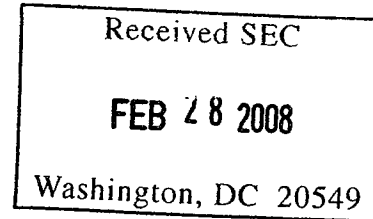


**SICHENZIA ROSS FRIEDMAN FERENC LLP**  
ATTORNEYS AT LAW

February 26, 2008

Janice McGuirk  
Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549



**RECEIVED**

**RE: Tradings.net, Inc.**  
**Form 1-A Regulation A Offering Statement**

FEB 28 2008

DIVISION OF CORPORATION FINANCE  
OFFICE OF EMERGING GROWTH COMPANIES

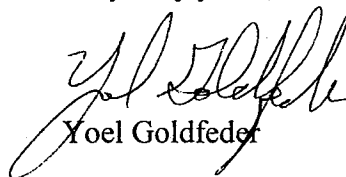
Dear Ms. McGuirk:

Enclosed herewith please find seven clean copies of the amended Regulation A Offering Statement on Form 1-A for Tradings.net, Inc., which now includes Exhibit 4.1. Also enclosed are two redlined copies, marked to reflect the revisions made.

Please distribute copies to the appropriate parties.

If you have any questions or comments, please contact the undersigned at (212) 930-9700. Thank you for your assistance with this matter.

Very truly yours,



Yoel Goldfeder

