



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

DIVISION OF  
CORPORATION FINANCE

January 25, 2023

Dean Julia  
Chief Executive Officer  
Mobiquity Technologies, Inc.  
35 Torrington Lane  
Shoreham , NY 11786

**Re: Mobiquity Technologies, Inc.**  
**Registration Statement on Form S-1**  
**Filed January 18, 2023**  
**File No. 333-269293**

Dear Dean Julia:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Taylor Beech at 202-551-4515 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services