



DIVISION OF
CORPORATION FINANCE

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

October 30, 2020

Lester Brafman
Chief Executive Officer
Cohen & Company Inc.
Cira Centre
2929 Arch Street, Suite 1703
Philadelphia, PA 19104-2870

Re: Cohen & Company Inc.
Registration Statement on Form S-3
Filed October 23, 2020
File No. 333-249641

Dear Mr. Brafman:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact David Lin at 202-551-3552 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance