

Department of Audits and Accounts

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March 7, 2013

The Honorable Tommy Benton State Representative Coverdell Legislative Office Building, Room 508-A Atlanta, Georgia 30334

> SUBJECT: State Auditor's Certification Substitute to House Bill 345 (LC 21 2201S)

Dear Representative Benton:

This substitute bill would amend provisions relating to definitions under the Teachers Retirement System. Specifically, this bill would clarify and consolidate the definition of 'teacher.' This revision will not affect eligibility for membership in the System.

This is to certify that this substitute bill is a nonfiscal retirement bill as defined in the Public Retirement Systems Standards Law.

Respectfully,

s/Greg S. Griffin State Auditor

GSG/cs