



March 16, 2009

Honorable Charles Calderon., Member
California State Assembly
State Capitol, Room 2117
Sacramento, CA 95814

RE: AB 104 – Support

Dear Assemblymember Calderon:

The Riverside Sheriffs' Association, which represents over 3,200 rank and file deputy sheriffs, sheriffs, deputy probation officers, law enforcement investigators and counselors, coroners and bailiffs – the entire law enforcement team in Riverside County - is pleased to support your bill, AB 104.

AB 104 brings state and federal tax law into conformity by conforming the provisions of the federal Pension Protection Act of 2006, relating to waiving the 10% early withdrawal penalty tax on distributions of pension plans for public safety employees, and distributions from retirement plans for health and long term insurance for public safety officers.

Very truly yours,

Pat McNamara
President

Timothy H. B. Yaryan
Legislative Counsel and Advocate

cc: Assembly Rev and Tax Committee
RSA