

Mail Stop 3561

January 14, 2009

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

**Re: Jupitermedia Corporation
Preliminary Proxy Statement on Schedule 14A
Filed December 4, 2008
File No. 000-26393**

Dear Mr. Meckler:

We have completed our review of your Schedule 14A, as amended, and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc: Adanech Getachew
Willkie Farr & Gallagher, LLP
Via facsimile