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

FORM 10-Q /A
(Amendment No. 1)

(Mark one)

☒ **QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the quarterly period ended **March 31, 2010**

☐ **TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE EXCHANGE ACT**

For the transition period from _________ to ___________

MACROSOLVE, INC.
(Exact name of registrant as specified in its charter)

Oklahoma	**73-1518725**
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

1717 South Boulder Ave. Suite 700
Tulsa, OK 74119
(Address of principal executive offices)

(918) 280-8693
(Registrant's telephone number, including area code)

N/A
Former name, former address, and former fiscal year, if changed since last report)

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes ☐ No ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See the definitions of "large accelerated filer", "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer ☐	Accelerated filer ☐
Non-accelerated filer ☐ (Do not check if smaller reporting company)	Smaller reporting company ☒

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes ☐ No ☒

The number of shares of the registrant's Common Stock, $0.001 par value per share, outstanding as of May 3, 2010 was 63,566,476.

EXPLANATORY NOTE

This Amendment No. 1 (“Amendment”) on Form 10-Q/A amends the Periodic Report of MacroSolve, Inc. (the “Company”) on Form 10-Q for the quarter ended March 31, 2010 as filed with the Securities and Exchange Commission on May 7, 2010 (the "Original Filing"). This Amendment is being filed primarily to update Part I, Item 4 (Controls and Procedures). This Amendment is an amendment and restatement of the Original Report in its entirety in order to provide a complete presentation. Except as stated herein, this Amendment does not reflect events occurring after the date of the filing of the Original Report.

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PART I
FINANCIAL INFORMATION

MACROSOLVE, INC.

BALANCE SHEETS

	(unaudited) 3/31/2010	(audited) 12/31/2009
ASSETS		
CURRENT ASSETS:		
Cash	$ 264,439	$ 51,120
Accounts receivable - trade	27,294	103,861
Prepaid expenses and other	33,180	41,399
Total current assets	324,913	196,380
PROPERTY AND EQUIPMENT, at cost:	240,569	258,323
Less - accumulated depreciation and amortization	(146,165)	(151,683)
Net property and equipment	94,404	106,640
OTHER ASSETS:		
Note receivable	135,577	135,577
Software development costs, net of accumulated amortization of $248,966 and $200,779 as of March 31, 2010 and December 31, 2009, respectively	849,953	1,205,748
Other assets	21,728	21,728
Total other assets	1,007,258	1,363,053
TOTAL ASSETS	$ 1,426,575	$ 1,666,073
LIABILITIES AND STOCKHOLDERS' EQUITY		
CURRENT LIABILITIES:		
Current maturities of long-term debt	$ 54,696	$ 54,696
Accounts payable - trade and accrued liabilities	161,778	214,936
Unearned income	8,239	70,156
Total current liabilities	224,713	339,788
LONG-TERM DEBT, less current maturities		
Oklahoma Technology Commercialization Center	237,500	237,500
Arvest equipment loan	12,376	29,031
Convertible secured debentures	1,887,344	1,603,464
Total long-term debt, less current maturities	2,137,220	1,869,995
COMMITMENTS AND CONTINGENCIES		
STOCKHOLDERS' EQUITY:		
Common stock, $.01 par value; authorized 200,000,000 shares; issued and outstanding 59,989,407 and 49,611,110 shares, at March 31, 2010 and December 31, 2009 respectively	599,894	496,112
Additional paid-in capital	7,126,944	7,176,360
Accumulated deficit	(8,662,196)	(8,216,182)
Total stockholders' (deficit) equity	(935,358)	(543,710)
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	$ 1,426,575	$ 1,666,073

The accompanying notes are an integral part of these statements.

MACROSOLVE, INC.

STATEMENTS OF OPERATIONS (unaudited)

For the Periods Ended March 31,	3/31/2010	3/31/2009
SALES:		
Solution services	$ 166,940	$ 327,590
Hardware sales	76,920	26,051
Software licensing	30,370	7,294
Net sales	274,230	360,935
COST OF SALES:		
Solution services	102,746	162,632
Hardware sales	63,853	24,749
Software licensing	—	77
Total cost of sales	166,599	187,458
Gross profit	107,631	173,477
OPERATING EXPENSES:		
Solution services	24,433	86,625
Depreciation and amortization	53,292	53,681
Selling, general and administrative	400,303	408,113
Total operating expenses	478,028	548,419
Loss from operations	(370,397)	(374,942)
OTHER INCOME (EXPENSE):		
Interest income	353	92
Interest expense	(38,474)	(5,254)
Loss on sale of asset	(17,944)	—
Stock based compensation	(19,526)	(22,655)
Total other expense	(75,591)	(27,817)
LOSS BEFORE INCOME TAXES	(445,988)	(402,759)
INCOME TAXES	—	—
NET LOSS	$(445,988)	$(402,759)
LOSS ALLOCABLE TO COMMON STOCKHOLDERS:		
Net loss	$(445,988)	$(402,759)
Loss allocable to common stockholders	$(445,988)	$(402,759)
Basic and diluted loss per share	$ (0.01)	$ (0.01)

The accompanying notes are an integral part of these statements.

