



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

April 1, 2011

Mr. Paul Arena  
Chief Executive Officer  
Augme Technologies, Inc.  
43 West 24<sup>th</sup> Street, 11<sup>th</sup> Floor  
New York, New York 10010

**Re: Augme Technologies, Inc.**  
**Form 10-K for the fiscal year ended February 28, 2010**  
**Filed June 1, 2010**  
**File No. 333-57818**

Dear Mr. Arena:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Terry French for  
Larry Spigel  
Assistant Director