



DIVISION OF
CORPORATION FINANCE

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

January 11, 2011

VIA U.S. MAIL AND FAX (310)861-1813

Mr. Peregrine C. Broadbent
Executive Vice President and Chief Financial Officer
Jefferies Group, Inc.
520 Madison Avenue
New York, NY 10022

Re: Jefferies Group, Inc.
Form 10-K for the year ended December 31, 2009
Filed February 26, 2010
File No. 001-14947

Dear Mr. Broadbent:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kevin Woody
Accounting Branch Chief