

Mail Stop 4561

April 3, 2009

Mr. James J. McEntee, III
Chief Executive Officer and President
Alesco Financial, Inc.
Cira Centre
2929 Arch Street
17th Floor
Philadelphia, PA 19104

Re: Alesco Financial, Inc.
Form 10-K for the year ended December 31, 2007
Filed 03/12/08
Definitive Proxy Statement
Filed 04/29/08
Form 10-Q for the quarter ended September 30, 2008
Filed 11/05/08
File No. 001-32026

Dear Mr. McEntee:

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

Sincerely,

Linda van Doorn
Senior Assistant Chief Accountant

