



Matthew E. Vitek
Assistant General Counsel

May 16, 2014

Kevin O'Neill
Deputy Secretary
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-1090

Re: **File No. SR-FINRA-2014-006** - Proposed Rule Change Relating to Per
Share Estimated Valuations for Unlisted DPP and REIT Securities

Dear Mr. O'Neill:

Financial Industry Regulatory Authority, Inc. is still considering comments to the above referenced rule filing, but anticipates submitting a response to comments and amendments to the above referenced rule filing in the near future. If you have any questions, please feel free to contact me at (202) 728-8156 or matthew.vitek@finra.org or contact James S. Wrona, Vice President and Associate General Counsel of FINRA, at (202) 728-8270 or jim.wrona@finra.org.

Best regards,

Matthew E. Vitek

cc: Lourdes Gonzales, Esq.