

**CITY OF SAN BERNARDINO – REQUEST FOR COUNCIL ACTION
Agreement**

From: Jolena E. Grider **M/CC Meeting Date:** 05/02/2016

Prepared by: Jolena E. Grider, (909) 384-5355

Dept: City Attorney

Ward(s): All

Subject:

Resolution of the Mayor and Common Council of the City of San Bernardino Authorizing the Execution of a Settlement Agreement Between the City of San Bernardino and the Public Agency Retirement System ("PARS") Participants. (#4425)

Current Business Registration Certificate: Not Applicable

Financial Impact:

Total cost for the Agreement is consistent with the City's Fiscal Plan adopted by the Mayor and Common Council on May 18, 2015 and filed with the Bankruptcy Court on May 29, 2015.

Motion: Adopt the Resolution.

Synopsis of Previous Council Action:

On July 18, 2012, the Mayor and Common Council directed the filing of a Petition under Chapter 9 of the United States Bankruptcy Code following the adoption of a Declaration of a Fiscal Emergency in the City of San Bernardino. Such Petition was filed on August 1, 2012.

On November 26, 2012, the Mayor and Common Council adopted the Pendency Plan, Resolution 2012-27, which included the Fiscal Year 2012/13 and Fiscal Year 2013/14 General Fund Budgets and incorporated the Pre-Pendency Plan adopted on September 5, 2012.

On May 18, 2015, the Mayor and Common Council adopted Resolution No. 2015-103, approving a Recovery and Fiscal Plan.

Background:

In January 2004, the City of San Bernardino contracted with the Public Agency Retirement System (PARS) to provide a Police Safety Retirement Enhancement Plan (REP). Only police safety employees or police safety management employees who retired on or before December 31, 2008 with at least 20 years of service with the City, or 23 employees, were eligible to receive this PARS benefit. This PARS plan was a *supplemental* enhancement retirement plan to the City's CalPERS defined benefit retirement plan. At the time the PARS plan was created, the CalPERS benefit formula for the 23 police safety employees was 3% at 55 formula. Effective January 1, 2009, the City improved its CalPERS Safety formula to a 3% at 50 benefit, thereby effectively

closing the plan.

This PARS Plan was created to provide a supplement that is the functional equivalent of a 3% at 50 plan for long service employees that retired before 3% at 50 was effective at the City; then available in many California cities but not San Bernardino.

Also, during this same time period, the City created an excess benefit plan through PARS that became effective on January 1, 2008. Participants under this plan are reduced by the benefit limitations imposed by Section 415 of the Internal Revenue Code.

Since the adoption of the Resolution No. 2015-103, the City's negotiating team has met with representatives from the San Bernardino Bankruptcy Retiree Committee and with the 23 PARS participants regarding the distribution of the PARS Trust funds that the City previously paid into the PARS Retirement Enhancement Plan Trust Plan and the PARS Excess Defined Benefit Plan. Each of the PARS Plan participants has approved the terms and conditions of the *Settlement Agreement between the City of San Bernardino ("City") and the PARS Participants*, hereto attached as Exhibit A.

The Agreement provides for the distribution of funds that have already been paid into the PARS Trust Plan accounts. The value of the funds currently paid into the PARS Retirement Enhancement Plan Trust is approximately \$1.7 million which will be distributed to 22 PARS participants. The value of the funds currently paid into the Excess Benefit Plan is approximately \$ 53,746.98 and will be distributed to two individuals. To fully fund the PARS Plans, the City would have to contribute approximately \$2.974 million. In settlement of this claims, the City and the PARS participants have agreed that on July 5, 2017, the City will disburse \$290,000 to the PARS participants and on July 5, 2018, the City will disbursed an additional \$290,000 to the 23 PARS participants.

City Attorney Review:

Supporting Documents:

PARS Settlement Resolution (DOC)
agrmt 4425 (PDF)

1 **RESOLUTION OF THE MAYOR AND COMMON COUNCIL OF THE CITY OF SAN**
2 **BERNARDINO ADOPTING A SETTLEMENT AGREEMENT BETWEEN THE CITY OF**
3 **SAN BERNARDINO AND THE PUBLIC AGENCY RETIREMENT SYSTEM (“PARS”)**
4 **PARTICIPANTS.**

5 I HEREBY CERTIFY that the foregoing Resolution was duly adopted by the
6 Mayor and Common Council of the City of San Bernardino at a _____ meeting
7 thereof, held on the _____ day of _____, 2016, by the following vote,
8 to wit:

