

Mail Stop 3561

August 13, 2009

Edward B. Rudner  
Chief Executive Officer  
Online Vacation Center Holdings Corp.  
1801 N. W. 66<sup>th</sup> Avenue, Suite 102  
Plantation, FL 33313

**Re: Online Vacation Center Holdings Corp.  
Form 10-K for the fiscal year ended December 31, 2008  
Filed March 27, 2009  
File No. 000-32137**

Dear Mr. Rudner:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel  
Branch Chief