STATEMENTS OF CASH FLOWS (unaudited)

For the Periods Ended March 31,	3/31/2010	3/31/2009
OPERATING ACTIVITIES:		
Net loss	$(445,988)	$(402,759)
Adjustments to reconcile net loss to net cash (used in) provided by operating activities:		
Depreciation and amortization	53,292	53,681
Stock based compensation	8,883	22,589
Issuance of stock for services	16,500	22,500
Changes in current assets and liabilities:		
Decrease (increase) in accounts receivable - trade	76,567	(19,670)
Decrease in prepaid expenses and other	8,219	18,919
(Decrease) increase in accounts payable - trade and accrued liabilities	(53,185)	32,706
(Decrease) in unearned income	(61,917)	(53,708)
Net cash (used in) provided by operating activities	(397,629)	(325,742)
INVESTING ACTIVITIES:		
Purchase of equipment	(1,816)	(6,637)
Sale of digiTicket assets	416,569	—
Disposal of equipment	616	—
Software development costs	(100,630)	(117,033)
Net cash provided by (used in) investing activities	314,739	(123,670)
FINANCING ACTIVITIES:		
Proceeds from issuance of common stock and warrants	—	450,000
Proceeds from exercise of warrants and options	—	120,203
Deferred offering costs	—	(44,518)
Issuance of stock for debenture interest	28,983	—
Proceeds from debenture financing	283,880	—
Repayments of notes payable	(16,654)	(48,080)
Proceeds from shareholder loan	—	75,000
Repayments of shareholder loan	—	(75,000)
Net cash provided by financing activities	296,209	477,605
NET INCREASE IN CASH	213,319	28,193
CASH, beginning of year	51,120	101,397
CASH, end of year	$ 264,439	$ 129,590

The accompanying notes are an integral part of these statements.

MacroSolve, Inc.
Notes to Interim Unaudited Financial Statements

For the Period Ended March 31, 2010

1. BASIS OF PRESENTATION

The accompanying unaudited interim financial statements have been prepared in accordance with accounting principles generally accepted in the United States for interim financial statements and do not include all the information and footnotes required by accounting principles generally accepted in the United States for complete financial statements. The information furnished reflects all adjustments, consisting only of normal recurring items which are, in the opinion of management, necessary in order to make the financial statements not misleading. The financial statements as of December 31, 2009 have been audited by an independent registered public accounting firm. These financial statements should be read in conjunction with the financial statements and the notes thereto included in the Company's 10K for the calendar year ended December 31, 2009.

2. DESCRIPTION OF BUSINESS

MacroSolve, Inc. is an Oklahoma corporation formed on January 17, 1997, under the laws of the State of Oklahoma and does business as Anyware Mobile Solutions, a division of MacroSolve. Anyware is a technology and services company that develops mobile solutions for businesses. MacroSolve, Inc. has been a fully reporting OTC Bulletin Board company since August 15, 2008.

3. NOTE RECEIVABLE

Note receivable at March 31, 2010 and December 31, 2009 Consist of the following:	March 31, 2010	Dec 31, 2009
Convertible promissory note with a customer negotiated as part of a strategic alliance. Under the Master Services Agreement, customer may borrow up to $150,000 to finance development work with interest accrued monthly at prime rate plus 5% (8.25% at September 30, 2009), due June 30, 2011. The note may be converted to common stock of the borrower prior to the due date at MacroSolve's discretion.	$ 135,577	$ 135,577

4. DEBENTURES AND NOTES PAYABLE

Notes payable at March 31, 2010 and December 31, 2009 consist of the following:	March 31, 2010	Dec 31, 2009
On July 20, 2009 the Company entered into a Securities Purchase Agreement with a syndicate of private investors to obtain up to $2.3 million financing through the issue of convertible secured debentures. Draws against the debentures occurred at closing and monthly thereafter, unless waived by Lead Investor, provided the Company meets monthly operational milestones agreed with Lead Investor. The debentures accrue interest at prime rate plus 5.0% (8.25% at March 31, 2010) to be paid quarterly in cash or in common stock at the Company's option. The value per share of common stock issued for accrued interest is 85% of the volume weighted average closing price on the last five days of trading prior to the interest payment date, but not less than $0.10 per share. Accrued interest of $36,928 at March 31, 2010 will be settled by the issuance of 863,873 shares valued at $0.043. The Holder of the debenture can convert the principle and interest into the Company's common stock at a conversion rate of $0.10 per share with thirty days notice. The Company also has the right to redeem the principal and accumulated interest of any outstanding debentures in cash or by issuance of Common Stock at a price of $0.10 per share, but no later than sixty months from the initial closing date. For each share that the debenture may convert into, the Holder will receive one warrant exercisable at the Holder's option into one share of common stock. The Warrants expire on the earlier of five years from issuance or July 30, 2014. Until August 31, 2010, the Holders also have the right to acquire up to 50% of any securities issued or proposed to be issued other than in connection with the Debentures or Warrants.	$ 1,887,334	$ 1,320,601
Advancing term loan with a financial institution of up to $125,000 with interest only payable monthly at prime rate plus 2.0% (5.25% at March 31, 2010), until January, 2009, with principal and interest due at prime rate plus 2.0% amortized ratably over 30 months, due August 31, 2011, and secured by substantially all assets of the company.	$ 63,073	$ 83,726
Note from the State of Oklahoma Technology Business Finance Program (OTCC loan) represented by a $150,000 refundable award to be repaid at two times the amount of the award. The balance includes accrued interest (imputed at 14.27%), through September 2007. The repayment terms were modified in September, 2007 to require 24 equal monthly installments of $12,500, consisting of principal only, beginning May, 2008. The monthly payments were suspended in October 2008 with resumption anticipated upon significant equity raise.	$ 237,500	$ 237,500

As of March 31, 2010, maturities of long-term debt are: $54,696 in 2010 and $249,877 in 2011 and $1,887,344 thereafter.