9 <u>Council Members:</u>	<u>AYES</u>	<u>NAYS</u>	<u>ABSTAIN</u>	<u>ABSENT</u>
10 MARQUEZ	_____	_____	_____	_____
11 BARRIOS	_____	_____	_____	_____
12 VALDIVIA	_____	_____	_____	_____
13 SHORETT	_____	_____	_____	_____
14 NICKEL	_____	_____	_____	_____
15 RICHARD	_____	_____	_____	_____
16 MULVIHILL	_____	_____	_____	_____

18 _____
19
20 Georgeann Hanna, City Clerk

21 The foregoing Resolution is hereby approved this _____ day of _____,
22 2016.

23
24 _____
25 R. Carey Davis, Mayor
26 City of San Bernardino

27 Approved as to form:
28 Gary D. Saenz, City Attorney

By: _____

Attachment: PARS Settlement Resolution (4425 : PARS Settlement)

Confidential Settlement Agreement

This SETTLEMENT AGREEMENT (the “**Agreement**”) is effective as of the Effective Date, which is defined below, and is made and entered into by and between (i) the City of San Bernardino (“**City**”) and (ii) those individuals signatory hereto, each of which is a participant in the existing and outstanding PARS Plans (as defined below) of the City (collectively, the “**PARS Participants**”). The City and the PARS Participants, the “**Parties**” and each individually a, “**Party**”). The Public Agency Retirement System (“**PARS**”) and U.S. Bank National Association, as trustee and/or custodian of the PARS Trusts defined herein (the “**Trustee**”) are each referred to in this Agreement.

RECITALS

WHEREAS, pursuant to the terms of the Amended and Restated City of San Bernardino Public Agency Retirement System (PARS) Retirement Enhancement Plan, effective July 1, 2007 (originally adopted by the City effective January 1, 2004) (the “**PARS Retirement Enhancement Plan**”), the City established a private pension plan to provide additional benefits to the PARS Participants in order to supplement pension benefits provided to the PARS Participants by the California Public Employees’ Retirement System (“**CalPERS**”);

WHEREAS, PARS is the current plan administrator for the PARS Retirement Enhancement Plan;

WHEREAS, distributions under the PARS Retirement Enhancement Plan are made to the PARS Participants from a trust (the “**PARS Retirement Enhancement Plan Trust**”) established pursuant to the Public Agency Retirement System (PARS) Trust Agreement, amended and restated as of July 1, 1999;

WHEREAS, the PARS Retirement Enhancement Plan Trust currently maintains assets of a value of approximately \$1,670,369.90;

WHEREAS, the Trustee is the current trustee and/or custodian of the PARS Retirement Enhancement Plan Trust;

WHEREAS, pursuant to the terms of the City of San Bernardino Excess Benefit Plan (Defined Benefit Plan), effective January 1, 2008 (the “**PARS 415 Plan**,” and together with the PARS Retirement Enhancement Plan the “**PARS Plans**”), a number of PARS Participants whose benefits under the PARS Retirement Enhancement Plan are reduced by the limitations on benefits imposed by Section 415 of the Internal Revenue Code, receive supplemental benefits, as set forth in the PARS 415 Plan;

WHEREAS, PARS is the current plan administrator for the PARS 415 Plan;

WHEREAS, assets under the PARS 415 Plan are currently held in a trust established under the City of San Bernardino Excess Benefit Trust Agreement, effective

as of January 25, 2008 (the “**PARS 415 Plan Trust**”, with the PARS Retirement Enhancement Plan Trust, the “**PARS Trusts**”);

WHEREAS, the PARS 415 Plan Trust currently maintains assets of a value of approximately \$53,746.98;

WHEREAS, the Trustee is the current trustee of the PARS 415 Plan Trust;

WHEREAS, on August 1, 2012, (“**Petition Date**”), the City filed a petition for relief under chapter 9 of title 11 of the United States Code in the United States Bankruptcy Court for the Central District of California (the “**Bankruptcy Court**”) commencing the case styled *In re City of San Bernardino, California*, Case No. 6:12-28006-MJ (the “**Chapter 9 Case**”);

WHEREAS, on September 17, 2013, the Bankruptcy Court entered an order for relief and a related order determining that the City had met the chapter 9 eligibility requirements of 11 U.S.C. §§ 109 and 921;

