

Mail Stop 4561

March 31, 2009

Via U.S. Mail and Facsimile 703.469.1012

Mr. Bradley J. Wright
Executive Vice President, Chief Financial Officer
FBR Capital Markets Corporation
1001 North Nineteenth Street
Arlington, VA 22209

**Re: FBR Capital Markets Corporation
Form 10-K for fiscal year ended December 31, 2007
Filed February 29, 2008
Form 10-Q for the period ended September 30, 2008
Filed November 7, 2008
Form 14A
Filed April 30, 2008
File No. 1-33518**

Dear Mr. Wright:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Kevin Woody
Accounting Branch Chief