Here are a few comments about possible revisions/clarifications:

- [1] While one might perhaps quibble with some of the arguments in the initial few pages, I shall not do so because what this paper is really about is a new data base and no one can argue that there is any better data base on this subject: a great and commendable effort!
- [2] p. 5, para on local government size, is not that clear. Why bother with the criticism of Fan when all you are really saying is that if one chooses different measures (elections or size) one gets different results: yes. So? The point of this paper appears to be to include a variety of different measures of different aspects of different concepts so there seems to be no reason to emphasis the somewhat hard to swallow Bangladesh-Indonesia stuff here.
- [3] A somewhat similar comment might be made re the China v. India/Pakistan stuff re security later on same page. Again, why bring this in at this point since what is being argued is that essentially that one has to look at both law and practice (to simplify). The authors appear to believe that practice/tradition is much more important, which is fine with me, but again this is something to be demonstrated by the data not asserted, or so one would think.
- [4] The 'overall pattern' observed at top of p.8 appears to be very heavily shaped by the heavy weighting of Europe in this high income group?
- [5] The definitions set out in the many little tables are not always crystal clear. Consider the China security stuff: there may be no example where LG as such has been arbitrarily dismissed but certainly many officials of LG have been in past: so how is China classified so high on this variable. I simply cannot see how it can be ranked above Hong Kong or how Albania or Armenia or Azerbaijan(!) can be just below US. This variable seems to need more discussion. (Also, should keep reminding reader of what is meant by 'treated asymmetrically' and when gets .25 and when .75). I understand a lot of judgment is needed in this sort of thing but it is critical to explain exactly how different factors are weighed in reaching such judgments.
- [6] p.13 last full para mentions Table 5 should be Table 7
- [7] p. 18 amusingly says "discreet" instead of "discrete" twice.
- [8] 2nd last line of last full para on p. 19 says "that" but means "than" I think.
- [9] While I love the idea of governments maximizing the "disutility" of residents (top p.20) I suspect "utility" is the word meant.
- [11] on p. 21, is it really Figure 3 (or 10??). and at bottom of p. it is likely figure 3 not 10 again. But this is all a bit confusing since we have a different Figure 3 on p. 23. Need to straighten out numbering.
- [13] I either do not understand this at all or there is again a slip on p. 24 para 2 when line 4 says "confidence level is higher" lower? (The number may be higher but the confidence level is lower)

- [14] I understand why the authors may seize on the "Arab spring" as lending some verisimilitude to their numerical framework but then they may have a bit of trouble explaining the recent unrest in Brazil??
- [15] But all in all, although as noted above at one point, a more extended discussion of the rational and justification for some of the scaling would perhaps help the reader (and potential user of the data) this is an impressive and commendable effort.
- [16] Since the numbers reported in Tables A3 (relative importance) and A8 (decentralization index) are identical, it appears one is wrongly labeled and the other is not reported here.