



August 8, 2013

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

Reference: **FX2013-0806-0248/H**

Org Id :305

REVIEW LETTER

1. Planning for Children with Special Needs Seminar (#13-00554)
Rules: FIN 2210, SEC 482, VARIABLE
24 pages

Fee: \$1300

Total Fee: \$1300

Attention: Geeta Napoli

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

Please note that our comments apply only to the specific slides submitted to the Advertising Regulation Department. We offer no comment on the actual presentation made to prospective investors (i.e., the oral presentation). If a complete script will be used with this presentation, the material should be submitted for review. It is the responsibility of the firm to ensure that the presentation in its final form is fair, balanced and complete and is not misleading in any way. The presentation must be consistent with all applicable advertising standards.

We take this opportunity to remind the firm of its responsibility to ensure that the discussion pertaining to estate planning, trusts, and taxes are accurate.

If you have any questions regarding these comments, please contact me at 240.386.4500.

Reviewed by,

Nancy M. Damiano
Supervising Analyst

Investor protection. Market integrity.

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Financial Industry Regulatory Authority

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This year's Advertising Regulation Conference will be held on October 10-11 in Washington, D.C. For more information and to register, please view our online brochure at <http://www.finra.org/conferences/adreg3>.

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.

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