



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

September 26, 2018

John Salerno  
Chief Executive Officer  
iGambit, Inc.  
1050 W. Jericho Turnpike, Suite A  
Smithtown, NY 11787

**Re: iGambit, Inc.**  
**Information Statement on Schedule 14C**  
**Filed August 9, 2018**  
**File No. 0-53862**

Dear Mr. Salerno:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Mara L. Ransom

Mara L. Ransom  
Assistant Director  
Office of Consumer Products