



August 7, 2013

Sheila Kepley
First Investors Corporation
110 Wall Street
New York NY 10005

Reference: **FX2013-0805-0738/E**

Org Id :305

REVIEW LETTER

1. Life Guide - Planning for Children with Special Needs (#13-00553)
Rules: FIN 2210, SEC 482, VARIABLE
18 pages

Fee: \$1000

Total Fee: \$1000

Attention: Sheila Kepley

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

Please note our review of the guide does not extend to the questionnaires contained on pages 13-16. We take this opportunity to remind the firm of its responsibility to ensure this information is accurate.

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

Reviewed by,

Nancy M. Damiano
Supervising Analyst

jws

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