

Mail Stop 3561

June 9, 2008

Mr. Sal Perisano
Chairman of the Board and Chief Executive Officer
iParty Corp.
270 Bridge Street, Suite 301
Dedham, Massachusetts 02026

Re: iParty Corp.
Form 10-K for Fiscal Year Ended December 29, 2007
Filed March 13, 2008
Form 10-Q for Fiscal Quarter Ended March 29, 2008
Filed May 9, 2008
File No. 1-15611

Dear Mr. Perisano:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William H. Thompson
Branch Chief