

Mail Stop 4561

February 27, 2009

Reagan Y. Sakai
Chief Financial Officer
Lantronix, Inc.
15353 Barranca Parkway
Irvine, CA 92618

**Re: Lantronix, Inc.
Form 10-K for Fiscal Year Ended June 30, 2008
Form 10-Q for Fiscal Quarter Ended September 30, 2008
File No. 001-16027**

Dear Mr. Sakai:

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

Sincerely,

Mark Kronforst
Accounting Branch Chief