

Mail Stop 4561

July 15, 2009

Mr. Selig Zises  
Interim Chief Executive Officer  
Mangosoft, Inc.  
29 Riverside St., Suite A Box 8  
Nashua, NH 03062

**Re: Mangosoft, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed March 30, 2009  
Form 10-Q for the Fiscal Quarter Ended March 31, 2009  
Filed May 15, 2009  
File No. 000-30781**

Dear Mr. Zises:

We have reviewed the above-referenced filings and have the following comment. If indicated, we think you should revise your document in response to this comment. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In our comment, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comment or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for the Fiscal Year Ended December 31, 2008

Item 9A. Controls and Procedures, page 17

1. It does not appear that your management has performed its assessment of internal control over financial reporting as of December 31, 2008 as required by Item 308T(a) of Regulations S-K. Since you were required to file or filed an annual

report for the prior fiscal year, it appears you are required to report on your management's assessment of internal control over financial reporting.

If your management has not yet performed its assessment, we ask that you complete your evaluation and amend your filing within 30 calendar days to provide the required management's report on internal control over financial reporting.

In performing your evaluation, you may find the following documents helpful:

- the Commission's release *Amendments to Rules Regarding Management's Report on Internal Control Over Financial Reporting* (Securities Act Release 8809/Financial Reporting Release 76). You can find this release at: <http://www.sec.gov/rules/final/2007/33-8809.pdf>;
- the Commission's release *Commission Guidance Regarding Management's Report on Internal Control Over Financial Reporting Under Section 13(a) or 15(d) of the Securities Exchange Act of 1934* (Securities Act Release 8010/Financial Reporting Release 77). You can find this release at <http://sec.gov/rules/interp/2007/33-8810.pdf>; and
- the "Sarbanes-Oxley Section 404 – A Guide for Small Business" brochure at: (<http://www.sec.gov/info/smallbus/404guide.shtml>).

Please note that the failure to perform management's assessment adversely affects the company's and its shareholders ability to avail themselves of rules and forms that are predicated on the current or timely filing of Exchange Act reports. For further information regarding these impacts, please see Compliance and Disclosure Interpretation 115.02, which you can find at <http://www.sec.gov/divisions/corpfin/guidance/regs-kinterp.htm>.

#### Exhibit 31.1

2. We note that the certification of your Principal Executive Officer refers to "small business issuer" in a number of places. Please revise your certification to reflect the exact wording in Item 601(b)(31) of Regulation S-K. Similar concerns apply to your Form 10-Q for the fiscal quarter ended March 31, 2009.

#### Form 10-Q for the Fiscal Quarter Ended March 31, 2009

#### Item 4. Controls and Procedures, page 13

3. The disclosures in your Form 10-K for the fiscal year ended December 31, 2008 indicate that there were material weaknesses in your internal controls and

therefore your disclosures controls and procedures were not effective as of December 31, 2008. We note that as of March 31, 2009 you have concluded that your disclosure controls and procedures were effective. Please tell us how and when the material weaknesses that existed as of December 31, 2008 were remediated. If these material weaknesses were remediated, please explain to us how you concluded that there were no changes in your internal controls over financial reporting during the quarter ended March 31, 2009 that materially affected, or is reasonably likely to materially affect your internal control over financial reporting.

\* \* \* \* \*

Please respond to this comment within 10 business days or tell us when you will provide us with a response. Please submit all correspondence and supplemental materials on EDGAR as required by Rule 101 of Regulation S-T. If you amend your filings, you may wish to provide us with marked copies of any amendment to expedite our review. Please furnish a cover letter that keys your response to our comment and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing any amendment and your response to our comment.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comment, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comment on your filing.

Mr. Selig Zises  
Mangosoft, Inc.  
July 15, 2009  
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You may contact Christine Davis, Assistant Chief Accountant at (202) 551-3408 or me at (202) 551-3406 if you have any questions regarding the above comments.

Sincerely,

Patrick Gilmore  
Accounting Branch Chief