

Room 4561

September 26, 2006

Jeffrey M. Stibel  
President and Chief Executive Officer  
Web.com, Inc.  
303 Peachtree Center Avenue, Suite 500  
Atlanta, GA 30303

**Re: Form 10-K for Fiscal Year Ended August 31, 2005**  
**Filed November 7, 2005**  
**File no. 0-17932**

Dear Mr. Stibel:

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

Sincerely,

Kathleen Collins  
Accounting Branch Chief