February 28, 2017

Representative Randy McDaniel Room 438

Re: Committee Substitute for House Bill No. 1704 RBH No. 7195

Committee Substitute for House Bill No. 1704 details how additional benefits are determined for a retired Uniform Retirement System for Justices and Judges participant who returns to covered employment.

Committee Substitute for House Bill No. 1704 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