



DIVISION OF  
CORPORATION FINANCE

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

May 10, 2011

Via E-Mail

Mark V. Noffke  
Chief Financial Officer  
Beyond Commerce, Inc.  
750 Coronado Center Drive Suite 120  
Henderson, Nevada 89052

**Re: Beyond Commerce, Inc.  
Preliminary Revised Proxy Statement on Schedule 14C  
Filed May 9, 2011  
File No. 000-52490**

Dear Mr. Noffke:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng  
Special Counsel