

Mail Stop 4561

January 28, 2009

Reagan Y. Sakai  
Chief Financial Officer  
Lantronix, Inc.  
15353 Barranca Parkway  
Irvine, CA 92618

**Re: Lantronix, Inc.  
Form 10-K for Fiscal Year Ended June 30, 2008  
Filed September 19, 2008  
Form 10-Q for Fiscal Quarter Ended September 30, 2008  
Filed November 4, 2008  
File No. 001-16027**

Dear Mr. Sakai:

We have reviewed the above-referenced filings and have the following comments. Please note that we have limited our review to only your financial statements and related disclosures and do not intend to expand our review to other portions of your document. If indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for Fiscal Year Ended June 30, 2008

Item 15. Exhibits and Financial Statement Schedules

Exhibits 31.1 and 31.2

1. Please amend your filing to provide certifications that include the introductory language of paragraph 4 and the language of paragraph 4(b) of Item 601(b)(31) of Regulation S-K. Similar concerns apply to your Form 10-Q for fiscal quarter ended September 30, 2008.

Exhibit 99.1

2. You indicate Exhibit 99.1 was filed concurrently with your Form 10-K; however, we are unable to locate this exhibit. Please remove the reference to this exhibit or file it with your amended document, if required.

Form 10-Q for Fiscal Quarter Ended September, 30, 2008

Item 3. Controls and Procedures

(a) Evaluation of Disclosure Controls and Procedures, page 15

3. You indicate that your Chief Executive Officer and Chief Financial Officer carried out an evaluation of your disclosure controls and procedures as of the end of your fiscal year. Please tell us how the timing of your evaluation complies with Item 307 of Regulation S-K.

\* \* \* \* \*

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please submit all correspondence and supplemental materials on EDGAR as required by Rule 101 of Regulation S-T. If you amend your filing(s), you may wish to provide us with marked copies of any amendment to expedite our review. Please furnish a cover letter that keys your response to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing any amendment and your response to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Mark Shannon, Staff Accountant, at (202) 551-3299 or me at (202) 551-3451 if you have any questions regarding the above comments.

Sincerely,

Mark Kronforst  
Accounting Branch Chief