



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

October 28, 2010

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

**Re: Rodman & Renshaw Capital Group, Inc.
Form 10-K for Fiscal Year Ended
December 31, 2009
Filed March 16, 2010
Definitive Proxy Statement
Filed March 26, 2010
Form 10-Q for Quarterly Period Ended
June 30, 2010
Filed August 12, 2010
File No. 001-33737**

Dear Mr. Horin:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin Woody
Branch Chief