

March 9, 2011

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

Reference: **FR2011-0210-0260/E**

Org Id :00153152

### **REVIEW LETTER**

1. 529 Plans and Financial Aid Eligibility Handout  
Rule: MSRB  
3 pages

Fee: \$100

Total Fee: \$100

Attention: Joseph Stineman

Although the above-referenced handout appears consistent with applicable standards, we offer the following specific comments:

We understand the handout is a general commentary prepared by Forefield Inc, and has been submitted on their behalf. We further understand the handout may be used by multiple FINRA member firms and that the final version of the handout 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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