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November 23, 2015

Trustees of the Retirement Plan for the Firefighters of the Southern Manatee Fire & Rescue  
District  
c/o Ms. Laura Underhill  
Florida League of Cities, Inc.  
P. O. Box 1757  
Tallahassee, FL 32302

Re: Retirement Plan for the Firefighters of the Southern Manatee Fire & Rescue District

Ladies and Gentlemen:

In response to your request, I have reviewed Resolution No. 2015-04. This resolution changes the definition of credited service to include volunteer service earned on and after January 12, 2014. It is our understanding that none of the current participants' credited service will be affected by this amendment. Therefore, the resolution will have no actuarial impact on the plan.

If you have any questions, please do not hesitate to call me.

Sincerely,

A handwritten signature in blue ink that reads "Charles T. Carr".

Charles T. Carr  
Consulting Actuary