5. EMPLOYEE STOCK PLANS

A summary of activity under the Employee Stock Plans as of March 31, 2010 and changes during the period then ended is presented below:

	Stock Options			Restricted Stock
	Options	Weighted Average Exercise Price		Shares
Outstanding – December 31, 2009	5,775,377	$	0.60	232,423
Exercisable – December 31, 2009	5,518,177	$	0.53	—
Granted	—		—	8,739,910
Exercised or Vested	—		—	(28,404)
Forfeited or Expired	(74,856)	$	0.60	(97,320)
Outstanding – March 31, 2010	5,700,521	$	0.60	8,846,609
Exercisable – March 31, 2010	5,518,121	$	0.55	—

The weighted-average grant-date calculated value of options granted during the period ended March 31, 2010 is not applicable. Options outstanding at March 31, 2010 had an aggregate intrinsic value of $0 and a weighted-average remaining contractual term of 4.5 years. Options that were exercisable at March 31, 2010 had an aggregate intrinsic value of $-0- and a weighted-average remaining contractual term of 4.5 years.

A summary of the status of the Company's nonvested options as of and for the three months ended March 31, 2010 is presented below:

	Stock Options			
Nonvested Shares	Options	Weighted-Average Grant Date.Calculated Value		Restricted Stock
Nonvested - Beginning of Year 2010	257,200	$	—	232,423
Granted	—	$	—	8,739,910
Vested	(70,600)	$	—	(28,404)
Forfeited	(4,200)	$	—	(97,320)
Nonvested–Quarter Ended March 31, 2010	182,400	$	—	8,846,609

As of March 31, 2010, there was $-0- unrecognized compensation cost related to nonvested share-based compensation arrangements under the stock bonus plan.

6. SHAREHOLDERS' EQUITY

The Company issued a total of 10,472,295 common shares and cancelled a total of 94,030 common shares in the quarter ended March 31, 2010, described further as follows:

The Company's independent directors annual compensation is $16,000 to be paid quarterly in restricted stock. The Company issued the directors 400,000 shares of restricted stock on January 1, 2010 for their fourth quarter 2009 compensation. The Company recorded $400 as accrued stock based compensation in 2009 for these shares at a fair market value which reflected the lack of marketability of the one year Section 144 holding period for Affiliates.

The Company issued 852,442 shares of common stock valued at $0.034 in the first quarter of 2010 to settle $28,983 accrued interest from December 31, 2009 to the debenture investors.

The Company engaged two vendors in 2009 to provide marketing services. One vendor received 332,978 shares valued at $12,500 and the other vendor received 106,553 shares valued at $4,000 in the first quarter of 2010 to satisfy accrued liability for their services.

The Company issued 7,751,911 compensation shares to employees for services rendered between the second and fourth quarters of 2009 which had been accrued at a value of $7,495 in stock based compensation. The shares were awarded on Restricted Stock Agreements which have a six month time lapse restriction and are subject to forfeiture upon voluntary termination of employment. During the first quarter of 2010, 82,030 shares were forfeited.

The Company had a stock bonus plan for the second half of 2009 which resulted in 999,999 shares of common stock being issued to employees at a value of $1,000 in stock based compensation. The shares were awarded on Restricted Stock Agreements which have a three year time lapse restriction that vests annually over a three year period and are subject to forfeiture upon voluntary termination of employment. During the first quarter of 2010, 12,000 shares were forfeited.

The Company issued 28,412 shares of stock to employees who vested in the first year of the Fourth Quarter 2008 Stock Bonus Plan. The Company had previously recognized $946 in accrued stock based compensation expense for these shares.

Debenture investors invested $283,880 in the first quarter of 2010 and received 2,838,800 associated warrants with a ten cent strike price exercisable until July 30, 2014.

On March 24, 2010 the Company filed Post-Effective Amendment No. 1 to its Registration Statement Form S-8 No. 333-162426 filed on October 13, 2009 with the Securities and Exchange Commission. The Amendment was filed solely to amend the reoffer prospectus related to the resale of control securities acquired or to be acquired by the selling shareholders listed under the "Selling Shareholder" section of the prospectus. The prospectus aggregates 23,608,657 shares of MacroSolve common stock issued prior to 2010 or expected to be issued in 2010 to Officers and Directors pursuant to the 2009 Stock Compensation Plan and the Company's Stock Bonus Plan. All of the shares being reoffered and resold for the account of the selling stockholders. MacroSolve will not receive any of the proceeds from the resale of these shares.

7. EARNINGS (LOSS) PER SHARE

The Company has calculated the loss allocable to the common shareholders for the quarters ended March 31, 2010 and 2009:

	For the Quarters Ended	
	March 31, 2010	March 31, 2009
Numerator:		
Net Loss	(445,988)	($ 402,759)
Numerator for basic and diluted	(445,988)	($ 402,759)
Denominator:		
Weighted-average number of common shares outstanding	54,800,275	26,253,039
	($ 0.01)	($ 0.01)

8. RELATED PARTY TRANSACTION

On February 12, 2010, the Company entered into an asset sale with private investors who acquired the digiTicket product and associated fixed assets. In addition to the $400,000 sales price, the acquiring entity agreed to lease the digiTicket management, development and marketing personnel for a period of six months at cost after which time the personnel will transition to the acquiring entity and to reimburse the Company $7,683 per month for six months for shared occupancy costs. Proceeds from the asset sale will provide working capital for acceleration of product development and marketing of the Company's high growth mobile app market. The President of the acquiring entity, Eric Fultz, was formerly a vice president of MacroSolve, Inc.

9. SUBSEQUENT EVENTS

The Company issued 2,357,778 shares of compensation shares to employees for services rendered during the first quarter of 2010 which had been accrued at a value of $2,358 in stock based compensation. The shares were awarded on Restricted Stock Agreements which have a six month time lapse restriction and are subject to forfeiture upon voluntary termination of employment.

