

SECURITIES AND EXCHANGE COMMISSION

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FILED FOR

**LENCO MOBILE INC.**

CIK: [1100202](#) | IRS No.: [753111137](#) | State of Incorporation: **DE** | Fiscal Year End: **1231**

Type: **UPLOAD**

SIC: **7310** Advertising

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DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

June 1, 2010

Mr. Michael Levinsohn  
President  
Lenco Mobile Inc.  
345 Chapala Street  
Santa Barbara, California 93101

**Re: Lenco Mobile Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed on April 15, 2010, as amended May 6, 2010 and May 28, 2010  
File No. 000-53830**

Dear Mr. Levinsohn:

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

Sincerely,

Larry Spirgel  
Assistant Director