



DIVISION OF
CORPORATION FINANCE

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

November 16, 2018

Kurt E. Scheuerman, Esq.
Vice President & General Counsel
Lantronix, Inc.
7535 Irvine Center Drive, Suite 100
Irvine, CA 92618

Re: Lantronix, Inc.
Registration Statement on Form S-3
Filed November 15, 2018
File No. 333-228398

Dear Mr. Scheuerman:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Mitchell Austin, Staff Attorney, at (202) 551-3574 or, in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance
Office of Information Technologies
and Services

cc: Ryan C. Wilkins, Esq.