



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
SAN FRANCISCO DISTRICT OFFICE
44 Montgomery Street
SUITE 2600
SAN FRANCISCO, CALIFORNIA 94104

DIRECT DIAL: (415) 293-0313
FAX NUMBER: (415) 705-2501

October 11, 2005

Via U.S. Mail

Demetrios Anifantis
[REDACTED]

Re: In the Matter of Gradient Analytics, Inc. (SF-3024)

Dear Mr. Anifantis:

Thank you for taking the time to speak with Tracy Davis and me on the telephone last Thursday. As we discussed, I enclose for your information SEC Form 1662 entitled "Supplemental Information for Persons Requested to Supply Information Voluntarily or Directed to Supply Information Pursuant to a Commission Subpoena." which provides detailed information about your rights and obligations and about the principal and routine uses of information provided to the SEC. Please do not hesitate to call me at (415) 293-0313 should you have any questions.

Very truly yours,

A handwritten signature in cursive script that reads "Mark P. Fickes".

Mark P. Fickes
Attorney, Division of Enforcement

Encl.: SEC Form 1662

cc: [REDACTED]



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October 11, 2005

Via U.S. Mail

Robert Ballash
[REDACTED]

Re: In the Matter of Gradient Analytics, Inc. (SF-3024)

Dear Mr. Ballash:

Thank you for taking the time to speak with me on the telephone last Thursday. As we discussed, I enclose for your information SEC Form 1662 entitled "Supplemental Information for Persons Requested to Supply Information Voluntarily or Directed to Supply Information Pursuant to a Commission Subpoena," which provides detailed information about your rights and obligations and about the principal and routine uses of information provided to the SEC. Please do not hesitate to call me at (415) 293-0313 should you have any questions.

Very truly yours,

A handwritten signature in cursive script that reads "Mark P. Fickes".

Mark P. Fickes
Attorney, Division of Enforcement

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cc: [REDACTED]



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October 11, 2005

Via U.S. Mail

Daryl Smith
[REDACTED]

Re: In the Matter of Gradient Analytics, Inc. (SF-3024)

Dear Mr. Smith:

Thank you for taking the time to speak with Tracy Davis and me on the telephone last Thursday. As we discussed, I enclose for your information SEC Form 1662 entitled "Supplemental Information for Persons Requested to Supply Information Voluntarily or Directed to Supply Information Pursuant to a Commission Subpoena." which provides detailed information about your rights and obligations and about the principal and routine uses of information provided to the SEC. Please do not hesitate to call me at (415) 293-0313 should you have any questions.

Very truly yours,

A handwritten signature in cursive script that reads "Mark P. Fickes".

Mark P. Fickes
Attorney, Division of Enforcement

Encl.: SEC Form 1662

cc: [REDACTED]