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**Endnotes**

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 2www.soa.org/sections/taxation/tax-irs-released-notice-2006-95

 3 *Should You Exchange Your Life Insurance Policy*, NASD Investor Alert, Sept. 23, 2002, [www.nasd.com/Investor/Alerts/alert\_exchange\_lifeinsurance.htm](http://www.nasd.com/Investor/Alerts/alert_exchange_lifeinsurance.htm)

 4 Sec. 1031 *Certain exchanges of insurance policies*, www.fourmilab.ch/ustax/www/t26-A-1-O-III-1031.html

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