

February 11, 2008

Mail Stop 4561

Mr. Paul Roszel
Chairman of the Board of Directors
RecycleNet Corporation
175 East 400 South, Suite 900
Salt Lake City, UT 84111

Re: RecycleNet Corporation
Form 10-KSB for the year ended December 31, 2006
Filed 3/19/07
File No. 0-30550

Dear Mr. Roszel:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon
Branch Chief