



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4631

November 8, 2010

via U.S. mail and facsimile

Mr. Wayne A. Doss, President, CEO and CFO
BookMerge Technologies, Inc.
1350 W. Horizon Ridge Drive, Suite 1922
Henderson, NV 89014

**RE: BookMerge Technologies, Inc.
Form 8-K Item 4.01
Filed October 12, 2010
Form 8-K/A Item 4/01
Filed November 5, 2010
File No. 333-152837**

Dear Mr. Doss:

We have completed our review of your filing and amendment and have no further comments at this time.

Sincerely,

Jenn Do
Staff Accountant