



DIVISION OF
CORPORATION FINANCE

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

October 22, 2010

Mr. Paul B. Demirdjian
Chief Executive Officer
Jagged Peak, Inc.
3000 Bayport Drive, Suite 250
Tampa, FL 33607

Re: Jagged Peak, Inc.
Form 10-K for the Fiscal Year ended December 25, 2009
Filed March 10, 2010
Form 10-Q for the Quarterly Period ended March 26, 2010
Filed May 6, 2010
File No. 000-31715

Dear Mr. Demirdjian:

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,

Stephen Krikorian
Accounting Branch Chief