



DIVISION OF  
CORPORATION FINANCE

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

May 12, 2011

Mr. Michael Allan English  
President  
Numbeer, Inc.  
112 North Curry Street  
Carson City, Nevada 89703

RE: **Numbeer, Inc.**  
**Form 8-K dated April 5, 2011**  
**Filed April 5, 2011**  
**Form 8-K/A date April 5, 2011**  
**Filed May 11, 2011**  
**File No. 333-153172**

Dear Mr. English:

We have completed our review of your filings. 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 filings 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 filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

Jeffrey Jaramillo  
Branch Chief