

Mail Stop 4561

April 15, 2009

Ms. Brenda Aguis  
Chief Financial Officer  
Local.com Corporation  
One Technology Drive, Building G  
Irvine, CA 92618

**Re: Local.com Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed March 10, 2008  
Form 10-K/A for the Fiscal Year Ended December 31, 2007  
Filed April 3, 2009  
File No. 000-50989**

Dear Ms. Aguis:

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

Sincerely,

Stephen Krikorian  
Accounting Branch Chief