

Mail Stop 4561

November 24, 2008

Michael A. Arends
Chief Financial Officer
Marchex, Inc.
413 Pine Street, Suite 500
Seattle, WA 98101

**Re: Marchex, Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
File No. 000-50658**

Dear Mr. Arends:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Craig Wilson
Sr. Asst. Chief Accountant