



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

October 4, 2007

**Via U.S. mail and facsimile**

Mr. Steven Novik  
Chief Financial Officer  
The Jones Financial Companies, L.L.L.P.  
12555 Manchester Road  
Des Peres, MO 63131

**RE: Form 10-K for the fiscal year ended December 31, 2006  
File No. 000-16633**

Dear Mr. Novik:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any questions regarding our review of your filings, please direct them to Lisa Haynes, Staff Accountant, at (202) 551-3424 or, in her absence, to Nudrat Salik, Staff Accountant at (202) 551-3692.

Sincerely,

Rufus Decker  
Accounting Branch Chief