



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

June 1, 2010

Mr. Michael Levinsohn
President
Lenco Mobile Inc.
345 Chapala Street
Santa Barbara, California 93101

Re: Lenco Mobile Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed on April 15, 2010, as amended May 6, 2010 and May 28, 2010
File No. 000-53830

Dear Mr. Levinsohn:

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

Sincerely,

Larry Spigel
Assistant Director