Second review of "Insights on the Role of Accurate State Estimation in Coupled Model Parameter Estimation by a Conceptual Climate Model Study" by X. Yu et al.

I am satisfied with all changes made by the authors, which address all my previous comments. In particular, I appreciate the inclusion of the discussion on the limits of applicability of the study added in the Conclusion and Discussion Section and due to the observing network and neglecting of chaotic ocean processes.

The only point is that the size of the problem still remains mysterious, and I suggest the authors to mention it, as the impact of the ensemble size clearly depends on the problem size, and this is not mentioned.