



DIVISION OF  
CORPORATION FINANCE

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

**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