

August 18, 2010

Ms. Cathy David
Administrator
Dania Beach Police & Firefighters'
Retirement System
City of Dania Beach
113 S.W. 1st Street
Dania Beach, Florida 33004

Dear Cathy:

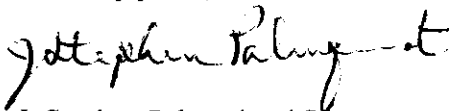
We have reviewed the proposed ordinance dated August 12, 2010 amending the City of Dania Beach Police and Firefighters' Retirement System to comply with the Internal Revenue regulations.

In our opinion, this amendment will have no actuarial impact on the System.

Although there is no actuarial impact, we recommend that you send a copy of this letter and the ordinance to Trish Shoemaker's office and to the Bureau of Local Retirement System before the final public hearing on the ordinance.

We welcome your questions and comments.

Sincerely yours,



J. Stephen Palmquist, ASA
Senior Consultant and Actuary

JSP/ma

cc: Bob Sugarman