



Brenner, Saltzman & Wallman LLP

Attorneys at Law - Established 1963

271 Whitney Avenue
New Haven, CT 06511
Website: www.bswlaw.com
Telephone: 203.772.2600
Facsimile: 203.562.2098

March 20, 2020

City of New Haven
City Employees Retirement Fund
Office of the Pension & Payroll
Administrator
200 Orange Street
New Haven, CT 06511
Attn: Leanna Ambersley

Statement No. 62508

RE: City Employees' Retirement Fund

Our File No. 00415 - 002

FOR PROFESSIONAL SERVICES RENDERED Through 2/29/2020 in connection with the following:

<u>Date</u>	<u>Time-keeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
02/03/20	CWK	Telephone conference with Laura Stein; send Laura Derek's contact information (1/2 billed)	0.50	\$ 140.00
02/03/20	JFS	Attention to possible withdrawal of retroactivity portion of disability ruling request; review file on P&F retroactivity; consider necessary procedures and approvals for decision to withdraw and effect on 2019 taxes; submit issue for inclusion on February meeting agenda	2.00	\$ 560.00
02/05/20	CWK	Review executed agreements; review Mike Millet's email; email with Mike Millet; additional emails with Mike, Daryl and Derek (1/2 billed)	0.50	\$ 140.00
02/06/20	CWK	Telephone call with Mike Millett and Bob Burns; review Bob's summary of the call and send back additions; telephone call with Derek (1/2 billed)	0.75	\$ 210.00
02/06/20	JFS	Discuss ruling retroactivity issues with J.Solomon of IRS National Office; need for more time for Board to meet before ruling deadline expires	0.50	\$ 140.00

Continued . . .

<u>Date</u>	<u>Time-keeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
02/07/20	CWK	Telephone call with Leanna re: overpayment	0.25	\$ 70.00
02/07/20	JFS	Confer with J.Solomon and Branch Chief D.Trujullo of IRS; discuss several further questions about the plan and the ruling request; write up responses to the seven new questions posed	2.50	\$ 700.00
02/10/20	JFS	Prepare and send to IRS letter advising on two questions of Connecticut statutory law	1.00	\$ 280.00
02/11/20	CWK	Make changes to directional letter to class action counsel; send to Derek; emails with Raymond James; review services, portion of Raymond James agreement; forward Derek's email to Laura Stein (1/2 billed)	0.50	\$ 140.00
02/13/20	CWK	Make changes to the agenda; telephone conference with Derek; revise letter directing Raymond James to give Laura Stein information	0.75	\$ 210.00
02/14/20	CWK	Telephone conference with Leanna re: agenda items; telephone conference with Leanna re: Cathleen Simpson's email	0.25	\$ 70.00
02/17/20	JFS	Leave message with IRS re: status of ruling request	0.25	\$ 70.00
02/18/20	CWK	Email with Leanna re: employee who was an appointed official and is returning to work as a Deputy Chief Administrative Officer	0.25	\$ 70.00
02/19/20	CWK	Attend CERF meeting; telephone conference with Scott Nabel re: need for a MOU for 3144; email to Scott Nabel	2.00	\$ 560.00
02/19/20	JFS	Telephone conference with IRS; request delay in ruling process in order to include Local 3144 and the Trade Unions; send IRS a letter withdrawing retroactivity from the requested rulings; prepare draft Minutes summarizing Disability Ruling discussion and motions passed at 2/19 Board meeting on retroactivity and including Local 3144 and the Trade Unions in the ruling request; second conversation with IRS on extension of time to March 6 in order to include additional Locals in the ruling; memo of IRS conversations	5.25	\$ 1,470.00
02/20/20	CWK	Emails with the Mayor re: 3144 MOU needed for IRS ruling	0.25	\$ 70.00

Continued . . .

