



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

September 29, 2008

Scott P. Mitchell
President and Chief Executive Officer
Think Partnership Inc.
15550 Lightwave Drive
3rd Floor
Clearwater, FL 33760

**RE: Think Partnership Inc.
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed March 31, 2008 and Amendments on April 30, 2008,
August 11, 2008 and September 16, 2008
File No. 1-32442**

Dear Mr. Mitchell:

We have completed our review of your Forms 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director