



DIVISION OF
CORPORATION FINANCE

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

February 23, 2011

Mr. Harvey Kaye
Chief Executive Officer
Latitude Solutions, Inc.
190 Spanish River Blvd., Suite 101
Boca Raton, FL 33431

**Re: Latitude Solutions, Inc.
Form 10
Filed November 12, 2010
File No. 000-54194**

Dear Mr. Kaye:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

s/ Paul Fischer for

Larry Spigel
Assistant Director

cc: Via facsimile to (303) 431-1567
Michael A. Littman, Esq.