



January 14, 2009

Claudette Dain, CPA
District Director, Fiscal Affairs
North Orange County Community College District
1830 W. Romneya Drive
Anaheim, CA 92801-1819

Re: GASB 45 - Other Post Employment Benefits (OPEB) Per Capita Normal Costs

Dear Ms. Dain:

The following table provides the District the OPEB per capita normal costs for 2007/08 through 2010/11 fiscal years:

	<u>2007/08</u>	<u>2008/09</u>	<u>2009/10</u>	<u>2010/11</u>
■ Normal Cost (000s omitted)	\$ 5,757	\$ 5,944	\$ 5,786	\$ 5,974
■ # Actives	1,291	1,291	1,330	1,330
■ Per Capita Normal Cost	4,459	4,604	4,350	4,492

Please note the 2007/08 and 2008/09 columns are based on our June 30, 2006 actuarial valuation report (as modified by our November 4, 2008 letter), while the 2009/10 and 2010/11 columns are based on our June 30, 2008 actuarial valuation report.

Please call Cathy Wandro (650/377-1606) or me (650/377-1601) with any questions about the above information.

Sincerely,

John E. Bartel
President

c: Cathy Wandro, Bartel Associates

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