



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

DIVISION OF
CORPORATION FINANCE

November 3, 2010

Mr. Michael Jeffery
Chief Executive Officer
LECG Corporation
2000 Powell Street, Suite 600
Emeryville, CA 94608

**Re: LECG Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 15, 2010
File No. 000-50464**

Dear Mr. Jeffery:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Sonia Gupta Barros
Special Counsel