<u>Date</u>	<u>Time-keeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
02/20/20	CWK	Several emails with Mike Millett re: getting Advisory Agreements signed; emails with Jerry Sagnella and Pat Cannon re: same; emails with Derek (1/2 billed)	0.50	\$ 140.00
02/20/20	JFS	Consider logistics of MOUs and plan amendment, possible need for a Board meeting	0.25	\$ 70.00
02/21/20	CWK	Emails with Cathleen Simpson re: MOU for 3144 and IRS ruling request	0.50	\$ 140.00
02/21/20	JFS	Drafting MOU for City and Local 3144; provide copy of IRS correspondence to S.Nabel, City Labor Div. along with commentary explaining the documentation issue for 3144 and the Trades	2.00	\$ 560.00
02/22/20	JFS	Complete 3144 MOU; draft Trade Unions MOU providing for participation in the disability benefit projected to be tax-free	1.75	\$ 490.00
02/24/20	CWK	Review proposed MOUs with 3144 and Board of Education Trade Unions; review Jerry's emails re: same; telephone conference with Jerry and Jack; review IRS letter; emails to Jerry re: need for a special meeting and need to contact Board of Education; emails with Cathleen Simpson re: same; emails with Joanne Courtmanche; email from Jerry re: Board of Education Unions	1.00	\$ 280.00
02/24/20	JFS	Complete Trade Unions MOU; send to J.Sagnella with process comments; attention to extended deadline for adding missing units to the ruling request; comments on timetable and necessary steps sent to J.Sagnella; drafting proposed amendment to IRS-approved plan document to include Local 3144 and the Trade Unions in the minimum in-service disability benefit to be ruled upon by IRS	4.00	\$ 1,120.00
02/25/20	CWK	Emails re: First State Agreements with Raymond James; effective dates of Raymond James' contracts; getting final copies of Raymond James' contracts (1/2 billed)	0.50	\$ 140.00
02/25/20	JFS	Revise and send draft Minutes for motions passed at 2/19 Board meeting to Pension Administrator; finalize draft amendment to the IRS-approved plan document and send to J.Sagnella	2.25	\$ 630.00

Continued . . .

<u>Date</u>	<u>Time-keeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
02/26/20	JFS	Prepare Declaration of Board Chairperson attesting to facts in addendum to ruling request; send to J.Sagnella with order of signing comments	1.00	\$ 280.00
02/26/20	CWK	Telephone conference with Jerry Sagnella re: MOUs and Plan Amendment for IRS ruling; revise agenda for Special Meeting re: Plan Amendment (several times)	0.50	\$ 140.00
02/26/20	CWK	Make changes to First State Agreements and send with an email to Helen Garvine; review Morgan Stanley files, agreements and draft termination letters; send executed agreements with Raymond James to Leanna (1/2 billed)	2.00	\$ 560.00
02/28/20	JFS	Prepare motion for consideration at 3/2/2020 Board meeting; send to J.Sagnella	0.75	\$ 210.00
02/28/20	CWK	Emails with Helen Garvine and Derek (1/2 billed)	0.25	\$ 70.00
02/29/20	CWK	Emails with R.Soccoli re: children of deceased retiree obtaining a copy of retiree's 1099R from the Pension Office	0.25	\$ 70.00
Current Fees Total				<u>9,800.00</u>

Disbursements:

<u>Description</u>	<u>Amount</u>
Client Copies	\$ 18.60
Overnight or Express Mail	\$ 39.68
Legal Research Westlaw	\$ 8.03
Current Disbursements	<u>66.31</u>

TOTAL AMOUNT DUE **\$ 9,866.31**

INVOICE

Yale

Date	Invoice Number
February 28, 2020	CI-00083680

Payment Terms	Due Date
Upon Receipt	February 28, 2020

Contact:
Morariu, Laura laura.morariu@yale.edu CC1033 MEDINT Occupational Medicine

Bill To:
Leanna Ambersley CITY OF NEW HAVEN New Haven City Employee's Retirement Fund (CERF) 200 ORANGE ST RM 405 NEW HAVEN, CT 06510 United States of America

Purchase Order Number	Header Memo	From Date	To Date	Customer ID
	disability/pension CERF exams	August 1, 2019	November 27, 2019	C-001692
Quantity	Base Item	Item Description	Price Each	Amount
0		"9 employee exams and letter " plus travel for one CERF exam. see attached list	0.00	4,000.00

Please detach bottom portion and return with your payment in the enclosed envelope

Yale

Net Amount Due	4,000.00
Tax	0.00
AMOUNT DUE:	USD 4,000.00

To pay your invoice via ACH/EFT

Account Name: Yale University AR
 Bank Name: Bank of America
 ABA Number: 011900571
 Account Number: 0050296726
 Invoice Number: CI-00083680

Please include the invoice number and mail check to:

Yale University Treasury Services
 P.O. Box. 208087
 New Haven, CT 06520-8087

To pay by credit card, or for courier delivery address, please call 203-737-5727.

⑈ I 00083680 02282020 000000400000