



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

April 25, 2011

Deric Haddad
Chairman and CEO
IVT Software, Inc.
3840 South Water St.
Pittsburgh, PA 15203

Re: IVT Software, Inc.
Form 8-K
Filed January 3, 2011
File No. 000-53437

Dear Mr. Haddad:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

/s/ Kathleen Krebs

for Larry Spirgel
Assistant Director

cc: Ethel Schwartz
Via facsimile: (718) 972-6196