G. PHILIP LEWIS, ESQ. 105 STOCKINGTON ROAD WOODSTOWN, NJ 08098 (856) 769–3322 FAX: (856)769–3810 MEMBER, NEW JERSEY AND PENNSYLVANIA BARS

February 21, 2008

Ms. Kathy Coates, Secretary, Board of Trustees Public Employees' Retirement System PO Box 295 Trenton, NJ 08625-0295

Re: MS #

Dear Ms. Coates;

I am writing simply to clarify a misunderstanding on your part. In your November 16, 2007 letter you state that the Board would not address issues "previously decided through the Courts." You seem to be operating under the misconception that the Board's letter of December 21, 1998 was somehow decided by the Courts. That is **not** the case. The Board has, since my very first appearance before them in March 2001, consistently refused to even acknowledge having sent that letter and made that commitment.

I just want you to be aware of the facts so you don't mislead others in the event you receive questions concerning this matter in the future.

Sincerely,

G. Philip Lewis