February 3, 2017

Gary Stanislawski Room 418

Re: RBS No. 926 Senate Bill 527

RBS No. 926 increases the county contribution to 17% of annual salary for those counties that maintain their own retirement system.

RBS No. 926 is a non fiscal bill as defined by the Oklahoma Pension Legislation Analysis Act because the amendment does not contain a benefit increase nor create 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

Thomas E. Cummins, MAAA