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**Subject:** First Trust ETFs

**Date:** Thursday, April 07, 2011 5:44:11 PM

Hi Howie, per our conversation, management of the First Trust Exchange Traded Funds (the "funds") that are currently under SEC review has committed to provide the staff of the SEC with notice prior to initiating the payment by the funds of any Rule 12b-1 fees. Please feel free to contact me with any questions or comments.

## Morrison

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