



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

September 11, 2008

**VIA US MAIL AND FAX 732-842-9047**

Mindy A. Horowitz  
Acting Chief Financial Officer  
First Montauk Financial Corp.  
Parkway 109 Office Center  
328 Newman Springs Road  
Red Bank, NJ 07701

**Re: First Montauk Financial Corp.  
Form 10-K for the Year Ended December 31, 2007, as amended  
File No. 1-33656**

Dear Ms. Horowitz:

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

Sincerely,

Kyle Moffatt  
Accountant Branch Chief