The Company issued 35,416 shares of stock to employees who vested in the first year of the First Quarter 2009 Stock Bonus Plan. The Company had previously recognized $1,320 in accrued stock based compensation expense for these shares.

The Company's independent directors annual compensation is $16,000 to be paid quarterly in restricted stock. The Company issued the directors 320,000 shares of restricted stock on April 1, 2010 for their first quarter 2010 compensation. The Company recorded $4,000 in stock based compensation for each of its four independent directors as the issued shares were registered in Post-Effective Amendment No. 1 to the Company's Registration Statement Form S-8 and not with the previous Section 144 restriction. The directors are restricted from selling by stated Company blackout periods and by other restrictions on Affiliates by the Securities and Exchange Commission.

The Company issued 863,873 shares of common stock valued at $0.043 in the second quarter of 2010 to settle $36,928 accrued interest from March 31, 2010 to the debenture investors.

10. SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

Cash paid during three months ended March 31, 2010 and 1009 are:

	2010	2009
Interest	$ 200	$ 5,254
Income taxes	$ —	$ —

Noncash activities are as follows for the three months ended March 31, 2010 and 2009 are:

	2010	2009
Stock based compensation	$ 8,883	$ 22,589
Stock issued for services	$ 16,500	$ 22,500
Stock issued for debenture interest	$ 28,983	$ —
Stock issued for financial and legal services in connection with stock offering	$ —	$ 37,000
Deferred offering costs netted against private placement proceeds	$ —	$ 30,761

ITEM 2. Management's Discussion and Analysis of Financial Condition and Results of Operations.

Special Note on Forward-Looking Statements

Certain statements in Management's Discussion and Analysis ("MD&A"), other than purely historical information, including estimates, projections, statements relating to our business plans, objectives and expected operating results, and the assumptions upon which those statements are based, are "forward-looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995, Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. Forward-looking statements generally can be identified by the use of forward-looking terminology such as "may," "would," "expect," "intend," "could," "estimate," "should," "anticipate," or "believe." and similar expressions. Forward-looking statements are based on current expectations and assumptions that are subject to risks and uncertainties which may cause actual results to differ materially from the forward-looking statements. These statements are subject to a number of risks, uncertainties and developments beyond our control or foresight including changes in the trends of the mobile computing industry, formation of competitors, changes in governmental regulation or taxation, changes in our personnel and other such factors. We undertake no obligation to update or revise publicly any forward-looking statements, whether as a result of new information, future events, or otherwise. Readers should carefully review the risk factors and related notes included under Item 1A of our Annual Report on Form 10-K for the year ended December 31, 2008 filed with the Securities and Exchange Commission on April 3, 2009.

Overview

The following MD&A is intended to help the reader understand the results of operations, financial condition, and cash flows of MacroSolve, Inc. MD&A is provided as a supplement to, and should be read in conjunction with, our financial statements and the accompanying notes to the financial statements ("Notes").

Background

We are a technology and services company that develops mobile solutions for businesses and government. A mobile solution is typically the combination of mobile handheld devices, wireless connectivity, and software that streamlines business operations resulting in improved efficiencies and cost savings. We are development and marketing partners with the major mobile device manufacturers, wireless carriers and many software providers.

Traditionally, our customers rely on us to define, design, develop and support the best combinations of technologies in a market that is very technologically dynamic. We assist software and web-based application companies by modifying their software product offerings so that they can be used by a mobile end-user who typically has a Smartphone or a similar cellular device. Many of these customers rely on our technology and marketing expertise. We also serve enterprises that find it difficult to identify a mobile software product which addresses their specific need to streamline operational processes, and do not have the competency in house.

Our latest technology and services capabilities generate a growing base of intellectual property, contract and an increasing amount of annuity based revenue. In 2009, we began investing in products which are being distributed through the leading mobile application stores. These products include ReFormXT™, which helps to minimize mobile application development effort, and DineInsight™, which uses ReFormXT technology for mobile target marketing, promotions and branding for the restaurant industry.

Currently the Company has ongoing projects both domestic and international and operates three websites including 'www.goanyware.com', 'www.macrosolve.com' and the industry thought leading blog 'www.mobilebizbuzz.com.

Plan of Operation

Our mobile solutions services business currently represents a significant source of revenue for the Company. Working with our mobile partners, our professional services team provides solution management, product development, project management, quality assurance and support services to address the needs of a client base seeking to use mobility to improve their process efficiencies and modify software applications so that they can be used in a mobile environment.

Our primary software product is ReFormXT™, a web-based mobile application builder. ReFormXT™ simplifies the process of converting paper forms to a digital form that can be utilized on most Smartphones available in the United States. A web-based interface allows a non-technical user to create and dispatch forms to users and easily manage data input from the field. The components of the platform are also utilized as mobile application development tools, thus saving time and money for customers needing more customized solutions. ReFormXT became commercially available in December 2008. Recent customers are using ReForm in field service activities and personal service appointment setting activities. ReForm has contributed less than five percent of annual revenues since initial inception.

Additional software products powered by ReFormXT are in various stages of development. A marketing, promotion and branding product called DineInsight was introduced in the fourth quarter of 2009. DineInsight, powered by ReFormXT, is a mobile application for the restaurant industry which collects market intelligence and contact information directly from the customer. The Company is continuing to prove the concept and enhance the offering by working closely with its initial customer base. DineInsight, and a companion product called ClubInsight, has been deployed to nine initial customers during the First Quarter of 2010. The Company has entered into several reseller arrangements and is actively pursuing additional resellers for its "powered by ReFormXT" products in specialized vertical markets while increasing its captive sales force to also sell directly to end users. DineInsight and ClubInsight are expected to contribute less than 20% of the 2010 annual revenues.

