



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

January 4, 2011

Ronald D. Long
Chief Executive Officer
Locan, Inc.
414 SE Washington Blvd # 112
Bartlesville, OK 74006

**Re: Locan, Inc.
Amended Registration Statement on Form 10
Filed December 20, 2010
File No. 000-53342**

Dear Mr. Long:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director

cc: John Heskett
Fax (918) 336-3152