7/20/2008	HIR	NEW	--	X3
69	PTCFEE	7/20/2008	7/20/2008	HIR	NEW	--	X3
70	PTCFEE	7/20/2008	7/20/2008	HIR	NEW	--	X3
71	PTCFEE	7/20/2008	7/20/2008	HIR	NEW	--	X3
72	PTCFEE	7/20/2008	7/20/2008	HIR	NEW	--	X3
73	PTCFEE	7/27/2008	7/27/2008	HIR	NEW	--	X3
74	PTCFEE	7/27/2008	7/27/2008	HIR	NEW	--	X3
75	PTCFEE	7/27/2008	7/27/2008	HIR	NEW	--	X3
76	PTCFEE	7/27/2008	7/27/2008	HIR	NEW	--	X3
77	PTCFEE	7/27/2008	7/27/2008	HIR	NEW	--	X3
78	PTCFEE	7/27/2008	7/27/2008	HIR	NEW	--	X3
79	PTCFEE	7/27/2008	7/27/2008	HIR	NEW	--	X3
80	PTCFEE	7/27/2008	7/27/2008	HIR	NEW	--	X3
81	PTCFEE	7/27/2008	7/27/2008	HIR	NEW	--	X3
82	PTCFEE	7/27/2008	7/27/2008	HIR	NEW	--	X3
83	PTCFEE	7/27/2008	7/27/2008	HIR	NEW	--	X3
84	PTCFEE	7/27/2008	7/27/2008	HIR	NEW	--	X3
85	PTCFEE	7/27/2008	7/27/2008	HIR	NEW	--	X3
86	PTCFEE	7/27/2008	7/27/2008	HIR	NEW	--	X3
87	PTCFEE	7/27/2008	7/27/2008	HIR	NEW	--	X3
88	PTCFEE	7/27/2008	7/27/2008	HIR	NEW	--	X3
89	PTCFEE	7/27/2008	7/27/2008	HIR	NEW	--	X3

HR - New Hires from 6/29/08 through 1/10/09

Index	Retirement Plan	Hire Date	Eff Date of Action	Action	Reason	Retirement Entry Date	Note
90	PTCFEE	7/27/2008	7/27/2008	HIR	NEW	--	X3
91	PTCFEE	8/3/2008	8/3/2008	HIR	NEW	--	X3
92	PTCFEE	8/3/2008	8/3/2008	HIR	NEW	--	X3
93	PTCFEE	8/3/2008	8/3/2008	HIR	NEW	--	X3
94	PTCFEE	8/3/2008	8/3/2008	HIR	NEW	--	X3
95	PTCFEE	8/3/2008	8/3/2008	HIR	NEW	--	X3
96	PTCFEE	8/3/2008	8/3/2008	HIR	NEW	--	X3
97	PTCFEE	8/3/2008	8/3/2008	HIR	NEW	--	X3
98	PTCFEE	8/3/2008	8/3/2008	HIR	NEW	--	X3
99	PTCFEE	8/3/2008	8/3/2008	HIR	NEW	--	X3
100	PTCFEE	8/3/2008	8/3/2008	HIR	NEW	--	X3
101	PTCFEE	8/10/2008	8/10/2008	HIR	NEW	--	X3
102	PTCFEE	8/10/2008	8/10/2008	HIR	NEW	--	X3
103	PTCFEE	8/10/2008	8/10/2008	HIR	NEW	--	X3
104	PTCFEE	8/10/2008	8/10/2008	HIR	NEW	--	X3
105	PTCFEE	8/10/2008	8/10/2008	HIR	NEW	--	X3
106	PTCFEE	8/10/2008	8/10/2008	HIR	NEW	--	X3
107	PTCFEE	8/17/2008	8/17/2008	HIR	NEW	--	X3
108	PTCFEE	8/17/2008	8/17/2008	HIR	NEW	--	X3
109	PTCFEE	8/17/2008	8/17/2008	HIR	NEW	--	X3
110	PTCFEE	8/17/2008	8/17/2008	HIR	NEW	--	X3
111	PTCFEE	8/17/2008	8/17/2008	HIR	NEW	--	X3
112	PTCFEE	8/24/2008	8/24/2008	HIR	NEW	--	X3
113	PTCFEE	8/24/2008	8/24/2008	HIR	NEW	--	X3
114	PTCFEE	8/24/2008	8/24/2008	HIR	NEW	--	X3
115	PTCFEE	8/24/2008	8/24/2008	HIR	NEW	--	X3
116	PTCFEE	8/24/2008	8/24/2008	HIR	NEW	--	X3
117	PTCFEE	8/24/2008	8/24/2008	HIR	NEW	--	X3
118	PTCFEE	8/24/2008	8/24/2008	HIR	NEW	--	X3
119	PTCFEE	8/24/2008	8/24/2008	HIR	NEW	--	X3
120	PTCFEE	8/24/2008	8/24/2008	HIR	NEW	--	X3
121	PTCFEE	8/24/2008	8/24/2008	HIR	NEW	--	X3
122	PTCFEE	8/24/2008	8/24/2008	HIR	NEW	--	X3
123	PTCFEE	8/31/2008	8/31/2008	HIR	NEW	--	X3
124	PTCFEE	8/31/2008	8/31/2008	HIR	NEW	--	X3
125	PTCFEE	8/31/2008	8/31/2008	HIR	NEW	--	X3
126	PTCFEE	8/31/2008	8/31/2008	HIR	NEW	--	X3
127	PTCFEE	8/31/2008	8/31/2008	HIR	NEW	--	X3
128	PTCFEE	9/7/2008	9/7/2008	HIR	NEW	--	X3
129	PTCFEE	9/7/2008	9/7/2008	HIR	NEW	--	X3
130	PTCFEE	9/7/2008	9/7/2008	HIR	NEW	--	X3
131	PTCFEE	9/7/2008	9/7/2008	HIR	NEW	--	X3
132	PTCFEE	9/7/2008	9/7/2008	HIR	NEW	--	X3
133	PTCFEE	9/7/2008	9/7/2008	HIR	NEW	--	X3
134	PTCFEE	9/7/2008	9/7/2008	HIR	NEW	--	X3
135	PTCFEE	9/7/2008	9/7/2008	HIR	NEW	--	X3
136	PTCFEE	9/7/2008	9/7/2008	HIR	NEW	--	X3
137	PTCFEE	9/7/2008	9/7/2008	HIR	NEW	--	X3
138	PTCFEE	9/7/2008	9/7/2008	HIR	NEW	--	X3
139	PTCFEE	9/7/2008	9/7/2008	HIR	NEW	--	X3
140	PTCFEE	9/7/2008	9/7/2008	HIR	NEW	--	X3
141	PTCFEE	9/7/2008	9/7/2008	HIR	NEW	--	X3
142	PTCFEE	9/7/2008	9/7/2008	HIR	NEW	--	X3
143	PTCFEE	9/7/2008	9/7/2008	HIR	NEW	--	X3
144	PTCFEE	9/14/2008	9/14/2008	HIR	NEW	--	X3

Exhibit B

HR - New Hires from 6/29/08 through 1/10/09

Index	Retirement Plan	Hire Date	Eff Date of Action	Action	Reason	Retirement Entry Date	Note
145	PTCFEE	9/14/2008	9/14/2008	HIR	NEW	--	X3
146	PTCFEE	9/21/2008	9/21/2008	HIR	NEW	--	X3
147	PTCFEE	9/21/2008	9/21/2008	HIR	NEW	--	X3
148	PTCFEE	9/21/2008	9/21/2008	HIR	NEW	--	X3
149	PTCFEE	9/21/2008	9/21/2008	HIR	NEW	--	X3
150	PTCFEE	9/21/2008	9/21/2008	HIR	NEW	--	X3
151	PTCFEE	9/21/2008	9/21/2008	HIR	NEW	--	X3
152	PTCFEE	9/21/2008	9/21/2008	HIR	NEW	--	X3
153	PTCFEE	9/21/2008	9/21/2008	HIR	NEW	--	X3
154	PTCFEE	9/21/2008	9/21/2008	HIR	NEW	--	X3
155	PTCFEE	9/21/2008	9/21/2008	HIR	NEW	--	X3
156	PTCFEE	9/21/2008	9/21/2008	HIR	NEW	--	X3
157	PTCFEE	9/21/2008	9/21/2008	HIR	NEW	--	X3
158	PTCFEE	9/21/2008	9/21/2008	HIR	NEW	--	X3
159	PTCFEE	9/21/2008	9/21/2008	HIR	NEW	--	X3
160	PTCFEE	9/21/2008	9/21/2008	HIR	NEW	--	X3
161	PTCFEE	9/21/2008	9/21/2008	HIR	NEW	--	X3
162	PTCFEE	9/21/2008	9/21/2008	HIR	NEW	--	X3
163	PTCFEE	9/28/2008	9/28/2008	HIR	LRH	--	X3
164	PTCFEE	9/28/2008	9/28/2008	HIR	NEW	--	X3
165	PTCFEE	9/28/2008	9/28/2008	HIR	NEW	--	X3
166	PTCFEE	9/28/2008	9/28/2008	HIR	NEW	--	X3
167	PTCFEE	9/28/2008	9/28/2008	HIR	NEW	--	X3
168	PTCFEE	10/5/2008	10/5/2008	HIR	NEW	--	X3
169	PTCFEE	10/5/2008	10/5/2008	HIR	NEW	--	X3
170	PTCFEE	10/5/2008	10/5/2008	HIR	NEW	--	X3
171	PTCFEE	10/5/2008	10/5/2008	HIR	NEW	--	X3
172	PTCFEE	10/5/2008	10/5/2008	HIR	NEW	--	X3
173	PTCFEE	10/5/2008	10/5/2008	HIR	NEW	--	X3
174	PTCFEE	10/5/2008	10/5/2008	HIR	NEW	--	X3
175	PTCFEE	10/5/2008	10/5/2008	HIR	NEW	--	X3
176	PTCFEE	10/5/2008	10/5/2008	HIR	NEW	--	X3
177	PTCFEE	10/5/2008	10/5/2008	HIR	NEW	--	X3
178	PTCFEE	10/5/2008	10/5/2008	HIR	NEW	--	X3
179	PTCFEE	10/5/2008	10/5/2008	HIR	NEW	--	X3
180	PTCFEE	10/5/2008	10/5/2008	HIR	NEW	--	X3
181	PTCFEE	10/5/2008	10/5/2008	HIR	NEW	--	X3
182	PTCFEE	10/5/2008	10/5/2008	HIR	NEW	--	X3
183	PTCFEE	10/5/2008	10/5/2008	HIR	NEW	--	X3
184	PTCFEE	10/5/2008	10/5/2008	HIR	NEW	--	X3
185	PTCFEE	10/5/2008	10/5/2008	HIR	NEW	--	X3
186	PTCFEE	10/5/2008	10/5/2008	HIR	NEW	--	X3
187	PTCFEE	10/12/2008	10/12/2008	HIR	NEW	--	X3
188	PTCFEE	10/12/2008	10/12/2008	HIR	NEW	--	X3
189	PTCFEE	10/12/2008	10/12/2008	HIR	NEW	--	X3
190	PTCFEE	10/12/2008	10/12/2008	HIR	NEW	--	X3
191	PTCFEE	10/12/2008	10/12/2008	HIR	NEW	--	X3
192	PTCFEE	10/19/2008	10/19/2008	HIR	NEW	--	X3
193	PTCFEE	10/19/2008	10/19/2008	HIR	NEW	--	X3
194	PTCFEE	10/19/2008	10/19/2008	HIR	NEW	--	X3
195	PTCFEE	10/19/2008	10/19/2008	HIR	NEW	--	X3
196	PTCFEE	10/19/2008	10/19/2008	HIR	NEW	--	X3
197	PTCFEE	10/19/2008	10/19/2008	HIR	NEW	--	X3
198	PTCFEE	10/19/2008	10/19/2008	HIR	NEW	--	X3
199	PTCFEE	10/19/2008	10/19/2008	HIR	NEW	--	X3

HR - New Hires from 6/29/08 through 1/10/09

Index	Retirement Plan	Hire Date	Eff Date of Action	Action	Reason	Retirement Entry Date	Note
200	PTCFEE	10/26/2008	10/26/2008	HIR	NEW	--	X3
201	PTCFEE	10/26/2008	10/26/2008	HIR	NEW	--	X3
202	PTCFEE	10/26/2008	10/26/2008	HIR	NEW	--	X3
203	PTCFEE	10/26/2008	10/26/2008	HIR	NEW	--	X3
204	PTCFEE	10/26/2008	10/26/2008	HIR	NEW	--	X3
205	PTCFEE	10/26/2008	10/26/2008	HIR	NEW	--	X3
206	PTCFEE	10/26/2008	10/26/2008	HIR	NEW	--	X3
207	PTCFEE	11/2/2008	11/2/2008	HIR	NEW	--	X3
208	PTCFEE	11/2/2008	11/2/2008	HIR	NEW	--	X3
209	PTCFEE	11/2/2008	11/2/2008	HIR	NEW	--	X3
210	PTCFEE	11/2/2008	11/2/2008	HIR	NEW	--	X3
211	PTCFEE	11/2/2008	11/2/2008	HIR	NEW	--	X3
212	PTCFEE	11/2/2008	11/2/2008	HIR	NEW	--	X3
213	PTCFEE	11/2/2008	11/2/2008	HIR	NEW	--	X3
214	PTCFEE	11/2/2008	11/2/2008	HIR	NEW	--	X3
215	PTCFEE	11/2/2008	11/2/2008	HIR	NEW	--	X3
216	PTCFEE	11/2/2008	11/2/2008	HIR	NEW	--	X3
217	PTCFEE	11/2/2008	11/2/2008	HIR	NEW	--	X3
218	PTCFEE	11/2/2008	11/2/2008	HIR	NEW	--	X3
219	PTCFEE	11/2/2008	11/2/2008	HIR	NEW	--	X3
220	PTCFEE	11/2/2008	11/2/2008	HIR	NEW	--	X3
221	PTCFEE	11/2/2008	11/2/2008	HIR	NEW	--	X3
222	PTCFEE	11/2/2008	11/2/2008	HIR	NEW	--	X3
223	PTCFEE	11/2/2008	11/2/2008	HIR	NEW	--	X3
224	PTCFEE	11/2/2008	11/2/2008	HIR	NEW	--	X3
225	PTCFEE	11/2/2008	11/2/2008	HIR	NEW	--	X3
226	PTCFEE	11/2/2008	11/2/2008	HIR	NEW	--	X3
227	PTCFEE	11/9/2008	11/9/2008	HIR	NEW	--	X3
228	PTCFEE	11/9/2008	11/9/2008	HIR	NEW	--	X3
229	PTCFEE	11/9/2008	11/9/2008	HIR	NEW	--	X3
230	PTCFEE	11/9/2008	11/9/2008	HIR	NEW	--	X3
231	PTCFEE	11/9/2008	11/9/2008	HIR	NEW	--	X3
232	PTCFEE	11/9/2008	11/9/2008	HIR	NEW	--	X3
233	PTCFEE	11/16/2008	11/16/2008	HIR	NEW	--	X3
234	PTCFEE	11/16/2008	11/16/2008	HIR	NEW	--	X3
235	PTCFEE	11/16/2008	11/16/2008	HIR	NEW	--	X3
236	PTCFEE	11/16/2008	11/16/2008	HIR	NEW	--	X3
237	PTCFEE	11/16/2008	11/16/2008	HIR	NEW	--	X3
238	PTCFEE	11/16/2008	11/16/2008	HIR	NEW	--	X3
239	PTCFEE	11/16/2008	11/16/2008	HIR	NEW	--	X3
240	PTCFEE	11/16/2008	11/16/2008	HIR	NEW	--	X3
241	PTCFEE	11/16/2008	11/16/2008	HIR	NEW	--	X3
242	PTCFEE	11/16/2008	11/16/2008	HIR	NEW	--	X3
243	PTCFEE	11/16/2008	11/16/2008	HIR	NEW	--	X3
244	PTCFEE	11/16/2008	11/16/2008	HIR	NEW	--	X3
245	PTCFEE	11/16/2008	11/16/2008	HIR	NEW	--	X3
246	PTCFEE	11/16/2008	11/16/2008	HIR	NEW	--	X3
247	PTCFEE	11/16/2008	11/16/2008	HIR	NEW	--	X3
248	PTCFEE	11/16/2008	11/16/2008	HIR	NEW	--	X3
249	PTCFEE	11/16/2008	11/16/2008	HIR	NEW	--	X3
250	PTCFEE	11/16/2008	11/16/2008	HIR	NEW	--	X3
251	PTCFEE	11/16/2008	11/16/2008	HIR	NEW	--	X3
252	PTCFEE	11/16/2008	11/16/2008	HIR	NEW	--	X3
253	PTCFEE	11/16/2008	11/16/2008	HIR	NEW	--	X3
254	PTCFEE	11/16/2008	11/16/2008	HIR	NEW	--	X3

Exhibit B

HR - New Hires from 6/29/08 through 1/10/09

Index	Retirement Plan	Hire Date	Eff Date of Action	Action	Reason	Retirement Entry Date	Note
255	PTCFEE	11/16/2008	11/16/2008	HIR	NEW	--	X3
256	PTCFEE	11/16/2008	11/16/2008	HIR	NEW	--	X3
257	PTCFEE	11/16/2008	11/16/2008	HIR	NEW	--	X3
258	PTCFEE	11/16/2008	11/16/2008	HIR	NEW	--	X3
259	PTCFEE	11/16/2008	11/16/2008	HIR	NEW	--	X3
260	PTCFEE	11/16/2008	11/16/2008	HIR	NEW	--	X3
261	PTCFEE	11/30/2008	11/30/2008	HIR	NEW	--	X3
262	PTCFEE	11/30/2008	11/30/2008	HIR	NEW	--	X3
263	PTCFEE	11/30/2008	11/30/2008	HIR	NEW	--	X3
264	PTCFEE	11/30/2008	11/30/2008	HIR	NEW	--	X3
265	PTCFEE	11/30/2008	11/30/2008	HIR	NEW	--	X3
266	PTCFEE	11/30/2008	11/30/2008	HIR	NEW	--	X3
267	PTCFEE	11/30/2008	11/30/2008	HIR	NEW	--	X3
268	PTCFEE	11/30/2008	11/30/2008	HIR	NEW	--	X3
269	PTCFEE	11/30/2008	11/30/2008	HIR	NEW	--	X3
270	PTCFEE	11/30/2008	11/30/2008	HIR	NEW	--	X3
271	PTCFEE	11/30/2008	11/30/2008	HIR	NEW	--	X3
272	PTCFEE	11/30/2008	11/30/2008	HIR	NEW	--	X3
273	PTCFEE	11/30/2008	11/30/2008	HIR	NEW	--	X3
274	PTCFEE	11/30/2008	11/30/2008	HIR	NEW	--	X3
275	PTCFEE	12/7/2008	12/7/2008	HIR	NEW	--	X3
276	PTCFEE	12/7/2008	12/7/2008	HIR	NEW	--	X3
277	PTCFEE	12/7/2008	12/7/2008	HIR	NEW	--	X3
278	PTCFEE	12/7/2008	12/7/2008	HIR	NEW	--	X3
279	PTCFEE	12/7/2008	12/7/2008	HIR	NEW	--	X3
280	PTCFEE	12/7/2008	12/7/2008	HIR	NEW	--	X3
281	PTCFEE	12/7/2008	12/7/2008	HIR	NEW	--	X3
282	PTCFEE	12/7/2008	12/7/2008	HIR	NEW	--	X3
283	PTCFEE	12/7/2008	12/7/2008	HIR	NEW	--	X3
284	PTCFEE	12/7/2008	12/7/2008	HIR	NEW	--	X3
285	PTCFEE	12/14/2008	12/14/2008	HIR	NEW	--	X3
286	PTCFEE	12/14/2008	12/14/2008	HIR	NEW	--	X3
287	PTCFEE	12/14/2008	12/14/2008	HIR	NEW	--	X3
288	PTCFEE	12/14/2008	12/14/2008	HIR	NEW	--	X3
289	PTCFEE	12/14/2008	12/14/2008	HIR	NEW	--	X3
290	PTCFEE	12/14/2008	12/14/2008	HIR	NEW	--	X3
291	PTCFEE	12/14/2008	12/14/2008	HIR	NEW	--	X3
292	PTCFEE	12/14/2008	12/14/2008	HIR	NEW	--	X3
293	PTCFEE	12/14/2008	12/14/2008	HIR	NEW	--	X3
294	PTCFEE	12/14/2008	12/14/2008	HIR	NEW	--	X3
295	PTCFEE	12/14/2008	12/14/2008	HIR	NEW	--	X3
296	PTCFEE	12/14/2008	12/14/2008	HIR	NEW	--	X3
297	PTCFEE	12/14/2008	12/14/2008	HIR	NEW	--	X3
298	PTCFEE	12/14/2008	12/14/2008	HIR	NEW	--	X3
299	PTCFEE	12/14/2008	12/14/2008	HIR	NEW	--	X3
300	PTCFEE	12/14/2008	12/14/2008	HIR	NEW	--	X3
301	PTCFEE	12/14/2008	12/14/2008	HIR	NEW	--	X3
302	PTCFEE	12/14/2008	12/14/2008	HIR	NEW	--	X3
303	PTCFEE	12/14/2008	12/14/2008	HIR	NEW	--	X3
304	PTCFEE	12/14/2008	12/14/2008	HIR	NEW	--	X3
305	PTCFEE	12/17/2008	12/17/2008	HIR	NEW	--	X3
306	PTCFEE	12/26/2008	12/26/2008	HIR	NEW	--	X3
307	PTCFEE	12/28/2008	12/28/2008	HIR	NEW	--	X3
308	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
309	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3

