

**From:** Lisa Driscoll [REDACTED]  
**To:** Marilyn Leedom [REDACTED]  
**Date:** 3/8/2011 1:48 PM  
**Subject:** Request for Assistance - Pension Plan Option Project  
**Attachments:** 20110308133603974.pdf

**MEETING DATE**

**MAR 30 2011**

**AGENDA ITEM**

#6

**CC:** [REDACTED]

Marilyn,

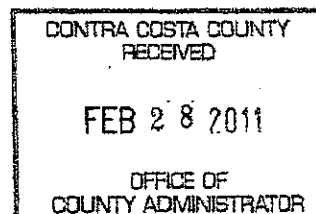
Attached is our request for information from Segal for our pension project. Please let me know when they will be able to provide the information.

Thank you ..... Lisa

Lisa Driscoll, County Finance Director  
Contra Costa County Administrator's Office  
P(925) 335-1023, F(925) 646-1353

February 25, 2011

Lisa Driscoll  
County Finance Director  
Contra Costa County  
Office of the Administrator  
651 Pine Street, 10<sup>th</sup> Floor  
Martinez, CA 94553-1291



Dear Lisa,

In connection to Buck's engagement to perform an analysis of pension plan options for the Contra Costa County Employees' Retirement Association, we need to reproduce the December 31, 2009 actuarial valuation. We require your assistance in gathering the following information from the Retirement Association's actuary:

- A complete copy of the final census data used in the December 31, 2009 valuation. Please include data file layouts and decode tables for coded fields.
- Exhibits illustrating [full] age, service or calendar year tables for all economic and demographic assumptions used in the December 31, 2009 valuation.
- The following metrics should be provided by benefit structure (Tier 1, Tier 3, Tier A, Tier C), contingency (qr, qw, qd, qi), and valuation group (active, in pay status, deferred) where applicable
  1. Present Value of Future Benefits at entry age
  2. Present Value of Future Benefits at valuation age
  3. Present Value of Future Salary at entry age
  4. Present Value of Future Salary at valuation age
  5. Entry Age Normal method total normal cost
  6. Expected member contributions used to determine employer normal cost
  7. Entry Age Normal method actuarial accrued liability
  8. Present Value of Accrued Benefits
- Sample life test cases from each Tier, with a summary by participant of the present value of future benefits, present value of accrued benefits, EAN liability and normal cost, split by decrement if available, and the present value of future salary.

Please have the actuary provide this information via e-mail to  
Ronald.Thompson@Buckconsultants.com if any of the information is available  
electronically. Please feel free to send requested items as they become available.

Let us know if you have any questions or comments, and we thank you in advance for  
your cooperation.

Very truly yours,

A handwritten signature in dark ink, appearing to read 'Harold', with a stylized flourish at the end.

Harold A. Loeb, ASA, MAAA, EA  
Principal and Consulting Actuary

HL: rr