



DIVISION OF  
CORPORATION FINANCE

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

February 18, 2021

Wallace D. Ruiz  
Chief Financial Officer  
Inuvo, Inc.  
500 President Clinton Boulevard  
Suite 300  
Little Rock, AR 72201

**Re: Inuvo, Inc.**  
**Registration Statement on Form S-3**  
**Filed February 12, 2021**  
**File No. 333-253018**

Dear Mr. Ruiz:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Katherine Bagley at (202) 551-2545 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Jeremy D. Siegfried