



DIVISION OF  
CORPORATION FINANCE

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

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