

September 20, 2010

Joseph Stineman
Consolidated Research LLC
22 Sunny Brae Place
Bronxville NY 10708

Reference: **FR2010-0827-0271/E**

Org Id :00124156

REVIEW LETTER

1. Charity as Beneficiary of Traditional IRA or Retirement Plan; previously submitted as FR2003-0409-0124H

Rule: 2210

4 pages

Fee: \$100

Total Fee: \$100

Attention: Joseph Stineman

The material submitted appears consistent with applicable standards.

Reviewed by,

Timothy B. Dennis
Supervising Analyst

jrk

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