

Mail Stop 4561

October 18, 2007

Mr. Mark B. Lucky  
Chief Financial Officer  
IceWEB, Inc.  
205 Van Buren Street  
Suite 150  
Herndon, VA 20170

**Re: IceWEB, Inc.  
Form 10-KSB for the fiscal year ended September 30, 2006  
File No. 000-27865**

Dear Mr. Lucky:

We have reviewed your response letter dated September 27, 2007 and have the following additional comments. If you disagree with our comments, we will consider your explanation as to why our comments are not applicable. Please be as detailed as necessary in your explanation.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

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Form 10-KSB for the year ended September 30, 2006

Management's Discussion and Analysis or Plan of Operation

Overview, page 15

1. We note your response to prior comment one and reissue the comment. A business is defined in Article 11 of Regulation S-X for the purpose of determining significance. Please provide us with your significance tests regarding your acquisition of True North Solutions Federal Systems Group required under Item 301(c) of Regulation S-B or provide your full analysis supporting management's determination that True North Solutions Federal Systems Group did not constitute a business under the criteria established in Article 11.
2. Please provide your detailed assessment in applying the definition criteria per paragraph 6 of EITF 98-3 supporting your conclusion that the acquisition of True North Solutions Federal Systems Group did not constitute a business for GAAP financial reporting purposes. Please refrain from reliance on FASB Statement exposure drafts related to pending accounting changes, as exposure drafts are not considered GAAP until adopted by the Financial Accounting Standards Board.

As appropriate, please respond to these comments within 10 business days or tell us when you will provide us with a response. Please submit a response letter on EDGAR that keys your response to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your response to our comments.

You may contact Mark Rakip, Staff Accountant, at 202.551.3573 or the undersigned at 202.551.3629 if you have questions regarding the comments on the financial statements and related matters.

Sincerely,

Kevin Woody  
Accounting Branch Chief