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The abstract is comprehensive. It clearly outlines the study's background and unique approach. However, the abstract could briefly mention the theoretical framework (social capital and community resilience) to contextualize findings and highlight the policy relevance or potential applications of the findings.

The abstract is well-structured and informative, providing a clear summary of the study's purpose, context, methods, findings, and significance. It covers key points without unnecessary detail, suitable for an academic audience. However, the abstract could benefit from a brief mention of the theoretical framework and policy implications to enhance clarity of scope. The introduction appears to be thorough and well-justified rationale linking global sustainability challenges, social capital theory, and the local Taiwanese cultural context. The author does a good job of stating the research objectives and situating the study within relevant social and demographic trends and introducing traditional huan-gong practice effectively to explain local adaptation of time banking.

The literature review includes recent and diverse sources supporting theoretical perspectives. is appropriate and reviews core concepts such as social capital, community resilience, and transitions from volunteerism to reciprocal labor exchange. The author demonstrates critical engagement with international scholarly debates and local empirical studies and explains the cultural adaptation challenges and operational distinctions in Taiwan's time bank systems—very relevant to readers The author does a great job describing the research methodology that includes sampling strategy, participant selection, and data processing techniques. This section might benefit from including some more details about questionnaire development and validity could further strengthen this section. The author provides a detailed presentation of the results and findings via participant demographics, participation behavior, perceived benefits, and life impacts is thorough and well-organized. The use of tables and figures effectively supports the textual content. There is a clear depiction of both quantitative findings and interpretative

synthesis. The interpretation of findings is integrated throughout the results and conclusions. The author successfully addresses both successes and challenges, offering balanced perspectives. Finally, the author provides clear, actionable recommendations grounded in data analysis and literature and acknowledges study limitations transparently, enhancing credibility.

The references are comprehensive and up to date, covering foundational theories and recent empirical studies relevant to the topic. The diverse referencing demonstrates scholarly rigor.

The manuscript is well-organized and appropriately divided into standard academic sections. Each part is complete, coherent, and contributes logically to the overall study narrative. The integration of theory, empirical data, and cultural context is particularly strong, supporting the manuscript's aim to inform both academic understanding and practical policy considerations regarding time banking in Taiwan.