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

DIVISION OF
CORPORATION FINANCE

March 2, 2011

John Salerno
Chief Executive Officer
iGambit, Inc.
1600 Calebs Path Extension, Suite 114
Hauppauge, New York 11788

**Re: iGambit, Inc.**
**Amendment No. 5 to Registration Statement on Form 10**
**Filed February 8, 2011**
**Form 10-K/A for Fiscal Year Ended December 31, 2009**
**Filed February 23, 2011**
**Form 10-Q/A for Fiscal Period Ended March 31, 2010**
**Filed February 23, 2011**
**Form 10-Q/A for Fiscal Period Ended June 30, 2010**
**Filed February 24, 2011**
**Form 10-Q/A for Fiscal Period Ended September 30, 2010**
**Filed February 23, 2011**
**File No. 000-53862**

Dear Mr. Salerno:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ H. Christopher Owings

H. Christopher Owings
Assistant Director

cc: Joel D. Mayersohn, Esq.