

Mail Stop 4561

April 3, 2009

Mr. James J. McEntee, III  
Chief Executive Officer and President  
Alesco Financial, Inc.  
Cira Centre  
2929 Arch Street  
17<sup>th</sup> 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

