

July 28, 2005

Mail Stop 4561

VIA U.S. MAIL AND FAX (202) 466-0502

Mr. Mrutyunjaya S. Chittavajhula
Chief Financial Officer
Syndication Net.Com, Inc.
1250 24th Street NW, Suite 300
Washington, DC 20037

Re: Syndication Net.Com, Inc.
Form 10-KSB for the year ended December 31, 2004
Filed April 15, 2005
File No. 0-29701

Dear Mr. Chittavajhula:

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

Sincerely,

Steven Jacobs
Accounting Branch Chief