



DIVISION OF  
CORPORATION FINANCE

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

April 10, 2020

Michael McCabe  
Chief Executive Officer  
Lucent, Inc.  
622 Pine Avenue  
Whitefish, Montana 59937

**Re: Lucent, Inc.**  
**Amendment No. 5 to Registration Statement on Form S-1**  
**Filed April 10, 2020**  
**File No. 333-232218**

Dear Mr. McCabe:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our April 9, 2020 letter.

Amendment No. 5 to Registration Statement on Form S-1

Capitalization, page 3

1. We reviewed the revisions to your disclosure in response to comment 1. Total stockholders' deficit should be (\$6,521) assuming the minimum number of shares are sold and \$(4,521) assuming the maximum number of shares are sold. Accumulated deficit should be (\$9,521) assuming the minimum and maximum number of shares are sold. Please revise.

Dilution, page 16

2. We reviewed the revisions to your disclosure in response to comment 2. The decrease in investment to new shareholders' assuming the minimum and maximum number of shares

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are sold should be computed by dividing shareholders' deficit by the number of shares outstanding after the offering. For example, the decrease in investment by new shareholders should be computed by dividing total stockholders' deficit (\$6,521) by the number of outstanding shares (5,300,000) assuming the minimum number of shares are sold. Please revise. Also, the percentage dilution to new investors should be revised accordingly.

You may contact Bill Thompson at 202-551-3344 or if you have questions regarding comments on the financial statements and related matters. Please contact Jacqueline Kaufman at 202-551-3797 or Jennifer López-Molina at 202-551-3792 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Elaine Dowling, Esq.