

7 January 2010

Louise Pryor  
Board for Actuarial Standards  
5th Floor, Aldwych House,  
71-91 Aldwych  
London  
WC2B 4HN

Dear Louise:

CONSULTATION PAPER: ACTUARIAL INFORMATION USED FOR ACCOUNTS AND OTHER  
FINANCIAL DOCUMENTS

Thank you for the opportunity to comment on this consultation paper. This brief response has been prepared by the Risk and Financial Services practice of Towers Watson.

We do not believe there should be a separate TAS for actuarial information used for accounts and other financial documents. We believe that any issues which BAS wishes to address could be covered either in the specific TASs planned for insurance and pensions, or in the generic TASs.

Yours sincerely



Charles Pickup