

September 11, 2008

Mail Stop 4561

Mr. Steven C. Jacobs  
Chief Financial Officer  
Summit Financial Services Group, Inc.  
980 North Federal Highway, Suite 310  
Boca Raton, FL 33432

**Re: Summit Financial Services Group, Inc.  
Form 10KSB for the Year Ended December 31, 2007  
File No. 333-108818**

Dear Mr. Jacobs:

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

Sincerely,

Daniel L. Gordon  
Branch Chief