

**THOMAS E. CUMMINS CONSULTING ACTUARY, INC.**

2512 E. 71<sup>st</sup> Street , Suite D · Tulsa, Oklahoma 74136

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January 18, 2011

Senator Bill Brown  
Room 413A

Re: RBS No. 1103

RBS No. 1103 contains language necessary for the Oklahoma Law Enforcement Retirement System to remain an IRS qualified plan.

RBS No. 1103 is a nonfiscal retirement bill as defined by the Oklahoma Pension Legislation Actuarial Analysis Act.

*Thomas E. Cummins*

Thomas E. Cummins, MAAA

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April 19, 2011

John McPhetridge  
Room 109  
House of Representatives  
2300 N. Lincoln Blvd.  
Oklahoma City, OK 73105

Re: Engrossed Senate Bill No. 584

Dear Mr. McPhetridge,

Engrossed Senate Bill No. 584 contains changes in the Oklahoma Law Enforcement Retirement System required by the IRS to remain a tax qualified plan.

Impact: The changes have no cost impact to the plan.

If you have any questions, please contact me.

Sincerely,

*Thomas E. Cummins*

Thomas E. Cummins, MAAA