



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

September 27, 2007

Mr. Paul Burgess  
Chief Executive Officer  
Lattice Incorporated  
7150 N. Park Drive, Suite 500  
Pennsauken, New Jersey 08109

**Re: Lattice Incorporated**  
**Form SB-2/A**  
**Filed September 17, 2007**  
**File No. 333-140625**

Dear Mr. Burgess:

We have reviewed your filing as amended and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

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Exhibits

1. Please have your auditor revise their consent to provide a date.

As appropriate, please amend your Form SB-2 in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please file on EDGAR a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

Please contact Paul Fischer, Attorney-Advisor, at (202) 551-3415 or me at (202) 551-3810 with any questions.

Sincerely,

Larry Spigel  
Assistant Director

cc: Sean Reid, Esq.  
*via facsimile*