



DIVISION OF
CORPORATION FINANCE

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

March 31, 2015

James E. Dawson, Esq.
Nutter McClennen & Fish LLP
155 Seaport Blvd.
Boston, MA 02210

**Re: Synacor, Inc.
Revised Preliminary Proxy Statement on Schedule 14A
Filed March 30, 2015 by JEC Capital Partners, LLC et al.
File No. 001-33843**

Dear Mr. Dawson:

We have the following comment after reviewing your letter dated March 30, 2015 and the above-referenced filing. Where we reference our prior comment, we are referring to our letter dated March 26, 2015.

General

1. We reviewed the response to prior comment 3 and note the participants cited the Board's adoption of a poison pill as a basis for asserting on page ii that "it is time for the Synacor Board to be held accountable for ... failure to adhere to corporate governance best practices." We also noticed the statement on page 7 that indicates, "[t]he Board ignored our requests and instead focused on entrenchment tactics like enacting a poison pill." Please balance and qualify the assertion on page 7 by indicating that commentators and corporate governance experts disagree on the propriety and utility of poison pills, and that the adoption of a poison pill may in some cases be aligned with security holder objectives.

Please contact Mitchell Austin, Staff Attorney, at (202) 551-3574 or me at (202) 551-3456 with any questions. If you require further assistance, you may contact Nicholas P. Panos, Senior Special Counsel in the Office of Mergers & Acquisitions, at (202) 551-3266.

Sincerely,

/s/ Matthew Crispino

Matthew Crispino
Staff Attorney

cc: Thomas V. Powers, Esq.
Nutter McClennen & Fish LLP