

Mail Stop 3561

June 15, 2009

Neil S. Wechsler  
Co-Chairman and Chief Executive Officer  
Optimal Group Inc.  
3500 de Maisonneuve Blvd. West, Suite 800  
Montreal, Quebec  
Canada, H3Z 3C1

**Re: Optimal Group Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed April 24, 2009  
File No. 0-28572**

Dear Mr. Wechsler:

We have completed our review of your Preliminary Proxy Statement on Schedule 14A and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Jason J. Comerford, Esq.