



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

September 30, 2008

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

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

Dear Mr. Servidio:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Kyle Moffatt
Accountant Branch Chief