We continuously monitor industry trends and adjust projections about the direction of the business in anticipation of the continuous change in client requirements as the mobile industry evolves. We believe that our current direction is one that will bring profits, however our ability to maximize sales volume in the short term is limited without additional capital. There is no expected purchase or sale of capitalized assets, significant equipment or intellectual property in the next twelve months.

Results of Operations

Quarter Ended March 31, 2010 compared to Quarter Ended March 31, 2009 (all references are to the Quarter Ended March 31)

Net Sales: Net Sales decreased $87,000 or 24% to $274,000 in the first quarter ended March 31, 2010 from $361,000 for the same period in 2009. Sources of revenue were derived from our services business, hardware sales and software licensing. Services revenue represented the majority of Net Sales, with a decrease of $161,000 for the first quarter of 2010 to $167,000 from $328,000 in the first quarter of 2009. This was primarily due to a reduction in work under contract in the first quarter of 2010. Hardware sales to third parties and in support of our services activities for the first quarter of 2010 were $77,000, up $51,000 or 195% from $26,000 for the same period in 2009. Hardware sales totaling $54,000 in the first quarter of 2010 are attributable to digiTicket, a division which was sold to private investors in February 2010. Software licensing sales increased $23,000 or 316% for the period to $30,000 from $7,000 for the same period in 2009. Software revenues from digiTicket were $26,000 in the first quarter of 2010 and included $23,000 in deferred software revenues that were recognized in February 2010 when the division was sold.

Cost of Sales and Gross Profit: Cost of Sales for the first quarter of 2010 decreased $21,000 or 11%, in line with the lower level of revenues from $187,000 in 2009 to $166,000 in 2010. The majority of this decrease was associated with workforce reductions and reassignments of resources to product development. The resultant Gross Profit for the first quarter of 2010 of $108,000 was down $65,000 or 38% under the Gross Profit for the same period in 2009 of $173,000. The digiTicket hardware sales are not contributing significantly to profit margins as the initial customers are allowed substantial price incentives in exchange for serving as reference accounts. Gross profit margins were 39% and 48% for the first quarter of 2010 and 2009, respectively. The Company anticipates margins to increase in relation to its increase in software revenues from "powered by ReFormXT" product lines during the remainder of 2010.

Operating, Expenses: Operating expenses include selling, general and administrative expenses and depreciation expense. Operating, expenses decreased by $70,000, or 13% in the first quarter of 2010 to $478,000 from $548,000 in 2009. This decrease reflects cost savings from workforce adjustments in 2009 and cost savings from changing audit firms in 2009.

Loss from Operations: Loss from operations for the first quarter of 2010 was $370,000, an increase of $5,000 or 1% from the loss from operations in 2009 of $375,000 as a result of the aforementioned decrease in gross profit offset by decrease in total operating expenses.

Other Income and Expense: Total other expense of $76,000 in 2010 represented an increase of 172% or $48,000 from $28,000 in 2009 as a result of interest expense associated with debenture financing which began in the second quarter of 2009. The interest expense of $37,000 on debenture financing was paid with 863,387 shares of common stock valued at 85% of the value weighted average price of the Company's stock, or $0.043 per share, for the last five trading days of the quarter. The Company recognized a loss of $18,000 in the first quarter of 2010 on the sale of digiTicket.

Net Loss: Net loss of $446,000 for the first quarter of 2010 was $43,000 or 11% higher than the net loss of $403,000 for the same period in 2009 primarily attributable to the non-cash interest expense related to debenture financing and loss on the sale of digiTicket assets.

Liquidity and Capital Resources

We finance our operations primarily through internally generated funds and proceeds from issuance of debentures and investments of equity by qualified investors.

On July 20, 2009 the Company entered into a Securities Purchase Agreement with a group of private investors committing to purchase Floating Rate Convertible Subordinated Debentures in the amount of $2,326,280. During the first quarter 2010, the Company received $283,880 from these investors bringing the total borrowed to date to $1,887,344 and leaving a balance of $438,936 available. The debenture financing, cash generated from current operations and the sale of digiTicket in February 2010 to private investors is expected to provide adequate capital to fund the Company's operations through 2010. The Company anticipates the need for a $100,000 working capital line of credit to finance receivables in the second half of 2010. At the present time, the Company does not have this facility in place.

The Company does lack growth capital and anticipates that approximately $2 million to $3 million in additional investment capital will be required within the next three years to execute our growth strategy. It is the Company's intention to raise additional capital in 2010 to support its growth requirements. There is no assurance that capital in any form will be available to us and, if available, on terms and conditions that are acceptable. If we are unable to obtain sufficient funds, we may not be able to implement our growth strategy.

As of March 31, 2010, the Company had total current assets of $324,913 and total current liabilities of $224,713. As of March 31, 2010, the Company had cash and cash equivalents of $264,439. As of March 31, 2010, the Company has $438,936 available financing from the private debenture investors who had invested $1,887,344 as of that date.

As a development stage company that began operations in 1997, the Company has incurred $8,662,196 in cumulative total losses from inception through March 31, 2010. The Company's independent registered public accounting firm's audit report for the year ended December 31, 2009 included in the Company's Form 10-K a qualified opinion and an explanatory paragraph regarding the Company's ability to continue as a going concern. The accompanying financial statements have been prepared assuming that the Company continues as a going concern and contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. The ability of the Company to continue as a going concern on a long-term basis will be dependent upon its ability to create and market innovative products and services and sustain adequate working capital to finance its operations.

