



DIVISION OF  
CORPORATION FINANCE

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

August 24, 2009

*By U.S. mail and facsimile to (713) 993-4611*

Mr. Rick Berry, Chief Financial Officer  
Sanders Morris Harris Group Inc.  
600 Travis, Suite 5800  
Houston, TX 77002

**RE: Sanders Morris Harris Group Inc.  
Form 10-K for the year ended December 31, 2008  
File No. 0-30066**

Dear Mr. Berry:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien  
Branch Chief