



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

January 7, 2011

**VIA US MAIL AND FAX (949) 599-1430**

Mr. Winston E. Hickman  
Chief Financial Officer  
Comarco, Inc.  
25541 Commercentre Drive  
Lake Forest, CA 92630

**Re: Comarco, Inc.  
Form 10-K for the fiscal year ended January 31, 2010  
Filed May 3, 2010  
File No. 0-5449**

Dear Mr. Hickman:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Larry Spigel  
Assistant Director