

Mail Stop 4561

August 21, 2008

Via U.S. Mail and Facsimile 212.581.5690

Mr. David Horin  
Chief Financial Officer  
Rodman & Renshaw Capital Group, Inc.  
1251 Avenue of the Americas  
New York, NY 10020

**Re: Rodman & Renshaw Capital Group, Inc.  
Item 4.01 Form 8-K/A  
Filed August 19, 2008  
File No. 1-33737**

Dear Mr. Horin:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Mark Rakip  
Staff Accountant