Exhibit B

HR - New Hires from 6/29/08 through 1/10/09

Index	Retirement Plan	Hire Date	Eff Date of Action	Action	Reason	Retirement Entry Date	Note
310	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
311	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
312	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
313	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
314	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
315	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
316	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
317	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
318	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
319	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
320	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
321	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
322	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
323	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
324	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
325	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
326	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
327	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
328	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
329	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
330	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
331	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
332	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
333	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
334	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
335	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
336	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
337	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
338	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
339	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
340	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
341	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
342	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
343	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
344	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
345	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
346	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
347	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
348	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
349	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
350	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
351	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
352	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
353	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
354	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
355	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
356	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
357	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
358	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
359	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
360	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
361	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
362	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
363	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3
364	PTCFEE	1/4/2009	1/4/2009	HIR	NEW	--	X3

Exhibit B

HR - New Hires from 6/29/08 through 1/10/09

Index	Retirement Plan	Hire Date	Eff Date of Action	Action	Reason	Retirement Entry Date	Note
365	FED	8/17/1981	8/1/2008	REH	REH	8/17/1981	X2
366	FED	7/29/1985	8/6/2008	REH	REH	7/29/1985	X2
367	FED	2/5/1990	9/26/2008	REH	REH	2/5/1990	X2
368	FED	7/17/2005	10/5/2008	REH	REH	10/5/2008	X2
369	FED	5/9/1988	10/23/2008	REH	REH	5/9/1988	X2
370	FED	2/6/1978	10/29/2008	REH	REH	2/6/1978	X2
371	FED	11/12/1996	11/24/2008	REH	REH	11/12/1996	X2
372	FED	6/23/1975	12/3/2008	REH	REH	--	X2
373	FED	11/7/1983	12/26/2008	REH	REH	11/7/1983	X2
374	PTCFEE	7/30/2006	6/29/2008	REH	REH	--	X4
375	PTCFEE	1/3/1994	7/6/2008	REH	REH	1/3/1994	X4
376	PTCFEE	5/16/1999	7/20/2008	REH	REH	--	X4
377	PTCFEE	2/15/2004	7/20/2008	REH	REH	--	X4
378	PTCFEE	1/1/2006	7/20/2008	REH	REH	--	X4
379	PTCFEE	6/11/2006	7/20/2008	REH	REH	--	X4
380	PTCFEE	8/5/2001	7/27/2008	REH	REH	--	X4
381	PTCFEE	11/9/2003	7/27/2008	REH	REH	--	X4
382	PTCFEE	2/18/2001	8/3/2008	REH	REH	--	X4
383	PTCFEE	6/24/2007	8/3/2008	REH	REH	--	X4
384	PTCFEE	2/27/2005	8/10/2008	REH	REH	--	X4
385	PTCFEE	1/10/1999	8/24/2008	REH	REH	1/10/1999	X4
386	PTCFEE	2/18/2001	8/24/2008	REH	REH	--	X4
387	PTCFEE	8/12/2001	8/24/2008	REH	REH	--	X4
388	PTCFEE	2/23/2003	8/24/2008	REH	REH	--	X4
389	PTCFEE	7/2/2006	8/24/2008	REH	REH	12/15/2006	X4
390	PTCFEE	7/31/2005	8/31/2008	REH	REH	--	X4
391	PTCFEE	6/1/2008	9/7/2008	REH	REE	--	X4
392	PTCFEE	8/8/2004	9/14/2008	REH	REH	--	X4
393	PTCFEE	7/31/2005	9/28/2008	REH	REH	--	X4
394	PTCFEE	4/14/1985	10/5/2008	REH	REH	4/14/1985	X4
395	PTCFEE	7/9/2006	10/5/2008	REH	REH	--	X4
396	PTCFEE	9/19/1999	10/19/2008	REH	REH	11/23/2003	X4
397	PTCFEE	9/12/2004	10/19/2008	REH	REH	--	X4
398	PTCFEE	10/12/2003	11/2/2008	REH	REH	--	X4
399	PTCFEE	6/1/1999	11/9/2008	REH	REH	--	X4
400	PTCFEE	5/25/2008	11/9/2008	REH	REH	--	X4
401	PTCFEE	10/10/1999	11/16/2008	REH	REH	--	X4
402	PTCFEE	6/28/1998	11/30/2008	REH	REH	--	X4
403	PTCFEE	8/18/2002	12/14/2008	REH	REH	--	X4
404	PTCFEE	10/7/2007	12/14/2008	REH	REH	10/7/2007	X4
405	PTCFEE	3/9/2008	12/23/2008	REH	REH	--	X4
406	PTCFEE	6/14/1998	1/4/2009	REH	REH	--	X4
407	PTCFEE	1/6/2008	1/4/2009	REH	REH	--	X4
408	--	5/7/1990	6/29/2008	REH	RET	5/7/1990	X6
409	--	3/7/1977	8/3/2008	REH	RET	3/7/1977	X6
410	--	10/14/1979	8/10/2008	REH	RET	10/14/1979	X6
411	--	11/27/1979	8/17/2008	REH	RET	11/27/1979	X6
412	--	5/4/1981	8/17/2008	REH	RET	5/4/1981	X6
413	--	9/16/1991	8/17/2008	REH	RET	2/28/1986	X6
414	--	1/3/1978	9/28/2008	REH	RET	1/3/1978	X6
415	--	9/24/1990	10/19/2008	REH	RET	9/24/1990	X6
416	--	12/8/1971	12/7/2008	REH	RET	9/1/1973	X6
417	--	10/15/1985	12/14/2008	REH	RET	10/15/1985	X6

Exhibit C

Procedure 2

Data: Employees with change in status during the period from 6/29/08 to 1/12/09, who retirement plan entry dates in Pension Gold preceded the dates in PeopleSoft by 173 to 8,638 days.

Index	Human Resources records			Pension Gold records			No. of Days Difference in Retirement Entry Date
	Benefit Plan	Retirement Entry Date	Covearge Elect	Fund ID	Hire Date	Entry Date	
1	FED	10/5/2008	Enrollment	1	12/17/1984	2/10/1985	(8,638) days
2	POL	9/24/1995	Enrollment	1	4/24/1995	4/24/1995	(153) days
3	POL	6/19/2009	Enrollment	1	5/6/2007	12/28/2008	(173) days

Exhibit D

Procedure 2

Data: Employees with change of status during the period from 6/29/08 through 1/10/09 based on Human Resources records, with no matching record from Pension Gold.

Notes: There are 191 employees from the HR listing with no corresponding records in Pension Gold.

Without evidence for exclusion:

x1 7 New enrollees into the Federated Plan who left City employment within the same period

With evidence for exclusion:

x2 1 New enrollments associated with the CalPERS retirement plan

x3 183 Termination of coverage.

184

Human Resources records				
Index	Benefit Plan	Effective Date	Covearge Elect	Note
1	FED	11/02/2008	Enrollment	x1
2	FED	08/10/2008	Enrollment	x1
3	FED	11/16/2008	Enrollment	x1
4	FED	12/14/2008	Enrollment	x1
5	FED	08/24/2008	Enrollment	x1
6	FED	10/05/2008	Enrollment	x1
7	FED	09/07/2008	Enrollment	x1
8	PERS	01/01/2009	Enrollment	x2
9	--	08/24/2008	Termination	x3
10	--	12/14/2008	Termination	x3
11	--	06/29/2008	Termination	x3
12	--	11/16/2008	Termination	x3
13	--	06/29/2008	Termination	x3
14	--	07/13/2008	Termination	x3
15	--	08/10/2008	Termination	x3
16	--	10/05/2008	Termination	x3
17	--	10/19/2008	Termination	x3
18	--	09/07/2008	Termination	x3
19	--	06/29/2008	Termination	x3
20	--	10/19/2008	Termination	x3
21	--	08/24/2008	Termination	x3
22	--	09/07/2008	Termination	x3
23	--	08/24/2008	Termination	x3
24	--	09/21/2008	Termination	x3
25	--	07/13/2008	Termination	x3
26	--	08/24/2008	Termination	x3
27	--	09/21/2008	Termination	x3
28	--	11/02/2008	Termination	x3
29	--	08/10/2008	Termination	x3
30	--	08/10/2008	Termination	x3
31	--	09/07/2008	Termination	x3
32	--	10/05/2008	Termination	x3
33	--	10/19/2008	Termination	x3
34	--	12/14/2008	Termination	x3
35	--	06/29/2008	Termination	x3
36	--	06/29/2008	Termination	x3
37	--	06/29/2008	Termination	x3
38	--	12/14/2008	Termination	x3
39	--	10/19/2008	Termination	x3

Exhibit D

Human Resources records				
Index	Benefit Plan	Effective Date	Covearge Elect	Note
40	--	06/29/2008	Termination	x3
41	--	07/13/2008	Termination	x3
42	--	08/10/2008	Termination	x3
43	--	07/27/2008	Termination	x3
44	--	11/16/2008	Termination	x3
45	--	08/24/2008	Termination	x3
46	--	12/28/2008	Termination	x3
47	--	07/13/2008	Termination	x3
48	--	08/24/2008	Termination	x3
49	--	11/02/2008	Termination	x3
50	--	06/29/2008	Termination	x3
51	--	09/21/2008	Termination	x3
52	--	07/13/2008	Termination	x3
53	--	07/13/2008	Termination	x3
54	--	11/02/2008	Termination	x3
55	--	10/05/2008	Termination	x3
56	--	08/24/2008	Termination	x3
57	--	11/02/2008	Termination	x3
58	--	11/16/2008	Termination	x3
59	--	07/27/2008	Termination	x3
60	--	07/13/2008	Termination	x3
61	--	12/28/2008	Termination	x3
62	--	07/27/2008	Termination	x3
63	--	07/27/2008	Termination	x3
64	--	06/29/2008	Termination	x3
65	--	07/27/2008	Termination	x3
66	--	06/29/2008	Termination	x3
67	--	11/16/2008	Termination	x3
68	--	09/21/2008	Termination	x3
69	--	09/21/2008	Termination	x3
70	--	07/13/2008	Termination	x3
71	--	11/30/2008	Termination	x3
72	--	06/29/2008	Termination	x3
73	--	06/29/2008	Termination	x3
74	--	11/02/2008	Termination	x3
75	--	09/21/2008	Termination	x3
76	--	11/30/2008	Termination	x3
77	--	11/02/2008	Termination	x3
78	--	07/13/2008	Termination	x3
79	--	06/29/2008	Termination	x3
80	--	09/07/2008	Termination	x3
81	--	10/05/2008	Termination	x3
82	--	07/27/2008	Termination	x3
83	--	08/10/2008	Termination	x3
84	--	11/16/2008	Termination	x3
85	--	11/16/2008	Termination	x3
86	--	07/27/2008	Termination	x3
87	--	11/30/2008	Termination	x3
88	--	11/30/2008	Termination	x3
89	--	07/13/2008	Termination	x3
90	--	09/21/2008	Termination	x3
91	--	09/21/2008	Termination	x3
92	--	09/21/2008	Termination	x3
93	--	12/28/2008	Termination	x3
94	--	09/07/2008	Termination	x3

Exhibit D

Human Resources records				
Index	Benefit Plan	Effective Date	Covearge Elect	Note
95	--	09/07/2008	Termination	x3
96	--	08/24/2008	Termination	x3
97	--	10/19/2008	Termination	x3
98	--	10/19/2008	Termination	x3
99	--	12/14/2008	Termination	x3
100	--	07/27/2008	Termination	x3
101	--	06/29/2008	Termination	x3
102	--	08/10/2008	Termination	x3
103	--	07/27/2008	Termination	x3
104	--	07/13/2008	Termination	x3
105	--	11/16/2008	Termination	x3
106	--	07/27/2008	Termination	x3
107	--	08/24/2008	Termination	x3
108	--	11/16/2008	Termination	x3
109	--	09/21/2008	Termination	x3
110	--	07/27/2008	Termination	x3
111	--	08/10/2008	Termination	x3
112	--	11/02/2008	Termination	x3
113	--	08/24/2008	Termination	x3
114	--	10/05/2008	Termination	x3
115	--	11/02/2008	Termination	x3
116	--	08/24/2008	Termination	x3
117	--	06/29/2008	Termination	x3
118	--	09/21/2008	Termination	x3
119	--	07/27/2008	Termination	x3
120	--	06/29/2008	Termination	x3
121	--	10/19/2008	Termination	x3
122	--	11/23/2008	Termination	x3
123	--	07/13/2008	Termination	x3
124	--	08/24/2008	Termination	x3
125	--	08/10/2008	Termination	x3
126	--	12/14/2008	Termination	x3
127	--	07/13/2008	Termination	x3
128	--	12/14/2008	Termination	x3
129	--	06/29/2008	Termination	x3
130	--	09/07/2008	Termination	x3
131	--	08/10/2008	Termination	x3
132	--	12/14/2008	Termination	x3
133	--	11/30/2008	Termination	x3
134	--	10/19/2008	Termination	x3
135	--	06/29/2008	Termination	x3
136	--	08/10/2008	Termination	x3
137	--	06/29/2008	Termination	x3
138	--	10/19/2008	Termination	x3
139	--	10/19/2008	Termination	x3
140	--	06/29/2008	Termination	x3
141	--	08/10/2008	Termination	x3
142	--	12/14/2008	Termination	x3
143	--	09/07/2008	Termination	x3
144	--	08/10/2008	Termination	x3
145	--	12/14/2008	Termination	x3
146	--	06/29/2008	Termination	x3
147	--	06/29/2008	Termination	x3
148	--	06/29/2008	Termination	x3
149	--	12/14/2008	Termination	x3

Exhibit D

Human Resources records

Index	Benefit Plan	Effective Date	Covearge Elect	Note
150	--	06/29/2008	Termination	x3
151	--	12/14/2008	Termination	x3
152	--	11/16/2008	Termination	x3
153	--	11/16/2008	Termination	x3
154	--	11/02/2008	Termination	x3
155	--	06/29/2008	Termination	x3
156	--	06/29/2008	Termination	x3
157	--	11/02/2008	Termination	x3
158	--	06/29/2008	Termination	x3
159	--	07/13/2008	Termination	x3
160	--	10/05/2008	Termination	x3
161	--	10/19/2008	Termination	x3
162	--	09/21/2008	Termination	x3
163	--	11/02/2008	Termination	x3
164	--	06/29/2008	Termination	x3
165	--	12/14/2008	Termination	x3
166	--	09/07/2008	Termination	x3
167	--	08/24/2008	Termination	x3
168	--	08/24/2008	Termination	x3
169	--	12/14/2008	Termination	x3
170	--	12/14/2008	Termination	x3
171	--	12/14/2008	Termination	x3
172	--	06/29/2008	Termination	x3
173	--	08/24/2008	Termination	x3
174	--	10/05/2008	Termination	x3
175	--	10/19/2008	Termination	x3
176	--	09/21/2008	Termination	x3
177	--	12/14/2008	Termination	x3
178	--	10/19/2008	Termination	x3
179	--	10/19/2008	Termination	x3
180	--	12/14/2008	Termination	x3
181	--	06/29/2008	Termination	x3
182	--	06/29/2008	Termination	x3
183	--	09/21/2008	Termination	x3
184	--	06/29/2008	Termination	x3
185	--	11/30/2008	Termination	x3
186	--	06/29/2008	Termination	x3
187	--	06/29/2008	Termination	x3
188	--	09/21/2008	Termination	x3
189	--	06/29/2008	Termination	x3
190	--	07/27/2008	Termination	x3
191	--	10/19/2008	Termination	x3

Exhibit E

Procedure 3

Data: Eligibility testing for Police and Fire retirement plan

Notes:

- x1 1 The original PAN could not be located, thus we are unable to verify the hire date of 7/13/2008. We verified the PAN for rehire on 8/3/2008.
- x2 6 The "Hire Date" in Pension Gold records represent the "Retirement Entry Date". These individuals were previously covered under the PTC plan.

New Hires and Re-Hires

Index	Human Resources records						Pension Gold records			Personnel Action Notice (PAN) or Trans Memo				Notes
	Retirement Plan	Hire Date	Effective Date of Action	Action	Reason	Retirement Entry Date	Fund ID	Hire Date	Entry Date	Hire or Entry Date	Action/Reason	Retirement Plan	Position / FT or PT	
1	PTCFEE	7/13/2008	7/13/2008	HIR	NEW	8/3/2008	1	7/13/2008	8/3/2008	8/3/2008	REH / REH	FED	REG / FT	x1
2	PTCFEE	6/29/2008	6/29/2008	HIR	NEW	8/10/2008	1	8/10/2008	8/10/2008	6/29/2008 8/10/2008	Hire / New DTA / CIB	PTCFEE FED	REG / PT REG / FT	x2
3	PTCFEE	6/29/2008	6/29/2008	HIR	NEW	9/21/2008	1	9/21/2008	9/21/2008	6/29/2008 9/21/2008	Hire / New DTA / CIB	PTCFEE FED	REG / PT REG / FT	x2
4	PTCFEE	7/13/2008	7/13/2008	HIR	NEW	11/16/2008	2	11/16/2008	11/16/2008	7/13/2008 11/16/2008	Hire / New PRO/PRO	PTCFEE FIR	TEMP / FT REG / FT	x2
5	PTCFEE	10/19/2008	10/19/2008	HIR	NEW	11/16/2008	1	11/16/2008	11/16/2008	10/19/2008 11/16/2008	Hire / New DTA / TUC	PTCFEE FED	REG / PT REG / FT	x2
6	PTCFEE	7/13/2008	7/13/2008	HIR	NEW	11/16/2008	2	11/16/2008	11/16/2008	7/13/2008 11/16/2008	Hire / New PRO/PRO	PTCFEE FIR	TEMP / FT REG / FT	x2

Employees with Change of Status

Index	Human Resources records				Pension Gold records			Personnel Action Notice (PAN) or Trans Memo				Notes
	Benefit Plan	Effective Date	Coverage Elect	Benefit Plan1	Fund ID	Hire Date	Entry Date	Hire or Entry Date	Action/Reason	Retirement Plan	Position / FT or PT	
7	POL	12/14/2008	E	-	2	12/19/2008	12/19/2008	7/6/2008 12/19/2008	Hire/New PRO/PRO	PTCFEE POL	TEMP/ FT REG / FT	x2

Legend:

- Fund ID 1 = Federated; 2 = Police & Fire
- Position REG = Regular; TEMP = Temporary
- FT or PT Full-time or Part-time position

Exhibit F

Procedure 3

Data: Eligibility testing for Federated retirement plan

Notes:

x1 The member was originally hired on 3/9/1998, which is reflected in Pension Gold as the original hire date and plan entry date. The member resigned on 2/5/2006, and was subsequently rehired on 6/29/2008. Pension Gold shows a "Contribution Date" of 7/6/2008 as the date the member was re-admitted into the retirement plan, whereas HR records show 6/29/2008 as the rehire date. The Personal Action Notice for the rehire could not be located for our review.

Employees with Change of Status

Index	Human Resources records				Pension Gold records			Personnel Action Notice (PAN) or Trans Memo				Notes
	Benefit Plan	Effective Date	Coverage Elect	Benefit Plan1	Fund ID	Hire Date	Entry Date	Hire or Entry Date	Action/Reason	Retirement Plan	Position / FT or PT	
1	FED	6/29/2008	E	--	1	3/9/1998	3/9/1998	3/9/1998	Hire/New	FED	REG/ FT	x1

Legend:

Fund ID 1 = Federated; 2 = Police & Fire
 Position REG = Regular; TEMP = Temporary
 FT or PT Full-time or Part-time position

Exhibit G

Procedure 4

Data: Active employees as of 1/10/2009, with data discrepancies between Human Resources and Pension Gold records.

