

# EXHIBIT 1

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—LLP—  
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April 8, 2010

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Re: Transamerica Life Ins. Co. v. Patrick Garvey, et al.  
C.A. No. 09-471/S

Western Reserve Life Assurance Company of Ohio v. Charles Buckman, et al.  
C.A. No. 09-472/S

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Gentlemen:

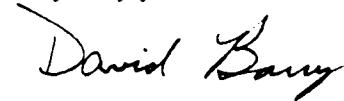
Our clients, Western Reserve Life Assurance Co. of Ohio ("WRL") and Transamerica Life Insurance Company ("TAL"), have been served with subpoenas issued by the United States Securities and Exchange Commission ("SEC") in connection with the SEC's investigation, captioned *In the Matter of Estate Planning Resources*.

The purpose of this correspondence is to advise you that the documents required to be produced pursuant to the SEC subpoenas include the transcripts of the depositions of Patrick Garvey and Charles Buckman conducted in the above-captioned civil actions and in the criminal proceedings, along with the documentary exhibits to those transcripts. SEC counsel has specifically requested that these transcripts and exhibits be produced. We are not aware of any legal restriction or prohibition that would excuse WRL and TAL from the obligation to produce these materials or that precludes them from doing so.

Accordingly, please be advised that WRL and TAL intend to produce these transcripts and exhibits to the SEC on or soon after April 16, 2010.

If you understand or believe there to be any legal basis that would prohibit or preclude WRL's and TAL's production of these deposition materials to the SEC in response to the subpoenas directed to the companies, it is incumbent upon you to seek and obtain an order or other direction from the Court prior to April 16, 2010. Otherwise these materials will be produced to the SEC on or about that date.

Very truly yours,

A handwritten signature in cursive script that reads "David Barry". To the right of the signature is a circular stamp containing the initials "mjd".

David E. Barry

DEB/mjg

cc: Honorable William E. Smith