



DIVISION OF  
CORPORATION FINANCE

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

September 22, 2010

Mr. Kevin Bastien  
The Jones Financial Companies, L.L.L.P.  
12555 Manchester Road  
Des Peres, Missouri 63131

**Re: The Jones Financial Companies, L.L.L.P.  
Form 10-K for the year ended December 31, 2009  
File No. 0-16633**

Dear Mr. Bastien:

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

Sincerely,

Kevin Woody  
Branch Chief