



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP3010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

November 25, 2009

VIA USMAIL and FAX (416) 322 - 7007

Ms. Elaine K. Roberts  
President and Chief Financial Officer  
Oppenheimer Holdings, Inc.  
P.O. Box 2015, Suite 1110  
20 Eglinton Avenue West  
Toronto, Ontario, Canada M4R 1K8

**Re: Oppenheimer Holdings, Inc.**  
**Form 10-K for the year ended 12/31/2008**  
**Filed on 3/3/2009**  
**File Nos. 001-12043**

Dear Ms. Elaine K. Roberts:

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

Sincerely,

Jorge Bonilla  
Senior Staff Accountant