

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

July 2, 2010

By U.S. Mail and Facsimile to: (415) 391-7123

Jeffrey B. Van Horn Chief Financial Officer KKR Financial Holdings LLC 555 California Street, 50th Floor San Francisco, CA 94104

> Re: KKR Financial Holdings LLC Form 8-K filed on May 3, 2010

File No. 001-33437

Dear Mr. Van Horn:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Michael R. Clampitt Senior Attorney Advisor