

May 17, 2016

Kathleen Lee
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1345 Avenue of Americas
New York NY 10105

Reference: **FR2016-0419-0206/E**
Link Reference : FR2014-0422-0111

Org Id :46585

REVIEW LETTER

1. U.S. Value Port Comp
Rules: FIN 2210, FIN 2212, SEC 482
2 pages

Fee: \$125

Total Fee: \$125

Attention: Kathleen Lee

The material submitted appears consistent with applicable standards.

Reviewed by,

David Y. Kim
Analyst

aec

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.*

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