

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

Mail Stop 7010

August 10, 2007

## Via U.S. mail and facsimile

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

> RE: Form 10-K for the fiscal year ended December 31, 2006 Form 10-K/A for the fiscal year ended December 31, 2006 Form 8-K filed May 11, 2007 File No. 0-6729

Dear Ms. Horowitz:

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

If you have any questions regarding our review of your filings, please direct them to Lisa Haynes, Staff Accountant, at (202) 551-3424 or, in her absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker Accounting Branch Chief