Financial Industry Regulatory Authority

May 8, 2012

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Reference: **FR2012-0322-0078/E** Org Id :153152

REVIEW LETTER

1. Spousal IRAs; previously submitted as FR2009-0807-0050E
   Rule: 2210
   2 pages Fee: $100

Total Fee: $100

Attention: Joseph Stineman

The material submitted appears consistent with applicable standards.

Reviewed by,

Nancy M. Damiano
Supervising Analyst

jws

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