

February 22, 2017

Representative Randy McDaniel  
Room 438

Re: Committee Substitute for House Bill No. 1706  
RBH No. 7058

Committee Substitute for House Bill No. 1706 contains IRS compliance language concerning distributions from the Oklahoma Law Enforcement Retirement System.

Committee Substitute for House Bill No. 1706 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