

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

Mail Stop 3720

September 11, 2008

## **VIA US MAIL AND FAX 732-842-9047**

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

**Re:** First Montauk Financial Corp.

Form 10-K for the Year Ended December 31, 2007, as amended

File No. 1-33656

Dear Ms. Horowitz:

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

Sincerely,

Kyle Moffatt Accountant Branch Chief