



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

July 9, 2009

Via U.S. Mail and facsimile to (516) 622-7510

Ms. Nancy Li  
Chief Executive Officer  
JumpTV Inc.  
1600 Old Country Road  
Plainview, New York 11803

Re: **JumpTV Inc.**  
**Registration Statement on Form 10/A**  
**Filed on April 9, 2009, and as amended on July 8, 2009**  
**File No. 000-53620**

Dear Ms. Li:

We have completed our review of your Form 10/A and have no further comments at this time.

Sincerely,

/s/ Paul Fischer for  
Larry Spigel  
Assistant Director

cc: via facsimile to (212) 916-2940  
Frank Lee, Esq.  
Day Pitney LLP