



DIVISION OF
CORPORATION FINANCE

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

March 14, 2011

Via Facsimile

Kevin M. Carney
Chief Financial Officer
Web.com Group, Inc.
12808 Gran Bay Parkway, West
Jacksonville, Florida 32258

Re: Web.com Group, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 5, 2010
Form 10-Q for the Quarterly Period Ended September 30, 2010
Filed November 5, 2010
Form 8-K filed October 15, 2010
Form 8-K filed November 10, 2010
File No. 000-51595

Dear Mr. Carney:

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

Sincerely,

/s/ Craig Wilson

Craig Wilson
Senior Assistant Chief Accountant