Financial Industry Regulatory Authority

October 4, 2011

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Reference: **FR2011-0907-0250/E** Org Id :153152

REVIEW LETTER

1. Tax Planning for Income: previously submitted as FR2009-0731-0001E
   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,

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