



DIVISION OF  
CORPORATION FINANCE

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

August 16, 2011

**CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

Geoffrey Gibbs  
President  
Bulk Storage Software, Inc.  
10790 Glengate Loop  
Highlands Ranch, Colorado 80130

**Re: Bulk Storage Software, Inc.  
Amendment No. 1 to Registration Statement on Form S-1  
Filed October 18, 2010  
File No. 333-168328**

Dear Mr. Gibbs:

It has been more than nine months since you last amended this registration statement and it is now out of date. Within 30 days from the date of this letter, you should either:

- amend it to comply with the applicable requirements of the Securities Act of 1933, the rules and regulations under the Act, and the requirements of the form; or
- file a request for withdrawal.

If you do not amend the registration statement or file a request for withdrawal (or provide us with a satisfactory explanation of why you have not done either) within 30 days, we may enter an order declaring the registration statement abandoned under Rule 479 of the Act.

You may contact Stephani Bouvet, Staff Attorney, at (202) 551-3545 with any questions.

Sincerely,

/s/ Mark P. Shuman

Mark P. Shuman  
Branch Chief—Legal

cc: Via Facsimile  
David Wagner, Esq.