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Circular Letter

TO: AGRICULTURAL DISTRICTS, PUBLIC AGENCIES, COUNTY SUPERINTENDENT OF SCHOOLS, AND INDIVIDUAL SCHOOL DISTRICTS

SUBJECT: ANNOUNCEMENT OF OTHER POST EMPLOYMENT BENEFITS (OPEB) & GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NUMBER 45 (GASB 45) ROUNDTABLE DISCUSSIONS

ATTENTION: FINANCE DIRECTORS, HUMAN RESOURCES DIRECTORS, PUBLIC AGENCY AND SCHOOL DECISION MAKERS

CalPERS Actuarial and Employer Services Branch, Constituent Relations Office will be hosting roundtable discussions at seven of our Regional Offices. GASB 45 requires public agencies, including school districts and county offices of education, to report their costs and obligations for post-employment benefits, such as healthcare. These discussions are intended for management, finance, and human resources officers from public agencies.

In addition, CalPERS is seeking public agency input. What do you, the public agency, need from CalPERS as it relates to your OPEB liabilities? Discussion topics include, but are not limited to; CalPERS intentions, actuarial data extracts, and pre-funding OPEB liabilities. Please join us and share your thoughts and questions.

We will be conducting one session at each location, noted below. If interest exceeds our available space, we will consider adding more sessions in the near future.

This invitation to attend one of the sessions listed below is being sent via Circular Letter to all public agencies, and also to Employer eBulletin subscribers.

Date	Time	Location	Address
November 28, 2006	9:30 a.m. – 11:30 a.m.	Sacramento	Lincoln Plaza North Auditorium Room 1190 400 Q Street Sacramento, CA 95814
November 30, 2006	9:00 a.m. – 11:00 a.m.	Orange	500 North State College Blvd Suite 750 Orange, CA 92868
November 30, 2006	2:00 p.m. – 4:00 p.m.	San Diego	7676 Hazard Center Drive Suite 350 San Diego, CA 92108

Date	Time	Location	Address
December 12, 2006	9:00 a.m. – 11:00 a.m.	Glendale	655 North Central Avenue Suite 1400 Glendale, CA 91203
December 12, 2006	2:00 p.m. – 4:00 p.m.	San Bernardino	650 East Hospitality Lane Suite 330 San Bernardino, CA 92408
December 14, 2006	9:30 a.m. – 11:30 a.m.	San Jose	181 Metro Drive Suite 520 San Jose, CA 95110
December 18, 2006	10:00 a.m. – Noon	Fresno	10 River Park Place East Suite 230 Fresno, CA 93720

To register for a discussion please visit www.calpers.ca.gov, and select the GASB 45 Roundtable Discussions link. Questions can be directed by e-mail to “gasb_45_seminar@calpers.ca.gov” or by calling the Employer Contact Center at **888 CalPERS** (or **888-225-7377**).

Kenneth W. Marzion
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 Actuarial and Employer Services Branch