



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

DIVISION OF  
CORPORATION FINANCE

February 22, 2013

Via E-mail  
Mr. Matthew Harris  
Chief Executive Officer  
Lenco Mobile Inc.  
2025 First Avenue, Suite 320  
Seattle, WA 98121

**Re: Lenco Mobile Inc.  
Form 10-K for the fiscal year ended December 31, 2011  
Filed June 22, 2012  
Form 8-K/A, dated December 23, 2011  
Filed February 23, 2012  
File No. 000-53830**

Dear Mr. Harris:

We issued comments on the above captioned filings on December 14, 2012. On January 25, 2013, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

You may contact Joseph M. Kempf, Senior Staff Accountant, at 202-551-3352, Robert S. Littlepage, Accountant Branch Chief, at 202-551-3361, or me, at 202-551-3810, if you have any questions.

Sincerely,

/s/ Robert S. Littlepage for

Larry Spigel  
Assistant Director

cc: Via E-mail  
Christopher Stanton, General Counsel