



June 18, 2015

VIA EMAIL and MAIL

Ms. Lynn Wenguer, Plan Administrator  
City of Fort Lauderdale  
Police and Firefighters' Retirement System  
888 South Andrews Ave., Suite 202  
Fort Lauderdale, FL 33316

Re: City of Fort Lauderdale  
Police and Firefighters' Retirement System

Dear Lynn:

As requested, we have reviewed the updated proposed Ordinance C-15- amending the plan for compliance with the Internal Revenue Code pursuant of the IRS Letter of Determination and have determined that its adoption will have no impact on the assumptions used in determining the funding requirements of the program.

Because the changes do not result in a change in the valuation results, it is our opinion that formal Actuarial Impact Statements are not required in support of its adoption. However, since the Division of Retirement must be aware of the current provisions of all public pension programs, it is recommended that you send a copy of this letter and a copy of the fully executed Ordinance to each of the following offices:

Mr. Keith Brinkman  
Bureau of Local Retirement Systems  
Division of Retirement  
P. O. Box 9000  
Tallahassee, FL 32315-9000

Sara Carr  
Municipal Police and Fire  
Pension Trust Funds  
Division of Retirement  
P.O. Box 3010  
Tallahassee, FL 32315-3010

If you have any questions, please let me know.

Sincerely,

Bradley R. Heinrichs, FSA, EA, MAAA  
BRH/lke