Pam Henry Assistant Executive Director

Exhibit B

August 17, 2010

Mr. Roger K. Heidenreich Attorney at Law Sonnenschein Nath & Rosenthal, LLP One Metropolitan Square, Suite 3000 St. Louis, Missouri 63102-2741

RE: Survivor Application- Dennis E. Engelhard, Deceased

Dear Mr. Heidenreich:

On August 5, 2010, the Missouri Department of Transportation and Highway Patrol Employees' Retirement System (MPERS) received the survivor application you submitted upon behalf of your client Mr. Kelly Glossip related to Mr. Dennis E. Engelhard, deceased. You submitted Mr. Glossip's affidavit describing his relationship to the deceased as "comparable to a spousal relationship". The application you submitted is marked with a reference to Mr. Glossip's affidavit in the space where the submission of a marriage certificate is requested.

On August 12, 2010, MPERS received a copy of Mr. Engelhard's death certificate that you submitted under a separate cover letter.

State statute, Section 104.140, RSMo, (enclosed) provides for a survivor benefit to be paid, in the event of death, to the surviving spouse and/or eligible children of an active member with five or more years of service. In this case we have been previously informed, and presently have no knowledge of, children under the age of 21. With respect to Mr. Glossip's claim, we note that the submission of the application was not supported by submission of a marriage certificate. With regard to identification, a copy of Mr. Glossip's drivers license, which was submitted with the application, shows that Mr. Glossip is male.

Enclosed is a copy of Section 104.012, RSMo, which, for purposes of the retirement systems administered under Chapter 104, provides that the term "spouse" only recognizes marriage between a man and a woman. We have also enclosed a copy of Section 451.022, RSMo, that is a general statute stating that a marriage between persons of the same sex will not be recognized for any purpose in this state even when valid where contracted.

MPERS is unable give any effect to your client's claim under Section 104.140 for a survivor benefit based upon the lack of a valid marriage certificate and based upon Sections 104.012 and 451.022.

Mr. Roger K. Heidenreich Page 2 August 17, 2010

For your reference I have included a copy of MPERS' procedural rules that are published on MPERS' website and www.mpers.org. If you consider an appeal of this decision to the Board of Trustees, please feel free to contact MPERS' General Counsel, Keith Thornburg with any questions or if wish to discuss procedural matters.

We extend our sympathy to your client for the loss of his partner.

Sincerely,

Susie Dahl

Executive Director

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kt/lw/sd

Enclosures

Copy: Mr. Roger Stottlemyre, MPERS Chair