



DIVISION OF  
CORPORATION FINANCE

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

July 2, 2010

*By U.S. Mail and Facsimile to: (415) 391-7123*

Jeffrey B. Van Horn  
Chief Financial Officer  
KKR Financial Holdings LLC  
555 California Street, 50th Floor  
San Francisco, CA 94104

**Re: KKR Financial Holdings LLC  
Form 8-K filed on May 3, 2010  
File No. 001-33437**

Dear Mr. Van Horn:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Michael R. Clampitt  
Senior Attorney Advisor