

Title of Exposure Draft:

Comment Deadline: [Month, Day, Year]

Instructions: Please review the exposure draft, and give the ASB the benefit of your recommendations by completing this comment template. Please fill out the tables within the section below, adding rows as necessary. Sample for completing the template provided at the following link: <http://www.actuarialstandardsboard.org/email/2020/ASB-Comment-Template-Sample.docx>

Each completed comment template received by the comment deadline will receive consideration by the drafting committee and the ASB. The ASB accepts comments by email. Please send to comments@actuary.org and include the phrase 'ASB COMMENTS' in the subject line. Please note: Any email not containing this exact phrase in the subject line will be deleted by our system's spam filter.

The ASB posts all signed comments received to its website to encourage transparency and dialogue. Comments received after the deadline may not be considered. Anonymous comments will not be considered by the ASB nor posted to the website. Comments will be posted in the order that they are received. The ASB disclaims any responsibility for the content of the comments, which are solely the responsibility of those who submit them.

I. Identification:

Name of Commentator / Company
Tyson Mohr

II. ASB Questions (If Any). Responses to any transmittal memorandum questions should be entered below.

Question No.	Commentator Response
1	I think 3.6 sufficiently describes when you should issue an actuarial report.
2	Section 3 vs. section 4 makes this distinction clear

III. Specific Recommendations:

Section # (e.g. 3.2.a)	Commentator Recommendation (Please provide recommended wording for any suggested changes)	Commentator Rationale (Support for the recommendation)
2.2	Recommend removing the examples	I don't think examples are necessary to include in a definition.
4.1.n.5	Remove section ii	The difference between "reasonable" and "significant conflict" is not clear enough to me to warrant having them treated differently. I recommending removing 4.1.n.5 ii. I agree with requiring positive disclosure whenever relying on another party's assumptions, even if the actuary considers them reasonable.
Current ASOP section 3.2	Retain this guidance: "An actuarial report may comprise one or several documents. The report may be in several different formats (such as formal documents produced on word processing, presentation or publishing software, e-mail, paper, or web sites). Where an actuarial report for a specific intended user comprises multiple documents, the actuary should communicate which documents comprise the report."	I believe a lot of actuarial work would be subject to this, and it's important to consider the user's needs in how you organize the materials. Providing the user with instructions on how to navigate the materials, such as a table of contents or cover sheet, is particularly important for clear written communication.

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<p>Current ASOP section 3.5</p>	<p>Retain this guidance: "If a later actuarial communication produced by the same actuary, which opines on the same issue, includes materially different results or expresses a different opinion from the former communication, then the later communication should make it clear that the earlier results or opinion are no longer valid and explain why they have changed."</p>	<p>Understanding which communication is most current and material differences from the previous communication is an important consideration. I struck out "produced by the same actuary" because I would consider this guidance applicable even if another actuary produced the previous report.</p>
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IV. General Recommendations (If Any):

Commentator Recommendation (Identify relevant sections when possible)	Commentator Rationale (Support for the recommendation)

V. Signature:

Commentator Signature	Date
Tyson Mohr	3/X/2025