



DIVISION OF  
CORPORATION FINANCE

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

March 19, 2024

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 March 13, 2024**  
**File No. 333-277878**

Dear Wallace D. 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 Nicholas Nalbantian at 202-551-7470 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Jeremy D. Siegfried