



DIVISION OF
CORPORATION FINANCE

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

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