

COMMENT #14: DECEMBER 18, 2008

From: Costello Mark - Atlanta-MARC
Sent: Thursday, December 18, 2008 12:55 PM
To: ASB Comments
Subject: ASOP 41 Exposure Draft

The Background statement notes that you have received several comments “regarding a lack of clarity in the document and confusion in respect to its wording and structural Arrangement.” My overall comment regarding this draft is that there is still a distinct lack of clarity.

- I believe it is still unclear what constitutes a communication vs. a report. For example, why would an internal e-mail to a senior management team member with significant actuarial findings not be a report? What are significant findings?
- It is unclear why the definition of “actuarial services” was removed. Leaving it in would add clarity.
- It is unclear how to apply this during the course of verbal communications—telephone and/or face-to-face.
- Disclosures must be included unless deemed “inappropriate.” On the surface, it is unclear why it would ever be inappropriate to disclose the listed information.

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