

January 26, 2006

Mail Stop 4561

Thomas J. Mazzarisi  
Chief Executive Officer  
JAG Media Holdings, Inc.  
6865 SW 18<sup>th</sup> Street, Suite B-13  
Boca Raton, Florida 33433

**Re: JAG Media Holdings, Inc.  
Registration Statement on Form S-4  
File No. 333-131047  
Filed on January 17, 2006**

Dear Mr. Mazzarisi:

This is to advise you that we have limited our review of the Registration Statement on Form S-4 noted above and have the following comments:

Undertakings

1. Please revise to include the undertakings required by Item 512(a) of Regulation S-K.
2. Because you do not appear to incorporate subsequent Exchange Act documents by reference, we are uncertain why you have included the undertaking found in the first paragraph under Item 22. Please advise or revise.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosure they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;

- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert this action as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance.

If you have any questions, please call Paul Fischer at (202) 551-3415 or the undersigned at (202) 551-3780.

Sincerely,

Karen J. Garnett  
Assistant Director

Cc: W. Preston Tollinger, Jr., Esq. (by facsimile)