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Ms. Amy Pechacek, Interim Director of Retirement Plan Services
and Director of Risk Management
Milwaukee County
901 North Ninth Street
Room 302
Milwaukee, WI 53233

Dear Ms. Pechacek:

In connection with the Agreed-Upon Procedures Engagement Letter signed on March 28, 2017, Phase 2 Procedures were under consideration by management and to be defined concurrent with Phase 1.

Please consider this document as an addendum to our original engagement letter noted above and consider this addendum subject to all terms and conditions as detailed in that letter as signed on March 28, 2017.

Based on Phase 1 results, we will perform the following procedures, as instructed, related to corrections of mortality table factors used in certain identified benefit payment calculations.

1. Validate the option selected by a member on the Application for Retirement form agrees to the Vi-Tech system (V3).
2. Document a member's first full month of payment per the V3 system.
3. Document a member's calculation spreadsheet for the maximum and base benefits in addition to the mortality factor used in the calculation.

We appreciate the opportunity to be of service to you. If there are any questions, please call Wayne Morgan at 414-777-5400.

Sincerely,

BAKER TILLY VIRCHOW KRAUSE, LLP

A handwritten signature in black ink that reads "Wayne T. Morgan". The signature is fluid and cursive, with a long horizontal stroke at the end.