

February 13, 2026

Representative Kelley
Room 248

Re: Proposed Policy Oversight Committee Substitute for House Bill No.3721

This bill would allow Established Children of a deceased participant who was not participating in the DROP of Firefighters Pension and Retirement System, Police Pension and Retirement System and Oklahoma Law Enforcement Retirement System to participate in the respective Deferred Retirement Option Plan (DROP).

This bill also amends OPLAAA to defined the above change as non fiscal.

Proposed Policy Oversight Committee Substitute for House Bill No.3721 is a non fiscal bill under OPLAAA.

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