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February 25, 2011

Mr. James P. Baker Baker, Baker & Krajewski, LLC 415 South Seventh Street Springfield IL 62701

IN RE:

In the Matter of James A. Kupish

Dear Jim:

I put this case way back on the back burner.

I did call Kathy O'Brien at IMRF, and she explained the process as you had. The Library pays the \$20,000 to IMRF, Kupish is rehired for one day, and then resigns. IMRF then allocates the \$20,000 over the period Mr. Kupish was out of work, and the employer pays the employer's IMRF contribution as if the employee was employed over that period. The City advised me that the IMRF rate is 8.5%. Following is the release language I need for the Library and the City:

In consideration of the payment to me of Twenty Thousand Dollars (\$20,000) and payment of the employer's IMRF contribution, I release the Decatur Public Library and the City of Decatur, the Library's trustees, agents, employees and administrators, and the City's council members, employees, agents, and administrators, from any and all claims, liabilities and expenses arising in any way from my employment, suspension or discharge as a Library employee. Further, I agree that other than the one day of employment agreed to in regard to the allocation of IMRF contributions, I will not at any time seek for or be employed in any capacity by the Decatur Public Library or the City of Decatur.

Kathy O'Brien said she would be glad to review the IMRF language you require.

Best regards,

Ed Booth