Notes:

- x1 144 Hire dates do not match.
 - x2 678 Retirement entry dates do not match.
 - x3 96 Hire and retirement entry dates do not match.
-
- 918

Index	Human Resources records			Pension Gold records			Data Comparison		
	Retirement Plan	Hire Date	Retirement Entry Date	Fund ID	Hire Date	Entry Date	Hire Date Difference	Entry Date Difference	Note
1	FED	5/1/1994	3/7/1999	1	3/7/1999	3/7/1999	1,771	-	x1
2	POL	10/29/1990	10/29/1990	2	4/21/1978	10/29/1990	(4,574)	-	x1
3	FED	8/15/2000	9/3/2000	1	9/3/2000	9/3/2000	19	-	x1
4	FED	10/4/1998	2/7/1999	1	2/7/1999	2/7/1999	126	-	x1
5	FED	4/30/2000	10/21/1991	1	10/21/1991	10/21/1991	(3,114)	-	x1
6	FED	1/7/2007	7/13/2008	1	7/13/2008	7/13/2008	553	-	x1
7	POL	1/6/2008	6/20/2008	2	6/20/2008	6/20/2008	166	-	x1
8	FIR	4/23/2006	8/27/2006	2	8/27/2006	8/27/2006	126	-	x1
9	FIR	8/27/2006	12/17/2006	2	12/17/2006	12/17/2006	112	-	x1
10	FIR	8/27/2006	12/17/2006	2	12/17/2006	12/17/2006	112	-	x1
11	FED	8/17/2003	3/10/1986	1	3/10/1986	3/10/1986	(6,369)	-	x1
12	FED	11/1/1998	4/21/1997	1	4/21/1997	4/21/1997	(559)	-	x1
13	POL	7/6/2008	12/19/2008	2	12/19/2008	12/19/2008	166	-	x1
14	FED	11/1/1994	3/7/1999	1	3/7/1999	3/7/1999	1,587	-	x1
15	FIR	8/27/2006	12/17/2006	2	12/17/2006	12/17/2006	112	-	x1
16	FIR	4/23/2006	8/27/2006	2	8/27/2006	8/27/2006	126	-	x1
17	FIR	8/27/2006	12/17/2006	2	12/17/2006	12/17/2006	112	-	x1
18	FED	3/7/1999	4/28/2002	1	4/28/2002	4/28/2002	1,148	-	x1
19	FED	4/9/2007	4/8/2007	1	4/8/2007	4/8/2007	(1)	-	x1
20	FED	8/1/1973	11/2/1975	1	11/2/1975	11/2/1975	823	-	x1
21	FIR	7/13/2008	11/16/2008	2	11/16/2008	11/16/2008	126	-	x1
22	FED	1/15/2006	3/9/2008	1	3/9/2008	3/9/2008	784	-	x1
23	POL	12/31/2006	6/15/2007	2	6/15/2007	6/15/2007	166	-	x1
24	FED	4/2/2006	9/9/2007	1	9/9/2007	9/9/2007	525	-	x1
25	FIR	10/22/2001	10/22/2001	2	9/16/2001	10/22/2001	(36)	-	x1
26	FIR	8/27/2006	12/17/2006	2	12/17/2006	12/17/2006	112	-	x1
27	FIR	8/27/2006	12/17/2006	2	12/17/2006	12/17/2006	112	-	x1
28	FIR	7/23/1984	5/26/1981	2	5/26/1981	5/26/1981	(1,154)	-	x1
29	FED	10/9/2005	7/30/2006	1	7/30/2006	7/30/2006	294	-	x1
30	FED	2/27/2005	9/10/2006	1	9/10/2006	9/10/2006	560	-	x1
31	FED	12/2/2007	3/9/2008	1	3/9/2008	3/9/2008	98	-	x1
32	FED	12/15/1997	11/19/2006	1	11/19/2006	11/19/2006	3,261	-	x1
33	FIR	8/27/2006	12/17/2006	2	12/17/2006	12/17/2006	112	-	x1
34	FIR	12/31/2006	5/6/2007	2	5/6/2007	5/6/2007	126	-	x1
35	FED	1/27/2008	3/9/2008	1	3/9/2008	3/9/2008	42	-	x1
36	FIR	8/27/2006	12/17/2006	2	12/17/2006	12/17/2006	112	-	x1
37	FED	12/30/1985	7/1/2007	1	7/1/2007	7/1/2007	7,853	-	x1
38	FIR	4/24/2006	4/23/2006	2	4/23/2006	4/23/2006	(1)	-	x1
39	POL	1/25/1998	1/25/1998	2	10/29/1991	1/25/1998	(2,280)	-	x1
40	FIR	8/27/2006	12/17/2006	2	12/17/2006	12/17/2006	112	-	x1
41	FED	9/7/2004	8/29/2004	1	8/29/2004	8/29/2004	(9)	-	x1
42	FIR	4/23/2006	8/27/2006	2	8/27/2006	8/27/2006	126	-	x1
43	FED	5/27/2007	7/13/2008	1	7/13/2008	7/13/2008	413	-	x1
44	FED	11/21/2004	10/22/2006	1	10/22/2006	10/22/2006	700	-	x1
45	FED	1/20/1999	1/3/1999	1	1/3/1999	1/3/1999	(17)	-	x1
46	FED	10/20/1980	4/2/1989	1	6/24/1984	4/2/1989	1,343	-	x1
47	POL	7/6/2008	12/19/2008	2	12/19/2008	12/19/2008	166	-	x1

Exhibit G

Index	Human Resources records			Pension Gold records			Data Comparison		
	Retirement Plan	Hire Date	Retirement Entry Date	Fund ID	Hire Date	Entry Date	Hire Date Difference	Entry Date Difference	Note
48	FED	6/28/1998	2/27/1995	1	2/27/1995	2/27/1995	(1,217)	-	x1
49	POL	5/18/1987	3/7/1999	2	3/7/1999	3/7/1999	4,311	-	x1
50	FED	11/6/2005	6/4/2006	1	6/4/2006	6/4/2006	210	-	x1
51	POL	1/6/2008	6/20/2008	2	6/20/2008	6/20/2008	166	-	x1
52	FIR	8/27/2006	12/17/2006	2	12/17/2006	12/17/2006	112	-	x1
53	FED	11/6/2005	6/18/2006	1	6/18/2006	6/18/2006	224	-	x1
54	FED	9/10/2006	11/5/2006	1	11/5/2006	11/5/2006	56	-	x1
55	POL	7/3/2005	12/16/2005	2	12/16/2005	12/16/2005	166	-	x1
56	FIR	11/4/2007	3/9/2008	2	3/9/2008	3/9/2008	126	-	x1
57	FIR	11/4/2007	3/9/2008	2	3/9/2008	3/9/2008	126	-	x1
58	FIR	11/4/2007	3/9/2008	2	3/9/2008	3/9/2008	126	-	x1
59	FIR	4/23/2006	8/27/2006	2	8/27/2006	8/27/2006	126	-	x1
60	FIR	8/27/2006	12/17/2006	2	12/17/2006	12/17/2006	112	-	x1
61	FIR	8/27/2006	12/17/2006	2	12/17/2006	12/17/2006	112	-	x1
62	FED	12/14/2003	8/27/2006	1	8/27/2006	8/27/2006	987	-	x1
63	FED	12/19/1985	7/1/2007	1	7/1/2007	7/1/2007	7,864	-	x1
64	FED	5/8/2005	8/14/2005	1	8/14/2005	8/14/2005	98	-	x1
65	FED	1/16/2005	11/6/2005	1	11/6/2005	11/6/2005	294	-	x1
66	FIR	8/27/2006	12/17/2006	2	12/17/2006	12/17/2006	112	-	x1
67	FIR	8/27/2006	12/17/2006	2	12/17/2006	12/17/2006	112	-	x1
68	FED	7/30/2006	9/10/2006	1	9/10/2006	9/10/2006	42	-	x1
69	FED	6/14/1998	2/17/1997	1	2/17/1997	2/17/1997	(482)	-	x1
70	FED	3/18/2007	9/9/2007	1	9/9/2007	9/9/2007	175	-	x1
71	FED	3/14/1999	3/15/1999	1	3/15/1999	3/15/1999	1	-	x1
72	FED	4/9/2006	7/16/2006	1	7/16/2006	7/16/2006	98	-	x1
73	FED	9/26/1994	7/1/2007	1	7/1/2007	7/1/2007	4,661	-	x1
74	FIR	12/31/2006	5/6/2007	2	5/6/2007	5/6/2007	126	-	x1
75	FED	10/4/1998	2/24/1997	1	2/24/1997	2/24/1997	(587)	-	x1
76	FIR	4/23/2006	8/27/2006	2	8/27/2006	8/27/2006	126	-	x1
77	FIR	4/23/2006	8/27/2006	2	8/27/2006	8/27/2006	126	-	x1
78	FIR	8/27/2006	12/17/2006	2	12/17/2006	12/17/2006	112	-	x1
79	FIR	4/23/2006	8/27/2006	2	8/27/2006	8/27/2006	126	-	x1
80	FED	11/14/1999	4/14/2002	1	4/14/2002	4/14/2002	882	-	x1
81	FIR	4/23/2006	8/27/2006	2	8/27/2006	8/27/2006	126	-	x1
82	FED	6/24/2007	7/29/2007	1	7/29/2007	7/29/2007	35	-	x1
83	FED	11/15/1998	3/6/1989	1	3/6/1989	3/6/1989	(3,541)	-	x1
84	FED	10/8/2006	9/23/2007	1	9/23/2007	9/23/2007	350	-	x1
85	FIR	12/31/2006	5/6/2007	2	5/6/2007	5/6/2007	126	-	x1
86	FED	9/22/1997	10/1/1990	1	10/1/1990	10/1/1990	(2,548)	-	x1
87	FED	2/1/2004	6/18/2006	1	6/18/2006	6/18/2006	868	-	x1
88	FED	3/25/1996	10/1/1974	1	10/1/1974	10/1/1974	(7,846)	-	x1
89	FED	11/29/1998	3/3/1997	1	3/3/1997	3/3/1997	(636)	-	x1
90	FED	6/1/1999	5/30/1999	1	5/30/1999	5/30/1999	(2)	-	x1
91	FED	10/21/2007	11/4/2007	1	11/4/2007	11/4/2007	14	-	x1
92	POL	1/6/2008	6/20/2008	2	6/20/2008	6/20/2008	166	-	x1
93	POL	1/7/2001	6/10/2001	2	1/11/2001	6/10/2001	4	-	x1
94	FIR	8/27/2006	12/17/2006	2	12/17/2006	12/17/2006	112	-	x1
95	FIR	4/23/2006	8/27/2006	2	8/27/2006	8/27/2006	126	-	x1
96	FED	2/10/2008	9/21/2008	1	9/21/2008	9/21/2008	224	-	x1
97	FIR	8/27/2006	12/17/2006	2	12/17/2006	12/17/2006	112	-	x1
98	FED	10/19/2008	11/16/2008	1	11/16/2008	11/16/2008	28	-	x1
99	FED	4/5/1998	7/29/2007	1	7/29/2007	7/29/2007	3,402	-	x1
100	FED	8/26/2007	4/20/2008	1	4/20/2008	4/20/2008	238	-	x1
101	FED	8/19/1997	1/22/1989	1	1/22/1989	1/22/1989	(3,131)	-	x1
102	FIR	4/23/2006	8/27/2006	2	8/27/2006	8/27/2006	126	-	x1
103	FIR	4/23/2006	8/27/2006	2	8/27/2006	8/27/2006	126	-	x1
104	FIR	8/27/2006	12/17/2006	2	12/17/2006	12/17/2006	112	-	x1

Exhibit G

Index	Human Resources records			Pension Gold records			Data Comparison		
	Retirement Plan	Hire Date	Retirement Entry Date	Fund ID	Hire Date	Entry Date	Hire Date Difference	Entry Date Difference	Note
105	POL	1/1/2006	6/16/2006	2	6/16/2006	6/16/2006	166	-	x1
106	FED	8/12/2007	8/26/2007	1	8/26/2007	8/26/2007	14	-	x1
107	FED	1/13/1997	4/4/1999	1	4/4/1999	4/4/1999	811	-	x1
108	FED	6/29/2008	9/21/2008	1	9/21/2008	9/21/2008	84	-	x1
109	FIR	4/29/2007	8/26/2007	2	8/26/2007	8/26/2007	119	-	x1
110	FED	9/14/2003	6/17/2007	1	6/17/2007	6/17/2007	1,372	-	x1
111	FIR	8/27/2006	12/17/2006	2	12/17/2006	12/17/2006	112	-	x1
112	POL	7/1/2007	6/20/2008	2	6/20/2008	6/20/2008	355	-	x1
113	FIR	8/27/2006	12/17/2006	2	12/17/2006	12/17/2006	112	-	x1
114	FED	9/30/2007	5/18/2008	1	5/18/2008	5/18/2008	231	-	x1
115	FED	12/30/2007	8/3/2008	1	8/3/2008	8/3/2008	217	-	x1
116	FED	7/15/2007	9/9/2007	1	9/9/2007	9/9/2007	56	-	x1
117	FIR	8/27/2006	12/17/2006	2	12/17/2006	12/17/2006	112	-	x1
118	FIR	4/23/2006	8/27/2006	2	8/27/2006	8/27/2006	126	-	x1
119	FED	10/30/2005	7/2/2006	1	7/2/2006	7/2/2006	245	-	x1
120	FIR	8/27/2006	12/17/2006	2	12/17/2006	12/17/2006	112	-	x1
121	FIR	8/27/2006	12/17/2006	2	12/17/2006	12/17/2006	112	-	x1
122	FED	3/1/1998	10/14/2001	1	10/14/2001	10/14/2001	1,323	-	x1
123	FED	7/31/2005	7/13/2008	1	7/13/2008	7/13/2008	1,078	-	x1
124	FED	4/7/2002	3/25/2007	1	3/25/2007	3/25/2007	1,813	-	x1
125	FED	5/15/2005	11/6/2005	1	11/6/2005	11/6/2005	175	-	x1
126	FIR	8/27/2006	12/17/2006	2	12/17/2006	12/17/2006	112	-	x1
127	FIR	4/23/2006	8/27/2006	2	8/27/2006	8/27/2006	126	-	x1
128	FIR	12/31/2006	5/6/2007	2	5/6/2007	5/6/2007	126	-	x1
129	FIR	8/27/2006	12/17/2006	2	12/17/2006	12/17/2006	112	-	x1
130	FIR	4/23/2006	8/27/2006	2	8/27/2006	8/27/2006	126	-	x1
131	FIR	7/13/2008	11/16/2008	2	11/16/2008	11/16/2008	126	-	x1
132	FIR	4/23/2006	8/27/2006	2	8/27/2006	8/27/2006	126	-	x1
133	FIR	8/27/2006	12/17/2006	2	12/17/2006	12/17/2006	112	-	x1
134	FIR	8/27/2006	12/17/2006	2	12/17/2006	12/17/2006	112	-	x1
135	FIR	12/31/2006	5/6/2007	2	5/6/2007	5/6/2007	126	-	x1
136	FED	7/29/2001	7/3/2005	1	7/3/2005	7/3/2005	1,435	-	x1
137	FIR	12/31/2006	5/6/2007	2	5/6/2007	5/6/2007	126	-	x1
138	FED	1/1/2006	7/30/2006	1	7/30/2006	7/30/2006	210	-	x1
139	POL	7/6/2008	12/19/2008	2	12/19/2008	12/19/2008	166	-	x1
140	FED	6/29/2008	8/10/2008	1	8/10/2008	8/10/2008	42	-	x1
141	FED	10/9/2005	4/20/2008	1	4/20/2008	4/20/2008	924	-	x1
142	FIR	8/27/2006	12/17/2006	2	12/17/2006	12/17/2006	112	-	x1
143	FIR	4/23/2006	8/27/2006	2	8/27/2006	8/27/2006	126	-	x1
144	FIR	8/27/2006	12/17/2006	2	12/17/2006	12/17/2006	112	-	x1
145	POL	6/9/2002	6/20/2008	2	6/9/2002	6/15/2008	-	(5)	x2
146	FIR	2/21/1995	4/16/1995	2	2/21/1995	2/21/1995	-	(54)	x2
147	POL	10/20/1997	12/9/2001	2	10/20/1997	10/20/1997	-	(1,511)	x2
148	POL	11/15/1998	5/2/1999	2	11/15/1998	11/15/1998	-	(168)	x2
149	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
150	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
151	FIR	9/24/1993	12/12/1993	2	9/24/1993	9/24/1993	-	(79)	x2
152	FED	7/14/1997	11/14/1988	1	7/14/1997	7/14/1997	-	3,164	x2
153	POL	7/6/1992	11/29/1992	2	7/6/1992	7/6/1992	-	(146)	x2
154	FED	11/3/2002	10/27/2002	1	11/3/2002	11/3/2002	-	7	x2
155	POL	5/3/1998	10/11/1998	2	5/3/1998	5/3/1998	-	(161)	x2
156	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
157	POL	9/9/1996	2/23/1997	2	9/9/1996	9/9/1996	-	(167)	x2
158	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
159	FIR	11/27/1995	1/28/1996	2	11/27/1995	11/27/1995	-	(62)	x2
160	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
161	FIR	9/8/1997	12/14/1997	2	9/8/1997	9/8/1997	-	(97)	x2

Exhibit G

Index	Human Resources records			Pension Gold records			Data Comparison		
	Retirement Plan	Hire Date	Retirement Entry Date	Fund ID	Hire Date	Entry Date	Hire Date Difference	Entry Date Difference	Note
162	FIR	4/6/1992	6/21/1992	2	4/6/1992	4/6/1992	-	(76)	x2
163	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
164	FED	10/15/1989	6/24/1990	1	10/15/1989	10/15/1989	-	(252)	x2
165	FIR	5/6/1996	7/14/1996	2	5/6/1996	5/6/1996	-	(69)	x2
166	FED	5/16/1988	5/15/1988	1	5/16/1988	5/16/1988	-	1	x2
167	FIR	5/6/1996	7/14/1996	2	5/6/1996	5/6/1996	-	(69)	x2
168	FIR	11/27/1995	1/28/1996	2	11/27/1995	11/27/1995	-	(62)	x2
169	FIR	3/25/1994	6/12/1994	2	3/25/1994	3/25/1994	-	(79)	x2
170	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
171	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2
172	POL	9/9/1996	2/23/1997	2	9/9/1996	9/9/1996	-	(167)	x2
173	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2
174	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
175	POL	4/7/1997	9/7/1997	2	4/7/1997	4/7/1997	-	(153)	x2
176	POL	5/3/1998	10/11/1998	2	5/3/1998	5/3/1998	-	(161)	x2
177	POL	7/6/1992	11/29/1992	2	7/6/1992	7/6/1992	-	(146)	x2
178	POL	11/15/1998	5/2/1999	2	11/15/1998	11/15/1998	-	(168)	x2
179	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
180	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
181	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
182	FED	2/21/1999	3/30/1998	1	2/21/1999	2/21/1999	-	328	x2
183	POL	11/15/1998	5/2/1999	2	11/15/1998	11/15/1998	-	(168)	x2
184	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
185	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
186	POL	4/29/1991	9/22/1991	2	4/29/1991	9/29/1991	-	7	x2
187	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
188	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2
189	FIR	5/6/1996	7/14/1996	2	5/6/1996	5/6/1996	-	(69)	x2
190	FED	9/8/1997	3/20/1984	1	9/8/1997	9/8/1997	-	4,920	x2
191	POL	11/15/1998	5/2/1999	2	11/15/1998	11/15/1998	-	(168)	x2
192	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2
193	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2
194	FIR	4/6/1992	6/21/1992	2	4/6/1992	4/6/1992	-	(76)	x2
195	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
196	POL	10/20/1997	4/5/1998	2	10/20/1997	10/20/1997	-	(167)	x2
197	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2
198	FIR	3/31/1997	6/29/1997	2	3/31/1997	3/31/1997	-	(90)	x2
199	POL	11/15/1998	5/2/1999	2	11/15/1998	11/15/1998	-	(168)	x2
200	POL	5/3/1998	10/11/1998	2	5/3/1998	5/3/1998	-	(161)	x2
201	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
202	POL	7/6/1992	11/29/1992	2	7/6/1992	7/6/1992	-	(146)	x2
203	FED	9/24/1990	6/22/1989	1	9/24/1990	9/24/1990	-	459	x2
204	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
205	POL	9/9/1996	2/23/1997	2	9/9/1996	9/9/1996	-	(167)	x2
206	FIR	5/19/1995	7/16/1995	2	5/19/1995	5/19/1995	-	(58)	x2
207	POL	5/3/1998	10/11/1998	2	5/3/1998	5/3/1998	-	(161)	x2
208	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
209	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
210	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
211	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
212	FED	2/3/1986	2/28/1984	1	2/3/1986	2/3/1986	-	706	x2
213	FIR	5/19/1995	7/16/1995	2	5/19/1995	5/19/1995	-	(58)	x2
214	POL	5/3/1998	10/11/1998	2	5/3/1998	5/3/1998	-	(161)	x2
215	FIR	5/6/1996	7/14/1996	2	5/6/1996	5/6/1996	-	(69)	x2
216	POL	4/29/1991	9/22/1991	2	4/29/1991	9/29/1991	-	7	x2
217	POL	7/2/1990	1/6/2002	2	7/2/1990	7/2/1990	-	(4,206)	x2
218	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2

