



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

September 30, 2010

Joseph Kozak  
Chairman and Chief Executive Officer  
ANTs software inc.  
71 Stevenson Street, Suite 400  
San Francisco, CA 94105

**Re: ANTs software inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed August 6, 2010  
File No. 000-16299**

Dear Mr. Kozak:

We have completed our review of your filing and have no further comments at this time on the specific issues raised.

Sincerely,

Maryse Mills-Apenteng  
Special Counsel

cc: Via facsimile at 650-227-8001  
Paul Marotta  
The Corporate Law Group