

**Thomas E. Cummins Consulting Actuary, Inc.**  
2512 E. 71<sup>st</sup> Street, Suite D  
Tulsa, OK 74136

(918)492.9658 Fax (918)492.9659

---

February 6, 2014

Senator Brinkley  
Room 512

Re: Committee Substitute for Senate Bill No. 212

Committee Substitute for Senate Bill No. 212 requires the Police Pension and Retirement System to return any contributions made in error to the municipality. The contributions will not be increased for investment results but will be reduced for any losses.

Committee Substitute for Senate Bill No. 212 is a nonfiscal retirement bill as defined by the Oklahoma Pension Legislation Actuarial Analysis Act.

*Thomas E. Cummins*

Thomas E. Cummins, MAAA