

**Comment #2 – 9/23/16 – 1:34 p.m.**

I think the last sentence in Section 3.8.5 may need to be moved, “The changes should have occurred in order to be reflected in the disciplined current scale and not simply by planned for in the future.” In the current version of ASOP 24 this sentence is not under the Reinsurance Agreements header – it applies to all of the items listed in Section 3.8.

Please let me know if you have any questions.

Thanks

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