



DIVISION OF
CORPORATION FINANCE

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

May 24, 2011

Mr. Timothy Neher
President, CEO and CFO
Mikojo Incorporated
1840 Gateway Drive, Suite 200
Foster City, CA 94404

Re: Mikojo Incorporated
Form 10-K for Fiscal Year Ended June 30, 2010
Filed November 22, 2010
File No. 000-53185

Dear Mr. Neher:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. 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 the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

Daniel L. Gordon
Branch Chief