

February 9, 2017

Senator Frank Simpson
Room 414

Re: RBS No. 184
Senate Bill 216

RBS No. 184 grants service credit for military service after August 1, 1990. The credit would be free for any participant who entered OPERS prior to 2000.

RBS No. 184 is a fiscal bill as defined by the Oklahoma Pension Legislation Analysis Act because the bill does increase benefits and/or increase accrued liability.

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

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