



September 30, 2008

Lawrence J. Bresnahan
Vice President
Member Firm Regulation

Phone: 312 786-7713
Fax: 312 786-8054
bresnahl@cboe.com

Ms. Florence Harmon
Secretary
U.S. Securities & Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-1090

Re: CBOE Response to Comment Letter Submitted by the Securities Industry and Financial Markets Association Pertaining to SR-CBOE-2007-30 (Regarding Communications to Customers)

Dear Ms. Harmon:

Chicago Board Options Exchange, Incorporated (“CBOE” or “Exchange”) submits this letter in response to a comment letter received by the SEC from the Securities Industry and Financial Markets Association (“SIFMA”) regarding the above-referenced CBOE rule filing.¹ The SIFMA Letter incorporated by reference those comments made by SIFMA in a letter to the SEC dated May 22, 2008, regarding the Financial Industry Regulatory Authority (“FINRA”) proposal regarding communications with customers (SR-FINRA-2008-13). FINRA addressed the SIFMA comments in Amendment 1 to SR-FINRA-2008-13. The Exchange concurs in general with FINRA’s responses to the SIFMA comments. Therefore, the Exchange believes additional changes to CBOE’s rule filing are not required.

Please do not hesitate to contact me at (312) 786-7713 if you have any questions.

Sincerely,

Lawrence J. Bresnahan
Vice President
Member Firm Regulation

¹ Letter from Melissa MacGregor, Vice President and Assistant General Counsel, SIFMA, to Florence Harmon, Secretary, SEC, dated July 31, 2008 (“SIFMA Letter”).