

Office of Personnel Management
Retirement and Insurance Service



1920



1954



1959



1986

Federal Employee Benefit Programs
FINANCIAL MANAGEMENT LETTER

Number: F-99-03

Date: February 5, 1999

SUBJECT: Assurance Regarding Health Benefit Cost Factor

Financial Management Letter F-98-07 contained the cost factors you need to compute your 1998 cost for postretirement health benefits. The cost factor for 1998 is \$2,529 *per employee enrolled in the Federal Employees Health Benefit Program*. To provide assurance for your financial statement auditors regarding the 1998 cost factor, we offer the enclosure to this letter. Therein, the Program's independent auditor reports on their application of agreed-upon procedures to the development of the postretirement health benefits cost factor.

If you have any questions please contact us at 606-0606, or send us an email at finance@opm.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert A. Yuran", is written over a horizontal line.

Robert A. Yuran, Chief
Financial Policy Staff
Retirement and Insurance Service

Enclosure (Please contact us at above for the enclosure)