



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.  
Registration Statement on Form 10  
Filed on November 9, 2009, as amended  
File No. 000-53830**

Dear Mr. Levinsohn:

We have completed our review of your Registration Statement on Form 10 and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director