

Mail Stop 4561

February 10, 2009

Albert G. Lowenthal  
Chief Executive Officer  
Oppenheimer Holdings, Inc.  
P.O. Box 2015, Suite 1110  
Toronto, Canada M4R 1K8

**Re: Oppenheimer Holdings, Inc.  
Form 10-K for the Year ended December 31, 2007  
Form 10-Q for the Quarters ended March 31, 2008, June 30, 2008, and  
September 30, 2008  
File No. 001-12043**

Dear Mr. Lowenthal:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

You may contact Yolanda Crittendon, Staff Accountant, at (202) 551-3472 or me at (202) 551-3498 if you have any other questions.

Sincerely,

Linda VanDoorn  
Senior Assistant Chief Accountant