



DIVISION OF  
CORPORATION FINANCE

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

September 18, 2020

Jonathan S. Huberman  
Chief Executive Officer  
Software Acquisition Group Inc.  
1980 Festival Plaza Drive, Ste. 300  
Las Vegas, Nevada

**Re: Software Acquisition Group Inc.**  
**Preliminary Merger Proxy on Schedule 14A**  
**Filed August 12, 2020**  
**File No. 001-39139**

Dear Mr. Huberman:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services