

Outline of Comments for October 13 Hearing
Pension Accounting and Financial Reporting
Girard Miller

1. Blended discount rate: defects in the proposed model and suggested remedies
2. Municipal bond index and 20-year Treasury bond yield alternative when more appropriate
3. Forward-looking disclosures in RSI: 15 year projections
4. Transition for outstanding UAAL amortization: 20 year closed