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July 10, 2009

VIA EDGAR

Division of Corporation Finance
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549
Attention: Filing Desk

Re: LEXINGTONPARK PARENT CORP.
REGISTRATION STATEMENT ON FORM S-4

Ladies & Gentlemen:

On behalf of LexingtonPark Parent Corp., a Delaware corporation ("New Parent"), I am submitting for filing New Parent's Registration Statement on Form S-4 (the "Registration Statement") relating to 55,643,544 shares of Class A common stock, par value \$0.01 per share, of New Parent to be issued in connection with the transactions contemplated by the Transaction Agreement and Agreement and Plan of Merger, dated as of June 3, 2009 (the "Transaction Agreement"), by and among Cowen Group, Inc., a Delaware corporation ("Cowen"), Ramius LLC, a Delaware limited liability company ("Ramius"), New Parent, Lexington Merger Corp., a Delaware corporation and wholly owned subsidiary of New Parent ("Merger Sub") and Park Exchange LLC, a Delaware limited liability company and wholly owned subsidiary of New Parent ("Exchange Sub").

Under the terms of the Transaction Agreement, at the completion of the transactions, Merger Sub will merge with and into Cowen, with Cowen surviving the merger, and Ramius will transfer to Exchange Sub substantially all of Ramius's assets and Exchange Sub will assume substantially all of Ramius's liabilities. Cowen will become a wholly owned subsidiary of New Parent, and Exchange Sub will remain a wholly owned subsidiary of New Parent. New Parent will then change its name to "Cowen Group, Inc."

Pursuant to Item 14 of Form S-4, the Registration Statement must include financial statements of New Parent, as the registrant. New Parent was formed on June 1, 2009, in connection with the transactions. Therefore, since New Parent was not in existence as of

March 31, 2009, we have not included financial statements for New Parent in this Registration Statement, but intend to include financial statements as of June 30, 2009 for New Parent in an amendment to the Registration Statement to be filed at a later date.

I am submitting the Registration Statement electronically as provided in Item 101(a)(1)(i) of Regulation S-T.

* * * * *

Please direct any questions concerning the Registration Statement to the undersigned at (212) 403-1314.

Very truly yours,

/s/ David E. Shapiro

Attachment