



DIVISION OF  
CORPORATION FINANCE

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

May 14, 2014

Via E-mail

Mr. Joseph McMurry  
President  
Book It Local, Inc.  
2003 Symphony Lane  
Indian Trail, NC 28079

**Re: Book It Local, Inc.  
Form 10-K for the Year Ended August 31, 2013  
Filed December 18, 2013  
File No. 000-55022**

Dear Mr. McMurry:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Robert S. Littlepage, for

Larry Spigel  
Assistant Director