Exhibit G

Index	Human Resources records			Pension Gold records			Data Comparison		
	Retirement Plan	Hire Date	Retirement Entry Date	Fund ID	Hire Date	Entry Date	Hire Date Difference	Entry Date Difference	Note
219	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
220	POL	7/6/1992	11/29/1992	2	7/6/1992	7/6/1992	-	(146)	x2
221	POL	11/15/1998	5/2/1999	2	11/15/1998	11/15/1998	-	(168)	x2
222	FED	8/5/1996	9/30/2001	1	8/5/1996	8/5/1996	-	(1,882)	x2
223	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2
224	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
225	POL	11/15/1998	5/2/1999	2	11/15/1998	11/15/1998	-	(168)	x2
226	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
227	FED	2/3/1986	2/3/1986	1	2/3/1986	8/4/1997	-	4,200	x2
228	FED	7/5/1995	7/5/1995	1	7/5/1995	5/20/2007	-	4,337	x2
229	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
230	POL	9/9/1996	2/23/1997	2	9/9/1996	9/9/1996	-	(167)	x2
231	FED	4/21/1997	8/9/1998	1	4/21/1997	4/21/1997	-	(475)	x2
232	FIR	4/6/1992	6/21/1992	2	4/6/1992	4/6/1992	-	(76)	x2
233	POL	3/16/1981	9/15/1981	2	3/16/1981	3/16/1981	-	(183)	x2
234	POL	3/12/1996	8/11/1996	2	3/12/1996	3/12/1996	-	(152)	x2
235	POL	4/7/1997	9/7/1997	2	4/7/1997	4/7/1997	-	(153)	x2
236	POL	4/29/1991	9/22/1991	2	4/29/1991	9/29/1991	-	7	x2
237	FIR	9/8/1997	12/14/1997	2	9/8/1997	9/8/1997	-	(97)	x2
238	POL	8/19/1991	1/26/1993	2	8/19/1991	2/2/1992	-	(359)	x2
239	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
240	FED	4/2/1984	9/19/1977	1	4/2/1984	4/2/1984	-	2,387	x2
241	FED	11/15/1998	5/4/1999	1	11/15/1998	11/15/1998	-	(170)	x2
242	FIR	3/13/1998	6/14/1998	2	3/13/1998	3/13/1998	-	(93)	x2
243	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
244	POL	4/7/1997	9/7/1997	2	4/7/1997	4/7/1997	-	(153)	x2
245	POL	11/15/1998	5/2/1999	2	11/15/1998	11/15/1998	-	(168)	x2
246	FED	6/28/1999	6/27/1999	1	6/28/1999	6/28/1999	-	1	x2
247	POL	5/3/1998	10/11/1998	2	5/3/1998	5/3/1998	-	(161)	x2
248	POL	10/20/1997	4/5/1998	2	10/20/1997	10/20/1997	-	(167)	x2
249	FIR	9/8/1997	12/14/1997	2	9/8/1997	9/8/1997	-	(97)	x2
250	FIR	10/21/1994	1/15/1995	2	10/21/1994	10/21/1994	-	(86)	x2
251	FIR	3/25/1994	6/12/1994	2	3/25/1994	3/25/1994	-	(79)	x2
252	FED	7/23/1997	10/23/1999	1	7/23/1997	7/23/1997	-	(822)	x2
253	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
254	POL	9/9/1996	2/23/1997	2	9/9/1996	9/9/1996	-	(167)	x2
255	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
256	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
257	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
258	FED	10/10/1989	5/15/1989	1	10/10/1989	10/10/1989	-	148	x2
259	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
260	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2
261	POL	8/19/1991	1/26/1992	2	8/19/1991	2/2/1992	-	7	x2
262	POL	10/20/1997	4/5/1998	2	10/20/1997	10/20/1997	-	(167)	x2
263	FIR	3/25/1994	6/12/1994	2	3/25/1994	3/25/1994	-	(79)	x2
264	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
265	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
266	POL	11/15/1998	5/2/1999	2	11/15/1998	11/15/1998	-	(168)	x2
267	FED	2/27/2001	2/18/2001	1	2/27/2001	2/27/2001	-	9	x2
268	POL	9/9/1996	2/23/1997	2	9/9/1996	9/9/1996	-	(167)	x2
269	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
270	FED	10/28/1991	10/20/1986	1	10/28/1991	10/28/1991	-	1,834	x2
271	FED	10/21/1991	7/11/1988	1	10/21/1991	10/21/1991	-	1,197	x2
272	FED	1/1/2006	7/30/2006	1	1/1/2006	1/1/2006	-	(210)	x2
273	FED	3/10/1997	8/12/1996	1	3/10/1997	3/10/1997	-	210	x2
274	FIR	11/27/1995	1/28/1996	2	11/27/1995	11/27/1995	-	(62)	x2
275	POL	10/20/1997	4/5/1998	2	10/20/1997	10/20/1997	-	(167)	x2

Exhibit G

Index	Human Resources records			Pension Gold records			Data Comparison		
	Retirement Plan	Hire Date	Retirement Entry Date	Fund ID	Hire Date	Entry Date	Hire Date Difference	Entry Date Difference	Note
276	FED	3/10/1986	3/9/1986	1	3/10/1986	3/10/1986	-	1	x2
277	FIR	8/6/1979	8/5/1979	2	8/6/1979	8/6/1979	-	1	x2
278	FIR	3/13/1998	6/14/1998	2	3/13/1998	3/13/1998	-	(93)	x2
279	FIR	9/24/1993	12/12/1993	2	9/24/1993	9/24/1993	-	(79)	x2
280	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
281	FED	11/1/1995	9/30/2001	1	11/1/1995	11/1/1995	-	(2,160)	x2
282	FIR	3/31/1997	6/29/1997	2	3/31/1997	3/31/1997	-	(90)	x2
283	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
284	FED	11/17/1980	11/10/1980	1	11/17/1980	11/17/1980	-	7	x2
285	POL	10/20/1997	4/5/1998	2	10/20/1997	10/20/1997	-	(167)	x2
286	POL	9/24/1984	4/14/1985	2	9/24/1984	4/7/1985	-	(7)	x2
287	FIR	3/13/1998	6/14/1998	2	3/13/1998	3/13/1998	-	(93)	x2
288	FIR	11/27/1995	1/28/1996	2	11/27/1995	11/27/1995	-	(62)	x2
289	FIR	3/31/1997	6/29/1997	2	3/31/1997	3/31/1997	-	(90)	x2
290	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
291	POL	9/9/1996	2/23/1997	2	9/9/1996	9/9/1996	-	(167)	x2
292	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
293	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
294	FIR	11/27/1995	1/28/1996	2	11/27/1995	11/27/1995	-	(62)	x2
295	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
296	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
297	POL	4/29/1991	9/22/1991	2	4/29/1991	9/29/1991	-	7	x2
298	POL	8/28/1989	3/15/1975	2	8/28/1989	8/28/1989	-	5,280	x2
299	FED	2/21/1980	8/2/1981	1	2/21/1980	2/21/1980	-	(528)	x2
300	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
301	FIR	4/6/1992	6/21/1992	2	4/6/1992	4/6/1992	-	(76)	x2
302	POL	11/15/1998	5/2/1999	2	11/15/1998	11/15/1998	-	(168)	x2
303	POL	4/7/1997	9/7/1997	2	4/7/1997	4/7/1997	-	(153)	x2
304	POL	5/3/1998	10/11/1998	2	5/3/1998	5/3/1998	-	(161)	x2
305	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
306	POL	3/8/1993	8/1/1983	2	3/8/1993	3/8/1993	-	3,507	x2
307	FIR	5/6/1996	7/14/1996	2	5/6/1996	5/6/1996	-	(69)	x2
308	FED	4/21/1985	1/27/1985	1	4/21/1985	4/21/1985	-	84	x2
309	POL	5/3/1998	10/11/1998	2	5/3/1998	5/3/1998	-	(161)	x2
310	FED	6/19/1995	5/15/1997	1	6/19/1995	6/19/1995	-	(696)	x2
311	FIR	3/31/1997	6/29/1997	2	3/31/1997	3/31/1997	-	(90)	x2
312	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
313	FIR	8/6/1979	8/5/1979	2	8/6/1979	8/6/1979	-	1	x2
314	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
315	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
316	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
317	FED	1/12/1998	2/21/1999	1	1/12/1998	1/12/1998	-	(405)	x2
318	FIR	5/6/1996	7/14/1996	2	5/6/1996	5/6/1996	-	(69)	x2
319	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
320	POL	11/30/1992	4/8/1994	2	11/30/1992	11/30/1992	-	(494)	x2
321	FIR	3/13/1998	6/14/1998	2	3/13/1998	3/13/1998	-	(93)	x2
322	FIR	11/27/1995	1/28/1996	2	11/27/1995	11/27/1995	-	(62)	x2
323	FED	3/12/1990	8/29/1988	1	3/12/1990	3/12/1990	-	560	x2
324	POL	11/15/1998	5/2/1999	2	11/15/1998	11/15/1998	-	(168)	x2
325	FIR	3/25/1994	6/12/1994	2	3/25/1994	3/25/1994	-	(79)	x2
326	FIR	5/6/1996	7/14/1996	2	5/6/1996	5/6/1996	-	(69)	x2
327	FED	1/10/1993	3/2/1991	1	1/10/1993	1/10/1993	-	680	x2
328	FIR	3/25/1994	6/12/1994	2	3/25/1994	3/25/1994	-	(79)	x2
329	POL	6/18/1987	2/23/1997	2	6/18/1987	1/23/1997	-	(31)	x2
330	FIR	5/6/1996	7/14/1996	2	5/6/1996	5/6/1996	-	(69)	x2
331	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2
332	FIR	4/6/1992	6/21/1992	2	4/6/1992	4/6/1992	-	(76)	x2

Exhibit G

Index	Human Resources records			Pension Gold records			Data Comparison		
	Retirement Plan	Hire Date	Retirement Entry Date	Fund ID	Hire Date	Entry Date	Hire Date Difference	Entry Date Difference	Note
333	FIR	3/31/1997	6/29/1997	2	3/31/1997	3/31/1997	-	(90)	x2
334	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
335	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2
336	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
337	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2
338	POL	7/6/1992	11/29/1992	2	7/6/1992	7/6/1992	-	(146)	x2
339	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2
340	POL	10/20/1997	4/5/1998	2	10/20/1997	10/20/1997	-	(167)	x2
341	POL	3/14/1994	8/7/1995	2	3/14/1994	3/14/1994	-	(511)	x2
342	POL	7/6/1992	11/29/1992	2	7/6/1992	7/6/1992	-	(146)	x2
343	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
344	POL	1/1/2006	6/20/2008	2	1/1/2006	6/15/2008	-	(5)	x2
345	POL	9/9/1996	2/23/1997	2	9/9/1996	9/9/1996	-	(167)	x2
346	POL	10/20/1997	4/5/1998	2	10/20/1997	10/20/1997	-	(167)	x2
347	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
348	FIR	5/19/1995	7/16/1995	2	5/19/1995	5/19/1995	-	(58)	x2
349	POL	5/3/1998	10/11/1998	2	5/3/1998	5/3/1998	-	(161)	x2
350	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
351	FIR	9/8/1998	12/11/1998	2	9/8/1998	9/8/1998	-	(94)	x2
352	POL	4/29/1991	9/22/1991	2	4/29/1991	9/29/1991	-	7	x2
353	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
354	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
355	POL	4/7/1997	9/7/1997	2	4/7/1997	4/7/1997	-	(153)	x2
356	FIR	11/27/1995	1/26/1997	2	11/27/1995	11/27/1995	-	(426)	x2
357	FIR	3/13/1998	6/14/1998	2	3/13/1998	3/13/1998	-	(93)	x2
358	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
359	FED	10/3/1994	3/15/1972	1	10/3/1994	10/3/1994	-	8,237	x2
360	POL	4/29/1991	9/22/1991	2	4/29/1991	9/29/1991	-	7	x2
361	FIR	3/31/1997	6/29/1997	2	3/31/1997	3/31/1997	-	(90)	x2
362	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
363	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
364	FIR	3/31/1997	6/29/1997	2	3/31/1997	3/31/1997	-	(90)	x2
365	FIR	3/31/1997	6/29/1997	2	3/31/1997	3/31/1997	-	(90)	x2
366	FIR	11/27/1995	1/28/1996	2	11/27/1995	11/27/1995	-	(62)	x2
367	FED	5/2/1994	5/2/1994	1	5/2/1994	11/21/1994	-	203	x2
368	POL	2/6/1984	4/14/1985	2	2/6/1984	4/7/1985	-	(7)	x2
369	FIR	9/8/1998	12/11/1998	2	9/8/1998	9/8/1998	-	(94)	x2
370	POL	5/3/1998	10/11/1998	2	5/3/1998	5/3/1998	-	(161)	x2
371	FIR	9/8/1997	12/14/1997	2	9/8/1997	9/8/1997	-	(97)	x2
372	POL	11/15/1998	5/2/1999	2	11/15/1998	11/15/1998	-	(168)	x2
373	FIR	9/24/1993	12/12/1993	2	9/24/1993	9/24/1993	-	(79)	x2
374	FIR	2/21/1995	4/16/1995	2	2/21/1995	2/21/1995	-	(54)	x2
375	FIR	11/27/1995	1/28/1996	2	11/27/1995	11/27/1995	-	(62)	x2
376	FIR	3/13/1998	6/14/1998	2	3/13/1998	3/13/1998	-	(93)	x2
377	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
378	FIR	9/8/1998	12/11/1998	2	9/8/1998	9/8/1998	-	(94)	x2
379	FIR	10/21/1994	1/15/1995	2	10/21/1994	10/21/1994	-	(86)	x2
380	POL	5/3/1998	5/2/1999	2	5/3/1998	5/3/1998	-	(364)	x2
381	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
382	FIR	4/6/1992	6/21/1992	2	4/6/1992	4/6/1992	-	(76)	x2
383	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
384	FIR	9/8/1997	12/14/1997	2	9/8/1997	9/8/1997	-	(97)	x2
385	POL	11/15/1998	5/2/1999	2	11/15/1998	11/15/1998	-	(168)	x2
386	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
387	POL	11/15/1998	5/2/1999	2	11/15/1998	11/15/1998	-	(168)	x2
388	FIR	9/8/1997	12/14/1997	2	9/8/1997	9/8/1997	-	(97)	x2
389	POL	9/9/1996	2/23/1997	2	9/9/1996	9/9/1996	-	(167)	x2

Exhibit G

Index	Human Resources records			Pension Gold records			Data Comparison		
	Retirement Plan	Hire Date	Retirement Entry Date	Fund ID	Hire Date	Entry Date	Hire Date Difference	Entry Date Difference	Note
390	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
391	POL	10/20/1997	4/5/1998	2	10/20/1997	10/20/1997	-	(167)	x2
392	FIR	9/8/1998	12/11/1998	2	9/8/1998	9/8/1998	-	(94)	x2
393	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
394	FED	4/13/1992	4/13/1992	1	4/13/1992	7/28/1996	-	1,567	x2
395	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
396	POL	11/15/1998	5/2/1999	2	11/15/1998	11/15/1998	-	(168)	x2
397	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
398	FIR	9/8/1997	12/14/1997	2	9/8/1997	9/8/1997	-	(97)	x2
399	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
400	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
401	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
402	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
403	FIR	5/6/1996	7/14/1996	2	5/6/1996	5/6/1996	-	(69)	x2
404	FIR	11/27/1995	1/28/1996	2	11/27/1995	11/27/1995	-	(62)	x2
405	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
406	FED	9/23/1985	1/12/1987	1	9/23/1985	8/6/1989	-	937	x2
407	FIR	9/8/1997	12/14/1997	2	9/8/1997	9/8/1997	-	(97)	x2
408	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
409	POL	9/9/1996	2/23/1997	2	9/9/1996	9/9/1996	-	(167)	x2
410	POL	4/7/1997	9/7/1997	2	4/7/1997	4/7/1997	-	(153)	x2
411	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
412	FIR	10/21/1994	1/15/1995	2	10/21/1994	10/21/1994	-	(86)	x2
413	FIR	9/8/1997	12/14/1997	2	9/8/1997	9/8/1997	-	(97)	x2
414	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
415	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
416	POL	5/3/1998	10/11/1998	2	5/3/1998	5/3/1998	-	(161)	x2
417	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
418	FIR	9/8/1997	12/14/1997	2	9/8/1997	9/8/1997	-	(97)	x2
419	FIR	9/8/1998	12/11/1998	2	9/8/1998	9/8/1998	-	(94)	x2
420	FIR	5/19/1995	7/16/1995	2	5/19/1995	5/19/1995	-	(58)	x2
421	FED	7/5/1998	7/23/2000	1	7/5/1998	7/5/1998	-	(749)	x2
422	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
423	FIR	5/19/1995	7/16/1995	2	5/19/1995	5/19/1995	-	(58)	x2
424	FIR	5/6/1996	7/14/1996	2	5/6/1996	5/6/1996	-	(69)	x2
425	POL	5/3/1998	10/11/1998	2	5/3/1998	5/3/1998	-	(161)	x2
426	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
427	FED	1/11/1982	4/2/1979	1	1/11/1982	1/11/1982	-	1,015	x2
428	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
429	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2
430	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
431	FIR	9/8/1998	12/11/1998	2	9/8/1998	9/8/1998	-	(94)	x2
432	POL	4/7/1997	9/7/1997	2	4/7/1997	4/7/1997	-	(153)	x2
433	FIR	5/6/1996	7/14/1996	2	5/6/1996	5/6/1996	-	(69)	x2
434	POL	8/19/1991	1/26/1992	2	8/19/1991	2/2/1992	-	7	x2
435	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
436	FIR	3/31/1997	6/29/1997	2	3/31/1997	3/31/1997	-	(90)	x2
437	FIR	2/21/1995	4/16/1995	2	2/21/1995	2/21/1995	-	(54)	x2
438	FIR	5/6/1996	7/14/1996	2	5/6/1996	5/6/1996	-	(69)	x2
439	FED	10/12/1993	2/15/1993	1	10/12/1993	10/12/1993	-	239	x2
440	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
441	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
442	FED	1/3/2001	1/12/2003	1	1/3/2001	1/3/2001	-	(739)	x2
443	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
444	FIR	9/24/1993	12/12/1993	2	9/24/1993	9/24/1993	-	(79)	x2
445	POL	11/15/1998	5/2/1999	2	11/15/1998	11/15/1998	-	(168)	x2
446	POL	4/7/1997	9/7/1997	2	4/7/1997	4/7/1997	-	(153)	x2

Exhibit G

Index	Human Resources records			Pension Gold records			Data Comparison		
	Retirement Plan	Hire Date	Retirement Entry Date	Fund ID	Hire Date	Entry Date	Hire Date Difference	Entry Date Difference	Note
447	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
448	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
449	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
450	FIR	11/27/1995	1/28/1996	2	11/27/1995	11/27/1995	-	(62)	x2
451	FIR	5/19/1995	7/16/1995	2	5/19/1995	5/19/1995	-	(58)	x2
452	FED	8/7/1995	9/1/1991	1	8/7/1995	8/7/1995	-	1,436	x2
453	FIR	9/24/1993	12/12/1993	2	9/24/1993	9/24/1993	-	(79)	x2
454	FED	12/11/1995	9/12/1994	1	12/11/1995	12/11/1995	-	455	x2
455	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
456	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
457	POL	7/11/1994	11/3/1978	2	7/11/1994	7/11/1994	-	5,729	x2
458	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
459	FIR	9/24/1993	12/12/1993	2	9/24/1993	9/24/1993	-	(79)	x2
460	FED	10/21/1996	8/28/1995	1	10/21/1996	10/21/1996	-	420	x2
461	FIR	4/6/1992	6/21/1992	2	4/6/1992	4/6/1992	-	(76)	x2
462	FIR	4/6/1992	6/21/1992	2	4/6/1992	4/6/1992	-	(76)	x2
463	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
464	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
465	FED	6/24/1991	7/8/2001	1	6/24/1991	6/24/1991	-	(3,667)	x2
466	POL	5/3/1998	10/11/1998	2	5/3/1998	5/3/1998	-	(161)	x2
467	POL	7/23/1984	7/22/1985	2	7/23/1984	7/23/1984	-	(364)	x2
468	POL	4/7/1997	9/7/1997	2	4/7/1997	4/7/1997	-	(153)	x2
469	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2
470	FIR	4/6/1992	6/21/1992	2	4/6/1992	4/6/1992	-	(76)	x2
471	FIR	5/6/1996	7/14/1996	2	5/6/1996	5/6/1996	-	(69)	x2
472	FIR	3/31/1997	6/29/1997	2	3/31/1997	3/31/1997	-	(90)	x2
473	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
474	FIR	5/19/1995	7/16/1995	2	5/19/1995	5/19/1995	-	(58)	x2
475	FIR	4/6/1992	6/21/1992	2	4/6/1992	4/6/1992	-	(76)	x2
476	FIR	9/8/1998	12/11/1998	2	9/8/1998	9/8/1998	-	(94)	x2
477	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
478	FIR	3/25/1994	6/12/1994	2	3/25/1994	3/25/1994	-	(79)	x2
479	FIR	11/27/1995	1/28/1996	2	11/27/1995	11/27/1995	-	(62)	x2
480	FIR	3/31/1997	6/29/1997	2	3/31/1997	3/31/1997	-	(90)	x2
481	POL	5/3/1998	10/11/1998	2	5/3/1998	5/3/1998	-	(161)	x2
482	FIR	11/27/1995	1/28/1996	2	11/27/1995	11/27/1995	-	(62)	x2
483	FED	2/16/1982	8/24/1983	1	2/16/1982	9/7/1986	-	1,110	x2
484	POL	9/9/1996	2/23/1997	2	9/9/1996	9/9/1996	-	(167)	x2
485	FIR	5/6/1996	7/14/1996	2	5/6/1996	5/6/1996	-	(69)	x2
486	FED	2/24/1997	11/17/1997	1	2/24/1997	2/24/1997	-	(266)	x2
487	POL	8/19/1991	1/26/1992	2	8/19/1991	2/2/1992	-	7	x2
488	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
489	POL	5/3/1998	10/11/1998	2	5/3/1998	5/3/1998	-	(161)	x2
490	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
491	FIR	2/21/1995	4/16/1995	2	2/21/1995	2/21/1995	-	(54)	x2
492	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
493	FIR	5/19/1995	7/16/1995	2	5/19/1995	5/19/1995	-	(58)	x2
494	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
495	POL	4/7/1997	9/7/1997	2	4/7/1997	4/7/1997	-	(153)	x2
496	POL	5/3/1998	10/11/1998	2	5/3/1998	5/3/1998	-	(161)	x2
497	FED	5/3/1998	8/5/2001	1	5/3/1998	5/3/1998	-	(1,190)	x2
498	POL	5/3/1998	10/11/1998	2	5/3/1998	5/3/1998	-	(161)	x2
499	FIR	3/25/1994	6/12/1994	2	3/25/1994	3/25/1994	-	(79)	x2
500	POL	5/5/1997	8/6/1997	2	5/5/1997	5/5/1997	-	(93)	x2
501	FIR	2/21/1995	4/16/1995	2	2/21/1995	2/21/1995	-	(54)	x2
502	FED	11/26/1979	11/25/1979	1	11/26/1979	11/26/1979	-	1	x2
503	FIR	9/8/1998	12/11/1998	2	9/8/1998	9/8/1998	-	(94)	x2

