



January 29, 2009

Participant Name Participant Address Participant City, State, Zip

Dear Participant Name:

State Street Retiree Services recently mailed to you Form 1099-R which contains your 2008 Fresno County Employees' Retirement Association tax reporting information. Please be advised that this form is incorrect and that a new Form 1099-R will be mailed the week of February 1st.

On the new Form 1099-R, just like in prior years, Box 2a (Taxable Amount) is blank and Box 2b (Taxable Amount Not Determined) is checked. The remaining information contained on your Form 1099-R has not changed. Please disregard the prior form and use the new form for your annual income tax reporting.

We apologize for the inconvenience and confusion. If you have additional questions or require further assistance, please contact the Fresno County Employees' Retirement Association office at 559-457-0681, Monday through Friday between 8:00 AM to 5:00 PM Pacific Standard Time.

Sincerely,

Tangie Harper

Assistant Vice President

State Street Retiree Services

Janque Harper