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Special:

# **Circular Letter**

TO: ALL CONTRACTING EMPLOYERS

SUBJECT: EXPOSURE DRAFTS OF FINANCIAL REPORTING FOR OTHER POST-EMPLOYMENT BENEFITS (OPEB) BY EMPLOYERS AND BY PLANS

For your information, attached is CalPERS' recent response to the Governmental Accounting Standards Board regarding their Exposure Drafts of Financial Reporting for Other Post-Employment Benefits (OPEB) by Employers and by Plans.

Should you have any questions regarding the attached letter, please contact Alan Milligan at (916) 795-2113.

Kenneth W. Marzion, Chief  
Actuarial and Employer Services Division

Attachment