WHEREAS, on October 11, 2013, the U.S. Trustee appointed the Official Committee of Retired Employees of the City of San Bernardino (the “**Retiree Committee**”) in the City’s Chapter 9 Case, which Retiree Committee represents the interests of the retired employees of the City, including the PARS Participants, and has acted as liaison for the PARS Participants in relation to this Agreement;

WHEREAS, in its capacity as a liaison, the Retiree Committee has agreed that it will affirmatively support and not object to confirmation of the City’s Chapter 9 Plan of Adjustment (the “**Chapter 9 Plan**”) so long as it is consistent with the terms of this Agreement;

WHEREAS, the PARS Retirement Enhancement Plan is underfunded and the PARS 415 Plan is underfunded and these underfunded amounts collectively are the “**PARS Remaining Obligations**”;

WHEREAS, the City does not have the funds to continue to fund its current or future obligations under the PARS Retirement Enhancement Plan or the PARS 415 Plan;

WHEREAS, distributions under the PARS Retirement Enhancement Plan have continued to be made under the PARS Retirement Enhancement Plan Trust, and distributions under the PARS 415 Plan ceased effective as of the Petition Date;

WHEREAS, the City filed its Second Amended Plan for the Adjustment of Debts of the City of San Bernardino (March 30, 2016) with the Bankruptcy Court on March 30, 2016 (as may be amended from time to time, the “**Chapter 9 Plan**”);

WHEREAS, disputes have arisen between the City and the PARS Participants regarding the disposition of the PARS Plans and the funds therein and the treatment of the PARS Participants’ claims under the Chapter 9 Plan;

WHEREAS, the City has determined, in the exercise of its sound business judgment, that it is in the City's best interest to resolve consensually any and all claims of the PARS Participants against the City that could arise under the PARS Plans, the PARS Trusts or any agreements ancillary to the PARS Plans or the PARS Trusts (collectively, the "PARS Claims");

WHEREAS, the City, the Retiree Committee and the PARS Participants have met on several occasions to discuss the PARS Claims and the distribution of the amounts remaining in the PARS Trusts to the PARS Participants;

WHEREAS, the City and the PARS Participants have reached an agreement regarding the treatment and allowance of the PARS Claims under the City's Chapter 9 Plan, including the distribution of the funds in the PARS Trusts to the PARS Participants; and

WHEREAS, the City and the PARS Participants now wish to memorialize the terms of the Agreement as set forth below, with the cooperation and agreement of PARS and the Trustee.

NOW, THEREFORE, in consideration of the foregoing, the Parties hereby stipulate and agree as follows:

1. The Recitals as set forth above are true and correct and are hereby incorporated herein.

2. Within thirty (30) calendar days after the Effective Date (as defined below) of this Agreement (the "**Distribution Date**"), PARS and/or the Trustee (on behalf of, and at the direction of, the City) will make a distribution from the PARS Trusts of the amounts remaining in each respective trust to each PARS Participant entitled to a distribution thereunder (the "**PARS Trust Distributions**"). The PARS Trust Distributions will be made to each respective PARS Participant in a single disbursement in the amount as set forth on Exhibit A hereto.

3. On the later of July 5, 2017, or within three (3) business days thereafter, or the Effective Date, the City will disburse \$290,000.00 to the PARS Participants (the "**First PARS Additional Disbursement**"), and on the later of July 5, 2018, or within three (3) business days thereafter, or the Effective Date, the City will disburse \$290,000.00 to the PARS Participants (the "**Second PARS Additional Disbursement**"). The First PARS Additional Disbursement and the Second PARS Additional Disbursement collectively are referred to herein as the "**PARS Additional Disbursements.**" The First PARS Additional Disbursement will be made to each respective PARS Participant in a single disbursement in the amount as set forth in Exhibit B hereto, and the Second PARS Additional Disbursement will be made to each respective PARS Participant in a single disbursement in the amount as set forth in Exhibit B hereto.

4. The City will endeavor to make the PARS Trust Distributions to each PARS Participant in a manner that will minimize adverse tax consequences for each PARS Participant, and the City hereby agrees to work with PARS, or a replacement

administrator to PARS (if PARS is unable or unwilling to assist), to take such actions as may reasonably be necessary to minimize and/or reduce any tax consequences in relation to the transactions contemplated to be taken hereunder; provided, however, that neither the City nor PARS hereby makes any representations or warranties as to the taxable or non-taxable nature of the PARS Trust Distributions to the PARS Participants. Distributions under the PARS 415 Plan and the PARS Additional Disbursements are intended to be fully taxable. Each PARS Participant is solely responsible for any and all taxes including, without limitation, income taxes and estimated taxes which he or she may incur as a result of the PARS Trust Distributions and/or the PARS Additional Disbursements.

