



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4561

DIVISION OF
CORPORATION FINANCE

Mail Stop 4561

Via Mail and Facsimile to (978) 524-8887

December 11, 2009

Nicholas Bouchard, VP of Finance & Operations
LocatePLUS Holdings Corporation
100 Cummings Center, Suite 235M
Beverly, MA 01915

**Re: LocatePLUS Holdings Corporation
Revised Preliminary Proxy Statement on Schedule 14A
Filed December 11, 2009
File No. 000-49957**

Dear Mr. Bouchard:

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