

31 May 2012

ASOP No. 6 Revision
Actuarial Standards Board
1850 M Street, NW, Third Floor
Washington, DC 20036

Dear Actuarial Standards Board:

The Actuarial Standards Board (ASB) has issued an Exposure Draft of *Actuarial Standard of Practice (ASOP) No. 6 – Measuring Retiree Group Benefits Obligations and Determining Retiree Group Benefits Plan Costs or Contributions* with a request for comments. I thank the ASB for the opportunity to provide comments, as follows:

General Comment – To the extent appropriate, ASOP Nos. 4 and 6 should be parallel; sections/references should be the same, and subsections skipped (“intentionally omitted” or “reserved”), as necessary, to accommodate.

I would be pleased to discuss any of these comments in person, if you feel it would be helpful.

I am providing these comments as an individual experienced consulting actuary and not on behalf of my employer or any other organization.

Sincerely,

John T. Stokesbury, FSA, MAAA, FCA, EA