

Bureau Local Retirement Systems Municipal Police Officers' & Firefighters' Trust Funds' Office P.O. Box 3010

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Rick Scott, Governor

Chad Poppell, Secretary

April 28, 2016

Mr. Jeff Blomeley Investment & Retirement Services Manager Florida League of Cities, Inc. P.O. Box 1757 Tallahassee, Florida 32302

Dear Mr. Blomeley:

We have received your response to our previous correspondence regarding the 2015 Annual Report for the Southern Manatee Fire & Rescue District Firefighters' Pension Fund.

Basèd on our review of that reply, listed below are items that need corrections, clarification and/or additional information.

Please send a complete copy of the audited financial statements as soon as received.

The 37th Annual Police Officers' and Firefighters' Pension Trustees' School at FSU's Center for Academic & Professional Program Services in Tallahassee will take place on May 16-18, 2016. Continue to check our website to access information and updates about the Trustees' School, including area maps, a copy of the program when completed, and links to register with FSU as well as hotel information on our website at <a href="www.myflorida.com/frs/mpf">www.myflorida.com/frs/mpf</a>. All police officer and firefighter plan participants, board of trustee members, plan sponsors, and anyone interested in the administration and operation of the Chapters 175 and 185 pension plans should take advantage of this unique, insightful and informative program.

If you have any questions or need further information, please call our office at 850/922-0667.

Sincerely,

Julie Browning, Accountant
Mynicipal Police Officers' and

Firefighters' Retirement Trust Funds

JB:mjm

Copy: Derek Foss, Chairman

Charles T. Carr, Plan Actuary

Jim Linn, Plan Attorney