To lower our required cash expenditures, the Company issues its shares, which have been registered by the Company, to employees for compensation for services. The Company issued a total of 6,040,786 common shares and cancelled a total of 94,030 common shares in the quarter ended March 31, 2010, described further as follows:

The Company's independent directors annual compensation is $16,000 to be paid quarterly in restricted stock. The Company issued the directors 400,000 shares of restricted stock on January 1, 2010 for their fourth quarter 2009 compensation. The Company recorded $400 as accrued stock based compensation in 2009 for these shares at a fair market value which reflected the lack of marketability of the one year Section 144 holding period for Affiliates.

The Company engaged two vendors in 2009 to provide marketing services. One vendor received 332,978 shares valued at $12,500 and the other vendor received 106,553 shares valued at $4,000 in the first quarter of 2010 to satisfy accrued liability for their services.

The Company issued 7,751,911 compensation shares to employees for services rendered between the second and fourth quarters of 2009 which had been accrued at a value of $7,495 in stock based compensation. The shares were awarded on Restricted Stock Agreements which have a six month time lapse restriction and are subject to forfeiture upon voluntary termination of employment. During the first quarter of 2010, 82,030 shares were forfeited.

The Company had a stock bonus plan for the second half of 2009 which resulted in 999,999 shares of common stock being issued to employees at a value of $1,000 in stock based compensation. The shares were awarded on Restricted Stock Agreements which have a three year time lapse restriction that vests annually over a three year period and are subject to forfeiture upon voluntary termination of employment. During the first quarter of 2010, 12,000 shares were forfeited.

The Company issued 28,412 shares of stock to employees who vested in the first year of the Fourth Quarter 2008 Stock Bonus Plan. The Company had previously recognized $946 in accrued stock based compensation expense for these shares.

On March 24, 2010 the Company filed Post-Effective Amendment No. 1 to its Registration Statement Form S-8 No. 333-162426 filed on October 13, 2009 with the Securities and Exchange Commission. The Amendment was filed solely to amend the reoffer prospectus related to the resale of control securities acquired or to be acquired by the selling shareholders listed under the "Selling Shareholder" section of the prospectus. The prospectus aggregates 23,608,657 shares of MacroSolve common stock issued prior to 2010 or expected to be issued in 2010 to Officers and Directors pursuant to the 2009 Stock Compensation Plan and the Company's Stock Bonus Plan. All of the shares being reoffered and resold for the account of the selling stockholders. MacroSolve will not receive any of the proceeds from the resale of these shares.

Sources and Uses of Cash

	Three Months Ended March 31,	
(In thousands)	2010	2009
Cash flow data:		
Net cash (used in) operating activities	$ (398)	$ (326)
Net cash provided by (used in) investing activities	315	(124)
Net cash provided by financing activities	296	478
Net increase in cash and cash equivalents	213	28
Cash and cash equivalents, beginning of period	51	101
Cash and cash equivalents, end of period	$ 264	$ 129

Operating Activities

Net cash used in operating activities for the three months ended March 31, 2010 was $398,000, an increase of $72,000 from the same period in 2009 reflecting the higher net operating loss for the first three months of 2010 and the decrease in liabilities, including deferred revenue, associated with the sale of digiTicket to private investors.

Investing Activities

Cash provided by investing activities for the three months ended March 31, 2010 was $315,000, up $439,000 from the same period in 2009 represented principally by the proceeds of selling digiTicket to private investors in February 2010.

Financing Activities

Net cash provided by financing activities for the three months ended March 31, 2010 was $296,000 as compared with $478,000 for the same period last year, a decrease of $182,000. Cash provided by financing activities in 2010 was primarily from $284,000 in financing received from the sale of debentures.

As of March 31, 2010, the Company had cash and cash equivalents in the amount of $264,000 as compared with $129,000 at March 31, 2009.

Critical Accounting Policies

Accounts Receivable and Credit Policies:

Trade accounts receivable consist of amounts due from the sale of solution services, software and hardware. Accounts receivable are uncollateralized customer obligations due under normal trade terms requiring payment within 30 days of receipt of the invoice. The Company provides an allowance for doubtful accounts equal to the estimated uncollectible amounts based on historical collection experience and a review of the current status of trade accounts receivable. In many instances, customers make a substantial prepayment for services before rendered; therefore the Company is extending trade terms to customers who have already proven to be credit worthy. The Company has not taken any direct write offs of bad debts in the past five years.

At the quarter ending March 31, 2010 and at fiscal year ending December 31, 2009, the Company deems all amounts recorded as collectible and, thus has not provided an allowance for uncollectible amounts.

Property and Equipment:

Property and equipment are recorded at cost. Depreciation is computed using straight-line methods applied to individual property items based on estimated useful lives.

Revenue Recognition and Unearned Revenue:

Revenue generated from the provision of services is recognized at the time the service is provided. Sales of hardware are recognized upon delivery to the customer. Revenue from the licensing of software is recognized ratably over the license period.

Software Development Costs:

The Company accounts for software development costs in accordance with Statement of Financial Accounting Standards No. 86, "Accounting for the Costs of Computer Software to be Sold, Leased, or Otherwise Marketed". Costs incurred prior to the establishment of technological feasibility are expensed as incurred as research and development costs. Costs incurred after establishing technological feasibility and before the product is released for sale to customers are capitalized. These costs are amortized over three years and are reviewed for impairment at each period end. No capitalized software costs are considered impaired at March 31, 2010.

Long-Lived Assets:

The Company accounts for long-lived assets in accordance with the provisions of Statement of Financial Accounting Standards (SFAS) No. 144, Accounting for the Impairment or Disposal of Long-lived assets. This Statement requires that long-lived assets be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the asset. No impairment charges were incurred during the periods ended March 31, 2010 and December 31, 2009.

