

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 SEC
FEB 28 2008
Washington, DC 20549

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DIVISION OF CORPORATION FINANCE
OFFICE OF EMERGING GROWTH COMPANIES

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

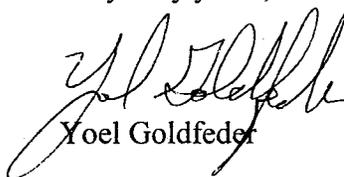
Dear Ms. McGuirk:

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

SRFF