

Mail Stop 4561

June 29, 2009

Via Facsimile and U.S. Mail

Arun Chandra  
Chief Executive Officer  
SumTotal Systems, Inc.  
1808 North Shoreline Blvd.  
Mountain View, CA 94043

**Re: SumTotal Systems, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed March 11, 2009  
File No. 000-50640**

Dear Mr. Chandra:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Barbara C. Jacobs  
Assistant Director

cc: Via Facsimile (650) 493-6811  
Katharine A. Martin, Esq.  
Wilson Sonsini Goodrich & Rosati