

Mail Stop 4561

December 4, 2007

Via U.S. Mail and Facsimile 703.964.0160

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 completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody
Accounting Branch Chief