



DIVISION OF
CORPORATION FINANCE

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

January 15, 2016

Via E-mail

Mr. Albert Narvades
Chief Financial Officer
Jagged Peak, Inc.
3000 Bayport Drive, Suite 250
Tampa, FL 33607

**Re: Jagged Peak, Inc.
Amendment No. 1 to Schedule 13E-3 filed by Jagged Peak, Inc., SP Jagged Peak, LLC, Singapore Post Limited, Paul Demirdjian and Primrose Demirdjian, Vincent Fabrizzi and Daniel Furlong
Filed January 5, 2016
File No. 005-62177
Revised Preliminary Proxy Statement on Schedule 14A
Filed January 5, 2016
File No. 000-31715**

Dear Mr. Narvades:

We have reviewed your filings referenced above and have the following comments.

Schedule 13E-3

General

1. We note the response to prior comment 1. Please add the new filing persons to the chart on page 43. We also note that such persons must make the disclosures required by Item 1014 of Regulation M-A.

Revised Preliminary Proxy Statement on Schedule 14A

General

2. We note your response to prior comment 4, which states that the meeting will be postponed if the company becomes aware of a deviation from the estimated expenses that would cause the per share merger consideration to decrease by one cent or more. Please advise what will occur if the company does not become aware of a deviation prior to the meeting, but the deviation nevertheless occurs and is material. If the disclosed estimate will stand in that circumstance, please revise the disclosure to clearly state that.

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Special Factors

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3. We note the response to prior comment 20. Please clarify disclosure regarding the source of funds for the merger. If a credit facility will be used, please provide the information required by Item 1007 of Regulation M-A.

Appendix C - Opinion of C. Brett Cooper

4. We note the response to prior comment 21. The staff views disclaimers of responsibility to security holders as inconsistent with the balance of the registrant's disclosure addressing the fairness to security holders of the proposed transaction from a financial perspective. See Excerpt from Current Issues and Rulemaking Projects Outline (November 14, 2000) available on our website. Please eliminate the disclaimer regarding fiduciary duty, or add an explanation such as that included at the end of the cited excerpt. Similarly, the staff views the disclaimer of responsibility with respect to data, material and other information used by the financial advisor as inappropriate. Please revise.

You may contact Jeff Kauten, Staff Attorney, at (202) 551-3447 or, in his absence, the undersigned at (202) 551-3503 with any questions.

Sincerely,

/s/ David L. Orlic

David L. Orlic
Special Counsel
Office of Mergers and Acquisitions

cc: Via E-mail
Gregory C. Yadley, Esq.
Shumaker, Loop & Kendrick, LLP