

Mail Stop 3010

April 15, 2009

Donald A Wojnowski, Jr., Chief Executive Officer
Jesup & Lamont, Inc.
2170 West State Road 434
Suite 100
Longwood, FL 32779

Re: Jesup & Lamont, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed March 5, 2009
File No. 001-31292

Dear Mr. Wojnowski, Jr.:

We have completed our review of your Preliminary Proxy Statement on Schedule 14A and have no further comments at this time.

Sincerely,

Tom Kluck
Legal Branch Chief

cc: Stephen A. Zelnick, Esquire (*via facsimile*)