Stock-Based Compensation:

The Company accounts for stock-based compensation in accordance with Statement of Financial Accounting Standards ("SFAS") No. 123(R), Share-Based Payment, which is a revision of SFAS No. 123, Accounting for Stock-Based Compensation. SFAS 123(R) requires companies to measure the cost of employee services received in exchange for an award of equity instruments, including stock options, based on the grant-date fair value of the award and to recognize it as compensation expense over the period the employee is required to provide service in exchange for the award, usually the vesting period.

Effect of Recently Issued Accounting Pronouncements

In June 2009, the FASB issued SFAS No. 166, "Accounting for Transfers of Financial Assets, an Amendment of FASB Statement No. 140" ("SFAS No. 166"). SFAS No. 166 amends SFAS No. 140 "Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities." SFAS No. 166 improves the comparability of information that a reporting entity provides regarding transfers of financial assets and the effects on its financial statements. SFAS No. 166 is effective for interim and annual reporting periods ending after November 15, 2009. The Company is currently evaluating the effect that SFAS No. 166 will have on its financial statements.

In June 2009, the FASB issued SFAS No. 168, “The FASB Accounting Standards Codification ™ and the Hierarchy of Generally Accepted Accounting Principles a Replacement of FASB Statement No. 162” (“SFAS No. 168”). SFAS No. 168 replaces SFAS No. 162, “The Hierarchy of Generally Accepted Accounting Principles” as the source of authoritative accounting principles recognized by the FASB to be applied by non-governmental entities in the preparation of financial statements in accordance with generally accepted accounting principles. SFAS No. 168 is effective for interim and annual reporting periods ending after September 15, 2009. On September 30, 2009, the Company adopted SFAS No. 168, which has no effect on the Company’s financial statements as it is for disclosure purposes only.

In May 2009, the Financial Accounting Standards Board (“FASB”) issued Statement of Financial Accounting Standards (“SFAS”) No. 165, Subsequent Events, which establishes general standards of accounting for and disclosures of events that occur after the balance sheet date but before the financial statements are issued or are available to be issued. It requires the disclosure of the date through which an entity has evaluated subsequent events. SFAS No. 165 is effective for interim and annual reporting periods ending after June 15, 2009. We have adopted the new disclosure requirements in our financial statements and do not expect it to have a material effect on our financial statements.

In April 2009, the FASB issued FSP No. FAS 157-4, “Determining Fair Value When the Volume and Level of Activity for the Asset or Liability Have Significantly Decreased and Identifying Transactions That Are Not Orderly” (“FSP FAS 157-4”). FSP FAS 157-4 provides guidance on estimating fair value when market activity has decreased and on identifying transactions that are not orderly. Additionally, entities are required to disclose in interim and annual periods the inputs and valuation techniques used to measure fair value. This FSP is effective for interim and annual periods ending after June 15, 2009. The Company does not expect the adoption of FSP FAS 157-4 will have a material impact on its financial condition or results of operation.

In October 2008, the FASB issued FSP No. FAS 157-3, “Determining the Fair Value of a Financial Asset When the Market for That Asset is Not Active,” (“FSP FAS 157-3”), which clarifies application of SFAS 157 in a market that is not active. FSP FAS 157-3 was effective upon issuance, including prior periods for which financial statements have not been issued. The adoption of FSP FAS 157-3 had no impact on the Company’s results of operations, financial condition or cash flows.

In December 2007, the FASB issued SFAS No. 141R, Business Combinations, which replaces SFAS No. 141. SFAS No. 141R retains the purchase method of accounting for acquisitions, but requires a number of changes, including changes in the way assets and liabilities are recognized in the purchase accounting. It also changes the recognition of assets acquired and liabilities assumed arising from contingencies, requires the capitalization of in-process research and development at fair value, and requires the expensing of acquisition-related costs as incurred. SFAS No. 141R is effective for us beginning July 1, 2009 and will apply prospectively to business combinations completed on or after that date. We do not expect the adoption of SFAS No. 141R to have a material effect on our financial statements.

Item 3. Quantitative and Qualitative Disclosures About Market Risk.

N/A

Item 4T. Controls and Procedures.

Management’s Evaluation of Disclosure Controls and Procedures

We have adopted and maintain disclosure controls and procedures (as such term is defined in Rules 13a-15(e) and 15d-15(e) under the Securities Exchange Act of 1934, as amended (the “Exchange Act”)) that are designed to ensure that information required to be disclosed in our reports under the Exchange Act, is recorded, processed, summarized and reported within the time periods required under the SEC’s rules and forms and that the information is gathered and communicated to our management, including our Chief Executive Officer (principal executive officer) and Chief Financial Officer (principal financial officer), as appropriate, to allow for timely decisions regarding required disclosure.

As required by SEC Rule 15d-15(b), our Chief Executive Officer and Chief Financial Officer carried out an evaluation under the supervision and with the participation of our management, of the effectiveness of the design and operation of our disclosure controls and procedures pursuant to Exchange Act Rule 15d-14 as of the end of the period covered by this report. Based on our initial assessment, our principal executive officer and principal financial officer believed that our disclosure controls and procedures (as defined in Rules 13a-15(e) and 15d-15(e) under the Exchange Act) were effective based on their evaluation. Subsequent to the filing of our Annual Report on Form 10-K, we became aware that we inadvertently failed to include our management’s report on internal control over financial reporting with the Annual Report on Form 10-K. Solely as a result of this omission, our principal executive officer and principal financial officer have now concluded that our disclosure controls and procedures (as defined in Rules 13a-15(e) and 15d-15(e) under the Exchange Act) were ineffective. We plan to put into place in a disclosure checklist to ensure that all disclosures are properly made in future filings.

