



DIVISION OF  
CORPORATION FINANCE

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

October 5, 2010

John W. Gamble Jr.  
Chief Financial Officer and Executive Vice President  
Lexmark International Inc.  
740 West New Circle Road  
Lexington, KY 40550  
*Also via facsimile at: (859) 232-7137*

**Re: Lexmark International Inc.  
Form 10-K for Fiscal Year Ended December 31, 2009  
Filed February 26, 2010  
Form 10-Q for Fiscal Quarter Ended June 30, 2010  
Filed August 6, 2010  
File No. 001-14050**

Dear Mr. Gamble:

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

Sincerely,

Kathleen Collins  
Accounting Branch Chief