



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

Mail Stop 3720

November 13, 2009

Mr. Steven Stowell  
Chief Financial Officer  
Options Media Group Holdings, Inc.  
125 NW 13<sup>th</sup> Street, Suite 300  
Boca Raton, FL 33432

**Re: Options Media Group Holdings, Inc.  
Amendment No. 1 to Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed October 16, 2009  
File No. 333-147245**

Dear Mr. Stowell:

We have completed our review of your filing and have no further comments at this time.

Sincerely,  
/s

Larry Spigel  
Assistant Director