

**Mail Stop 4561**  
**Via Fax (650) 694-2101**

June 16, 2009

Patricia S. Morris  
CFO and Senior Vice President  
SourceForge, Inc.  
650 Castro Street, Suite 450  
Mountain View, CA 94041

**Re: SourceForge, Inc.**  
**Form 10-K for the Fiscal Year Ended July 31, 2008**  
**Filed October 14, 2008**  
**File No. 000-28369**

Dear Ms. Morris:

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,

Kathleen Collins  
Accounting Branch Chief