

THOMAS E. CUMMINS CONSULTING ACTUARY, INC.

2512 E. 71st Street , Suite D · Tulsa, Oklahoma 74136

(918) 492-9658 · (918) 492- 9659

April 13, 2011

Representative Don Armes
Room 433-A

Re: Committee Substitute for ESB No. 788
RBH No. 7600

Committee Substitute for ESB No. 788 contains language changes to keep the Oklahoma Firefighters Pension and Retirement System an IRS qualified plan

Committee Substitute for ESB No. 788 is a nonfiscal retirement bill as defined by the Oklahoma Pension Legislation Actuarial Analysis Act.

Thomas E. Cummins

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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. 788

Dear Mr. McPhetridge,

Engrossed Senate Bill No. 788 contains changes in the Firefighter Pension and 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