

Comment #12 – 4/29/11 – 5:36 p.m.

Thank you for the opportunity to comment on the proposed revision to ASOP 27. Please consider adding additional Communications and Disclosures in Section 4 that would apply to results prepared under multiple scenarios using multiple sets of deterministic assumptions. When results are prepared under multiple sets of assumptions, interested parties may be unaware that multiple scenarios were prepared, or may be unable to identify which scenario is the best estimate. For example, when an actuary prepares projected liabilities and costs under multiple sets of assumptions, a disclosure such as "scenario x out of z scenarios, including scenario y that represents our best estimate" would be helpful.

Thank you for consideration of my comments.

Regards,

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