Exhibit G

Index	Human Resources records			Pension Gold records			Data Comparison		
	Retirement Plan	Hire Date	Retirement Entry Date	Fund ID	Hire Date	Entry Date	Hire Date Difference	Entry Date Difference	Note
504	POL	11/15/1998	5/2/1999	2	11/15/1998	11/15/1998	-	(168)	x2
505	POL	10/20/1997	4/5/1998	2	10/20/1997	10/20/1997	-	(167)	x2
506	FIR	4/6/1992	6/21/1992	2	4/6/1992	4/6/1992	-	(76)	x2
507	POL	8/19/1991	1/26/1992	2	8/19/1991	2/2/1992	-	7	x2
508	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
509	FED	2/19/1996	8/27/2006	1	2/19/1996	2/19/1996	-	(3,842)	x2
510	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2
511	POL	10/20/1997	4/5/1998	2	10/20/1997	10/20/1997	-	(167)	x2
512	FIR	10/21/1994	1/15/1995	2	10/21/1994	10/21/1994	-	(86)	x2
513	FED	5/20/1996	8/5/2001	1	5/20/1996	6/10/2001	-	(56)	x2
514	POL	7/6/1992	11/29/1992	2	7/6/1992	7/6/1992	-	(146)	x2
515	FIR	10/21/1994	1/15/1995	2	10/21/1994	10/21/1994	-	(86)	x2
516	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
517	FIR	9/8/1997	12/13/1998	2	9/8/1997	9/8/1997	-	(461)	x2
518	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
519	FIR	11/27/1995	1/28/1996	2	11/27/1995	11/27/1995	-	(62)	x2
520	FIR	9/8/1997	12/14/1997	2	9/8/1997	9/8/1997	-	(97)	x2
521	POL	7/6/1992	11/29/1992	2	7/6/1992	7/6/1992	-	(146)	x2
522	FIR	10/21/1994	1/15/1995	2	10/21/1994	10/21/1994	-	(86)	x2
523	FIR	9/8/1998	12/11/1998	2	9/8/1998	9/8/1998	-	(94)	x2
524	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
525	POL	4/29/1991	9/22/1991	2	4/29/1991	9/29/1991	-	7	x2
526	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
527	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
528	FED	5/12/1986	2/21/1985	1	5/12/1986	5/12/1986	-	445	x2
529	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
530	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
531	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
532	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
533	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
534	POL	11/15/1998	5/2/1999	2	11/15/1998	11/15/1998	-	(168)	x2
535	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2
536	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
537	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
538	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2
539	POL	10/20/1997	4/5/1998	2	10/20/1997	10/20/1997	-	(167)	x2
540	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
541	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
542	FIR	5/6/1996	7/14/1996	2	5/6/1996	5/6/1996	-	(69)	x2
543	FED	6/2/1997	6/19/1989	1	6/2/1997	6/2/1997	-	2,905	x2
544	FIR	11/27/1995	1/28/1996	2	11/27/1995	11/27/1995	-	(62)	x2
545	POL	10/20/1997	4/5/1998	2	10/20/1997	10/20/1997	-	(167)	x2
546	FED	10/17/1983	11/15/1976	1	10/17/1983	10/17/1983	-	2,527	x2
547	POL	8/19/1991	1/26/1992	2	8/19/1991	2/2/1992	-	7	x2
548	POL	9/9/1996	2/23/1997	2	9/9/1996	9/9/1996	-	(167)	x2
549	FIR	3/31/1997	6/29/1997	2	3/31/1997	3/31/1997	-	(90)	x2
550	FED	11/4/1991	10/21/2007	1	11/4/1991	11/4/1991	-	(5,830)	x2
551	POL	4/1/2001	6/20/2008	2	4/1/2001	6/15/2008	-	(5)	x2
552	POL	5/29/2001	5/27/2001	2	5/29/2001	5/29/2001	-	2	x2
553	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
554	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
555	POL	4/7/1997	9/7/1997	2	4/7/1997	4/7/1997	-	(153)	x2
556	FIR	5/19/1995	7/16/1995	2	5/19/1995	5/19/1995	-	(58)	x2
557	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
558	FIR	5/19/1995	7/16/1995	2	5/19/1995	5/19/1995	-	(58)	x2
559	FED	7/28/1997	10/16/1989	1	7/28/1997	7/28/1997	-	2,842	x2
560	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2

Exhibit G

Index	Human Resources records			Pension Gold records			Data Comparison		
	Retirement Plan	Hire Date	Retirement Entry Date	Fund ID	Hire Date	Entry Date	Hire Date Difference	Entry Date Difference	Note
561	POL	7/6/1992	11/29/1992	2	7/6/1992	7/6/1992	-	(146)	x2
562	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
563	FED	9/16/1996	6/27/1999	1	9/16/1996	6/29/1999	-	2	x2
564	FIR	3/13/1998	6/13/1999	2	3/13/1998	3/13/1998	-	(457)	x2
565	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
566	FIR	3/13/1998	6/14/1998	2	3/13/1998	3/13/1998	-	(93)	x2
567	FIR	2/21/1995	4/16/1995	2	2/21/1995	2/21/1995	-	(54)	x2
568	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
569	POL	11/15/1998	5/2/1999	2	11/15/1998	11/15/1998	-	(168)	x2
570	FIR	10/21/1994	1/15/1995	2	10/21/1994	10/21/1994	-	(86)	x2
571	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
572	FIR	9/8/1997	12/14/1997	2	9/8/1997	9/8/1997	-	(97)	x2
573	POL	9/9/1996	2/23/1997	2	9/9/1996	9/9/1996	-	(167)	x2
574	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
575	POL	4/29/1991	9/22/1991	2	4/29/1991	9/29/1991	-	7	x2
576	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
577	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
578	FIR	10/21/1994	1/15/1995	2	10/21/1994	10/21/1994	-	(86)	x2
579	FIR	10/21/1994	1/15/1995	2	10/21/1994	10/21/1994	-	(86)	x2
580	POL	7/6/1992	11/29/1992	2	7/6/1992	7/6/1992	-	(146)	x2
581	POL	9/9/1996	2/23/1997	2	9/9/1996	9/9/1996	-	(167)	x2
582	POL	4/29/1991	9/22/1991	2	4/29/1991	9/29/1991	-	7	x2
583	FED	9/14/1987	8/15/1983	1	9/14/1987	9/14/1987	-	1,491	x2
584	FIR	3/13/1998	6/14/1998	2	3/13/1998	3/13/1998	-	(93)	x2
585	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2
586	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
587	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
588	FED	4/24/1985	3/16/2008	1	4/24/1985	4/24/1985	-	(8,362)	x2
589	POL	11/15/1998	5/2/1999	2	11/15/1998	11/15/1998	-	(168)	x2
590	FIR	4/6/1992	6/21/1992	2	4/6/1992	4/6/1992	-	(76)	x2
591	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
592	POL	5/3/1998	10/11/1998	2	5/3/1998	5/3/1998	-	(161)	x2
593	FIR	9/8/1998	12/11/1998	2	9/8/1998	9/8/1998	-	(94)	x2
594	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
595	POL	9/9/1996	2/23/1997	2	9/9/1996	9/9/1996	-	(167)	x2
596	FIR	9/8/1998	12/11/1998	2	9/8/1998	9/8/1998	-	(94)	x2
597	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
598	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
599	POL	4/7/1997	9/7/1997	2	4/7/1997	4/7/1997	-	(153)	x2
600	FIR	4/6/1992	6/21/1992	2	4/6/1992	4/6/1992	-	(76)	x2
601	FIR	5/6/1996	7/14/1996	2	5/6/1996	5/6/1996	-	(69)	x2
602	FIR	9/8/1997	12/14/1997	2	9/8/1997	9/8/1997	-	(97)	x2
603	FED	11/19/1984	6/30/1986	1	11/19/1984	5/14/1989	-	1,049	x2
604	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
605	FIR	3/13/1998	6/14/1998	2	3/13/1998	3/13/1998	-	(93)	x2
606	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
607	FIR	2/21/1995	4/16/1995	2	2/21/1995	2/21/1995	-	(54)	x2
608	FIR	2/21/1995	4/16/1995	2	2/21/1995	2/21/1995	-	(54)	x2
609	FED	6/24/1991	7/24/1977	1	6/24/1991	6/24/1991	-	5,083	x2
610	FIR	9/24/1993	12/12/1993	2	9/24/1993	9/24/1993	-	(79)	x2
611	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
612	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
613	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
614	FIR	3/31/1997	6/29/1997	2	3/31/1997	3/31/1997	-	(90)	x2
615	POL	4/7/1997	9/7/1997	2	4/7/1997	4/7/1997	-	(153)	x2
616	FIR	9/8/1998	12/11/1998	2	9/8/1998	9/8/1998	-	(94)	x2
617	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2

Exhibit G

Index	Human Resources records			Pension Gold records			Data Comparison		
	Retirement Plan	Hire Date	Retirement Entry Date	Fund ID	Hire Date	Entry Date	Hire Date Difference	Entry Date Difference	Note
618	FED	9/20/1998	7/30/2006	1	9/20/1998	9/20/1998	-	(2,870)	x2
619	FIR	4/6/1992	6/21/1992	2	4/6/1992	4/6/1992	-	(76)	x2
620	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
621	POL	10/3/1988	2/19/1989	2	10/3/1988	3/5/1989	-	14	x2
622	POL	9/9/1996	2/23/1997	2	9/9/1996	9/9/1996	-	(167)	x2
623	FIR	5/6/1996	7/14/1996	2	5/6/1996	5/6/1996	-	(69)	x2
624	POL	5/3/1998	10/11/1998	2	5/3/1998	5/3/1998	-	(161)	x2
625	FIR	3/25/1994	6/12/1994	2	3/25/1994	3/25/1994	-	(79)	x2
626	POL	11/15/1998	5/2/1999	2	11/15/1998	11/15/1998	-	(168)	x2
627	POL	11/15/1998	5/2/1999	2	11/15/1998	11/15/1998	-	(168)	x2
628	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2
629	POL	10/20/1997	4/5/1998	2	10/20/1997	10/20/1997	-	(167)	x2
630	POL	5/3/1998	10/11/1998	2	5/3/1998	5/3/1998	-	(161)	x2
631	POL	9/9/1996	2/23/1997	2	9/9/1996	9/9/1996	-	(167)	x2
632	POL	10/20/1997	4/5/1998	2	10/20/1997	10/20/1997	-	(167)	x2
633	FED	2/21/1999	3/18/2001	1	2/21/1999	7/9/2000	-	(252)	x2
634	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
635	FED	6/12/1980	4/6/1986	1	6/12/1980	6/12/1980	-	(2,124)	x2
636	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
637	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
638	FIR	3/13/1998	6/14/1998	2	3/13/1998	3/13/1998	-	(93)	x2
639	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
640	FED	3/19/1981	8/2/1981	1	3/19/1981	3/19/1981	-	(136)	x2
641	FIR	3/13/1998	6/14/1998	2	3/13/1998	3/13/1998	-	(93)	x2
642	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2
643	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
644	FIR	2/21/1995	4/16/1995	2	2/21/1995	2/21/1995	-	(54)	x2
645	POL	10/20/1997	4/5/1998	2	10/20/1997	10/20/1997	-	(167)	x2
646	FIR	9/8/1998	12/11/1998	2	9/8/1998	9/8/1998	-	(94)	x2
647	FED	8/8/1993	7/2/2006	1	8/8/1993	8/8/1993	-	(4,711)	x2
648	FIR	11/27/1995	1/28/1996	2	11/27/1995	11/27/1995	-	(62)	x2
649	FIR	10/21/1994	1/15/1995	2	10/21/1994	10/21/1994	-	(86)	x2
650	POL	5/3/1998	10/11/1998	2	5/3/1998	5/3/1998	-	(161)	x2
651	POL	4/29/1991	9/22/1991	2	4/29/1991	9/29/1991	-	7	x2
652	FIR	8/6/1979	8/5/1979	2	8/6/1979	8/6/1979	-	1	x2
653	FIR	3/13/1998	6/14/1998	2	3/13/1998	3/13/1998	-	(93)	x2
654	FIR	3/25/1994	6/12/1994	2	3/25/1994	3/25/1994	-	(79)	x2
655	FIR	3/31/1997	6/29/1997	2	3/31/1997	3/31/1997	-	(90)	x2
656	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
657	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
658	FIR	3/13/1998	6/14/1998	2	3/13/1998	3/13/1998	-	(93)	x2
659	POL	11/15/1998	5/2/1999	2	11/15/1998	11/15/1998	-	(168)	x2
660	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
661	FIR	3/13/1998	6/14/1998	2	3/13/1998	3/13/1998	-	(93)	x2
662	FIR	5/6/1996	7/14/1996	2	5/6/1996	5/6/1996	-	(69)	x2
663	FIR	4/6/1992	6/21/1992	2	4/6/1992	4/6/1992	-	(76)	x2
664	FED	3/29/1993	4/28/1991	1	3/29/1993	3/29/1993	-	701	x2
665	POL	9/9/1996	2/23/1997	2	9/9/1996	9/9/1996	-	(167)	x2
666	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
667	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
668	FIR	10/21/1994	1/15/1995	2	10/21/1994	10/21/1994	-	(86)	x2
669	FIR	3/31/1997	6/29/1997	2	3/31/1997	3/31/1997	-	(90)	x2
670	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
671	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2
672	POL	5/15/1988	10/2/1988	2	5/15/1988	5/15/1988	-	(140)	x2
673	FED	6/5/1995	5/7/1991	1	6/5/1995	6/5/1995	-	1,490	x2
674	FIR	4/6/1992	6/21/1992	2	4/6/1992	4/6/1992	-	(76)	x2

Exhibit G

Index	Human Resources records			Pension Gold records			Data Comparison		
	Retirement Plan	Hire Date	Retirement Entry Date	Fund ID	Hire Date	Entry Date	Hire Date Difference	Entry Date Difference	Note
675	FIR	3/25/1994	6/12/1994	2	3/25/1994	3/25/1994	-	(79)	x2
676	FED	12/21/1981	6/18/1983	1	12/21/1981	12/18/1983	-	183	x2
677	POL	8/19/1991	1/26/1992	2	8/19/1991	2/2/1992	-	7	x2
678	POL	10/20/1997	4/5/1998	2	10/20/1997	10/20/1997	-	(167)	x2
679	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
680	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
681	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
682	FIR	11/27/1995	1/28/1996	2	11/27/1995	11/27/1995	-	(62)	x2
683	FIR	5/6/1996	7/14/1996	2	5/6/1996	5/6/1996	-	(69)	x2
684	FIR	3/25/1994	6/12/1994	2	3/25/1994	3/25/1994	-	(79)	x2
685	FIR	9/8/1998	12/11/1998	2	9/8/1998	9/8/1998	-	(94)	x2
686	FIR	2/21/1995	4/16/1995	2	2/21/1995	2/21/1995	-	(54)	x2
687	FIR	9/8/1998	12/11/1998	2	9/8/1998	9/8/1998	-	(94)	x2
688	POL	9/9/1996	2/23/1997	2	9/9/1996	9/9/1996	-	(167)	x2
689	FIR	11/27/1995	1/28/1996	2	11/27/1995	11/27/1995	-	(62)	x2
690	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
691	POL	9/9/1996	2/23/1997	2	9/9/1996	9/9/1996	-	(167)	x2
692	POL	4/7/1997	9/7/1997	2	4/7/1997	9/7/1997	-	(153)	x2
693	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
694	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
695	FED	9/16/1991	4/25/1982	1	9/16/1991	9/16/1991	-	3,431	x2
696	POL	5/3/1998	10/11/1998	2	5/3/1998	5/3/1998	-	(161)	x2
697	FED	5/21/1984	7/28/1983	1	5/21/1984	5/21/1984	-	298	x2
698	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
699	FIR	3/25/1994	6/12/1994	2	3/25/1994	3/25/1994	-	(79)	x2
700	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
701	FIR	11/27/1995	1/28/1996	2	11/27/1995	11/27/1995	-	(62)	x2
702	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
703	FIR	3/25/1994	6/12/1994	2	3/25/1994	3/25/1994	-	(79)	x2
704	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
705	FIR	2/21/1995	4/16/1995	2	2/21/1995	2/21/1995	-	(54)	x2
706	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
707	POL	4/7/1997	9/7/1997	2	4/7/1997	4/7/1997	-	(153)	x2
708	FIR	3/25/1994	6/12/1994	2	3/25/1994	3/25/1994	-	(79)	x2
709	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
710	POL	10/20/1997	4/5/1998	2	10/20/1997	10/20/1997	-	(167)	x2
711	FIR	9/8/1997	12/14/1997	2	9/8/1997	9/8/1997	-	(97)	x2
712	FIR	3/13/1998	6/14/1998	2	3/13/1998	3/13/1998	-	(93)	x2
713	FED	5/23/1979	8/6/1989	1	5/23/1979	5/23/1979	-	(3,728)	x2
714	FED	3/23/1998	11/24/1985	1	3/23/1998	3/23/1998	-	4,502	x2
715	FIR	2/21/1995	4/16/1995	2	2/21/1995	2/21/1995	-	(54)	x2
716	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
717	FED	1/10/1999	9/30/2001	1	1/10/1999	1/10/1999	-	(994)	x2
718	POL	9/9/1996	2/23/1997	2	9/9/1996	9/9/1996	-	(167)	x2
719	FIR	11/27/1995	1/28/1996	2	11/27/1995	11/27/1995	-	(62)	x2
720	FED	10/3/1994	3/15/1978	1	10/3/1994	10/3/1994	-	6,046	x2
721	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
722	POL	5/6/2007	6/3/2007	2	5/6/2007	12/28/2008	-	574	x2
723	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
724	FED	5/5/1997	7/2/2006	1	5/5/1997	5/5/1997	-	(3,345)	x2
725	FED	7/12/1999	7/11/1999	1	7/12/1999	7/12/1999	-	1	x2
726	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
727	FIR	3/13/1998	6/14/1998	2	3/13/1998	3/13/1998	-	(93)	x2
728	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
729	POL	5/3/1998	10/11/1998	2	5/3/1998	5/3/1998	-	(161)	x2
730	FIR	5/6/1996	7/14/1996	2	5/6/1996	5/6/1996	-	(69)	x2
731	FIR	8/13/1990	7/14/1996	2	8/13/1990	8/13/1990	-	(2,162)	x2

