



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 0407

December 6, 2005

Via U.S. Mail and Fax (604) 576-7460

Michael Martin
Corporate Controller
GPS Industries, Inc.
5500 152nd Street
Suite 214
Surrey, British Columbia V3S-5J9

**RE: GPS Industries, Inc.
Form 10-K for the fiscal year ended December 31, 2004
Filed April 18, 2005**

**Form 10-Q for the quarters ended March 31 and June 30, 2005
File No. 0-30104**

Dear Mr. Martin:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director