

May 2, 2006

Room 4561

Mr. James Kerrigan  
Chief Financial Officer and Secretary  
Lantronix, Inc.  
15353 Barranca Parkway  
Irvine, CA 92618

**Re: Lantronix, Inc.**  
**Form 10-K for Fiscal Year Ended June 30, 2005**  
**Filed September 28, 2005**  
**Form 10-Q for Fiscal Quarter Ended December 31, 2005**  
**Filed February 13, 2006**  
**File No. 001-16027**

Dear Mr. Kerrigan:

We have completed our review of the filings above and do not, at this time, have any further comments.

Sincerely,

Brad Skinner  
Accounting Branch Chief