



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

November 24, 2009

Mr. Elie Saltoun
Chief Executive Officer
Lexicon United Incorporated
4599 Steiner Ranch Blvd.
Suite # 1708,
Austin, Texas 78732

RE: Lexicon United Incorporated
Form 10-K for the year ended December 31, 2008
Filed April 15, 2009
File No. 0-33131

Dear Mr. Saltoun:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director