

**Comment #2 – 9/30/15 – 12:12 p.m.**

Dear Sir/Madam:

Premium deficiency reserves and deferred tax assets, among other things, may involve actuarial considerations. Hence, a scope limitation precluding applicability of ASOP No. 21 to rate filings, tax returns, and possibly other items involving actuarial considerations may not be apposite.

Other aspects of the proposed revision are clear and concise, and provide appropriate guidance without being overly prescriptive, in our view.

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