



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0402

Mail Stop 3561

October 23, 2009

Optimized Transportation Management, Inc.
Kevin P. Brennan-Chief Executive Officer
707 Grant Street
Suite 2307
Pittsburgh, PA 15219

Re: Optimized Transportation Management, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 23, 2009
File Number: 000-53405

Form 8-K
Filed July 6, 2009
File Number: 000-53405

Dear Mr. Brennan:

We have completed our review of your Form 10-K, Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Joseph A. Foti
S.A.C.A