



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3010

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

December 1, 2009

Sean M. O'Connor  
Chief Executive Officer  
220 E. Central Parkway  
Suite 2060  
Altamonte Springs, FL 32701

**Re: International Assets Holding Corporation**  
**Form 8-K, Item 4.01**  
**Filed on November 19, 2009**  
**File No. 000-23554**

Dear Mr. O'Connor:

We have completed our review of your Form 8-K and do not, at this time, have any further comments.

You may contact me at (202) 551-3472 if you have questions.

Sincerely,

Yolanda Crittendon  
Staff Accountant