5. Effective as of the Effective Date (as defined below), the documents comprising the PARS Plans (the “**PARS Plan Documents**”) will be amended to provide for the termination of all rights and obligations of any party under the PARS Plans, the related PARS Trusts or any agreements ancillary thereto.

6. Effective as of the date the Bankruptcy Court has entered an order confirming the City’s Chapter 9 Plan (the “**Confirmation Date**”), the PARS Trusts, the PARS Plans and any PARS related agreements to which the City is a party will be deemed rejected under Section 365 of the Bankruptcy Code.

7. Effective as of the Confirmation Date, the City will waive any and all claims to the funds then remaining within the PARS Trusts.

8. The PARS Claims shall be separately classified under the City’s Chapter 9 Plan. Upon the Confirmation Date, the City will be discharged from all PARS Claims, including but not limited to the PARS Remaining Obligations.

9. The City shall undertake all reasonable, best efforts to obtain confirmation of a Chapter 9 Plan that incorporates this Agreement.

10. Each of the PARS Participants hereby agrees that, so long as the City is in compliance with its obligations under this Agreement, he or she each shall: (a) support Bankruptcy Court approval of a Disclosure Statement filed by the City that incorporates as an Exhibit this Agreement (the “**Disclosure Statement**”); and (b) after Bankruptcy Court approval of the Disclosure Statement (i) timely vote or cause to be voted each of his or her claims in the Chapter 9 Case including, without limitation, his or her PARS Claims, Retiree Health Benefit Claims (which are the claims of retirees based upon the reduction in retiree health benefits as defined in the City’s Chapter 9 Plan) and any other General Unsecured Claim (as defined in the City’s Chapter 9 Plan) (the “**Claims**”), in support of the Chapter 9 Plan, (ii) support a Chapter 9 Plan that contains the settlement terms contained herein and/or incorporates this Agreement as a supplement to the Chapter 9 Plan, (iii) take all reasonable actions necessary or reasonably requested by the City to facilitate, confirm and consummate the Chapter 9 Plan, and (iv) not take any action, including initiating any legal proceedings, to enforce any of the PARS Claims or the Claims against the City other than to seek to enforce this Agreement in the Bankruptcy Court.

11. This Agreement is not a solicitation of votes in favor of the Chapter 9 Plan until the Disclosure Statement is approved by the Bankruptcy Court.

12. Unless otherwise agreed to by the Parties hereto, this Agreement shall remain confidential until the City is required to disclose this Agreement in order to obtain the authorization of the Common Council.

13. Upon the Confirmation Date, each of the City, PARS, the Trustee and the PARS Participants hereby fully, finally, unconditionally, irrevocably and completely releases and forever discharges each other, and each of their predecessors, successors, assigns, affiliates, subsidiaries, parents, partners, constituents, officers, directors, employees, attorneys and agents (past, present or future) and each of their respective heirs, successors, and assigns, of and from any and all claims, causes of action, litigation claims, and any other debts, obligations, rights, suits, damages, actions, remedies, judgments and liabilities arising from the PARS Plans, the PARS Trusts and any rights or obligations, or ancillary documents and agreements, related thereto (including, but not limited to, any existing deficiencies in the PARS Plans and any obligations to further fund any of the PARS Plans), whether known or unknown, foreseen or unforeseen, liquidated or unliquidated, fixed or contingent, matured or unmatured, existing as of the Effective Date (as defined below) or thereafter arising, in law, at equity, whether for tort, contract or otherwise, based in whole or in part upon any act or omission, transaction, event or other occurrence or circumstance existing or taking place prior to the Effective Date (the “**Released Claims**”); provided, that, nothing in this Agreement shall be deemed to release any Party from any claims, demands, or causes of action with respect to its obligations under this Agreement or the Chapter 9 Plan. Section 1542 of the California Civil Code states:

A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS WHICH THE CREDITOR DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE, WHICH IF KNOWN BY HIM OR HER MUST HAVE MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR.

All rights under Section 1542 of the California Civil Code, or any analogous state or federal law, are hereby expressly WAIVED by the Parties with respect to the Released Claims.

