



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 3010

May 1, 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.
Amended Preliminary Proxy Statement on Schedule 14A
Filed April 21, 2009
File No. 001-31292

Dear Mr. Wojnowski, Jr.:

We have completed our review of your amended Preliminary Proxy Statement on Schedule 14A filed April 21, 2009, and have no further comments at this time.

Sincerely,

Tom Kluck
Legal Branch Chief

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