



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

December 3, 2009

Jonathan Patton
President and Director
Option Placement, Inc.
2629 River Drive
Columbia, SC 29201

**Re: Option Placement, Inc.
Registration Statement on Form 10
Filed April 24, 2009
File No. 000-53638**

Dear Mr. Patton:

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

Sincerely,

Peggy Fisher
Assistant Director

cc (via fax): William Ruffa, Esq.