



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4720

June 23, 2009

*By U.S. Mail and facsimile(386) 258-1677*

Mr. Timothy L. Kuker  
President and Chief Executive Officer  
Lincoln Floorplanning Co., Inc.  
1326 South Ridgewood Avenue, Suite 8B  
Daytona Beach, FL 32114

**Re: Lincoln Floorplanning Co., Inc.**  
**Form 10-12G**  
**Filed April 23, 2009**  
**File No. 000-53637**

Dear Mr. Kuker:

We have completed our legal review of your Form 10 and related filings and have no further comments at this time.

Sincerely,

Eric Envall  
Staff Attorney

cc: Richard R. Cook  
P.O. Box 1929  
DeLand, FL 32721