



DIVISION OF  
CORPORATION FINANCE

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

January 25, 2013

Via E-mail

Mr. Matthew Harris  
Chief Executive Officer  
Lenco Mobile Inc.  
2025 First Avenue, Suite 320  
Seattle, WA 98121

**Re: Lenco Mobile Inc.  
Form 10-K for the fiscal year ended December 31, 2011  
Filed June 22, 2012  
Form 8-K/A, dated December 23, 2011  
Filed February 23, 2012  
File No. 000-53830**

Dear Mr. Harris:

We issued comments to you on the above captioned filings on December 14, 2012. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by February 8, 2013.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/divisions/corpfin/cfannouncements/edgarcorrespondence.htm>, <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

You may contact Joseph M. Kempf, Senior Staff Accountant, at 202-551-3352, Robert S. Littlepage, Accountant Branch Chief, at 202-551-3361, or me, at 202-551-3810, if you have any questions.

Sincerely,

/s/ Robert S. Littlepage for

Larry Spirgel  
Assistant Director

cc: Via E-mail

Mr. Matthew Harris  
Lenco Mobile Inc.  
December 14, 2012  
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Christopher Stanton, General Counsel