Changes in Internal Controls

There have been no changes in our internal control over financial reporting during the most recent fiscal quarter that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

PART II
OTHER INFORMATION

Item 1. Legal Proceedings.

From time to time we may be a defendant and plaintiff in various legal proceedings arising in the normal course of our business. We are currently not a party to any material pending legal proceedings or government actions, including any bankruptcy, receivership, or similar proceedings. In addition, management is not aware of any known litigation or liabilities involving the operators of our properties that could affect our operations. Should any liabilities be incurred in the future, they will be accrued based on management's best estimate of the potential loss. As such, there is no adverse effect on our consolidated financial position, results of operations or cash flow at this time. Furthermore, Management of the Company does not believe that there are any proceedings to which any director, officer, or affiliate of the Company, any owner of record of the beneficially owned more than five percent of the common stock of the Company, or any associate of any such director, officer, affiliate of the Company, or security holder is a party adverse to the Company or has a material interest adverse to the Company.

Item 1A. Risk Factors.

There have been no material changes in our risk factors from those disclosed in our Form 10-K filed with the SEC on March 30, 2010, for the period ended December 31, 2009.

Item 2. Unregistered Sales of Equity Securities and Use of Proceeds.

Issuance of Unregistered Securities

The following shares of common stock were issued to accredited investors that purchased our debentures. These shares were issued pursuant to an exemption from registration under Section 4(2) of the Securities Act and Regulation D promulgated pursuant thereto. No general solicitation or advertising was used to market the securities:

The Company issued 852,442 shares of common stock valued at $0.034 in the first quarter of 2010 to settle $28,983 accrued interest from December 31, 2009 to the debenture investors.

Debenture investors invested $283,880 in the first quarter of 2010 and received 2,838,800 associated warrants with a ten cent strike price exercisable until July 30, 2014.

The Company issued 863,873 shares of common stock valued at $0.043 in the second quarter of 2010 to settle $36,928 accrued interest from March 31, 2010 to the debenture investors.

Item 3. Defaults Upon Senior Securities.

None.

Item 4. (Removed and Reserved)**.**

None.

Item 5. Other Information.

None

Item 6. Exhibits.

31.1	Certification of Periodic Financial Reports by Clint Parr in satisfaction of Section 302 of the Sarbanes-Oxley Act of 2002
31.2	Certification of Periodic Financial Reports by Kendall Carpenter in satisfaction of Section 302 of the Sarbanes-Oxley Act of 2002
32.1	Certification of Periodic Financial Reports by Clint Parr in satisfaction of Section 906 of the Sarbanes-Oxley Act of 2002 and 18 U.S.C. Section 1350
32.2	Certification of Periodic Financial Reports by Kendall Carpenter in satisfaction of Section 906 of the Sarbanes-Oxley Act of 2002 and 18 U.S.C. Section 1350

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

MACROSOLVE, INC.

Date: December 22, 2010	By: /s/ Clint Parr Clint Parr Chief Executive Officer
Date: December 22, 2010	By: /s/ Kendall Carpenter Kendall Carpenter Chief Financial Officer

EXHIBIT 31.1

CERTIFICATION PURSUANT TO
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002
(18 U.S.C. SECTION 7241)

I, Clint Parr, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q/A of MacroSolve, Inc.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

(c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

(d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

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Date: December 22, 2010

By: */s/ Clint Parr*
Clint Parr
Chief Executive Officer

EXHIBIT 31.2

CERTIFICATION PURSUANT TO
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002
(18 U.S.C. SECTION 7241)

I, Kendall Carpenter, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q/A of MacroSolve, Inc.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

(c) Evaluated the effectiveness of the registrant’s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

(d) Disclosed in this report any change in the registrant’s internal control over financial reporting that occurred during the registrant’s most recent fiscal quarter (the registrant’s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant’s internal control over financial reporting; and

5. The registrant’s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant’s auditors and the audit committee of the registrant’s board of directors (or persons performing the equivalent functions):

(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant’s ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant’s internal control over financial reporting.

Date: December 22, 2010

By: /s/ *Kendall Carpenter*
Kendall Carpenter
Chief Financial Officer

EXHIBIT 32.1

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT
TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of MacroSolve Inc. (the “Company”) on Form 10-Q/A for the period ended March 31 , 2010 as filed with the Securities and Exchange Commission on the date hereof (the “Report”), I, Clint Parr, Chief Executive Officer of the Company certify, pursuant to 18 U.S.C. § 1350, as adopted pursuant to § 906 of the Sarbanes-Oxley Act of 2002, that:

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m or 78o(d)); and

(2) The information contained in the Report fairly presents, in all material respects, the consolidated financial condition and results of operations of the Company.

Date: December 22, 2010

By: /s/ *Clint Parr*
Clint Parr
Chief Executive Officer

EXHIBIT 32.2

**CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT
TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the Quarterly Report of MacroSolve Inc. (the “Company”) on Form 10-Q/A for the period ended March 31 , 2010 as filed with the Securities and Exchange Commission on the date hereof (the “Report”), I, Kendall Carpenter, Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. § 1350, as adopted pursuant to § 906 of the Sarbanes-Oxley Act of 2002, that:

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m or 78o(d)); and

(2) The information contained in the Report fairly presents, in all material respects, the consolidated financial condition and results of operations of the Company
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Date: December 22, 2010

By: */s/ Kendall Carpenter*
Kendall Carpenter
Chief Financial Officer