

August 28, 2009

Mr. Jay Evans, City Manager
City of Leesburg
P.O. Box 490630
Leesburg, FL 34749-0630

Re: City of Leesburg
Municipal Police Officers' Pension Trust Fund

Dear Jay:

In response to Scott Christiansen's letter dated July 29, 2009, we have reviewed the proposed ordinance amending the Plan (identified as dm\lsb\pol\07-27-09.ord on page 41), 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 a formal Actuarial Impact Statement is 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

Patricia Shoemaker
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,



Patrick T. Donlan

PTD/kst

cc: Barb Cooper
Scott R. Christiansen ✓