Overall, this is an interesting, thorough, and well-written paper. I would certainly recommend it for publication, but I do have some minor comments and suggestions.

page 3:

- In the second paragraph, just above eqn. (5), it would be useful to have a page number for reference [9], as is done immediately afterwards [20, p. 43] and indeed throughout the paper.
- A reference would be useful for eqn. (8).
- Near the end of the page, just above eqn. (9), the authors state, "Before engaging in a detailed study of the b_n, we note a few simple facts about their elementary properties," but do not give any such properties of b_n. Instead, there is a discussion of the related quantities δ_n.

page 4:

- In analytic number theory, the function $\psi(x)$ is used to denote the summatory function of the von Mangoldt function. It would be desirable to use a different notation for the logarithmic derivative of Γ, which appears between eqns. (10) and (11).
- As far as I can tell, the first equality in (12) is nontrivial. Either a reference or an indication of how this result was obtained would be necessary, in my opinion.
- At the beginning of section 2, it is recommended that the authors provide more detail on how the b_n were numerically evaluated (at the very least, which software package was used).
- At the bottom of the page, the polynomial $q(k)$ merits some explanation. One assumes that "the kth zero" refers to zeroes of the sequence b_n, but unless there is something else going on, this should make sense only for integer values of n. Why then should irrational coefficients be used in this polynomial? Is there perhaps something more subtle at work?

page 5:

- In eqn. (13) and the discussion immediately above it, the value of K is given as 3.6 ± 0.1, but in light of Theorem 1, the precise value of K can be given as $2\sqrt{\pi}$. It seems counterintuitive to include the exact values related to π in the $q(k)$ polynomial (as mentioned above) but to settle for a decimal approximation in K.

page 6:

- Eqn. (15) is correct, but the subsequent justification is, in this referee's opinion, not as rigorous as one would hope. Choose $T > n$, and consider the finite contour (negatively oriented) consisting of the line from $\frac{3}{2} - iT$ to $\frac{3}{2} + iT$, followed by the clockwise arc of $|s| = \sqrt{T^2 + 9/4}$ that lays to the right of the given line. The contribution from the circular arc is $O(T^{-n-1})$ and thus vanishes as $T \to +\infty$.

- An equivalent form of the functional equation for the zeta function is:

$$\zeta(s) = 2\Gamma(1-s)(2\pi)^{s-1} \sin\frac{\pi s}{2}\zeta(1-s).$$

  Using this first in (16) and then replacing s by $-s$ gives (18) on the next page in a more obvious way.

page 7:

- In the paragraphs between eqns. (18) and (19), it is stated that the integrand in (18) "decays fast enough" to move the vertical line of integration. Given the estimates (20)-(22), it is possbile to replace this with a more precise big-oh statement without much difficulty.

page 12:

- The statement below eqn. (37) should instead read, "Any Dirichlet L-function...." since there are more general L-functions which can't be written in terms of Hurwitz zetas.