



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3010

April 19, 2010

Lee Fensterstock, Chief Executive Officer  
Broadpoint Securities Group, Inc.  
12 East 49<sup>th</sup> Street  
New York, NY 10017

**Re: Broadpoint Securities Group, Inc.**  
**Form 10-K**  
**Filed March 26, 2009**  
**Form 10-K/A**  
**Filed April 30, 2009**  
**File No. 000-14140**

Dear Mr. Fensterstock:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Sonia Gupta Barros  
Special Counsel