



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