

September 22, 2009

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REVIEW LETTER

1. RC10_RothConversionText
Rule: 2210
5 pages

Fee: \$500

Total Fee: \$500

This material generally appears consistent with applicable standards. However, please note that this review does not extend to the merits of the tax, legal, and financial planning advice.

Sincerely,



Angelina M. Gerovac
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.*