



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

May 9, 2011

Leif Andersen  
Chief Executive Officer  
Sebring Software, Inc. (f/k/a Sumotext, Inc.)  
1400 Cattlemen Road, Suite 1400  
Sarasota, FL 34232

**Re: Sumotext, Inc.**  
**Form 8-K**  
**Filed October 29, 2010**  
**File No. 000-53785**

Dear Mr. Andersen:

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

Sincerely,

/s/ Celeste Murphy

for Larry Spigel  
Assistant Director

cc: Lisa Demmons  
Vincent & Rees  
Via facsimile: (801) 355-5005