



DIVISION OF  
CORPORATION FINANCE

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

January 6, 2011

Mr. Michael Cooperman  
Chief Financial Officer  
Tucows Inc.  
96 Mowat Avenue  
Toronto, Ontario, Canada M6K3M1

**Re: Tucows Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 22, 2010**  
**File No. 001-32600**

Dear Mr. Cooperman:

We have reviewed your letter dated December 3, 2010 in connection with the above-referenced filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to this comment, we may have additional comments. Unless otherwise noted, where prior comments are referred to they refer to our letter dated November 18, 2010.

Form 10-K for the Fiscal Year Ended December 31, 2009

Item 8. Financial Statements and Supplementary Data

Note 2 – Significant Accounting Policies

(e) Goodwill and Intangible Assets, page F-9

1. We note your response to prior comment 6. Your response indicates that you compared the enterprise value to “carrying value of the net operational assets of the reporting unit, being the entire Company adjusted for the non-operational assets and liabilities.” Please explain what you mean by this statement and tell us how you determined that this was appropriate when comparing to the Company’s enterprise value.

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You may contact Jaime John, Staff Accountant, at (202) 551- 3446 or Christine Davis, Assistant Chief Accountant, at (202) 551-3408 if you have questions regarding comments on the financial statements and related matters. Please contact Matthew Crispino, Staff Attorney, at (202) 551- 3456 or me at (202) 551-3406 with any other questions.

Sincerely,

Patrick Gilmore  
Accounting Branch Chief