

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4631

Mail Stop 4631

March 25, 2010

Mr. Thomas R. Oxenreiter Chief Financial Officer Geospatial Holdings, Inc. 229 Howes Run Road Sarver, PA 16055

> Geospatial Holdings, Inc. Re:

> > Form 10-K for the Fiscal Year Ended December 31, 2008 Form 10-K/A for the Fiscal Year Ended December 31, 2008 Form 10-Q for the Fiscal Quarter Ended March 31, 2009 Form 10-Q for the Fiscal Quarter Ended June 30, 2009 Form 10-Q for the Fiscal Quarter Ended September 30, 2009

File No. 333-04066

Dear Mr. Oxenreiter:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Dale Welcome, Staff Accountant, at (202) 551-3865 or, in his absence, to the undersigned at (202) 551-3689.

Sincerely,

John Hartz Senior Assistant Chief Accountant