

June 10, 2011

Reference: **FX2011-0608-0262/E**

Org Id :00008408

REVIEW LETTER

1. Year-End Tax Planning Guide
Rule: 2210
17 pages

Fee: \$675

Total Fee: \$675

This material generally appears consistent with applicable standards. However, we note the following:

If this submission will be used with other firms, the disclosures at the bottom of pages 1 and 2 should be specific to each broker-dealer and should include the firm's name and its relationship to any other organization.

Please be advised that our review does not pertain to the accuracy of the tax discussion included in this material. It is your firm's responsibility to ensure that this material includes a complete and accurate discussion of all relevant tax issues.

Reviewed by,

Evan L. Spevak
Supervising Analyst

jrk

***NOTE:** This review is limited to the communication that was filed. We assume that the communication does not omit material facts, contain statements that are not factual, or offer opinions that do not have a reasonable basis. This communication may be described as “Reviewed by FINRA” or “FINRA Reviewed”; however, there must be no statement or implication that this communication has been approved by FINRA.*

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