

**Amendment to April 21, 2008 Letter of Understanding between ACE and
WVMCCD re Retirement Incentives (Article 15)**

By this Amendment the parties do not intend to modify the April 21, 2008 LOU (“LOU”) as it applies to members who have previously elected to retire under its terms. Instead, the purpose of this Amendment is to allow eligible members (as defined in the LOU) who have not previously elected to retire an additional opportunity to participate in the retirement incentives specified in paragraphs 3.B.1-5 of the LOU (“new participants”).

New participants must file an “intent to retire” in accordance with paragraph 6 of the LOU, except that the deadline for receipt the by Human Resources Department shall be no later than 5 p.m. of March 18, 2009.

For any new participants selecting the STRS “Plus 2” program, STRS must approve the program as per applicable Ed. Code provisions. If STRS does not approve the inclusion of the new participants in the program, the new participants’ elections to retire shall be null and void. In such case, the elections to retire of members participating under the original LOU shall not be affected.

The other qualifications described in paragraph 7 of the LOU shall not apply to the new participants who retire under this Amendment.