Dear Mr. [Name],

I had not occurred to me that it would be a simple matter to liquidate these taxes. It has caused me considerable anxiety for some time. Part of my estate would be transferred through the state, and more could be seen that a substantial portion of my estate would be paid to me in small annual instalments. I pointed out that my total premium payments of the taxes might be far less than the amount that my estate would be paid to me equal to only a small fraction of the taxes. In effect, if I died at an early date my insurance premium payments would be at a cost due to the payment of the amount I now estimate would be delivered by the government.

I appreciate the service you have given me in this matter. Cordially yours,

[Name]

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