



DIVISION OF
CORPORATION FINANCE

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

February 10, 2011

Sal Perisano
Chief Executive Officer
iParty Corp.
270 Bridge Street, Suite 301
Dedham, Massachusetts 02026

**Re: iParty Corp.
Form 10-K for the Fiscal Year Ended December 26, 2009
Filed March 23, 2010
Definitive Proxy Statement on Schedule 14A
Filed April 21, 2010
File No. 001-15611**

Dear Mr. Perisano:

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

Sincerely,

/s/ H. Christopher Owings

H. Christopher Owings
Assistant Director

cc: Thomas Brennan, Esq.
Posternak Blankstein & Lund LLP