

Mail Stop 4561

July 7, 2008

John C. Canouse
JPC Capital Partners, Inc.
3440 Preston Ridge Road
Suite 600
Alpharetta, GA 30005

**Re: JPC Capital Partners, Inc.
Preliminary Information Statement on Schedule 14C
0-51898
Filed on April 25, 2008**

Dear Mr. Canouse:

We have completed our review of your Preliminary Information Statement on Schedule 14C and have no further comments at this time.

Sincerely,

Tom Kluck
Branch Chief

Cc: Grady Thrasher, Esq. (via facsimile)