



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