



DIVISION OF  
CORPORATION FINANCE

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

November 29, 2010

Humberto Bravo  
President and Director  
Placer Del Mar, Ltd.  
9190 Double Diamond Parkway  
Reno, NV 89521

**Re: Placer Del Mar, Ltd.  
Registration Statement on Form 10  
Filed September 14, 2010  
File No. 0-54118**

Dear Mr. Bravo:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director