

May 3, 2007

Mail Stop 4561

VIA U.S. MAIL AND FAX 973-836-0354

Mr. Scott Vicari  
Principal Executive and Financial Officer  
Hosting Site Network, Inc.  
32 Poplar Place  
Fanwood, NJ 07023

**RE:   Hosting Site Network, Inc.  
      Form 10-KSB for the year ended September 30, 2006  
      Filed December 7, 2006  
      File No. 333-73004**

Dear Mr. Vicari:

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

Sincerely,

Robert F. Telewicz Jr.  
Senior Staff Accountant