

VIA FACSIMILE AND U.S. MAIL

January 16, 2009

Kimberly A. Dang
Vice President and Chief Financial Officer
Knight Inc.
500 Dallas Street, Suite 1000
Houston, Texas 77002

**Re: Knight Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed March 31, 2008
Form 10-Q for Fiscal Quarter Ended September 30, 2008
Filed November 13, 2008
File No. 001-06446**

Dear Ms. Dang:

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

Sincerely,

H. Christopher Owings
Assistant Director

cc: Gary W. Orloff, Esq.
Bracewell & Giuliani LLP
Facsimile No. (713) 221-2166