



May 27, 2010

Teri McNeely  
Lowell & Company, Inc.  
4021 84th St Suite 100  
Lubbock TX 79423

Reference: **FR2010-0510-0106/E**

Org Id :00024913

### REVIEW LETTER

1. **Withdrawing Only From Your Taxable Accounts Allows Greater Overall Investment Growth**

Rule: 2210

1 page

Fee: \$100

Total Fee: \$100

Attention: Teri McNeely

The material submitted appears consistent with applicable standards.

Reviewed by,

John F. Cunningham  
Supervising Analyst

jrk

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