



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