

Mail Stop 4561

April 6, 2009

Mr. Ronny Yakov  
President and Chief Executive Officer  
The OLB Group, Inc.  
1120 Avenue of the Americas, Fourth Floor  
New York, NY 10036

**Re: The OLB Group, Inc.  
Form 10-KSB For Fiscal Year Ended December 31, 2007  
Filed April 7, 2008  
Form 10-Q For Fiscal Quarter Ended September 30, 2008  
Filed November 10, 2008  
File No. 000-52994**

Dear Mr. Yakov:

We have completed our review of the above referenced filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen G. Krikorian  
Accounting Branch Chief