

Mail Stop 4561

December 15, 2008

James C. Fields, President and CEO
LocatePLUS Holdings Corporation
100 Cummings Center
Suite 235M
Beverly, MA 01915

**Re: LocatePLUS Holdings Corporation
Amendment No. 3 to Preliminary Proxy Statement on Schedule 14A
Filed December 12, 2008
File No. 000-49957**

Dear Mr. Fields:

We have completed our review of your revised filing and response letter, and have no further comments at this time.

Sincerely,

David L. Orlic
Special Counsel

cc: Via Facsimile (617) 227-3709
Geoffrey T. Chalmers, Esq.