



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

DIVISION OF
CORPORATION FINANCE

Via fax (918) 280-0159

January 3, 2011

Clint Parr
Chief Executive Officer
Macrosolve, Inc.
1717 South Boulder Ave.
Suite 700
Tulsa, OK 74119

**Re: Macrosolve, Inc.
Form 10-K and 10-K/A for the Fiscal Year Ended December 31, 2009
Filed March 30, 2010 and December 22, 2010
File No. 333-150332**

Dear Mr. Parr:

We have completed our review of your Form 10-K and 10-K/A and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins
Accounting Branch Chief