



DEPARTMENT OF DEFENSE  
BOARD OF ACTUARIES

4040 NORTH FAIRFAX DRIVE, SUITE 308  
ARLINGTON, VIRGINIA 22203-1613

July 24, 2008

Retiree Health

Honorable Robert M. Gates  
Secretary of Defense  
1000 Defense Pentagon  
Washington, DC 20301-1000

Dear Mr. Secretary:

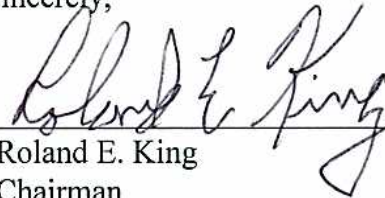
In accordance with Section 1116(c) of Title 10, United States Code, and using methods and assumptions we have approved, the DoD Office of the Actuary has determined the Department of the Treasury's total contribution to the DoD Medicare-Eligible Retiree Health Care Fund on October 1, 2008. Public Law 108-375 requires the Department of the Treasury to contribute the total normal cost in addition to the unfunded liability amortization payment.

The October 1, 2008, Treasury contribution includes payments for the following (all dollar amounts in thousands):

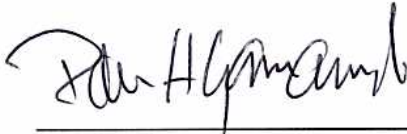
1.	Initial unfunded liability amortization	\$17,016,000
2.	Changes in actuarial assumptions amortization	(\$4,239,000)
3.	Benefit changes amortization	\$0
4.	Experience gains and losses amortization	(\$2,117,000)
	Total FY 2009 amortization payment	\$10,660,000
5.	Normal cost amount — DoD	\$10,350,593
6.	Normal cost amount — Coast Guard	\$257,322
7.	Normal cost amount — Public Health Service	\$34,778
8.	Normal cost amount — NOAA Corps	\$1,674
	Total FY 2009 normal cost payment	\$10,644,367
	Total FY 2009 Treasury payment	\$21,304,367

The FY 2009 normal cost payment is calculated using FY 2009 expected average force strengths provided by each of the uniformed services as well as FY 2009 per capita normal cost amounts promulgated by the Board in our July 19, 2007, letter to the Under Secretary of Defense (Comptroller).

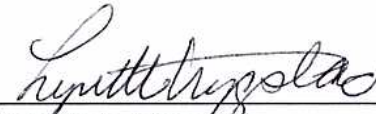
Sincerely,



Roland E. King  
Chairman  
DoD Medicare-Eligible Retiree  
Health Care Board of Actuaries



Dale H. Yamamoto  
Member  
DoD Medicare-Eligible Retiree  
Health Care Board of Actuaries



Lynette L. Trygstad  
Member  
DoD Medicare-Eligible Retiree  
Health Care Board of Actuaries

cc: USD(C)

Executive Secretary, DoD Medicare-Eligible Retiree Health Care Board of Actuaries



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July 24, 2008

Retiree Health

Honorable Tina W. Jonas  
Under Secretary of Defense (Comptroller)  
1100 Defense Pentagon  
Washington, D.C. 20301-1100

Dear Ms. Jonas:

Section 1115(b) of Title 10, United States Code, requires the Secretary of Defense to determine, before the beginning of each fiscal year after September 30, 2005, the total amount of the DoD normal cost contribution to be made to the DoD Medicare-Eligible Retiree Health Care Fund for that fiscal year. These contributions are based on level per capita dollar amounts computed using the aggregate entry-age normal cost method and valuation methods and assumptions approved by the DoD Medicare-Eligible Retiree Health Care Board of Actuaries.

Using methods and assumptions we have approved for the September 30, 2007, valuation, the DoD Office of the Actuary has determined the following two annual per capita amounts for FY 2010: \$5,642 (full-time members) and \$3,194 (part-time members).

Sincerely,

Roland E. King  
Chairman  
DoD Medicare-Eligible Retiree  
Health Care Board of Actuaries

Dale H. Yamamoto  
Member  
DoD Medicare-Eligible Retiree  
Health Care Board of Actuaries

Lynette L. Trygstad  
Member  
DoD Medicare-Eligible Retiree  
Health Care Board of Actuaries

cc: Executive Secretary, DoD Medicare-Eligible Retiree Health Care Board of Actuaries





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July 24, 2008

Retiree Health

Honorable Michael Chertoff  
Secretary of Homeland Security  
U.S. Department of Homeland Security  
Washington, DC 20528

Dear Mr. Secretary:

In accordance with Section 1116(c) of Title 10, United States Code, and using methods and assumptions we have approved, the DoD Office of the Actuary has determined the Department of the Treasury's total contribution to the DoD Medicare-Eligible Retiree Health Care Fund on October 1, 2008. Public Law 108-375 requires the Department of the Treasury to contribute the total normal cost in addition to the unfunded liability amortization payment.

