

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

DIVISION OF CORPORATION FINANCE

October 4, 2016

<u>Via E-mail</u> Ms. Gloria E. Gebbia Chief Executive Officer Kennedy Cabot Acquisition, LLC 24100 Calabasas Road Calabasas, CA 91302

> Re: Siebert Financial Corp. Amendment No. 1 to Schedule TO Filed September 30, 2016 by Kennedy Cabot Acquisition, LLC File No. 005-13628

Dear Ms. Gebbia:

We have reviewed your filing and have the following comment.

Conditions to the Offer, page 28

1. We note the response to prior comment 4 and the revised disclosure in the Offer to Purchase. Under federal law, it does not appear that the Company would have obligations to effect the closing of the Offer, because it is not a bidder. Additionally, if the Company did have those obligations, and those obligations were conditioned on actions taken by the Purchaser, then the Offer would remain subject to conditions that are within the bidder's control. Please revise the disclosure accordingly.

You may contact me at (202) 551-3503 if you have any questions regarding our comment.

Sincerely,

/s/ David L. Orlic

David L. Orlic Special Counsel Office of Mergers and Acquisitions Ms. Gloria E. Gebbia Kennedy Cabot Acquisition, LLC October 4, 2016 Page 2

cc: Lawrence G. Nusbaum, Esq. Gusrae Kaplan Nusbaum PLLC