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December 20, 2017

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DELIVERED BY COURIER
AND SENT BY FACSIMILE

Mr. Paul Hogan
Internal Revenue Service TE/GE
915 Second Avenue
Mail Stop 510
Seattle, WA 98174

[FAX: 855-240-1585]

Dear Mr. Hogan:

Re: Employees' Retirement System of the
County of Milwaukee ("ERS")
EIN: 39-6005720 PN: 001

As you know, ERS filed a Voluntary Correction Program submission supplement with the IRS on April 22, 2014. This submission was updated on June 22, 2017 and September 14, 2017.

Enclosed for your review is an updated VCP submission that includes all the errors known to the Pension Board. The redlining in the submission shows what has been changed and added since the September submission.

Also enclosed is a sample calculation sheet that ERS proposes to use to calculate all of the corrective distributions.

Please let me know if you have questions or if you need any additional information.

Yours very truly,

REINHART BOERNER VAN DEUREN s.c.

BY

Steven D. Huff

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Mr. Paul Hogan
December 20, 2017
Page 2

cc: Amy Pechacek, Interim Director - Retirement Plan Services
Norb Gedemer, Pension Board Chairperson
Laurie Braun, Pension Board Vice Chairperson
Michael Harper, Pension Board Audit Committee Chairperson
Margaret Daun, Corporation Counsel
James Carroll, Assistant Corporation Counsel