



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

May 19, 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, 2008**  
**Filed 03/05/09**  
**File No. 001-32026**

Dear Mr. McEntee:

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

Sincerely,

Linda van Doorn  
Senior Assistant Chief Accountant