Exhibit G

Index	Human Resources records			Pension Gold records			Data Comparison		
	Retirement Plan	Hire Date	Retirement Entry Date	Fund ID	Hire Date	Entry Date	Hire Date Difference	Entry Date Difference	Note
732	FIR	2/21/1995	7/16/1995	2	2/21/1995	2/21/1995	-	(145)	x2
733	POL	11/15/1998	5/2/1999	2	11/15/1998	11/15/1998	-	(168)	x2
734	FIR	9/8/1997	12/14/1997	2	9/8/1997	9/8/1997	-	(97)	x2
735	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2
736	FIR	3/13/1998	6/14/1998	2	3/13/1998	3/13/1998	-	(93)	x2
737	FIR	9/8/1997	12/14/1997	2	9/8/1997	9/8/1997	-	(97)	x2
738	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
739	POL	8/19/1991	1/26/1992	2	8/19/1991	2/2/1992	-	7	x2
740	POL	9/9/1996	2/23/1997	2	9/9/1996	9/9/1996	-	(167)	x2
741	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2
742	POL	11/15/1998	5/2/1999	2	11/15/1998	11/15/1998	-	(168)	x2
743	FIR	4/6/1981	1/12/1986	2	4/6/1981	4/6/1981	-	(1,742)	x2
744	POL	8/19/1991	1/26/1992	2	8/19/1991	2/2/1992	-	7	x2
745	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
746	FED	10/8/2000	7/3/2005	1	10/8/2000	10/8/2000	-	(1,729)	x2
747	FED	4/19/1998	9/10/1990	1	4/19/1998	4/19/1998	-	2,778	x2
748	POL	5/3/1998	10/11/1998	2	5/3/1998	5/3/1998	-	(161)	x2
749	FIR	11/27/1995	1/28/1996	2	11/27/1995	11/27/1995	-	(62)	x2
750	POL	5/3/1998	10/11/1998	2	5/3/1998	5/3/1998	-	(161)	x2
751	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
752	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
753	POL	4/7/1997	9/7/1997	2	4/7/1997	4/7/1997	-	(153)	x2
754	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2
755	POL	4/7/1997	9/7/1997	2	4/7/1997	4/7/1997	-	(153)	x2
756	FED	5/3/1998	11/15/1998	1	5/3/1998	5/3/1998	-	(196)	x2
757	FIR	9/8/1997	12/14/1997	2	9/8/1997	9/8/1997	-	(97)	x2
758	FED	2/2/1981	3/26/1981	1	2/2/1981	2/2/1981	-	(52)	x2
759	FIR	5/6/1996	7/14/1996	2	5/6/1996	5/6/1996	-	(69)	x2
760	FIR	9/8/1998	12/11/1998	2	9/8/1998	9/8/1998	-	(94)	x2
761	FIR	3/13/1998	6/14/1998	2	3/13/1998	3/13/1998	-	(93)	x2
762	FIR	5/19/1995	7/16/1995	2	5/19/1995	5/19/1995	-	(58)	x2
763	FIR	3/25/1994	6/12/1994	2	3/25/1994	3/25/1994	-	(79)	x2
764	POL	3/8/1993	7/2/2006	2	3/8/1993	3/8/1993	-	(4,864)	x2
765	FED	1/9/2000	5/9/2004	1	1/9/2000	1/9/2000	-	(1,582)	x2
766	FED	7/12/1999	7/11/1999	1	7/12/1999	7/12/1999	-	1	x2
767	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
768	POL	11/15/1998	5/2/1999	2	11/15/1998	11/15/1998	-	(168)	x2
769	FIR	2/21/1995	4/16/1995	2	2/21/1995	2/21/1995	-	(54)	x2
770	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
771	FIR	3/13/1998	6/14/1998	2	3/13/1998	3/13/1998	-	(93)	x2
772	FED	8/11/1997	5/13/2001	1	8/11/1997	8/11/1997	-	(1,371)	x2
773	POL	5/3/1998	10/11/1998	2	5/3/1998	5/3/1998	-	(161)	x2
774	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
775	FIR	3/31/1997	6/29/1997	2	3/31/1997	3/31/1997	-	(90)	x2
776	FED	7/7/1997	9/4/1997	1	7/7/1997	3/22/1998	-	199	x2
777	FIR	2/21/1995	4/16/1995	2	2/21/1995	2/21/1995	-	(54)	x2
778	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2
779	POL	8/15/1994	6/28/1987	2	8/15/1994	8/15/1994	-	2,605	x2
780	FIR	3/25/1994	6/12/1994	2	3/25/1994	3/25/1994	-	(79)	x2
781	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
782	POL	2/3/1992	6/28/1992	2	2/3/1992	2/3/1992	-	(146)	x2
783	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2
784	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
785	POL	4/29/1991	9/22/1991	2	4/29/1991	9/29/1991	-	7	x2
786	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
787	FED	3/26/1988	11/24/1991	1	3/26/1988	4/3/1988	-	(1,330)	x2
788	POL	9/9/1996	2/23/1997	2	9/9/1996	9/9/1996	-	(167)	x2

Exhibit G

Index	Human Resources records			Pension Gold records			Data Comparison		
	Retirement Plan	Hire Date	Retirement Entry Date	Fund ID	Hire Date	Entry Date	Hire Date Difference	Entry Date Difference	Note
789	POL	9/9/1996	2/23/1997	2	9/9/1996	9/9/1996	-	(167)	x2
790	POL	3/8/1993	8/1/1993	2	3/8/1993	3/8/1993	-	(146)	x2
791	POL	11/15/1998	5/2/1999	2	11/15/1998	11/15/1998	-	(168)	x2
792	POL	4/7/1997	9/7/1997	2	4/7/1997	4/7/1997	-	(153)	x2
793	FIR	9/8/1997	12/14/1997	2	9/8/1997	9/8/1997	-	(97)	x2
794	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
795	FED	2/29/1996	4/2/2000	1	2/29/1996	2/29/1996	-	(1,494)	x2
796	FED	2/11/2001	10/14/2001	1	2/11/2001	5/13/2001	-	(154)	x2
797	FED	2/14/1994	5/5/1994	1	2/14/1994	2/14/1994	-	(80)	x2
798	POL	11/15/1998	5/2/1999	2	11/15/1998	11/15/1998	-	(168)	x2
799	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2
800	FED	5/17/1998	5/17/1998	1	5/17/1998	6/3/2007	-	3,304	x2
801	POL	3/14/1994	8/7/1994	2	3/14/1994	3/14/1994	-	(146)	x2
802	FED	8/10/1992	2/1/1993	1	8/10/1992	8/10/1992	-	(175)	x2
803	POL	9/9/1996	2/23/1997	2	9/9/1996	9/9/1996	-	(167)	x2
804	FIR	2/13/1995	6/29/1997	2	2/13/1995	2/13/1995	-	(867)	x2
805	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
806	FED	7/11/1999	7/11/1999	1	7/11/1999	7/12/1999	-	1	x2
807	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
808	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
809	FED	4/26/1998	11/11/2001	1	4/26/1998	4/26/1998	-	(1,295)	x2
810	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
811	POL	5/3/1998	10/11/1998	2	5/3/1998	5/3/1998	-	(161)	x2
812	POL	11/15/1998	5/2/1999	2	11/15/1998	11/15/1998	-	(168)	x2
813	POL	9/19/1999	7/25/1999	2	9/19/1999	9/19/1999	-	56	x2
814	FIR	3/13/1998	6/14/1998	2	3/13/1998	3/13/1998	-	(93)	x2
815	POL	9/9/1996	2/23/1997	2	9/9/1996	9/9/1996	-	(167)	x2
816	FIR	3/13/1998	6/14/1998	2	3/13/1998	3/13/1998	-	(93)	x2
817	POL	5/3/1998	10/11/1998	2	5/3/1998	5/3/1998	-	(161)	x2
818	POL	4/7/1997	9/7/1997	2	4/7/1997	4/7/1997	-	(153)	x2
819	POL	4/24/1995	9/24/1995	2	4/24/1995	4/24/1995	-	(153)	x2
820	POL	3/11/1996	8/11/1996	2	3/11/1996	3/11/1996	-	(153)	x2
821	POL	9/25/1995	3/10/1996	2	9/25/1995	9/25/1995	-	(167)	x2
822	POL	9/9/1996	2/23/1997	2	9/9/1996	9/9/1996	-	(167)	x2
823	POL	7/3/2005	12/16/2005	2	12/18/2005	12/18/2005	168	2	x3
824	FED	10/1/1990	12/16/1985	1	12/19/1985	12/19/1985	(1,747)	3	x3
825	FED	5/8/2005	5/7/2006	1	2/20/1950	2/20/1950	(20,166)	(20,530)	x3
826	POL	1/1/2006	6/16/2006	2	6/18/2006	6/18/2006	168	2	x3
827	FED	5/23/1999	12/8/2002	1	3/1/1993	3/1/1993	(2,274)	(3,569)	x3
828	FED	10/1/2007	10/1/2007	1	10/7/2007	10/7/2007	6	6	x3
829	POL	7/3/2005	12/16/2005	2	12/18/2005	12/18/2005	168	2	x3
830	POL	7/3/2005	12/16/2005	2	12/18/2005	12/18/2005	168	2	x3
831	FED	12/14/1998	12/10/2000	1	5/23/1994	5/23/1994	(1,666)	(2,393)	x3
832	POL	11/15/1998	5/2/1999	2	10/20/1997	10/20/1997	(391)	(559)	x3
833	POL	1/1/2006	6/16/2006	2	6/18/2006	6/18/2006	168	2	x3
834	POL	7/3/2005	12/16/2005	2	12/18/2005	12/18/2005	168	2	x3
835	POL	7/3/2005	12/16/2005	2	12/18/2005	12/18/2005	168	2	x3
836	FED	8/27/2006	8/27/2006	1	9/10/2006	9/10/2006	14	14	x3
837	POL	7/1/1983	7/1/1983	2	11/3/1978	11/3/1978	(1,701)	(1,701)	x3
838	POL	1/1/2006	6/16/2006	2	6/18/2006	6/18/2006	168	2	x3
839	FED	8/27/2006	8/27/2006	1	9/19/1977	9/19/1977	(10,569)	(10,569)	x3
840	POL	1/1/2006	6/16/2006	2	6/18/2006	6/18/2006	168	2	x3
841	FED	5/16/1999	5/16/1999	1	5/17/1999	5/17/1999	1	1	x3
842	POL	1/1/2006	6/16/2006	2	6/18/2006	6/18/2006	168	2	x3
843	FED	7/2/2006	7/2/2006	1	12/14/1961	12/14/1961	(16,271)	(16,271)	x3
844	FED	7/30/1990	7/30/1990	1	9/1/1998	9/1/1998	2,955	2,955	x3
845	FED	1/9/2000	1/9/2000	1	5/9/1994	5/9/1994	(2,071)	(2,071)	x3

Exhibit G

Index	Human Resources records			Pension Gold records			Data Comparison		
	Retirement Plan	Hire Date	Retirement Entry Date	Fund ID	Hire Date	Entry Date	Hire Date Difference	Entry Date Difference	Note
846	POL	12/31/2006	6/15/2007	2	6/3/2007	6/3/2007	154	(12)	x3
847	FED	7/9/2006	11/18/2007	1	12/15/2007	12/15/2007	524	27	x3
848	POL	1/1/2006	6/16/2006	2	6/18/2006	6/18/2006	168	2	x3
849	FED	11/1/1998	1/8/1990	1	9/4/1990	9/4/1990	(2,980)	239	x3
850	FED	7/16/2006	7/16/2006	1	1/30/1978	1/30/1978	(10,394)	(10,394)	x3
851	POL	4/14/1985	4/14/1985	2	4/14/1984	4/14/1984	(365)	(365)	x3
852	POL	7/1/2007	12/14/2007	2	12/16/2007	12/16/2007	168	2	x3
853	POL	1/1/2006	6/16/2006	2	6/18/2006	6/18/2006	168	2	x3
854	POL	7/3/2005	12/16/2005	2	12/18/2005	12/18/2005	168	2	x3
855	FED	5/26/2002	2/18/1996	1	1/3/1989	1/3/1989	(4,891)	(2,602)	x3
856	POL	1/2/2005	12/16/2005	2	12/18/2005	12/18/2005	350	2	x3
857	POL	7/2/2006	7/2/2006	2	6/18/2006	6/18/2006	(14)	(14)	x3
858	FED	8/27/2006	8/27/2006	1	3/19/1977	3/19/1977	(10,753)	(10,753)	x3
859	FED	4/15/2001	1/13/2008	1	1/27/2008	1/27/2008	2,478	14	x3
860	POL	7/3/2005	12/16/2005	2	12/18/2005	12/18/2005	168	2	x3
861	POL	9/21/1986	6/28/1982	2	6/28/1982	9/21/1986	(1,546)	1,546	x3
862	POL	12/31/2006	6/15/2007	2	6/3/2007	6/3/2007	154	(12)	x3
863	POL	12/31/2006	6/15/2007	2	6/3/2007	6/3/2007	154	(12)	x3
864	FED	7/19/1998	9/2/2001	1	2/13/1989	5/28/1989	(3,443)	(4,480)	x3
865	FED	9/10/2006	1/8/2007	1	9/11/2006	9/11/2006	1	(119)	x3
866	POL	7/3/2005	12/16/2005	2	12/18/2005	12/18/2005	168	2	x3
867	POL	7/3/2005	12/16/2005	2	12/18/2005	12/18/2005	168	2	x3
868	POL	7/3/2005	12/16/2005	2	7/21/1974	7/21/1974	(11,305)	(11,471)	x3
869	POL	1/1/2006	6/16/2006	2	6/18/2006	6/18/2006	168	2	x3
870	FED	3/12/1990	7/1/1975	1	7/1/1975	3/12/1990	(5,368)	5,368	x3
871	POL	1/1/2006	6/16/2006	2	6/18/2006	6/18/2006	168	2	x3
872	POL	12/31/2006	6/15/2007	2	6/3/2007	6/3/2007	154	(12)	x3
873	POL	7/25/2000	12/16/2005	2	12/18/2005	12/18/2005	1,972	2	x3
874	FED	3/24/1997	4/2/2000	1	11/13/1979	7/20/1980	(6,341)	(7,196)	x3
875	POL	1/1/2006	6/16/2006	2	6/18/2006	6/18/2006	168	2	x3
876	FED	8/6/2006	7/30/2006	1	8/3/2006	8/3/2006	(3)	4	x3
877	FED	10/31/1999	3/17/2002	1	3/31/2002	3/31/2002	882	14	x3
878	FED	1/24/2000	1/24/2000	1	12/1/1989	12/1/1989	(3,706)	(3,706)	x3
879	POL	7/1/2007	12/14/2007	2	12/16/2007	12/16/2007	168	2	x3
880	FED	5/7/2006	7/16/2006	1	3/26/1979	3/26/1979	(9,904)	(9,974)	x3
881	POL	11/30/1997	1/3/1988	2	1/3/1988	11/30/1997	(3,619)	3,619	x3
882	POL	1/1/2006	6/16/2006	2	10/3/1980	10/3/1980	(9,221)	(9,387)	x3
883	FED	7/13/2008	7/13/2008	1	12/18/1995	12/18/1995	(4,591)	(4,591)	x3
884	POL	1/1/2006	6/16/2006	2	6/18/2006	6/18/2006	168	2	x3
885	POL	7/3/2005	12/16/2005	2	12/18/2005	12/18/2005	168	2	x3
886	FIR	4/23/2006	8/27/2006	2	8/27/2000	8/27/2000	(2,065)	(2,191)	x3
887	POL	1/1/2006	6/16/2006	2	6/18/2006	6/18/2006	168	2	x3
888	POL	12/31/2006	6/15/2007	2	6/3/2007	6/3/2007	154	(12)	x3
889	FED	2/25/2001	11/4/2007	1	12/15/2007	12/15/2007	2,484	41	x3
890	POL	12/31/2006	6/15/2007	2	6/3/2007	6/3/2007	154	(12)	x3
891	FED	12/3/2006	12/3/2006	1	12/17/2006	12/17/2006	14	14	x3
892	FED	7/8/2001	7/28/1993	1	4/23/1990	4/23/1990	(4,094)	(1,192)	x3
893	FED	2/12/1996	11/13/1988	1	7/21/1986	2/12/1996	(3,493)	2,647	x3
894	FED	2/20/2005	9/10/2006	1	9/24/2006	9/24/2006	581	14	x3
895	POL	1/1/2006	6/16/2006	2	6/18/2006	6/18/2006	168	2	x3
896	POL	7/1/2007	12/14/2007	2	12/16/2007	12/16/2007	168	2	x3
897	FED	8/31/2003	5/7/2006	1	1/21/1965	1/21/1965	(14,101)	(15,081)	x3
898	FED	2/25/2007	10/5/2008	1	12/17/1984	2/10/1985	(8,105)	(8,638)	x3
899	POL	1/1/2006	6/16/2006	2	6/18/2006	6/18/2006	168	2	x3
900	FED	7/30/2006	7/30/2006	1	8/13/2006	8/13/2006	14	14	x3
901	POL	7/3/2005	12/16/2005	2	12/18/2005	12/18/2005	168	2	x3
902	FED	6/12/2005	2/11/2007	1	3/25/2007	3/25/2007	651	42	x3

Exhibit G

Index	Human Resources records			Pension Gold records			Data Comparison		
	Retirement Plan	Hire Date	Retirement Entry Date	Fund ID	Hire Date	Entry Date	Hire Date Difference	Entry Date Difference	Note
903	POL	12/31/2006	6/15/2007	2	6/3/2007	6/3/2007	154	(12)	x3
904	POL	1/1/2006	6/16/2006	2	6/18/2006	6/18/2006	168	2	x3
905	POL	1/1/2006	6/16/2006	2	6/18/2006	6/18/2006	168	2	x3
906	POL	7/3/2005	12/16/2005	2	12/18/2005	12/18/2005	168	2	x3
907	POL	1/1/2006	6/16/2006	2	6/18/2006	6/18/2006	168	2	x3
908	FED	7/30/2006	7/30/2006	1	8/3/2006	8/3/2006	4	4	x3
909	POL	12/31/2006	6/15/2007	2	11/28/1981	11/28/1981	(9,164)	(9,330)	x3
910	FED	6/4/2006	7/30/2006	1	8/3/2006	8/3/2006	60	4	x3
911	POL	7/3/2005	12/16/2005	2	12/18/2005	12/18/2005	168	2	x3
912	FED	7/30/2006	7/30/2006	1	8/13/2006	8/13/2006	14	14	x3
913	POL	7/3/2005	12/16/2005	2	12/18/2005	12/18/2005	168	2	x3
914	POL	1/1/2006	6/16/2006	2	6/18/2006	6/18/2006	168	2	x3
915	POL	1/1/2006	6/16/2006	2	6/18/2006	6/18/2006	168	2	x3
916	POL	1/1/2006	6/16/2006	2	6/18/2006	6/18/2006	168	2	x3
917	POL	12/31/2006	6/15/2007	2	6/3/2007	6/3/2007	154	(12)	x3
918	FED	2/10/1997	2/10/1997	1	7/21/1997	7/21/1997	161	161	x3

Exhibit H

Procedure 4

Data: Active employees as of 1/10/2009 from Human Resources records, but excluded from active member listing from Pension Gold.

Notes:

x1 29 Federated retirement plan
 x2 2 Police & Fire retirement plan
 31

Human Resources records				
Index	Retirement Plan	Hire Date	Retirement Entry Date	Note
1	FED	10/15/1985	10/15/1985	x1
2	FED	7/27/1987	7/27/1987	x1
3	FED	4/17/1989	4/17/1989	x1
4	FED	7/1/1996	7/1/1996	x1
5	FED	11/28/1999	11/28/1999	x1
6	FED	5/20/1996	5/20/1996	x1
7	FED	3/5/2000	3/5/2000	x1
8	FED	10/7/2001	10/7/2001	x1
9	FED	3/11/2007	9/9/2007	x1
10	FED	11/1/1998	11/1/1998	x1
11	FED	12/1/1997	11/12/2000	x1
12	FED	4/29/2001	4/29/2001	x1
13	FED	11/4/1996	4/29/2001	x1
14	FED	3/26/2006	3/26/2006	x1
15	FED	9/5/1989	11/3/1996	x1
16	FED	10/24/1999	11/18/2007	x1
17	FED	5/5/2002	5/6/2007	x1
18	FED	8/6/2006	7/15/2007	x1
19	FED	11/4/1996	11/4/1996	x1
20	FED	10/30/1989	2/13/2005	x1
21	FED	8/2/1998	8/12/2007	x1
22	FED	9/26/1988	9/19/1999	x1
23	FED	4/1/1973	7/1/1975	x1
24	FED	11/25/2001	11/25/2001	x1
25	FED	7/8/1976	10/28/1979	x1
26	FED	10/22/2006	1/13/2008	x1
27	FED	4/6/1992	11/6/2005	x1
28	FED	9/23/2007	9/23/2007	x1
29	FED	1/13/2008	1/13/2008	x1
30	FIR	9/24/1993	12/12/1993	x2
31	POL	10/21/1996	10/21/1996	x2

Exhibit I

Procedure 4

Data: Active employees as of 1/10/2009 from Pension Gold records, but excluded from active employee listing from Human Resources records.

Notes:

x1 11 Federated retirement plan
 x2 9 Police & Fire retirement plan
 20

Pension Gold records				
Index	Fund ID	Hire Date	Entry Date	Note
1	1	1/5/1981	1/5/1981	x1
2	1	10/31/1988	7/8/1990	x1
3	1	4/8/2007	4/8/2007	x1
4	1	10/19/2008	10/19/2008	x1
5	1	7/16/1979	7/16/1979	x1
6	1	4/2/1979	4/2/1979	x1
7	1	1/2/2005	1/2/2005	x1
8	1	9/12/1994	9/12/1994	x1
9	1	2/7/2007	2/7/2007	x1
10	1	5/5/1997	5/5/1997	x1
11	1	9/19/2007	9/19/2007	x1
12	2	3/13/1967	3/13/1967	x2
13	2	2/23/1981	2/23/1981	x2
14	2	4/14/1985	4/14/1985	x2
15	2	5/26/1981	5/26/1981	x2
16	2	6/28/1982	6/28/1982	x2
17	2	7/20/1979	7/20/1979	x2
18	2	2/23/1981	2/23/1981	x2
19	2	10/25/1982	10/25/1982	x2
20	2	10/24/1980	10/24/1980	x2

Exhibit J

Procedure 6

Data: PeopleSoft - Pension Gold Transmittal Layout, showing mapping of select data fields between the two systems.

