



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

Mail Stop 3720

December 17, 2009

Mr. Richard K. Howe
Chief Executive Officer
Inuvo, Inc.
15550 Lightwave Drive, Third Floor
Clearwater, FL 33760

RE: Inuvo, Inc.
Form 10-K for the year ended December 31, 2008
Filed March 31, 2009
File No. 001-32442

Dear Mr. Howe:

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

Sincerely,

Larry Spigel
Assistant Director