

THOMAS E. CUMMINS CONSULTING ACTUARY, INC.

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January 9, 2018

Senator Chris Kidd
Room 411A

Re: RBS No 2071

RBS No. 2071 gives retired members of the Oklahoma Firefighters Pension and Retirement System an 8% benefit increase effective July 1, 2019.

RBS No 2071 is a fiscal bill as defined by the Oklahoma Pension Legislation Actuarial Analysis Act due to the benefit increase.

I am a member of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein.

Thomas E. Cummins

Thomas E. Cummins, MAAA