



DIVISION OF  
CORPORATION FINANCE

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

**VIA FACSIMILE AND U.S. MAIL**

March 19, 2009

Jeffrey M. Rojek  
Chief Financial Officer  
GLG Partners, Inc.  
399 Park Avenue, 38<sup>th</sup> Floor  
New York, New York 10022

**RE: GLG Partners, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2007  
Forms 10-Q for Fiscal Quarters Ended March 31, 2008, June 30, 2008  
and September 30, 2008  
File No. 1-33217**

Dear Mr. Rojek:

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

If you have any further questions regarding our review of legal or disclosure matters in your filings, please direct them to Dietrich King, Attorney, at (202) 551-3338 or, in his absence, Brigitte Lippmann, Attorney, at (202) 551-3713. Please contact Ernest Greene, Staff Accountant, at (202) 551-3733 or, in his absence, Jeanne Baker, Assistant Chief Accountant, at (202) 551-3691 if you have questions regarding our review of the financial statements and related matters.

Sincerely,

Rufus Decker  
Accounting Branch Chief