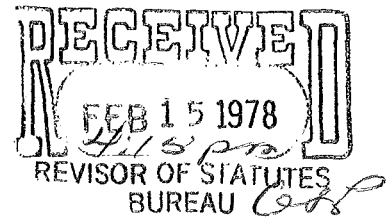


CERTIFICATE



STATE OF WISCONSIN)
)
DEPARTMENT OF EMPLOYE TRUST FUNDS) SS

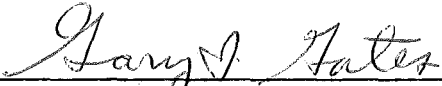
RET 3

TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, Gary I. Gates, Secretary of the Department of Employee Trust Funds, and custodian of the official records of said Department do hereby certify that the annexed rule relating to adjustments due to erroneous classification was duly approved and adopted by the Employee Trust Funds Board on December 15, 1977.

I further certify that said copy has been compared by me with the original on file in the office of the Department and that the same is a true copy thereof, and of the whole of such original.

IN TESTIMONY WHEREOF, I have hereunto set my hand at the Capitol in the City of Madison, this 15th day of February, A.D. 1978.



Gary I. Gates, Secretary
Department of Employee Trust Funds


Order of the Employee Trust Funds Board Adopting Rule

Pursuant to authority vested in the Employee Trust Funds Board by sections 15.05 (1) (b), 41.04(2)(e) and Chapter 280, Laws of 1975, and according to the procedures set forth in Chapter 227, Wis. Stats., the Board hereby adopts the following:

Ret 3.32 is created to read:

Ret 3.32 Adjustments due to erroneous classification. Whenever the board acts in accordance with s. 41.02 (11)(d), Wis. Stats. and determines that an employe was erroneously classified with respect to protective occupation participation under the fund, an adjustment of employe and employer contributions shall be made for the period of service during which the employe was incorrectly classified. The amount to be paid shall be determined on the basis of the employe and employer contribution rates in effect when the contributions should have been made, increased by the interest at the effective rates which would have been credited if the amounts had been deposited in the employe and employer accumulation reserves at the time the contributions were due; the amount to be paid shall be adjusted by any amounts actually paid during such time and the interest accumulated thereon. Any overpayment or underpayment of employe and employer contributions, including interest, shall be adjusted on the coverage report for the quarter next following the date of the board's decision.

Employee Trust Funds



Gary I. Gates, Secretary

Dated: January 6, 1978