

February 21, 2013

Geeta Napoli
First Investors Corporation
110 Wall Street 4th Floor
New York City NY 10005

Reference: **FR2013-0206-0361/H**

Org Id :305

REVIEW LETTER

1. Seminar - An Executive Bonus Plan (#12-0815)
Rules: FIN 2210, SEC 482, VARIABLE
10 pages

Fee: \$125

Total Fee: \$125

Attention: Geeta Napoli

Revisions are necessary for the above-referenced seminar to be consistent with applicable standards. We offer the following specific comments:

We note the inclusion of the prospectus offer. However, in order to be consistent with the presentation standards set forth in SEC Rule 482(b)(5), the prospectus offer must be presented in a type size at least as large as and of a style different from, but at least as prominent as, that used in the major portion of the material.

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

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