



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

January 5, 2011

Michael G. Jamieson  
Chief Executive Officer  
MAM Software Group, Inc.  
Maple Park, Maple Court  
Barnsley, UK S75 3DP

**Re: MAM Software Group, Inc.**  
**Revised Preliminary Proxy Statement on Schedule 14A**  
**Filed January 5, 2010**  
**File No. 000-27083**

Dear Mr. Jamieson:

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

Sincerely,

Mark P. Shuman  
Legal Branch Chief

cc: Via facsimile at (212) 980-5192  
David E. Danovitch, Esq.  
Gersten Savage LLP