



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

DIVISION OF
CORPORATION FINANCE

Via fax (801) 847-6422

December 16, 2010

Paul G. Begum
Chairman & CEO
Klever Marketing, Inc.
2469 E Ft Union Blvd
No. 214 Cottonwood, UT 84121

**Re: Klever Marketing, Inc.
Form 10-K & Forms 10-K/A for the Fiscal Year Ended December 31, 2009
Filed April 13, 2010, April 30, 2010 and December 9, 2010, respectively
File No. 000-18730**

Dear Mr. Begum:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins
Accounting Branch Chief