

February 8, 2007

Mail Stop 4561

Mr. Robert V. Johnson  
Chief Financial Officer  
FCStone Group, Inc.  
2829 Westown Parkway, Suite 100  
West Des Moines, IA 50266

**RE: FCStone Group, Inc.  
Form 10-K for the period ended August 31, 2006  
Filed November 29, 2006  
File No. 0-51099**

Dear Mr. Johnson:

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

Sincerely,

Daniel L. Gordon  
Branch Chief