



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

September 16, 2009

Mr. Richard Douglas
Chief Executive Officer
Jumpkicks, Inc.
632 Marsh Creek Court
Henderson, Nevada 89002

**RE: Jumpkicks, Inc.
Item 4.01 Form 8-K
Filed September 3, 2009
File No. 333-148922**

Dear Mr. Douglas:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows
Staff Accountant