14. Each of the Parties shall bear the fees, costs and expenses of their respective professionals (including, without limitation, their attorneys and financial advisors). The Parties waive any rights under the PARS Plan Documents, for reimbursement of the fees, costs and expenses to which they may otherwise be entitled. This waiver will not impact any professional fees, costs or expenses incurred as a result of a future breach of this Agreement or any obligations of the Parties arising under the Chapter 9 Plan confirmed by the Bankruptcy Court.

15. The Effective Date of this Agreement (“**Effective Date**”) shall occur on the first date that all of the following conditions have been met:

- a. this Agreement is executed by all Parties;
- b. this Agreement has been approved by the Common Council by the passing of an appropriate resolution;
- c. an amended Chapter 9 Plan or a supplement to the Chapter 9 Plan (the “**Plan Supplement**”) has been filed with the Bankruptcy Court which attaches or incorporates into the Chapter 9 Plan, this Agreement;
- d. the amendments to the PARS Plan Documents, referenced in paragraph 5 above, have been executed by the City and, to the extent applicable, PARS and/or the Trustee; and
- e. The effective date of the Chapter 9 Plan has occurred.

16. The Bankruptcy Court shall retain jurisdiction over the Parties for all purposes relating to the enforcement of this Agreement.

17. Each signatory to this Agreement represents that he or she is authorized to sign this Agreement and bind the entities and persons on whose behalf he or she signs.

18. This Agreement may be executed in one or more counterparts, including by way of pdf or facsimile, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

19. Captions and paragraph headings used herein are for convenience only and are not a part of this Agreement and shall not be used in construing it.

20. Except as otherwise set forth in this Agreement, nothing in this Agreement is intended to confer any rights or remedies under or by reason of this Agreement on any persons other than the Parties and their respective permitted successors and assigns.

21. Any action to enforce the terms of this Agreement shall be filed solely in the Bankruptcy Court.

22. This Agreement is a compromise believed by the Parties to be in the best interests of all concerned parties. Nothing in this Agreement shall be construed or deemed to be an admission by any of the Parties of any liability or any material fact in connection with any other litigation or proceeding.

23. Each Party hereto, by signing this Agreement, acknowledges that it/he/she: (i) has read this Agreement in its entirety; (ii) fully understands the terms and conditions of this Agreement; (iii) has had a full and ample opportunity to investigate the PARS Claims that this Agreement is settling and the terms of this Agreement; (iv) regards the terms of this Agreement as reasonable and a good faith compromise of the PARS Claims; (v) executes this Agreement freely, voluntarily without coercion, with full knowledge of its significance and the legal consequences thereof; (vi) agrees that if an ambiguity exists with respect to any provision of this Agreement, such provision shall not

be construed against any Party because such Party or its representatives drafted such provision; (vii) has been represented by counsel or afforded the opportunity to obtain counsel and knowingly waived same; and (viii) has analyzed and agrees that the covenants contained herein are reasonable and enforceable.

24. Each Party is relying upon its own advisors for legal and tax advice. No specific representations are made by any Party to the other as an inducement to enter into this Agreement or otherwise.

AGREED TO AS OF THIS April 202016 BY:

The City of San Bernardino, California

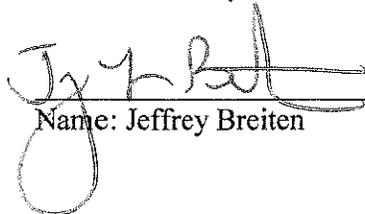
By: _____
Name: Mark Scott
Title: City Manager

By: _____
Name: Georgeann Hanna
Title: City Clerk

The PARS Participants

By: _____
Name: David Anderson

By: 
Name: Jenifer Aragon

By: 
Name: Jeffrey Breiten

By: _____
Name: Brian Cartony

Attachment: agrmt 4425 (4425 : PARS Settlementt)

By: 
Name: Robert Curtis

By: _____
Name: Robert A. Descaro

By: _____
Name: Wesley Farmer

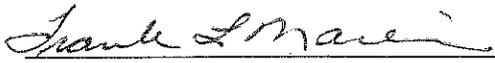
By: _____
Name: George Guerrero

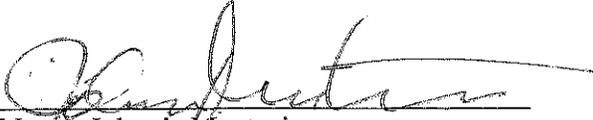
By:  *Clifford Hillquist*
Name: Clifford Hillquist

