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MEMBER AGENCY OF THE
METROPOLITAN WATER
DISTRICT
OF SOUTHERN CALIFORNIA

**Side Letter of Agreement
Between the**

**Las Virgenes Municipal Water District and the Las Virgenes Manager,
Supervisor, Professional and Confidential Employees Association
Representatives of Supervisor, Professional & Confidential (SPC) Unit**

The parties agree that Article 8, Deferred Compensation plan is amended as follows:

D. The District shall establish and maintain a pension plan pursuant to the provisions of Section 401(a) of the Internal Revenue Code of 1986, as amended. Each employee covered has agreed to contribute three percent (3%) of his or her monthly salary into the employee's 457(b) plan account and the District will contribute three percent (3%) into the employee's 401 (a) plan account. This contribution will not reduce the employee's compensation for the purpose of calculating merit increases or any other payments which are based on the employee's base rate of pay. For those employees who do not wish to contribute to the plan, they will be given a one-time option to opt out effective January 1, 2016. Employees who exercise their right to opt out will not have the option to opt back in during the lifetime of the plan. The enrollment status of the participant (active contributor or opt-out non-participant) as of January 1, 2016, will remain in effect for the lifetime of the plan. New hires, upon initial eligibility for enrollment into the plan, will have the one-time option to opt out for the lifetime of the plan.

E. For employees newly promoted or hired to positions at a date other than January 1, the District payment per calendar year shall be pro-rated for partial year employment.

This Side Letter of Agreement is executed the 15th day of December 2015.

David W. Pedersen, P.E.
General Manager
Las Virgenes Municipal Water District

Douglas Barrow
SPC

Darrell Johnson
SPC

James Korkosz
SPC