



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

January 5, 2011

Mr. David LaDuke
President and Chief Executive Officer
Sputnik Enterprises, Inc.
650 5th Street, Suite 301
San Francisco, CA 94107

Re: Sputnik Enterprises, Inc.
Form 10-K for the Fiscal Year ended December 31, 2009
Filed March 25, 2010
Form 10-K/A for the Fiscal Year ended December 31, 2009
Filed December 9, 2010
File No. 000-52366

Dear Mr. LaDuke:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen Krikorian
Accounting Branch Chief