

March 12, 2009

Reference: **FX2009-0310-0418/E**

Org Id :00008408

REVIEW LETTER

1. RFPG_text09
Rules: 2210, SEC 482, VARIABLE
17 pages

Fee: \$675

Total Fee: \$675

The material submitted appears consistent with applicable standards.

Sincerely,



Caroline J. Waugaman
Senior 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.*