

Mail Stop 3561

August 7, 2008

Alan M. Meckler  
Chairman and Chief Executive Officer  
Jupitermedia Corporation  
23 Old Kings Highway South  
Darien, Connecticut 06820

**Re: Jupitermedia Corporation  
Form 10-K  
Filed April 4, 2008  
Definitive Proxy Statement on Schedule 14A  
Filed April 29, 2008  
File No. 000-26393**

Dear Mr. Meckler:

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

Sincerely,

H. Christopher Owings  
Assistant Director