



DIVISION OF  
CORPORATION FINANCE

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

October 21, 2011

Via E-Mail

Richard B. Carter  
President, Chief Executive Officer and Chief Financial Officer  
Bookmerge Technology, Inc.  
1560 N. Maple St.  
Corona, California 92880

**Re: Bookmerge Technology, Inc.  
Amendment No. 6 to Current Report on Form 8-K  
Filed October 7, 2011  
Amendment No. 1 to Annual Report on Form 10-K for the Fiscal Year Ended  
June 30, 2011  
Filed October 6, 2011  
File No. 333-152837**

Dear Mr. Carter:

We have reviewed your filings and your letter filed September 30, 2011, and have the following comments. Please respond to this letter within ten business days by amending your filings, by providing the requested information, or by advising us when you will provide the requested response.

Amendment No. 6 to Current Report on Form 8-K

Executive Compensation, page 20

1. We note your response to comment three of our letter dated August 26, 2011. The copies of the employment agreements and independent contractor agreements that you filed are not signed copies. Please re-file signed copies of these agreements with your next Exchange Act filing. In addition, we note that the terms of the filed employment agreements do not match the descriptions of the agreements in your Form 8-K amendment. For example, the salary and option terms appear to be materially different. Please revise your filing as necessary to correct this inconsistency. Please make conforming revisions to your annual report on Form 10-K for the fiscal year ended June 30, 2011, as well.

Amendment No. 1 to Annual Report on Form 10-K for the Fiscal Year Ended June 30, 2011

Item 9A(T) Controls and Procedures, page 14

Disclosure Controls and Procedures, page 14

2. You have not provided an overall conclusion as to the effectiveness of your disclosure controls and procedures. In this regard, we note that you conclude that your “disclosure controls and procedures were not effective to detect the inappropriate application of US GAAP standards.” Please file an amendment to provide your conclusion as to the effectiveness of your disclosure controls and procedures. Please refer to Item 307 of Regulation S-K.

Management’s Annual Report on Internal Control over Financial Reporting, page 15

3. We note your conclusion that your “internal control over financial reporting as of June 30, 2011 was effective.” Please tell us how you were able to reach this conclusion in view of the material weaknesses in your internal control over financial reporting that you describe on page 14 in connection with your statements about your disclosure controls and procedures. Please refer to Item 308 of Regulation S-K, particularly paragraph (a)(3), which provides that management is not permitted to conclude that the registrant's internal control over financial reporting is effective if there are one or more material weaknesses in the registrant's internal control over financial reporting. If you are unable to continue to conclude that your internal control over financial reporting was effective, please amend your filing accordingly. In doing so, if you have a material weakness, please identify who discovered it, disclose for how long it has existed and explain how you plan to remediate it.

Report of Independent Registered Public Accounting Firm, page F-2

4. The financial statement periods referenced in your auditor’s opinion do not match the financial statement periods presented in your filing. Please amend your filing to include an audit report that references the same periods as the financial statements presented in the filing. When you file your amended Form 10-K, please ensure that you include updated management certifications that make reference to the Form 10-K/A and are currently dated.

Richard B. Carter  
Bookmerge Technology, Inc.  
October 21, 2011  
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You may contact Ernest Greene, Staff Accountant at (202) 551-3733 or, in his absence, Lisa Etheredge, Senior Accountant at (202) 551-3424 if you have questions regarding comments on the financial statements and related matters. Please contact Sherry Haywood, Staff Attorney at (202) 551-3345 or, in her absence, Dietrich King, Senior Attorney at (202) 551-3338 with any other questions.

Sincerely,

/s/ Dietrich King for

Pamela Long  
Assistant Director

cc: Via E-Mail  
Harold Gewerter, Esq.