



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