

May 8, 2012

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

Reference: **FR2012-0319-0319/E**

Org Id :153152

REVIEW LETTER

1. Investment Planning throughout Retirement; previously submitted as FR2009-1111-0048E
Rule: 2210
3 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

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.*

Please send any communications related to filing reviews to this Department through the Advertising Regulation Electronic Filing (AREF) system or by facsimile or hard copy mail service. We request that you do not send documents or other communications via email.