

Mail Stop 4561

October 3, 2008

David LaDuke, President
Sputnik Enterprises, Inc.
650 5th Street, Suite 303
San Francisco, CA 94107
Via facsimile also at: (415) 354-3342

**Re: Sputnik Enterprises, Inc.
 Revised Preliminary Information Statement on Schedule 14C
 Filed October 2, 2008
 File No. 000-52366**

Dear Mr. LaDuke:

We have completed our review of your revised filing and response letter and have no further comments at this time.

Sincerely,

David L. Orlic
Special Counsel