

January 21, 2010

Lanell Tweddle
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2300 North Ridgetop Road
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Reference: **FR2010-0115-0273/E**
Link Reference : FR2009-1218-0315

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REVIEW LETTER

1. Road of Retirement: The Value of Dividends in Retirement (#TIM1350)
Rules: 2210, SEC 482
4 pages

Fee: \$100

Total Fee: \$100

Attention: Lanell Tweddle

The material submitted appears consistent with applicable standards.

Reviewed by,

Mario Greszes
Supervising Analyst

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