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August 25, 2025

Trustees of the Mayor and Council of the City of Dalton Employees' Pension Plan
c/o Ms. Cindy Jackson
Chief Financial Officer
P.O. Box 1205
Dalton, GA 30720

Re: Mayor and Council of the City of Dalton Employees' Pension Plan

Ladies and Gentlemen:

I am writing this letter to request an increase in the annual actuarial valuation fee.

Your previous annual actuarial valuation fee was \$15,000 and that fee was effective as of January 1, 2013. We are requesting an increase in that fee to **\$20,000** effective **January 1, 2026**.

The annual actuarial valuation fee includes the following routine actuarial services:

- (1) Annual funding valuation report as of January 1, complete with all necessary calculations, information, and disclosures as required by applicable actuarial professional standards;
- (2) Annual supplemental Governmental Accounting Standards Board Statement Nos. 67 and 68 (GASB 67/68) report as of the next following September 30; and
- (3) Attendance at one meeting to deliver the annual valuation report, as well as any associated travel costs, provided that such meeting is held in or near Dalton, Georgia or at a location that is within a similar distance from our office.

I appreciate your consideration of our request. If you have any questions, please do not hesitate to call me.

Sincerely,

A handwritten signature in blue ink that reads "Charles T. Carr".

Charles T. Carr
Consulting Actuary