

March 29, 2011

Reference: **FR2011-0208-0389/E**

Org Id :00008408

REVIEW LETTER

1. Estate Planning Guide

Rule: 2210

17 pages

Fee: \$170

Total Fee: \$170

The material submitted appears consistent with applicable standards.

Reviewed by,

Lynn M. Lawson
Supervising Analyst

jrk

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