

Judge Paul G. Mast (Ret.)

May 10, 2006

Judges Retirement System
Box 942705
Sacramento, CA 94229-2705

Attn: Pamela Montgomery

Re: Letter of April 21, 2006

Dear Ms Montgomery:

Your letter and the accompanying calculations are completely erroneous. I have not been overpaid and you are not permitted to deduct any amounts at any time from my pension payments.

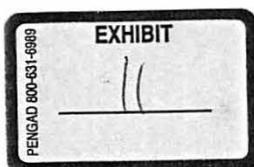
I will do an analysis of the figures and do a recalculation of the amount that the Judges Retirement System owes me. The past error that was made, and on which I was stonewalled for years was the failure to make the necessary adjustments in 2003 and 2004, and then when an adjustment was made in 2005, making the adjustment from the 2002 adjustment, ignoring the intervening years.

The present errors that you are making are at least in two areas.

First your starting amount. For some reason that I do not understand, you chose to start your calculations in 1979. This is unacceptable, unwarranted, and against the law of this case. I will not allow the calculation to begin again in 1979. The settlement I entered into was the result of a contested proceeding between the Retirement System and me. The numbers were gone over in 1996, agreed to as part of a negotiated settlement, and fixed between the parties to the litigation. In addition to fixing the amount, other matters were agreed to, not the least of which was my agreement to confidentiality of the controversy and the result. I will be very frank with you that I have been living with the guilt of entering into an immoral agreement when I agreed by the confidentiality provision not to advise the hundreds or thousands of other judges who retired during this same time period and had the same rights that I was availing myself of, of the fact that the Judges Retirement System was underpaying them. Your office advised me during settlement discussions that the amount involved amounted at that time to four hundred million dollars. I can only imagine what it amounts to at this time.

Secondly, you have misread the law when you indicate that the COLA of September is used and the adjustment made a year later in September. The COLA of September is used, and the reason that September was chosen was to give the State time to implement the increase for the following year – that is in January. The increases from September are implemented three months later in January.

Early on in this saga I pointed this out to your office, but I also told the person I talked to that if they chose to use the January COLA I wasn't going to fuss about it, as it didn't make a substantial difference and they were always late anyway.



JRS-A 000462

Your Attachment A is not helpful, as instead of stating what the COLA is in September of each year, it only gives the "Year to be applied in". I will attempt to find the COLA myself, but if I can't, I will assume that the numbers are for September of the following year, to be applied in January.

I will do the re-calculations at my earliest convenience and get back to you.

Thank you for your courtesy and cooperation in this matter, and despite the tone of this letter I am thankful to you for not ignoring me as I have been ignored by your predecessors.

Sincerely,



A handwritten signature in black ink, appearing to read "Paul G. Mast".

Paul G. Mast