

March 7, 2017

Representative Randy McDaniel  
Room 438

Re: Committee Substitute for House Bill No. 1705  
RBH No. 6903

Committee Substitute for House Bill No. 1705 contains IRS compliance language concerning distributions from the Oklahoma Firefighters Pension and Retirement System.

Committee Substitute for House Bill No. 1705 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