

Mail Stop 4561

January 26, 2007

Roy Israel
990 Stewart Avenue
First Floor
Garden City, NY 11530

**Re: ClickNsettle.com, Inc.
Form 10-KSB for Fiscal Year Ended June 30, 2006
Form 10-QSB for Fiscal Quarter Ended September 30, 2006
File No. 000-21419**

Dear Mr. Israel:

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

You may contact Yolanda Crittendon, Staff Accountant, at (202) 551-3472 or the undersigned at (202) 551-3413 if you have questions.

Sincerely,

Cicely LaMothe
Accounting Branch Chief