



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

July 6, 2010

Mr. Paul A. Henley
Chief Financial Officer
PLANGRAPHICS, INC.
6371 Business Boulevard, Suite 200
Sarasota, Florida 34240

**Re: PlanGraphics, Inc.
Form 10-K for the year ended September 30, 2009
File No. 0-14273**

Dear Mr. Henley:

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

Sincerely,

Joe A. Foti
Senior Assistant Chief Accountant