

Mail Stop 3561

April 30, 2009

Steven Samblis  
President and Chief Executive Officer  
IC Places, Inc.  
5428 S. Bracken Court  
Winter Park, Florida 32972

**Re: IC Places, Inc.  
Registration Statement on Form 10, as amended  
Filed June 13, 2008  
File No. 0-53278**

Dear Mr. Samblis:

We have completed our review of the above-referenced filing and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Clifford Hunt, Esq.  
Via Facsimile