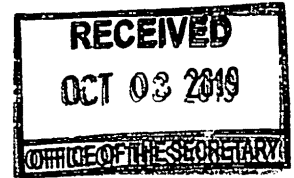


September 26, 2019



Ms. Vanessa A. Countryman
Office of the Secretary
U.S. Securities and Exchange Commission
100 F Street NE, Mail Stop 1090
NE Washington, DC 20549

**Subject: Administrative Proceeding File No. 3-19465
September 17, 2019 Release No. 86990**

Dear Ms. Countryman:

This letter is to serve as a rewrite¹ of Leo Motors, Inc. (LEOM)(CIK No. 1356564) preliminary response sent on September 26, 2019 to the U.S. Securities and Exchange Commission ("SEC") September 17, 2019 Release No. 86990, pertaining to the SEC's order instituting administrative proceedings and notice of hearing pursuant to Section 12(j) of the SEA of 1934.

LEOM, a public company with a class of securities registered under either Section 12 of the Securities Exchange Act of 1934, is cognizant of its 'Reporting Requirements' as a basis to keep shareholders and the markets informed on a regular basis in a transparent manner. The company's recent lapse in compliance to its reporting requirement is predicated on the simple fact that LEOM's last four retained auditing firms did not complete the required financial reporting they were respectively retained to complete.

I. REASON FOR DELINQUENCY

As stated above, the reasons for the LEOM's SEC reporting delinquency is not due to the direct actions of LEOM as the company made sincere efforts to acquire qualified auditing firms to

¹ This rewrite is executed in the format as stated on the SEC's "FORMATTING, FILING, AND SERVICE COMPLIANCE CHECKLIST."

conduct the required financials reviews and SEC filings, which in some instances, paying these companies in advance.

The firms retained or formerly retained are as follows:

1. John Scrudato (Scrudato & Co. PA) – Mr. Scrudato had been LEOM’s long serving auditor. However, in December 2016, Mr. Scrudato had his license suspended by the Public Company Accounting Oversight Board ("PCAOB").²
2. Debra Lindaman (DLL LLC) – Ms. Lindaman was introduced to LEOM by Mr. Scrudato. Ms. Lindaman was retained, EXHIBIT I, and she completed the company’s 2016 10-K filing. She advised in 2017 that she would be unable to conduct any subsequent reporting/ filings on behalf of the company.³
3. Ke Li (L & L CPs. PA) – LEOM then retained Ke Li in 2017 to conduct the company’s auditing for the year 2017. Mr. Li terminated the auditing agreement on May 4, 2018 after he received \$15,000.00 from LEOM; EXHIBIT II, and without completing the firm’s financial auditing.
4. Larry Yurcho (Turner, Stone & Company, LLC. STC) – Finally, LEOM retained Larry Yurcho as an auditor, EXHIBIT III. As records will show, Turner, Stone was retained at considerable expense, \$60,000.00. Mr. Yurcho was unable to complete the commissioned financial reviews due to his inability to secure necessary information pertaining to several of LEOM’s subsidiaries including LEO Trading.

² <https://pcaobus.org/Enforcement/Decisions/Documents/105-2016-054-Scrudato.pdf>

1. ³ Notably, Ms. Lindaman/ DLL LLC could not sign the confirmation letter for the 2016 10-K because Ms. Lindaman lost her license and left the company. She was contacted but never responded back to the executives of LEOM.

II. FUTURE FILINGS

LEOM's Audit Committee has determined that certain of the Company's previously filed financial statements may no longer be relied upon or can be submitted. LEOM's management is well aware of its reporting delinquencies, which will be described in more detail in LEOM's follow-up communication.

LEOM intends to get up-to-date with its reporting requirements within the next 6 months of this communication and will be able to detail the exact measures the company intends to take to meet its reporting requirements pursuant to Section 12(j) of the SEA of 1934 during the upcoming pre-hearing conference on the matter, or possibly sooner.

LEOM is in the process of securing another qualified financial auditor to conduct all of the company's delinquent reporting filings. Additionally, LEOM is in the process of selling off several of its subsidiaries. LEOM expects to complete a substantive Form 8K to advise accordingly.

III. FINAL COMMENT

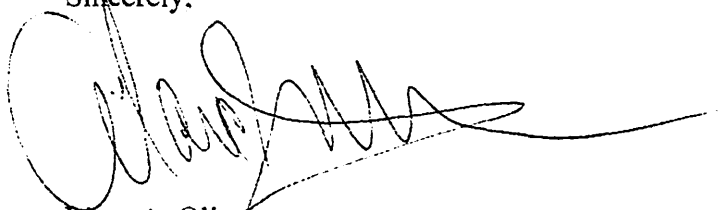
LEOM has made sincere efforts to the best of its abilities and financial resources to meet its SEC reporting requirement. However, the company encounter unforeseeable events beyond its control and at significant financial expense, which subsequently negatively impacted the company's ability to timely meet its reporting requirement.

As stated within this communication, the company expects to be in compliance in relatively short time: six months, as the firm is the extreme urgent process of securing a qualified auditing firm to conduct the financial auditing of LEOM books for the years 2017 and 2018.

Should the SEC Division of Enforcement's have any questions prior to the upcoming scheduled pre-hearing conference for LEOM, please feel free to contact LEOM's designated interim representative Marc A. Oliver at 424-832-9228 or moliver@daehansec.com. He will be able to provide updates of the company's efforts regarding its delinquent financial reporting.

Dated *September 30, 2019*

Sincerely,



Marc A. Oliver
3550 Wilshire Blvd, Suite #1020
Los Angeles, CA 90010
(424) 832-9228
moliver@daehansec.com

cc: Shi Chui (Robert) Kang, Chairman and Chief Executive Officer
Sanghyung Han, CEO, Daehan Securities Inc.

/mao

Sanghyung Han

From: moliver@daehansec.com
Sent: Thursday, September 26, 2019 7:30 PM
To: APFilings@sec.gov; Vanessa.countryman@sec.gov
Cc: robert.kang@leomotors.com; shan@daehansec.com
Subject: Leo Motors Inc. ("LEOM")(CIK No. 1356564) Response to the September 17, 2019 Release No. 86990)
Attachments: Leo Motors Response to the SEC September 17 2019 - Release No. 86990 File No. 3-19465.pdf; EXHIBIT I_Debra Lindaman.pdf; EXHIBIT II_Ke Li_ L and L CPAs.pdf; EXHIBIT III_Larry Yurcho.pdf
Importance: High

Dear Ms. Countryman:

Attached, please find the preliminary response from Leo Motors Inc. ("LEOM") to the U.S. Securities and Exchange Commissions' ("SEC") September 17, 2019 Release No. 86990. This response comes timely pursuant to the release's instructions.

Should you or staff members of the SEC require clarification of the attached documents or further information in the interim of the to be scheduled pre-hearing conference, please feel free to contact me.

Sincerely,

Marc A. Oliver
Chief Compliance Officer
Daehan Securities Inc
3250 Wilshire Blvd, Suite #1600
Los Angeles, CA 90010
Direct: 424-832-9228

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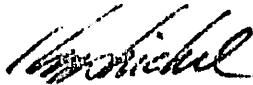
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Sincerely,



Shi Chul Kang
Chairman and Chief Executive Officer

/mao