

Mail Stop 4561  
January 3, 2006

VIA U.S. MAIL

Mr. Gary E. Ban  
Chief Executive Officer  
Summus, Inc.  
434 Fayetteville Street, Suite 600  
Raleigh, NC 27601

Re: Summus, Inc.  
Form 10-K for the year ended December 31, 2004  
Filed March 31, 2005  
File No. 0-29625

Dear Mr. Ban:

We have completed our review of your Form 10-K and do not,  
At this time, have any further comments.

Sincerely,

Daniel L. Gordon  
Branch Chief

Hewitt Associates, Inc.  
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