	Type	Len	From	To	VALUE		Description	PeopleSoft Table	PeopleSoft Field	Comments
Transmittal Header Record										
Batch Number			1	15			Spaces are not allowed in the 1st 15 characters.			
Fund ID	char	3	1	3	001	Y	Fund ID value (hard code) or from Fund List			
Employer ID	char	3	4	6	001	Y	Employer ID value (hard code) or from Employer List			
Fiscal Year	char	4	7	10	1998	Y	Fiscal Year the batch is applied.			
Batch Reporting Type	char	1	11	11	T	Y	Batch Reporting Method-Abbreviated version of the Batch Reporting Method Code Table Lookup (T-TRAN,M-MANU)			
Batch Pay Period Code	char	2	12	13	01	Y	01 - 24, 01 - 26, user-defined;01 is first pay period of FY.			
Batch Sequence Num	num	2	14	15	00	Y	Uniquely identifies batch; User Defined to ensure uniqueness			
Batch Create Date	date	8	16	23	19980120	Y	Date the Batch File was created by active payroll			
Batch Reporting Type	char	5	24	28	TRAN	Y	BATCH_REPORTING_METHOD Code Table Lookup			
Batch Pay Period Code	char	2	29	30	01	Y	01-24 or 01-26, User Defined, no lookup table			
Batch Frequency Type	char	5	31	35	BW	Y	FREQUENCY_TYPE Code Table Lookup			
Batch Pay Period Beg Date	date	8	36	43	19880101	Y	Beginning Date of the Pay Period			
Batch Pay Period End Date	date	8	44	51	19980115	Y	Ending Date of Pay Period			
Record Header										
Transmittal Record Type	char	3	52	54	REC	Y	(hardcoded)			
Transmittal Record Type	char	5	55	59	HEAD	Y	TRANSMITTAL_RECORD_TYPE Code Table Lookup - Must be 'HEAD'			
Batch Fund Name	char	30	60	89		Y	Federated Fund - Must be identical to Fund Name in Pgold			
Batch Employer Name	char	30	90	119		Y	City of San Jose			
Transmittal Record Layout										
Batch Number			1	15			Spaces are not allowed in the 1st 15 characters.			
Fund ID	char	3	1	3	001	Y	Fund ID value (hard code) or from Fund List	PS_RTRMNT_PLAN	BENEFIT_PLAN	User is prompted for BENEFIT_PLAN at runtime...program then converts to Fund ID. FED=001, POLFR=002
Employer ID	char	3	4	6	001	Y	Employer ID value (hard code) or from Employer List			
Fiscal Year	char	4	7	10	1998	Y	Fiscal Year the batch is applied.	PS_PAY_CAENDAR	CHECK_DT	Derived from CHECK_DT. Fiscal year was changed to calendar year per Teddi Uhrowczik's e-mail dated 04/28/99
Batch Reporting Type	char	1	11	11	T	Y	Batch Reporting Method-Abbreviated version of the Batch Reporting Method Code Table Lookup (T-TRAN,M-MANU)			Hardcoded 'A'
Batch Pay Period Code	char	2	12	13	01	Y	01 - 24, 01 - 26, user-defined;01 is first pay period of FY.	PS_PAY_CAENDAR	PAY_PERIOD	Set up HRMS > product related > payroll North America > Payroll Processing controls > pay calendar table
Batch Sequence Num	num	2	14	15	00	Y	Uniquely identifies batch; User Defined to ensure uniqueness			
Batch Create Date	date	8	16	23	19980120	Y	Date the Batch File was created by active payroll			
Batch Reporting Type	char	5	24	28	TRAN	Y	BATCH_REPORTING_METHOD Code Table Lookup			
Batch Pay Period Code	char	2	29	30	01	Y	01-24 or 01-26, User Defined, no lookup table			
Batch Frequency Type	char	5	31	35	BW	Y	FREQUENCY_TYPE Code Table Lookup			Hardcoded 'B'
Batch Pay Period Beg Date	date	8	36	43	19880101	Y	Beginning Date of the Pay Period	PS_PAY_CAENDAR	PAY_BEGIN_DT	Set up HRMS > product related > payroll North America > Payroll Processing controls > pay calendar table
Batch Pay Period End Date	date	8	44	51	19980115	Y	Ending Date of Pay Period	PS_PAY_CAENDAR	PAY_END_DT	Set up HRMS > product related > payroll North America > Payroll Processing controls > pay calendar table
Record Header										
Record Type	char	3	52	54	REC	Y	(hardcoded)			
Record Type	char	5	55	59	TRANS	Y	TRANSMITTAL_RECORD_TYPE Code Table Lookup - Must be 'TRANS'			Hardcoded 'TRANS'
Record Action Type	char	2	60	61	A	Y	A-Add			Hardcoded 'A'
Record Retro Flag	char	1	62	62		Y	Blank for No, 'Y' for Yes			Hardcoded Blank
Mbr SSN	char	15	63	77	123456789	Y	SSN of Member, QDRO, Survivor	PS_PERS_NID	NATIONAL_ID	Workforce Administration > Personal Information > Modify a person
Per Person Type	char	5	78	82	MEMBR	Y	PERSON_TYPE Code Table Lookup			Hardcoded 'MEMBR'
Per Person Type Eff Date	date	8	83	90	yyyymmdd		Eff Date for the Person Type (blank if no change)			Hardcoded Blank
Per Person Type Term Date	date	8	91	98	yyyymmdd		Term Date for the Person Type (blank if no change)	PS_JOB	EFFDT	Workforce Administration > Job Information > job data
Per Person Status Code	char	5	99	103	ACTIV		MEMBER_STATUS_CODE Code Table Lookup	PS_JOB	EMPL_STATUS	Derived from EMPL_STATUS. Program then converts to one of valid values: ACTIV, RETIR, TERM, DECE, DEFV, ONLEV
Per Name Prefix	char	5	104	108			Name Prefix Type Code Table Lookup			Hardcoded Blank
Per First Name	char	25	109	133		Y		PS_NAMES	NAME	Workforce Administration > Personal Information > Modify a person
Per Middle Name	char	25	134	158		Y		PS_NAMES	NAME	Workforce Administration > Personal Information > Modify a person
Per Last Name	char	25	159	183		Y	Name Suffix Type Code Table Lookup	PS_NAMES	NAME	Workforce Administration > Personal Information > Modify a person
Per Name Suffix	char	5	184	188			See Name Suffix Type Codes	PS_NAMES	NAME	Workforce Administration > Personal Information > Modify a person
Per Gender Code	char	5	189	193	M		Gender Code Table Lookup	PS_PERSONAL_DATA	SEX	Workforce Administration > Personal Information > Modify a person
Per Ethnicity Code	char	5	194	198	W		Ethnicity Code Table Lookup	PS_DIVERS_ETHNIC	ETHNIC_GRP_CD	Workforce Administration > Personal Information > Modify a person > regional tab
Per Marital Status Code	char	5	199	203	M		Marital Status Code Table Lookup	PS_PERSONAL_DATA	MAR_STATUS	Workforce Administration > Personal Information > Modify a person
Per Physical Disability Flag	char	1	204	204	F		True/False			Hardcoded Blank

Exhibit J

	Type	Len	From	To	VALUE		Description	PeopleSoft Table	PeopleSoft Field	Comments
Per Physical Disability Type	char	5	205	209			Disability Code Table Lookup			Hardcoded Blank
Mbr SSN Applied For	char	1	210	210			(N/Y/b) Only applies when Member does not have a valid SSN.			Hardcoded Blank
Mbr SSN Applied For Date	date	8	211	218			Date the SSN was applied for.			Hardcoded Blank
Mbr Entry Date	date	8	219	226	yyyymmdd	Y	Date Member entered the pension system.	PS_EMPLOYMENT	PROF_EXPERIENCE_DT	Dynamically built from 3 tables
Mbr Employment Date	date	8	227	234	yyyymmdd	Y	Date Member was hired by employer	PS_ORIG_HIR_PER_VW	ORIG_HIRE_DT	Workforce Administration > Job Information > job data > Employment tab
Mbr Separation Date	date	8	235	242			Date Member left the pension system-Used by San Jose to denote the employment separation date	PS_JOB	EFFDT	Workforce Administration > Job Information > job data
Mbr Adjusted Entry Date	date	8	243	250	yyyymmdd		Adjusted Pension Entry Date			Hardcoded Blank
Mbr Adjusted Employment Date	date	8	251	258	yyyymmdd		Adjusted Hire Date			Hardcoded Blank
Mbr QPSA Status	char	5	259	263			unknown			Hardcoded Blank
Mbr Reciprocity Flag	char	1	264	264	F		Has Member Claimed Reciprocity. True/False			
Plan ID	char	2	265	266	01	Y	Pgold Internal PlanID. 01, 02, etc	PS_RTRMNT_PLAN PS_JOBCODE_TBL	BENEFIT_PLAN CSJ_SWORN_FLAG	if (BENEFIT_PLAN = 'POL' and CSJ_SWORN_FLAG = 'P') let \$planID = '02' else if BENEFIT_PLAN = 'FIR' and CSJ_SWORN_FLAG = 'F') let \$planID = '03' else let \$planID = '01'
Mbr Contribution Basis Date	date	8	267	274	yyyymmdd		defaults to Adjusted Entry Date if blank, used during Add New Member.			Hardcoded zero
Embr Comp Time Balance	num	12	275	286	10000	BAL	Comp Time Hours Balance from Active Payroll as of the PPD end date. (10000 contains 4 decimal places and is equal to 1.0000 hour			
Filler	char	22	287	308			Future Use.			
Embr Sick Balance	num	12	309	320	7850000	BAL	Sick Hours Balance from Active Payroll as of the PPD end date. (7850000 contains 4 decimal places and is equal to 785.0000 hours)			
Embr Vacation Balance	num	12	321	332	240000	BAL	Vacation Hours Balance from Active Payroll as of the PPD end date. (240000 contains 4 decimal places and is equal to 24.0000 hours)			
Embr Holiday Balance	num	12	333	344	0	BAL	Holiday Hours Balance from Active Payroll as of the PPD end date. (0 would still have 4 decimal places implied and is equal to 0.0000 hours)			
Embr Plan Member Status	char	5	345	349	ACTIV		Plan Member Status Code Table Lookup	PS_JOB	EMPL_STATUS	Derived from EMPL_STATUS. Program then converts to one of valid values: ACTIV, RETIR, TERM, DECE, DEJV, ONLEV
Embr Plan Member Eff Date	date	8	350	357			Date the Member was effective in the Plan	PS_EMPLOYMENT	PROF_EXPERIENCE_DT	
Embr Status	char	5	358	362	ACTIV		Employed Member Status Code Table Lookup	PS_JOB	EMPL_STATUS	Derived from EMPL_STATUS. Program then converts to one of valid values: ACTIV, RETIR, TERM, DECE, DEJV, ONLEV
Embr Status Eff Date	date	8	363	370			Date the Member was effective with this employer			
Sal Record Type	char	5	371	375	CONTR	Y	SALARY_RECORD_TYPE Code Table Lookup			Hardcoded 'CONTR'
Sal Status Code	char	5	376	380	POST	Y	Salary Status Code Table Lookup			Hardcoded 'PEND'
Sal Status Eff Date	date	8	381	388	19901027	Y	Effective Date for Salary Status change	PS_PAY_CAENDAR	PAY_END_DT	Set up HRMS > product related > payroll North America > Payroll Processing controls > pay calendar table
Sal Pay Period Begin Date	date	8	389	396	19970701	Y	Beginning Date of Pay Period for this Salary Record	PS_PAY_CAENDAR	PAY_BEGIN_DT	Set up HRMS > product related > payroll North America > Payroll Processing controls > pay calendar table
Sal Pay Period End Date	date	8	397	404	19970715	Y	Ending Date of Pay Period for this Salary Record	PS_PAY_CAENDAR	PAY_END_DT	Set up HRMS > product related > payroll North America > Payroll Processing controls > pay calendar table
Sal Pay Period Number	char	2	405	406	01	Y	User Defined Pay Period Number 01-24 OR 01-26.			
Sal Payroll Process Date	date	8	407	414	19970720	Y	Date the Active Payroll executed			
Sal Reporting Period Type	char	5	415	419	TRAN	Y	BATCH_REPORTING_METHOD Code Table Lookup			
Sal Reporting Date	date	8	420	427		Y	Same as Batch Create Date			
Sal Reporting Status Date	date	8	428	435		Y	Same as Batch Create Date			
Sal Gross Salary Amt	num	11	436	446	110000	Y	All Pay for this pay period. Contains 2 decimals implied. 110000 indicates 1100.00	PS_PAY_CHECK	TOTAL_GROSS	payroll for North America > Payroll processing usa > Produce payroll > View pay check > Earnings
Sal Earnable Salary Amt	num	11	447	457	110000	Y	Pay amount if worked full time for this pay period. 2 decimals implied	PS_JOB	HOURLY_RT	Calculation HOURLY_RT * std_hours
Sal Pensionable Salary Amt	num	11	458	468	110000	Y	Pay amount for pay period that contributions are based on. 2 decimals implied.	PS_JOB PS_PAY_OTH_EARNS PS_PAY_SPCL_EARNS	HOURLY_RT_OTH_EARNS SPCL_EARNS	Calculation
Sal Work Indicator	char	1	469	469	H	Y	H = Hours, D = Days			Hardcoded 'H'
Sal Gross Units Worked	num	8	470	477	8500	Y	All units worked for this pay period. 2 decimals implied (8500 indicates 85.00 units)	PS_PAY_OTH_EARNS PS_PAY_SPCL_EARNS	OTH_HRS SPCL_HRS	Calculation
Sal Earnable Units Worked	num	8	478	485	8000	Y	Units worked if full time employee for this pay period. 2 decimals implied			Calculation
Sal Pensionable Units Worked	num	8	486	493	8000	Y	Units worked that service credit are based on. 2 decimals implied			Calculation (For 56 hr Fire EE's, deflator used. Deflator = 1.384615)
Contr Record Type	char	5	494	498	CONTR	Y	RecoRECORD_TYPE Code Table Lookup			Hardcoded 'CONTR'
Contr Status	char	5	499	503	POST	Y	Contribution Status Code Table Lookup			Hardcoded 'POSTD'
Contr Status Eff Date	date	8	504	511	19901027	Y	Effective Date for Contribution Status change	PS_PAY_CAENDAR	CHECK_DT	Set up HRMS > product related > payroll North America > Payroll Processing controls > pay calendar table
Contr Pay Period Begin Date	date	8	512	519	19980101	Y	Beginning Pay Period date for the following contributions	PS_PAY_CAENDAR	PAY_BEGIN_DT	Set up HRMS > product related > payroll North America > Payroll Processing controls > pay calendar table
Contr Pay Period End Date	date	8	520	527	19980115	Y	Ending Pay Period date for the following contributions	PS_PAY_CAENDAR	PAY_END_DT	Set up HRMS > product related > payroll North America > Payroll Processing controls > pay calendar table
Contr Reporting Method	char	5	528	532	TRANP	Y	CONTRIB_REPORTING_METHOD Code Table Lookup			Hardcoded 'TRANP'
Contr Reporting Date	date	8	533	540		Y	Same as Batch Create Date	PS_PAY_CAENDAR	CHECK_DT	
Contr Reference Number	char	10	541	550		Y	Optional			Hardcoded Blank

Exhibit J

	Type	Len	From	To	VALUE		Description	PeopleSoft Table	PeopleSoft Field	Comments
Contr Employee Owner	char	1	551	551	E	Y	Who owns the employee contributions? E-Employee;R-Employer			Hardcoded 'E'
Contr Employee Pre Tax Amt	num	11	552	562	7000	Y	Employee Portion of the contribution. 2 decimals implied	PS_PAY_DEDUCTION	DED_CUR DED_CLASS	DED_CLASS = 'B'
Contr Employee Post Tax Amt	num	11	563	573	0	Y	2 decimals implied			Hardcoded zero
Contr Employer Owner	char	1	574	574	R	Y	Who owns the employer contributions? E-Employee;R-Employer			Hardcoded 'R'
Contr Employer Pre Tax Amt	num	11	575	585	9000	Y	Employer Portion of the contribution. 2 decimals implied			Hardcoded zero
Contr Employer Post Tax Amt	num	11	586	596	0	Y	2 decimals implied	PS_PAY_DEDUCTION	DED_CUR DED_CLASS	DED_CLASS = 'P'
Contr Voluntary Owner	char	1	597	597	E	Y	Who owns the voluntary contributions? E-Employee;R-Employer			Hardcoded Blank
Contr Voluntary Pre Tax Amt	num	11	598	608	0	Y	Employee Voluntary portion. 2 decimals implied			Hardcoded zero
Contr Voluntary Post Tax Amt	num	11	609	619	0	Y	2 decimals implied			Hardcoded zero
Contr Contract Owner	char	1	620	620	E	Y	Who owns the Contract contributions? E-Employee;R-Employer			Hardcoded 'E'
Contr Contract Pre Tax Amt	num	11	621	631	0	Y	Service Credit Purchase Contract portion. 2 decimals implied			Hardcoded zero
Contr Contract Post Tax Amt	num	11	632	642	0	Y	2 decimals implied	PS_PAY_DEDUCTION	DED_CUR DEDCD	if DEDCD = 'RETMKP'
Job Employment Type	char	5	643	647	FT	EMP	Employment Type Code Table Lookup	PS_JOB	FULL_PART_TIME	Workforce Administration > Job Information > job data
Job Bargaining Unit	char	5	648	652	FED	EMP	User Defined; POLIC-Police;FIRE-Fire;FED-Federated	PS_JOB	UNION_CD	Workforce Administration > Job Information > job data > job labor tab
Job Department Code	char	5	653	657		EMP	User Defined			
Filler	char	5	658	662			(Not used)			
Job Division Code	char	5	663	667		EMP	User Defined;			
Filler	char	5	668	672			(Not used)			
Job Class Code	char	5	673	677		EMP	Position Code			Hardcoded Blank
Job Class Eff Date	date	8	678	685		EMP	Date the member changed job class code	PS_JOB	JOB_ENTRY_DT	Workforce Administration > Job Information > job data > job information tab
Job Title Code	char	5	686	690		EMP	Title w/in Position	PS_JOB	JOBCODE	Workforce Administration > Job Information > job data > job information tab
Job Title Eff Date	date	8	691	698		EMP	Date the member changed job title code			
Job Pay Grade	char	5	699	703		EMP	Pay step or grade indicator			
Job Pay Grade Amt	num	11	704	714		EMP	Current Salary amount, not just the	PS_JOB	FULL_PART_TIME HOURLY_RT	FULL_PART_TIME = 'F' let \$JobEmploymentType = 'FT' let #JobPayGradeAmt = (HOURLY_RT*2080/26) else let \$JobEmploymentType = 'PT' let #JobPayGradeAmt = HOURLY_RT
Job Pay Grade Eff Date	date	8	715	722		EMP	base pay grade amount.	PS_JOB	JOB_ENTRY_DT	Workforce Administration > Job Information > job data > job information tab
Job Pay Status	char	5	723	727	ACTIV	EMP	ACTIV-ACTIVE;INACT-Inactive	PS_JOB	EMPL_STATUS	ACTIV/INACT based on EMPL_STATUS.
Job Pay Status Eff Date	date	8	728	735	19960630	EMP	Effective Date of Pay Status	PS_ORIG_HIR_PER_VW	ORIG_HIRE_DT	Dynamically built from tables
Birth Date	date	8	736	743	19550501	Y		PS_PERSONAL_DATA	BIRTHDATE	Workforce Administration > Personal Information > Modify a person
Birth Place	char	50	744	793			Free Form:Optional field			
Birth County	char	20	794	813			Free Form:Optional field			
Birth Certificate Filed Flag	char	1	814	814	T		True/False			
Death Date	date	8	815	822				PS_PERSONAL_DATA	DT_OF_DEATH	Workforce Administration > Personal Information > Modify a person
Death Type	char	5	823	827	DTY		Death Type Code Table Lookup			Hardcoded Blank
Death Certificate Filed Flag	char	1	828	828	T		True/False			
Death SEA Flag	char	2	829	830	F		True/False			
Death Reporting By	char	30	831	860						
Death Relationship	char	5	861	865	WIFE		Relationship Code Table Lookup			
Death Reported Date	date	8	866	873						
Death Cause Code	char	5	874	878	ACCID		Death Cause Code Table Lookup			
Addr Eff Date	date	8	879	886		ADD	Effective Date of Address Info. (indicates incoming change)			
Addr Type Code	char	5	887	891	HOME	ADD	Address Type Code Table Lookup			
Addr Line 1	char	30	892	921		ADD	Address Line			
Addr Line 2	char	30	922	951		ADD				
Addr Line 3	char	30	952	981		ADD				
Addr City	char	30	982	1011	San Jose	ADD				
Addr State Code	char	5	1012	1016	CA	ADD	State Code Table Lookup			
Addr Zip Code	char	9	1017	1025	95014	ADD				
Addr E-mail Address	char	50	1026	1075	dk@Irs		User defined or valid email address			
Addr MailStop Description	char	10	1076	1085	c10		User defined			
Addr Country Code	char	5	1086	1090		ADD	See Country codes			
Addr County Description	char	20	1091	1110	San Jose	ADD				
Phn Eff Date	date	8	1111	1118		PHN	Effective Date of Phone Info. (indicates incoming change)			
Phn Type Code	char	5	1119	1123	HOME	PHN	See Phone Type codes			
Phn Country Code	char	5	1124	1128		PHN	See Country codes			
Phn Area Code	char	3	1129	1131	408	PHN				
Phn Number	char	15	1132	1146	2775137	PHN				
Phn Extension Number	char	5	1147	1151		PHN				
Transmittal Trailer Record										
Batch Number			1	15			Spaces are not allowed in the 1st 15 characters.			
Fund ID	char	3	1	3	001	Y	FALSE			
Employer ID	char	3	4	6	001	Y	Employer ID value (hard code) or from Employer List			
Fiscal Year	char	4	7	10	1998	Y	Fiscal Year the batch is applied.			
Batch Reporting Type	char	1	11	11	T	Y	Batch Reporting Method-Abbreviated version of the Batch Reporting Method Code Table Lookup (T-TRAN,M-MANU)			
Batch Pay Period Code	char	2	12	13	01	Y	01 - 24, 01 - 26, user-defined;01 is first pay period of FY.			
Batch Sequence Num	num	2	14	15	00	Y	Uniquely identifies batch; User Defined to ensure uniqueness			

