



August 26, 2011

Reference: **FR2011-0805-0181/E**

Org Id :6694

REVIEW LETTER

1. 2011-2012 Tax and Financial Planning Guide (#69T-17027)
Rules: 2210, SEC 482

Fee: \$240

Total Fee: \$240

The material submitted appears generally consistent with applicable standards.

The review does not cover the merits of the tax advice included in this material. It is each firm's responsibility to assure that the advice presented on this subject is accurate, complete and can be verified.

Reviewed by,

Caroline J. Waugaman
Supervising Analyst

cjw

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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