

THOMAS E. CUMMINS CONSULTING ACTUARY, INC.

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February 25, 2026

Representative Hays
Room 302

Re: Committee Substitute for House Bill No. 1268 RHB No. 16678

This bill creates a DROP for EMTs, EMRs, Paramedics and other emergency positions of OPERS participating employers.

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

Committee Substitute for House Bill No. 1268 is a non fiscal bill under OPLAAA as amended.

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