



DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

Via Mail and Facsimile to (978) 524-8887

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

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