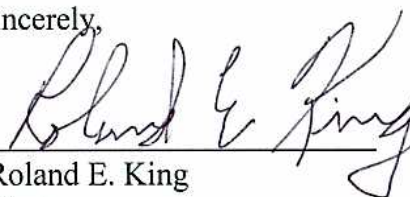
The October 1, 2008, Treasury contribution includes payments for the following (all dollar amounts in thousands):

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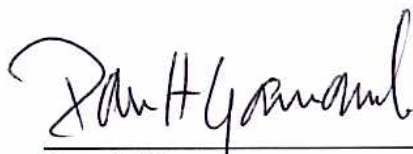
The FY 2009 normal cost payment is calculated using FY 2009 expected average force strengths provided by each of the uniformed services as well as FY 2009 per capita normal cost amounts promulgated by the Board in our July 19, 2007, letter to the Secretary of Homeland Security.

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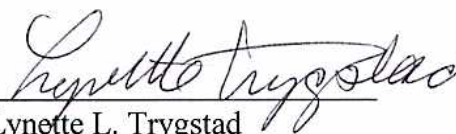
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Executive Secretary, DoD Medicare-Eligible Retiree Health Care Board of Actuaries



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July 24, 2008

Retiree Health

Honorable Michael O. Leavitt  
Secretary of Health and Human Services  
200 Independence Avenue, S.W.  
Washington, DC 20201

Dear Mr. Secretary:

In accordance with Section 1116(c) of Title 10, United States Code, and using methods and assumptions we have approved, the DoD Office of the Actuary has determined the Department of the Treasury's total contribution to the DoD Medicare-Eligible Retiree Health Care Fund on October 1, 2008. Public Law 108-375 requires the Department of the Treasury to contribute the total normal cost in addition to the unfunded liability amortization payment.

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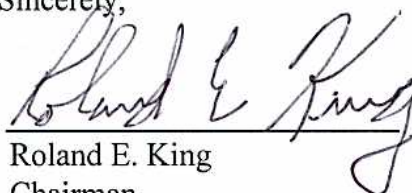
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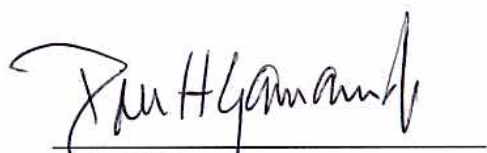
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For FY 2010, the DoD Office of the Actuary has determined the following two annual per capita amounts: \$5,642 (full-time members) and \$3,194 (part-time members). These amounts are determined using methods and assumptions we have approved for the September 30, 2007, valuation.

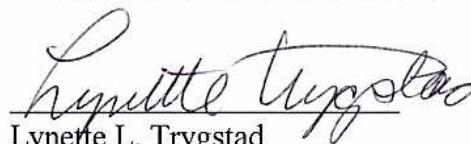
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ARLINGTON, VIRGINIA 22203-1613

July 24, 2008

Retiree Health

Honorable Carlos M. Gutierrez  
Office of the Secretary  
Room 5516  
U.S. Department of Commerce  
14<sup>th</sup> and Constitution Ave. NW  
Washington, DC 20230

Dear Mr. Secretary:

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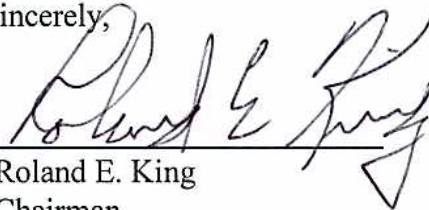
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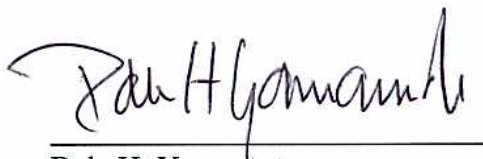
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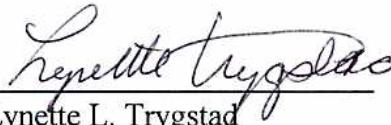
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