



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

October 18, 2010

Danny Elbaz
President
The Mobile Star Corp.
53 Hanoter Street
Even Yehuda, Israel 40500

Re: The Mobile Star Corp.
Amendment No. 2 to Form 10-K for Fiscal Year Ended December 31, 2009
Filed October 6, 2010
File No. 333-152952

Dear Mr. Elbaz:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

/s Celeste M. Murphy for

Larry Spigel
Assistant Director

Cc: Michael S. Krome (via facsimile)