



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

July 17, 2008

Anthony M. Servidio
Chief Executive Officer
Juma Technology, Corp.
154 Toledo Street
Farmingdale, NY 11735

Re: Juma Technology Corp.
Form 10-KSB for the Year Ended December 31, 2007
File No. 0-51058

Dear Mr. Servidio:

We have reviewed your filing and have the following comments. We have limited our review of your filing to the disclosures pertaining to your disclosure controls and procedures and the evaluation of your internal control over financial reporting. Specifically, we have reviewed your filing to determine if you conducted the evaluation of your internal control over financial reporting, as required by Exchange Act Rules 13a-15 and 15d-15, and provided an assessment and a conclusion as to the effectiveness of your internal control over financial reporting, as required by Item 308T(a) of Regulations S-B. Where indicated, we think you should revise your document in response to these comments, however, if you disagree, we would be pleased to consider your explanation as to why a revision is not necessary. Please be as detailed as necessary in your explanation.

Item 8A. Controls and Procedures, page 34

1. Tell us why it would be appropriate to conclude that as of December 31, 2007, your disclosure controls and procedures are effective based on an evaluation carried out as of December 31, 2006.
2. You disclose that the evaluation of the effectiveness of the company's disclosure controls and procedures "was carried out under the supervision and with the participation of our Chief Executive Officer, Mr. David Giangano and Chief Financial Officer, Mr. Anthony Fernandez." You disclose elsewhere that Mr. Giangano was your chief executive officer and president until November 2007 and that Mr. Anthony Servidio became your chief executive officer and chairman

in November 2007. In addition, Mr. Servidio signed the Form 10-KSB and provided the certifications required by Rule 13a-14(a) as your principal executive officer. In light of these facts, please explain how your principal executive officer(s) participated in an evaluation of your disclosure controls and procedures and how you have presented in the Form 10-KSB the conclusions of your principal executive officer(s) and principal financial officer(s) as to the effectiveness of your disclosure controls and procedures as of December 31, 2007.

Limitations on the Effectiveness of Internal Controls, page 34

3. It does not appear that your management has performed its assessment of internal control over financial reporting as of December 31, 2007. Since you were required to file or filed an annual report for the prior fiscal year, it appears you are required to report on your management's assessment of internal control over financial reporting.

If your management has not yet performed its assessment, we ask that you complete your evaluation and amend your filing within 30 calendar days to provide the required management's report on internal control over financial reporting.

In performing your evaluation, you may find the following documents helpful:

- the Commission's release *Amendments to Rules Regarding Management's Report on Internal Control Over Financial Reporting* (Securities Act Release 8809/Financial Reporting Release 76). You can find this release at: <http://www.sec.gov/rules/final/2007/33-8809.pdf>;
- the Commission's release *Commission Guidance Regarding Management's Report on Internal Control Over Financial Reporting Under Section 13(a) or 15(d) of the Securities Exchange Act of 1934* (Securities Act Release 8010/Financial Reporting Release 77). You can find this release at <http://sec.gov/rules/interp/2007/33-8810.pdf>; and
- the "Sarbanes-Oxley Section 404 – A Guide for Small Business" brochure at: (<http://www.sec.gov/info/smallbus/404guide.shtml>).

In addition, please consider whether management's failure to perform or complete its report on internal control over financial reporting impacts its conclusions regarding the effectiveness of your disclosure controls and procedures as of the end of the fiscal year covered by the report and revise your disclosure as appropriate.

Anthony M. Servidio
Juma Technology Corp.
July 17, 2008
Page 3

Please note that the failure to perform management's assessment adversely affects the company's and its shareholders ability to avail themselves of rules and forms that are predicated on the current or timely filing of Exchange Act reports. For further information regarding these impacts, please see Compliance and Disclosure Interpretation 115.02, which you can find at <http://www.sec.gov/divisions/corpfin/guidance/regs-kinterp.htm>.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Kathryn Jacobson, Senior Staff Accountant, at (202) 551-3365 or me at (202) 551-3836 if you have questions regarding these comments.

Sincerely,

Kyle Moffatt
Accountant Branch Chief

Anthony M. Servidio
Juma Technology Corp.
July 17, 2008
Page 4