Exhibit J

	Type	Len	From	To	VALUE		Description	PeopleSoft Table	PeopleSoft Field	Comments
Batch Create Date	date	8	16	23	19980120	Y	Date the Batch File was created by active payroll			
Batch Reporting Type	char	5	24	28	TRAN	Y	BATCH_REPORTING_METHOD Code Table Lookup			
Batch Pay Period Code	char	2	29	30	01	Y	01-24 or 01-26, User Defined, no lookup table			
Batch Frequency Type	char	5	31	35	BW	Y	FREQUENCY_TYPE Code Table Lookup			
Batch Pay Period Beg Date	date	8	36	43	19880101	Y	Beginning Date of the Pay Period			
Batch Pay Period End Date	date	8	44	51	19980115	Y	Ending Date of Pay Period			
Record Header	char	3	52	54	REC	Y	(hardcoded)			
Transmittal Record Type	char	5	55	59	TRAIL	Y	TRANSMITTAL_RECORD_TYPE Code Table Lookup - Must be 'TRAIL'			
Batch Fund Name	char	30	60	89		0 Y	Federated Fund - Must be identical to Fund Name in Pgold			
Batch Employer Name	char	30	90	119		0 Y	City of San Jose			
Tot Record Count	num	11	120	130		Y	Total records, does NOT include Header, Trailer			
Tot Employee Contribution Am	num	11	131	141		Y	All Employee Pre/Post Contributions			
Tot Employer Contribution Am	num	11	142	152		Y	All Employer Pre/Post Contributions			
Tot Voluntary Contribution Am	num	11	153	163		Y	All Employee Voluntary Contributions			
Tot Contract Payment Amt	num	11	164	174		Y	All Employee Service Purchase Contract Payments			
Tot Receivable Amt	num	11	175	185		Y	Total amount owed by the Employer that is due to the Pension Fund			

Exhibit K

Procedure 9

Data: Retroactive pay testing for Fire members.

Note: Pension Gold records do not show employee and employer contributions for the selected sample.

Finance Department records - PeopleSoft							PeopleSoft System Paycheck Data			Pension Gold records	
Index	PPE	Retirement Plan	EARN CODE			Retro Rate 1	PPE	Employee Retirement Contribution	Employer Retirement Contribution	Employee Retirement Contribution	Employer Retirement Contribution
			RTO	RTN	RTR						
1	12/1/2007	Fire	\$ -	\$ -	\$ 332.80	7.29%	12/2/2006	\$ 85.65	\$ 85.65	\$ -	\$ -
							12/16/2006	\$ 85.65	\$ 85.65	\$ -	\$ -
										\$ -	\$ -

Legend:

- RTO Retroactive Pay / Overtime
- RTN Retroactive Pay / Non-pensionable
- RTR Retroactive Pay / Pensionable

Exhibit L

Procedure 9

Data: Retroactive pay testing for Police members.

Note: We are unable to perform procedures due to lack of documentation.

Finance Department records - PeopleSoft						
Index	PPE	Retirement Plan	EARN CODE			Retro Rate 1
			RTO	RTN	RTR	
1	11/17/2007	Police	\$ 351.91	\$ -	\$ 103.32	7.29%
2	11/17/2007	Police	\$ 46.76	\$ -	\$ 103.32	7.29%
3	11/17/2007	Police	\$ 167.35	\$ -	\$ 103.32	7.29%
4	11/17/2007	Police	\$ 370.98	\$ -	\$ 118.01	7.29%
5	11/17/2007	Police	\$ 187.04	\$ -	\$ 103.32	7.29%
6	11/17/2007	Police	\$ 93.55	\$ -	\$ 103.32	7.29%
7	11/17/2007	Police	\$ 68.36	\$ -	\$ 119.63	7.29%
8	12/1/2007	Police	\$ 38.13	\$ -	\$ 64.71	7.29%
9	11/17/2007	Police	\$ 91.07	\$ -	\$ 103.32	7.29%
10	11/17/2007	Police	\$ 88.62	\$ -	\$ 103.32	7.29%
11	11/17/2007	Police	\$ 41.81	\$ -	\$ 103.32	7.29%
12	11/17/2007	Police	\$ 152.58	\$ -	\$ 99.63	7.29%
13	11/17/2007	Police	\$ 73.87	\$ -	\$ 103.32	7.29%
14	11/17/2007	Police	\$ 231.36	\$ -	\$ 103.32	7.29%
15	11/17/2007	Police	\$ 9.84	\$ -	\$ 103.32	7.29%
16	11/17/2007	Police	\$ 45.59	\$ -	\$ 119.63	7.29%
17	11/17/2007	Police	\$ 78.74	\$ -	\$ 103.32	7.29%
18	11/17/2007	Police	\$ 29.54	\$ -	\$ 103.32	7.29%
19	11/17/2007	Police	\$ 29.54	\$ -	\$ 103.32	7.29%
20	11/17/2007	Police	\$ 258.39	\$ -	\$ 103.32	7.29%
21	11/17/2007	Police	\$ 92.40	\$ -	\$ 138.53	7.29%
22	11/17/2007	Police	\$ 236.25	\$ -	\$ 103.32	7.29%

Legend:

- RTO Retroactive Pay / Overtime
- RTN Retroactive Pay / Non-pensionable
- RTR Retroactive Pay / Pensionable

Exhibit M

Procedure 10b

Data: Hours recorded in PeopleSoft did not agree to hours reported in original timecards and/or Microfiche records. Discrepancies were related to overtime hours.

Variances between PeopleSoft and timecards				
Index	No. of Pay Periods	Overtime Hours		
		Over	Under	Net
1	24	420.50	(30.00)	390.50
2	13	296.00	-	296.00
3	2	48.00	-	48.00
4	6	76.00	-	76.00
5	-	-	-	-
6	3	32.50	(2.50)	30.00
7	15	225.00	-	225.00
8	2	47.00	-	47.00
9	-	-	-	-
10	-	-	-	-
Total	65	1,145.00	(32.50)	1,112.50

Data: We were unable to verify hours for pay periods ended 12/6/2003 and onward due to lack of documentation.

Unverified Hours		
Index	No. of Pay Periods	Total Hours
1	66	10,848.00
2	68	10,637.00
3	-	0.00
4	-	0.00
5	40	4,699.00
6	60	7,108.00
7	60	9,473.50
8	85	10,852.00
9	5	561.00
10	36	4,205.50
Total	420	58,384.00

Data: Recalculated gross pay did not agree to amount recorded in PeopleSoft.

Variances between PeopleSoft and Recalculated Gross Pay				
Index	No. of Pay Periods	Gross Pay		
		Over	Under	Net
1	2	\$ 813.71	\$ -	\$ 813.71
2	2	\$ 0.03	\$ (0.20)	\$ (0.17)
3	-	\$ -	\$ -	\$ -
4	1	\$ -	\$ (0.10)	\$ (0.10)
5	4	\$ 1.18	\$ -	\$ 1.18
6	3	\$ 0.10	\$ (0.80)	\$ (0.70)
7	3	\$ 20.71	\$ -	\$ 20.71
8	4	\$ -	\$ (0.41)	\$ (0.41)
9	-	\$ -	\$ -	\$ -
10	-	\$ -	\$ -	\$ -
Total	19	\$ 835.73	\$ (1.51)	\$ 834.22

Exhibit M

Procedure 10b

Data: Recalculated employee pensionable (RTE) earnings did not agree to amounts in PeopleSoft.

Variances between PeopleSoft and Recalculated Pensionable Earnings				
Index	No. of Pay Periods	Pensionable Earnings		
		Over	Under	Net
1	5	\$ -	\$ (1,845.20)	\$ (1,845.20)
2	-	\$ -	\$ -	\$ -
3	-	\$ -	\$ -	\$ -
4	5	\$ -	\$ (723.59)	\$ (723.59)
5	4	\$ 1.12	\$ -	\$ 1.12
6	-	\$ -	\$ -	\$ -
7	4	\$ 0.10	\$ (618.31)	\$ (618.21)
8	1	\$ 0.06	\$ -	\$ 0.06
9	-	\$ -	\$ -	\$ -
10	-	\$ -	\$ -	\$ -
Total	19	\$ 1.28	\$ (3,187.10)	\$ (3,185.82)

Data: Recalculated employee and employer contributions using the recalculated pensionable earnings did not agree to PeopleSoft records.

Variances between PeopleSoft and Recalculated Employee and Employer Contributions							
Index	No. of Pay Periods	Recalculated Employee Contribution			Recalculated Employer Contribution		
		Over	Under	Net	Over	Under	Net
1	#VALUE!	\$ -	\$ (398.09)	\$ (398.09)	\$ -	\$ (793.91)	\$ (793.91)
2	#VALUE!	\$ -	\$ (1.28)	\$ (1.28)	\$ -	\$ (30.80)	\$ (30.80)
3	#VALUE!	\$ -	\$ (96.57)	\$ (96.57)	\$ -	\$ (182.05)	\$ (182.05)
4	#VALUE!	\$ -	\$ (103.70)	\$ (103.70)	\$ -	\$ (189.53)	\$ (189.53)
5	#VALUE!	\$ 20.00	\$ -	\$ 20.00	\$ 44.13	\$ (0.82)	\$ 43.31
6	#VALUE!	\$ -	\$ (165.95)	\$ (165.95)	\$ -	\$ (316.93)	\$ (316.93)
7	#VALUE!	\$ -	\$ (241.74)	\$ (241.74)	\$ 110.69	\$ (471.34)	\$ (360.65)
8	#VALUE!	\$ -	\$ (1.22)	\$ (1.22)	\$ -	\$ (38.73)	\$ (38.73)
9	#VALUE!	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	#VALUE!	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	#VALUE!	\$ 20.00	\$ (1,008.55)	\$ (988.55)	\$ 154.82	\$ (2,024.11)	\$ (1,869.29)

Exhibit M

Procedure 10b

Data: Discrepancies in pensionable pay were noted between PeopleSoft and Pension Gold.

Variances between PeopleSoft and Pension Gold Pensionable Earnings				
Index	No. of Pay Periods	Pensionable Earnings		
		Over	Under	Net
1	10	\$ 509.24	\$ (1,845.20)	\$ (1,335.96)
2	1	\$ 2,116.11	\$ -	\$ 2,116.11
3	1	\$ 21.86	\$ -	\$ 21.86
4	1	\$ 383.18	\$ -	\$ 383.18
5	-	\$ -	\$ -	\$ -
6	10	\$ 401.10	\$ (0.10)	\$ 401.00
7	12	\$ 426.74	\$ (627.91)	\$ (201.17)
8	1	\$ 0.06	\$ -	\$ 0.06
9	-	\$ -	\$ -	\$ -
10	-	\$ -	\$ -	\$ -
Total	36	\$ 3,858.29	\$ (2,473.21)	\$ 1,385.08

Data: Actual employee and employer contributions differ between PeopleSoft and Pension Gold records.

Variances between PeopleSoft and Pension Gold Employee and Employer Contributions							
Index	No. of Pay Periods	Employee Contribution			Employer Contribution		
		Over	Under	Net	Over	Under	Net
1	1	\$ -	\$ -	\$ -	\$ 2.53	\$ -	\$ 2.53
2	2	\$ 216.91	\$ -	\$ 216.91	\$ 302.91	\$ -	\$ 302.91
3	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	1	\$ -	\$ -	\$ -	\$ 7.82	\$ -	\$ 7.82
6	1	\$ -	\$ (0.10)	\$ (0.10)	\$ -	\$ -	\$ -
7	1	\$ -	\$ (0.93)	\$ (0.93)	\$ -	\$ (1.28)	\$ (1.28)
8	2	\$ -	\$ -	\$ -	\$ 1.99	\$ (0.30)	\$ 1.69
9	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1	\$ -	\$ -	\$ -	\$ 2.91	\$ -	\$ 2.91
Total	9	\$ 216.91	\$ (1.03)	\$ 215.88	\$ 318.16	\$ (1.58)	\$ 316.58

Data: Employee and employer contributions for pay periods ended 6/13/1998 and prior could not be verified because information for all those pay periods are recorded as lump sum amounts in Pension Gold in the pay period ended 6/13/1998.

Unverified Employee and Employer Contributions for Pay Periods Ended June 13, 1998 and Prior							
Index	No. of Pay Periods	Employee Contribution			Employer Contribution		
		Over	Under	Net	Over	Under	Net
1	10	\$ 2,018.80	\$ -	\$ 2,018.80	\$ 4,085.25	\$ -	\$ 4,085.25
2	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	10	\$ 2,585.83	\$ -	\$ 2,585.83	\$ 5,131.06	\$ -	\$ 5,131.06
4	8	\$ 2,375.09	\$ -	\$ 2,375.09	\$ 4,682.96	\$ -	\$ 4,682.96
5	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	12	\$ 2,787.55	\$ -	\$ 2,787.55	\$ 5,674.50	\$ -	\$ 5,674.50
7	12	\$ 3,081.68	\$ -	\$ 3,081.68	\$ 6,407.81	\$ -	\$ 6,407.81
8	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	52	\$ 12,848.95	\$ -	\$ 12,848.95	\$ 25,981.58	\$ -	\$ 25,981.58

Procedure 10c

Data: Recalculated pensionable (FLR) FLSA earning did not agree to the FLSA Correction Master Listing.

Variances between FLSA Correction Master Listing and Recalculated Pensionable FLSA Earning					
Index	Total Transaction Count	Pensionable FLSA earning			
		Count	Over	Under	Net
1	80	8	\$ 225.93	\$ (166.62)	\$ 59.31
2	57	-	\$ -	\$ -	\$ -
3	15	2	\$ 36.49	\$ (5.49)	\$ 31.00
4	28	1	\$ -	\$ (54.75)	\$ (54.75)
5	20	-	\$ -	\$ -	\$ -
6	70	4	\$ -	\$ (28.34)	\$ (28.34)
7	83	5	\$ 4.09	\$ (22.88)	\$ (18.79)
8	55	-	\$ -	\$ -	\$ -
9	3	-	\$ -	\$ -	\$ -
10	18	-	\$ -	\$ -	\$ -
Total	429	20	\$ 266.51	\$ (278.08)	\$ (11.57)

Data: Recalculated non-pensionable (FLS) FLSA earning did not agree to the FLSA Correction Master Listing.

Variances between FLSA Correction Master Listing and Recalculated Non-Pensionable FLSA Earning					
Index	Total Transaction Count	Non-pensionable FLSA earning			
		Count	Over	Under	Net
1	80	8	\$ 163.18	\$ (230.24)	\$ (67.06)
2	57	-	\$ -	\$ -	\$ -
3	15	2	\$ 5.49	\$ (36.49)	\$ (31.00)
4	28	1	\$ 54.75	\$ -	\$ 54.75
5	20	-	\$ -	\$ -	\$ -
6	70	4	\$ 28.34	\$ -	\$ 28.34
7	83	6	\$ 22.88	\$ (4.09)	\$ 18.79
8	55	-	\$ -	\$ -	\$ -
9	3	-	\$ -	\$ -	\$ -
10	18	-	\$ -	\$ -	\$ -
Total	429	21	\$ 274.64	\$ (270.82)	\$ 3.82

Note: In the above summaries, the recalculated amounts were used as the reference point. A variance that is “over” means the amount in the FLSA Corrections Master Listing is higher than the recalculated amount. A variance that is “under” means the original amount is lower than the recalculated amount.

Exhibit O

Procedure 10c

Data: Recalculated employee and employer retirement deductions did not agree to the FLSA Correction Master Listing.

Employee Retirement Deduction

Index	Total Transaction Count	Employee Retirement Deduction			
		Count	Over	Under	Net
1	80	8	\$ 7.67	\$ (30.40)	\$ (22.73)
2	57	-	\$ -	\$ -	\$ -
3	15	2	\$ 0.56	\$ (3.54)	\$ (2.98)
4	28	1	\$ 5.31	\$ -	\$ 5.31
5	20	-	\$ -	\$ -	\$ -
6	70	4	\$ 2.74	\$ -	\$ 2.74
7	83	5	\$ 2.24	\$ (0.42)	\$ 1.82
8	55	-	\$ -	\$ -	\$ -
9	3	-	\$ -	\$ -	\$ -
10	18	-	\$ -	\$ -	\$ -
Total	429	20	\$ 18.52	\$ (34.36)	\$ (15.83)

Employer Retirement Deduction

Index	Total Transaction Count	Employer Retirement Deduction			
		Count	Over	Under	Net
1	80	8	\$ 13.96	\$ (59.35)	\$ (45.39)
2	57	-	\$ -	\$ -	\$ -
3	15	2	\$ 1.09	\$ (6.31)	\$ (5.22)
4	28	1	\$ 9.46	\$ -	\$ 9.46
5	20	-	\$ -	\$ -	\$ -
6	70	4	\$ 5.69	\$ -	\$ 5.69
7	83	5	\$ 4.53	\$ (0.81)	\$ 3.72
8	55	-	\$ -	\$ -	\$ -
9	3	-	\$ -	\$ -	\$ -
10	18	-	\$ -	\$ -	\$ -
Total	429	20	\$ 34.73	\$ (66.47)	\$ (31.74)

Exhibit P

Procedure 10c

Data: The tables below compare variances relating to pay periods ended on or before 7/10/1999 to total variances noted.

Testing Results									
Index	Total Transaction Count	Pensionable (FLR) FLSA earning		Non-pensionable (FLS) FLSA earning		Employee Retirement Deduction		Employer Retirement Deduction	
		Count	Net Amount	Count	Net Amount	Count	Net Amount	Count	Net Amount
1	80	8	\$ 59.31	8	\$ (67.06)	8	\$ (22.73)	8	\$ (45.39)
2	57	-	\$ -	-	\$ -	-	\$ -	-	\$ -
3	15	2	\$ 31.00	2	\$ (31.00)	2	\$ (2.98)	2	\$ (5.22)
4	28	1	\$ (54.75)	1	\$ 54.75	1	\$ 5.31	1	\$ 9.46
5	20	-	\$ -	-	\$ -	-	\$ -	-	\$ -
6	70	4	\$ (28.34)	4	\$ 28.34	4	\$ 2.74	4	\$ 5.69
7	83	5	\$ (18.79)	6	\$ 18.79	5	\$ 1.82	5	\$ 3.72
8	55	-	\$ -	-	\$ -	-	\$ -	-	\$ -
9	3	-	\$ -	-	\$ -	-	\$ -	-	\$ -
10	18	-	\$ -	-	\$ -	-	\$ -	-	\$ -
Total	429	20	\$ (11.57)	21	\$ 3.82	20	\$ (15.83)	20	\$ (31.74)

Pay Periods Ended On or Before 7/10/1999									
Index	Total Transaction Count	Pensionable (FLR) FLSA earning		Non-pensionable (FLS) FLSA earning		Employee Retirement Deduction		Employer Retirement Deduction	
		Count	Net Amount	Count	Net Amount	Count	Net Amount	Count	Net Amount
1	14	5	\$ 152.98	5	(153)	5	\$ (14.34)	5	\$ (31.84)
2	-	-	\$ -	-	-	-	\$ -	-	\$ -
3	11	2	\$ 31.00	2	(31)	2	\$ (2.98)	2	\$ (5.22)
4	13	1	\$ (54.75)	1	55	1	\$ 5.31	1	\$ 9.46
5	-	-	\$ -	-	-	-	\$ -	-	\$ -
6	15	4	\$ (28.34)	4	28	4	\$ 2.74	4	\$ 5.69
7	15	5	\$ (18.79)	5	19	5	\$ 1.82	5	\$ 3.72
8	-	-	\$ -	-	-	-	\$ -	-	\$ -
9	-	-	\$ -	-	-	-	\$ -	-	\$ -
10	-	-	\$ -	-	-	-	\$ -	-	\$ -
Total	68	17	\$ 82.10	17	\$ (82.10)	17	\$ (7.44)	17	\$ (18.19)

