



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

January 21, 2010

Mr. Nehemia Zucker  
Chief Executive Officer  
j2 Global Communications, Inc.  
6922 Hollywood Boulevard, Suite 500  
Los Angeles, California 90028

**RE: j2 Global Communications, Inc.  
Form 10-K for the year ended December 31, 2008  
Filed February 25, 2009, as amended March 5, 2009**

**Forms 10-Q for the quarterly periods ended March 31, 2009, June 30,  
2009, and September 30, 2009  
File No. 000-25965**

Dear Mr. Zucker:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director