



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

March 11, 2016

Via E-mail

Mr. Christopher Daniels  
Chief Executive Officer  
EF Hutton America, Inc.  
77 Water Street, 7<sup>th</sup> Floor  
New York, NY 10005

**Re: EF Hutton America, Inc.  
Form 10-K/A for the Fiscal Year Ended December 31, 2014  
Filed March 2, 2016  
Forms 10-Q for the Quarterly Periods Ended March 31, June 30 and September 30,  
2015  
Filed May 21 (and amended September 15), September 21, and November 23, 2015,  
Respectively  
File No. 000-55175**

Dear Mr. Daniels:

We have reviewed the amendment to Form 10-K filed March 2, 2016 and have the following comment.

Please respond to this letter by amending Forms 10-Q for the quarterly periods ended March 31, June 30 and September 30, 2015. If you do not believe that the comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Forms 10-Q for the Quarterly Periods Ended March 31, June 30 and September 30, 2015

1. Please file amendments to the each Form 10-Q to reflect the revised value of the assets acquired from EFH Wyoming. Address in those amendments our previous comments related to your December 31, 2014 Form 10-K, as applicable. Also when amending your Form 10-Q for the quarterly period ended March 31, 2015, describe the nature of and effect of the error related to the restatement for the stock-based compensation.

Mr. Christopher Daniels  
EF Hutton America, Inc.  
March 11, 2016  
Page 2

Please contact Senior Staff Accountant Keira Nakada at (202) 551-3659 if you have questions regarding the comment. In this regard, do not hesitate to contact me at (202) 551-3679.

Sincerely,

/s/ Jim B. Rosenberg

Jim B. Rosenberg  
Senior Assistant Chief Accountant  
Office of Healthcare and Insurance