

Mail Stop 4561

October 5, 2006

VIA U.S. MAIL AND FAX (212) 829-4708

Mr. Howard W. Lutnick
Chief Executive Officer
eSpeed, Inc.
110 East 59th
New York, NY 10022

Re: eSpeed, Inc.
Form 10-K for the year ended December 31, 2005
Filed March 15, 2006
File No. 0-28191

Dear Mr. Lutnick:

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

Sincerely,

Josh Forgione
Assistant Chief Accountant