Financial Industry Regulatory Authority

July 20, 2011

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Reference: **FR2011-0707-0343/E** Org Id :153152

REVIEW LETTER

1. Comparing Life Insurance Policies; previously submitted as FR2009-0901-0166E
   Rules: 2210, VARIABLE
   2 pages Fee: $100

   Total Fee: $100

Attention: Joseph Stineman

Although this material appears consistent with applicable standards, we offer the following specific comments:

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If you have any questions regarding these comments, please contact me at 240.386.4500.

Reviewed by,

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