

October 5, 2009

VIA FACSIMILE AND U.S. MAIL
Mail Stop 4720

Mr. Andrew S. Lerner
Chief Executive Officer and Director
Inter-Atlantic Financial, Inc.
400 Madison Ave.
New York, NY 10017

**Re: Inter-Atlantic Financial, Inc.
Preliminary Proxy Statement Filed on Schedule 14A
Filed on May 22, 2009
File No.: 001-33721**

Dear Mr. Lerner:

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

Sincerely,

Jeff Riedler
Assistant Director