



July 3, 2009

Honorable Lois Wolk, Chair  
Senate Rev and Tax Committee  
State Capitol, Room 408  
Sacramento, CA 95814

RE: AB 104 - Support

Dear Senator Wolk:

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 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: Members, Consultants - Senate Rev and Tax Committee  
RSA  
Assemblymember Charles Calderon

6215 RIVER CREST DR., SUITE A • RIVERSIDE, CA 92507  
(951) 653-5152 • FAX (951) 653-1943 • (800) 655-4772