

February 13, 2017

Representative Randy McDaniel  
Room 438

Re: House Bill No. 1705 as amended

House Bill No. 1705 as amended contains IRS compliance language concerning distributions from the Oklahoma Firefighters Pension and Retirement System.

House Bill No. 1705 as amended 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