



DIVISION OF
CORPORATION FINANCE

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

April 17, 2013

Via E-mail

Dina Moskowitz
Chief Executive Officer
SaaSMax, Inc.
7770 Regents Road
Suite 113-129
San Diego, California 92122

Re: SaaSMax, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2012
Filed March 26, 2013
Form 10-Q for the Quarterly Period Ended September 30, 2012
Filed November 19, 2012
Item 4.01 Form 8-K
Filed January 28, 2013
File No. 000-54504

Dear Mrs. Moskowitz:

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,

/s/ Stephen Krikorian

Stephen Krikorian
Accounting Branch Chief