By: _____
Name: Mark Johnson

By: _____
Name: Steven Klettenberg

By: 
Name: Vincent Kutch

By: 
Name: Frank Mankin

By: 
Name: Johnnie Montecino

By: _____
Name: Eric Morales

By: 
Name: Steven R. Peck

Attachment: agrmt 4425 (4425 : PARS Settlementt)

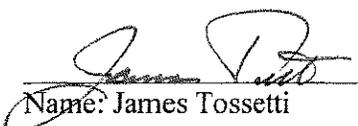
By: 
Name: Roger Poyzer

By: 
Name: Bradley Ringnes

By: _____
Name: Jose Sepulveda

By: 
Name: Donald Soderbloom

By: _____
Name: Robert Spindler

By: 
Name: James Tossetti

By: 
Name: Durward Williams

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By: Robert A. Descaro
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By: _____
Name: Eric Morales

By: _____
Name: Steven R. Peck

be construed against any Party because such Party or its representatives drafted such provision; (vii) has been represented by counsel or afforded the opportunity to obtain counsel and knowingly waived same; and (viii) has analyzed and agrees that the covenants contained herein are reasonable and enforceable.

24. Each Party is relying upon its own advisors for legal and tax advice. No specific representations are made by any Party to the other as an inducement to enter into this Agreement or otherwise.

AGREED TO AS OF THIS April 20TH, 2016 BY:

The City of San Bernardino, California

By: _____
Name: Mark Scott
Title: City Manager

By: _____
Name: Georgeann Hanna
Title: City Clerk

The PARS Participants

By: x David Anderson
Name: David Anderson

By: _____
Name: Jenifer Aragon

By: _____
Name: Jeffrey Breiten

By: x _____
Name: Brian Cartony

By: _____
Name: Roger Poyzer

By: _____
Name: Bradley Ringnes

By: * JOSE SEPULVEDA
Name: Jose Sepulveda

By: _____
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By: _____
Name: Clifford Hillquist

By: x *Mark Johnson* _____
Name: Mark Johnson

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By: Brian Cartony
Name: Brian Cartony

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By: _____
Name: Robert Curtis

By: x _____
Name: Robert A. Descaro

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By: x  _____
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Name: Mark Johnson

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By: _____
Name: Vincent Kutch

By: _____
Name: Frank Mankin

Attachment: agrmt 4425 (4425 : PARS Settlementt)

By: x
Name: Robert A. Descaro

By: x
Name: Wesley Farmer

By: x
Name: George Guerrero

By: _____
Name: Clifford Hillquist

By: x
Name: Mark Johnson

By: x *St. Klettenberg*
Name: Steven Klettenberg

By: _____
Name: Vincent Kutch

By: _____
Name: Frank Mankin

By: _____
Name: Johnnie Montecino

By: x
Name: Eric Morales

By: _____
Name: Steven R. Peck

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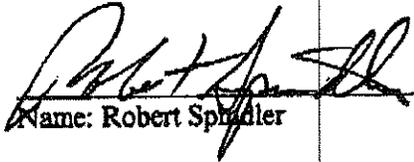
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By: _____
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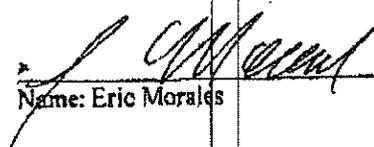
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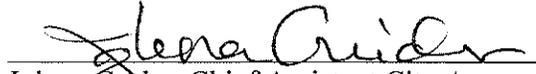
By: _____
Name: Johnnie Montecino

By: z  _____
Name: Eric Morales

By: _____
Name: Steven R. Peck

Approved As To Form

City Attorney's Office

By: 
Jolena Grider, Chief Assistant City Attorney

By: _____
Name: _____
Attorneys for the PARS Participants

Attachment: agrmt 4425 (4425 : PARS Settlementt)

EXHIBIT A

FINAL DISTRIBUTION VALUES -AS OF 4/19/16
CONFIDENTIAL SETTLEMENT COMMUNICATION
NOT FOR DISTRIBUTION - ABSENT WRITTEN CONSENT OF THE CITY

Attachment: agrmt 4425 (4425 : PARS Settlementt)

EXHIBIT B

FINAL DISTRIBUTION VALUES
CONFIDENTIAL SETTLEMENT COMMUNICATION
NOT FOR DISTRIBUTION - ABSENT WRITTEN CONSENT OF THE CITY

Attachment: agrmt 4425 (4425 : PARS Settlementt)