



DIVISION OF  
CORPORATION FINANCE

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

July 6, 2010

Mr. Paul A. Henley  
Chief Financial Officer  
PLANGRAPHICS, INC.  
6371 Business Boulevard, Suite 200  
Sarasota, Florida 34240

**Re: PlanGraphics, Inc.**  
**Form 10-K for the year ended September 30, 2009**  
**File No. 0-14273**

Dear Mr. Henley:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Joe A. Foti  
Senior Assistant Chief Accountant