



DIVISION OF  
CORPORATION FINANCE

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

May 26, 2011

Paul R. Arena  
Chief Executive Officer  
Augme Technologies, Inc.  
43 West 24th Street, 11th Floor  
New York, NY 10010

**Re: Augme Technologies, Inc.  
Registration Statement on Form S-1, as amended by  
Amendment No. 2  
Filed May 18, 2011  
File No. 333-172865**

Dear Mr. Arena:

We have reviewed your registration statement and have the following comment. Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this comment, we may have additional comments.

General

1. We note your response to comment one from our letter dated April 27, 2011. Please provide us with your analysis as to why you were not required to register your common stock in 2010 pursuant to Section 12(g) of the Securities Exchange Act of 1934.

Please contact Ajay Koduri, Staff Attorney, at 202-551-3310 or me at 202-551-3810 with any other questions.

Sincerely,

/s/ Larry Spirgel

Larry Spirgel  
Assistant Director

cc: Via facsimile to 310-208-1154  
Peter Hogan, Esq.