

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

July 6, 2009

VIA U.S. MAIL and FAX 212-284-3443

Peregrine C. Broadbent Chief Financial Officer Jefferies Group, Inc. 520 Madison Avenue New York, NY 10022

Re: Jefferies Group, Inc.

Form 10-K for Fiscal Year Ended

December 31, 2008 Filed February 27, 2009 File No. 001-14947

Dear Mr. Broadbent:

We have completed our review of your Form 10-K for the fiscal year ended December 31, 2008 and have no further comments at this time.

Sincerely,

Kevin Woody Branch Chief