

Mail Stop 4561

February 13, 2008

John Liu  
Chief Financial Officer  
Greenhill & Co., Inc.  
300 Park Avenue, 23<sup>rd</sup> Floor  
New York, New York 10022

**RE: Greenhill & Co., Inc.  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed March 1, 2007  
File No. 1-32147**

Dear Mr. Liu,

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Paul Cline  
Senior Accountant