

July 7, 2011

Joseph Stineman
Fogel Neale Securities, LLC
90 Broad Street Suite 2202
New York NY 10004

Reference: **FR2011-0613-0303/E**

Org Id :00153152

REVIEW LETTER

1. Roll Over the Remaining Interest of an Inherited IRA or Retirement Plan; previously submitted as FR2003-0408-0191H

Rule: 2210

3 pages

Fee: \$100

Total Fee: \$100

Attention: Joseph Stineman

Although this material appears consistent with applicable standards, we offer the following specific comments:

We understand this material is a general commentary prepared by Forefield Inc, and has been submitted on their behalf. We further understand the communication may be used by multiple FINRA member firms and that the final version will *clearly* and *prominently* identify the FINRA member name as required by Rule 2210(d)(2)(C). If our understanding is inaccurate, please advise us as additional comments will be necessary.

If you have any questions regarding these comments, please contact me at 240.386.4500.

Reviewed by,

Nancy M. Damiano
Supervising Analyst

jws



***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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